LOUISIANA STATE UNIVERSITY

Louisiana State University
Office of Accounting Services
Sponsored Program Accounting
240 Thomas Boyd Hall

JUSTIFICATION FOR NON-PAYROLL COST TRANSFER AS226

Request Information

Requested By _____ Request Date _____

E-mail _____ Phone _____

If equipment transfer, provide LSU inventory # _____ Grant ID _____

Justification

*Cost transfer must have justifications attached which fully explain the necessity of the transfer. Appropriate documentation must be attached (i.e. ledger sheet, journal voucher, etc.). The justification must answer the following questions:

1. Why is the transfer being done retroactively? Please explain how the error occurred.

2. What is the benefit to the grant being charged? Describe how the charge is a proper and allowable cost to the grant (include the sponsor's name and project title) to which the charge is being transferred.

**If the transfer is being processed over 90 days from the end of the month in which the original charge was recorded, please answer the following questions and obtain the additional signatures below:

3. What were the extenuating circumstances which prevented this transfer from being processed timely?

4. What corrective actions have been taken to eliminate future needs for cost transfers of this type?

Approvals

_____	_____	_____
Principal Investigator*	Print Name	Date
_____	_____	_____
Department Head**	Print Name	Date