

Cross-Funds DCC Transfers- When you want to transfer budget dollars from one DCC to another and the DCC's do not use the same fund code (e.g., Fund 1000 and 20100), you cannot use the *Budget Transfer* document. You must use the *Journal Entry* document. Following is a recent example from FMS Production.

Note: This document assumes that you are familiar with the basics of creating journal entries.

The LGBT Resource Center 420520, which is in fund 10000, is bringing the AIDS Quilt Exhibit to BGSU. McDonald Res Hall Council 440248, which is in fund 20100, has agreed to co-sponsor the event. If both DCCs used the same fund, for example, Fund 10000 (General and Educational), the Requester or Budget Administrator could enter a Budget Transfer, but because the DCCs use different funds, he or she must create a Journal Entry. Here is how the Journal Description and Journal Lines look:

Journal Description: LS - Expense Transfer Increase revenue of 420520/48982 LGBT Resource Center/Non-Mandatory Transfers and increase expense of 440248/59900 McDonald Res Hall Council/Other Transfers to co-sponsor bringing the AIDS Quilt to BGSU

Journal Lines:

	Fund	DCC	Account	Revenue Class	Program	Amount	Reference	Journal Line Description
🔍	10000	420520	48982			-200.00	LS	440248/59900
🔍	20100	440248	59900			200.00	LS	440520/48982

In the first Journal Line, LGBT Resource Center (DCC 420520) will get \$ -200 applied to Account Code **48982** (Non-Mandatory Transfer). This account code **must always be used** for the **DCC who is getting the money**. Note that this Account Code begins with a 4. It is a revenue account code and \$-200 will be set up as associated revenue for LGBT Resource Center. This must be a **negative** number to indicate a credit to recognized revenue.

In the second Journal Line, McDonald Res Hall Council (DCC 440248) will get \$ 200 added to Account Code **59900** (Other Transfers). This account code **must always be used** for the **DCC who is giving up the money**. Note that this Account Code begins with a 5. It is an expense account code and \$200 will be added to the expense totals for McDonald Res Hall Council.

When this Journal is posted by the Business Office, two additional lines will be added for accounting purposes (the preparation of BGSU financial statements). You need not be concerned with these additional lines.

	Fund	DCC	Account	Revenue Class	Program	Amount	Reference	Journal Line Description
🔍	10000	420520	48982			-200.00	LS	440248/59900
🔍	20100	440248	59900			200.00	LS	440520/48982
🔍	10000		19000			200.00		Due From
🔍	20100		19000			-200.00		Due From