

SPONSORED JOURNAL ENTRY/MOVER JUSTIFICATION FORM

All journals must have backup documentation for the expenses, such as EBI revenue and expense report, invoices, etc. attached.

If utilizing a recharge account code, please ensure you are including documentation of which established Emory core these expenses are associated with, including backup documentation of the allocation method (XX hours @ a rate of XX per hour; or XX samples @ a cost of XX per sample).

Name of Requestor

Date

1. Why was this item originally charged to the award/project/non-sponsored account from which is now being transferred?

2. Why should this/these charge(s) be transferred to the receiving award/project/non-sponsored account?

3. If transferring to a sponsored award, was the expense incurred during the period of performance?

Yes No N/A

4. If the new source is a sponsored project, was this included on the original proposal budget/budget justification?

Yes No N/A

5. Does the PI approve this to be applied to their award?

Yes No N/A

Late Transfers Section: If this expense is being moved more than 90 days from the original charge, please complete this section.

Non-salary cost transfers should be completed within 90 days following the date that the initial charge was incurred. Transfers beyond 90 days are considered late and require additional justification. [Emory Policy: Cost Transfers and Payroll Reallocations 2.125](#)

1. Why was the expense originally distributed to the speedtype from which it is now being transferred?(Explain circumstances surrounding charging the incorrect account)

2. Why should the expense be transferred to the proposed speedtype? (Provide explanation as to how this expense directly relates to the receiving award- Include allocation methodology if expense is being split across multiple sponsored awards)

3. Why is this cost transfer being completed late? (Please provide extenuating circumstances for this late transfer)

4. What corrective action is being taken to prevent reoccurrences of this cost transfer in the future?