

GENERAL INFORMATION

- The [OSRAA Labor Distribution Form](#) must be completed for ALL Labor Distributions (LDs) affecting sponsored awards, **including future distributions, regardless of whether OSRAA approval is needed.**
- Future payroll distributions and others not needing OSRAA approval may be processed by Financial Strategic Services (FSS) once the LD form is completed and authorized through DocuSign.
- The LD form is in Excel format and multiple lines may be inserted or unhidden, as needed. If multiple LD forms are used for any reason, all approval signatures are required on each form.
- Each labor distribution percentage must equal 100%. If spreadsheet calculates a different percent, revise the line percentage(s) so that the total is 100%.
- The LD form must be routed for approval via DocuSign.
- Once approved, all LD forms must be filed in OnBase. If the LD is correcting a PAR form, the LD form must also be attached to the PAR form and filed in OnBase.
- For additional information, including justification examples, see [Labor Distribution Guidelines](#), [Labor Distribution Policy](#) and [Labor Distribution FAQs](#).

INSTRUCTIONS FOR PAGE 1 OF FORM

Enter Heading Information

- Enter employee name (last name first)
- Enter Employee ID (do not include dashes)
- Enter Position # and Suffix
- Enter the name of the preparer
- Enter the date LD prepared
- Select distribution basis: Hours or Percent

Complete Distribution Fields

- Enter the current distribution. **This is the existing distribution for the period you are revising.**
- Enter the Start date -the month and year- the distribution change is to begin. This will change the labor distribution from this date forward.
- Enter percent, index, account code, and activity code (if needed) for the revised distribution. Complete one line for each FOAPAL. Distribution must total 100%.
- If you want hours to display, enter total hours. The spreadsheet will calculate the hours for each index.

INSTRUCTIONS FOR PAGE 2 OF FORM

Provide Justification/Explanation

- Justifications must include sufficient detail to document the circumstance of the LD and appropriateness to the new index. Justifications stating “to move salary” or “to correct an error” will not be accepted.
- If the LD is to change activity code or account code only, indicate this in justification box.
- If the LD is to update an individual’s payroll to a newly created project index due to a change in budget year or F&A rate, indicate this in justification box.
- For all other LDs, explain why the salary was charged incorrectly to the original index and how the salary directly relates to the receiving project. The new salary distribution must match where the individual worked during the period(s) affected by the redistribution.
- If the transfer is more than 90 days after the end of the month in which the payroll charge posted, include an explanation as to why salary was not transferred in a timely manner.
- If the current redistribution represents a subsequent correction of salary already moved at least once previously, additional justification is required and must be included.
- If the LD reduces key personnel project effort by an amount that will prevent them from meeting at least 75% of the proposed, committed project effort, confirm that sponsor approval has been obtained. ***If prior approval has not been received, suspend LD processing and contact OSRAA.***
- If the LD is associated with a change to the sponsored project’s scope of work, note that sponsor approval has been obtained. ***If prior approval has not been received, suspend LD processing and contact OSRAA.***

Answer Additional Form Questions

- Indicate if the LD represents a subsequent correction to previously moved salary.
- Indicate if the LD will require a revised PAR (Personnel Activity Report) be completed.

Obtain Principal Investigator Approval/Certification

- Digital signatures from authorized approvers will be captured in DocuSign.
- Official designee is acceptable for Principal Investigator (PI), only if designee has knowledge of and can certify to the statements regarding key personnel effort and change to scope of work.
- E-mail approval from the PI is acceptable if it contains all of the labor distribution detail and certification statements regarding key personnel effort and change to scope of work. The PI’s approval e-mail must be uploaded to DocuSign as back-up documentation to the LD form.

See next page for additional approval instructions.

APPROVALS

Full approval requirements are outlined in the [Guidelines for Sponsored Project Labor Distributions and the Labor Distribution Approval Decision Tree](#).

Approvals required on all forms:

- **Principal Investigator (PI)** – with the exception of LDs changing account code(s) only, PIs must approve all LD forms for sponsored awards in order to certify whether the distribution affects key personnel committed effort or the project scope of work.
- **Financial Strategic Services (FSS)*** - personnel in FSS authorized to approve LDs. Authorized signer and preparer cannot be the same individual. **Some units may be authorized to approve their own LDs in lieu of FSS., e.g., RO C&I, OSU Cascades. Contact OSRAA for more information.*

Additional Approvals that may be required:

- **Financial Accounting and Reporting (FAR)** – must approve LD forms when redistribution of payroll costs crosses program code level one AND total financial statement impact of \$10k (including any associated indirect costs) or greater in reference to total costs being moved across program level one.
- **Office for Sponsored Research and Award Administration (OSRAA)** – must approve all LD forms that include:
 - Subsequent correction of payroll costs that have already been moved at least once after their initial posting
 - Redistribution that will impact key personnel from meeting at least 75% of their committed project effort
 - Redistribution that is associated with a change to the project scope of work
- **Other Unit Approvers** – include additional approvers as required by the PI’s department/college or other units affected by the redistribution.

SUBMISSION AND FILING

All LD forms must be submitted for approvals through DocuSign.

- Add applicable authorizers as Recipients in DocuSign
 - LDs requiring OSRAA approval:
 - Type OSRAA in the Name field to pull up and select the OSRAA: (Signing Group)
- Include the text “**Labor Distribution - employee name – Org Code**” as the DocuSign subject so OSRAA and other approvers can readily identify and assign review of each form.
Example: Labor Distribution - Benny Beaver – 212520
- Once signed by all approvers in DocuSign, enter LD, noting enterer initials and date of entry
- File the completed LD form in OnBase. If the LD is correcting a PAR form, the LD form must also be attached to the revised PAR form and filed in OnBase.