ATV Expenditure Credit Sample

Allocate costs among departments

A department (900002) supplies copy paper and the use of a copier to another department (900025). Based on agreement between departmental managers, the costs are to be split 60% to department 900002 and 40% to department 900025. An ATV is prepared to share the cost for this service. This is an example of an expenditure credit to allocate shared costs. In this example, department 900002 has purchased paper (131200) for $100 and paid for copier lease (153400) for $200 during July.

JMU
James Madison University

AGENCY TRANSACTION VOUCHER

FOR ACCOUNTING OPERATIONS USE ONLY	
Reference:	Journal #:
Source:	Keyed By:
Transaction Type:	Date Keyed:

SpeedType Department	Debit Account	Amount	Credit Account	Description	Recovery Department
900025	131200	40.00		Allocate paper & copier usage for July	
900002		40.00	131200		
900025	153400	80.00			
900002		80.00	153400		

			PREPARED BY: Jane Johnston	APPROVED BY:
Number of Lines:	4	4	DATE: 1/1/2007	DATE:
Totals:	240.00		APPROVED BY:	APPROVED BY:
			DATE:	DATE:

[x] **Documentation is held in departmental files.**

COMMENTS: **Multiple Invoice/Vouchers - Total costs for the month**

Send completed form to Financial Reporting, MSC 5715

Revised 10/26/06