



# Office of Sponsored Programs Administration

University of Missouri

*Promoting Collaboration in Research*

## Payroll Correcting Entry Form

This form should be completed and emailed to [muresearchospa@missouri.edu](mailto:muresearchospa@missouri.edu). Please do not submit hard copies via hand delivery or campus mail. Payroll Corrections are needed for salary that posted more than one year past the pay end date ([UM System Policy 22303](#)). Prior to completing this form, review the instructions.

Employee: \_\_\_\_\_ Employee ID: \_\_\_\_\_ Preparer Name: \_\_\_\_\_

The following information **MUST** be completed for all Payroll Correcting Entries (PCEs). If adequate responses are not provided, the form may be returned to the Preparer for revisions. The review process and keying of the payroll corrections will be delayed as a result.

### COMPLIANCE INFORMATION

**Provide an explanation of why this correction is needed. As applicable and not limited to, the explanation should include the following items:**

- Describe the activities this individual completed on the sponsored project.
- Will this correction result in an accurate representation of the individual's effort?
- Explain why the EVR was certified, as opposed to addressing the payroll allocation prior to certification?
- Why is the PCE being processed twelve months after the original posting?
- What measures have been put in place to avoid these corrections in the future?

### PAYROLL CORRECTION INFORMATION (CHARTFIELD INFORMATION)

Confirm the employee has sufficient payroll on the Credit (-) chartfield for entry.

Include salary lines only (PS accounts 70XXXX). Do not include fringe benefits (PS accounts 71XXXX).

**Save spreadsheet that opens as a separate file and include both this form and the spreadsheet with the correction information as attachments when submitting to [muresearchospa@missouri.edu](mailto:muresearchospa@missouri.edu).**

### SIGNATURES/APPROVALS

Signatures for the Principal Investigator/Delegate or the Approved Signer for each side of the transaction must be obtained (approval via email is acceptable). See Instructions for additional explanation of these roles.

#### Chartfield Where Expenses are Moving From:

Check here if Delegate is signing on behalf of PI and to confirm a Delegation of Authority form is on file.

Signature \_\_\_\_\_ Print \_\_\_\_\_ Date \_\_\_\_\_

#### Chartfield Where Expenses are Moving To:

Check here if Delegate is signing on behalf of PI and to confirm a Delegation of Authority form is on file.

Signature \_\_\_\_\_ Print \_\_\_\_\_ Date \_\_\_\_\_

OSPA USE ONLY	
Previously Certified EVR (Y/N):	
Prior Fiscal Year (Y/N):	
Benefit Eligible (Y/N):	
Project:	Project:
POP:	POP:
Federal (Y/N):	Federal (Y/N):

Revised 01/19/2018

# Instructions for Payroll Correcting Entries

The Payroll Correcting Entry Form should be completed and sent to [muresearchospa@missouri.edu](mailto:muresearchospa@missouri.edu) if the payroll corrections are needed on a sponsored program and if the salary that posted more than one year past the pay end date (UM System Policy 22303).

***Do not submit hard copies of completed PCE forms.***

## STEP 1: COMPLETE INITIAL INFORMATION

---

Complete fields for:

Employee Name  
Employee ID  
Preparer Name\*

\*Preparer is the fiscal Department Research Administrator and will be contacted if additional information is required in order to review and process the PCE.

## STEP 2: COMPLIANCE QUESTIONS AND INFORMATION

---

The purpose of these questions is to gather information to document that the expense is reasonable, necessary, allowable and allocable to the sponsored project to which it is being moved and to maintain compliance with the regulations, terms and conditions of external funding sources and University policies.

The purpose is also to identify ongoing issues within a Department that may be addressed through communication, education, or training. If a continued issue persists, then PCEs may be delayed until the issue is resolved.

***If the explanation is unanswered or does not completely justify the transfer, the form may be returned for corrections. The review process and keying of the payroll corrections will be delayed as a result.***

Comments:

Provide a description of the work this individual did for the project. Any programmatic description should be in layman's terms. The more information that is provided, the more clearly we can document the transfer.

There will be at least one EVR that may need to be recertified since these transfers are being completed over 12 months from the pay date. An EVR must be recertified if the corrections result in a modified effort greater than 5%. Provide an explanation as to why the EVR was certified in the first place and what brought forth the need for a correction.

## STEP 3: PAYROLL CORRECTION INFORMATION (CHARTFIELD INFORMATION)

---

***First, confirm the employee has sufficient payroll on this chartfield for entry.***

Click the button to open the spreadsheet and complete the chartfield information for debits and credits:

- If you have more than eight lines of data, please see the tab for Page 2 & 3 at the bottom of the file and continue entering the information for the entries.
- Projects being **credited** (expenses moving **off** project)
- Projects being **debited** (expenses are moving **onto** project)
- Confirm the employee has sufficient payroll on this chartfield for entry

**Save spreadsheet that opens as a separate file and include both this form and the spreadsheet with the correction information as attachments when submitting to [muresearchospa@missouri.edu](mailto:muresearchospa@missouri.edu).**

#### STEP 4: SIGNATURES/APPROVALS

---

Acquire required signatures for:

- Chartfield where expenses are moving from
- Chartfield where expenses are moving to

***Approval may be obtained via email and attached to the form in lieu of a signature.***

***Both sets of signatures are required unless it is the same individual, in which make a note on the form.***

Sponsored Activity Chartfields: For sponsored project chartfields, the PI's signature is required. If the PI is unavailable, an individual who has been delegated the authority to approve on behalf of the PI and has firsthand knowledge of the work on the project may sign the form. In these instances, the department that is managing the grant needs to have a copy of the Delegation of Authority form on file as documentation.

Non-Sponsored Activity Chartfield: For non-sponsored activity chartfields, an individual who has authority to approve transactions for that chartfield should sign the form.

Examples of justifications that will result in a PCE being returned for corrections:

---

- To correct clerical error.
- To transfer payroll to correct project.
- Transfer is necessary to bring expenditures in line with the budget or revenue.
- Employee was budgeted for XX.XX% effort.
- An administrator or PI was absent for a certain period of time.\*\*
- There was not an administrator for the department during this period of time.\*\*

***\*\*NOTE: DO NOT include absences of PI or responsible administrator, and/or shortage or lack of experience of staff. It is the responsibility of MU and the PI to ensure the availability of qualified staff to administer and exercise stewardship over federally-funded projects in accordance with federal policies and procedures. This includes those related to regular/timely (typically monthly) monitoring of expenditures and timely correction of errors and reallocation of expenses.***

***\*Please contact your OSPA Post-Award Team or the Administrative Team email above if you would like further information regarding the available training.***