



PAYROLL/PERSONNEL
PAYROLL EXPENDITURE TRANSFER
 UPAY 646-2 (R 01/2001) 71455-250

Page of	Campus San Francisco	Department Name	Dept. Box #	Journal ID
Date Prepared	Prepared by	Signature		Telephone Extension

1	EMPLOYEE ID NO.	9	PPP5302-DIST OF PAY EXP					TRANSFER FROM (CREDIT)					EMP REL	APT TYP	OUC	TITLE CODE	PAY PERIOD END			DESCR SERV	TIME	H %	PAY RATE	ORIGINAL GROSS EARNINGS		S					
			ET	MO	ET	PG	ET LN	LOC/DPA/FUND/SUB	MO	DY	YR	MO					DY	YR	72					73							
C	SEQUENCE NUMBER	10	77	80	12	16	17	18	19	31	74	75	76	40	43	44	49	50	52	53	57	58	59	65	66	72	73				
C	E1		RETIREMENT MATCHING					GSTR AMOUNT		OASDI/MED		DNTL/MED/OPT ANNUITANT		UI/GSH		WORK COMP/EMP SUP PROG		LIFE INS/UCDI/GSFR		LEAVE BENEFITS		TOTAL BENEFITS									
C	E2	10	19	20	25	26	27	32	33	34	39	40	41	46	47	48	52	53	54	56	59	60	64	65	66	71	72	73	78	79	
C	E3	10	EMPLOYEE NAME					HRS/%OF TIME TO TRANSFER		TRANSFER GROSS EARNINGS		TRANSFER TO (DEBIT) LOC/DPA/FUND/SUB														R	C	47			
C	E1	10	PPP5302-DIST OF PAY EXP					TRANSFER FROM (CREDIT)					EMP REL	APT TYP	OUC	TITLE CODE	PAY PERIOD END			DESCR SERV	TIME	H %	PAY RATE	ORIGINAL GROSS EARNINGS		S					
C	E2	10	77	80	12	16	17	18	19	31	74	75					76	40	43					44	49		50	52	53	57	58
C	E1	10	RETIREMENT MATCHING					GSTR AMOUNT		OASDI/MED		DNTL/MED/OPT ANNUITANT		UI/GSH		WORK COMP/EMP SUP PROG		LIFE INS/UCDI/GSFR		LEAVE BENEFITS		TOTAL BENEFITS									
C	E2	10	19	20	25	26	27	32	33	34	39	40	41	46	47	48	52	53	54	56	59	60	64	65	66	71	72	73	78	79	
C	E3	10	EMPLOYEE NAME					HRS/%OF TIME TO TRANSFER		TRANSFER GROSS EARNINGS		TRANSFER TO (DEBIT) LOC/DPA/FUND/SUB														R	C	47			
C	E1	10	PPP5302-DIST OF PAY EXP					TRANSFER FROM (CREDIT)					EMP REL	APT TYP	OUC	TITLE CODE	PAY PERIOD END			DESCR SERV	TIME	H %	PAY RATE	ORIGINAL GROSS EARNINGS		S					
C	E2	10	77	80	12	16	17	18	19	31	74	75					76	40	43					44	49		50	52	53	57	58
C	E1	10	RETIREMENT MATCHING					GSTR AMOUNT		OASDI/MED		DNTL/MED/OPT ANNUITANT		UI/GSH		WORK COMP/EMP SUP PROG		LIFE INS/UCDI/GSFR		LEAVE BENEFITS		TOTAL BENEFITS									
C	E2	10	19	20	25	26	27	32	33	34	39	40	41	46	47	48	52	53	54	56	59	60	64	65	66	71	72	73	78	79	
C	E3	10	EMPLOYEE NAME					HRS/%OF TIME TO TRANSFER		TRANSFER GROSS EARNINGS		TRANSFER TO (DEBIT) LOC/DPA/FUND/SUB														R	C	47			

*REASON CODES (Enter the appropriate Reason Code in the column provided above and explain fully on the lines provided after each Reason Code below; use separate sheet if needed and attach it to the back of this form. For Reason Codes A and B, give reason(s) why receipt of information was late; for Reason Code D, give pertinent details.)
 The services were not originally charged to this account/fund for the following reason(s):

- A = One-time expenditure adjustment; employee is not expected to perform services again under this account/fund (PAF, IDOC, or PAN not required). Explain Below
- B = Employee is expected to perform services again under the account/fund. Attach copy of PAF, IDOC, or PAN. Explain below.
- C = Other

Departmental Certification and Approval

(For adjustments involving Federal contracts and grants, certification and approval signatures must include that of the principal investigator, department chairperson, or other academic official.)

DEPARTMENTAL		FEDERAL CONTRACT & GRANT		*REASON CODE A	
Departmental payroll and time records have been corrected to support and justify the above adjustments including those necessary to support Federal Contract and Grants reporting requirements.		Approval signatures must be Principal Investigator, Departmental Chairperson or other academic official.		Individuals authorized to sign Form UPAY 560 (PAF) must also sign this form.	
AUTHORIZED SIGNATURE	DATE	AUTHORIZED SIGNATURE	DATE	AUTHORIZED SIGNATURE	DATE
Authorized signature Acct/Fund Debit	DATE	Authorized signature Acct/Fund Debit	DATE	Authorized signature Acct/Fund Debit	DATE
Authorized signature Acct/Fund Debit	DATE	Authorized signature Acct/Fund Debit	DATE	Authorized signature Acct/Fund Debit	DATE
RETN: ACCOUNTING 5 YEARS SUBJECT TO CONTRACT AND GRANT REQUIREMENTS OTHER COPIES: 0-5 YEARS	FOR ACCOUNTING OFFICE REVIEW AND APPROVAL	SIGNATURE		TITLE	DATE

ATTACHMENT E
EXPLANATIONS AND CERTIFICATIONS FOR PAYROLL EXPENSE TRANSFERS
Required for all Payroll Expenditure Transfers affecting government funds.

ADMINISTRATIVE EXPLANATIONS AND CERTIFICATION

1. Explain how and/or why charges in the DPE are in error.

2. Explain in what way the fund now being charged is the correct fund.

3. In the case of a transfer which will post to a ledger more than 90 days after the original charge
Explain why the transfer is late.
 - Staffing shortage
 - Delay in processing funding change
 - Late notification of award
 - Change in budget
 - Other

Dept Chief Administrator or Cost Transfer Reviewer _____
Date

Printed Name: _____

PRINCIPAL INVESTIGATOR CERTIFICATION (for transfers resulting in a new charge to a federal fund or competing project in the same fund.)

"I have reviewed this transfer and certify that the charge being transferred to this federal fund is appropriate."

Principal Investigator or Higher Academic Official _____
Date

Printed Name: _____

RETENTION: Accounting: 5 years subject to Contract and Grant Requirements
 Other Copies: 0-5 years

INSTRUCTIONS FOR FORM UPAY 646-2

Purpose

This form is used for 2 common purposes:

- ? To process transfers more than four years old (the Payroll database has a four year storage capability, beginning June 2000 and will begin purging in June 2004.)
- ? To transfer charges between a non-capped and an NIH-capped fund.

Preparation

On the Distribution of Payroll Expense report (DPE) highlight or underline each line item to be transferred across the full width of the page.

Complete all information at the top of Form 646-2. This includes assigning a unique identifier in the Journal ID field.

Enter the EMPLOYEE ID NO., (unique 9-digit employee identifier)

Leave the SEQUENCE NUMBER blank. (Only the Payroll Division enters this number)

LINE E1:

Leave the ET MO, ET PG, ET LN blank.

Transcribe the LOC/DPA/FUND/PROGRAM CODE/SUB, TITLE CODE, PAY PERIOD END, and DESCR SERV (DOS) from the DPE.

Enter the effort in hours (two decimal places) or percent (four decimal places) into the TIME field for which payment was made.

Enter the units of time in either hours (H) or percent (%) into the H% field.

The TIME and H% fields are left blank if the DOS is for a By-Agreement payment.

The PAY RATE is the rate applicable to the fund to be charged/debited (not necessarily the rate in the DPE).

The ORIGINAL GROSS EARNINGS field will now equal the amount to be charged

(= PAY RATE X TIME). This is not necessarily the Gross Earnings in the DPE.¹

LINE E2:

Each Benefits item is prorated from the DPE. (This is not a perfect allocation, but is acceptable based on the Materiality Principle.)

LINE E3:

Enter the EMPLOYEE NAME, last name first.

The HRS/% OF TIME TO TRANSFER field must match the entry in the TIME field in LINE E1.

Likewise, the TRANSFER GROSS EARNINGS field must match that in the ORIGINAL GROSS EARNINGS field in LINE E1.

Enter TRANSFER TO (DEBIT)-LOC/DPA/FUND/PROGRAM CODE/SUB and RC (Reason Code)².

¹For all salary and benefits, transcribe the minus sign if present in the DPE into the S (sign) fields.

The system will automatically perform the correct accounting procedures; viz., the negative credit will become a debit; but the negative debit will remain a credit. Include the minus sign from the DPE for both the ORIGINAL GROSS EARNINGS AND BENEFITS ITEMS (debited by the system), as well as the TRANSFER GROSS EARNINGS (credited by the system) fields.

²The reason for the expense transfer should be sufficiently explained in Attachment E or on page 1 to satisfy an auditor.

The form must be signed and dated by an authorized approver. In addition, any Payroll Expense Transfer affecting government funds (18200-18999 and 20500-33999) must be accompanied by an Attachment E; if a federal fund is being charged, the P.I. must also sign.

See the following for a field-by-field description of the Payroll Expenditure Transfer form UPAY 646-2.

Column Headings

Field Description

LINE E1

EMPLOYEE ID NO.	Unique 9-digit employee identifier from the Distribution of Payroll Expense.
SEQUENCE NUMBER	Entered only by the Payroll Division when making corrections to data that was rejected during data entry edits. (leave blank)
ET MO	Expense transfer month - a combination of fiscal year and fiscal month e.g., July of fiscal year 1992/93 is represented as 9301 (leave blank)
ET PG	Expense transfer page number (leave blank)
ET LN	Expense transfer detail line number (leave blank)
TRANSFER FROM (CREDIT) LOC/ACCOUNT/FUND/ PROGRAM CODE/SUB	The Location, DPA, Fund, Program Code and Sub-budget to which the salary originally posted.
EMP REL	Employee Relations Code
APT TYP	Appointment Type
DUC	Distribution Unit Code
TITLE CODE	The employee's title code under which the salary originally posted.
PAY PERIOD END	The pay period end date of the original posting in the DPE; as six digits representing the month, day and year (e.g., July 31, 2000 = <u>073100</u>).
DESCR SERV	The Description of Service (DOS) code from the original posting.
TIME	The effort in <u>hours</u> (two decimal places) or <u>percent</u> (four decimal places) for which payment was made; enter zero for By-Agreement DOS.
H/%	The units of TIME in either <u>hours</u> or <u>percent</u> .
PAY RATE	The monthly pay <u>rate</u> used to calculate the gross earnings or the <u>absolute</u> By-Agreement dollar amount.
ORIGINAL GROSS EARNINGS	The original gross earnings or portion thereof to be transferred.
S	Sign associated with the Original Gross Earnings in the DPE (<u>blank</u> = positive: a debit/charge; <u>minus</u> = negative: a credit).

Column Headings

Field Description

LINE E2

PLAN	The employee's retirement plan code.
RETIREMENT MATCHING*	Regents matching retirement contribution.
OASDI/MED*	Combination of UCSF contributions for OASDI (Social Security) and Medicare as applicable.
GSTR AMOUNT*	UCSF contribution for Graduate Student Tuition Remission for eligible employees.
DNTL/MED OPT/ANNUITANT*	Combination of UCSF contributions for dental, medical and optical insurance and Annuitant Retirees assessment (for eligible employees).
UI/GSH*	Combination of UCSF contributions for Unemployment Insurance and Graduate Student Health (for eligible employees).
WORK COMP/EMPL SUP PROG*	Combination of UCSF contributions for Workers' Compensation Insurance and Employee Support Program.
LIFE INS/UCDI/GSFR*	Combination of UCSF contributions for Employer Paid Life Insurance, UC Disability Insurance and Graduate Student Fee Remission (for eligible employees).
LEAVE BENEFITS*	Financial leave accrual assessment.
TOTAL BENEFITS*	The sum of benefits items.

LINE E3

EMPLOYEE NAME	The employee's last name followed by first name from the DPE.
HRS/% OF TIME TO TRANSFER	The <u>hours</u> or <u>percent</u> of time to be transferred.
TRANSFER GROSS EARNINGS*	The original gross earnings or portion thereof to be transferred.
TRANSFER TO (DEBIT) LOC/ACCOUNT/FUND/ PROGRAM CODE/SUB	The new Location, DPA, Fund, Program Code and Sub-budget to be charged.

*S Sign associated with the Original Gross Earnings in the DPE
(blank = positive: a debit/charge; minus = negative: a credit).