

Past Period Distribution Adjustment (PPDA) Process



OFFICE OF SPONSORED PROGRAMS COLORADO STATE UNIVERSITY

Any PPDA that impacts a 53 account (regardless of time period) must be approved by the Office of Sponsored Programs.

When Sponsored Programs approval is required, the PPDA form should be submitted to OSP_PPDA@mail.colostate.edu either by emailing the .pdf directly or routing it through an electronic signature workflow (DocuSign, eSign, etc.).

- To ensure the PPDA submission is logged and directed to the appropriate subfolder, the subject line of the email (and/or name of the document if routed through DocuSign) must contain the following information:
 - **(OSP Acct Tech Last Name) – PPDA (Name of person the PPDA is for)**
 - Example: “Batman – PPDA John Smith”

Once received, OSP Post Award staff will review/approve the PPDA as quickly as possible. The following are some items that may delay OSP’s approval of a PPDA:

- **Missing Department Approvals** – All signatures required for the PPDA should be obtained prior to submitting the form to OSP. However, OSP will provide a secondary check to make sure that PPDA’s are signed in all required sections (i.e. later than 1 monthly (2 hourly) pay periods, later than 3 monthly (6 hourly) pay periods). If all required sections have not been signed, OSP will return the PPDA for the necessary approvals. It is the department’s responsibility to ensure that the signatures on the form belong to the appropriate individuals with the authority/means to approve the adjustment.
- **Missing 2nd Department Approvals** – As part of our review of the accounts impacted by the PPDA, OSP will also provide a secondary check to see if the adjustment is affecting a 2nd department. If the PPDA impacts a 2nd department and there are no signatures on the 2nd department line(s), we will return the PPDA for the necessary approvals. This will help to reduce situations where an adjustment shows up on a department’s 53 account that they were unaware of.
- **Inadequate Justification** – It’s important to remember that a PPDA is a cost transfer. Cost Transfers are considered high risk transactions as they invite the assumption that the initial transaction was not handled properly and may be an indication of weakness in a department’s internal controls. Adjustments between 53 accounts or adjustments made more than 90 days after the original transaction are generally subject to an even higher level of scrutiny. Please see OSP’s [Cost Transfer Justification Guidelines](#) for help with completing the justification field. [CSU FPI 1-5](#) on Journal Entry Corrections also addresses acceptable and unacceptable criteria for adjusting entries. A PPDA submitted with an inadequate justification will be delayed until OSP is able to obtain the missing information from the department.
- **Insufficient Funds** – Remember to check that there are funds available in the 53 account to absorb the adjustment. OSP is generally unable to approve charges to a fully spent or over spent 53 account.
- **Project End Date** – Adjustments made after a project has ended are also high risk transactions and require a thorough justification. *TIP: When processing a PPDA on or after the project end date, don’t forget to check the account’s KFS expiration date. If an account reaches its expiration date while a PPDA is in process, it will cause the transaction to bounce to the continuation account and additional correcting entries will be required. Please contact your OSP Accounting Tech if an account expiration date needs to be extended.*
- **Adjusting a previously certified effort period** – Does this adjustment impact a previous quarter that has already been pre-reviewed and certified in ecrt? This raises the question of why the salary was certified previously if it wasn’t correct and why the adjustment was not made earlier. Reopening a previously certified project statement in ecrt should only happen in very rare instances and will require a very thorough justification.
- **PPDA’s requiring review by two or more OSP Acct Techs** – If a PPDA impacts accounts that cross OSP teams, the OSP Accounting Tech whose account is being charged will sign the form. However, any other OSP Accounting Techs with accounts impacted by the PPDA will need to review/acknowledge prior to the PPDA being approved and submitted to HR.
- **Volume** – Workloads can fill up quickly from day to day and week to week. OSP Post Award will make every effort to review/approve PPDA’s in a timely manner, however, periods with especially high numbers of new awards, federal fiscal year financial reporting periods, etc. may lengthen the PPDA turnaround time occasionally. We appreciate your patience during these stretches and welcome follow up if an adjustment is especially time sensitive.

Past Period Distribution Adjustment (PPDA) Process



OFFICE OF SPONSORED PROGRAMS COLORADO STATE UNIVERSITY

Once the PPDA has been reviewed/approved by OSP, it will be emailed to hr_payroll@Mail.Colostate.edu for processing.

- To help keep department administrators in the loop on the status of their outstanding PPDA's, OSP will copy them on our email of the fully approved PPDA to HR.

Past Period Distribution Adjustments (PPDA)s and ecrt

All PPDA's are processed outside of ecrt.

Once a PPDA has been approved/processed by HR, the payroll adjustment transaction(s) will then load to ecrt and be reflected in the appropriate project statement the following day.

PPDA-related tasks are only generated in ecrt if the impacted project statement is in 'Revision Requested' or 'Certified' status.

Revision Requested – When a PPDA loads to ecrt for a project statement that is in 'Revision Requested' status, the effort coordinator(s) will receive an email notification that there is a Pending Payroll Task. Upon logging in to ecrt, a "Process Project Statement Revision" task will be displayed in the Pending Payroll Tasks tab of the home page. The effort coordinator(s) should review and then either 'Post' the adjustment or 'Post & Maintain' (if they would like to maintain the current 'Revision Requested' status because an additional adjustment is needed). Please see the ecrt [Effort Coordinator User Guide](#) for more detailed information on this process.

Certified – When a PPDA loads to ecrt for a project statement that is in 'Certified' status, the Office of Sponsored Programs will receive an email notification that there is a Pending Payroll Task. OSP must either disapprove the adjustment or approve the adjustment and reopen the previously certified project statement. Reopening a previously certified project statement in ecrt should only happen in very rare instances and will require a thorough justification. [Since the certified payroll percentage is considered to be a reasonable approximation of effort, any adjustments that change the certified quarterly payroll of an individual by less than 1% or \$500 (whichever is less) will not require recertification.] If a project statement must be reopened, the statement will move back to the PI's work list and they will receive an email from ecrt noting that the statement must now be recertified. Please see the ecrt [Effort Coordinator User Guide](#) for more detailed information on this process.

Once a PPDA has posted to ecrt, it can be differentiated from original payroll transactions by the "PPDA" identifier in the Pay Type field of the payroll report.

Pay Period	Payroll	Pay %	Pay Type	Employee Type
09/16/2017 to 09/29/2017	\$498.75	100 %	PPDA-	Quarterly