Proper method for moving expenditures from one fund to another

Example: General Fund has issued a purchase order and checks for utilities.

Later, it is decided that $20,000 of these expenditures should have been paid from the Building Fund.

Step 1: Void the checks(s), certification, and then the encumbrances that have already been issued and paid out of the General Fund for the amount that you wish the other fund to pay. If a blanket PO was used, do not void the entire PO unless you are moving all the expenditures. Only void the portion that is being moved and the number of checks issued to equal your total.

Step 2: Issue a purchase order to the vendor(s) out of the correct fund for the amount that you wish to pay out of this fund. Code this PO to the proper OCAS code.

Step 3: Issue checks against this PO to the vendor for the same amounts that was cancelled out of the General Fund.

Step 4: **DO NOT** send these checks out. The vendor has already been paid. This check is merely a "dummy" check. Deface this check so it can never be cashed. Attach this "dummy" check to the previously cashed check from the original fund (General Fund).

The above steps will transfer expenditures to the correct fund, while also replenishing the appropriations of the original fund. However, this process can only be done within the same fiscal year – it cannot cross over to a new fiscal year.

Be sure and call your software company if you have any further issues.