## Expenditure Transfers

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<table>
<thead>
<tr>
<th>Year Original Expense Was Charged</th>
<th>Fund Type</th>
<th>Document Type</th>
<th>Sample Entry</th>
<th>Prepared By</th>
<th>Other Comments</th>
</tr>
</thead>
</table>
| Current Year                     | All       |               | Dr: Fund A – Account X  
CR: Fund A – Account Y  
X, Y are 5/7 accounts  
• Within the same fund: JE15 (Journal Entry)  
• Between funds: JE16 (Journal Entry)  
Dr: Fund A – Account X  
CR: Fund B – Account X  
X are 5/7 accounts | Local Unit/Department or Financial Services (Fund Administrator) | • Original Expense was not already transferred  
• FOATEXT must include:  
• Must comply with fund/grant restrictions |
| Prior Year                       | All funds except Research Grants and Contracts AND Trust Funds | N/A | N/A | N/A | No action required since account codes are cleared out each April 30th to the carry forward balance |
| Prior Year                       | For Research Grants and Contracts | JE15 (Journal Entry) | Always prepared by Fund | | • Original Expense was not already transferred  
• FOATEXT must include: |
| DR: Fund A – Account X | CR: Fund A – Account Y | X, Y are 8 accounts | Administrator, since only they can determine if the entry is necessary for external reporting requirements. | • Must comply with fund/grant restrictions
• FOATEXT must include: name, department and extension, original document number |