



**Interdepartmental Charges # 1110.020**

<b>INITIAL EFFECTIVE DATE:</b>	<b>LAST REVISION DATE:</b>	<b>RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT</b>
March 2005	November 17, 2020	Office of the Controller

**POLICY STATEMENT**

Some departments within the University provide goods and/or services for a fee to other University departments. The seller department is responsible for providing a price quote and initiate the billing process. The buyer department is responsible for approving the price quote and reviewing the charges being billed by the selling department. The Controller’s Office is responsible for posting all inter-departmental charges in PeopleSoft either through a manual review and posting process or an automated overnight posting process. All interdepartmental charges move cash from one Activity number and/or Project number to another without generating an actual payment (check/ACH).

**SCOPE**

This policy applies to the University community.

**REASON FOR POLICY**

To charge departments for goods and/or services purchased from other University departments and credit seller departments for the goods and/or services provided to the buyer department.

<b>DEFINITIONS</b>	
<b>TERM</b>	<b>DEFINITIONS</b>
Seller Department	Department within the University that provides goods and/or services to other University departments.
Buyer Department	Department within the University that buys products and/or services provided by another University department.

**ROLES AND RESPONSIBILITIES**

**Buyer Department:** Is responsible for placing all orders using the forms required by the seller department, securing the required authorized signatures, and sending the completed form to

the seller department. Additionally, the buyer department must review all charges in their activity and/or project numbers and follow-up with the seller department and/or the Controller's Office if any discrepancies or irregularities are identified.

**Seller Department:** May provide quotes for goods and or services being requested by the buyer department, bills the buyer department either through the Smart Billing module, PeopleSoft workflow or Inter-Departmental Transfer of Funds form, journal entries submitted to the Controller's Office (supporting documentation must be attached, this is primarily for Toshiba Charges, Fuel and Vehicle Repairs/Maintenance charges, and Emergency Management System(EMS) charges), or through system interfaces (such as: Pinnacle and Maximo).

**Controller's Office:** Reviews and posts all Smart Bills. NOTE: the seller department must attach supporting documentation for Smart Bills over \$10,000so the Controller's Office can review before posting. Receives Inter-Departmental Transfer of Funds forms or through workflow in PeopleSoft and verifies the propriety of the accounting information and supporting documentation before posting the journal entry and submits the documents to be scanned for archival purposes. Reviews and posts all journal entries prepared for Toshiba Charges, Campus Mail Services charges, Fuel and Vehicle Repairs/Maintenance charges, and EMS system charges. Pinnacle and Maximo charges are processed in PeopleSoft Financials, which automatically posts the journal entries.

Seller departments that provide products and/or services to the University Community include, but may not be limited to the following:

- a. Procurement Services -handles Toshiba charges that are for the University's routine printing and administration of copying machines throughout the University. Departments are charged a fixed amount per copy based on the university-wide volume of copies. (Journal Entry provided to Controllers Office)
- b. Campus Mail Services handles all mailing needs of the University. (Journal Entry provided to Controllers Office)
- c. Facilities/Maintenance department handles certain repairs and maintenance of offices, buildings, and equipment. (Maximo System)
- d. Office of Business Services department coordinates the use and maintenance of University automobiles, as well as fuel charges. (Journal Entry provided to Controllers Office)
- e. Telecommunications department provides telephone services and sells telephone equipment. (Pinnacle System)



- f. Division of IT, Business Services Office–supports hardware maintenance and repairs and upgrades, as well as software support and sales of replacement parts. (Smart Billing module)
- g. Publications department provides web page support and other printing materials. (Smart Billing module)
- h. Graham University Center provides room rental (EMS System)
- i. One Card office non-studentphotoID’s (Smart Billing module)
- j. Parking and Traffic department provides parking permits for visitors. (Smart Billing module)
- k. Graphics and Design department provides general signage. (Maximo System)
- l. Key Bank provides locksmith services. (Maximo System for normal work orders or lost keys through Smart Billing)

Note: Some seller departments add a handling charge (surcharge) to the cost of materials or services provided to the buyer department. Interdepartmental charges reported on the ledger accounts of the buyer departments will include the handling charge.

#### **RELATED RESOURCES**

- [Inter-Departmental Transfer of Charges Form](#)
- [Smart Billing Manual](#)
- [Pinnacle System](#)
- [EMS Central Reservation System](#)

#### **CONTACTS**

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#### **HISTORY**

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