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](http://www.uh.edu/finance/Doc_Ref/UGL01062_Local.pdf) | [State Voucher](http://www.uh.edu/finance/Doc_Ref/Voucher_Coversheet_State.pdf) |
| FROM: STATE FUND | [Local Voucher](http://www.uh.edu/finance/Doc_Ref/Voucher_Coversheet_Local.htm) | [Journal Entry](http://www.uh.edu/finance/Doc_Ref/UGL01062_State.pdf) |

**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 |  |  |