

Cost transfers occur when one fund has incurred an expense that needs to be re-allocated to other funds. Use original **expense codes** only, in moving costs from a fund/project to another. **Reference the original entry: AP voucher #, IDB #, SSI journal # and the date** and attach all necessary backup. [Instructions](#)

Journal Source: \_\_\_\_\_

Required Reference #: CO \_\_\_\_\_

Please see

for next available number.

Date: \_\_\_\_\_

**Details of Transfer:** (254 characters max) *Required Field*

Be as detailed as possible, providing an explanation of why the transfer is necessary and a description of the goods/services being transferred:

**NOTE: For transfers beyond 90 days of Federal Sponsored projects, page 2 must be completed and attached to the Cost Transfer Request form.**

**Receiving Department** - (New funding source - debit)

Dept Name: \_\_\_\_\_ Dept #: \_\_\_\_\_

Account	Fund	Dept	Program	Project	Amount	Additional Information if Needed
Total Charges:						

I acknowledge receipt of above stated goods or services and authorize the transfer as indicated.

Authorized Signature of Receiving Department \_\_\_\_\_ Date \_\_\_\_\_

Authorized Signature of Receiving Department \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Phone # \_\_\_\_\_

Print Name \_\_\_\_\_ Phone # \_\_\_\_\_

Top Section Completed By: \_\_\_\_\_ Phone # \_\_\_\_\_

**Originating Department** - (Original funding source - credit)

Dept Name: \_\_\_\_\_ Dept #: \_\_\_\_\_

Account	Fund	Dept	Program	Project	Amount	Original Voucher/Journal ID # <i>required</i>	Date of Original Voucher/Journal ID # <i>required</i>
Total Charges:							

Certification of goods or services paid for to be transferred

Authorized Signature of Originating Department \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Phone # \_\_\_\_\_

BottomSection Completed By: \_\_\_\_\_ Phone # \_\_\_\_\_

**Receiving Department:**  
Route this form to:  
Accounting Office  
Old Main 11  
Phone (701) 231-7432  
Fax (701) 231-6194

## Late Cost Transfer Justification for Federally Funded Projects

Instructions: This form should be completed and attached to each cost transfer request form which involves a federally sponsored project initiated more than 90 days after the end of the accounting month in which the original transaction journal date was posted. Please answer questions 1 through 5 below. Attach additional sheets if necessary.

1. Why was the expense originally charged to the coding from which it is now being transferred?

2. Why should the charge(s) be transferred to the proposed receiving project (i.e. how does the project benefit)?

3. Why the charges are allowable and allocable based on the terms and conditions of the receiving award?

4. Why is this cost being transferred more than 90 days after the original transaction occurred?

5. What corrective action has been taken place to eliminate the need for cost transfers of this type in the future?

<b>Receiving Department:</b> <b>Route this form to:</b> Accounting Office Old Main 11 Phone (701) 231-7432 Fax (701) 231-6194
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