



Salary & Wage Redistribution & Justification Application (SWRJ – Cost Transfer)

Commitment Accounting

Rutgers Payroll

1/25/2019

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 Salary and Wage Redistribution and Justification (SWRJ) application is used to submit a cost transfer request to Payroll Services or Grants & Contract Accounting (GCA) when a Department is unable to make salary adjustments using the Employee Charging Instructions (ECI) in PeopleSoft.

The SWRJ cost transfer application can be used to request the transfer of work effort/costs from one or multiple Chart Strings (GL or Project).

The SWRJ form is designed to adjust the wages for One employee, and record number per form.

Employee Information (Section 1)

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

Fig. 1

Section 1: Employee Information		
Empl ID*	Empl Record*	Class (Type)*
<input type="text" value="0000001"/>	<input type="text" value="0"/>	<input type="text" value="1"/>
Department (Org ID)*	First Name*	Last Name*
<input type="text" value="10470"/>	<input type="text" value="Archibald"/>	<input type="text" value="Leach"/>

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)

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

First Name / Last Name – Employee’s name as recorded in PeopleSoft

Department (Org ID) – The 5 digit HR Organization Number or Z Org

Adjustment Detail (Section 2)

Fig 2.

Section 2: Adjustment Detail			
Adjustment Start Date*	Adjustment End Date*	Grant Funded?	Effort Cert Req?
<input type="text" value="07/01/2018"/> 	<input type="text" value="06/30/2019"/> 	<input type="checkbox"/>	<input type="checkbox"/>

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. Enter the Fiscal Year End Date of 06/30/20XX if all instructions as of the **Adjustment Start Date** are to reflect the new **To Account** distribution.

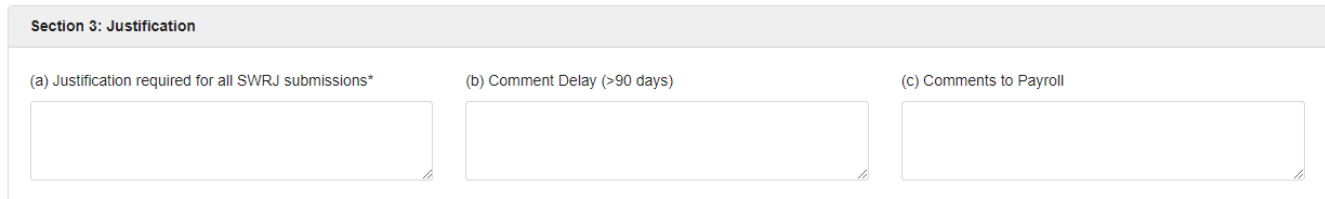
Grant Funded? – If at least one of the accounts in the ‘From’ or ‘To’ fields is managed through Grant & Contract Accounting and is affected by the adjusted percentage or adding a Sponsored Project in the **To Account** distribution below in Section 3

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

Justification (Section 3)

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

Fig. 3



The image shows a screenshot of a web form titled "Section 3: Justification". Below the title, there are three input fields arranged horizontally. The first field is labeled "(a) Justification required for all SWRJ submissions*", the second is labeled "(b) Comment Delay (>90 days)", and the third is labeled "(c) Comments to Payroll". Each field is currently empty and has a small icon in the bottom right corner, likely for expanding the text area.

3(a) Justification – Required 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 for all 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)

Fig. 4

Section 4: Redistribution Detail

From Account*

Account Type	Unit (3 digit)	Divison (4 digit)	Organization (4 digit)	Fund Type (3 digit)	Natural Account (5 digit)	Location (4 digit)	Business Line (4 digit)	Activity (4 digit)	RU Initiative (6 digit)	Project (6 digit)	Task (3 digit)	Expenditure UDO (11 digit)	Percentage (must total 100%)
GL ▾													
Add account													

To Account*

Account Type	Unit (3 digit)	Divison (4 digit)	Organization (4 digit)	Fund Type (3 digit)	Natural Account (5 digit)	Location (4 digit)	Business Line (4 digit)	Activity (4 digit)	RU Initiative (6 digit)	Project (6 digit)	Task (3 digit)	Expenditure UDO (11 digit)	Percentage (must total 100%)
PJ ▾													
Add account													

Note that the Distribution Total must add up to 100%

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

Request Authorization (Section 5)

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

Fig. 5

Section 5: Request Authorization

Select Approver*

Submit

Approving SWRJ

Fig. 6

Status History

Timestamp	User	Status	Comment
Aug 13, 2018 2:43 PM	Jeremy Howlett	Pending	

Update Status

Status* Comment Private comment?

- Approved
- Approved**
- Rejected (Return to Preparer)
- Cancelled (No Resubmission)

When an Approver reviews the SWRJ, they have the following options.

Approved – The SWRJ is complete and is authorized to be processed by Central Payroll or DGCA

Rejected (Return to Preparer) – The approver is requesting a change be made to the form before approving it. The Preparer gets control of the form again to make the changes and then resubmit for approval.

Cancelled (No Resubmission) – The approver does not want the SWRJ processed.

If an SWRJ has been approved in error call, Central Payroll or DGCA and the SWRJ can be cancelled

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

To Account*

Account Type	Unit (3 digit)	Divison (4 digit)	Organization (4 digit)	Fund Type (3 digit)	Natural Account (5 digit)	Location (4 digit)	Business Line (4 digit)	Activity (4 digit)	RU Initiative (6 digit)	Project (6 digit)	Task (3 digit)	Expenditure UDO (11 digit)	Percentage (must total 100%)
PJ					50010	0001	8400	0000	000000	200200	200	90015106771	100

Add account

GL String (Non Project)

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

Fig. 7

To Account*

Account Type	Unit (3 digit)	Divison (4 digit)	Organization (4 digit)	Fund Type (3 digit)	Natural Account (5 digit)	Location (4 digit)	Business Line (4 digit)	Activity (4 digit)	RU Initiative (6 digit)	Project (6 digit)	Task (3 digit)	Expenditure UDO (11 digit)	Percentage (must total 100%)
GL	900	1510	6771	100	50010	0001	8400	0000	000000				100

Add account

Pay Group

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