

**Expenditure Transfers**

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Year Original Expense Was Charged	Fund Type	Document Type	Sample Entry	Prepared By	Other Comments
Current Year	All	<ul style="list-style-type: none"> <li>• Within the same fund: JE15 (Journal Entry)</li>   <li>• Between funds: JE16 (Journal Entry)</li> </ul>	<p>Dr: Fund A – Account X CR: Fund A – Account Y</p> <p>X, Y are 5/7 accounts</p> <p>Dr: Fund A – Account X CR: Fund B – Account X</p> <p>X are 5/7 accounts</p>	Local Unit/Department or Financial Services (Fund Administrator)	<ul style="list-style-type: none"> <li>• Original Expense was not already transferred</li> <li>• FOATEXT must include:</li> <li>• Must comply with fund/grant restrictions</li> </ul>
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	<ul style="list-style-type: none"> <li>• Original Expense was not already transferred</li> <li>• FOATEXT must include:</li> </ul>

			<p>DR: Fund A – Account X CR: Fund A – Account Y</p> <p>X, Y are 8 accounts</p>	<p>Administrator, since only they can determine if the entry is necessary for external reporting requirements.</p>	<ul style="list-style-type: none"><li>• Must comply with fund/grant restrictions</li><li>• FOATEXT must include: name, department and extension, original document number</li></ul>
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