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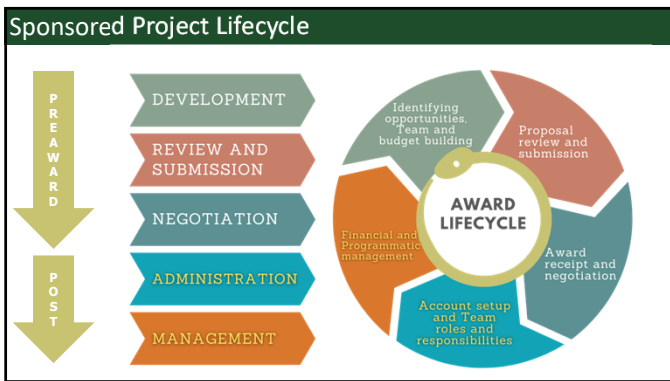
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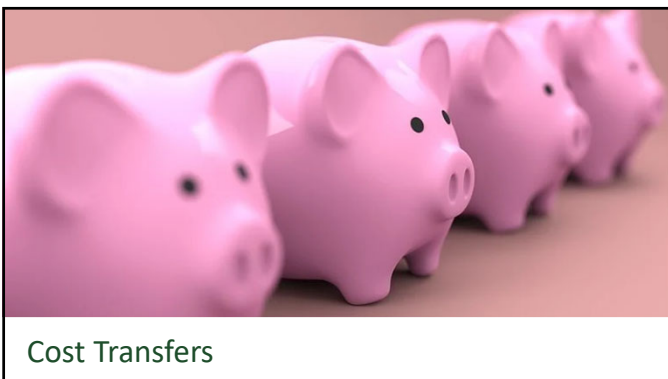
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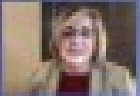


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9

VIRTUAL EXPERIENCE



Cost Transfers

To allocate funds to the appropriate accounts.

The description/justification should include:

- Why the transfer is necessary
- How the transfer is being processed
- What the transfer is for
- How the transfer is being processed
- How the transfer is being processed

Transfers are a last resort.

- They are not a substitute for proper budgeting
- They are not a substitute for proper cost accounting

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Types of Cost Transfers

Past Period Distribution Adjustment (PPDA)

- Used to make salary adjustments
- Completed in HR system Oracle

General Ledger Transfers (GLT)


- Used for non-salary adjustments
- Completed in Financial System KFS

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When are they necessary?

- Pre-award costs need to be moved on to a project
- An error needs to be corrected
- When the expense is a benefit to more than one project
- Disallowed costs were charged
- Object codes are incorrect
- To clear cost overruns



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When are they *problematic*?



- Transfers between two sponsored project (53) accounts
- Transfers occurring **more than 90 days after** the original transaction posted to an account
- Transfer to a project at the **end of the period of performance** to use available budget (spending out the account)
- Inadequate explanation/justification of the cost transfer
- Transfers between two sponsored project accounts that **clears a deficit off** one of the projects
- Salary transfers (PPDAs) that invalidate completed **project certifications.**

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Justification* is

- Who?** The person, organization, or department name(s) that caused or played a role
- What?** What events or circumstances are causing the need
- When?** The month or occurrence or the key date related to the cause
- Where?** The location of the event or occurrence
- Why?** Why a change is required and the benefit to the project

*Extra Justification needed for cost transfers over 90 days or across certification periods

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GLT Late Adjustment Certification:

LATE ADJUSTMENT CERTIFICATION

Describe in detail the transactions that are being transferred:

How did this transaction benefit the project?

If this adjustment is correcting an error, how did it occur?

Why is this adjustment late?

What will be done to ensure adjustments are not late in the future?

http://busfin.colostate.edu/Depts/KFS_Info.aspx

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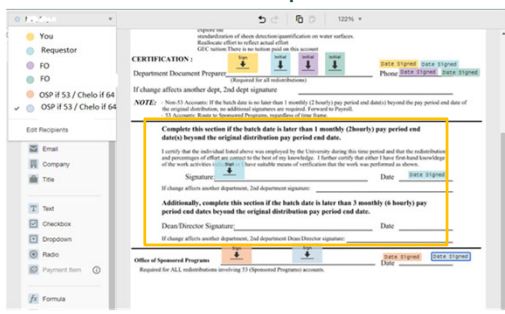
GLT Attestation



"I hereby certify that these expenses were incurred for the goals, objectives, and benefit of the grant/contract, and that the expenditure transfer is correct and proper. In the event of a subsequent audit disallowance of this expense transfer for any reason, the Principal Investigator, Fiscal Officer and Department Head agree to be jointly responsible for handling this expense in a manner which is consistent with the institution's policy."

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PPDA Sample:



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Reconciling



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“A systematic review of transactions posted to an account against source documents to verify that transactions were correctly posted”

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Post-Award Resources

Vista Plus

RPS

Symphony

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Vista


Benefits	Drawbacks
<ul style="list-style-type: none"> ▪ Official CSU financial record ▪ Used by OSP ▪ Information is static/accurate ▪ Many types of reports to fit your needs ▪ Reports include all account types 	<ul style="list-style-type: none"> ▪ Reports are in large PDF format and must be downloaded ▪ Reports are hard to read ▪ Some expense information is not shown by transaction ▪ Many types of reports – hard to determine what will work for individual circumstances

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RPS

Benefits

- Access to search all '53' accounts
- Account Details, Dates & Deadlines, & Contacts in an easy-to-read display
- Expandable information on additional information and terms and conditions of the account
- Good source of hard-to-find information about account
- Drill down feature on expenses that have been posted
- Encumbrances for expenses and salary are displayed



Drawbacks


- '53' account information only
- Only one account can be viewed at a time
- Search limited to account number
- Budget and Expense information dependent on ODS database – information at fiscal year-end may not be accurate
- Budget and Expense Summary is cumulative for MTD, YTD, and PTD
- Drilling down does not show the KFS record

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Symphony

Benefits

- Easy to read format with each month displayed separately
- Ability to search other accounts/people or impersonate others in your college
- Drill down feature on expenses that have been posted directly to Kuai Financial System (KFS)
- KFS and Research Project Status (RPS) links
- Encumbrances for expenses and salary displayed in a dropdown
- Dashboard shows all accounts in a portfolio
- View customized for your role
- Other tools available, i.e. T&Es



Drawbacks


- Information displayed on a Fiscal Year basis
- Account access/dashboard limited to your role and unit
- Budget and Expense information dependent on the ODS database – information at fiscal year-end may not be accurate
- Tools for projecting are hard to use
- Cash & Gift accounts aren't easily reconciled or balances aren't correct
 - Pulls budget balance not cash balances

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KFS

Benefits

- Sign-in with EID
- Action List
- You can view pending entries with new balances
- Search by many different criteria and sort by each column and download to a spreadsheet
- Look at transactions back to FY10
- Search information on Purchase Orders, including original purchase, payments (when and how) and how much is remaining.
- Up to the minute Cash Balances as well as previous years beginning and ending.
- Fiscal officer can change accounts prior to approving on Payment requests, Internal Orders, GLTz



Drawbacks

- Visually not as easy to read
- No reporting
- Can no longer search by more than 1 period of time

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WebFocus

Benefits

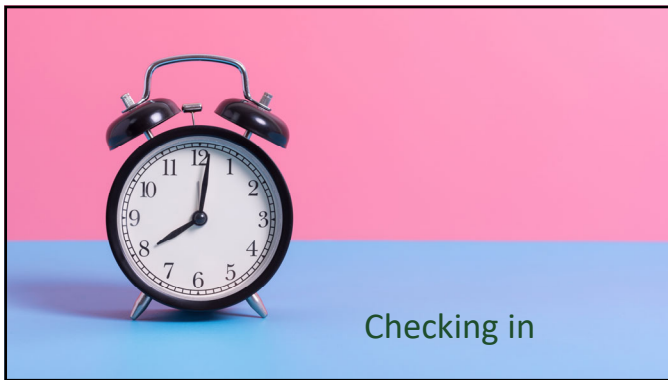
- CLTR Report – List of transactions that the fiscal officer was not able to approve.
- Visually easier to read
- Can be sent to PI's
- Can look at an entire department

Drawbacks

- Training not available any longer
- Going to be replaced
- Doesn't include pending entries like most reports



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Excel Portfolios

- ATS - 2 workbooks per portfolio
 - 1 for project data
 - 1 for personnel data



	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24
TBN, PI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198.51
Fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159.62
TBN, Postdoc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salary/Fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 891.53
Domestic Travel	\$ -	\$ -	\$ -	\$ 29.33	\$ -	\$ -
International Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ 93.02	\$ -	\$ -
Printing/Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.90
Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Contract <25K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Contract >25K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Direct Costs	\$ -	\$ -	\$ -	\$ 122.35	\$ -	\$ 895.43
Indirect Costs	\$ -	\$ -	\$ -	\$ 70.92	\$ -	\$ 479.06
Total Costs	\$ -	\$ -	\$ -	\$ 208.47	\$ -	\$ 1,374.49
Pop annual budget	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00
Added Funds	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00
Cumulative Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTD	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00
Ending Balance	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00	\$ 84,562.00

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Excel Portfolios

Personnel data

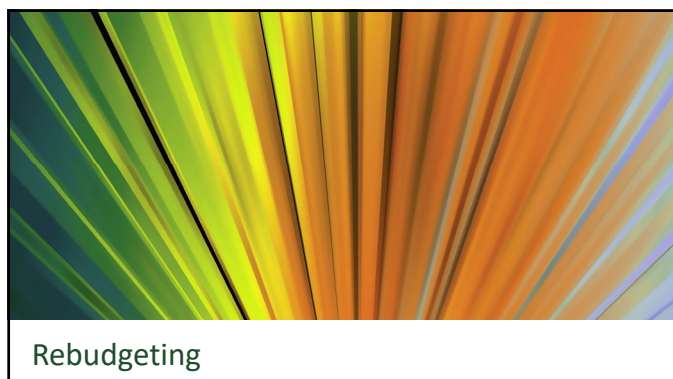
(NAME)	GRA	HR Date	Annual Salary	Classification	Rate	Rate	Rate	Rate	Rate	Rate
33 XXXX	Dean's GRA	08/01/23	898.88	NSR	0.0780	0.0780	0.0780	0.0780	0.0780	0.0780
33 XXXX	NSR	08/01/23-07/31/24	11.97	NSR	0.2190	0.2190	0.2190	0.2190	0.2190	0.2190
1640	Fellowship (paid directly to students)	0.00	1,640.00	NSR	1,640.00	1,640.00	1,640.00	1,640.00	1,640.00	1,640.00
TOTAL ASSIGNED TO PROJECTS					0.2525	0.2525	0.2525	0.2525	0.2525	0.2525

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Excel Tracking

Monthly	1,555.26	1.26	2.0%	118.80	277.78	277.78
Monthly	1,555.26	1.26	2.0%	118.80	277.78	277.78
Half Year	7,776.30	6.30	10.0%	594.00	1,388.88	1,388.88
Summer	14,666.67	12.00	15.0%	1,188.00	2,777.78	2,777.78
Quarterly	3,888.89	3.15	4.0%	297.00	694.44	694.44
Yearly	15,555.56	12.60	15.0%	1,188.00	2,777.78	2,777.78
Monthly	1,555.56	1.26	2.0%	118.80	277.78	277.78
Half Year	7,777.78	6.30	10.0%	594.00	1,388.88	1,388.88
Summer	14,666.67	12.00	15.0%	1,188.00	2,777.78	2,777.78
Quarterly	3,888.89	3.15	4.0%	297.00	694.44	694.44
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Monthly	1,555.56	1.26	2.0%	118.80	277.78	277.78
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Quarterly	3,888.89	3.15	4.0%	297.00	694.44	694.44
Yearly	15,555.56	12.60	15.0%	1,188.00	2,777.78	2,777.78

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The Federal awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions, and activities for Federal awards in which the Federal share of the project exceeds the simplified acquisition threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency.

- 2 CFR 200.308

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Prior Approval Matrix
November 12, 2020

Reference	ATC Overlay	NSF	DOE	NH	USA	DOE	NASA	CHS-GRAD	CHS-FEMA
200-300.01									
200-300.02									
200-300.03									
200-300.04									
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https://www.nsf.gov/bfa/dias/policy/fedrtc/appendix_a.pdf

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Effort Reporting - The mechanism used to provide assurance to federal or other external sponsors that salaries charged or cost-shared to sponsored awards are reasonable in relation to the work performed. Effort statements are also referred to as "certifications" or "reports." CSU uses the Effort Certification & Reporting Technology (eCRT) application for effort reporting.

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Effort Timeline

Pre-Proposal

- Some staff (Faculty, GRAs, etc.) may be existing employees. Their appointment and employment terms are negotiated, and IBS is established at the time of hiring.

Proposal

- PI estimates the amount of effort needed to perform the work as described in the project narrative.
- Effort is included in proposed budget at the IBS rate.
- Use of **Kuali Research Proposal Development** is **best practice** to ensure that approved rates for IBS, fringe, and indirect are used.

Negotiation

- If proposal scope of work or budget is negotiated with sponsor, effort and scope of work should be reviewed and adjusted to accurately reflect the changes.

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Effort Timeline

Award

- Staff, and GRA students may be hired if personnel is needed for project
- In appointment, employment terms are negotiated and IBS is established
- Award is set up and proposed budget is input into the institution's financial system for tracking

Post-Award

- Effort is set up in advance and charged to the project consistent with activity.
- Adjustments to effort are made before salary posts (**best practice**), or timely after-the-fact with a Past Period Distribution Adjustment (PPDA)
- Quarterly, salaries are reviewed in ECRT after-the-fact by the unit and the PI for accuracy.
- After reviewing, effort is certified by PI.

Project Reporting

- PI should report on personnel and their effort on the project in annual and final technical reports.
- Deliverables such as publications, conference travel/presentations, inventions, patents, etc. should be tied to the effort and personnel on the project.


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What is eCRT?


eCRT is an after-the-fact effort reporting system used by CSU to certify that salaries and wages charged or contributed to sponsored projects are reasonable and consistent with the portion of total institutional activity committed.


QUICK LINKS


COMMONLY REQUESTED INFORMATION


RESEARCH


SUBAWARD INFORMATION


EFFORT REPORTING


NON-FINANCIAL AGREEMENTS

<https://www.research.colostate.edu/osp/#QuickLinks>

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Question:
Is 100% effort okay on sponsored projects?




- Faculty?
- Research Staff?

<http://policylibrary.colostate.edu/policy.aspx?id=756>

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Question:
What is the minimum Effort a Senior or Key Personnel should have on a Sponsored Project?

CSU policy is **at least 1%** charged to a project or in cost-share.



<http://policylibrary.colostate.edu/policy.aspx?id=756>

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Award Management Tools



<p>Research Project Status (RPS) RPS Search by Account RPS Search by College RPS Old Closed Accounts (date information)</p> <p>Kuali Research Administration Kuali Research (KR) Kuali Financial System (KFS) Tester Tools COI Person History Search COI Training Status COI List of Researcher/Reviewers Power BI - COI etc. Lookup COI Disclosure Status Report COI Training SACIS Training</p> <p>OSP Daily Review Kuali Research Record Transactions</p> <p>Effort Certification (eert) CSU Effort Certification Web Site and Production System</p> <p>Research Data Research Data in ODS Search Kuali Research Awards Search Proposal and Award History Search Sponsored Data PMS Data Closed (Old Legacy Data)</p> <p>Research Reports F&A Reports Annual Reports Active Subawards Procurement Report Proposal Review Stage Tracking BIRT Reports</p> <p>My Administration A&E Portal Search/MS&E Invoice Address ADAM.gov (automated payments)</p>	<p>MyRAM My Research Administration & Management</p> <ul style="list-style-type: none"> · Effort Certification (eCRT) · Kuali Research Administration <ul style="list-style-type: none"> · Kuali Research (KR) · Kuali Financial System (KFS) · COI Status Report · Research Data and Reports · Research Project Status (RPS) · Symphony (https://symphony.colostate.edu) · Web Focus
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1
Sponsored projects are vital to CSU's mission of providing teaching, research, extension, public service, and engagement to the people of Colorado and beyond.

2
As a Research Administrator, you are a valued partner in the pursuit and conduct of externally funded projects.

3
We thank you for attending today's session and look forward to learning and growing together. Please share with your colleagues one new thing you learned today.



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Office Hours

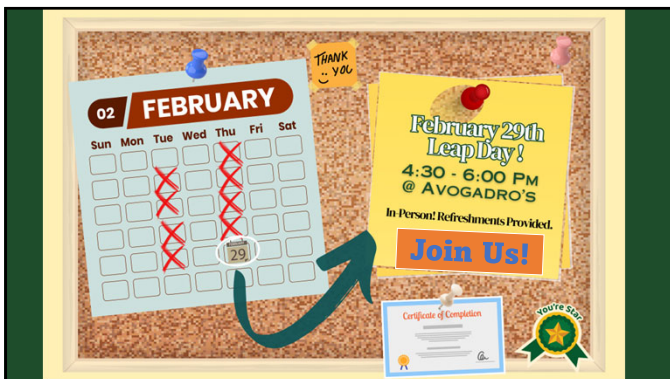


Join us on Fridays in February for Office Hours:

- Friday, February 9th; 10:00 - 11:00 am
- Friday, February 16th; 10:00 - 11:00 am
- Friday, February 23rd; 10:00 - 11:00 am



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Resources

- CSU Policy: Effort Reporting**
<http://policylibrary.colostate.edu/policy.aspx?id=756>
- CSU Policy: Cost Transfers**
<http://policylibrary.colostate.edu/policy.aspx?id=765>
- BFS FPI 1-5: Journal Entry**
https://busfin.colostate.edu/Forms/FRP/Accounting/FPI_1-5_Journal_Entry.pdf#zoom=100
- e-Code of Federal Regulations – Revision of budget**
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.308>
- Ecrt**
<https://www.research.colostate.edu/osp/ecrt/>

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Resources

- OSP Award Lifecycle**
<https://www.research.colostate.edu/osp/#AwardLifecycle>
- FDP Research Terms and Conditions Matrix**
https://www.nsf.gov/bfa/dias/policy/fedrtc/appendix_a.pdf
- Administrative Applications & Resources - MyRAM Portal, RPS**
<https://aar.is.colostate.edu/research.html>
- Administrative Applications & Resources – KFS, Vista, Webfocus**
<https://aar.is.colostate.edu/>
- Symphony**
<https://symphony.colostate.edu/>

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Notes Page