

# Late Cost Transfer Exception Web Form Guide

“The secret of getting ahead is getting started.”  
-Mark Twain

The Office of Research Administration (ORA) offers a Late Cost Transfer Exception Request Form online. This form is accessible by clicking the *Request approval of a late cost transfer* button under the *Late Cost Transfers* section of the following ORA website: <https://research.iu.edu/awards-agreements/award-management/cost-transfer.html>

An overview of the entire web form is provided below. Please note that all fields with a red start on this request form are required for successful submission.

Late Cost Transfer Exception Request Form

By completing and submitting the information below, you are requesting that the Cost Transfer Exception Committee review the costs being transferred onto a federal or federal-pass-through sponsored program account beyond the three month limit as described in the Cost Transfer Policy SPA-11-004 ([http://policies.iu.edu/policies\\_categories/research/Sponsored-Programs-Administration/Cost-Transfers-on-Cost-Reimbursable-Grants\\_and-Contracts.htm](http://policies.iu.edu/policies_categories/research/Sponsored-Programs-Administration/Cost-Transfers-on-Cost-Reimbursable-Grants_and-Contracts.htm)). Cost Transfers under \$500.00 will not be considered by the Cost Exception Committee. If the costs should be moved off the current account, the costs must be moved to a non-grant account.

Costs included on the document (GCC or ST) being reviewed by the committee shall be limited to late costs; please process a separate document for costs being transferred within the three month limit. The document transferring late costs shall be limited to one project on the "From" side and one project on the "To" side. If multiple accounts are involved in the project, please include those account details in the first question under the "Explanation and Justification" section.

In order for the Cost Transfer Exception Committee to consider this request, please provide the information below. Except where noted below, all fields in the form are required prior to submission to the Office of Research Administration.

Contact Information for Individual Completing the Form:

LCT Form Initiator Name: \*

Initiator Chart: \*

Initiator Phone #: \*

Initiator Organization Code: \*

Initiator Email: \*

By completing this form I certify that the Fiscal Officer and Principal Investigator listed below are aware of and approve the submission of this request for exception:

Principal Investigator Username: \*

Principal Investigator Name: \*

Principal Investigator Email: \*

Fiscal Officer Username: \*

Fiscal Officer Name: \*

Fiscal Officer Email: \*

ORA Contact Username: \*

ORA Contact Name: \*

ORA Contact Email: \*

Transaction and Account Information:

CDC or ST Document Number: \*

Employee Name (For Payroll Cost Transfers): \*

Employee ID (For Payroll Cost Transfers): \*

Total Amount of Transfer (USD): \*

Expense Category: \*

KFS Document Number of Original Transaction: \*

Designated "From" Account - Date of Original Expenditure: \*

Designated "From" Account - Account Number: \*

Designated "From" Account - Account Expiration Date: \*

Designated "To" Account - Account Number: \*

Designated "To" Account - Account Effective Date: \*

Designated "To" Account - Account Expiration Date: \*

Explanation and Justification:

Why was the expense originally charged to the account from which it is being transferred? \*

How does the expense benefit or relate to the scope of work of the receiving account? Describe in detail the expense and its relationship to the project. \*

Why is this cost transfer being requested over three months from the date of its origin? \*

What is being done to prevent future late cost transfers? \*

Submit

Top Section: Non-Salary Late Cost Transfer Exception Form

The top section of the form provides additional information regarding the circumstances under which a Late Cost Transfer Exception Request Form should be completed. It also provides guidance on how the GEC including late costs should be processed.

**Please note:** This form should only be filled out for cost transfers that:

- Are on federal or federal-pass-through sponsored program accounts
- Are on cost reimbursable awards
- Include only costs being transferred beyond the three month limit
- Have at least \$500 of late costs being transferred
- Include only one project on the *From* side and one project on the *To* side
- Include ONLY late transfers related to the late cost transfer exception request

Late Cost Transfer Exception Request Form

By completing and submitting the information below, you are requesting that the Cost Transfer Exception Committee review the costs being transferred onto a federal or federal-pass-through sponsored program account beyond the three month limit as described in the Cost Transfer Policy SPA-11-003 ([http://policies.iu.edu/policies/categories/research/Sponsored-Programs-Administration/Cost\\_Transfers\\_on\\_Cost\\_Reimbursable\\_Grants\\_and\\_Contracts.shtml](http://policies.iu.edu/policies/categories/research/Sponsored-Programs-Administration/Cost_Transfers_on_Cost_Reimbursable_Grants_and_Contracts.shtml)). Cost Transfers under \$500.00 will not be considered by the Cost Exception Committee. If the costs should be moved off the current account, the costs must be moved to a non-grant account.

Costs included on the document (GEC or ST) being reviewed by the committee shall be limited to late costs; please process a separate document for costs being transferred within the three month limit. The document transferring late costs shall be limited to one project on the "From" side and one project on the "To" side. If multiple accounts are involved in the project, please include those account details in the first question under the "Explanation and Justification" section.

In order for the Cost Transfer Exception Committee to consider this request, please provide the information below. Except where noted below, all fields in the form are required prior to submission to the Office of Research Administration.

Contact Information Section

The next section of the form requests contact information for the individual completing the request form. The individual completing the form should provide their name, phone number, email address, and their chart and organization code.

Contact Information for Individual Completing the Form:

LCT Form Initiator Name: *	Initiator Chart: *
<input type="text"/>	<input type="text"/>
Initiator Phone #: *	Initiator Organization Code: *
<input type="text"/>	<input type="text"/>
Initiator Email: *	
<input type="text"/>	

Certification Section

In the next section, the individual completing the form certifies that the fiscal officer and principal investigator of the grant account(s) associated with the request are aware of and approve of the request. The individual should provide the names and email addresses of the Principal Investigator and Fiscal Officer. The individual should also provide the email address of the ORA contact (the ORA Grant Consultant) for the account(s).

By completing this form I certify that the Fiscal Officer and Principal Investigator listed below are aware of and approve the submission of this request for exception:

<div>Principal Investigator Username:</div> <div>Enter username and hit tab *</div> <div></div>	<div>Principal Investigator Name:</div> <div>Should fill in automatically from username *</div> <div></div>	<div>Principal Investigator Email:</div> <div>Should fill in automatically from username *</div> <div></div>
<div>Fiscal Officer Username:</div> <div>Enter username and hit tab *</div> <div></div>	<div>Fiscal Officer Name:</div> <div>Should fill in automatically from username *</div> <div></div>	<div>Fiscal Officer Email:</div> <div>Should fill in automatically from username *</div> <div></div>
<div>ORA Contact Username:</div> <div>Enter username and hit tab *</div> <div>IUAward</div>	<div>ORA Contact Name:</div> <div>Should fill in automatically from username *</div> <div>IU Award</div>	<div>ORA Contact Email:</div> <div>Should fill in automatically from username *</div> <div>iuaward@iu.edu</div>

Transaction and Account Information

The next section requests details regarding the transaction and the account(s) impacted by the GEC. Please note that the *KFS Document Number of Original Transaction* is the “document number” under the original general ledger entry for that expense.

Transaction and Account Information:

<div>GEC or ST Document Number: *</div> <div></div>	<div>KFS Document Number of Original Transaction: *</div> <div></div>	<div>Designated "To" Account – Account Number: *</div> <div></div>
<div>Employee Name (For Payroll Cost Transfers):</div> <div></div>	<div>Designated "From" Account – Date of Original Expenditure: *</div> <div></div>	<div>Designated "To" Account – Account Effective Date: *</div> <div></div>
<div>Employee ID (For Payroll Cost Transfers):</div> <div></div>	<div>Designated "From" Account – Account Number: *</div> <div></div>	<div>Designated "To" Account – Account Expiration Date: *</div> <div></div>
<div>Total Amount of Transfer (USD): *</div> <div></div>	<div>Designated "From" Account – Account Expiration Date: *</div> <div></div>	
<div>Expense Category: *</div> <div></div>		

Explanation and Justification

The final section of the request form requests additional information regarding the circumstances that led to the late cost transfer. Please provide thorough responses to these questions.

**Note:** If there are multiple accounts involved in the cost transfer under review, please include any account details not listed in the above Transaction and Account Information section as part of the response to the first question in this Explanation and Justification section.

Explanation and Justification:

Why was the expense originally charged to the account from which it is being transferred? \*

How does the expense benefit or relate to the scope of work of the receiving account? Describe in detail the expense and its relationship to the project. \*

Why is this cost transfer being requested over three months from the date of its origin? \*


What is being done to prevent future late cost transfers? \*

## Submitting the Form

Once all fields on the request form have been completed, press the Submit button at the bottom of the web form to route the request form to ORA:




Submit

If the request form was successfully submitted, the individual completing the form should be redirected to the following web page:

 **Indiana University**

**Your form was submitted successfully**

**For security reasons you should close your browser!**



Additionally, the individual completing the form should receive a confirmation email message upon successful completion. This email will also include a copy of the submitted request form as an attachment:

Late Cost Transfer Exception Request Form

By completing and submitting the information below, you are requesting that the Cost Transfer Exception Committee review the costs being transferred onto a federal or federal-pass-through sponsored program account beyond the three month limit as described in the Cost Transfer Policy SPA-11-003 ([http://policies.iu.edu/policies/categories/research/Sponsored-Programs-Administration/Cost\\_Transfers\\_on\\_Cost\\_Reimbursable\\_Grants\\_and\\_Contracts.shtml](http://policies.iu.edu/policies/categories/research/Sponsored-Programs-Administration/Cost_Transfers_on_Cost_Reimbursable_Grants_and_Contracts.shtml)). Cost Transfers under \$500.00 will not be considered by the Cost Exception Committee. If the costs should be moved off the current account, the costs must be moved to a non-grant account.

Costs included on the document (GEC or ST) being reviewed by the committee shall be limited to late costs; please process a separate document for costs being transferred within the three month limit. The document transferring late costs shall be limited to one project on the "From" side and one project on the "To" side. If multiple accounts are involved in the project, please include those account details in the first question under the "Explanation and Justification" section.

In order for the Cost Transfer Exception Committee to consider this request, please provide the information below. Except where noted below, all fields in the form are required prior to submission to the Office of Research Administration.

Contact Information for Individual Completing the Form:

LCT Form Initiator Name: \*

JANE DOE

Initiator Phone #: \*

123-456-7890

Initiator Email: \*

JDOE@IU.EDU

Initiator Chart: \*

UA

Initiator Organization Code: \*

RSCH

By completing this form I certify that the Fiscal Officer and Principal Investigator listed below are aware of and approve the submission of this request for exception:

Date

04/30/2025

Principal Investigator

Username:

Enter username and hit tab \*

MERCHUPP

Principal Investigator Name:

Should fill in automatically from username \*

CHUPP,MEREDITH

Principal Investigator Email:

Should fill in automatically from username \*

MERCHUPP@IU.EDU

Fiscal Officer

Username:

Enter username and hit tab \*

KMSTAFFO

Fiscal Officer Name:

Should fill in automatically from username \*

WRIGHT,KATIE

Fiscal Officer Email:

Should fill in automatically from username \*

KMSTAFFO@IU.EDU

ORA Contact

Username:

Enter username and hit tab \*

IUAWARD

ORA Contact Name:

Should fill in automatically from username \*

IU AWARD

ORA Contact Email:

Should fill in automatically from username \*

IUAWARD@IU.EDU

Transaction and Account Information:

GEC or ST Document Number: *	KFS Document Number of Original Transaction: *	Designated "To" Account - Account Number: *
92345678	SI1234567	4567891
Employee Name (For Payroll Cost Transfers):	Designated "From" Account - Date of Original Expenditure: *	Designated "To" Account - Account Effective Date: *
N/A	05/01/2025	04/30/2025
Employee ID (For Payroll Cost Transfers):	Designated "From" Account - Account Number: *	Designated "To" Account - Account Expiration Date: *
	1234567	04/30/2030
Total Amount of Transfer (USD): *	Designated "From" Account - Account Expiration Date: *	
\$4,000.00	04/30/2028	
Expense Category: *		
GENERAL EXPENSE		

Explanation and Justification:

Why was the expense originally charged to the account from which it is being transferred? \*

The justification should be entered here explaining why the expenses were originally charged to the account from which they are being transferred.

How does the expense benefit or relate to the scope of work of the receiving account? Describe in detail the expense and its relationship to the project. \*

This is where a justification would be entered explaining in detail how the expenses under review benefit or relate to the scope of work on the account the expense is being moved to.

Why is this cost transfer being requested over three months from the date of its origin? \*

This is where a justification would be entered explaining why the cost is being transferred more than 90 days after the original date of expenditure.

What is being done to prevent future late cost transfers? \*

This is where a justification would be entered explaining what processes the department is implementing in order to prevent costs from being transferred late in the future.

- The Principal Investigator and Fiscal Officer will also be notified via email when a request form has been successfully submitted. This email will include a copy of the submitted request form as an attachment and provide them an opportunity to contact the ORA Grant Consultant should they have any questions or concerns regarding the submitted request form.
- **Please note:** The initiator of the web form will be contacted via email should any additional information be needed. Additionally, the form initiator will be contacted via email once the ORA Cost Transfer Exception Committee has reviewed the request and rendered a decision. Should you have any questions regarding this process or a pending request form, please contact the ORA Grant Consultant for the account(s) affected by the request.