



Department Administrative Policy and Procedure (DAPP)

For:

FY 2018 Year-End Purchase Order Encumbrances

Purpose: To provide guidance on how open purchase orders with an encumbrance at year-end will be managed.

Designated/Restricted/Grant Operating Funds Source:

- At the FY 2018 year-end, any open purchase order dated June 30, 2018 or before with a remaining encumbrance amount will be rolled forward. Any unspent funds in the Fund Source will also roll forward and will be included in the FY 2019 Beginning Year Net Position (Natural Account 30002)

Unrestricted Operating Funds:

- At the year-end, any open purchase order dated June 30, 2018 or before with a remaining encumbrance amount will be rolled forward to the FY 2019 Unrestricted Operating Fund Source.
- FY 2018 funds encumbered through an open purchase order will be distributed into a centralized purchase order reserve account.
- If the remaining encumbered amount exceeds \$5,000.00 per purchase order, a like amount of funds up to the actual invoiced amount will be returned to the organization from the centralized purchase order reserve account upon request, using the Transfer for Previous Year Encumbrances Natural Account 77403.
- Requested funds for remaining encumbered amounts \$5,000.00 or below will be reviewed on a case-by-case basis.
- All requests for funds must be received by the Budget Office no later than September 30, 2018.

Organization will provide to Budget Office:

Copy of invoice(s) and transfer form located at Budget Office website
<http://www.uwyo.edu/administration/fiscal/budget/> Example of transfer form:

UNIVERSITY OF WYOMING		Inter/Intra Budget Transfer Request										
Entity	Account	Fund Class	Fund Source	Organization	Exp Class	Program	Activity	Future	Debt (From)	Credit (TO)		
10	77403	110	005001	21001	001	0000	0000	0	XXXX			
10	77403	105	000001	Organization	001	0000	0000	0		XXXX		
Explanation for the Transfer:								Total	\$	-	\$	-
Request return of Encubrance Amount for Purchase Order # XXXXX												
Approved by:								Date:				