

all transfers, both salary and non-salary, to sponsored

Inappropriate charges made to sponsored projects must be removed regardless of timeframe. The department is responsible for transferring the inappropriate charge to a departmental, discretionary, or unrestricted speedtype.

In order to maintain consistency in the treatment of cost transfers, the University policy applies to all

Amount of Transfer

Reason for Transfer

Frequency of Transfer

Responsibility:

Procedure

Salary Transfers

Non-Salary Transfers

Discussion

Cost Transfers for Activity in Excess of 90 Days from the Month the Charge First Appeared:

After End Date Cost Transfers

Cost Transfers and Effort Certification or Final Financial Reports:

Closely Related Work and Allocation of Costs

3. Questionable Justification –

6. **Questionable Justification** - “To charge 10.6% of Dr. Smith’s salary to the appropriate account.”

7. **Questionable Justification** - ”To charge a portion of temporary employee’s salary to the project.”

8. **Questionable Justification** - “To transfer \$500 of supply costs to the appropriate account.”

10. Questionable Justification – “To transfer after end date charges to the appropriate accounts for the month of July.... we did not get a chance to determine which one of Dr. Smith’s grants would be able to support the above technician other than his NIH grants.”

Help