

Inter-Departmental Charges Procedures

The Inter-Departmental Charge Request Form (Excel) should be used to recover expenditures incurred in the transfer of goods and/or services between university departments. The department rendering goods and/or services will submit the form to the department receiving goods and/or services as an invoice for goods and/or services rendered.

The Inter-Departmental Charge Request Form is not to be used for:

- Charges between the University and ORU eAcademy
- Charges between the University and University Broadcasting (KGEB)
- Charges tracked on Budget Tracker
- Charges related to funds 26xxxx, 27xxxx, or 28xxxx (*These charges must be requested using the Grant Accounting Cost Transfer Form*)

Examples of inter-departmental charges include, but are not limited to:

- Purchase of CDs from the International Worship Center
- Purchase of ORU athletic event tickets from the Mabee Center Ticket Office
- Purchase of services from the Mabee Center
- Purchase of services from Conference & Event Services
- Purchase of services from ORU Golden Eagle Broadcasting

Settlement of Inter-Departmental Charges

To be eligible for settlement, charges submitted for reimbursement from any one department must total at least \$500. Any accumulated charges less than \$500 should not be submitted for reimbursement until fiscal year end, April 30. Any request for reimbursement not meeting the \$500 minimum or one of the listed exemptions below will be returned to the original requestor unprocessed.

Charges Exempt from \$500 Minimum:

Charges related to Mabee Center Ticket Office events: Charges related to Mabee Center Ticket Office events have no minimum to be eligible for reimbursement. These charges must be submitted for reimbursement no later than three (3) business days after the date of the event.

Charges to a grant or a temporarily restricted fund: Charges to a 2xxxxxx fund number from the Copy Center, Mail Center, Word Processing Center, and Motor Pool have no minimum to be eligible for reimbursement. These charges should be submitted for reimbursement as soon as goods and/or services have been completely rendered and the final charge is determined.

Budget Considerations

Generally, settlement of inter-departmental charges does not require Budget Office approval. However, the department receiving goods and/or services may require Budget Office assistance if no budget exists for their fund or if their available budget funds are not sufficient to cover the payment of the invoice. In such instances, the department receiving goods and/or services should contact the Budget Department prior to submitting any requests.

Inter-Departmental Charge Request Form

Instructions and Definitions

Fiscal Year: The University's fiscal year runs from May 1 to April 30. The deadline for year-end requests is five (5) business days after April 30. Requests received after this deadline will be processed in the next fiscal year.

Purpose/Reason for Transfer: For audit purposes, an explanation is required for all interdepartmental charge reimbursement requests. Attach a copy of any invoice or a full description of goods and/or services rendered to the Inter-Departmental Charge Request Form at the time reimbursement is requested.

Accounts Used: Please use only the accounts listed below:

Receiving Department: Department receiving the service/goods.

Accounts to use:

80610 – Interfund expense-advertising & promotion
80620 – Interfund expense-other purchased services
80630 – Interfund expense-media time
80635 – Interfund expense-rental

Provider Department: Department providing the service/goods.

Accounts to use:

80510 – Interfund revenue-ticket sales
80520 – Interfund revenue-box office fee
80530 – Interfund revenue-ticket printing
80540 – Interfund revenue-TV revenue
80550 – Interfund revenue-services
80555 – Interfund revenue-rental

Fund: Please note the following restrictions:

1. Charges can only be made to 1xxxxx, 2xxxxx, or 3xxxxx funds.

2. The Provider Department's fund/org receiving reimbursement must be an operating budget.

Approvals Required and Completion: The financial manager of the Receiving Department must approve the reimbursement request before any funds can be transferred. Approval of reimbursement requests may be made by physical or electronic signature. Physically signed forms should be scanned and emailed to Kathy Amrine, Director of General Accounting.