

Effective: 06/30/1982

Supersedes: 07/01/1974

Review Date: TBD

Issuing Office: [General Accounting Division](#)

---

## EXHIBIT B-2

### INSTRUCTIONS

1. Use this form to transfer payroll charges between accounts and/or fund sources.
2. Each month the Accounting Office provides departments with a "General Ledger-Expenditures" report listing all charges to expenditure budgets. In addition, the Accounting Office provides the department with a "Distribution of Payroll Expense" report which lists in detail the payroll entries summarized in the "General Ledger-Expenditure" report.
3. Departments should fill in the form completely with the information shown in the "Distribution of Payroll Expense" report. It may be either typed or handwritten in ink. It is important that information be entered within the spaces and with no overlapping.
4. A separate line on the form must be used for each line item on the "Distribution of Payroll Expense" report. Ledger entries in account, funds or sub-budgets labelled "No Title" will be adjusted by the Accounting Office.
5. The form must be "Certified Approved" with authorized signatures for all of the accounts cited on it. For charges to Federal contracts and grants, principal investigators or Department Chairperson must sign the form prior to submission to the Accounting Office.
6. Supporting Documentation for charges to Contracts and Grants:

This form must be accompanied by copies of the following:

- A. ACSE of Funding Change Only form
- B. PTR (Staff Salaries Only)
- C. PAR (Not required if the adjustment is for an entry to be contained in the General Ledger in the month following the original ledger charge)

Note: All three forms must be annotated to reflect the adjustment contained on the transfer and in agreement with each other.

7. Late transfers involving Federal funds: Any transfer over 120/ledger days old must include, in addition to the normal explanation, a valid verifiable reason for the delay in processing the adjustment.