

Manual Payroll Cost Transfer

Payroll Coordination & Analysis (PCA)



This form must be completed, signed, and submitted through a ticket along with the required Pre-Journal data, see [MPCT Requests](#). The Payroll Coordination & Analysis (PCA) team will review the request for accuracy and completeness and route it through the appropriate approval workflow. Upon approval, a manual journal entry (JRV) will be processed. Each MPCT request must be submitted for one employee only and is limited to one position, one fiscal year, and one or more earnings dates.

Manual Form Criteria Determination	
Request Preparation Date *	
Requestor's Name & Employee ID*	
Requester's ORG Code & Department code*	
Select reason for the manual request *	
Under Uniform Guidance (2 CFR Part 200), high-risk payroll cost transfers require clear documentation explaining why the transfer occurred and why the cost is allowable, allocable, and reasonable. These questions must be answered.	
Please explain the reason for the manual payroll cost transfer request *	
Why was the payroll originally charged to the incorrect project? * <i>(Provide a detailed explanation of the error)</i>	
Why is the receiving project the correct project to charge? * <i>(Describe the work performed and how it benefits the project.)</i>	
Why is the transfer being processed now? * <i>(Explain when the error was discovered and why the correction was not made earlier, especially if over 90 days)</i>	
What steps will be taken to prevent this error from occurring again? *	
Benefits only transfer?	
Payroll Cost Transfer Summary by Employee, Position, and Pay Period. (Note: if approved, the salary and related benefits/assessments will be transferred)	
Employee ID *	
Name of Employee Associated with the Payroll Cost Transfer (PCT)	
Position Number *	
Original Salary Expense Amount for transfer *	
Original Payroll Expense CoA "Transfer from CoA" * <i>(Entity-Fund-Activity-Account-Function-Program-Project-Flex1-Flex2)</i>	
Total Payroll (Salary, Benefits & Assessments) Transfer to Amount *	
Requested "Transfer to CoA" * <i>(Entity-Fund-Activity-Account-Function-Program-Project- Flex1-Flex2)</i>	
Select reason for Payroll Cost Transfer *	
ONLY complete the section below if the reason for the manual request selected above is a "Work-study split".	
Work-study position pool ID*	
Select the appropriate action for work-study split*	
Work-study split CoA*	
Work-study award balance <i>(Applies to option 3--Re-Apply work study split scenario)</i>	
Approvals:	
1) PI Approval (C&G): Confirms work benefited the project and the payroll cost transfer is reasonable for the period(s) charged.	
2) FAO Approval: Confirms accuracy, policy compliance, and adherence to award terms and conditions.	
3) CFAO Approval (Post-Project End): Required for salary transfers more than 90 days after the Project End Date.	
4) CFAO Approval (Delayed PCT): Required for salary transfers more than 120 days after the Original Pay Period End Date..	
Responsible FAO Signature and Date	
Responsible CFAO Signature and Date (If Applicable)	
Responsible Principal Investigator Signature and Date (If Applicable)	

*Required field

Note: Incomplete submission of the request will be returned to the requestor and will delay the process.