

Cost Transfer Justification Memo

To:

From:

Date:

Re:

-
1. *Description of the costs associated with the above JV's.*

 2. *Explanation of the delay of over 90 days from the original date of the transaction for the correction.*

 3. *Corrective actions taken to ensure transfers are not required in the future.*

 4. *Explanation as to how the receiving sponsored award benefits from the cost and justification of allow-ability of the cost to the receiving sponsored award. Please include detailed reason for the transfer/change.*

 5. *If it is a salary being retroactively transferred and the effort certification form has already been signed off as correct, you must explain why the certification was signed.*

 6. _____

The Department of Health and Human Services Office of Inspector General's audit plan is emphasizing cost transfer transactions. It is important that costs are charged to the correct fund in a timely manner.

Note: The submitted JV's may not be approved until this information is received by the Fiscal Monitor.