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INTERDEPARTMENTAL TRANSACTION FORM

An **Interdepartmental Transaction** (IDT) is a form which permits departments to transfer revenue or expenses from one cost center to another. The purpose of the transaction can be to purchase goods or services, to transfer expenditures and/or reallocate revenues that were previously recorded incorrectly.

This process is in place to ensure that the official accounting records of the University are accurate and up to date. All relevant supporting documentation and receipts must be maintained.

Definitions

Interdepartmental Order – An interdepartmental order is a request for the transfer of goods or services between University departments. This type of transaction requires the use of internal revenue (6XXXX) and expense (8XXXX) accounts.

Interdepartmental Expense Transfer – An interdepartmental expense transfer is used to correct the ledger for a previously recorded transaction where a department or project needs to reimburse another department or project which has been incorrectly charged. (5XXXX to 5XXXX) or (8XXXX to 8XXXX). This type of correction must include original voucher number, purchase order number or journal number.

Interdepartmental Revenue Reallocation- An interdepartmental revenue reallocation is used to correct the ledger for revenues that were previously recorded for the incorrect department or project. (4XXXX to 4XXXX) or (6XXXX to 6XXXX). This type of correction must include original voucher number, purchase order number or journal number.

Internal Revenue (Interdepartmental)- Revenues that occur due to exchanges of goods or services between University departments.

Internal Expense (Interdepartmental)- Expenses that occur due to exchanges of goods or services between University departments.

Service Department- The State of Texas allows institutions of higher education to purchase goods and services from on-campus service centers that have been set up in TINS with a unique identifier.   The University of North Texas Denton Service Departments can be found in the Budget Schedules under Service Departments at ereports.unt.edu.

Swap 5 Expense- This an Interdepartmental Expense Transfer.

Departmental Responsibilities

1. Business purpose must be included on the face of the Interdepartmental Transaction (IDT) form.
2. Supporting documentation must substantiate the transaction which has been submitted for processing. For example: receipts should add up to the amount as shown on the face of the document or items clearly marked as requested total the amount on the face of the document.
3. All IDT's that include a Sponsored Research project must have the Office of Grants and Contracts Administration approval.

4. Expenditures/expenses arising through Payroll, Purchase Orders and Vouchers should be corrected using the original method of payment where possible.
5. Transfers utilizing 7XXXX accounts must be submitted to the Budget Office using ABA form for processing.
6. *IDT's that PAY Athletics, Housing, Dining, Parking Police, Union, Copy Center, Print Shop, Risk Management, Rec Sports, Chemistry, Facilities, Student Accounting, International Studies, Biology, Libraries, Physics, Machine Shop, North Texas Daily, CALL, College of Business, Student Health and Wellness, Surplus Sales, UIT and Mail Services must be directed to the specific department.* ***This is subject to change in the future.***
7. Questions about which account to be used should be directed to the UNT Controller Office.
8. All other IDT's should be forwarded to the UNT Controller Office for processing at FRO_Cash&CampusAcctg@untsystem.edu.

COMPLETING THE FORM

The form is located at http://budget.unt.edu/documents-forms

- "Date" is the date of the request.
- "Deliver To" should be completed with the Department name and location to which the goods and or services must be delivered.
- "Charge To" is the Department or Project whose balance will be decreased by this transaction.
- "Pay To" is the Department or Project whose balance will be increased by this transaction.
- "Contact Name" is the name of the person to contact regarding the IDO.
- "Phone Number" is the phone number of the person to contact regarding the IDO.
- Business Unit refers to the agency. **NT752**- UNT Denton, **SY769**- UNT System, **DL773**- UNT Dallas, **HS763**-UNT Health Science Center.
- Accounts that can be used with this form are **(4XXXX), (5XXXX), (6XXXX)** or **(8XXXX)** accounts that appropriately correspond to the transaction.
- **FOAPs** Chart String should be determined utilizing the crosswalk or chart of accounts.
- **Amount will auto populate based on the amounts itemized using the quantity and unit price. The form does not allow direct input into the Debit or Credit boxes.**
- "Justification" is the business purpose for the transaction or benefit provided to the University department or project.
- "Item" refers to the item that is being purchased this may be the item number.
- "Description" is the goods or service being transferred.
- "Quantity" is the number of items being purchased.
- "Unit Price" is the price for one unit shown in the quantity column
- Org Department Manager is the Manager responsible for completing the monthly Budget Certification. (Manager Name in PeopleSoft.)
- Office of Grants and Contracts Administration Approval is the Official OGCA approval stamp with date and initials.

Form Distribution

- The "Charge To" department should make a copy of the original, signed form for their files prior to forward to "Pay To" department.
- "Pay To" department should copy the original signed form before forwarding to Financial Reporting.
- If paid from a grant, the signed Interdepartmental Transaction Form (IDT) must be approved by the Office of Grants and Contracts Administration prior to being sent to the receiving ("Pay To") department and Financial Reporting.

EXAMPLES – The IDT form is used to complete all of the following actions.

A. Interdepartmental Order (IDO) - Department A purchased Instructional Supplies from Service Department B.
   Charge to account is **80053** with Appropriate FOAP's string for department purchasing supplies.-Department A (Debit)
   > Pay to account is **60053** with Appropriate FOAP's string for department selling the supplies. Department B (Credit)

B. Interdepartmental Expense Transfer (IDT) – Department A purchases Supplies for all department areas and they share the cost. The purchase order or voucher should be identified in the business justification section. The expense must be transferred to Department B.

   Charge to account is **5XXXX** with Appropriate FOAP's string for the department that is sharing the cost of the purchased supplies or should have been charged originally. Department B. (Debit)
   > Pay to account is **5XXXX** with Appropriate FOAP's string for the department that originally purchased the supplies. Department A. (Credit)

C. Interdepartmental Revenue Reallocation (IRR) - Department A allowed department B to use its credit card machine. The funds do not belong to department A so the transaction must be moved.

   Charge to account is **4XXXX** with Appropriate FOAP's string for the department that received the revenue incorrectly. Department A. (Debit)
   > Pay to account is **4XXXX** with Appropriate FOAP's string for the department that should have received the revenue. Department B. (Credit)

FREQUENTLY ASKED QUESTIONS

How do I know which account number to use for expense transfers or revenue reallocations?

In COGNOS, run the Department Transaction Detail report, find the transaction that you are needing to move. In the column for Account, if the Account number is numeric (meaning no alphabet included) this should be the corresponding account number to submit on the Interdepartmental Transaction form to make your corrections.

Department	Project	Fund Category	Fund	Account Type	C-Level Account	Account	Function	Program	Purpose	Site	PC Business Unit	JournalId
160730 - Counseling & Testing		200 - Designated Operating-Managed	880002 - Student Service FFF	Expense	C5070 - Maintenance & Operations	53071 – Lab Supplies	500 - Student Services					PL00007484

How do I know which account number to use for the purchase of goods or services between departments?

The first question to ask is, what is the nature of this transaction. For example: Department A is hosting an event but they must rent space to do so. The department chooses the location, Department B, to reserve the space and pay for it. This transaction is for rental of space and the accounts to use would be **80145** for the expense and **60145** for the revenue. To search for the appropriate account log on to: www.fit.untsystem.edu/coa under the caption "*Where can I see the new FoaPs*?" select **Account GL* (xls)**. Click on "xls" and search under column "**J**" using the description if necessary to assist you.

UNDERSTANDING THE PROCESS

See Process Flow on last page.

UNT Denton Interdepartmental Transaction Forms

Department

As needed.

Start

Is this a payment for the purchase of goods/services between departments (Interdepartmental Order (IDO))? Note this type of transaction uses revenue accounts (6XXXX) and expense accounts (8XXXX).

No →

Is this transaction needed to move an expense, an Interdepartmental Expense Transfer? (IDT) Note: An IDT is used to correct the general ledger based on a previously recorded expenses and includes accounts (5XXXX) or (8XXXX)

No →

Is this transaction needed to move revenues, an Interdepartmental Revenue Reallocation? (IRR) Note: An IRR is used to correct postings to the general ledger for revenues previously recorded and includes accounts (4XXXX) or (6XXXX)

No →

Is this transaction a transfer of funds? Does this transaction involve a (7XXXX) account?

No →

Go back and review previous transaction types.

Yes ↓

Department completes IDT Form, attaches supporting documentation, then routes to approving department via email.

Yes ↓

Department completes IDT Form, attaches supporting documentation including original voucher, purchase order, and/or journal ID number, then routes to approving department via email.

Yes ↓

Department completes IDT Form, attaches supporting documentation including original voucher, purchase order, and/or journal ID number, then routes to approving department via email.

Yes ↓

Department must submit ABA form to the Budget Office for Processing

End

Approval

Approving Department signs IDT form and forwards to Office of Grants and Contracts Administration (OGCA) if a Grant Approval is needed, then on to Financial Reporting at FRO_Cash&CampusAcctg@untsystem.edu.

Financial Reporting

Financial Reporting recieves completed form and reviews information.

Financial Reporting contacts department for additional information. Once the corrected information is received the item is posted to the GL.

← **No**

Is the information on the form correct?

Yes ↓

Form is processed and posted to the General Ledger. (GL)

End