

Labor Expense Distribution and Redistribution

Labor Expense Distribution

Anticipated fund distribution for labor charges are established through the budgeting process for each position throughout the fiscal year. Changes to anticipated fund charges by position, and variations for employees sharing pooled positions, are indicated via the Electronic Personnel Action Form (EPAF) for each employee and each position. The "Current Job Labor Distribution" section of the EPAF identifies the manner in which the labor expense for a given is being allocated. Replacement labor should be entered in the "New Job Labor Distribution" section of the EPAF.

Cognos reports for Labor Distribution, LBD001-Labor Distribution by Month & LBD002-Laor Distribution by Pay Period, are available at month end. Fund administrators are responsible for reviewing the reports for thoroughness and to ensure that all transaction charges are appropriate. Monthly reports, comparing actual labor charges to position budgets, are provided by the accounting office.

Labor Expense Redistribution

- If revisions to prior labor charges are needed, a **Labor Expense Redistribution Form** must be completed, as well as an Electronic Personnel Action Form (EPAF) for subsequent changing of labor charges/allocations (so that budget encumbrances and actual charges will continue to balance).
- A copy of the correcting Electronic Personnel Action Form (EPAF) must be attached or the EPAF Number provided on the Redistribution Form, as well as a copy of the original Labor Distribution Report (FGR120, FGR121, FGR122, or FGR123) showing the original charge(s) being redistributed . The redistribution amount may not exceed the amount actually charged for the employee in the pay period identified; however, a partial amount may be redistributed.
- Information needed to complete the Labor Expense Redistribution Form is contained on the original Labor Distribution Report: the employee's name, Banner ID number, the position,fund, org (department) and account number against which the labor expense was charged, the amount, and pay ID. The new six digit fund, four character org, and six digit account number to charge must be provided.
- The reason for the redistribution is required on the form, and requests that are not appropriately justified will be returned to the initiating department. Appropriate reasons include the correction of data entry errors and adjustment of expenses to reflect actual efforts. A correction to utilize unexpended grant budget dollars is not acceptable.
- Signed approval of the charged account administrator must be obtained before forwarding through normal channels to payroll services.
- For questions regarding Labor Distributions and Labor Expense Redistribution, contact Jenifer Kovar in payroll services at 977-2470

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