Background

Most researchers receive research funding from multiple sources, and it is not uncommon for researchers to request to have salary/benefit charges moved from one research project to another.

Most research projects have spending restrictions, timelines for utilizing the funds, and requirements for financial reporting. All research projects are subject to external audit.

Administrators and Financial Officers are only able to track the movement of salary/benefit charges between projects by using employee ID numbers (or student ID number if no employee ID was assigned). As such, when salary/benefit charges are moved, the EmplID should be included in the reference field of the journal entry. This allows users to extract all related salary/benefit information from the financial system for individual employees, and facilitates financial reporting and audit requirements.

Process:

1. The person entering the journal entry must:
   - be an authorized delegate for the project(s) being debited. OR
   - have the written approval of the researcher accepting the charges (email is sufficient) and this approval must be retained.

2. The salary/benefit charges being moved must have actually been incurred. We cannot move charges planned for the future. The salary/benefit charges being moved must have been incurred within the start and end dates of the research project that they are being moved to. Future salary charges should be redirected by updating the related Salary Appointment Notice (SAN) or Faculty Appointment Notice (FAN) in the payroll system.

3. The salary/benefit charges must be an eligible expense on the research project they are being moved to.

4. The journal header Long Description field should include a description of the salary/benefits being moved, including names and date ranges.
5. Journal entries must include the EmplID in the *Reference* field (or student ID number if no employee ID was assigned) and the date range of the salary/benefits being moved in the *Journal Line Description*. Separate employees require separate lines on the journal:

6. Any salary and benefit journals which do not reference the EmplID and the date ranges may be reversed and the originator notified to resubmit the journal with the EmplID and date ranges included.