

G&C Notice 14-I  
November 18, 2016

**Georgia Institute of Technology  
Salary Planning & Distribution System  
90 Day Late SPD Cost Transfer Request Instructions**

The 90 Day Late SPD Cost Transfer Limitations to externally funded sponsored projects becomes in effect 90 days after the initial payroll posting date. 90 Day Cost Transfer requests should be submitted to Grants and Contracts SPD Center by the 15th of each month to allow for review and approval processing to post in the month submitted. **SPD Requests should be for current year salary postings only.**

**90 Day Late Cost Transfer Procedure:**

When submitting a 90 Day Late Cost Transfer request for current year salary transactions, please submit original forms thru campus mail (to prevent duplicate processing) to the SPD Center. Please complete an SPD Transmittal form as usual and the current year SPD with the requested redistribution indicated on the SPD form:

[http://grants.gatech.edu/sites/default/files/documents/SPD\\_Pages/spd\\_transmittal\\_10-2015.xlsx](http://grants.gatech.edu/sites/default/files/documents/SPD_Pages/spd_transmittal_10-2015.xlsx)

Please attach any backup documentation to support the justification for the late request. Unless it is delayed funding on the new project, your justification needs to include an explanation as to why it took over 90 Days to find the correction as well as what steps the Dept / PI are taking to prevent this from occurring in the future. (This will greatly help in the approval process).

Lastly, **DO NOT** send the G&C Project Accounting "Cost Transfer form" used for prior year cost transfers. This causes the documents to be routed to Project Accounting first and delays receiving in the SPD Center. All current year transactions are handled by the SPD Center to be completed thru the SPD System and not by a journal entry.

**90 Day Cost Transfer Limitation Policy**

All cost transfers are to be processed in a timely manner and properly documented. Cost transfers to externally-funded\*\* sponsored funds beyond 90 days of the original expense posting will not be allowed under normal circumstances.

**Provisions for exceptions to the 90 day limit will be considered as follows:**

- a. In situations where initial or continuing sponsor funding is delayed beyond 90 days after the effective date, consideration for recognition of cost transfers beyond the limit will be addressed by the Grants and Contracts Accounting Office if the transfer is requested within the reporting period of the sponsored project (typically 60-90 days after the expiration date of the project). If the terms and conditions of the sponsored agreement provide for acceptance and payment of the expenses covered by the proposed cost transfer and appropriate supporting documentation is provided, the Director of Grants and Contracts Accounting will approve the proposed transfer. Other exceptions will be considered on a case-by-case basis.**
- b. Upon the proper approval of the Director of Grants and Contracts Accounting and the Associate Vice President of Financial Services, such entries will be recorded. Personal Service transfers beyond the 90 day limit will require the additional approval of the Associate Vice Provost for Research.**

**The following scenerios typically do not qualify as exceptions to the 90 day limit:**

- a. Transfers between two or more externally-funded sponsored projects, even when initial or continuing sponsor funding is delayed. Advance project numbers or sponsored undesignated projects should be used when possible.**
- b. Transfers to externally-funded sponsored projects when initial or continuing sponsor funding has not been delayed beyond 90 days after the effective date.**

**\*\* Excludes sponsored projects funded by Georgia Tech Foundation and Georgia Tech Research Corporation. Transfers between projects associated with the same sponsored fund (award) are not subject to the 90 day limitation.**