**MEMORANDUM**

**Date: December 14, 2010**

**To: Office of Sponsored Programs**

**From: <Insert initiator’s name>**

**<Insert department>**

**Subject: Justification for correction over 90 days**

This memo is justification for the transfers from <insert fund number> to <insert fund number>.

1. Cause of the error: *(What was the cause of the error? Why is a correction necessary?)*
2. How the expenses directly benefitted the destination project: *(What benefit did the proposed destination project receive from allowing this expense to post? How does this fit in with the scope of work?)*
3. Assurances that the cause of the error has been corrected: *(What practices, policies, procedures, etc have been implemented to prevent this same type of error from happening again?)*
4. Description of extraordinary circumstance: *(What set of circumstances occurred that prevented the correction from being submitted in a timely manner?)*
5. Signature of Principal Investigator:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

<type PIs name here>