

Non Payroll Cost Transfer (NPCT) Reason Codes

- 01 Data Entry Error (**Requires additional explanation**)
The explanation must answer the following questions:
 - Why the error occurred?
 - How was the error discovered?
 - Is the cost object now being charged correctly?
- 02 G/L Account Code Error
 - Wrong G/L account was used.
 - Verify that the G/L account is the only change.
- 03 Administrative Error (**Requires additional explanation**)
 - The explanation must document how the error occurred. Explanation such as “to correct error” or “to clean up account” is unacceptable. The explanation must answer the following questions:
 - Why did the error occur?
 - Why the expense was erroneously charged originally?
 - How was the error discovered?
 - Is the cost object now being charged appropriately?
- 04 Project Related
 - **USE ONLY FOR TRANSFERS BETWEEN SPONSORED AWARDS .** Be cautious with this explanation. If the transfer is from a general funds or discretionary account, to a Federal account, this would not be allowed as project related.
 - Be detailed in the explanation on how the two awards are related.
- 05 Continuation of Sponsored Funds Account to Subsequent Period
 - Example: Transferring expense from Doc A to Doc B for the same project.
- 06 Transfer to General or Discretionary Funds
 - Use when correcting an error and transferring to a non-sponsored account. If transfer is for cost sharing, either mandated, committed or voluntary (cost overrun), use the Non-Recurring Cost Allocation, Intra-Entity transfer type with reason code 9 and the secondary cost element of 960911.
 - Contact Sponsored Projects Shared Services to establish a new Internal Order (98XXXXXX) that will be attached to the grant, with an internal funding source (gift, discretionary, etc.).
- 07 Transposition Error

- The cost object or G/L account was transposed when entered., example: 630003 (Blood Professional D) was entered as 630030 (Catheter Guidewires)
- 08 Service Center/Revolving Accounts
 - Process this transfer on a Non-Recurring Cost Allocation, Intra-Entity transfer type.

Late Reason

90 day explanation: A late reason explanation is required for all transfers to Federal accounts over 90 days from the original transaction date. The explanation must be thorough. It should include why the transfer is allowable as a direct charge, why did the transfer not occur within the 90 day limit, why wasn't the monthly review of the revenue and expenditure statements done timely. OMB Circular A-110 mandates a timely transfer of costs and explanations are audited critically.

- NIH (National Institute of Health) – requires the 90 day late reason
- HHS (Health and Human Services) – requires a prior approval from the sponsoring agency, before the transfer can be submitted with the 90 day late reason

Non-Recurring Cost Allocation, Intra-Entity

- 08 Service Center /Revolving Accounts
 - Used for service centers /revolving accounts with a fund beginning with 14 and the corresponding secondary cost element beginning with 92.
 - Used when processing the original charge for a service
 - These would include copier, fax, telephone or van charges. The credit would go to a non-sponsored cost object. There would not be an original SAP document number on these transfers; however, the original transaction date should be present.
 - This can also be used for an error correction, which would require an original SAP Controlling (CO) document number, this document number begins with 14, and a secondary cost element beginning with 92.
- 09 Non-Recurring Cost Allocation, Intra-Entity
 - Used when redistributing an expense to another cost object. For example, one department purchases all the lab supplies and then disburses the expense to the appropriate departmental cost objects.
 - This can be used for error corrections
 - Supporting original SAP document numbers must be entered into the explanation area.