Late Cost Transfer Exception Request

This form must be completed for any late cost transfer being requested on sponsored program/cost-sharing fund sources. A late cost transfer is defined as one that is processed more than 90 calendar days after the initial General Ledger posting date of the original charge.

Approval of late cost transfers will be rare and only granted in unusual and unique circumstances that typically result from actions outside the control of the administering department. Approval for a late cost transfer exception will generally not be granted in the following situations: Failure of staff to prepare cost transfer in a timely manner due to staff shortage, turnover or leaves, workload, a late reconciliation of the project’s General Ledger account or failure of the Principal Investigator to inform their department administrator of needed cost transfers on time.

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<th>Cost Transfer Information</th>
<th>Transfer To (Debit)</th>
<th>Transfer From (Credit)</th>
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| Total $                   | Total $ |

2. GL Reference Information
Transferred costs must contain the same level of detail as the original transaction in the General Ledger (i.e. Supplier Name, Purchase Order #s, Document Number References, Amounts, Original Posting Dates, etc.) Provide the GL references to support the above Cost Transfer: (Attach further documentation if needed)
3. **Justification** - All three questions listed below must be completed

1. Fully explain why the expense(s) was not originally charged to the correct project initially.

2. Fully explain how the expense(s) benefits the project to which it will be charged.

3. Explain the extenuating circumstances causing the correction to made more than 90 calendar days after the original expense was posted on the General Ledger.

4. **Certification of Principal Investigator FOR THE “TO” Transfer Fund Source(s) Above**

   I certify that the above justification is accurate and above mentioned costs are appropriate charges to the project(s) to which the costs are being transferred to and in compliance with the terms and conditions governing this award.

   Typed PI Name | PI Signature | Date

   ____________________________ | ____________________________ | ____________

   ____________________________ | ____________________________ | ____________

   ____________________________ | ____________________________ | ____________

5. **DGCA Compliance Approval (To be completed only by DGCA Compliance Unit)**

   DGCA Compliance Review By: | Date:

   Comments/Reason for Rejection

DGCA IPAS Form – Revised March 2014