

Late Cost Transfer (LCT) FORM

USE: As per the [Salary Adjustment & Cost Transfers Policy](#), this form must accompany each transfer request initiated more than 90 days after the end of the accounting month in which the transaction initially occurred ([Cost Transfer Timing Expectations](#)). This form is necessary if the transfer charges a sponsored project including the prefixes RES, SPC, TRN, and OSA (with reporting requirements). This form does not apply to transfers within parent/sub projects or "various" funded projects. Complete this worksheet in its entirety and attach include requested backup documentation when routing for review/approval.

Journal Reference Information:

Non-Salary: provide journal number. **Salary:** provide employee name, employee id, and period of adjustment(s).

Non-Salary Adjustment Total (\$):

Salary Adjustment Total (\$):

without fringe as applicable

Debit Speedtype:

Federal

Non-Federal

Budget Period:

Credit Speedtype:

Federal

Non-Federal

Budget Period:

Is this transfer for a continuation? Yes No

Do the Terms and Conditions of both debit and credit speedtype allow for this transfer? Yes No

NARRATIVE & ADDITIONAL INFORMATION

Explain why this expense was charged to the project from which it is now being transferred and why they are allowable and allocable. Provide a narrative description of why it took more than 90 days to discover the need for and/or to complete this adjustment.

Was a prelim requested in Sparta? Yes No N/A

Was a petition/AMR made to keep the account open? Yes No N/A

If a prelim request, or other AMR, could have been completed to avoid LCT but was not, please describe extenuating circumstances that kept Department Administrator (DA)¹ from successfully completing them below:

EFFORT CONSIDERATIONS

Does this LCT adjust salary/effort? Yes No

If yes, will this impact any previously certified effort reports? Yes No

If yes, it is the DA's responsibility to work with the Central Effort Office to release and correct previously certified Effort Report and receive recertification. Use space below to clarify why Effort Reports had been incorrectly certified:

BACKUP REQUIREMENT CHECKLIST

- | | |
|--|--|
| <input type="checkbox"/> Credit Speedtype I/E with charges in question highlighted | <input type="checkbox"/> Debit Speedtype Current I/E |
| <input type="checkbox"/> Prelim/AMR Backup | <input type="checkbox"/> Adjusted Effort Report(s) |
| <input type="checkbox"/> Adjusted Financial Report(s) | <input type="checkbox"/> Clarifying E-Mail Communication |
| <input type="checkbox"/> Other | |

Provide any clarification regarding backup provided or any further clarification regarding the LCT below. This may include, but should not be limited to, an explanation of corrective and/or preventative actions taken to prevent similar LCTs below.

SIGNATURES

Prepared By (DA):

Signature	Email	Phone
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Certified By (PI)²:

Signature	Email	Phone
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___ Approve
___ Deny

Signature	<input type="checkbox"/> Chair <input type="checkbox"/> Dean <input type="checkbox"/> Admin Director <input type="checkbox"/> Center Director	Email	Phone
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___ Approve
___ Deny

Signature	<input type="checkbox"/> Mgmt. Center <input type="checkbox"/> Provost Vice Dean, Research	Email	Phone
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PLEASE NOTE: Upon receipt of fully executed LCT, the DA shall be responsible to send to the appropriate Sponsored Projects Accounting representative and copy spadocs@case.edu

¹**Department Administrator, or DA**, refers to the administrative professional performing this adjustment. This is not an exclusive job title at CWRU; this could refer to a Grants Analyst, Assistant Director, Manager, etc. ²**PI – Principal Investigator**. Certification indicates that PI approves that the salary adjustment on this journal is reflective of effort contributed to the sponsored project being charged OR that goods or services reflected by this journal transfer were received and incurred on behalf of the sponsored project being charged.

POST AWARD SERVICES AND FINANCIAL COMPLIANCE

___ Approve
___ Deny

Signature	Email	Phone
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