

Memo to: All UH-Downtown/PS Holders  
From: Max Castillo, President  
Subject: Expenditure Allocations and Adjustments Policy

UH-Downtown/PS 05.A.12  
Issue No. 2  
Effective date: 08/30/00  
Page 1 of 1

## 1. PURPOSE

This PS defines the acceptable procedures by which expenditure allocations and adjustments are made at the University of Houston - Downtown (UHD).

## 2. DEFINITIONS

2.1 A service unit is defined as an auxiliary enterprise or service department from which university departments may obtain goods or services through non-cash transactions or service center requisitions. Examples: UHD Mail Services, Computing and Telecommunications, and Multimedia Services.

2.2 Non-service units are described as all University departments not specifically authorized as service centers.

## 3. POLICY/PROCEDURES

3.1 Expenditure adjustments and allocations include the following transactions:

3.1.1 Non-cash payments to service units for goods provided and/or services rendered;

3.1.2 Corrections to inaccurate or inappropriate postings; and,

3.1.3 Requests for transfer of funds within or between departments.

3.2 Reimbursement for goods and/or services provided by a service center require the use of *Service Center Requisitions*. This form will credit the service providers and charge the procuring department's account. For further explanation, see PS 05.A.13, Service Center Transactions Policy.

3.3 University departments needing to correct inaccurate or inappropriate entries (expenditures posted incorrectly against an account or against the wrong account) shall complete a *Transaction Correction Request* (Exhibit A) and forward it to the Accounting Department. This form allows crediting and debiting the proper accounts for the expenditure involved. If the correction requested involves two departments, the request must be approved by both authorized signatories before submitting it to Accounting. See PS 05.A.02, Signature Authority of University Funds for information on required approval levels.

3.4 If payroll allocations or adjustments are necessary, a *Payroll Account Reallocation Form*, available in Payroll, must be utilized.

3.5 A *Transfer of Funds Request* (Exhibit B) must be used when departments need to cover deficit balances or when an allocation of funds is authorized by the account manager. The request form, justifying the transfer requested, will be forwarded to the Budget Office for review and approval.

3.6 Equipment and furniture transfers between departments are not financial transactions; therefore, appropriate Property Management forms must be used. For further explanation, see PS 07.A.01, Property Management Policy.

3.7 Requests for account adjustments are permissible only when all the following conditions are met:

3.7.1 The original charge was made on a *Service Center Requisition* or a *State of Texas Purchase Voucher*;

3.7.2 The charge is reimbursable under state purchasing guidelines; and

3.7.3 The source of funds is the same (i.e., Local/Local or State/State).

3.7.4 Exceptions to 3.7.1 or 3.7.2 or 3.7.3 must be brought to the Director of Business Affairs.

3.8 *Transfer of Fund Requests* also require the same source of funds.

3.9 Departments are required to reconcile all accounts on a monthly basis. Charges, encumbrances, allocations and adjustments must be processed by all units within 90 days of the transaction date. At the end of the fiscal year, the time frame is shortened (see PS 05.A. 14, Account Balance Verification Policy for further clarification.).

## 4. REVIEW AND RESPONSIBILITIES

Responsible Party (Reviewer): Vice President for Administration Review: Biennial

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President

Policy History  
Issue #1: 05/16/94



**UNIVERSITY OF HOUSTON - DOWNTOWN**

**TRANSFER OF FUNDS REQUEST**

TO: Budget and Planning Office  
Suite 935-S

FROM: \_\_\_\_\_

Please transfer funds as indicated below:

From Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_ To Account: \_\_\_\_\_

From Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_ To Account: \_\_\_\_\_

From Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_ To Account: \_\_\_\_\_

From Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_ To Account: \_\_\_\_\_

Justification: \_\_\_\_\_

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Approvals:

Account Manager \_\_\_\_\_ Date: \_\_\_\_\_

Budget Office Manager \_\_\_\_\_ Date: \_\_\_\_\_

Distribution:

Top four copies: Budget and Planning Office (Once transfer has been approved by the Budget Office Manager, copies will be distributed as follows:

- |             |   |
|-------------|---|
| Original    | Budget and Planning Office                              |
| Second copy | General Accounting                                      |
| Third copy  | Originating Department                                  |
| Fourth copy | Receiving Department                                    |
| Fifth copy: | Originating Department retains when initiating request. |