Duke University
UNTIMELY COST TRANSFER JUSTIFICATION

General Accounting Procedure 200.150 Cost Transfers on Sponsored Projects (internet address: http://www.adm.duke.edu/univ_acctg/gap/ Accounting Topics) 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 the Office of Sponsored Programs, attn: Monitored Workload Section 919-684-8377. The original Payroll form must be sent directly to the HRIC. If you have any questions, please contact the Office of Sponsored Programs, Monitored Workload Section 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 WBS elements 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

OSP 06/03 Cost Transfer Untimely Justification - Retros