

For RF use only **Sequence Number:** **Date :**

Request to transfer payroll expenditures more than 90 days after costs incurred

OMB Circular No. A-21 states that, "Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience." In addition, federal regulations require cost transfers to be made in a timely manner. Timely is defined as taking place within in 90 days of the occurrence of the cost (NIH).

**Personnel Expenditure Transfer (PET) -- Complete a separate form for each pay period.
All fields are required, except for the optional shaded fields.**

Employee #	Employee Name	Pay Period Begin Date	Pay Period End Date

Transfer	Org	Fund	Acct	Project	Program	User Def	% of effort
From (Credit)							
To (Debit)							

Each question below must be answered. Attach additional explanation/supporting documentation if appropriate.

1. Why was this expense originally charged to the chart field from which it is now being transferred?

2. Why should this charge be transferred to the proposed receiving sponsored project?

3. Why is this cost transfer being requested more than 90 days after the occurrence of the original transaction?

4. What action is being taken to eliminate future need for cost transfers of this type?

The following approvals are required: PI and Chair or Center Director. If PI is a Chair or Center Director, the second signature must be a Dean or Vice President. Approval authority cannot be delegated. Signatures must be original.

Costs that are disallowed for any reason, by the sponsor or an auditor, will be transferred according to approved RF procedures.

Principal Investigator Name	Phone # e-mail
Principal Investigator Signature	Date
Chair/Center Director/Dean/Vice President Name:	Phone # e-mail
Chair/Center Director/Dean/Vice President Signature:	Date

Send completed form to Research Foundation Administration, 300 Research Foundation, 1960 Kenny Road, CAMPUS

For RF use only <input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	
Director, Office of Grants and Contracts	Date

Points to consider when completing the 'Request to transfer payroll expenditures more than 90 days after costs incurred' form

This form must be completed in those cases where there is a valid reason for transferring personnel costs from or to a sponsored project more than 90 days after the costs were incurred. Personnel expenditure transfers (PETs) less than 90 days old must be entered in the HR system.

Use a separate form for each employee and each pay period.

Complete all unshaded fields in the PET section of the form (shaded fields are optional). There must be a sponsored project number (7xxxxx or 600xxxxx) on at least one of the two rows.

The % effort on the To and From rows must be the same.

All four questions must be answered and original signatures obtained before the form is submitted to the Research Foundation.

Send form to:

Research Foundation Administration
300 Research Foundation
1960 Kenny Road
Campus

RF will review the form and either approve or disapprove the request within 5 working days of receipt. If approved, RF payroll will process the transfer within 3 days of approval. If rejected, the request will be returned to the PI (by e-mail) within 3 days of rejection.

For additional information see: <http://rf.osu.edu/administration/pet.cfm>