

**RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY  
SALARY REALLOCATION FORM FOR STATE BUDGET COST SHARING TRANSFERS**

Purpose: This form is used to transfer salaries (sub codes 1200, 1260 and 1370) paid during the current fiscal year from state budget accounts to state budget cost sharing accounts as required under the terms of a sponsored program or project. This form is not to be used to record any other type of salary reallocation. The completed form is to be sent to the Division of Payroll Services, Room 317, Administrative Services Building, Busch Campus. Specific instructions for the completion of this form are printed on the opposite side.

LINE	TRANSACTION	SOCIAL SECURITY NUMBER	FORM	FROM ACCOUNT NUMBER (CREDIT)	POS #	INITIALS	AMOUNT	TO ACCOUNT NUMBER (DEBIT)	POS #	INITIALS	AMOUNT	EMPLOYEE NAME LAST NAME, FIRST INITIAL
1	R		F									
2	R		F									
3	R		F									
4	R		F									
5	R		F									

LINE	GATA INDICATOR	REPORTING PERIOD	REALLOCATION DETAILS			TOTAL REALLOCATION	REALLOCATION AUTHORIZATION
			DAYS WORKED	DAILY SALARY			
1							ORIGINATING DEPT.
2							
3							PREPARED BY (PRINT NAME)
4							DATE EXT
5							AUTHORIZED SIGNATURE DATE EXT

**INSTRUCTIONS FOR COMPLETING SALARY REALLOCATION FORM FOR STATE BUDGET COST SHARING TRANSFERS**

- 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 chart below).  
**Initials (Initl)** **This field is for Grant Accounting use only. Do not make any entry in this field.**  
**Amount** Enter the salary amount you want to reallocate.
- 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 Grant Accounting 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)  
**Employee Name** Enter the name of the employee (last name first, followed by first name) you are reallocating salary for.
- Reallocation Details** Indicate with an "X" whether the employee is a GA/TA. Indicate the time period covered by the salary reallocation, e.g., July 1 - December 31, 1999. Enter the number of days the employee worked on the project during the period indicated. Enter the daily salary of the employee, then calculate and enter the total amount of the salary reallocation.

**Position Number (Pos #) associated with sub codes 1200, 1260 and 1370**

<u>Sub Code</u>	<u>Pos #</u>	
1200	001-799 926-968	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 department's budget report.
1260	800-899	
1370	900-925	

**SALARY REALLOCATION WORKSHEET FOR ACADEMIC YEAR APPOINTMENTS**

**1. Calculate the Daily Rate of Salary:**

**Example**

$$\frac{\text{Regular Appointment Annual Salary}}{195 \text{ workdays (9 months)}} = \text{Daily Salary} \quad \$ \frac{75000}{195} = \$ 384.62$$

**2. Determine the Number of Days Worked on the Project During the Appropriate Reporting Period:**

Days Worked September 1 through December 31 16 days

Days Worked January 1 through May 31 N/A days

**3. Calculate the Amount of the Salary Reallocation:**

$$\text{Daily Salary (No. 1) X Days Worked (No. 2)} = \text{Salary Reallocation} \quad \$384.62 \times 16 = \$6,153.85$$

**1. Calculate the Daily Rate of Salary:**

**Worksheet**

$$\frac{\text{Regular Appointment Annual Salary}}{195 \text{ workdays (9 months)}} = \text{Daily Salary} \quad \$ \frac{\quad}{195} = \$ \quad$$

**2. Determine the Number of Days Worked on the Project During the Appropriate Reporting Period:**

Days Worked September 1 through December 31            days

Days Worked January 1 through May 31            days

**3. Calculate the Amount of the Salary Reallocation:**

$$\text{Daily Salary (No. 1) X Days Worked (No. 2)} = \text{Salary Reallocation} \quad \$ \quad$$