

APPENDIX 6: UNTIMELY COST TRANSFER JUSTIFICATION



UNTIMELY COST TRANSFER JUSTIFICATION

General Accounting Procedure 200.150 Cost Transfers on Sponsored Projects (internet address: <http://www.finsvc.duke.edu/gap/m200-150.html>) states that **“A cost transfer is considered “untimely” when it is not processed within 3 accounting periods after the initially recorded charge.”** Untimely cost transfers may raise serious questions concerning the propriety of the cost transfer and may be subject to a cost disallowance. Generic explanations/reasons are not acceptable. Please complete this form for each employee and fax it to Debra Royster, Office of Sponsored Programs, 919-684-8377. The original Payroll form must be sent directly to HRIC. If you have any questions, please contact Debra Royster at 668-5861

PAYROLL FORM INFORMATION

Date Payroll Form was sent to HRIC:
Effective Date of Change:
Employee’s Name:
Duke Unique ID #:
**List ALL 3xx Cost Objects involved in both
the PRESENT and NEW columns:**

JUSTIFICATION

Explain how error occurred:

Reason for delay in processing the cost transfer:

I certify, to the best of my knowledge, that this correction represents the correct allocation of costs.

Signature

Date