25.99.99.E0.01 Procedures For Transfer of Payroll Costs To Sponsored and Non-Sponsored Accounts

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Standard Administrative Procedure Statement
The Texas A&M Engineering Experiment Station (TEES) requires payroll costs on sponsored and non-sponsored accounts and/or projects to be accurately reflected.

Reason for Standard Administrative Procedure
This Standard Administrative Procedure (SAP) provides guidelines for requesting a transfer of payroll costs to sponsored and non-sponsored accounts/projects.

Procedures and Responsibilities

1. PAYROLL TRANSFERS

Requests to transfer payroll costs between accounts should be submitted to the Engineering Payroll Office.

1.1 Request Form

The Payroll Cost Transfer Request Form located at http://coe-intranet.tamu.edu under Business & Finance→Payroll→Forms is required for all payroll cost transfers. Requests shall include:

1.1.1 Completion of the initial cost transfer criteria to determine whether additional justification will be required.

1.1.2 Completion of the payroll expenditure(s) detail to be canceled and charged.

1.1.3 Approval/certification by the principal investigator or designee who has signature authority over the accounts involved.

1.2 Justification Form
The Payroll Cost Transfer Justification Form will be required for transfers that answered “YES” to any one of the initial cost transfer criteria on the request. Justifications shall include:

1.2.1 An explanation for the change, by answering the applicable questions

1.2.2 Approval/certification by the principal investigator (no designee is allowed on this form)

1.2.3 Approval of the department head or designee

1.2.4 Approval of the research administration office or designee

1.2.5 Approval of the Chief Financial Officer

Related Statutes, Policies, or Requirements
National Institutes of Health (NIH) Grants Policy
Office of Management and Budget Uniform Guidance
Regulation 15.01.01, Sponsored Agreements – Research and Other

Contact Office
Engineering Payroll
(979) 458-7493