



Guidelines for Processing Transactions between DePaul Departments and with Agency Departments

OBJECTIVE: These guidelines provide direction for processing transactions between DePaul departments and with Agency departments. Procards should never be used to “pay” for these types of transactions; all transactions should be processed through a Budget Change Request form or a Journal Entry form.

Budget Transfer: The Budget Change Request form is used to provide spending authority in support of another DePaul department’s activities. This is also known as “budget leverage”. One DePaul department provides budget to another DePaul department; no goods or services are exchanged between the two DePaul departments. Note: Budget Change Request forms are not appropriate for transactions involving gift departments (fund 200) or agency departments (fund 900- generally external student organizations). Departments should contact the Controller’s Office for assistance with processing transactions related to these fund types.

Please refer to Exhibit A for examples of transactions that require use of a Budget Change Request form.

Journal Entry: The Journal Entry form is used to (1) make a contribution to another DePaul department or an agency department (fund 900) or (2) provide (receive) goods or services to (from) another DePaul department.

Contributing to another DePaul department: Use the Journal Entry form and the internal contributions account code 554606 to record donations made to another DePaul department in support of an event or cause solicited by that department.

Examples include but are not limited to the following:

- Purchasing a table and/or making a contribution to the music gala;
- Providing or receiving monies to / (from) the Vincentian Endowment Fund (VEF) grant.

Contributing to an Agency department: Use a Journal Entry form and the external contributions account code 554605 to record donations made to an Agency department (fund 900) in support of that department’s activities. In most instances, these are external student organizations.

Receiving goods or services: Use a Journal Entry form and the appropriate revenue and expense account codes to provide (receive) goods or services to (from) another DePaul department. Examples of goods / services transferred internally include:

- Theatre performance space rental
- Purchase of basketball tickets from Athletics
- Conference room space rental from Student Centers
- CPE course registration fees

Please refer to Exhibit B for examples of transactions that require use of a Journal Entry form.

Process: Submit all Journal Entries, approved Budget Change Request forms, and support via email to FAUploads@depaul.edu.

Appendix A
Budget Change Request Form Examples



DePaul University - CONTROLLER'S OFFICE

[View Instructions](#)

Posted
4/4/16
EB

BUDGET CHANGE REQUEST

Rebecca Wells	Controller's Office/Payrol	26321	03/31/16	2016 ▼
Requester	Requesting Department Name	Extension	Date	Fiscal Year

Budget Change Duration	<input checked="" type="radio"/> One Time Change	<input type="radio"/> Permanent Change (Funds 100, 110, or 120 only)
Budget Change Type	<input checked="" type="radio"/> Transfer	<input type="radio"/> One Sided Increase/Decrease

<u>Transfer From (Decrease)</u>							
Fund	Department	Program	Class	Project/Grant	Account	Amount	
100	670100	00000	IS		553400	\$10,000	

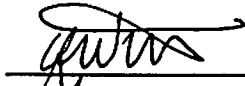
<u>Transfer To (Increase)</u>							
Fund	Department	Program	Class	Project/Grant	Account	Amount	
100	673100	00000	IS		553400	\$10,000	

Detailed Description:

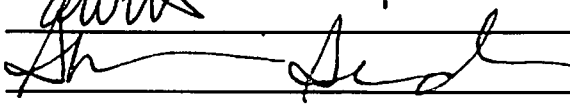
Transfer of funds from VP for Finance dept (670100) to Payroll (673100) to cover expenses for PeopleSoft HRMS consulting in FY2016.

Budget Change Approval Signatures

Requester:

 Date 03/31/16

Relinquishing Budget Manager:

 Date 3/31/16

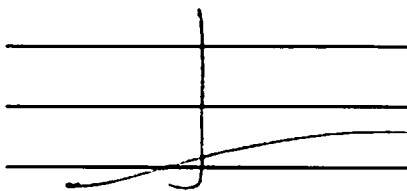
Vice President / Dean:

Date _____

Executive Vice President:

Date _____

Controller:

 Date _____

- Requests without proper APPROVALS and SUPPORT will not be processed by the Controller's Office
- All changes to budgets for full-time faculty must be approved by the Provost.

[Clear Form](#)

RECEIVED APR 01 2016

Posted
4/16/16
EB



DePaul University - CONTROLLER'S OFFICE

[View Instructions](#)

BUDGET CHANGE REQUEST

Requester	Marketing Communications	x25377	4/5/2016	2016 ▼
<small>Requesting Department Name</small>	<small>Extension</small>	<small>Date</small>	<small>Fiscal Year</small>	

Budget Change Duration	<input checked="" type="radio"/> One Time Change	<input type="radio"/> Permanent Change (Funds 100, 110, or 120 only)
Budget Change Type	<input checked="" type="radio"/> Transfer	<input type="radio"/> One Sided Increase/Decrease

Transfer From (Decrease)

Fund	Department	Program	Class	Project/Grant	Account	Amount
100		00000	SS	000000	551850	\$35,000

Transfer To (Increase)

Fund	Department	Program	Class	Project/Grant	Account	Amount
100		00000	SS	000000	553110	\$35000

Detailed Description:

Budget change to support planned advertising campaign for MarCom.

Budget Change Approval Signatures

Requester: _____ Date 4/5/2016

Relinquishing Budget Manager: _____ Date 4/5/2016

Vice President / Dean: _____ Date _____

Executive Vice President: _____ Date _____

Controller: _____ Date _____

- Requests without proper APPROVALS and SUPPORT will not be processed by the Controller's Office
- All changes to budgets for full-time faculty must be approved by the Provost.

Clear Form

RECEIVED APR 06 2016

Appendix B
Journal Entry Request Form Examples



Journal Entry Request Form

FY2016

Requester Name	R. Doe	Brief description of the transaction	Date	4/22/2016
Requester Extension	x-5555	Athletics development's purchase of Men's BIG EAST ticket packages		
Requester Department ID	120105			
Department Budget Manager	J. Appleseed			

Instructions: Please complete all fields and attach supporting documentation (e.g. Financial Activity/Mobius reports, scanned invoices, emails). Submit journal entry request form and supporting documentation to FAUploads@DePaul.edu. Include all budget managers impacted by the transactions on the email.

For Financial Accounting Use Only	Revenue & Expense Activity		Total Debits	4,200.00
Fund Usage	Fund 1xx		Total Credits	(4,200.00)

Account	Fund	Dept ID	Program Code <i>(optional)</i>	Class	Project ID <i>(if applicable)</i>	Amount	Increase/Decrease	Line Description <i>(limit 30 characters)</i>	Reference <i>(if applicable)</i>	Desc. Char. Count
553710	100	120105	DVATH	IS		4,200.00	Decrease Available Funds	Men's Basketball tickets		24
400413	110	755101	00000	AE		(4,200.00)	Increase Revenue	Men's Basketball tickets		24



Journal Entry Request Form

FY2016

Requester Name	J. Smith	Brief description of the transaction		Date	4/22/2016
Requester Extension	x-4444	Billing for rental of space in Student Center for Feb-23rd 2016. Karen Cleland Enrollment Management & Marketing 1700 CNA building.			
Requester Department ID	Student Center				
Department Budget Manager	J. Smith				

Instructions: Please complete all fields and attach supporting documentation (e.g. Financial Activity/Mobius reports, scanned invoices, emails). Submit journal entry request form and supporting documentation to FAUploads@DePaul.edu. Include all budget managers impacted by the transactions on the email.

For Financial Accounting Use Only		Revenue & Expense Activity		Total Debits	2,868.75
Fund Usage	Fund 1xx			Total Credits	(2,868.75)

Account	Fund	Dept ID	Program Code <i>(optional)</i>	Class	Project ID <i>(if applicable)</i>	Amount	Increase/Decrease	Line Description <i>(limit 30 characters)</i>	Reference <i>(if applicable)</i>	Desc. Char. Count
553400	100	220109	00000	SS		2,868.75	Decrease Available Funds	Room rental in student center		29
400420	100	791100	00000	SS		(2,868.75)	Increase Revenue	Room rental in student center		29