

JOURNAL VOUCHER SUPPORT DOCUMENT FOR SALARY TRANSFERS AFTER RETRO PERIOD

The “Journal Voucher Support Document” is used to support the transfer of salary costs between cost centers and/or WBS elements when the effort certification process or E-form STV cannot be used. The effort certification process and the E-form STV cannot be used to transfer costs before the earliest retro date set by the Payroll Department. In these cases, the Controller’s Office will create an accounting entry in order to have salary costs accurately reflect the effort expended on WBS elements. Because this is a financial accounting entry only, the payroll records are not affected and will not match the financial system.

Therefore, this form should be used only in very rare situations.

Because the entry is not being processed through payroll, the entry must include all staff benefits as well as the salary.

To complete the form, please enter the following information:

HEADER INFORMATION:

Employee Name: Employee’s last name, first name, and middle initial. A separate form must be used for each employee.

Personnel #: Employee’s personnel number.

Primary Cost Ctr #: Number of the employee’s primary cost center.

Cost Ctr Name: Name of the employee’s primary cost center.

Position Title: Title of the employee’s position.

Department Contact: Name of individual to contact with questions.

Email: Email address of individual to contact with questions.

Phone: Phone number of individual to contact with questions.

DETAIL INFORMATION:

Pay Cycle: Check whether the employee is paid on the monthly, biweekly salary, biweekly hourly or other payroll cycle. Other cycles include longevity, additional pay, terminal leave payout, etc. The pay cycle is also indicative of whether or not effort certification is applicable. Employees paid on a Monthly or Biweekly salary cycle are required to complete an effort certification form.

Time Period of Payroll: Include the beginning date (in the From field) and the ending date (in the To field) of the pay period. A different form must be used for each pay period. NOTE: If the ending date is after the deadline set by payroll for the earliest retro date, then this form cannot be used to transfer salary. Instead, the effort certification system should be used for Monthly and Biweekly salary, etc.

JV LINE ITEMS:

TO BE CHARGED-Cost Center/WBS Element: Number of the cost center/WBS element to be charged. The form contains 8 lines; if additional lines are needed, attach a separate form.

Cost Center/WBS Element Name: Name of the cost center/WBS element to be charged.

GL Account: GL account number to be charged. All staff benefits by GL account should be included.

Amount: Dollar amount of the salary to be charged to the designated

cost center/WBS element.

Total: Total dollar amount of salary charges covered by this form.

TO BE CREDITED-Cost Center/WBS Element: Number of the cost center/WBS element to be credited. The form contains 8 lines; if additional lines are needed, attach a separate form.

Cost Center/WBS Element Name: Name of the cost center/WBS element to be credited.

GL Account: GL account number to be credited. All staff benefits by GL account should be included.

Amount: Dollar amount of the salary to be credited to the designated cost center/WBS element.

Total: Total dollar amount of salary credits covered by this form.

EXPLANATION & JUSTIFICATION:

Explanation for Delayed Transfer: The department must provide (1) the reason for the delayed transfer, (2) a plan for adhering to the ECR retro time limit in the future, and (3) for sponsored projects, a justification of how the project benefited from the charge. It is expected that this will be fairly lengthy as it is insufficient to state "To correct charges".

APPROVALS:

Approval Signatures/Dates: Both the department and college charged and the department and college credited must approve/sign and date the form. Also, the campus/unit Chief Business Officer must approve/sign and date the form.

Everyone should evaluate the WBS elements, if they are sponsored projects, to determine if it is appropriate to charge or credit them this long after the original charge. Also, it is assumed that a payroll charge for a certain person and pay period will only be moved once by JV. Any subsequent changes should include charging a cost center or support fund.

Routing: When both departments AND the campus/unit Chief Business Officer have approved the form, it should be routed to the University Controller's Office.

ATTACHMENTS:

Attachments: Please attach screen prints showing the effort certified that matches the cost transfer included on this form, if applicable. It is also beneficial to include documentation that shows why the effort was initially certified incorrectly.