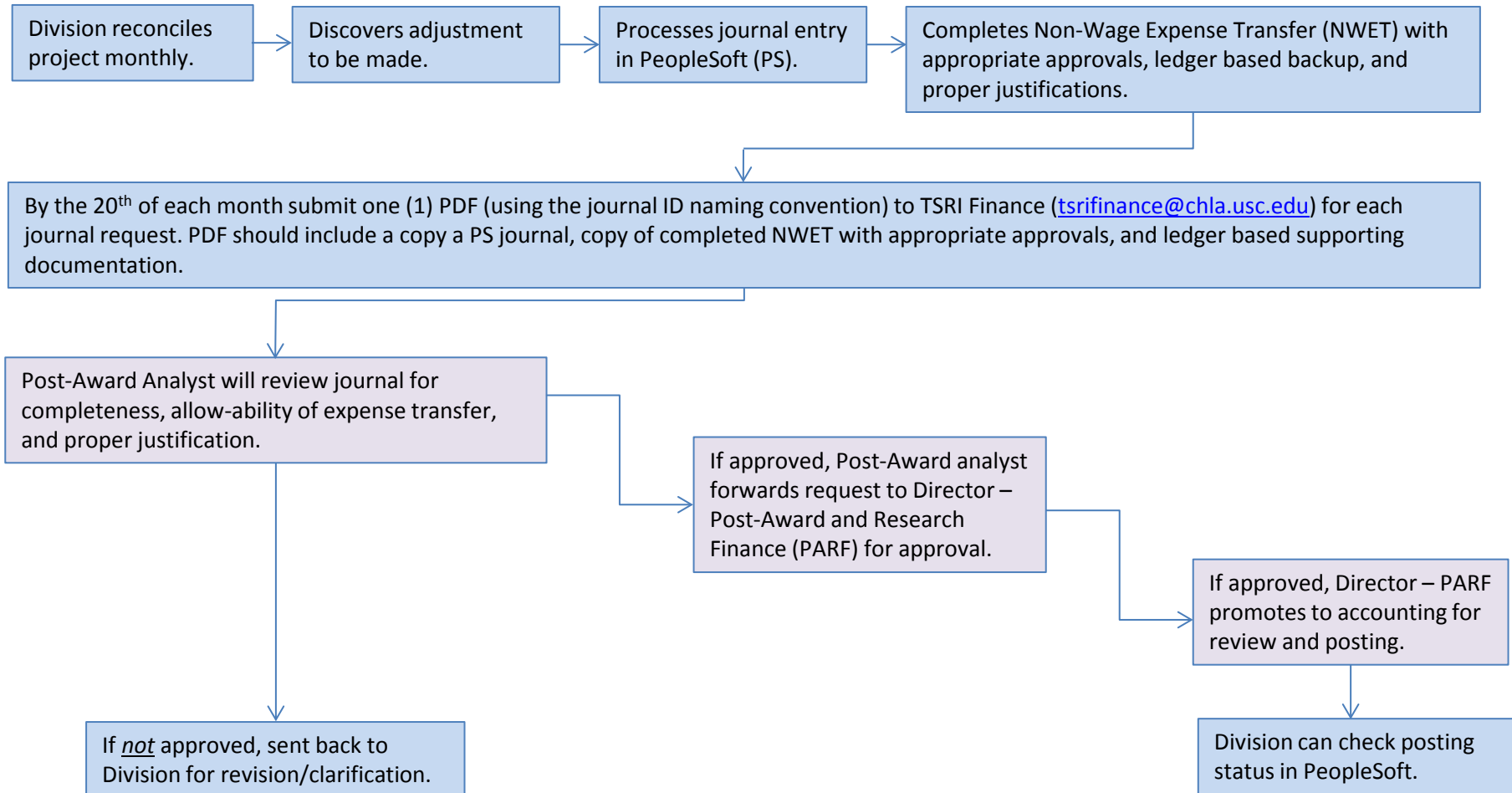


# Journal Flow Chart



## Cost Transfer Justification Requirements

1. Why is the transfer being made?
2. Why is the original in error?
3. Who is the PI approving expense transfer?
4. How does the cost transfer benefit the new project charged?
5. What are the steps being taken to prevent reoccurrence?
6. Explain delay in transfer – if over 90 days after original transaction date.