

**RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY
SALARY REALLOCATION FORM**

Check only one employee salary type and one fiscal year period:
 Salaried Employees _____ Hourly Employees _____
 Current Fiscal Period _____ Prior Fiscal Period _____

LINE	SOCIAL SECURITY NUMBER	FORM	FROM ACCOUNT NO. (CREDIT)	POS #	TO ACCOUNT NO. (DEBIT)	POS #	AMOUNT	TO ACCOUNT NO. (DEBIT)	POS #	AMOUNT	From/To Dates	EMPLOYEE NAME LAST NAME, FIRST INITIAL
1		F										
2		F										
3		F										
4		F										
5		F										
6		F										

REALLOCATION DETAILS

Justification for reallocation:

(a) Effort Certification or (b) Recertification: (Please check one and sign)
 _____ a) I confirm that the above distribution of salaries and wages directly charged to sponsored agreements or programs is appropriate and reasonable in relationship to the work performed.
 _____ b) I confirm that the above change in distribution of salaries and wages accurately represents a correction to the previously certified and expended effort.

Authorized Signature _____ Date _____
 (Individual doing work or some other official with direct knowledge that work was done - not a subordinate)

Reviewed By: _____

Payroll Dept: _____ Date: _____

Grant Acctg: _____ Date: _____

ORIGINATING DEPT. _____

PREPARED BY (PRINT) _____ DATE _____ EXT _____

AUTHORIZED SIGNATURE _____ DATE _____ EXT _____

INSTRUCTIONS FOR COMPLETING SALARY REALLOCATION FORM

This form is to be used to:

1. Change a salary or wage allocation between accounts.
2. Correct the distribution of a regularly salaried employee which cannot be done by a Personnel Data Record (PDR) because the employee has been assigned to another account number (there was a subsequent change in account number during current fiscal year or a change in account number that relates to a prior fiscal year.)
3. Adjust from estimated to actual for the allocation of time or effort of personnel.
4. Correct the payroll distribution or effort of a regularly salaried or hourly employee for the current or prior fiscal year.

If the reallocation is for two or more accounts, enter the distribution on two or more lines. This form is not to be used for state budget cost sharing transfers. There is a separate salary reallocation form which should be used for this purpose.

In the top left hand section of the form, indicate (by using a "x") whether: The employee (for which you are reallocating wages) is a salaried or hourly employee and indicate whether the salary expense to be reallocated was incurred in the current or prior fiscal period.

Social Security Number Enter the employees Social Security Number.
From Account Number Enter the account that was originally charged with the salary expense and will now be credited.
Position Number (Pos #) Enter the position number appropriate to the original charge (see the monthly payroll distribution report and the chart below).
Initials (Initl) **This field is for Accounting and Budget use only. Do not make any entry in this field.**
Amount Enter the salary amount you want to reallocate. The amount should be exact, not estimated or rounded.

To Account Number Enter the account that you are reallocating salary expense to (debiting).
Position Number (Pos #) Enter the position number appropriate to the new account to be charged (see the chart below).
Initials (Initl) **This field is for Accounting and Budget use only. Do not make any entry in this field.**
Amount Enter the salary amount you want to reallocate (must be identical to the "from" amount)
FromTo Dates Indicate the time period covered by the salary reallocation (i.e. July 1 - October 31,1999). This column should represent the actual days worked, including paid absences. The actual days worked times the regularly daily rate of pay should agree with the figure in the Amount column.

Employee Name Enter the name of the employee (last name first, followed by first name) for whom you are reallocating salary.

Justification for Reallocation Provide a full explanation for the change in the account distribution. An explanation that states the transfer was made "to correct an error" or "to transfer to correct project", is not sufficient. Instead identify the error and/or the reason for the error or identify why the wrong project was charged initially.

Authorized Signature: This reallocation must be approved by an individual authorized to approve expenditures against the account receiving the reallocated salary charge.

Please note that shaded areas of the form are for accounting, budget, and payroll use only.

The form must be completed using a "red ink" pen.

Specific Instructions for 2-2XXXX, 4-2XXXX and 5-38XXX Accounts:

1. If the change involves a salary change more than 120 days after the original charge, a further explanation of why it took so long to report the change needs to be provided.
2. If the change involves a change in previously certified effort, documentation and justification indicating why the Personnel Activity Certification (PACE) Report was not corrected prior to the first certification, needs to be provided.
3. Requests that are inadequately documented and/or submitted with inadequate or inappropriate explanations will be returned to the originating department.
4. In all cases, for 2-2XXXX, 4-2XXXX and 5-38XXX accounts, a certification/reclassification statement by the individual doing the work or some other official with direct knowledge that the work was done (not a subordinate of the individual) needs to be provided stating that the change in distribution of the salaries and wages accurately represents the effort provided during the period indicated.

Following is a list of salary Sub Codes along with corresponding Position Numbers (Pos #):

Description	Sub Code	Pos #
Regular salaried employees - Type 1 faculty and staff	1200	Blank, 001-799 & 926-968
Part Time Lecturers salaries - Type 7	1210	990
Wages of labor:		
Type A (Trades people)	1230	991
Type 4 (Hourly)	1230	991
Type 8 (Casual Coadjutant - Research)	1230	986
Type 8 (Casual Coadjutant - Academic Support).	1230	987
Retirement Allowance - Type 9	1240	999
Hourly Rutgers student wages - Type 5	1250	996
Regular hourly wages - Type 1 (Formerly Type 3)	1260	800-899 & 993
Overtime payment	1270	994
Other (extra pay) compensation	1290	992
Prior year adjustment	1300	PYR
Shift pay	1310	995
Unused sick pay	1320	989
Summer employment 10 month employees - Type 1	1330	992
Coadjutant salaries - non instruction - Type 8	1350	985
Post Doc Associate Salaries - Type 1	1370	900-925
TA/GA Salaries - Type 6	1500	984
Stipends for fellows and research interns - Type 9	8450	997-998

The current Pos # for an employee is also listed on the employees Personnel Data Record (PDR) on the C4 or C5 line and may also be found on your departments payroll distribution report. For the current fiscal year use the position number relating to the subcode effected. For prior year adjustments, for accounts in the 2-0XXXX to 2-7XXXX range, the Pos # should be PYR (sub code 1300). For prior year adjustments for all other accounts, the actual Pos # (sub codes) effected should be used.