

Non-Payroll Expenditure Reallocations: Process Overview University of Houston

Accounting Events and Forms for Originating Department to Complete

	TO: LOCAL FUND	TO: STATE FUND
FROM: LOCAL FUND	Journal Entry	State Voucher
FROM: STATE FUND	Local Voucher	Journal Entry

Department Tasks for Non-Payroll Expenditure Reallocations

	Originating Department	General Accounting	Accounts Payable	State Accounting
From Local to (Same or Different) Local Fund	Complete Journal Entry	Approve Journal Entry and Post to PS		
From Local to State Fund	Complete State Voucher		Approve State Voucher	
From State to Local Fund	Complete Local Voucher		Approve Local Voucher	Create Journal Entry in PS and USAS
From State to Different State Fund	Complete Journal Entry	Approve Journal Entry and Post to PS		Create Journal Entry in USAS
From State to Same State Fund	Complete Journal Entry	Approve Journal Entry and Post to PS		

Notes:

Local Voucher –

- Local cost center is used for voucher lines and will be debit (+).
- State cost center should be listed under Payment Comments (this is the cost center that will be credited).
- Local (debit) and State (credit) – Vendor ID: 0000026730; Address: 006

State Voucher –

- State cost center is used for voucher lines and will be debit (+).
- Local cost center should be listed under Payment Comments (this is the cost center that will be credited).
- Local (credit) and State (debit) – Vendor ID: 0000026780; Address: 041

LOCAL VOUCHER EXAMPLE

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00664282

PO ID:

Vendor ID: 0000026730
Name: TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
Address: 6 REFUND TO STATE UH
 111 E 17TH ST
 AUSTIN TX 78711-1440
 USA

Invoice ID: H3429
Contract ID:
Invoice Receipt Date: 08/30/2006
Goods Receipt Date: 08/30/2006

Invoice Date: 08/30/2006
Acceptance Date: 08/30/2006

PCC: 8
Bank: CHASH
Scheduled Due Date: 09/01/2006
Gross Amount: \$100.00

STATE cost center listed under Payment Comments. This cost center will be credited (-)

Old Voucher Comments:

New Voucher Comments: Reallocate office supplies from a state cost center to a local cost center. ↓

Payment Comments: Deposit local payment into state cost center 00730-1026-H0156-F1234-NA account 53900.

Handling: SH
Budget Check: Not Budget Checked

Source:

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
53900	2080	H0156	F0885	BP2007	NA		100.00	

office supplies ↖

LOCAL cost center listed under voucher lines. This cost center will be debited (+)

Transfer Expense From (Credit)	Transfer Expense To (Debit)	Voucher Payable To	Vendor ID	Address
State UH Cost Center	Local Cost Center	Texas Comptroller	0000026730	006
State UHSA Cost Center	Local Cost Center	Texas Comptroller	0000026730	009
State UHCL Cost Center	Local Cost Center	Texas Comptroller	0000026730	010
State UHD Cost Center	Local Cost Center	Texas Comptroller	0000026730	007
State UHV Cost Center	Local Cost Center	Texas Comptroller	0000026730	008
Local UH Cost Center	State Cost Center	University of Houston	0000026780	041

STATE VOUCHER EXAMPLE

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00709319

PO ID:

Vendor ID: 0000026780
Name: UNIV OF HOUSTON TREASURER'S OFFICE - DIRECT DEPOSIT
Address: 41
 PO BOX 998
 HOUSTON TX 77001-0988
 USA

Invoice ID: Z38242
Contract ID:
Invoice Receipt Date: 02/15/2007
Goods Receipt Date: 02/15/2007

Invoice Date: 02/15/2007
Acceptance Date: 02/15/2007

PCC: 8
Bank: STATE
Scheduled Due Date: 02/15/2007
Gross Amount: \$75.00

LOCAL cost center should be listed under Payment Comments. This cost center will be credited (-)

Old Voucher Comments:

New Voucher Comments: Reallocate express mail expense from local to state cost center.

Payment Comments: Deposit state payment in local cost center 00730-2063-H0067-A0822-NA account 52811.

Handling: BP
Budget Check: Not Budget Checked

Source:

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
52811	1003	H0184	F0498	BP2007	NA		75.00	freight/transportation

STATE cost center listed under voucher lines. This cost center will be debited (+)

Transfer Expense From (Credit)	Transfer Expense To (Debit)	Voucher Payable To	Vendor ID	Address
State UH Cost Center	Local Cost Center	Texas Comptroller	0000026730	006
State UHSA Cost Center	Local Cost Center	Texas Comptroller	0000026730	009
State UHCL Cost Center	Local Cost Center	Texas Comptroller	0000026730	010
State UHD Cost Center	Local Cost Center	Texas Comptroller	0000026730	007
State UHV Cost Center	Local Cost Center	Texas Comptroller	0000026730	008
Local UH Cost Center	State Cost Center	University of Houston	0000026780	041

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