**PET CHECKLIST**

**A PET is an after-the-fact transaction that is not scrutinized enough. All cost transfers including JE’s and PETs should be carefully analyzed as Uniform Guidance suggests that cost transfers are red flags.**

**A complete Payroll Expense Transfer (PET) request should explain to any auditor who, what, why, and when without having to request additional information from other persons or systems. To ensure you have a complete PET please review and follow the checklist below for each PET.**

**Review:**

Is the effort allowable on the project I am moving it on to? (yes/no)

Is the effort allocated properly to the projects (does the effort posted match my submitted budget)? (yes/no)

Is the effort requested to transfer going to increase any effort previously on the project and cause the PI to recertify their ePER? (yes/no) (Effort should not be certified if it needs to be adjusted)

Are you moving effort from one sponsored project to another? (yes/no)

If Yes, please provide justification as to why the effort is being moved from one sponsored project onto another sponsored project.

**Complete**:

Provide a detailed description explaining the reason for this Payroll Expense Transfer. Include in the description: why the transfer is being requested, the speedtypes explaining where the funds are coming from and going to. Include the employee name and EIN or POS number, and the percent of effort or total dollars being transferred between speedtypes.

Is this for effort more than 90 days old, 180 days old? If yes, please describe why the transfer is being completed, include why it is being transferred after it has been certified:

If the Earnings date is paid in a different pay period please provide additional detailed explanation. For example, Off-Cycle pay was for Employee “A’s” effort performed in January 2017, however, was paid in March 2017 because “A” was out of town and submitted their time sheet to HR late on 03/12/2017…

**Attach:**

Required Attachments

Payroll Transaction report or Financial Detail highlighting the months of payroll being moved.

Faculty Salary Spreadsheet (May be attached by Central PEDS)

Attach any email communication if transferring between departments.

Optional Attachments

Include any additional budgets or spreadsheets you feel will fully explain the request.