

UCOP Business Resource Center

Fiscal Close Classes!

NPEARS



What is an NPEAR?

NPEAR stands for Non-Payroll Expenditure Adjustment Request, moving expenses from one FAU to another FAU. We have one [NPEAR form](#) which works for both local (OP to OP) and intercampus (OP to campus) expense transfers.

NOTE: Per practice, wherever the expense originates, that department/campus must initiate the NPEAR.

Why would I need to process a NPEAR?

If after reviewing your ledgers, you realize that an expense was erroneously charged to the wrong FAU, you would request it be moved to the correct FAU for your UCOP expenses. You might also use a NPEAR if a management decision is made to record expenses to a different FAU. Finally, you might process a NPEAR to redistribute expenses either locally or intercampus. If you find your FAU has been charged in error, you should request a correction.

Are NPEARS and Transfer of Funds (TOFs) the same?

No. An NPEAR moves expenses from one FAU/chart string to another FAU/chart string while a TOF moves funds from one FAU/chart string to another FAU/chart string. TOFs are “budgetary transactions”. If you are sending funds to a campus, that is an interlocation transfer of funds (ITF). For example, your department agreed to fund a project on another campus, an ITF would be processed.

What information do I need to submit when I request an OP to OP NPEAR?

- The BRC NPEAR form found at [Non-Payroll Expenditure Adjustment Request \(NPEAR\) Form \(54\)](#)
- A copy of the section of the ledger that shows the expense(s) to be moved (credited). This will provide the type entry, Trans (action) number, description, and reference information.
- On the BRC form you must include the following information:
 - Department Name and Department Code number (no acronyms)
 - Why the correction is needed – there are questions on the form but please make your response narrative because questions are not automatically included when processed. Please remember to tell us why the correction is being made. If we do not receive that information, we will have to go back to you and ask, which may delay processing.
 - FAU and the amount to be moved (credited)
 - FAU to which the amount should be moved (debited)
 - Name and phone number of the NPEAR preparer
 - Name and authorized signature of the receiving department (the FAU/dept getting the debit).

NOTE: If there are more than one or two corrections, it is acceptable to put the total amount to be corrected on the form, and attach the highlighted ledger as the detail. No need to retype all the ledger information on the BRC form.



NPEARS (CONTINUED)

What information do I need to submit when I request an intercampus NPEAR?

- Use the same BRC NPEAR form referenced above: [Non-Payroll Expenditure Adjustment Request \(NPEAR\) Form \(54\)](#)
- A copy of the section of the ledger that shows the expense(s) to be moved (credited). This will provide the type entry, Trans (action) number, description, and reference information.
- Include all information in the UCOP Department section, including FAU(s) to be credited.
- Provide all recipient (campus) information, including the full campus chart string as it should appear on their ledger. Please note: most campus chart strings have a different format than UCOP.
- A complete description of the transaction (include any supporting back-up documentation)

Do I have to move the entire amount of an expense, or may I move a part of it?

You may move part of an expense. If you are going to do this, please indicate only the amount you want to move on the BRC form.

When may I do an NPEAR?

Once an expense has hit the ledger, if it is incorrect, it should be moved as soon as possible. You should be reviewing your ledgers monthly and submitting NPEAR requests as soon as identified.

How do I identify an NPEAR transaction on my ledger?

NPEAR transactions appear on your detailed general ledger and have a type entry 54.

What is the Fiscal Close deadline for doing NPEARS?

- NPEARS between OP departments and campuses must be received by TBD.
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At this point in the year, NPEAR requests should be for transactions that have hit the June ledger.

How do I submit an NPEAR?

Send all completed forms and documentation to the BRC in [ServiceNow](#). From the Opening page select Request Service > Business Resource Center > Compliance, Accounting, Audit and Policy (CAAP) > Cost Transfer.

What if I miss the deadline?

Deadlines are firm. Expenses cannot be moved between fiscal years as the system does not allow it. Please request NPEARS in a timely fashion.

What if I have additional questions about NPEARS?

Please send questions to the BRC CAAP team email box at BRC-CAAP@ucop.edu and one of the team members will reply to you.