UNIVERSITY OF MINNESOTA

U Wide Form: UM 1921
Last Revised: 6/6/2025
Controller's Office controller@umn.edu

Late Cost Transfer Exception Request

Cost transfers for transactions must be made in accordance with the Processing, Documenting and Approving and Accounting Transactions Policy. Cost transfers for transactions that were originally charged more than 90 days in the past are not allowable. To request an exception, complete and submit this form for approval.

Will the proposed transfer move payroll or non-payroll charges?

☐Payroll (use the Payroll Activity Impacted section below to provide details)
☐Non-payroll (use the Non-Payroll Activity Impacted below to provide details)

Payroll Activity Impacted

Employee Name	EmplID	Start Date	End Date	Salary Amount	DeptID	PI Name

(Attach an additional sheet if necessary.)

Non-Payroll Activity Impacted

GL Transaction Number(s)	Date of GL Transaction	Dollar Amount	Sponsor of Award	Award Number (CON)	Award End Date	Project Number	End Date of Project	PI Name

(Attach an additional sheet if necessary.)

Move the impacted activity **TO** sponsored ChartField String:

Fund	DeptID	Program	Project	Account	ChartField1	ChartField2	FinEmplID	CS

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Justification

Answer questions like: Why was the expense originally charged to the string that it is being moved from? How does the expense benefit or relate to the scope of work for the project where the charge is being moved to? Why is this cost transfer being requested more than 90 days after the original expense was charged? What mitigations have been implemented within the department/college to ensure there will be no more late cost transfers? Be sure to include support documentation that demonstrates the extenuating circumstances (emails and correspondence, NOGAs, preaward requests, etc. See FAQ for examples of extenuating circumstances.

Required approvals, to be applied/documented on this form

Approver	Name	Signature	Date
Certified Approver			
Chief Financial Manager			
Principal Investigator			
Research Associate Dean			

(In the event the Research Associate Dean and the Principal Investigator are the same individual, the Dean or delegate must sign. Certified Approver and Controller/AVP of Research will also apply approvals electronically in HRMS. DeptID Approver and Certified Approver will also apply approvals electronically in EFS.)

Contact name and email for this request (an individual, not a department ID): _____