

**SPA Labor Distribution (LD) Adjustment Approval Matrix**

	<b>Federal</b>	<b>Non-Federal</b>
<b>Less than 90 Days and:</b>		
- <b>does NOT cross closed effort period</b>	- Auto-approved, doesn't enter SPA Workflow.	- Auto-approved, doesn't enter SPA Workflow.
- <b>DOES cross closed effort period</b>	- Certified ECS must be on file in SPA and match LD adjustment - Exception: LCTA and re-certification memo required if ECS must be re-certified to reflect adjustment.	- No need to match ECS. - This scenario is only applicable in the first 90 days of a closed effort period.
<b>Applicable Codes:</b>	Match ECS, <5% ECS, CS, OPE Only	Non-Fed, Clin Trial, PDA, OPE Only

	<b>Federal</b>	<b>Non-Federal</b>
<b>Greater than 90 Days and:</b>		
- <b>does NOT cross closed effort period</b>	- LCTA Required	- LCTA Required, unless Code applies. - No need to match ECS.
- <b>DOES cross closed effort period</b>	- LCTA Required - Certified ECS must be on file in SPA and match LD adjustment - LCTA and re-certification memo required if ECS must be re-certified to reflect adjustment.	- LCTA Required, unless Code - No need to match ECS.
<b>Applicable Codes:</b>	None	Clin Trial, PDA

Codes for Expedited Review Request (See LCTA Instructions for details)

<b>Code</b>	<b>Change Affects ONLY:</b>
ClinTrial	Industry Sponsored Clinical Trials
PDA	Program Development Accounts (PDA)
OPE Only	Other Payroll Expenses (OPE), that are <90 days before adjustment date.
Non-Fed	A Non-Federal award with adjustment start date <90 days before adjustment date.
Match ECS	A Federal award with adj start date <90 days before adjustment date and the change is already reflected on the certified ECS.
<5% ECS	A Federal award with adjustment start date <90 days before adjustment date and the change is <5% from the certified ECS.
CS	Cost Sharing Account (provided effort was accurately reflected on ECS).

Legend:

ECS - Effort Certification Statement

LCTA - Labor Cost Transfer Approval Form

Code - Code to identify circumstance considered for expedited review