

Transfer Forms

When to Use an Intramural Voucher vs. a Budget Transfer

Both the Intramural Voucher form and the Budget Transfer form are used to transfer funds between indexes and account codes, and it can be difficult to determine which form to use for a specific transfer. This document has been created to help make that determination.

Intramural Voucher Form

The purpose of the Intramural Voucher (IV) form is to transfer a posted expense from one index to another, to charge another department for services rendered or to correct where an expense has posted. These transactions are posted with a Document number beginning with “IV” and will be found in the YTD Activity section of the Organization Budget Status Screen. These transactions will increase or decrease a revenue or expense.

Approvals: Intramural Vouchers need only be approved by the Financial Manager of the department incurring an expense.

Below are some common examples of when it is appropriate to use the IV form.

Situation	Example	Solution	Approval Requirements
An invoice or procurement card transaction has been posted to the wrong expense account code within an index.	PC220429 for a \$500 Boston Scientific purchase was posted to 73050- Education and Office Supplies in my department’s index. It should have posted to 73526- Research Lab Supplies.	Complete an IV form to Debit 73526- Research Lab Supplies in the index for \$500 and Credit 73050- Education and Office Supplies in the index for \$500.	Requires the signature of the Financial Manager of the index.
An invoice or procurement card transaction has been posted to an expense account in one index and now needs to be transferred to a different index.	I0836547 for a \$1,500 Apple Computer purchase was posted to 73610- Non-Capital Equipment in my department’s index. It is now going to be paid by a different index.	Complete an IV form to Debit 73610- Non-Capital Equipment in the new index for \$1,500 and Credit 73610- Non-Capital Equipment in the old index for \$1,500.	Requires the signature of the Financial Manager of the index where the expenses are being increased (Debit) .
A department needs to charge another department for a service provided.	Parking Services is providing Residential Life with 5 parking permits, which will be considered revenue for Parking Services and an expense for Residential Life.	Complete an IV form to Debit the appropriate expense account in Residential Life and Credit the appropriate revenue account in Parking Services.	Generally prepared by the department providing the service, and only requires the signature of the Financial Manager of the index where the expenses are being increased (Debit) .

Budget Transfer Form

The purpose of a Budget Transfer (BA) form is to transfer budgeted funds from one index to another or to move budgeted funds within the same index between budget categories. These transactions are posted with a Document number beginning with “BA” and will be found in the Adjusted Budget section of the Organization Budget Status Screen. These transactions will increase or decrease the budget of a revenue or expense account, and in some cases, a budget pool account.

Approvals: Budget Transfers require different approvals based on the nature of the transfer:

- Transfers within an expense category of the same index will require the signature of the Department Head/Chair.
- Transfers from one department to another department must be signed by the Department Head/Chair, the Dean (if applicable), and the Vice President.
- Transfers of salaries & wages expense, repairs & maintenance expense, and capital expense require Department Head and Vice President signatures. The Dean's signature may also be needed, if directed.

Below are some common examples of when it is appropriate to use the BA form.

Situation	Example	Solution	Approval Requirements
A department has agreed to provide funding to another department to support travel or a different type of mutually beneficial activity. The expense of the activity will be incurred in the other department’s index.	The Physics Department will provide \$1,000 in funding from their budget to support student wages for a shared student worker employed by the Chemistry Department.	Complete a BA form to Increase the student wage budget account (65000- Total Student Wages) of the Chemistry Department index and Decrease the student wage budget account of the Physics Department index.	Requires the signatures of the Department Head/Chair, the Dean (if applicable) and the Vice President of the department that is transferring funds OUT.
A department has decided to use funds previously budgeted for one expense category to another expense category.	The Office of the Controller has decided to move \$1,000 in funds originally budgeted in 65000- Total Student Wages to 73000- Total Supplies.	Complete a BA form to Increase 73000- Total Supplies for \$1,000 and Decrease 65000- Total Student Wages for \$1,000.	Requires the signatures of the Department Head/Chair, the Dean (if applicable) and the Vice President of the department.
A department has decided to use funds previously budgeted for one expense to use for a different expense within the same category.	The Office of the Controller has decided to move \$1,000 in funds originally budgeted in 73000- Total Supplies to 72500- Total Other Services.	Complete a BA form to Increase 72500- Total Other Services for \$1,000 and Decrease 73000- Total Supplies for \$1,000.	Requires the signatures of the Department Head/Chair only.

Expense Categories:

- 60040-66999 Salaries & Wages
- 67000-69999 Employee Benefits
- 70130-77599 Supplies & Expense
- 77600-78299 Repairs & Maintenance
- 78300-78999 Capital Expense
- 81950 Budget Pool

Budget Transfer Restrictions:

Due to external or internal funding restrictions, there are certain types of indexes for which budget transfers are not allowed. These include:

- Lab Fee Indexes
- Program Fee Indexes
- Grant Indexes
- NFO (New Faculty Orientation) Indexes
- Start-Up Indexes

Contacts

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