

SUBJECT:

Effective Date:

IV . Accountability

The Principal Investigator is responsible for the management and administration of the sponsored project in accordance with sponsor and University guidelines. Principal Investigators and their designees are responsible for reviewing charges on their awards in order to timely identify errors. The Principal Investigator, Dean, Director or Chair of the department who delegates responsibilities and decision-making authority for cost transfers must ensure that the employees responsible for sponsored research projects are qualified and are properly fulfilling their responsibilities. Both Principal Investigators and their designees are responsible and accountable for compliance with the Cost

Transfer Policy.tha0 Td(t)Tj0.283 0 Td()Tj70.013 Tc 0.013 Tar8.9 (addbi)2.6 (l)2.6 (i)2.6 (onaf)-67(ha(r)-6 e

- Transfer of pre-award costs from divisional or discretionary project funds to a sponsored project
- Reallocation of a salary expense to properly reflect effort
- Cost Transfers to move unallowable charges, or to eliminate a deficit, to non-sponsored project

Examples of unallowable Salary and Non-Salary cost transfers:

- Transfer of costs that were not incurred during the project period (incurred before the start date or after the project end date)
- Transfers to move costs from one sponsored project to another sponsored project for the sole purpose of removing a deficit
- Transfers solely to use up unexpended funds, but do not appear to be of direct benefit to the project, i.e. transfers of costs during the