



HSC OP: 50.20, Labor Redistributions

Executive Vice

Director of Finance and Operations by November 5

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A redistribution is a transaction to transfer payroll expenditures related

Prans HSC OP 50.20, Transfers, establishes the

procedures for the transfer of non-payroll expenditures.

2. Federal Compliance

When TTUHSC accepts Federal funding, it must comply with the allowability and allocability requirements of the Federal Cost Principles and the Uniform Administrative Requirements. To comply with the allowability and allocability requirements, it is necessary to explain and justify transfers of payroll expenditures onto federal and non-federal sponsored projects from other federal or non-federal projects. **Timeliness** and the accompanying **justification** for the transfers are important factors in supporting allowability, allocability and cost compliance.

In order to maintain consistency in the treatment of labor redistributions and to utilize available personnel resources as efficiently as possible, the more restrictive federal principals regarding timeliness and justification will be applied to all funding sources, with latitude for exceptions when non-sponsored funding sources are involved.

a. Timeliness

Labor Redistributions must be requested and processed in the same fiscal year as the original expenditure. An exception may be made in order to comply with grant guidelines and restrictions with prior approval from the Budget Office. Labor Redistributions submitted after the due dates provided in the chart below require justification for submitting the action after the deadline.

Fiscal Quarter	Labor Redistribution Due Date All Funding Sources
September – November	January 15
December – February	April 15
March – May	July 15
June – August	August 31

