



STANDARD ADMINISTRATIVE PROCEDURE

25.99.99.M0.07 Procedures For Transfer Of Payroll Costs Between University Accounts

Approved December 15, 1999

Revised June 6, 2001

Revised February 4, 2009

Revised January 19, 2012

Next Scheduled Review: February 2, 2022

Standard Administrative Procedure Statement

This procedure provides guidelines for requesting a transfer of payroll costs between University accounts. For specific guidelines regarding payroll transfers on sponsored projects (grant and contract accounts in the 160xxx or 4xxxxx range of accounts), please contact Texas A&M University System Office of Sponsored Research Services (OSRS). Contact information is included below.

Official Procedure

1. PROCEDURE

1.1 All routine requests to transfer Payroll costs between University accounts should be submitted to University Payroll Services as soon as possible after the error is identified. These requests shall include:

1.1.1 An explanation for the change,

1.1.2 A copy of the original payroll voucher detail, and

1.1.3 Approval/certification of someone with signature authority on the accounts involved.

1.1.4 A Transfer of Payroll Costs Between Accounts Recap (<https://payroll.tamu.edu/>, select Forms)

- 1.2 Requests to transfer payroll costs to, from or between sponsored projects (4xxxxx accounts or accounts marked as OSRS accounts) must be routed through Texas A&M University System Office of Sponsored Research Services(OSRS) for approval before sending to University Payroll Services.
 - 1.2.1 Corrections to sponsored project accounts should have the Transfer of Payroll Costs Between Accounts Recap attached to the EPA when the correction is for a prior period
 - 1.2.2 A Sponsored Project Payroll Cost Transfer Request should be sent with the correction request. (<https://srs.tamu.edu/forms/srs-forms/>)
 - 1.2.3 Requests to transfer payroll costs to/from Texas A&M Research Foundation billing accounts (455124 or 455125) must be routed through OSRS before sending to University Payroll Services.
 - 1.2.4 Requests more than 90 days from the date of the original transaction may be determined unallowable. Approval may be considered if justified by extraordinary circumstances. Requests will be approved on a case-by-case basis by OSRS staff.
 - 1.2.5 All transfers of payroll costs between University accounts are subject to the final approval by University Payroll Services.

Contact Office

Please contact University Payroll Services at payroll@tamu.edu should you have questions.

For questions regarding allowability of payroll transfers on sponsored project accounts (4xxxxx), please contact Texas A&M University System Office of Sponsored Research Services (<https://srs.tamu.edu/feedback/>). Sponsored Project Cost Transfer Guidelines are available from OSRS.

OFFICE OF RESPONSIBILITY: [Payroll Services](#)