Transfer of Payroll Expense (TOPE) Conditions

Summary: If you manage funds at UCSC, you need to know when you can process a Transfer of Payroll Expense. Authorized expense transfers may take place only under certain conditions.

For all funds, one or more of the following conditions are necessary to justify a cost transfer:

- To correct bookkeeping or clerical errors in original charges
- To distribute expenses associated with closely related work supported by more than one funding source
- To record a change in a decision made originally as to the use of goods or services

One or more of the following conditions are necessary to justify a cost transfer for sponsored projects:

- To redistribute high volume/low value costs (common cost allocation)
- To clear an overdraft (see “Special Circumstances” section in the Cost and Budget Transfer Desk Manual for Extramural Funds)

Resources: BFB IA-101, Internal Control Standards

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