

Office of Contracts and Grants (C&G)

Payroll Redistributions are subject to both Federal and State regulations regarding timeliness and supporting documentation. Retroactive Payroll Adjustments affecting Contract or Grant projects (Sub-ledger 5) must be prepared on a timely basis, but no later than 90 days (3 months) after the payroll charge. Please reference Policy and Procedure Regulation 10.05.8. (<http://policies.ncsu.edu/regulation/reg-10-05-08>)

For retroactive payroll adjustments that are more than 90 days after the applicable timeframe, please complete this form for each employee then scan and email it to redistributions@ncsu.edu, fax to (919-515-4693) or mail to (Campus Box 7214) the Office of Contracts and Grants. Please remember to **attach a copy of each payroll redistribution** to this form. **Generic explanations/reasons are not acceptable.** If you have any questions, please contact C&G Payroll Reallocations Helpdesk at 919-515-8013.

PAYROLL REDISTRIBUTION INFORMATION

List Payroll Id's Impacted:

Provide Employee Name:

Provide PeopleSoft Employee Id:

List Redistribution Number(s):

List Ledger 5 account(s) Impacted

Preparer's Name: _____ Dept ID: _____ Phone Ext: _____

***Will this redistribution be listed as a reconciling item on a Closeout? Yes No**

NOTE: Remember to make any required adjustments to the effort reports if justification is approved.

JUSTIFICATION

Explain the reason for the change and provide a detailed reason for the delay in processing this change (The justification will automatically be denied if it appears that the purpose of the redistribution is to spend out the budget balance remaining at the end of the project):

Dean's Signature: _____ Date: _____

For C&G Use Only:

Pending _____ Need more info – missing documentation or: _____

Approved _____ Date _____

Denied _____ Date _____

Reason:

- Ledger 5 to Ledger 5 - bridge funding
- Spend down project at close-out
- Clear out overspent project
- Too much time has passed
- _____

Over 90 Day Payroll Redistribution Checklist

<input checked="" type="checkbox"/>	<p>Review Justification Form: Enter "X's" or check marks in all check boxes and sign below to confirm that the following items have been reviewed prior to submitting the required justification to the Office of Contracts and Grants for approval.</p>
<p>Check the upper portion of the form to ensure it has been properly completed:</p>	
	All payrolls impacted are identified
	Employee name and ID are included
	Redistribution number(s) are listed
	All impacted SL-5 projects are listed
	Preparer's name and contact information is listed
	Box indicating whether or not redistribution is a reconciling item on a Closeout is checked
<p>Check the facts stated in the justification for completeness and accuracy:</p>	
	Facts must agree with WRS, Labor Distribution, Distribution Set-up, etc.
	Dates / payroll periods included are correct
	Facts included are complete and thoroughly explain what actually transpired (additional pages can be submitted with form if necessary)
	Justification is specific to the redistribution and not copied and pasted from a prior justification or for another redistribution
	Be sure to submit all supporting documentation with the justification, i.e., e-mails, letters, etc.
	Check to be sure there is funding available on the project receiving the charges
<p>* Note that all facts presented will be reviewed for accuracy. If they are found to be questionable or inaccurate, additional information may be requested or the redistribution denied.</p>	
<p>Important Reminders:</p>	
<p>"Bridge" Funding: SL-5 projects should never be used as "bridge" funding. There is no acceptable reason for this and the redistribution will be denied in all cases so there is no need to submit a justification for approval. A Pre-award project should be requested or the salary charged to a non-SL-5 project.</p>	
<p>Moving charges from one SL-5 project to another: Redistributions moving charges from one SL-5 project to another at project closeout, or to clear overspent projects will in most cases be denied.</p>	
<p>Closed Effort Reports: Redistributions impacting closed TEARS Effort Reports require that the applicable Effort Report be printed out of the TEARS System, adjusted, and manually signed and dated by the employee or their supervisor.</p>	
<p>Graduate Students: Redistributions for Graduate Students require you to process financial journals to transfer the applicable portion of GSHI, tuition, and any fees. Note that these calculations are on a daily basis and not by payroll so if even 1 day is redistributed a journal is required.</p>	
<p>Hourly Employees: Timesheets are the Effort Report for hourly employees paid from SL-5 projects. Redistributions for these employees require that the timesheet be adjusted, signed/initialed by the employee or their supervisor, and dated.</p>	

Signature: _____ Date: _____