**Policy Title:** Cost Transfers on Sponsored Projects  
**Category:** Research  
**Policy ID:** 7-2001-018  
**New Policy**  
**Date Submitted:** February 6, 2018  
**Policy Proponent/Owner:** Vice President for Research  
**Contact(s):** Office of Sponsored Programs  
Assistant Director, Post Award  
970-491-2848  
[https://vpr.colostate.edu/osp/39-2/](https://vpr.colostate.edu/osp/39-2/)

**POLICY DESCRIPTION AND BASIS**

The Office of Management and Budget’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”), 2 CFR 200.400, Subpart E, Cost Principles, requires that the institution must be able to explain and justify all charges transferred onto federal awards, whether the costs are transferred from some other federally-sponsored account, a non-federal account, or a University account. Section 200.405(c) states:

"Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons."

Colorado State University expects costs to be charged to the appropriate sponsored project account when first incurred, but there are some circumstances in which it may be necessary to transfer expenditures to or from a sponsored account subsequent to the initial recording of the charge in the general ledger. This policy provides requirements and guidance to be followed to assure sound financial management of sponsored projects accounts, accurate reporting, and compliance with federal law.

**REQUIRED RESOURCES**

No new resources should be required as a result of the implementation of this policy. Using existing resources, Sponsored Programs may offer training to business officers and others impacted by the policy.
ANTICIPATED IMPACTS

All units of the University having activities in sponsored programs accounts will be impacted by this policy. Units will be required to follow specific procedures for making adjustments and corrections to sponsored project costs and transferring costs from one project account to another.

POLICY DEVELOPMENT

Policy development will be supported by representatives from the Office of Sponsored Programs, Office of the Vice President for Research, Office of General Counsel, and Business & Financial Services.

STAKEHOLDER INPUT

Stakeholder input will be solicited from college business officers (CAAG), Campus Administrative Processing Advisory Council (CAPAC), RamAround, and ECRT and HRMS user groups.

ADMINISTRATION/MANAGEMENT/ASSESSMENT

The policy will be administered on an ongoing basis by the Office of Sponsored Programs with assistance from Business & Financial Services.

PROCEDURES, GUIDELINES AND FORMS

Procedures may be developed by the Office of Sponsored Programs (OSP) and Business & Financial Services and published in the CSU Financial Procedure Instructions and/or the PI Manual as necessary and appropriate.

INTERNAL CONTROLS

This is a formalization of the control activity. OSP will review all Past Period Distribution Adjustments (PPDAs) and General Error Corrections (GECs) for an explanation as to why the error occurred and what the benefit is to the receiving sponsored program. All corrections to sponsored program activity must have approval of OSP prior to posting to the Kuali Financial System, creating an audit trail of all required approvals. A periodic review will be done through Internal Auditing to ensure compliance, performance and an independent assessment.

REVIEW AND APPROVAL BY THE PRESIDENT’S CABINET

☒ APPROVED TO PROCEED TO POLICY DEVELOPMENT
☐ NOT APPROVED
☐ MORE INFORMATION NEEDED:
By: 

Lynn Johnson
Vice President for University Operations

Date: Feb 6, 2018
Cost Transfers Policy Impact Statement
Adobe Sign Document History 02/06/2018

Created: 02/06/2018
By: Robert Schur (robert.schur@colostate.edu)
Status: Signed
Transaction ID: CBJCHCAABAAAVG1Awk20K8EvndiLBuKmTdynnQMhfaP

"Cost Transfers Policy Impact Statement" History

Document created by Robert Schur (robert.schur@colostate.edu)
02/06/2018 - 1:12:58 PM MST - IP address: 129.82.121.160

Document emailed to Lynn Johnson (lynn.johnson@colostate.edu) for signature
02/06/2018 - 1:13:43 PM MST

Document viewed by Lynn Johnson (lynn.johnson@colostate.edu)
02/06/2018 - 1:16:59 PM MST - IP address: 129.82.121.81

Document e-signed by Lynn Johnson (lynn.johnson@colostate.edu)
Signature Date: 02/06/2018 - 1:17:25 PM MST - Time Source: server - IP address: 129.82.121.81

Signed document emailed to all eligible parties.
02/06/2018 - 1:17:25 PM MST