



Financial Services Support Center (FSSC)

Date: 07/30/2010

**Labor Redistribution
Comments & 90 Day Memo
FSJA-087**

COMMENTS-BUSINESS PURPOSE

In the Comments section, the labor redistribution must include the following information for the Business Purpose:

1. The *originator* is required to include the appropriate business purpose in compliance with UNM Policy 2450 and OMB Circular A-21. If this field is not completed, the redistribution will be returned by the Financial Services Office.
 - A. *Requestor's name & phone number.*
This person must be listed on the Signature Authorization Form OR obtain authorization from an individual who is on the signature authorization form.
 - B. Include amount, date, pay periods, index moving payroll from and to, originator name and phone number.
 - C. Include a detailed description explaining why the redistribution is needed.
 - D. For Restricted indices UNM Policy 2450 Cost Transfers, section 2.4 requires additional information in the Business Purpose:

- *Description of the cost,
- *Reason for transfer,
- *Explanation as to how the receiving sponsored award benefits from the cost,
- *Justification of allow ability of the cost to receiving sponsored award,
- *Corrective action taken to ensure transfers are not required in the future (if applicable), &
- *Signature of dean or director and an explanation for delay, if the correction exceeds ninety (90) days after original charge. This may be obtained via hard copy or request adding an approver 'On the Fly'.

E. Examples:

- Dr. Joe Smith worked on this project during January. Salary was not directly charged to this grant index originally because the funding was delayed from NSF. Requested by Dr. Joe Smith.
Originator: Minnie Mouse 7-XXXX
- 6/15/09-Contract was processed incorrectly to charge operating index XXXXXX rather than the salaries index XXXXXX for pay periods 5R3-6 due to a keying error in the EPAF form. Hiring documents will be reviewed more closely for accuracy in the future. Requestor, Mickey Mouse, with signature authority 123-4567.
Originator, Minnie Mouse 789-1234.
- 6/15/09 Requested by Elvis Presley, PI, 123-4567. Ann Hathaway's salary for pay period 5R6 was incorrectly posted to the Federal NIH award, Index XXX123, she was working on the NM State contract Index XXX101 during December. Department Indices will be reviewed on a more regular schedule to catch these errors on a timely manner.
Originator: Minnie Mouse, 789-1234.

REVIEW STATUS OF LABOR REDISTRIBUTION

To review status of a labor redistribution in PHAREDS:

1. Go to PHAREDS and type the employee's Banner #.
2. Next to the Payroll ID click on the drop down arrow.
3. Go to the payroll number for the labor redistribution.
4. Highlight the last disposition for that payroll.
5. Check the disposition for the labor redistributions processed
 - Disposition 47 - In progress
 - Disposition 48 – Completed, submitted for approval but not approved
 - Disposition 60 – Approved but not posted
 - Disposition 70 – Approved and posted
6. To review the comments for this labor redistribution
 - A. Tab to the comments column. If the box is checked, there are comments.
 - B. Go to Options and select Comments.

90 DAY COST TRANSFER JUSTIFICATION MEMO

(For restricted indices only)

- A **90** day Cost Transfer Justification memo is required for restricted indexes when the labor redistribution is more than 90 days past the original posted pay period.
- The 90 day Cost Transfer Justification memo must be received by Financial Services office before a labor redistribution is approved.
- The 90 Day Memo must meet all requirements included in the memo.
- The memo template can be found at www.unm.edu/~cgacctng/forms.html.

END