

UNIVERSITY OF WASHINGTON, BOTHELL

POLICIES AND PROCEDURES MANUAL

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TRANSFERS/CORRECTIONS OF EXPENDITURES AND REVENUES
5.7
REV 04/05
Finance and Administration
425.352.5235

OVERVIEW

The journal voucher process is used to transfer costs or revenue between budgets, or between object codes within a single budget. There are several reasons why a department might request a journal voucher to be processed, including:

- To transfer expenditures from one budget or general ledger account to another budget or general ledger account
- To transfer revenue from one budget to another
- To correct expenditure codes on a Budget Activity Report (BAR)
- To transfer budget deficits from one budget to another
- For reverse expenditures (expenditure credits or returns to vendors)

POLICY

Journal voucher requests must come from a person within the department authorized to make such requests. This is typically the Program Director, Director, Manager, Principal Investigator or authorized budget reconciler. Department management may designate the individuals authorized to initiate journal vouchers by contacting the [Finance & Administration Director](#).

F&A staff will also at times initiate a journal voucher for a department's budget due to errors made during accounts payable processing, miscoding during Procurement Card reconciliation, etc. Journal vouchers initiated by F&A are done with the concurrence of department personnel.

PROCEDURE

Finance and Administration staff prepare the documents necessary to process a journal voucher. Requests from departments to initiate a journal voucher should be sent to [F&A](#) with the following information:

1. Budget number(s) involved in the transfer
2. Amounts to be moved (for each transaction if multiple transactions are

involved)

3. Reason for the transfer/correction: attach supporting documents such as copies of BAR or BSR, or copies of receipts for Procurement Card transactions
4. Name and phone number of the person requesting the journal voucher
5. If transferring costs for computers, or any other equipment over \$2,000, a UW equipment tag number must be provided

Journal voucher requests may be made via a memo or email to [Finance and Administration](#). F&A staff will prepare the UW required forms for processing a journal voucher and send them, along with the supporting documents received from the department, to Seattle for processing. The journal voucher will take approximately one to two weeks for processing. Requests made near the end of a biennium should be marked urgent and forwarded to F&A as soon as possible.

CONTACT INFORMATION

[Finance and Administration Director](#) – 425.352.3688