**Sponsored Program Services continues a five part mini-course on Cost Transfers.**

With nearly $300 million of sponsored research expenditures annually charged to the federal government, Purdue has the obligation of ensuring that expenses are charged appropriately. To assist staff with being mindful of this fiscal responsibility, SPS has created a five part mini-course focused on Cost Transfers. Continue reading for Part 5.

PART 5:

This series introduced cost transfers and readers should now have a good understanding of the definition and applicability. If at any time staff is in a position to process a cost transfer, this series can be referenced to address concerns, general government requirements, and the consequence of not complying with those requirements. There are specific points that must be addressed within justifications supporting a cost transfer, and conditions to consider when transferring costs involving sponsored projects. The series also suggested best practices to avoid cost transfers, along with documenting those that are always scrutinized as high risk.

A summary of the content within each section is below.

[Part 1: Introduction and Definitions](http://www.purdue.edu/business/sps/doc/costtransfer_part1.docx)

[Part 2: Concerns, Government Requirements, and Consequences of non-compliance](http://www.purdue.edu/business/sps/doc/costtransfer_part2.docx)

[Part 3: Considerations when processing a cost transfer](http://www.purdue.edu/business/sps/doc/costtransfer_part3.docx)

[Part 4: Conditions, Ways to Avoid, High Risk](http://www.purdue.edu/business/sps/doc/costtransfer_part4.docx)

Sponsored Programs Services should be utilized as a resource. SPS staff can assist with understanding specific university, sponsor, or federal requirements and can also review the transaction from the perspective of an auditor. Pre-Auditors within your College are also excellent resources. When in doubt, ask questions and never make assumptions. It is our obligation to ensure that expenditures are charged appropriately.