Case 1: Expenditure Reclassification (e.g., index/account corrections)

Are individual expenses being transferred (not lump sum)?
- Yes: Did the original expense(s) post in the current fiscal year?
  - Yes: Prepare a journal entry using original account codes
  - No: Prepare an 8500 transfer (3 parts)
- No: This Case does not apply. Refer to other Cases

Case 2: Payments and Contributions for Agency or University Events (e.g. Black and Orange Ball) or Payment of Fees on Behalf of Students / Alumni

Is payment from a current fund index to another current fund index?
- Yes: Prepare a journal entry using account 7726 for debit and credit and ensure budget availability
- No: Is payment to/from an agency index (NXXXX)?
  - Yes: Prepare a journal entry using revenue/expense account to/from the agency index and ensure budget availability
  - No: This Case does not apply. Refer to other Cases

Case 3: Cost Distribution (e.g. Copy Charges, Duplicating, Holiday Cards, OIT recharges)

Recovery Acct Expense Transfer (Acct 7719)

Case 4: All Other Interfund Transfers (e.g. distribution of awards)

Prepare an 8500 transfer (3 parts)

http://web.pacific.edu/x3025.xml

Note: For any Transactions involving grant indices (O0XXXX) please contact the Sponsored Programs Office (x67360)

Contacts:
Budget Office: x62908
Financial Reporting: x67704