

**University of Maine**  
**Office of Research Administration**  
**Instructions for Labor Distribution Adjustment (LDA) Form**

Please familiarize yourself with the [Guidance for Cost Transfer Requests](#) first. Please note that the instructions for the [Cost Adjustment \(CA\) Form](#) vary slightly from these instructions.

- I. PREPARING THE FORM(S)**
- II. PREPARING THE SUPPORTING BACKUP DOCUMENT(S)**
- III. SUBMITTING THE COST TRANSFER REQUEST**
- IV. GL Inquiry “Payroll Journal Details”**
- V. GL Inquiry Attributes Details “Manager”**

**I. PREPARING THE FORM(S):**

**A. LDA Form (page 1)**

1. Enter the Last Name, First Name, Middle Initial of the payee (see section IV)
2. Enter the Employee ID of the payee (see section IV)
3. Enter the Pay End Date of the original transaction (see section IV)
4. Enter the amount of pay being transferred - equal or less than original posted amount (see section IV)
5. Enter the appropriate ChartFields (be sure to include the correct and valid Accounting ID per chartfield)
  - a. Chartfield that the pay is to be transferred TO
  - b. Chartfield that the pay was originally charged and where it will be removed FROM (see section IV)
6. Provide detailed explanations for all justifications (refer to [UMS APL VIII-K](#))
  - a. If the justifications to the questions are vague and do not provide enough detail for an auditor to clearly understand the reason for the transfer, then the request will be denied;
  - b. If the DB chartfield has insufficient funds due to pending cost share transfers, clearly state this and provide detail of this fact in the justification, or the request will be denied;
  - c. If you need more space than the form provides, enter “see attached” on the form and attach the justification to the request on a separate page
  - d. If the request is over 60 days, provide a detailed explanation for the lateness justification (this section will be blank if the request is timely or over 90 days)
7. Select the appropriate drop down option regarding the employee’s time and effort report (see section II.B)
8. Obtain appropriate certifications for the ChartFields provided on the form, including Printed Name, Title and Date (see section V)
9. Preparer of the request form fills in their printed name, email, phone number, and secures their signature and dates the form; the preparer is the person who fills out the request form (typically the financial administrator who reconciles the account monthly but it can also be the PI or another person); the preparer is responsible for providing all required documentation and further information if needed

**B. LDA Form (page 2 & 3)**

1. You may use these additional pages for additional transactions ONLY if:
    - a. all ChartFields entered (department/fund/program/project) are the same as on page 1 (only accounting ids, account codes and class codes may differ)
    - b. the justifications to the questions provided on page 1 applies universally to all transactions on page 2 & 3
  2. Enter the employee names, employee ids, pay end dates, and amounts (see steps 1a-1d)
  3. Enter the appropriate accounting ids, account codes and class codes pertaining to the additional transactions (the department/fund/program/project will automatically pull from page 1)
  4. The total transfer amount at the bottom of page 2 will automatically include the transfer amount provided on page 1 (if page 3 is to be used, the total will automatically include the transfer amounts from page 1 and page 2, and there will be no total displayed on page 2)
- C. **Extenuating Circumstance Form (ECF)**
1. Only required if the request is submitted to ORA after 90 days from the month-end of the original transaction's posting date
  2. All questions must be completed with detailed explanation where applicable, and signed by the Dean or Center Director

## II. PREPARING THE SUPPORTING BACKUP DOCUMENT(S):

### A. **GL Inquiry**

1. Provide the "Payroll Journal Details" page for the pay that is being transferred from the chartfield it was originally charged to. In GL, find the expense to be transferred under the "current month" column and click into it. The "Journal Details" page will appear. **Then click into the amount on the Journal Details page to get to "Payroll Journal Details" page.** Please do not use the "Report Manager" button as required items highlighted on the sample Payroll Journal Details (see section IV) will not appear (printing the browser screen works best). *Providing improper GL Inquiry backup will result in a denied request.*
2. Click to learn more on [how to access GL Inquiry](#)
  - a. Please reach out to ORA Department if there are any questions on how to find the "Payroll Journal Detail" GL Inquiry in PeopleSoft

### B. **Time and Effort Report(s)**

1. An LDA for an employee affects that employee's percentages allocated to a certain project on their Time and Effort (T&E) report (the exception to this is if the transfer only changes the account code or class code).
2. T&E reports are typically sent out to the departments 6 weeks after the semester end period. For example, for a Spring Semester period which ends 5/31, T&E's are sent out mid-July; for Summer Semester period which ends 8/31, T&E's are sent out mid-October; for Fall Semester period which ends 12/31, T&E's are sent out mid-February.
  - a. **Selecting YES:** The date that the LDA is submitted to ORA is after the date that the T&E's were sent out for the specified pay period being transferred. A certified T&E report revised to reflect the LDA request is REQUIRED for all employees within the specified time period.
    - i. Please note, if a certified T&E report has already been submitted to ORA for the specified pay period being transferred, then an additional explanation from

the employee will need to accompany the T&E report to explain why the original T&E report was already certified.

- b. **Selecting NO:** The date that the LDA is submitted to ORA is before the date that the T&E's were sent out for the specified pay period being transferred. T&E reports have not yet been generated and therefore do not need to be provided with the LDA request.
- c. **Selecting N/A:** Should only be selected if the pay being transferred is for undergraduate students.
- d. Please reach out to ORA if you need assistance in calculating the revised percentages per the LDA request, or if you are unsure if T&E reports have been sent out.

**C. Other Backup Documents**

- 1. Depending on the Justification Reason selected for Question 1 on the LDA Form, additional backup documentation may be required. A warning will pop up next to the justification reason drop down menu if additional justification documentation is required.
- 2. *Not providing additional justification documentation if required will result in a denied request.*
  - a. Refer to the [Guidance for Cost Transfer Requests \(sections III.B.3-5.\)](#) for more details.
  - b. Refer to the [Justification Reasons for Cost Transfer Requests](#) document for more details.

**III. SUBMITTING THE COST TRANSFER REQUEST:**

- A. Submit the complete cost transfer request as a single PDF document to ORA as indicated on LDA Form (page 1) with all required forms and documentation included. Incomplete cost transfer requests will be denied.
- B. **If a cost transfer request is denied**, the preparer must address the deficiencies and resubmit the request **within 14 days**. After 14 days the cost transfer request may become void and may need to be re-submitted as a new request. Failure to resubmit the request within the specified time-frame, or failure to meet ORA's approval on the resubmission, **MAY RESULT IN ORA MOVING THE SUBJECT EXPENSES(S) TO THE PROJECT CLOSING ACCOUNT**, if the expenses were originally charged to a sponsored project account.

**...See more on next two pages...**

IV. GL Inquiry "Payroll Journal Detail" view:

**Payroll Journal Detail** ← look for this "Payroll Journal Detail" after clicking into the amount from the Journal Details screen

**Chartfields**

Fiscal Year: 2020    Accounting Period: 08 - February

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Business Unit: UMS05    University of Maine

Department:    Restricted Expendable

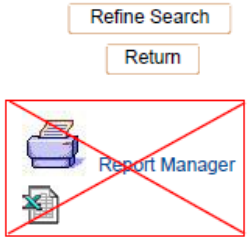
Fund Code: 20

Program:

Project: 540xxxx

Operating Unit:

"FROM" CharField Information  
 -Yellow: Required for all ChartFields  
 -Blue: Required if applicable



DO NOT USE REPORT MANAGER  
 Using this feature will eliminate required information (print the browser screen instead)

Personalize | Find | View All | First 1-4 of 4 Last

Account	Class	Journal ID	Journal Date	Pay Group	Pay End Date	Off Cycle	Pay Run ID	Position Nbr	HR Dept	Emplid	Name	Amount

Refine Search  
Return

Entered for each Transaction  
 -Yellow: Required for all ChartFields  
 -Blue: Required if applicable

## V. GL Inquiry Attribute Details “Manager”:

**GL Inquiry Search ID:** ← look for this "GL Inquiry Search ID" after clicking in to the ChartField GL from the search criteria

Chartfields	
Fiscal Year: 2020	Accounting Period: 08 - February
Business Unit: UMS05	University of Maine
Department:	Attribute Values
Fund Code: 20	Restricted Expendable
Program:	
Project: 540xxxx	<a href="#">Attributes</a>
Operating Unit:	

Display Summary  
 Display Details

Click this Project "Attributes" link to see who the Account Manager is for the ChartField.  
 The below "Attributes Detail" will pop up on your screen

**Attribute Details**

ChartField: PROJECT\_ID i

Chartfield Value: 540 [REDACTED]

**Manager:** [REDACTED] Project Manager History  
Project Status History

Status as of: [REDACTED]

Status: Open/Active

**Start Date:** [REDACTED]  
**End Date:** [REDACTED]

**Fin Contact:** [REDACTED]  
**Grant Number:** [REDACTED]

Expense being transferred must be within these dates on the ChartField that the expense is being transferred TO

PI Required to certify the TO/FROM ChartFields will be listed here