UNIVERSITY OF DENVER 1864	Office of Research and Sponsored Programs (ORSP) Standard Operating Procedures	Section: C1.1
Subject: Cost Transfers to Sponsored Program Funds		Date: 01/01/2021
Approved by: _____ Julie Cunningham Director, Sponsored Programs Administration _____ Gerald Mauck Executive Director, Research Administration		

I. PURPOSE

To clarify the procedures in transferring costs to sponsored program funds.

II. DEFINITIONS

a. Cost transfer: The transfer of an expense that was previously posted on one fund to a sponsored programs fund.
b. Departmental Administrator (DA): The DU employee having departmental administrative duties including the input of transactions into the Banner system.
c. Principal Investigator (PI): The DU employee (usually a faculty member) who is responsible for the proper conduct of research or other activity described in a proposal, grant, contract or other agreement. Used interchangeably with Program Director.
d. ORSP: Programs or projects that are funded by an external entity through an award (grant, contract, etc.) to the University. Sponsored programs include research, instruction, and other sponsored activities.
e. Shared Services Center (SSC): Manages the University's central payroll, benefits, employment actions, payments, procurement, and recruiting functions.

III. POLICY

Expenses posted to sponsored programs funds shall be in com