

Salary Cost Transfer (SCT) / Benefit Cost Transfer (BCT)

Salary Cost Transfers (SCT) (formerly known as Direct Retro) is the process used to move or adjust payroll expenses (**salary and benefit costs**) initially charged to one Chart String to another Chart String. Reasons for SCT include:

- Employee had a Department Change
- Correcting retroactive funding, redistributes all or a portion of a prior period distribution to different funds due to delayed approval or a funding change.
- Moving costs to the appropriate fund to clear the suspense, error, or default account.
- Moving costs from one fund to another (including work study funds)
- Moving authorized pre-award spending without project/grant setup after the project/grant is in UCPATH.

Benefit Cost Transfers (BCT) is the process used to move or adjust **benefit costs** initially charged to one Chart String to another Chart String. BCTs are typically processed after an SCT as SCTs move the salary and associated benefits, and then the BCT is to adjust the benefit costs if necessary. In general, benefits should be charged to the same Chart String as the salary. BCTs where only the benefits or a portion of benefits are transferred, will only be allowed for the following:

- Moving benefits from a contract or grant that cannot accept the cost, per sponsor requirements.
- Moving the benefits from private gifts or endowments that cannot accept the cost, per donor requirements.
- Moving benefits to resolve an error where a prior SCT did not result in the movement of the benefits portion correctly

Please note that SCT transactions:

- Move salary expenses only.
- Benefit expenses (CBR, GAEL and Fringe) are moved automatically.
- Modifications to the accounting entries using an SCT do not change the existing funding data in the UCPATH Funding Entry page. If fund change is required, a Fund Change request must be submitted to Payroll Services.
- Position funding is not set up by the time an employee gets paid, the salary costs are distributed to the department default funding. The SCT process will be needed to transfer the costs to the appropriate funding afterwards. This process ensures that an employee gets paid regardless of whether the position funding has been set up.
- Each SCT transaction is unique and multiple scenarios may occur:
 - Multiple lines from the original data may be consolidated into a single fund line in the new data.
 - A single fund line can be updated for a different fund source.
 - A single fund line can be split into multiple rows in the new data.
 - Many rows can be split, consolidated, or updated. So, you have the same number of rows but a different distribution in the new data.

Submitting a Salary Cost Transfer (SCT) / Benefit Cost Transfer (BCT) Request

For a Salary Cost Transfers (SCT) and Benefit Cost Transfers (BCT), complete the excel [SCT/BCT/Direct Retro Request](#) and attach to webform [Salary Cost Transfer \(SCT\) / Benefit Cost Transfer \(BCT\)](#) and to Payroll Services for processing.

Request are processed based on the [UCM Transactional and Time & Attendance Deadlines](#) calendar and may not align with GL calendar posting expectations.

Salary Cost Transfers / Benefit Cost Transfer for Prior Fiscal Years (closed fiscal years) require approval from the Controller Unit. This can be obtained through the ServiceNow Ticket for General Accounting: [Accounting Guidance](#), select Information and Guidance from the drop down menu. Once you have obtained this approval, you can attach to the [Salary Cost Transfer \(SCT\) / Benefit Cost Transfer \(BCT\)](#) webform as an attachment.

SCTs older than 2023 you will need to request a special SCT/BCT for Prior Year Cleanup submissions. Send a [Payroll Services Inquiry](#) for this type of exceptional request. **Effective July 1, 2025**, payroll transactions with an earnings period end date **prior to October 4, 2021** will no longer be able to be processed as Salary Cost Transfers (SCT)/Direct Retros in UCPATH.

Completing the SCT/BCT/Direct Retro Request

The information needed to fill out the SCT/BCT/Direct Retro Request can be obtained from the **Distribution of Payroll Expense (DOPE) Report-268**. This UCPath Cognos report is used to confirm applied payroll expenses for a given payroll cycle. The report provides details of salary and benefit expenses charged to the campus general ledger on a department, pay period, employee, and funding basis. The report provides payroll details for every employee paid, such as gross pay, benefit charges, pay rate, hours worked, leave taken by position, job code and earnings code for the period selected, including the transfer of payroll expense transactions. You can also use this guide when troubleshooting discrepancies and help you identify Funding Entry errors and determine if correction is needed in UCPath or Oracle Financials.

To request access to the R-268 DOPE Report, submit a UCPath Cognos [User Access Provisioning Request](#). Use the following details to help you obtain the information needed from the DOPE report to complete the excel [SCT/BCT/Direct Retro Request](#) for a [Salary Cost Transfer \(SCT\) / Benefit Cost Transfer \(BCT\)](#) request. See the [Distribution of Payroll Expense Report](#) Job Aid for the list of all the column headers and details.



The following will help you obtain the information needed from the DOPE report to complete the excel [SCT/BCT/Direct Retro Request](#) for a [Salary Cost Transfer \(SCT\) / Benefit Cost Transfer \(BCT\)](#) request. See the [Distribution of Payroll Expense Report](#) Job Aid for the list of all the column headers and details.

Salary Cost Transfer /Benefits Cost Transfer Form											
Position Number: 1				Employee ID: 2				Employee Name: 3			
PAY PER END (Date from DOPE)	EARNINGS END DATE (Date from DOPE)	FUND (5)	FINANCIAL HR UNIT (7)	Account (6)	FUNCTION (2)	PROGRAM (3)	PROJECT (10)	PHYSICAL LOCATION (3)	SUB ACTIVITY (6)	AMOUNT \$	EARN CODE (3)
4	5	6	7	8	9	10	11	12	13	14	15

SCT/BCT Form Field	DOPE Report Header	DOPE Report Column	Format	Details	
1	Position Number	Position Nbr	AK	8 Numeric	Position Number, a unique 8-digit number auto generated by UCPath.
2	Employee ID	Employee ID	A	8 Numeric	UCPath 8-digit numeric Identification Number.
3	Employee Name	Employee Name	D	Last, First	Employee Name in UCPath.
4	Pay Per End	Pay Period End Date	W	Numeric MM/DD/YYYY	The last day for the pay period for which a transaction for pay was processed (posted to).
5	Earnings End Date	Earnings End Date	X	Numeric MM/DD/YYYY	Earning End Date is the last day of the period when the salary was originally posted.
6	Fund	Fund Code	G	5 Numeric	Fund Segment in Chart of Account. The Fund Segment identifies or tracks the source of funding, with designations and restriction-types.
7	Financial/HR Unit	DeptID CF	H	7 Alpha Numeric	Department Number in Chart of Account. For UC Merced this is the Financial/HR Unit (Child Segment) that identifies the organizational hierarchy. Used individually, it provides operational unit ownership.



SCT/BCT Form Field		DOPE Report Header	DOPE Report Column	Format	Details
8	Account	Account	I	6 Numeric	Natural Account in Chart of Account. The Account segment that categorizes the transaction as a specific type of revenue, expense, asset, liability, or fund balance.
9	Function	Class Fld	J	2 Numeric	Function Code in Chart of Account. The Function segment designates the purpose of the transaction as it applies to internal and external reporting requirements.
10	Program	Program Code	K	3 Numeric	Program Code in Chart of Account. The Program segment associates transactions with a formalized set of ongoing systemwide or cross-campus/location activities and “campus specific” activities.
11	Project	Project ID	L	10 Numeric Characters	Project Code in Chart of Account. The Project segment tracks financial activity for a body of work that has a start and end date that spans fiscal years. Projects are smart-coded. PPM Projects: leverage subledger functionality; tracking; invoicing; reporting; start and end dates; award/contract association. GL Projects: leverage tracking
12	Physical Location	Chartfield3	M	3 Numeric	Location Code in Chart of Account. For UC Merced this is the PhysicalLocation . The value of the Physical Location segment classifies transactions by named location on or off the campus.
13	Sub-Activity	Chartfield1	N	6 Alpha Numeric	Sub Activity in Chart of Accounts. The Sub Activity segment classifies transactions by providing the specific of the activity within a project. This helps identify payroll lines that have gone to suspense.
14	Amount	Amount	AP	Numeric	Amount that was assessed for the type of Salary/Fringe. Requester will need to indicate the amount to move. Amount must not exceed the original amount on column AP.
15	Earn Code	Earn/Fringe Descr	AN	Alpha	Earnings/Fringe Description. Example CBR = Assessment -Expense.

Resources

- [UCPath GL/SCT processing schedule](#)
- [Distribution of Payroll Expense Report](#)
- [Direct Retro / SCT Inquiry](#)
- [Benefit Cost Transfer \(BCT\) Inquiry](#)