

In certain circumstances it may be appropriate to perform a salary adjustment journal to update coding applied to an original transaction. This document provides guidance on how to properly post them under several different business scenarios.

## The Period of Work Performed

One element that is required in all journals relating to salary is the inclusion of the Period of Work Performed (PWP). The PWP is the academic year or fiscal quarter during which an employee performs effort and enables ecrt to identify the appropriate statement to apply the adjustment. The PWP includes salary journals that are posted outside the academic year or fiscal quarter but relate to time and effort expended during the academic year or fiscal quarter. The period of work performed may also be referred to as the reporting period.

	Fiscal Quarters:	Exact wording for ADI journals*
Q1	July 1 - September 30	FY201XQ1 JUL-SEP
Q2	October 1 – December 31	FY201XQ2 OCT-DEC
Q3	January 1 - March 31	FY201XQ3 JAN-MAR
Q4	April 1 – June 30	FY201XQ4 APR-JUN

\*Copy and Paste into ADI template

- Salary journals affecting sponsored accounts must include the “Period of Work Performed” (PWP) for **all** lines (sponsored and non-sponsored) associated with an individual HUID for the total amount being moved.
- The “ecrt payroll report” will indicate the fiscal quarter for salary that crosses fiscal years

## POSTING JOURNALS TO ADJUST GL/ACCOUNT STRINGS

In this example, effective October 1, 2014, all effort for John Harvard on account 024555-789112-0001 needs to be charged to federal award 100011-650001-0001. The change is effective the beginning of FY15 Q2.

Per the Detail Listing, John Harvard’s payroll transactions were as follows:

Journal Category	Transaction Line Description	Tran Date	Account	Object Code	Transaction Amount	} Period of Work Performed FY 15 Q2 Only
Pyrl Bi Weekly	REG Regular	26-Nov-2014	024555-789112-0001	6050	\$250.00	

As the pay period for this transaction date relates to work performed during FY14 Q2, the adjusting entry needs to be corrected for the account only but must include the period of work performed.

TUB ORG OBJE FUND ACTIV SUB ROOT	Debit	Credit	Line Description	Captured Info DFF (Period of Work Performed)
123.45678.6050.100011.650001.0001.66778	\$250.00		FY14Q2/Oct-Dec-14/Harvard, J/ReallocFTEto100011.0001	FY2015 Q2 OCT-DEC
123.45678.6050.024555.789112.0001.00000		\$250.00	FY14Q2/Oct-Dec-14/Harvard, J/ReallocFTEto100011.0001	FY2015 Q2 OCT-DEC

## RETRO PAYMENTS & REVERSING AN INCORRECT JOURNAL

Per the Detail Listing, John Harvard’s payroll transactions were as follows:

Journal Category	Transaction Line Description	Tran Date	Account	Object Code	Transaction Amount
Pyrl Bi Weekly	RET Retro Pay	21-Jan-2015	100011-650001-0001	6050	\$500.00

This transaction is transferring a retroactive salary payment; it is necessary to obtain the supporting document(s) in order to find out what period this payment related to. For this example, the pay related to work performed in September 2014 (FY15 Q1) but was posted in FY15 Q3 so the adjusting entry needs to be corrected for the period of work performed only.

TUB ORG OBJE FUND ACTIV SUB ROOT	Debit	Credit	Line Description	Captured Info DFF (Period of Work Performed)
123.45678.6050.100011.650001.0001.66778	\$500.00		RetroPay/Harvard,J/CorrectPeriodofPefromance	FY2015 Q1 JUL-SEPT
123.45678.6050.100011.650001.0001.66778		\$500.00	RetroPay/Harvard,J/CorrectPeriodofPefromance	FY2015 Q3 JAN-MAR

Journal example based on ADI template

***After the above journal was posted, the grant manager was notified that the retro payment actually related to work performed in October 2014 (FY14 Q2).***

In the G/L the salary is now associated with FY15 Q1 - the adjusting entry will correct for the PWP in order to move the salary from FY15 Q1 to FY14 Q2.

TUB ORG OBJE FUND ACTIV SUB ROOT	Debit	Credit	Line Description	Captured Info DFF (Period of Work Performed)
123.45678.6050.100011.650001.0001.66778		\$500.00	RetroPay/Harvard,J/CorrectPeriodofPefromance	FY2015 Q1 JULY-SEP
123.45678.6050.100011.650001.0001.66778	\$500.00		RetroPay/Harvard,J/CorrectPeriodofPefromance	FY2015 Q2 OCT-DEC

Journal example based on ADI template

## **CORRECTING A JOURNAL MISSING THE PWP**

The following entry was posted on an ADI without the Period of Work Performed on the journal.

TUB ORG OBJE FUND ACTIV SUB ROOT	Debit	Credit	Line Description	Captured Info DFF (Period of Work Performed)
123.45678.6050.100011.650001.0001.66778	\$250.00		Oct14/Harvard,J/ReallocSalary100011.0001/match effort	
123.45678.6050.024555.789112.0001.00000		\$250.00	Oct14/Harvard,J/ReallocSalary100011.0001/match effort	

Journal example based on ADI template

The original journal posted to the G/L but will not load into ecrt without a PWP. The original journal MUST be reversed\*so that there is not a duplicate entry in the G/L. The reversal\* and the inclusion of the PWP can be posted as one journal entry with 4 lines as in the following example.

TUB ORG OBJE FUND ACTIV SUB ROOT	Debit	Credit	Line Description	Captured Info DFF (Period of Work Performed)
123.45678.6050.100011.650001.0001.66778		\$250.00	Rvrse/Oct14/Harvard,J/ReallocSalary to 100011.0001/match effort	
123.45678.6050.024555.789112.0001.00000	\$250.00		Rvrse/Oct14/Harvard,J/ReallocSalary to 100011.000/match effort	
123.45678.6050.100011.650001.0001.66778	\$250.00		Oct14/Harvard,J/ReallocSalary to 100011.0001 to match effort	FY2015 Q2 OCT-DEC
123.45678.6050.024555.789112.0001.00000		\$250.00	Oct14/Harvard,J/ReallocSalary to 100011.0001 to match effort	FY2015 Q2 OCT-DEC

Journal example based on ADI template

- Please note that the reversal entry should not include the PWP in order to keep to the impacted statements accurately balanced.