

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 in Canopy which will then route to the appropriate approval office(s).

1.1 Request

The Payroll Cost Transfer Request is located in Canopy > Payroll > Payroll Cost Transfer > PCT Worksheet. Requests shall include:

- 1.1.1 Completion of the Payroll Cost Transfer Worksheet indicating the account(s) expenditures should be transferred to.
- 1.1.2 Completion of the initial cost transfer criteria which includes a description and justification code.
- 1.1.3 Attach Justification Form as required in accordance with section 1.2
- 1.1.4 Approval/certification by the division business office/designee who has signature authority over the accounts involved.

1.2 Justification Form

1.2.1 The Payroll Cost Transfer Justification Form will be required as follows:

1.2.1.1 When costs are being transferred between two sponsored research accounts and over 90 days.

1.2.1.2 When expenditures are being transferred to a sponsored research account and over 90 days.

1.2.2 The Payroll Cost Transfer Justification Form shall include:

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

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

1.2.2.3 Approval of the division head or designee

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

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