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

Please familiarize yourself with the Cost Transfer Guidance for Sponsored Projects 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

I. PREPARING THE FORM(S):
   A. LDA Form (page 1)
      1. Enter the Last Name, First Name, Middle Initial of the employee (see GL Inquiry Payroll Journal Detail “Name”)
      2. Enter the Employee ID of the employee (see GL Inquiry Payroll Journal Detail “Emplid”)
      3. Enter the Pay End Date of the original transaction (see GL Inquiry Payroll Journal Detail “Pay End Date”)
      4. Enter the transfer amount of the adjustment to be transferred to the DB chartfield (must be equal or less than original posted amount)
      5. Enter the appropriate DB and CR chartfield (be sure to include the correct and valid Accounting ID per chartfield)
         a. DB Chartfield is where the expense is to be transferred TO
         b. CR Chartfield is where the expense was originally charged and where it will be removed FROM
      6. Fully answer questions 1-4 to provide a detailed justification for the adjustment request (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 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
      7. YOU MUST ANSWER QUESTION 5 regarding the employee’s time and effort report (see section II.B. below for more information)
      8. Secure appropriate DB and CR chartfield’s Principal Investigator (PI) Signature for approval of request (see GL Inquiry Attribute Details “Manager” - screen shot example at end of these instructions) - Printed Name, Title, and Date fields must also be completed
      9. Preparer of the request form must fill in their printed name, email, phone number, and sign and date 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 DB and CR chartfield codes (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. Adjustment Certification Form (ACF)
1. Only required if the request is submitted to ORA after 60 days from the month-end of
   the original transaction’s posting date

D. 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

II. PREPARING THE SUPPORTING BACKUP DOCUMENT(S):
A. GL Inquiry
1. The GL Inquiry “Payroll Journal Detail” is REQUIRED for ALL CR Chartfield
   transactions provided on the LDA Form. Please do not use the “Report Manager”
   button as required items highlighted on the example screenshot (at the end of these
   instructions) will not all appear – Printing the browser screen works best.
2. Providing improper GL Inquiry backup will result in a denied request.
   a. Click to learn more on how to access GL Inquiry
   b. Refer to the Cost Transfer Guidance for Sponsored Projects (section III.B.1.b.) on
      how to obtain the GL Inquiry “Payroll Journal Detail”
   c. 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 for question #5: 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** for question #5: **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. 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 [Cost Transfer Guidance for Sponsored Projects (sections III.B.3-5.)](#) for more details.

   b. Refer to the [Cost Transfer Justification Reasons](#) 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 will become void and must 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, **WILL RESULT IN ORA MOVING THE SUBJECT EXPENSE(S) TO THE PROJECT CLOSING ACCOUNT**, if the expenses were originally charged to a sponsored project account.

...See next 2 pages for screenshot examples mentioned above...
GL Inquiry “Payroll Journal Detail” view:

- **Business Unit:**
  - **Department:** [click to expand]
  - **Fund Code:** [click to expand]
  - **Program:** CR Chartfield
  - **Project:** [click to expand]
  - **Operating Unit:** [click to expand]

- **Fiscal Year:** [field]
- **Accounting Period:** [field]

- **Chartfields**

- **Refine Search**
- **Return**

- **Report Manager**

- **Personalize | Find | View All | First | Last**

- **Entered for each Transaction**

- **List of columns:**
  - Account
  - Class
  - Journal ID
  - Journal Date
  - Pay Group
  - Pay End Date
  - Off Cycle
  - Pay Run ID
  - Position Nbr
  - HR Dept
  - EmplId
  - Name
  - Amount

- **Product Content:**
  - **DO NOT USE THESE**
    - (they don't include the required information needed)

- **Options:**
  - [click to refine search]
  - [return to previous page]
GL Inquiry Attribute Details “Manager”:

Click here to see Attributes

Account Manager

PI signing for DB/CR chartfield

Expense must be within these dates