

UNIVERSITY OF PITTSBURGH
Office of Financial Compliance for Research
Request for SPAR Reallocation Greater than 90 Days

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Employee Name _____

SPAR # _____ SPAR Period _____

In accordance with OMB Circular A-21, reallocations of salary charges to sponsored projects are allowable if the expenditure is incurred in the advancement of the work for that particular project and meets all other criteria for allowable costs. Corrections of errors to account distribution may be reallocated to a sponsored project within 90 days of the month end in which the original expenditure occurred. Please indicate below the exception category that you feel is appropriate for this situation and provide a full explanation of the circumstances regarding this request:

- Removal from a sponsored project of an inappropriate or expressly unallowable charge regardless of lapsed time.
- Removal of charges disallowed by audit or sponsor.
- Reallocation affects only some combination of master and sub-accounts within the same award year and billing ID with all accounts involved open and active.
- Early account number request was not approved. Evidence is required that early account request had been submitted.
- Adjustments necessary on training awards to align payments to trainees with federally mandated salary rates. Reconciliation to official award termination notice required.
- Reallocation affects only some combination of non-research accounts and does not cross fiscal years if entity 02 (operating).

Attach a detailed explanation of the situation including how the error occurred, a certification of the propriety of the charge to the sponsored project, and a plan to ensure that errors of this nature will not occur on this or future awards. Include any relevant documentation from Internal Audit or the Sponsor. Incomplete applications or

