



Northwest Missouri State University

Policy and Procedures Manual

Chapter Controller

Section Transactions, Non-Cash (Expense, Income, and Budget Transfers)

I. Purpose

There are many internal transactions that occur within the University that may be processed without preparing a check or exchanging cash. A significant number of these “non-cash” transactions are created and processed centrally (telephone, postage, copy charges, transportation, etc.). Other transactions must be initiated by a department and processed through the Accounting Office. Generally, there are two types: income and/or expense transfers, and budget transfers.

II. Policy

A. Income and/or Expense Transfers

Income and/or expense transfers may be processed for a variety of reasons. Some examples would include: 1) reimbursing another account for a previous expense, 2) acquiring an item or service from another department, and 3) correcting a previous transaction.

There are two methods (and forms) that may be used for income and/or expense transfers. One is the use of the Interdepartmental Voucher (IDV). An IDV is prepared on the multi-purpose document that is also used as a Purchase Requisition, Cash Advance, and Direct Expense Voucher. Generally, the department that is initiating the charge prepares the IDV and sends it to the department that will be charged for approval. The form is then forwarded to the Accounting Office for processing

Instructions – Each number listed refers to the circled number on the reduced size sample IDV form that follows these instructions.

1. Account Number and Object Code – number of the University account that is initiating the charge and the object code.
2. Account Title – name of account that is initiating the charge
3. Vendor/Individual Name/IDV Income Account Number – the name and number of the University account that will receive the funds from this transaction.
4. Initiated By – name of person completing this form and date completed.
5. Approval – Dept. Head – signature of account custodian that will receive the item or service and date signed.
6. Description – list a description of the item(s), service, or equipment involved in this transaction.
7. Total Price – dollar amount of transaction.

Income and/or expense transfers may also be prepared using a Budget Adjustment/Accounting Correction Document, also referred to as a “TBA” (a copy of the TBA form follows the DEV/IDV/PO form). This form can accomplish everything that an IDV can do, but in addition, it can process budget transfers.



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B. Income and/or Expense Transfers via a TBA form.

Budget transfers can be prepared for:

1. Educational and General (E & G) accounts – those accounts that begin with the number one (1).
2. Auxiliary accounts (those accounts that begin with the number four (4)).
3. Transfers between budget pool within the same account (e.g., shifting operation funds to student labor funds).

Budget transfers cannot cross funds. For example, the Controller account, (E & G account number 162212), cannot shift budgets with the Residential Life, (Auxiliary account number 427335).

Instructions – Each number listed below refers to the circled number on the reduced sized sample TBA form that follows these instructions.

1. Effective date of adjustment or correction – date of the transaction.
2. Increase Budget **OR** Decrease Budget – Determine what kind of transaction you are preparing (income, expense, budget). For example, if you are preparing a budget transfer, circle the word “budget” on each line. Next determine which account(s) you are increasing and which you are decreasing.
3. Account Name – list account names that are involved in the transaction.
4. Account Number – list the account number that is involved in the transaction.
5. Budget or Expense Amount – Enter the dollar amount in the appropriate column.
6. Explanation for adjustment or correction – Be sure to write a brief explanation of the transaction.
7. Account Custodian/Date – At a minimum, the account custodian of the account(s) that is being decreased should sign the form.

The white form is sent to the Accounting Office. The department that initiated the transaction should keep the pink form. The yellow form can be sent to the other involved department if desired.

If IDV's and TBA's are received in the Accounting Office before the last day of the month, they will generally be entered in that same calendar month.



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Chapter Accounting

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IDV FORM

CONFIDENTIAL 816 / 350-8100

NORTHWEST MISSOURI STATE UNIVERSITY
Maryville, Missouri 64468-6001
Accounting Office 660-562-1107

University Vendor No. 35204 <input type="checkbox"/> PETTY CASH \$ (Sales Tax Not Reimbursed) <input type="checkbox"/> CASH ADVANCE <input type="checkbox"/> REVOLVING CASH ADVANCE (From _____ to _____)	<input type="checkbox"/> DIRECT EXPENSE VOUCHER <input type="checkbox"/> PURCHASE REQUISITION <input type="checkbox"/> INTERDEPARTMENTAL VOUCHER	PURCHASING OFFICE USE ONLY BATCH # _____ POSTING DATE _____ INITIALS _____ PO TYPE _____ BUYER _____ PO PRINT (Y/N) _____
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ACCOUNT NUMBER AND OBJECT CODE ①	ACCOUNT TITLE ②			
DELIVER TO (PERSON / BUILDING / ROOM)	INITIATED BY: _____ DATE: _____			
DATE REQUIRED	CASHER I.D. _____			
VENDOR / INDIVIDUAL NAME / IDV INCOME ACCOUNT NUMBER	APPROVAL - DEPT. HEAD ④			
ADDRESS ③	APPROVAL - DEAN OR ADM. HEAD ⑤			
SOCIAL SECURITY NUMBER	SIGNATURE - CASH RECEIVED _____ DATE: _____			
CONTRACT NUMBER / BUYER / PHONE	SHIP TO: NORTHWEST MISSOURI STATE UNIVERSITY, CENTRAL RECEIVING, WEST 7TH STREET, MARYVILLE, MISSOURI 64468			
	BILL: NORTHWEST MISSOURI STATE UNIVERSITY, ACCOUNTING DEPARTMENT, ADMINISTRATION BUILDING, MARYVILLE, MISSOURI 64468			
	DESTINATION	DEPARTURE DATE	RETURN DATE	REPAYMENT DATE

ITEM NO.	DESCRIPTION / CATALOG NO. / SIZE / COLOR / STOCK NO.	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
⑥	ATTACHMENT A				⑦
					TOTAL

DO NOT WRITE OR TYPE BELOW THIS LINE

STATE ACCT. CODE: [] [] - [] [] - [] [] [] [] - [] [] [] [] STATE VENDOR NO. [] [] [] [] [] [] [] [] LOCAL BID _____ OPENING DATE _____ DELIVERY DATE _____	DISPOSITION ___ LOCAL P.O. _____ ___ ENCUMBRANCE REQUEST _____ ___ STATE REQ. _____ ___ STATE P.O. _____ ___ CONTRACT RELEASE _____ ___ LPO _____	ENCUMBRANCE INFORMATION DATE: _____ INITIALS: _____ AMOUNT: _____ CHANGES: _____
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PURCHASING / ACCOUNTING / CASHIER

