

# Welcome to Cost Transfers on Sponsored Projects

Presented by  
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The University of Vermont

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# UVM Financial & Cost Accounting Services Contacts

| Contact  | Responsibilities   |
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| <b>Lindsey Donovan</b><br>Associate Controller<br>Phone: 656-1335<br>Email: <a href="mailto:Lindsey.Donovan@uvm.edu">Lindsey.Donovan@uvm.edu</a> | Manage CAS Resources and expenditures<br>Costing Standards/Policy Guidance/Outreach<br>Effort Costing Guidance/Outreach<br>Rate Proposals & Negotiations<br>Cost Standards QA Activities |
| <b>Dawn Caffrey</b><br>Senior Cost Accountant<br>Phone: 656-1336<br>Email: <a href="mailto:Dawn.Caffrey@uvm.edu">Dawn.Caffrey@uvm.edu</a>        | Salary/Wage Transfer Approvals<br>Effort Management and Certification<br>University Space Functionalization<br>Cost Accounting Modeling/Reporting  |

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# Topics Covered During Presentation

- Compliance & Administration
- Roles & Responsibilities
- Cost Transfer Justification Form
- Educational Resources Available

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# Purpose of the Presentation

- Ensure that participants understand when a cost transfer is appropriate as well as the importance of timely transfers
- Provide an overview of the cost transfer process
  - Roles and responsibilities involved in processing a cost transfer
  - Required backup for each type of cost transfer
  - Tips for completing the cost transfer justification form

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# Definition of Cost Transfer

Sponsored project cost transfers include both payroll and non-payroll reallocations and redistributions both to and from sponsored projects for direct and cost share expenditures.

- A **payroll** cost transfer is any reallocation or redistribution of a previously charged expenditure involving sponsored project chartstrings.\*
- A **nonpayroll** cost transfer is the reallocation or redistribution of a previously charged expenditure onto or off from a sponsored project or a reallocation or redistribution between two sponsored project awards.

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# Payroll Changes NOT Considered Cost Transfers

## Timely Salary Distribution & Additional Payment (eAPFS) Changes

- Salary distributions and additional payment forms are initially made based on estimated effort over an extended period of time.
- In accordance with UVM's Effort Management Policy effort must be reviewed on a quarterly basis. Timely corrections to reflect actual effort made within 90 days of the original accounting date is not a cost transfer.
- The initiator must include an additional departmental approver in the workflow when sponsored project chartstrings are being corrected.

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## Department Initiated Journal Entries for Operating Expenses NOT Considered Cost Transfers

- Transferring expenditures between projects on the same award
- Interdepartmental charges (IC journals)
- Purchasing card purchases
- Changes to chart field values other than the project ID

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# Compliance & Administration

- Proper administration and approval of cost transfers are required to ensure compliance with federal requirements as defined by [Uniform Guidance Subpart E - Cost Principles](#) and to ensure compliance with related University policies as well as Generally Accepted Accounting Principles (GAAP).
- Cost transfers are closely scrutinized for indications of cost misallocation or non-compliance.



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# Compliance & Administration

- Cost transfers to or from sponsored projects should be
  - Initiated as soon as a cost misallocation is discovered
  - Supported by the required justification
  - Approved by the receiving Principal Investigator (PI) or responsible official for transfers greater than 90 days

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# Cost Transfer Principles

- Cost transfers must be completed in accordance with University policy and Uniform Guidance cost principles to ensure
  - Allowability
  - Reasonableness
  - Allocability
  - Consistency
  - Timeliness
- ✓ Cost transfers over 90 days should be avoided. They raise concerns with reliability of the institution's accounting system, internal controls and management capabilities.

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# Expenditure Review & Management

On a monthly basis, the PI or their delegate should review grant expenditure reports to verify that charges are allowable, allocable and appropriate.

- Monthly Budget Reports
- Department Expense Reports
- PI Portal

The PI or delegate should review personnel effort quarterly (key and non-key personnel)

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## Timely Cost Transfers (90-day rule)

- Cost transfers must be submitted no later than 90 calendar days from the original accounting date and properly justified on the Cost Transfer Justification Form.
  - For Payroll cost transfers, submission date is the most recent signature date in the approval workflow on the cost transfer form prior to central unit approvals.
  - For Operating cost transfers, submission date is the date of journal submission, the date time stamp in PeopleSoft.
- Questions #1 & #2 on the Cost Transfer Form must be completed and provide a detailed explanation from which an independent reviewer can understand the transfer request and conclude whether the cost is appropriate.

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# Untimely Cost Transfers

- Cost transfers submitted more than 90 days from the original accounting date are considered untimely.
- Only approved under **extenuating** circumstances which consist of:
  - Moving expenses off a sponsored project onto departmental funds
  - Other circumstances outside of the departmental control
  - Sponsor delays
  - Setup delays
- Questions #1 - #4 on the Cost Transfer Form must be completed and describe both the extenuating circumstances that justify the transfer AND the corrective action that has been instituted to prevent future untimely transfers.

**NOTE:** Absence of PI or cognizant administrator, lack of experience of the staff administering the award, or competing priorities are **not** valid extenuating circumstances.

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## Untimely Cost Transfers

- Expenses over 90 days that are being moved off sponsored projects do not require PI approval. A second departmental approval is still required.
- If there are multiple sponsored agreements receiving a late cost transfer charge, with multiple PIs, then all PIs must approve of the cost transfer.

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## Examples of Allowable and Appropriate Cost Transfers

- Transfer due to a clerical or data processing error
- University internal billing (IC journals and expenses such as telephone, publications or photocopying expenses)
- Transfer of expenses incurred before the project start date when pre-award costs are approved by the sponsor
- Actual effort worked on the project differs from the salary distribution form

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## Examples of Allowable and Appropriate Cost Transfers

- Transfers from departmental discretionary account to sponsored project account when an Advance Account was not established
  - Best practice is to establish an Advance Account when appropriate
- Bulk purchases of lab supplies charged to non-sponsored accounts that are allocable to a sponsored project
  - Department must maintain documentation of the allocation method used



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## Unallowable Cost Transfers

- Transfers from a sponsored project in deficit to another sponsored project for the purpose of eliminating the deficit
- Transfers to a project with an unexpended balance for the purpose of expending the remaining balance (*Spending Down*)
- Transfers where the sponsored project was being used as a “holding” fund to redistribute expenses to other projects (*Parking*)
- Transfer of expenses incurred before the project start date when pre-award costs have not been approved by the sponsor
- Transfers due to PI or administrator absence, lack of experience of the staff administering the award, or competing priorities

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# Roles & Responsibilities for All Cost Transfers

- Principal Investigator
  - Responsible for identifying the need for a cost transfer
    - Quarterly review of effort commitments and actual effort applied for key and non-key personnel to identify any needed payroll cost transfers
    - Monthly review of all non-payroll expenses to identify any needed cost transfers
  - Works with Unit Administrator to initiate the cost transfer and provide justification
  - Approves untimely cost transfers when applicable

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# Roles & Responsibilities for All Cost Transfers

- Department Approver
  - Reviews and approves the cost transfer form electronically within the journal entry or salary distribution change
  - Reviews and approves the PDF cost transfer form for hourly wage cost transfers and additional payment cost transfers

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# Roles & Responsibilities for Non-Payroll Cost Transfers

- Unit Administrator
  - Assists PI with project expense review on a consistent basis (preferably monthly) to identify charges posted in error
  - Primarily responsible for preparing and submitting all cost transfers
  - Assists PI with providing required justification
  - Assists PI with identification of the appropriate destination chart string

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## Roles & Responsibilities for Non-Payroll Cost Transfers

- Reviews cost transfers for compliance with the [University Operating Procedure on Cost Transfers](#)
- Creates and submits journal entry (JE) in PeopleSoft (including the appropriate backup documentation and justification)
- Monitors the progress of the cost transfer JE to ensure the journal gets posted in a timely manner

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# Roles & Responsibilities for Non-Payroll Cost Transfers

- SPA Financial Analyst (FA)
  - Reviews and approves submitted cost transfer JE to ensure appropriate backup documentation is attached and Cost Transfer Form is completed appropriately
  - When applicable, adds department approver and PI to JE workflow
  - Communicates with the Unit Administrator when a JE is denied or pushed back due to inaccurate or insufficient information
- SPA Team Lead
  - Reviews cost transfers and approves JE to post

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# Roles & Responsibilities for Payroll Cost Transfers

- Unit Administrator
  - Assists PI in the review of the effort commitments and payroll charges on a quarterly basis to identify required salary or wage transfers
  - Primarily responsible for preparing and completing all cost transfers
  - Assists PI in collecting and providing necessary justification required to accompany the cost transfer request
  - Assists PI in identifying the appropriate destination chart string for the cost transfer

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# Roles & Responsibilities for Payroll Cost Transfers

- Unit Administrator (continued)
  - Reviews cost transfers for compliance with the [University Operating Procedure on Cost Transfers](#)
  - Creates and submits changes to salary distributions and initiates approval workflow
  - Creates additional payments and bi-weekly wage transfers along with the appropriate backup documentation
  - Monitors the progress of the cost transfer to ensure department approver(s) and required PI approvals are completed in a timely manner
  - Recommendation: monthly monitoring of department suspense to help avoid payroll cost transfers over 90 days past the accounting date



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# Roles & Responsibilities for Payroll Cost Transfers

- Payroll
  - Payroll confirms that all requests are complete:
    - Two approvers for cost transfers involving sponsored projects (PI can be the second approver)
    - Appropriate questions answered on the cost transfer form depending on lateness of the transfer
    - PI approval for cost transfers past 90 days from the accounting date
    - Hourly wage certification signature obtained

# Example of Hourly Wage Effort Certification

Department/Academic Unit:

Preparer Signature:

Name:

Date

Department Approver:

Name:

Department Approver Signature:

Date:

Untimely Requests approvals:

Principal Investigator:

Name:

Principal Investigator's Signature

Date:

Dept Chair/Dean's Office Signature (if required):

Date:

**Note:** By signing above, you are certifying that the cost to be transferred is an appropriate expenditure for the sponsored agreement charged and that the expenditure complies with the terms and restrictions governing that sponsored agreement.

Hourly Wage Effort Certifier:

Name:

Hourly Wage Effort Certifier Signature (required):

Date:

**Note:** By signing above, you certify that the bi-weekly hours being moved were worked on the receiving sponsored agreement and if you are certifying on behalf of this employee that you have first-hand knowledge of the work performed. I understand that falsification of effort statements may result in potential disallowed costs, penalties and/or actions under the federal False Claims Act.

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# Roles & Responsibilities for Payroll Cost Transfers

- Payroll
  - Adds Financial & Cost Accounting Services to the approval workflow for all payroll cost transfers (excludes chartstring changes w/in the same project)
  - Adds the Associate Controller to the approval workflow for all payroll cost transfer requests over 90 days from the accounting date
  - Adds SPA Financial Administrator to the approval workflow if the project is ending within 30 days or has already ended
  - Processes the cost transfer once all approvals have been obtained;

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# Roles & Responsibilities for Payroll Cost Transfers

- Financial & Cost Accounting Services
  - F&CAS will double check that requests are complete, contain two approvals, hourly wage certification approval and includes the PI approval if the transfer onto or between sponsored projects is past 90 days from the accounting date of the original payroll charges.
  - F&CAS approves all cost transfers in a timely manner once submitted with all appropriate backup documentation attached.
  - F&CAS works with Unit Administrator if corrective action is insufficient, the reason for the cost transfer is not considered a valid extenuating circumstance or if any other question regarding the cost transfer needs to be addressed.

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# Roles & Responsibilities for Payroll Cost Transfers

- SPA - For transfers involving a project that is ending within 30 days or has ended:
  - SPA FA reviews if there are available funds for the transfer and approves cost transfers in a timely manner once submitted.
  - SPA FA works with Unit Administrator if the cost transfer is denied due to insufficient funds.


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# Purpose of the Cost Transfer Justification Form

- Describes why the expense was charged to the original chart string(s)
- Explains why it is allowable and appropriate to be transferred onto the proposed chart string(s)
- Explains the extenuating situation that caused a cost transfer to become untimely (>90 days)
- Describes the corrective action taken that will prevent the extenuating circumstance as outlined in #3 from recurring in the future.

# Cost Transfer Justification Form for Non-Payroll Transfers

- When creating the cost transfer JE, the selected journal class determines whether the Cost Transfer Justification form is required
  - Cost Transfer Justification Form is required for Journal Class CSTTR>90 and CSTTR<90
- Once the Journal Class is selected, the Cost Transfer Justification tab will display for completion.



|        |       |        |        |          |                                    |
|--------|-------|--------|--------|----------|------------------------------------|
| Header | Lines | Totals | Errors | Approval | <b>Cost Transfer Justification</b> |
|--------|-------|--------|--------|----------|------------------------------------|

Unit UVM01                      Journal ID                      Date 02/01/2021

Principal Investigator

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## Supporting Documentation Required for all Non-Payroll Transfers

- Backup documentation must be attached to the JE identifying the original cost and confirming when the original cost was posted to the general ledger
- **Project Monthly Budget Report or Operating Budget Report**
  - Highlight the original chart string(s), transaction(s), transaction number(s) and accounting date(s)



# Cost Transfer Justification Form for Electronic Payroll Cost Transfers

- When creating a retroactive salary distribution change involving sponsored projects (direct and cost share) the Cost Transfer tab will need to be completed for untimely changes. Fill out the original accounting date (payroll date) of the effort being transferred. If it is over 90 days check the box noted below and list all PIs of projects receiving the transferred cost in the text box and add them to the approval workflow.

The screenshot shows a web-based form with four tabs: "Salary Distribution Reqs", "Cost Transfer", "Comments/Notes", and "Approval". The "Cost Transfer" tab is active. The form contains the following fields and sections:

- Employee ID**: [Redacted]
- Empl Record**: 0 (A red arrow points to this field.)
- Department**: 51030
- Fiscal Year**: 2021
- Request Date**: 02/17/2021
- Name**: [Redacted]
- Cost Transfer Justification** section:
  - Expenditures(s) being Transferred:** [Empty text box]
  - Original Accounting Date**: 10/15/2020 (A red arrow points to this date.)
  - Cost Transfer Request Timeliness:** ☒ Request > 90 Days of Original Occurance of Transaction?
  - Principal Investigator(s)**: [Empty text box] (A red arrow points to this field.)
- Instructions**: All cost transfer requests must answer questions 1 and 2; all cost transfer requests more than 90 days from the accounting date of the original transaction must answer all 4 questions. Please provide a full explanation for the necessity of processing this cost transfer request by answering the questions below. If warranted, attach additional narrative.

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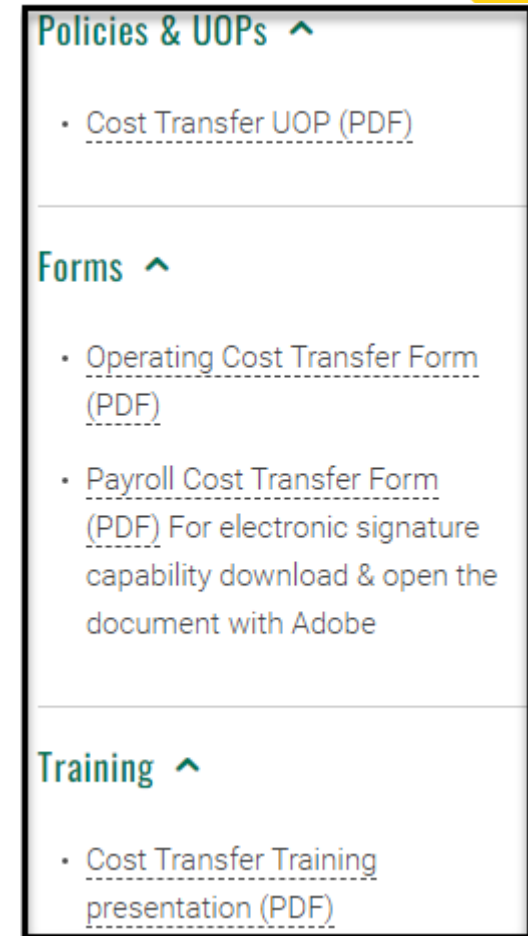
# Supporting Documentation Required for Payroll Cost Transfers

- Salary Distribution Changes
  - These changes are entered in PeopleSoft HR, which includes tabs for the cost transfer form and the electronic workflow to include the second approver and PI (if required).
  - No additional backup documentation required.
  - See the [user guide](#) for steps on creating and submitting the salary distribution changes in PeopleSoft.

# Cost Transfer Justification Form for Manual Payroll Cost Transfers

- When submitting an hourly wage or additional pay cost transfer you will need to use the PDF cost transfer form found on the Division of Finance & Administration Cost Transfer website or the SPA Forms Library.

Note: Download and save the form to allow the text boxes and signature fields to work properly.



The screenshot shows a web portal with three main sections: Policies & UOPs, Forms, and Training. Each section has a list of links to PDF documents.

- Policies & UOPs**
  - [Cost Transfer UOP \(PDF\)](#)
- Forms**
  - [Operating Cost Transfer Form \(PDF\)](#)
  - [Payroll Cost Transfer Form \(PDF\)](#) For electronic signature capability download & open the document with Adobe
- Training**
  - [Cost Transfer Training presentation \(PDF\)](#)

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# Supporting Documentation Required for Payroll Cost Transfers

- Electronic Additional Pay Form (eAPR) Changes
  - Make a copy of the eAPR and mark it as “Revision Only to Combo Code” and the correct chartstring written below the old chartstring.
  - Re-sign and date the form.
  - Attach the completed [payroll cost transfer form](#) and submit all paperwork to [retro@uvm.edu](mailto:retro@uvm.edu)
  - See the [user guide](#) for more details on submitting Additional Pay Form changes.

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# Supporting Documentation Required for Payroll Cost Transfers

- Wage Transfers
  - The hours to be moved need to be downloaded to Excel from uv\_tl\_payable\_time\_detail query (*see [user guide](#) for more details on running a query, on documentation formatting, calculating and noting the hours and/or dollar amount to be moved and more*).
  - Must include a signature in the Hourly Wage Effort Certifier section.
  - The employee or the appropriate department personnel who has first-hand knowledge of the reasonableness of the effort revision must sign the certifying statement.
  - Attach the completed [payroll cost transfer form](#) and submit all paperwork to [retro@uvm.edu](mailto:retro@uvm.edu)

# Supporting Documentation Required for Payroll Cost Transfers

- <https://www.uvm.edu/finance/user-guides>

## Payroll, Additional Pay, Retros & Salary Distribution, Time Entry & Approval ^

### • Payroll

- Out-of-State Form (PDF) - Employees must notify Payroll & Tax Services if they are living and/or working out-of-state.
- Reports and Queries (from PeopleSoft HCM) (PDF): This document covers information on the essential HR Reports and Queries for collecting data from PeopleSoft Human Resources.

### • Additional Pay, Retros, Salary Distribution - Used to process payment in prescribed circumstances within University policies, handbooks and collective bargaining agreements

- eAdditional Pay Form (Word)
- Additional Pay Workflow (PPT)
- Additional Pay Reason Code Definitions (Word)
- Electronic Salary Distribution Form for Initiators (PDF)
- Electronic Salary Distribution Form for Approvers (PDF)
- eAPF Revisions (PDF)
- Wage Transfer Guide (PDF)

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# Cost Transfer Form – Helpful Tips

- Familiarize yourself with the types of transfers allowable.
- Read the questions carefully and be sure your responses address the questions.
- Refrain from extraneous information.
- Ensure responses are clear so that someone not familiar with the circumstances will understand the responses.
- Never use acronyms without identifying them.
- When referencing multiple projects, reference by project number, not name.

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## Cost Transfer Form – Helpful Tips

**Question 1: Provide a brief explanation of the expense(s) being transferred and why the expense(s) was charged to the original chart string(s).**

- The response must include a detailed explanation from which an independent reviewer can understand the transfer request and conclude whether the expenditure is appropriate.
- A statement needs to be included that elaborates why/how the error was made, rather than just stating “to correct an error” or “to transfer to the correct account”.



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## Acceptable or Not?

**Question 1: Provide a brief explanation of the expense(s) being transferred and why the expense(s) was charged to the original chart string(s).**

***Answer: The expense was charged to the current award while awaiting setup of a new award.***

This would not be an acceptable answer. A sponsored project cannot be used as a holding account while awaiting future funding or award setup. The expense should have been charged to a departmental chart string while waiting for setup or the Unit Administrator should have requested an advance account on the new award.

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## Cost Transfer Form – Helpful Tips

**Question 2: Provide a brief explanation as to why each expense is appropriate and allowable to be transferred onto the proposed chart string(s). If multiple projects are involved, be sure to include project numbers.**

The response should provide sufficient detail to address the four guiding principles of allowability, allocability, reasonableness, and consistency. It needs to clearly explain why this expense should be moved to the proposed chart string(s) and why the expense is required to complete the scope of work. Simply stating that it is allowable and appropriate is not sufficient.

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## Acceptable or Not?

**Question 2: Provide a brief explanation as to why each expense is appropriate and allowable to be transferred onto the proposed chart string(s). If multiple projects are involved, be sure to include project numbers.**

***Answer: To correct lab supplies charged due to a clerical error. The technician wrote down the wrong project number (034566) causing the supplies to be allocated to the wrong grant. This transfer corrects the error. These lab supplies are needed for project 034577 in order to conduct water quality sampling at Wonder Lake and have been approved by the sponsor in the funding proposal and/or award document.***

This justification would be acceptable. It states how the clerical error occurred and why it is an allowable and appropriate expense on the proposed chart string.

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## Acceptable or Not?

**Question 2: Provide a brief explanation as to why each expense is appropriate and allowable to be transferred onto the proposed chart string(s). If multiple projects are involved, be sure to include project numbers.**

***Answer: Moving expenses from department onto grant as they are allowable and appropriate.***

This justification would not be acceptable. The description should be expanded to explain how the expense benefits the grant being charged and why the charge was not originally posted to the grant.

Example of an acceptable response: *The start date of the grant was 12/01/2022; however, the chart string was not established in PeopleSoft until 12/30/2022. The PI needed to purchase lab supplies to begin water quality sampling at Wonder Lake, thus they were charged to the department until the chart string was established.*

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# Cost Transfer Form – Helpful Tips

**Question 3: For cost transfers > 90 days, select the extenuating circumstance from the dropdown box and explain the extenuating situation that caused the delay.**

There is a drop-down box on the non-payroll cost transfer form to indicate the extenuating circumstance.

- Setup Delay
- Sponsor Delay
- Move to Department Funds
- Other

The response should provide sufficient detail on what extenuating circumstance warrants approval of the cost transfer request. It should also clearly explain the reason it was not able to be completed within the 90 days.

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## Acceptable or Not?

**Question 3: For cost transfers > 90 days, select the extenuating circumstance from the dropdown box and explain the extenuating situation that caused the delay.**

***Answer: Due to competing deadlines, expenses were not reviewed during the last quarter. During the most recent review, the PI noted this expense was allocated incorrectly and should be charged to project 034577.***

This would not be an acceptable response, as it is not considered an extenuating circumstance that is outside of the department's control. Best practice is to review all expenses on a monthly basis in order to identify any errors before they become untimely. The expense would have to be moved to a non-sponsored chart string instead of project 034577.

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## Acceptable or Not?

**Question 3: Why is this cost transfer being requested more than 90 days after the accounting date of the original transaction and what extenuating circumstances justify this expense transfer?**

***Answer: The delay was due to ongoing negotiations between UVM and the sponsor. The grant start date was July 1st, but the agreement was not signed until October 10th. Once fully signed, we initiated the transfer of effort from the departmental chart string.***

- This would be an acceptable response, as it is clearly an extenuating circumstance that was beyond departmental control.
- Setting up an Advanced Account request would be an example of a corrective action for this scenario when answering question 4, otherwise it would be important to explain why an advanced account was not appropriate in this particular case.

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## Cost Transfer Form – Helpful Tips

**Question #4. For cost transfers > 90 days, describe the corrective action taken that will assist in preventing the extenuating circumstance as outlined in your response to question #3 from recurring in the future.**

The response must provide sufficient detail on what specific systematic corrective action has been instituted within the academic unit's business practice to prevent the same extenuating circumstance from occurring in the future. The corrective action should address the issue described in your answer to question #3.

NOTE: If the answer to #3 was Setup Delay, the answer to #4 should explain why an advanced account was not requested or appropriate.



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## Acceptable or Not?

**Question #4. For cost transfers > 90 days, describe the corrective action taken that will assist in preventing the extenuation circumstance as outlined in your response to question #3 from recurring in the future.**

*Response: We now have a process to review grants in a more timely manner going forward.*

This would not be an acceptable corrective action. It does not state how frequent or what type of review will be conducted. The response needs to clearly define what is being done to prevent this from re-occurring.

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## Acceptable or Not?

**Question #4. For cost transfers > 90 days, describe the corrective action taken that will assist in preventing the extenuation circumstance as outlined in your response to question #3 from recurring in the future.**

*Answer: The PI and Unit Administrator plan to meet on a monthly basis instead of quarterly to review all expenses. This will give the PI and Unit Administrator time to process the transfer within 90 days if an error is discovered in the future. In addition, the administrative staff who process expenditures have been notified to verify with the PI or UA before processing future postage charges.*

This would be an acceptable corrective action. It clearly states the frequency of the review and how it will eliminate this error in the future. It also adds additional training to staff who are posting expenses against the grant.

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# Resources

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# Resources for Answering Questions

- Sponsor Guidelines
- University Operating Procedures: <https://www.uvm.edu/policies/grants/costtrans.pdf>
- SPA Non-Payroll Cost Transfer Procedure: [https://www.uvm.edu/sites/default/files/Sponsored-Project-Administration/spa\\_non-payroll\\_cost\\_transfer\\_procedure.pdf](https://www.uvm.edu/sites/default/files/Sponsored-Project-Administration/spa_non-payroll_cost_transfer_procedure.pdf)
- Financial & Cost Accounting Services: <https://www.uvm.edu/finance/costtransfers>
- Non-Payroll Cost Transfer Form: <https://www.uvm.edu/spa/forms-library>
- Payroll Cost Transfer Form: [https://www.uvm.edu/sites/default/files/Division-of-Finance/Forms/cost\\_transfer\\_form.pdf](https://www.uvm.edu/sites/default/files/Division-of-Finance/Forms/cost_transfer_form.pdf)
- Payroll User Guides: <https://www.uvm.edu/finance/user-guides>
- NIH: [7.5 Cost Transfers, Overruns, and Accelerated and Delayed Expenditures](#)
- Uniform Guidance: [Subpart E - Cost Principles](#)

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# Educational Resources Available - NCURA

**The National Council of University Research Administrators (NCURA)** strives to make advances in the field of research administration through professional development, the sharing of knowledge, and by fostering a sense of community via multiple venues:

<https://onlinelearning.ncura.edu/> Tutorials, on-line publications, magazine, industry news are available to NCURA members

<http://www.ncura.edu/travelingworkshops/Home.aspx> These workshops are taught by experienced leaders in the areas of compliance, department research administration, global research management, post-award administration and pre-award administration; the expertise depends on the workshop.

<https://onlinelearning.ncura.edu/free-resources> Education available to the public at no cost, NCURA membership is not required

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# Educational Resources Available - RACC

**Research Administrators Certification Council (RACC)** is an independent non-profit organization composed of active certified research administrators whose role is to certify that an individual, through experience and testing, has the fundamental knowledge necessary to be a professional research or sponsored programs administrator.

<http://www.cra-cert.org/>

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# Educational Resources Available – Federal

**Federal Demonstration Partnership (FDP)** is a cooperative initiative among 10 federal agencies and 154 institutional recipients of federal funds and is a program convened by the Government-University-Industry Research Roundtable of the National Academies. Its purpose is to reduce the administrative burdens associated with research grants and contracts. Many institutions utilize FDP's templates, including one for outgoing subawards <http://thefdp.org/default/subaward-forms/>

**National Institute of Health** publishes YouTube videos which cover all sorts of information relevant to NIH grants <https://www.youtube.com/user/nihgrants>

# SPA EDU Offerings

[Education and Learning](#) | [Sponsored Project Administration](#) | [The University of Vermont \(uvm.edu\)](#)

|  |        |                |                  |
|--|--------|----------------|------------------|
| <a href="#">Cost Sharing on Sponsored Projects</a>   | POL022 | Dec 13, 2023   | 1:30 PM - 3 PM   |
| <a href="#">Sponsored Billing</a>  | POL040 | Feb 21, 2024   | 10 AM - 1130 AM  |
| <a href="#">Part I: Personnel Effort on Sponsored Projects</a>                                       | POL042 | Feb 28, 2024   | 10 AM - 11:30 PM |
| <a href="#">PeopleSoft Tools &amp; Best Practices for Financial Management of Sponsored Projects</a> | CPT075 | March 6, 2024  | 9:30 AM - 11 AM  |
| <a href="#">Part 2: Effort Verification on Sponsored Projects</a>                                    | CPT044 | March 14, 2023 | 9 AM - 11 AM     |
| <a href="#">Accepting and Managing International Agreements</a>                                      | POL045 | March 27, 2024 | 9:30 AM - 11 AM  |
| <a href="#">Award Acceptance for Sponsored Agreements &amp; Establishment of Advance Accounts</a>    | POL020 | April 10, 2024 | 9:30 AM - 11 AM  |
| <a href="#">Sponsored Project Financial Reporting and Closeout</a>                                   | POL024 | April 25, 2024 | 9 AM - 10:30 AM  |
| <a href="#">Outgoing Subawards</a>   | POL010 | May 22, 2024   | 1:30 PM - 3 PM   |
| <a href="#">Proposal Submission to NIH in UVMClick</a>   | POL038 | May 29, 2024   | 9 AM - 10:30 AM  |



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# Questions?

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**Thank you for attending!**