The ABC’s and D’s of Cost Transfers Involving Sponsored Programs

Presented by the Office of Sponsored Programs
Facilitator: Christine E. Kennedy
Course Objectives

- Roles & Responsibilities
- Cost Transfers Defined
- Regulatory Guidance – Federal & Sponsoring Agencies
- UVa-Specific Practices –
  - Usage batch preparation for Other Than Personnel Services (OTPS) and Labor Distribution (LD) Adjustments
  - Retroactive cost transfers – OTPS and LD
- Cost Transfer Guidance –
  - Red flags
  - Importance of documentation
  - Avoiding cost transfers
- What are the ABC’s and D’s???
Work collaboratively with departmental fiscal/HR personnel and the PI in discussions about the movement of costs prior to submitting the necessary and appropriate transfers to the system.

Include all required documentation and comment information to support the actions submitted.

Transfers should be prepared and submitted in a timely manner upon discovery of the error.
Perform monthly reconciliation of accounts in a timely manner

Perform reconciliation of Purchasing Card –
  - Validate that charges are allowable as direct costs
  - Ensure proper allocation of charges to sponsored programs
  - Choose most appropriate expenditure type and correct – do not leave as default

Maintain oversight of departmental purchasing to ensure direct charges are made accurately, and allocations are made as planned

Review accounts used by Internal Service Providers (ISPs) and Recharge Centers to ensure any PTAO changes are made timely and as needed
  - Ex: CORE billing, CCM animal charges, storeroom billings, shop charges
* Ensure accurate scheduling of labor for students, staff and faculty
* Ensure that Labor Schedules do not default to Suspense PTAOs!
  * Regular review of Labor Suspense PTAO should be done to ensure corrective action is taken
* Avoid LD adjustments – these should be rare –
  * multiple adjustments indicate a lack of internal controls (communication, proper scheduling, lack of recons, leading to deficiencies in managing sponsored awards)
* Discuss and monitor labor schedules regularly to ensure changes are made appropriately and timely
* Be aware - An error in labor schedules leads to errors on the Effort Reports!
Review –

- OTPS Batches:
  - Batches are reviewed via a manually-generated Discoverer report
  - Run (at least) weekly – year end schedules are more frequent
  - Shared with Accounting Services and Fixed Assets Accounting

- LD Adjustments:
  - Batches are reviewed via workflow in the Integrated System
  - Occurs daily

- Retro Requests – OTPS & LD
  - Requests are reviewed once received via the retro listserv:
    - osp-retro-request@virginia.edu
OSP Roles & Responsibilities

* Communicate -
  * With preparers of batches and requests when additional information is needed for OSP review

* Decide –
  * OTPS Batches – marked for release or sent back to field for rework via email notification
  * LD Adjustments – either approved, rejected, or return with comments to the field through workflow notification
What is a Cost Transfer?

- The movement of an existing cost from one accounting home (PTAEO) to another accounting home
- What does this mean??
  - The transfer of an expenditure or service that was charged as a direct cost and was not allocated correctly at the time the expense was incurred, or
  - If the expenditure or service was incurred with an Internal Service Provider or Recharge Center, and is now being allocated appropriately
Regulatory Guidance

- **Internal Controls:**
  - A high volume or the repetitive nature of cost transfers indicate the lack of many internal control points within an organization
  - Lack of internal controls and deficient grants management go hand-in-hand
- **OMB Circulars:**
  - A-21 (2 CFR, Part 220) - “Cost Principles for Educational Institutions”
  - A-133 - “Audits of States, Local Governments and Non-Profit Organizations”
- **Federal Sponsors:**
  - NIH Grants Policy Statement: “untimely discovery of errors could be an indication of poor internal controls”
  - High volume of cost transfers puts the institution at-risk of disallowance of costs under review and the possible loss of future funding
A-21, C4: “ Allocable Costs”

* C4a: “A cost is allocable to a sponsored agreement if
  * (1) “It is incurred solely to advance the work...”
  * (2) “It benefits both the sponsored agreement and other work of the institution...”
  * (3) “It is necessary to the overall operation... and deemed to be assignable...”

* C4b: “Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience.”
A-133 “Suggested Audit Procedures”

- **Internal Control:**
  - Understand, plan and perform testing of Internal Control
  - Assess “level of control risk for activities allowed or unallowed…”
  - “consider the results of the testing of internal control in assessing the risk of noncompliance…”

- **Compliance:**
  - Identify allowable/unallowable activities
  - Once determined, procedures are performed to verify:
    - “Activities were allowable… Individual transactions were properly classified and accumulated into the activity total.”
  - Sample of transactions to test allowability
  - “The auditor should be alert for large transfers of funds from program accounts which may have been used to fund unallowable activities.”
Part II, Section 7.5 – Cost Transfers, Overruns, and Accelerated and Delayed Expenditures, states that cost transfers:

- “Should be accomplished within 90 days of when the error was discovered”
- “Must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge”
- “An explanation merely stating that the transfer was made “to correct error” or “to transfer to correct project” is not sufficient”
- “Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable”
University Guidance

* Internal Controls: [http://www.virginia.edu/finance/ic/](http://www.virginia.edu/finance/ic/)
  * ARMICS (Agency Risk Management and Internal Controls Standards) [http://www.virginia.edu/finance/armics/armics_bkgrnd.html](http://www.virginia.edu/finance/armics/armics_bkgrnd.html)
* Reconciliation:
  * Policy FIN-023: [https://policy.itc.virginia.edu/policy/policydisplay?id=FIN-023](https://policy.itc.virginia.edu/policy/policydisplay?id=FIN-023)
  * Procedure 1-4A, “Monthly Review and Certification of Sponsored Program Project or Award Expenditures” [http://www.virginia.edu/finance/polproc/proc/1-4a.html](http://www.virginia.edu/finance/polproc/proc/1-4a.html)
Batches impacting G and Z awards, in submitted status, are reviewed at least weekly by OSP using a manually-run Discoverer report.

- The batches are marked for either Release or Rework.

Upon completion of OSP review, report is forwarded to Accounting Services for further review.

- Accounting Services completes review and either releases batches, or sets back to working status
  - Accounting Services may send a batch back to the field for different reasons than OSP
  - OSP forwards our own re-work email notifications to the batch creator

Beginning of FY2013, Fixed Assets group will begin review of batches using Equipment expenditure types
OSP guidance on Labor Distribution (LD) on Sponsored Projects: http://www.virginia.edu/sponsoredprograms/ldguidance.html

Effective 10/17/11, OSP will review all LD adjustments impacting sponsored projects (Prior to posting to accounts)

Comments in LD adjustment batches must include both a REASON and a ROLE*
Uva-Specific Practices –
LD Adjustments: Reasons & Roles

* Reasons – an explanation of the need for the adjustment of costs. The most commonly accepted reasons for why an LD adjustment is necessary have been compiled into a list of reason codes, #1 - #12
  * #12, “Other,” must have an accompanying description which best explains the circumstance

* Roles – the LD adjustment must include a definition of the employee’s technical/programmatic tie to the sponsored program, and/or a description of the employee’s role, or contributions, on the sponsored project
  * Expenditure types, *unless for GRAs/Students*, do not provide an adequate description of the role
Retroactive Cost Transfer Requests: When do you need them?

* When is a retro required?
  * When expenditures with a transferred date (OTPS) or check date (LD) greater that 90 days old need to be moved either off or on a sponsored program
  * For LD adjustments impacting effort reports in any status other than Pre-Review – if the report is now with the certifier, it needs a retro!

* When is a retro NOT required?
  * Correcting task numbers for the same project/award/org combination – check with OSP First!!
  * Correcting org number for the same project/task/award combination – check with OSP First!!
  * For LD adjustments impacting effort reports not yet generated, or in Pre-Review status
Retroactive Cost Transfers: OTPS and LD Procedures

* A retroactive cost transfer request must be submitted to OSP via osp-retro-request@virginia.edu
* The retro request must be approved by OSP prior to the department preparing and submitting the cost transfer batch
* The retro approval number must be included in the comments of the expenditure batch
Retroactive Cost Transfer Requests: OTPS & LD - Required Information

- **Include Original Information:**
  - Expenditure item type – how the item/service was originally charged
    - If you are correcting the expenditure type as part of the request, provide both the original expenditure type as well as what it should be changed to
  - Expenditure Amount – amount per line item charge
    - If you are transferring only a portion of the charge, state that in your comments
  - Expenditure Item Date (EID) - when the expense was incurred
  - Transferred Date (TD) – when the expense hit the books

- **PTAO Information:**
  - Credit (From) – where the charge hit
  - Debit (To) – where the charge should go
**Cost Principles:**

- Is the expenditure/service allowable as a *direct charge* to the sponsored project you are moving it to?
  - Is the expenditure type correct?
  - Are transaction controls in place?
- Is it allocable to the sponsored project?
  - Does the expenditure/service provide benefit or help to meet the scientific aims of the program?
  - Is the allocation percentage correct?

**Timing Implications:**

- Is either the debit or credit PTAO past its term date?
- What is the status of financial reports?
Retroactive Cost Transfers: Special Considerations for LD Adjustments

**Effort Reporting:**
- Did faculty meet commitments to the sponsor(s)?
  - Includes cost share commitments
- Are all staff/wage/GRAs accounted for?
  - Was someone paid from the wrong source?
- Was someone overpaid?

**Timing Implications:**
- What is the status of active dates for the sponsored project(s)?
Cost Transfer Red Flags

* Transfers from a sponsored award (G or Z) in deficit to another sponsored award
* Transfers from Federal to Federal awards
* Multiple transfers of the same costs
* High volume of cost transfers
* Cost transfers of expenditures with a transferred date (TD) over 90 days old
* Transfers affecting G or Z awards within the last three months of the funded period of performance and especially after project termination/end date when all technical work has ended
Preparing Cost Transfers:
Be Proactive & Ask Questions!

**Who?**
- Who is the traveler?
- Who attended the business meal?
- Who is the PI?

**What?**
- What is the lab supply expenditure?
- What is the service provided?
- What was the purpose of the travel or business meal?
- What steps have been taken to prevent recurring errors of the same nature?

**Where?**
- Where do the charges belong?
- Where did the traveler go?
- Where are the supplies used?

**When?**
- When did the travel occur?
- When was the purchase made?
- When did the purchase hit the books?

**Why?**
- Why did the error occur?
- Why are the charges appropriate?
- Why is the cost transfer necessary???
More Questions to Consider...

- Involvement from the responsible PI:
  - Has the PI directed this action?
  - Has the PI contributed information regarding the required documentation?
  - Is the PI aware of the action? If the cost transfer affects multiple PIs, are they all aware of the actions affecting their sponsored programs?
  - Is the justification for the action in agreement with source documentation that will be reviewed during an audit??

- Timing – near term/past term
- Are the expenditures allowable??
Supporting documentation **should**:

- Tell a story
- Quantify the circumstance ($, #, %...)
- Be complete
- Be accurate
- Be timely
- Be in support of other documents
- Be available upon request
- Satisfy UVa requirements
The comment field should contain:

- required information on the original expenditure
- A description of how the expenditure or service provides direct benefit to, or supports the technical goals of, the sponsored program
- An explanation of why the transfer is necessary

Example of a good comment:

- “EID 3/1/12, TD 4/1/12, Trans# vchr: 00112233, inv: 445566. Allocating 20% of Fisher Sci PO# 123456 for case of pipettes to Dr. Doe’s post doc’s new Fellowship acct, where post doc has 20% effort. Entire PO was charged in error to mentor’s R01 program when order was placed.”
Comments that **do not** provide stand-alone value:

- “Moving to correct PTAO”
- “Costs are allocable as they were budgeted and approved by the sponsor”
- “clerical error”
- “Department is short-staffed... fiscal person left department...”
- “Cost is allocable and meets aims of research”
- “Cost directly benefits technical goals”
- “PI directed charge”
Examples of good comments:

- “allocating travel charges for Dr. John Doe to travel to Very Important Conference on 1/1/12 in Minneapolis to present his new laser created by his NIH project ‘Awesome New Laser for 2012’”
- “allocating microscope purchased at XYZ Micro in Stockholm, Sweden to Dr. John Doe’s NIH project ‘Cell Study with Swedish Microscopes.’ Sole Source vendor would only accept credit card purchase.”

Example of not-as-good comment:

- “Missed window of opportunity”
Comments:
Guidance on Tuition Remission & Grad Student Health Insurance

* Include the name of the graduate student and:
  * Semester where tuition remission is applicable
  * Fiscal year where health insurance is applicable
* Transfers should be accomplished within a reasonable amount of time – be aware of end dates for programs
* Transfers should be reflective of a student’s effort towards a program – allocate to match pay/funding source
* Do not combine transfers of charges off clearing account to both sponsored and non-sponsored (local and/or state) accounts -
  * Transferring charges from clearing account to non-sponsored accounts must be accomplished through SIS
### How Would You Review?

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<th>Project Number</th>
<th>Task Nr</th>
<th>Award Number</th>
<th>Funding Source Award Number</th>
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**0.00**

| F 136380       | 101      | GH3041       | WS769281                    | 2056-20            | Supplies, Lab, Animals | 31-MAR-2012 | <37>   | ED 31-MAR-12, TD 23-APR-12, TRANS # CCM042312AUS0133009 - residual animal charges after end of work - adjust from grant proj 13680 to local proj 115594 plus | 31-MAR-2012 | 25-APR-2012 | <26.88   |

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# How Would You Review?

**GA_OSP Submitted Cost Transfer Report**

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Please review the distribution adjustment batch AS-Akhtar, Sahar-16APR2012 below. Based on the review take one of the following actions:

1) Approve the batch
2) Return with Comments to Creator of the batch
3) Reject the batch

Details of Distribution Adjustment

Employee: Akhtar, Sahar Z
Assignment No.: 184726
Date: 10-JAN-2012 to 24-MAR-2012
Currency Code: USD
Comments: Distribution Adjustments for Person Akhtar, Sahar Z, Assignment 184726, Currency USD between 10-JAN-12 and 24-MAR-12

LD adjustment due to LD not being scheduled correctly for the spring semester
Please review the distribution adjustment batch AS-ENGL Graham, 25-APR-2012 below. Based on the review take one of the following actions:

1) Approve the batch
2) Return with Comments to Creator of the batch
3) Reject the batch

Details of Distribution Adjustment

Employee: Graham, Thomas A
Assignment No.: 119751-2
Date: 12-SEP-2011 to 25-SEP-2011
Currency Code: USD
Comments: Distribution Adjustments for Person Graham, Thomas A, Assignment 119751-2, Currency USD between 12-SEP-11 and 25-SEP-11. Retro Request Approved II. Transferring expenses:
FROM (PTAO to be credited): 102585-101-SG00107-31765, 7.1.11 - 5.31.13
TO (PTAO to be debited): 138382-101-GF12556-31765, Wall, Cynthia
BBA=$56,312.21, Non-federal
Avoiding Cost Transfers

* **Direct charge sponsored programs**
  * Establish At-Risk/Preliminary accounts and use them!
  * Set up labor schedules
  * Limit use of P-card
  * Use Uva Marketplace for orders
  * Know the allocation of all items and verify the PTAO information before the order is placed!

* **Communicate!**
  * Between departments for interdisciplinary research
  * Between labs
  * With ISPs and Recharge Centers
  * With faculty, staff and students
Now I know my ABC’s (and D’s)

* **A is for...**
  * **Allocation** –
    * how are the charges tied directly to, or divided up between the sponsored programs?

* **B is for...**
  * **Benefit** –
    * how do the costs further the technical goals of the sponsored program?

* **C is for...**
  * **Consistency**–
    * how are these costs normally treated?

* **D is for...**
  * **Documentation** –
    * can you back it up?
Contact the OSP Outreach & Compliance Team with Questions!

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  * Effort Reporting: osp-timeandeffort@virginia.edu
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* Christine Kennedy, team lead on Cost Transfers: ck6n@virginia.edu, 243-8653
  * Cost Transfers: osp-cost-transfer@virginia.edu
  * Retro Requests: osp-retro-request@virginia.edu