

90 Day Rule Justification Memo Form Instructions

Memo Form

(1) Why was this expense originally charged to the chart string from which it is now being transferred? Or, why was this expense incurred (if not yet posted)?

(2) Why should this charge be transferred/posted to the proposed receiving chart string? (For transfers, a correlation must be drawn between the initial charge and the chart string to which it is being transferred)

(3) Why is this cost transfer/posting being requested more than 90 calendar days after the date of transaction on a budget statement/original occurrence?

(4) What action is needed to eliminate the future need for cost transfers/postings of this type? Is this action being taken?

(5) Salary transferred to sponsored projects must be supported by timely certified effort reports. For the salary charged to sponsored projects, have you certified effort for the quarter in which the transfer/charge occurs? If yes, attach the certified effort report.

- Yes
- No

(6) Signature and Approval

Signature of Preparer: _____

Signature of Supervisor/
Principal Investigator: _____

Signature of Dean's Office/
Vice President or Designee _____
(As needed)

Date: _____