

Functional Area

Payroll Cor &
Analysis

Related System

UCPATH

Document Type

Guidance

Manual PCT Exception Request

Request Submission Guidance and
Instructions

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Overview

The purpose of this document is to provide guidance on how to submit a complete and compliant package when requesting a Manual Payroll Cost Transfer (MPCT) exception.

A High-Risk Payroll Cost Transfer (PCT) is defined as the reclassification or redistribution of salary and benefit expenses to different chart of account segment(s) more than 90 days after the project end date and/or more than 120 days after the original pay period end date, respectively. Due to the elevated risk associated with these transactions, they cannot be processed through the UCPATH Salary Cost Transfer page. Instead, approved MPCTs are processed locally as manual journal entries in the UCR Oracle Financial System.

Processing an MPCT exception request is a shared responsibility across multiple departments and involves several coordinated steps, including request submission, review for accuracy and compliance, pre-journal preparation, required approvals, journal submission, and journal posting.

Specific business rules, requirements, and justification criteria govern when a manual payroll cost transfer may be requested. These requirements, outlined in the sections that follow, are designed to support operational business needs while ensuring compliance with award guidelines, UC policy, and audit standards.

Requirements for Submission

To ensure a Manual Payroll Cost Transfer (MPCT) is processed efficiently, all required documentation and preparatory steps must be completed in full by the requester prior to submission. This includes accurate completion of all required forms, attachments, and applicable approvals.

Submitting a complete and properly approved MPCT package at the outset helps reduce delays, minimizes the need for follow-up corrections, and supports timely review, approval, and journal processing.



Guidance is subject to change upon further evaluation to help streamline and improve the process



Acceptable Reasons for MPCT submission:

Reason (Code and Name)	Description	Processed via	PI Approval Required	Required Approvals
1-Technical Issue UCPATH	A UCPATH system defect prevented the processing of a Payroll Cost Transfer (PCT) transaction	OCF - Manual Journal Entry	When impacting C&G Project	FAO, CFAO
2-Late Award	Payroll expenses were processed on another funding source while the award is being approved	OCF - Manual Journal Entry	Required	FAO, CFAO
3-Late Setup of Chartfields	One or more CoA segment was not setup in time or correctly	OCF - Manual Journal Entry	When impacting C&G Project	FAO, CFAO
4-Retro Pay	Payroll retro processing was processed on previous position funding and it must be moved	OCF - Manual Journal Entry	When impacting C&G Project	FAO, CFAO
5-Late Notification from the PI	PI notified finance, after a project expiration, or after 120 days of transaction date, of the need to charge payroll expenses to a project or transfer from a project	OCF - Manual Journal Entry	Required	FAO, CFAO
6-Work-study Split	Due to SCT tool limitation if there is an existing work study split against fund 23499 and project code that begins with SFA the lines will be greyed out. Work around is to request MPCT	UCPATH (if not high risk) OCF – Manual Journal Entry (if high risk)	Required – only high risk	FAO, CFAO (if high risk)

Work-Study split Actions

Action (Code and Name)	Description
1 - Leave As-Is	Select this action if the request is to change the CoA only and there is no change to the existing work-study split.
2 - Remove work-study split	Select this action if the request is to remove the existing work-study split
3 - Re-apply work-study split	Select this action if the request is to re-apply work-study split to correct the split percent distribution.

Required Documentation

Each MPCT request must be submitted with the required forms and supporting documentation listed below. Complete and accurate documentation is required to facilitate timely review, approval, and processing of the request.

Form or Document	Description
Manual Payroll Cost Transfer Exception Request form	Must be completed in full to support review, approval, and acceptance of the request. Incomplete forms will delay processing
Pre-Journal Template	Summarizes the proposed payroll cost transfers by Chart of Accounts (CoA), earnings end date(s), and dollar amounts and serves as the basis for journal entry preparation.
Additional supporting documents	Documentation that substantiates the request, such as Looker Payroll Distribution reports, Looker Finance, Notice of Award documentation, and applicable approval email threads.



Incomplete Submissions

MPCT requests submitted with missing documentation, incomplete forms, incorrect information, or outstanding approvals will not proceed through the review process. Incomplete requests will be returned to the requester for correction or clarification, and processing will resume only after all deficiencies are resolved. Repeated submission of incomplete requests may result in additional processing delays.

MPCT Processing Workflow

1. Request Submission (Requesting Department)
The requesting department submits an MPCT request through the **Universal Request (UR)** ticketing system in ServiceNow. The submission must include the completed MPCT form and Pre-Journal template using current PCA-approved formats and must reflect all required departmental approvals (e.g., PI, FAO, CFAO), as applicable.
2. Initial Review for Completeness (PCA)
PCA reviews the submission to confirm that:
 - a. All required forms and templates are attached
 - b. Submission criteria are met (single employee, single position, single fiscal year, eligible earnings dates)
 - c. Required departmental approvals are documented
 - d. Information provided is complete and internally consistent
3. Request Logging (PCA)
Upon determining the submitted request is complete and valid for MPCT processing, the Payroll Coordination & Analysis (PCA) team logs the UR into the centralized tracking database to initiate monitoring and status reporting.
4. Validation for Accuracy and Compliance (PCA)
PCA validates payroll details, funding information, dates, and justifications to ensure compliance with university policy and, where applicable, award terms and conditions.
5. Correction and Clarification (If required)
If discrepancies, missing information, or compliance concerns are identified, PCA returns the request to the requester for correction or clarification. Processing does not continue until all issues are resolved.
6. Internal PCA Approval Routing (As Applicable)
Once the request is complete and validated, PCA routes the MPCT internally for additional review and approval, as required. This internal routing may include review by the Extramural Funding Manager and/or the Campus Controller, depending on the nature and funding source of the request. These approvals are internal to PCA and are separate from departmental approvals.
7. Journal Preparation (PCA)
After all required internal approvals are obtained, PCA prepares the **import journal files** using the approved templates to submit journal entries for processing.
8. Journal Processing (Oracle Financial System)
The **import journal files are submitted to the general accounting team** for processing in the Oracle Financial System in accordance with established accounting procedures.
9. Request Closure and Notification (PCA)



PCA updates the UR ticket and the centralized tracking database to reflect completion of the request and notifies the requester, as appropriate. The MPCT request is then formally closed.

Required Documents Instructions

The instructions below describe how to prepare and complete each required document for a MPCT exception request. All required artifacts must be completed accurately and in full prior to submission. Incomplete, inconsistent, or inaccurate documentation may delay review, approval, and processing of the request.

Manual Payroll Cost Transfer Exception Request Form.

This form is the primary document used to capture the details of the requested payroll cost transfer, including departmental and ORG-level approvals. The information provided on this form serves as the official basis for review, approval, and processing.

It is essential that all fields on the form are completed accurately, and in full prior to submission. Incomplete or inaccurate information may result in delays, requests for clarification, or return of the submission. Proper completion helps ensure timely review, approval routing, and processing.

Please save file as: MPCT_ORGID_DEPTID_EmployeeID_FYxx

Field Name	Required	Notes
Request Preparation Date	Yes	Date this request was prepared and submitted for internal approvals
Requestor's Name & Employee ID	Yes	Request prepared by name & employee ID
Requestor's ORG & Department Code	Yes	Request prepared by ORG code (ORGxxx) department code (Dxxxxx)
Select reason for the manual request	Yes	Select from the list of accepted reasons for a manual request
Please explain the reason for the manual request	Yes	Elaborate and support the reason for this request. Explanation placed here will be used to obtain Controller's approval
Why was the payroll originally charged to the incorrect project?	Yes	Provide a detailed explanation of the error
Why is the receiving project the correct project to charge?	Yes	Describe the work performed and how it benefits the project
Why is the transfer being processed now?	Yes	Explain when the error was discovered and why the correction was not made earlier, especially if over 90 days
What steps will be taken to prevent this error from occurring again?	Yes	Describe the corrective measures taken to prevent this error and the delay from occurring again
Benefits only transfer?		If this request is for benefits transfer only check the box
Employee ID	Yes	Employee ID of the payroll cost transfer
Name of Employee Associated with the PCT	No	Employee name of the payroll cost transfer
Original Payroll Expense Amount for transfer	Yes	Original amount
Original Payroll Expense CoA "Transfer from CoA" (Entity-Fund-Activity-Account-Function-Program-Project-Flex1-Flex2)	Yes	Original CoA combination, all nine segments
Total Salary, Benefits & Assessments Transfer to Amount	Yes	Transfer to Amount
Requested "Transfer to CoA" (Entity-Fund-Activity-Account-Function-Program-Project- Flex1-Flex2)	Yes	Transfer to CoA combination, all nine segments
Select reason for Payroll Cost Transfer	Yes	Select from the list of accepted reasons for an SCT request
Work-study position pool ID	Yes	Enter the employee's work-study position pool ID
Select the appropriate action for work-study split	Yes	Select from the list of appropriate actions for a manual request
Work-study split CoA	Yes	Enter the CoA associated with an existing work-study split against fund 23499 and the project code that begins with SFA.
Work-study award balance (Applies to option 3--Re-Apply work study split scenario)	Yes	Enter the employee's current work-study balance
Please explain the reason for the salary cost transfer	Yes	Elaborate and support the reason for this request. Explanation placed here will be used to obtain Controller's approval
Responsible FAO Signature and Date	Yes	FAO signature with date



Responsible CFAO Signature and Date (If Applicable)	Conditional	If the SCT is transferring salaries over 90 days from the Project End Date, and/or over 120 days from the Original Pay Period End Date
Responsible Principal Investigator Signature and Date (If Applicable)	Conditional	Required if the PCT involves a C&G project

Manual Payroll Cost Transfer Reason List

PCT Transaction Reason
1-Unallowable Expense
2-Data Entry Error
3-Incorrect Chatfield Setup
4-Redirected to Another Project
5-Project Expired
6-Clearing 69993 Balance

Pre-Journal Template

The Pre-Journal Template is a required and critical artifact for every request, as it serves as the source of payroll data used to prepare the manual payroll cost transfer journal entry. Requesters must use Looker Payroll Distribution and Looker Finance reports to obtain the impacted employee’s salary and assessment data. The Pre-Journal Template must accurately summarize the proposed transaction, including, but are not limited to:

- Employee ID
- Complete Chart of Accounts (all nine segments)
- Debit and credit amounts
- Earnings end date(s)

In addition, all required tracking and identification fields must be completed to support request tracking and reporting, including:

- Requester Name
- Requester employee ID
- ORG ID
- Department ID
- [Manual Payroll Cost Transfer Request reason code](#)

Incomplete, inaccurate, or improperly formatted Pre-Journal Templates may result in processing delays or the request being returned for correction.

Please save file as: MPCT_PJ_ORGID_DEPTID_EmployeeID_FYxx

Pre-Journal File Elements

Pre-Journal Element	Source	Notes
Employee ID	Looker Payroll Distribution	
Position number	Looker Payroll Distribution	
ENTITY	Looker Payroll Distribution	
FUND	Looker Payroll Distribution	



ACTIVITY	Looker Payroll Distribution	
ACCOUNT	Looker Payroll Distribution	
FUNCTION	Looker Payroll Distribution	
PROGRAM	Looker Payroll Distribution	
PROJECT ID	Looker Payroll Distribution	
FLEX 1	Looker Payroll Distribution	
FLEX 2	Looker Payroll Distribution	
Debit AMOUNT	Looker Payroll Distribution	
Credit AMOUNT	Looker Payroll Distribution	
Earn code	Looker Payroll Distribution	
Earnings End Date	Looker Payroll Distribution	
Original Pay Period End Date	Looker Payroll Distribution	
Project Expiration Date	Oracle Financial System	
Reason Code for MPCT	MPCT Guidance Document	
Requester Empl ID	Analyst Empl ID submitting the MPCT Request	
Requester ORG ID	Analyst ORG ID submitting the MPCT Request	
Requester DEPT ID	Analyst DEPT ID submitting the MPCT Request	
UR Ticket	The ServiceNow Ticket number	Enter before attaching the file

Eligible Transfers

Each request must include all payroll costs associated with the transfer, including both salary and applicable assessments, to ensure the transfer is complete and accurate.

Requesters are responsible for ensuring that the Looker Payroll Distribution query used to prepare the Pre-Journal Template includes all required salary and assessment fields. This ensures that all impacted costs are fully captured, properly summarized, and appropriate for transfer.

Incomplete transfers that omit required salary or assessment components may result in delays or the request being returned for correction.

Please Note: missing costs from a request after submission will require a new request to be submitted

Additional Supporting Documentation

Additional supporting documentation must be provided when applicable to substantiate the business need and justification for processing a manual payroll cost transfer via journal entry.

The type of documentation required may vary based on the nature of the request and funding source. Examples of acceptable supporting documentation include, but are not limited to:

- Notice of Award (NOA) or other award documentation.
- Approval email threads supporting the request or justification.



- Other relevant documentation that supports the accuracy, allowability, and appropriateness of the transfer.

All supporting documents must be included with the submission and stored in the designated location to ensure completeness, transparency, and audit readiness. Failure to provide required supporting documentation may result in delays or return of the request for additional information.

Submitting a Request

The Payroll Coordination & Analysis (PCA) team uses the ServiceNow Universal Request (UR) platform as the only authorized method for submitting MPCT requests. All required forms and supporting documentation must be completed and attached at the time of submission. Each UR ticket is assigned a unique ticket number, which must be recorded on the Pre-Journal Template for each applicable row. Requesters should save the UR ticket number prior to uploading the Pre-Journal Template to ensure proper linkage and tracking of the request.

Instructions for submitting a UR ticket in ServiceNow are available at the link below:

[Support | Business & Financial Services](#)

Scroll down to the “How to submit a request”. Illustration of a UR ticket.

- UR Title should be “**MPCT_ER_ORGID_DEPTID_EmployeeID_FYxx**”
 - ORGID (ORG00), DEPTID (D00000), Employee ID (12345678), and FYxx (FY00)
 - The FYxx should indicate the fiscal year in which the payroll earnings posted (Request cannot cross fiscal years)
- Under Service / Business Area, please select “**Payroll Coordination and Analysis**”

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Complete this form to submit an Universal Request

* Requestor (If requesting on behalf of another person, please enter name of individual here)
Rose Carmona

Email
rosemars@ucr.edu

Business phone
(951) 827-1969

* Service / Business Area
Payroll Coordination & Analysis

* Short Description
MPCT_ER_ORGID_DEPTID_EmployeeID_FYxx

Additional Information ⓘ
We recommend including attachments to support your request as necessary. ✕

Description of the request should include the impacted employee ID and Project ID.

Add attachments

Submit

