

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

Approved January 5, 2009
Revised February 8, 2010
Revised April 7, 2010
Revised October 26, 2011
Revised September 28, 2016
Next Scheduled Review: September 28, 2021

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