

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 via email to CGAServiceDesk@ucsf.edu)

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 <https://controller.ucsf.edu/news/201612/contracts-grants-accounting/late-cost-transfer-guidance>. 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 CGA-Compliance Desk, for approval by CGA 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.

CGA USE ONLY:

Request for late cost transfer exception is:

___ Approved
___ Denied Reason: _____

Signed:

Assistant Controller (or designee)
Date: