



# Salary & Wage Redistribution & Justification Application (SWRJ – Cost Transfers)

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Commitment Accounting

Rutgers Payroll

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This document is an overview of how and when to submit a Salary & Wage Redistribution & Justification Application (SWRJ – Cost Transfer) Form.

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## Salary & Wage Redistribution & Justification Cost Transfer Form (SWRJ)

The Rutgers Salary and Wage Redistribution and Justification cost transfer form is to be submitted to the Payroll Department if you, as a Department, are unable to make salary adjustments using the Employee Charging Instructions (ECI). If the adjustment is “to” or “from” a Sponsored program account, submit the form to GCA at [cost-transfer@ored.rutgers.edu](mailto:cost-transfer@ored.rutgers.edu).

The SWRJ cost transfer form is used to request the transfer of work effort/costs from one Chart String (GL or Project) to an alternate Chart String (GL or Project).

The SWRJ cost transfer form is prepared for one record and employee per form.

The SWRJ cost transfer form replaces the Change in Source of Funds (CISF) form previously used in relation with the Banner Payroll System. The change became effective for all salary cost transfers as of 10/01/2016.

## Employee Information (Section 1)

Please ensure that the information entered in the fields are accurate.

**Fig. 1**

Section 1: Employee Information			
Empl ID:	00000001	Empl Record:	0
Name (Last, First):	Rutgers, Henry	Class (Type):	1
Department (Org ID):	00000	Pay Group:	S01

**Empl ID** – This is the Employee’s 8 digit Employee ID Number

**Empl Record** – This is the Job Record on which the employee wages were paid that need adjusting. (see additional information)

**Name** – Employee’s full name as recorded in PeopleSoft

**Class(type)** – Employee Classification for the Empl Record being adjusted

**Department** – The 5 digit HR organization number or Z org

**Pay Group** – Indicates the method of payment for payroll purposes

## Adjustment Detail (Section 2)

Fig 2.

Section 2: Adjustment Detail			
Adjustment Start Date:	07/01/16	Grant Funded (Y/N):	<u>Y</u> Effort Cert Req: <u>Y</u>
Adjustment End Date:	07/01/16	If Yes is it > 90 Days:	<u>Y</u> # Days Late: <u>120</u>

**Adjustment Start Date** – This is the effective date of the new **To Account** distribution. Please ensure the Adjustment dates do not pose a conflict. If the Adjustment Start Date is before the Grant start date, evidence of pre-award spending approval will be required.

**Adjustment End Date** – Enter a date here if the reallocation is for a limited period of time. Only leave this date blank if all subsequent periods should be updated to reflect the new **To Account** distribution moving forward as of the Adjustment Start date.

**Grant Funded (Y/N)** – If at least one of the From or To accounts listed is managed through Grant & Contract Accounting and is affected by the adjusted percentage in the **To Account** distribution below in Section 3

**>90 Days** – Please enter “Y” if the Adjustment Start Date is greater than 90 Days from the SWRJ request date

**Effort Cert Req** – If you answered “Y” to the form being Grant Funded please indicate if Effort Certification or Recertification is required and all appropriate steps are followed regarding timely and accurate effort certification. Please contact GCA Compliance for details on effort certification.

**# Days Late** – Please indicate the number of days between the form submission date and the Adjustment Start Date.

## Justification (Section 3)

There are 3 sections to the Justification of why the wage need to be reallocated.

**Fig. 3**

Section 3: Justification	
(a) Justification Required for all SWRJ submissions	Explain why the cost transfer expense was not originally charged to the correct project
	Why is this cost transfer expense allowable & allocable to the award it is being moved?
	What steps will be taken to mitigate future cost transfers of this type? Is this action being taken?
(b) Comment Delay (>90 day)	Explain the extenuating circumstance why the cost expense was not identified and corrected with in 90 days
(c) Comments to Payroll	Must include dollar values for Hourly cost transfers

**3(a) Justification** – Require for all SWRJ cost transfer requests and should include but not limited to

- Why the cost transfer expense was not originally charged to the correct project?
- Why is this cost transfer expense allowable & allocable to the award it is being moved?
- What steps will be taken to mitigate future cost transfers of this type? Is this action being taken?

**3(b) Comment Delay (>90 day)** – REQUIRED ONLY IF the SWRJ request is made OVER 90 days after the original Pay Period End Date. This field must explain why there is a delay in processing the request.

**3(c) Comments to Payroll** – Must include expected dollar values for Hourly cost transfers.

### Grant Justification

The OMB Uniform Guidance and Circular A-21, establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions, as well as the proper internal controls required. To comply with the allowable cost and allocation requirements, it is necessary to provide adequate justification for transfer of costs from one account to another. Other federal regulations require cost transfers to be made in a timely manner. Timely is defined as taking place within 90 days of the occurrence of the cost under current University policy.

## Redistribution Detail (Section 4)

### From Account

Complete this section with the Original Distribution that posted to the GL. Please ensure the “From Account” list matches the current distribution (budget distribution table) in the charging instructions system as of the “Adjustment Start Date” listed above in Section 2. List all “From Accounts” according to the current charging instructions, even if some of them are not affected by the distribution change. The total “From Account” distribution must add to 100%

### To Account

This section is used to record the new distribution for the employee. Indicate all the “To Account” to be included in the new distribution, even if some of them are not affected by the distribution change. The total “To Account” distribution must add to 100%. Also, please confirm that any affected “To Account” sponsored account(s) are not overspent.

The new distribution can be a:

- Change of Chart String/Project String or
- A Change in the Percent distribution of the accounts

Fig. 4

Section 4: Redistribution Detail													
	Unit	Division	Organization	Fund	Natural	Location	Business	Activity	RU	Project	Task	Expenditure	Percentage
	(3 digit)	(4 digit)	(4 digit)	Type (3 digit)	Account (5 digit)	(4 digit)	Line (4 digit)	(4 digit)	Initiative (6 digit)	(6 digit)	(3 digit)	UDO (11 digit)	
From Account	999	9999	9999	999	99999	9999	9999	9999	999999	999999	999	99999999999	100.000%
Total must equal 100%												100.000%	
To Account	999	9999	9999	999	99999	9999	9999	9999	999999	999999	999	99999999999	100.000%
Total must equal 100%												100.000%	

Note that the Distribution Total must add up to 100%



## Request Authorization (Section 5)

This section completes the form and is ready for submission to Payroll.

Fig. 5

Section 5: Request Authorization				
Preparer				
Clark Gable			848-445-2113	01/27/17
Printed name	Signature	Email	Phone	Date
Authorized Approver				
Scarlett O'Hara			848-445-2113	01/27/17
Printed name	Signature	Email	Phone	Date

This information will also be used by payroll if any further clarification is needed to process the SWRJ form.

## Additional Information

### Empl Record

An employee may work for multiple departments or jobs. When submitting a SWRJ only one employee record can be adjusted per form.

### Class (type)

Employee Class	Description
1	Regular Faculty, Staff, and PostDoc Associates
2	Trades People (formerly type A)
3	Temporary Assignments
4	Hourly Casuals
5	Student Hourly
6	Teaching/Graduate Assistants & Residence Counselors
7	Part Time Lecturers
8	Coadjutants (incl. Faculty Summer Research)
9	Post Doc Fellows (stipend pay)

## Chart of Account

### Project String

If the account is a Project only the fields as shown below should be entered.

Fig. 6

Unit	Division	Organization	Fund Type	Natural Account	Location	Business Line	Activity	RU Initiative	Project	Task	Expenditure UDO	Percentage
				99999	9999	9999	9999	9999999	9999999	999	9999999999999	100.000%

### GL String (Non Project)

If the account is not considered a project only the fields as shown below should be entered.

Fig. 7

Unit	Division	Organization	Fund Type	Natural Account	Location	Business Line	Activity	RU Initiative	Project	Task	Expenditure UDO	Percentage
999	9999	9999	999	99999	9999	9999	9999	9999999				100.000%

## Pay Group

<b>Pay Group</b>	<b>Description</b>
<b>S00</b>	Employee Class 1 Faculty paid AY salary over 12 months (Academic Year Appointment)
<b>S01</b>	Employee Class 1 & 3 Staff and Faculty paid CY salary over 12 months (Calendar Year Appointment)
<b>S03</b>	Employee Class 1 & 3 Staff paid 10-month salary over 10 months
<b>S25</b>	Salary FLSA
<b>HLY</b>	Hourly, Employee Class 4 & 5
<b>TRD</b>	Trades people Employee Class 2
<b>P00</b>	Period Pay (Employee Classes 6, 7, 8)
<b>P09</b>	Stipend Pay (Employee Class 9 - Post Doc Fellows)
<b>P11</b>	Stipend Pay to Non-Resident Aliens (Employee class 9 Post Doc Fellows)