

Instructions for completing AS227: Justification for Payroll Accounting Adjustment

I. Request Information

- A. Requested By: Name of person requesting transfer
- B. Request Date: Date transfer is requested
- C. Email: Email address of person requesting transfer
- D. Phone: Phone number of person requesting transfer
- E. Principal Investigator (PI): PI of the grant being charged
- F. Grant ID: Grant being charged
- G. Employee: Name of employee being transferred
- H. Employee ID: ID of employee being transferred

II. Complete this section only if a partial payroll period is being transferred.

- A. When a partial payroll period is being transferred, this section must be completed since PAAs require the full payroll period to be selected. This partial payroll must be prorated for the amount being transferred.

B. Columns include:

- 1. Worktag: (Grant, Program, Gift, etc.),
- 2. From Date: first date of period being transferred
- 3. To Date: last date of period being transferred
- 4. Amount: total amount being transferred
- 5. Percentage: percentage of payroll being transferred (see calculation example below)

C. Example:

A fiscal employee is paid annual salary of \$12,000 or \$1,000/month. They

- D. See payroll schedules on Payroll's website for Number of Workdays in each month.
- E. GR-002 is the grant that is being charged so the justification below must state why the transfer is being done and how this person's salary benefits GR-002.

III. Justification

- A. To comply with allowability and allocability requirements of Office of Management and Budget (OMB) 2 CFR 200, Uniform Guidance, it is necessary to explain and justify the transfer of charges.
- B. The justification must answer the following questions:
 - 1. Why is the adjustment being done retroactively? Please explain how the error occurred. When answering this question, state why the transfer is being done. Why was the correct account not originally charged? Justifications "to clear an overdraft" or "to spend out the balance" are not acceptable.

Example: Mike Tiger began working on ~~GR~~ effective 07/15/16 but the PI failed to notify the departmental accountant of the change. This transfer is being done to correct the error.

4. What