Instructions on How to Prepare a Salary Reallocation for Above the Line (ATL) Payroll
(Salary and Wage Redistribution & Justification Application – SWRJ)
(Natural accounts 1200, 1210, 1300, 1370 and 1500)

General Information
Central University processes salary reallocations via 1) the Department Budget Table (DBT) Method, 2) the Direct Method or 3) by Journal Entry (JE) when two or more Fund Sources are to be used on Time and Labor transactions.

1. The Department Budget Table Method means that Central Payroll uses the most current charging instructions for the adjusting period to re-commit future payrolls. Central Payroll will primarily use the DBT method because it is the most appropriate way to do the reallocations and where applicable, to set up future charging instructions. The DBT method works in tandem with the new ERCT system (which will also focus on effort percentages.)

2. The Direct Method is used when charging instructions need to be created prior to the “Effective Date” of the first set of charging instructions. For example, commitment accounting was created in the DBT, with an “Effective Date” of 8/15/11. The dept wants to reallocate funds from 7/1/11. A charging instruction record cannot be created with an “Effective Date” of 7/1/11; therefore the Direct Method will be used to process the SWRJ. If you need a portion of a day moved, Central Payroll will process the reallocation using the Direct Method not the DBT method. The Direct Method is also used when the account(s) were overridden on the timesheet. The timesheet charging instructions supersede the charging instructions on the department budget table and cannot be adjusted via the DBT method.

3. Central Payroll will use the Journal Entry Method to process the reallocation as a last resort.

To prepare a Salary Reallocation, use the form provided at https://swrj.rutgers.edu/.

This form can also be located by going through the SEBS Business Office Website. Visit www.ofba.rutgers.edu, select “Forms & Policies,” “Payroll,” “Salary and Wage Redistribution (Use for wages after 12/25/10.)”

I. Form Inputs

A. Preparer Information:
   Once you have “Logged In” using your RIAS username and password, the Preparer NetID, Preparer First Name, Preparer Last Name and Preparer E-mail are automatically populated on the SWRJ form.

B. Employee ID:
   The Employee ID is the 8-digit Empl ID including zeros.

C. Employee Record:
   The employee record should be the correlating record to the “Job Data,” and “Department Budget Table” information screen in RIAS-HCM or the FD Payroll Distribution Report New (PD). This number can be 0, 1, 2, etc... according to the employee and appointment for which the form is being prepared. Do not leave this line blank.
D. **Employee Name:**
Enter the Employee First Name and Employee Last Name, per RIAS-HCM. Please do not use shortened names or nicknames.

E. **Approver E-mail:**
Enter the e-mail address of the appropriate accountant for the “**From Source(s)**” being redistributed. If multiple “From Source(s)” are being redistributed, the STATE and/or FEDERAL accountant should be selected. Note: please send all cost sharing SWRJ’s to your appropriate business office grants accountant.

F. **Adjustment Start and End Date:**
The adjustment start and end date can vary based on your reallocation. Please refer to section II. A., “Various Scenarios: “From Source(s)” Section” further below to populate this field.

G. **Comment Justification:**
Explain why the salary reallocation is being processed and include the fund sources, natural account, dates, and amount expected to be transferred (include “approximately” before the dollar amount per Central Payroll.) **Please note:**
   a. There is not an option to identify the natural account, specific days, or dollar amount anywhere else other than in the comment justification section.
   b. If an account on the reallocation belongs to another department, include the name of the authorized individual from the other department that has given you approval to submit this reallocation.
   c. Stating, “The funds are being transferred to the correct account,” is not an acceptable justification.

H. **Comment Delay Explanation:**
If the salary reallocation is being processed 90 days after the time period requested, provide an explanation in this box for the delay. Your reallocation cannot be processed without this explanation.

II. **From Source(s):**
The total of all percentages listed in the “From Source(s)” section should always total 100%. Some ATL employees are charged to one fund source while other ATL employees are charged to multiple fund sources. The charging instructions for this employee can be obtained from Commitment Accounting (Department Budget Table) in HCM. When reviewing charging instructions, be sure to use the accurate record number. Refer to the “Effective Date” located in the “Level” section. In order to view all past and current charging instructions, click on the “Include History” button located at the bottom right-hand of the page. Then Click on the “View All” button located in “Level” selection, in the middle right hand corner of the instructions.

To identify the fund source, natural account, dollar amount and pay period that the employee was charged; use the “FD Payroll Distribution Report New (PD),” “By Employee & Date Range (Detail).” This screen will show the employee name, employee ID, employee record number, fund source, natural account, pay period date, pay period amount charged and Dept Act1 and Dept Act2.
Please note the following:

1. The PD screen must be submitted as supporting documentation with your salary reallocation. Since the SWRJ form doesn’t allow attachments, a screen shot must be emailed to your approver in the Business Office. Your SWRJ will not be processed without this report.

2. The Department Budget Table, Combination Code tab, located in the “Earnings Distribution” section must be submitted as supporting documentation with your salary reallocation, if applicable. Since the SWRJ form doesn’t allow attachments, a screen shot must be emailed to your approver in the Business Office. Your SWRJ will not be processed without this report.

3. If the employee received ‘Below the Line’ pay as well, do not include that information on this form. If you want to redistribute those funds, please see the “Instructions on How to Prepare a Salary Reallocation for Below the Line Payroll.”

A. Various Scenarios: “From Source(s)” Section.

1. Reallocating Salary from Suspense (Default fund source, natural account 16999)

   When salary is charged to suspense, it means that the charging instructions that were in the Department Budget Table were not current at the time payroll was processed. This will happen when payroll is processed for a period that extends beyond the “Funding End Date” located on the Combination Code tab in the Dept Budget Table. To prepare a salary reallocation from suspense, follow the procedures below:

   i. Review the Dept Budget Table for the charging instructions of the employee at the time suspense was charged. (Print these instructions and submit them as backup to your approving accountant.)

   ii. Insert all of the charging instructions into the “From Source(s)” section by using the GL Combination Code (Fund Source, Dept Act 1 and Dept Act 2) and the percentage distribution detail listed. The fund source detail will be found on the “Combination Code Description” tab and the percentage detail on the “Combination Code” tab.

   iii. To identify the adjustment start and end date, you will need to: 1) review the current charging instructions to see which pay periods were charged to suspense and 2) confirm and compare the employee’s daily rate to the Payroll Distribution screen.

   Example:

   a. If your charging instructions reflect that there was a “Funding End date” of Sept 12th, suspense was charged starting Sept 13th. Your adjustment start date would be Sept 13th, and your end date Sept 30th.

   b. If the employee’s biweekly pay is $2,000, their daily rate is $200 ($2000 / 10 days). The PD screen reflects $800 (4 days) for the Sept 16th pay period and $2,000 (10 days) for the Sept 30th pay period in natural account 16999.

   c. If you have already updated charging instructions in Commitment Accounting, use Sept 30th as the end date. If you have not updated your charging instructions and the “To Source” reflects the current and future charging instructions, leave the adjustment end date blank. Central Payroll will update the Dept Budget Table.

2. Reallocating Salary from Default (Default fund source, correct natural account)

   When salary is charged to the default fund source with the correct natural account, it means that charging instructions were never created for the individual in the fiscal year (for that employee record.) The correct natural account was obtained from the appointment information in “Job Data.” To prepare a salary reallocation from default fund source, correct natural account, follow the procedures below:
i. Review the Department Budget Table to confirm that there are no charging instructions. (Include a statement in your comment justification stating that no instructions were created.)

ii. Determine what “Adjustment Start Date” and “Adjustment End Date” to use based on the actual days the employee worked in accordance with the PD Screen. Use the first Monday in the pay period as the “Adjustment Start Date” and the second Friday of the pay period as the “Adjustment End Date.” The adjustment period would not reflect a full pay period (10 days) if the appointment did not start on the first Monday or if you are only reallocating days. Please note: If the “To Source(s)” instructions are a permanent change for the current and future pay periods, leave the “Adjustment End Date” blank and do not update Commitment Accounting. Central Payroll will update the Dept Budget Table.

iii. Insert your default fund source at 100% in the “From Source(s)” section.

3. Reallocating Summer Salary (Default fund source, correct natural account)

   Summer salary reflects June 1 – June 30, July 1 – July 31 and August 1 – August 31 pay periods. If charging instructions were not created, payroll will be charged to the default fund source, with the correct natural account. As soon as a department enters the summer appointment into the system, charging instructions should be created for the employee record.

To prepare a salary reallocation for summer salary, follow the procedures below:

i. Identify what month you are reallocating.
   a. If the full summer salary pay was charged in the correct month, use the first day of the month the employee received summer salary pay as your “Adjustment Start Date” and the last day of the month as your “Adjustment End Date.”
   b. If the full summer salary pay was charged in the incorrect month, use the first day of the appointment month as the “Adjustment Start Date” and leave the “Adjustment End Date” blank. Central Payroll will be able to process the reallocation accordingly.
   c. If you are reallocating days, select those specific dates the employee received pay. It will be helpful to calculate your daily rate (Summer Salary Dollar Amount / Number of Working Days in the month) when reallocating specific days.

ii. Insert your default fund source at 100% in the “From Source(s)” section if charging instructions were never created.

iii. If you are reallocating funds from charging instructions that were created, insert the charging instructions from the Department Budget Table. (Print the instructions out and submit it as back-up documentation.)

4. Reallocating Days and a Portion of a Day, not Pay Periods

   Moving days, rather than pay periods to reflect time and effort, is possible. If you need a portion of a day moved then Central Payroll will process the reallocation using the Direct Method, not the DBT method. To prepare a salary reallocation for days and a portion of a day, follow the procedures below:

i. Identify what days you would like to reallocate. Insert the “Adjustment Start Date” as the first day you are reallocating and the “Adjustment End Date” as the last day you are reallocating. If you are reallocating a portion of a day, insert the same date as the “Adjustment Start Date” and “Adjustment End Date.”

ii. Review the Department Budget Table for the charging instructions of the employee at the time of the original charge. (Print these instructions and submit them as backup to your approving accountant.)

iii. Insert the charging instructions in your “From Source(s)” section.
5. If your scenario is not an option listed above, please contact your appropriate Business Office accountant to discuss prior to submitting the SWRJ form.

III. To Source(s):

The total of all percentages listed in the “To Source(s)” section should always equal 100%. This section should reflect your new/current charging instructions. i.e. What should it have been prior to charging suspense/default/etc.?

Populate your “To Source(s)” section. Make sure to use Dept Act 1 and Dept Act 2 as necessary. These fields should always contain “SEBS” if applicable. In fact, make sure the combination codes associated with Dept Act 1 and Dept Act 2 values have been created before submitting the SWRJ form.

When all information is populated and reviewed for accuracy, you can then:

1) Select “SUBMIT” to generate a confirmation page

2) Review the confirmation page, then select “CONFIRM”

3) “SAVE” the file for your record

Once you have saved the file, submit the following items to the Business Office via E-mail to the appropriate accountant.

- Salary and Wage Redistribution Form (the SAVED file from above III.3)
- “FD Payroll Distribution Report New (PD),” “By Employee & Date Range (Detail)”
- “Department Budget Table,” “Combination Code” tab, Charging Instructions
- Documentation authorizing use of an account outside of your department, if applicable.

When the assigned accountant from the Business Office receives your request, they will review it for funding and accuracy. If there are any concerns, your accountant will contact you.

If you have questions in regards to filling out the SWRJ or SWRJ’s previously submitted, please contact your appropriate “From Source(s)” Business Office accountant.

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