



OFFICE OF SPONSORED RESEARCH

BROWN BAG

Small-Group Participation
Open-Forum Discussions
Get Your Questions Answered!

Summary of Discussion Point Takeaways from July 9, 2013 Brown Bag

Cost Transfer Justifications - The Good, the Bad and the Ugly

- What should you include and exclude from your Cost Transfer Justification for it to be processed quickly without OSR requesting additional information/justification?
 - Cost transfer documentation must include a justification that clearly shows:
 - The expense directly benefits the receiving PTA
 - The expense is allowable on the receiving PTA
 - The reason the expense was charged incorrectly to the first PTA
 - That any systematic reasons which might cause this problem to be repeated have been addressed
 - The reason for any delay in the timely processing of the transfer (<http://doresearch.stanford.edu/sites/default/files/documents/Cost%20Transfer%20Checklist.pdf>)
 - **Keep this standard in mind:** Would an outside auditor reviewing this justification years from now understand this explanation? (<http://doresearch.stanford.edu/policies/research-policy-handbook/financial-aspects-sponsored-projects-administration/cost-transfer>)
 - Refrain from including employee names in the justification
 - Cost transfers should only be processed once for that expense
- For cost transfers that are processed before and after the end of the project see:
<http://doresearch.stanford.edu/sites/default/files/documents/Cost%20transfers%20before%20the%20end.pdf> (before)
and <http://doresearch.stanford.edu/sites/default/files/documents/Cost%20Transfer%20after%20the%20end.pdf> (after)

Federal Contracting for the Department Administrator

- Federal contracts are not like grants. Contracts = procurement action, Grants = financial assistance.
- Federal Contracts have deliverables. Government may require re-performance of work if dissatisfied with deliverables, but Stanford won't accept this term without securing Department or School-level acceptance of the associated fiscal responsibility.
- A Small Business Subcontracting Plan and reporting is required for all contracts over \$550K.
- Property purchased under a Federal Contract vests with Government/Sponsor
- All Subawards issued under a federal contract require notification to or approval by the Sponsor. The Sponsor may require review and pre-approval of subcontract terms prior to execution with the subawardee.
- Travel to attend general scientific conferences may require prior approval. Award terms should always be checked prior to travel, especially foreign travel.
- Federal Contracts may include special IT and Security requirements.
- Backup documentation for travel and other invoiced items is often required.
- The Sponsor under a Federal Contract can stop work or cancel the project at any time for no reason.