

<b>Subject: Transfer of Previously Charged Expenses</b>	Author:
Effective Date: December 13, 1995	Last Review Date: June 2007
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### **Purpose**

To expedite a request for charging one departmental account of the university by transferring a charge from another departmental account. Examples of transfers:

- a) Services rendered,
- b) Operating expense,
- c) Reimbursement of costs (e.g. Xerox charges),
- d) Registration fees for internal conferences and seminars.

University departments with established billing systems shall not utilize the Intra-University Transfer (IUT) form. The Intra-University Transfer form is not to be used for any purchase of goods or services from sources external to the university.

The IUT form must be used when moving expenses between two departments in order to obtain proper signature authority from each department.

### **Charges to/from University of Louisville Foundation, Inc.**

The following types of transactions may not be eligible for expense transfers.

- 1) Charges contingent upon the university bidding process must meet the same criteria as required in the General Funds.
- 2) University of Louisville Foundation Personnel Services Contracts.
- 3) University of Louisville Foundation outside printing.
- 4) Other expense transfers as designated by the Purchasing Department.

All expense transfers are subject to the policies regarding the allowed timing of recharged expenses as defined in the following:

[Timely posting of transactions](#)

[Payroll and other expense transfers](#)