

Payroll Reallocation Procedures

Name – The name of the individual of whose payroll is being reallocated

MTU ID# - The Michigan Tech ID number of the person whose payroll is being reallocated

Department Name – The Department where the person filling out the form is located

Phone – The phone number for the person filling out the form

Contact Person – The name of the person filling out the form

Change to a Prior Certified Period – Indicates a change to a certification effort already signed and submitted to Sponsored Programs Accounting, or necessitates the need for a effort certification because no effort on a sponsored project was reported in the prior certified period. (Checking this box requires the employee's signature)

Pay Period Number – The pay period number for the payroll that is being reallocated

\$ Payroll Expenditure – The amount of payroll being reallocated
(NOTE: THIS NUMBER DOES NOT INCLUDE FRINGE BENEFITS)

Acct Code - The four digit index code where the payroll is charged (The account code listed must be the same as the account code on the payroll report, the account code the person was originally charged to)

From (Credit) Index – The six digit index where the payroll is currently charged
(where the payroll is being moved from)

To (Debit) Index – The six digit index where the payroll should be charged
(where the payroll is being moved to)

Justification – An explanation as to why the reallocation is necessary. This must include an explanation of how the error occurred, how the expenditure is related to the project receiving the expenditure (stressing the benefit to the project receiving the expenditure). For closely related projects, the explanation should include why the expenditure can be charged to either project.

Signature Section –

Financial Manager/PI – This signature is required by all Financial Managers/Principal Investigators for all of the indexes affected by the reallocation (debit or credit).

Department Chair/Director – This signature is required for reallocations made more than 60 days after the date of the original charge for all departments affected by the reallocation.

Dean/VP – This signature is required for reallocations made more than 90 days after the date of the original charge for all areas affected by the reallocation.

Employee – This signature is required for reallocations affecting prior certified periods.

*If not sure, contact departmental financial manager.

A copy of report HYOPAYE001 showing the charged must be attached to the reallocation.

If the reallocation includes sponsored programs indexes please forward the form to Sponsored Programs Accounting for approval. If there are no sponsored program indexes please forward the form to the Payroll Services.

All incomplete forms will be returned to the contact person.

Exceptions to the 90 day restrictions *

- 1) When the official paperwork from the funding agency was delayed and expenditures need to be reallocated from an unrestricted index to the project account.
- 2) When staff receives his/her effort certifications which are received on a semester basis and discovers that the certification does not reflect their effort correctly.
- 3) When an error is found and the expenditure needs to be reallocated because it is unallowable and/or does not pertain to the project.
- 4) When reallocation of expenditures to another sponsored programs index is under the same award.

* **Failure to comply with the 90 day rule could result in expenditures being reallocated to a units unrestricted index.**