Charges to Departmental Services

Responsible Officer: Vice President for Business Affairs and Controller
Sponsoring Department: Accounting Services
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Errors or changes to: aim@uta.edu

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Interdepartmental transfers (IDTs) occur when one department provides a product or service to another department. The department providing the product or service will create a VT5 in *DEFINE. The credit account must be a 29 or 18 account. Do not use for corrections or to transfer funds from one account to another. Agency accounts, which begin 41-xxxx-xx, cannot be used on VT5s. Only Service Department accounts (18-xxxx-xx) may charge a state account (14-xxxx-xx).

Additional requirements for Service Department accounts (18 accounts):

- Services must be billed consistently to all users (federal accounts charged the same as non-federal accounts)
- Billing rates cannot include unallowable costs (OMB Circular A-21)
- Billing rates must represent actual cost and should not include a profit margin

Related Links

- VT5