

Reallocation of Payroll Funds

Name:

M#:

Department:

Date of Request:

Contact Person:

Phone:

Calendar Year	Pay Period Number	Earn Code	\$ Payroll Expenditures**	From (Credit) Index	Account Code	To (Debit) Index	Account Code

**This number does not include Fringe Benefits.

Attach a copy of the Payroll Labor Report HYOPAYE001 to this form. For E2, E4, E5, E34 or E35 indexes; submit to Sponsored Programs Accounting for approval. For all other indexes; submit directly to Payroll Services. Reallocations more than 90 days past the date of the original charge will be unallowable on sponsored projects (see instructions for details).

Justification (Required):

1. Explain how the expenditure relates/benefits the index receiving the charge.

2. Provide an explanation as to why this expense was not originally charged to the index/project **(Required for Sponsored Projects)**.

By signing below, the Financial Manager/Principal Investigator certifies that the expense to be reallocated is an appropriate expenditure for the index charged and, if applicable, that the expenditure complies with the terms and restrictions governing that sponsored project.

Financial Manager/PI

Date

Dean/VP*

Date

*Required for reallocations made more than 90 days after the date of the original charge.

Dept. Chair/ Director*

Date

*Required for reallocations made more than 60 days after the date of the original charge.

SPA

Date

Payroll Reallocation Instructions

Name – The name of the individual whose payroll is being reallocated

M# - The Michigan Tech ID number of the person whose payroll is being reallocated. The ID consists of a 9 character sequence starting with M and followed by 8 numbers

Department Name – The Department where the person filling out the form is located

Phone – The phone number for the person filling out the form

Contact Person – The name of the person filling out the form

Calendar Year - The calendar year for the payroll being reallocated

Pay Period Number – The pay period number for the payroll that is being reallocated

Earn Code - The earn code for the payroll being reallocated.

\$ Payroll Expenditure – The amount of payroll being reallocated (*NOTE: THIS NUMBER DOES NOT INCLUDE FRINGE BENEFITS*)

From (Credit) Index – The six digit index where the payroll is currently charged (where the payroll is being moved from)

Account Code – The account code listed must be the same as the account code on the payroll report. This is the account code used for the original charge.

To (Debit) Index – The six digit index where the payroll should be charged (where the payroll is being moved to)

Account Code – The account code listed may be the same as the account code on the payroll report. The account code may be different because different account codes are used for faculty academic time charged to sponsored projects.

Justification – An explanation as to why the reallocation is necessary.

Sponsored Project Requirements - This should include an explanation of how the expenditure is related to the project receiving the expenditure (stressing the benefit to the project receiving the expenditure). For closely related projects, the explanation should include why the expenditure can be charged to either project. The justification should also include an explanation as to why the expense was not originally charged to the account it is being reallocated to.

Signature Section –

Financial Manager/PI – This signature is required by all Financial Managers/Principal Investigators for all of the indexes affected by the reallocation (debit or credit)

Department Chair/Director – This signature is required for reallocations made more than 60 days after the date of the original charge for all departments affected by the reallocation

Dean/VP – This signature is required for reallocations made more than 90 days after the date of the original charge for all areas affected by the reallocation.

Notes:

- A copy of the report HYOPAYE001 showing the charge to be reallocated must be attached to the completed reallocation form
- If the reallocation includes a sponsored programs related index submit the form directly to Sponsored Programs Accounting for approval. All other forms should be submitted directly to Payroll Services
- All incomplete forms will be returned to the contact person
- Exceptions for the 90 days restriction:
 1. When the official paperwork from the funding agency was delayed and expenditures need to be reallocated from an unrestricted index to the project account
 2. When an error is found and the expenditure needs to be reallocated because it is unallowable and/or does not pertain to the project
 3. When reallocating expenditures to another sponsored programs index under the same award
- NOTE: Failure to comply with the 90 day rule could result in expenditures being reallocated to a unit's unrestricted index.