LATE COST TRANSFER POLICY EXCEPTION REQUEST FORM

This Form must be submitted and approved before processing the Payroll Expense Transfer (PET) or 545 Cost Transfer Journal

Please submit this form to the CGA-Compliance Desk, Controller’s Office, Box 0812

Criteria for Late Cost Transfer Policy Enforcement

The late cost transfer policy will be enforced for all PAYROLL and NON-PAYROLL expenditure transfers that meet ALL of the following criteria:

- Processed over 120 days after posting of original charges
- Results in a new charge (debit) to a Federal or Federal Flow-thru fund, OR to a competing project in the same fund (new competitive cycle, same fund)

Guidance on procedures and policies for cost transfers involving sponsored research funds can be found at http://controller.ucsf.edu/pam/. Transferred costs should retain the same detail level as the original transactions in the ledger or DPE.

Request for Policy Exception

If you feel that a cost transfer qualifies for a policy exception, please submit this request form with supporting documentation to the EMF-Compliance Desk, for approval by EMF Assistant Controller. Your request should contain a full explanation of how the error occurred and a correlation of the charge to the project to which the transfer is being made. **It must also include an explanation of the extenuating circumstances causing the correction to be made more than 120 days after posting of original charges.** Approval for exception to the policy will generally not be granted for administrative oversight, staff shortage, staff turnover, staff workload, or late reconciliations of GL accounts. Exceptions may be approved in instances when award setup was delayed or other mitigating factors were present.

A late cost transfer policy exception is requested for the following project:

Award/Project to be charged: __________
Award start date: _______________  Award end date: _______________
Budget Period: ________________
Award PI: ________________________________

Posting date of original charge(s): _______________
# of lines to be transferred from the GL/DPE: ____________
Total amount of payroll (salaries and benefits) transferred: $________
Total amount of non-payroll transferred: $________

PLEASE USE A SEPARATE PAGE TO JUSTIFY THE TRANSFER AND ATTACH IT TO THIS FORM, TOGETHER WITH ALL THE NECESSARY SUPPORTING DOCUMENTS (e.g. Award Synopsis, Notice of Grant Award, etc.)

Requested by:
Signature: __________________________ Title & Department: ______________________________
Printed Name: __________________________ Date of Request: __________________

Use only source code 545 for all cost transfers. Controller’s Office will revoke access to PeopleSoft for journal processing if someone tries to circumvent the cost transfer process.

**EMF USE ONLY:**

Request for late cost transfer exception is:

___ Approved
___ Denied - Reason: __________________________________________________________

Signed:
Assistant Controller (or designee)
Date:

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