



### 6.1.13 Inter-Departmental Transfers (IDT)

Chapter 6 - Fiscal	Original Effective Date: July 2000
Section: 6.1. Accounting	Date Last Reviewed: May 2017
Responsible Entity: Assistant Vice President for Business Affairs	Date Last Revised: May 2017

#### I. Purpose

To establish the process and requirements for accurate transfers between recognized departments in UT Health San Antonio.

#### II. Scope

This policy applies to all individuals and departments who choose to participate in inter-departmental transfers and the Office of Accounting.

#### III. Policy

An inter-departmental transfer (IDT) is used to record charges and revenue for sales of goods and services between departments. For non-automated or non-routine IDTs, the [Inter-Departmental Transfer Voucher \(IDT\) form](#) is completed and submitted to the Office of Accounting to request the IDT

##### A. Service Department IDT:

Departments that routinely provide services to other departments include, but are not limited to:

1. Laboratory Animal Resources
2. Creative Media Services
3. Video Productions
4. Photography Services
5. Web and Graphic Design Services
6. Printing Services
7. Facilities Management: Work Orders
8. Academic Services

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9. AV/Classroom Support
10. Video Conference Operations
11. General Stores
12. Mail Room
13. Information Management Systems
14. Systems and Network Operations
15. Client Support Services/Telecom
16. Library (photocopy, MEDLINE services, and other technical services)
17. Institutional Research Cores

### B. Facilities Management IDT:

Facilities Management performs services as requested by departments. These services include remodeling, construction of furnishings, equipment move or set-up requests. Requests are made through the [Facilities Management Request Work website](#). Work orders are encumbered against the departmental project ID number before work begins and are disencumbered when the work is charged on the Facilities Management IDT. Set-up requests and equipment move requests are billed upon completion and are not encumbered. Once the work is completed, Facilities Management charges the departmental project ID number.

### C. Bookstore IDT

Books and other materials for UTHSA use can be ordered from the Bookstore. A [Bookstore Departmental Requisition](#) must be completed and forwarded to the Bookstore to charge costs to an internal project ID number. Upon receipt of merchandise, the Bookstore charges the departmental project ID number.

### D. Sales of Goods and/or Services Between Departments

When goods and/or services are provided between departments, the department supplying the goods and/or services charges the receiving department.

### E. Transfers of Equipment and Equipment Costs Between Departments

On rare occasions, a transfer of equipment costs is requested in conjunction with the transfer of equipment between departments. This transfer of costs is governed by the following procedures:

1. The credits and charges should be made on an [Inter-Departmental Transfer Voucher \(IDT\)](#).
2. The IDT, accompanied by a completed [Equipment Transfer Request](#), is submitted to the Accounting Office. The inventory- carrying value on the [Equipment](#)

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[Transfer Request](#) is the same as the value on the official inventory records. However, the sales price on the IDT may be different.

3. These IDTs require the approval of the Property Control Office before being processed.
4. Credits received must be recorded against the project originally charged to purchase the equipment (except as specified below).
5. Charges or credits involving grant or contract projects are not permitted without review and approval of the Office of Sponsored Programs.
6. If the project ID number of original purchase is not active, the Office of Accounting and the selling department determine the proper project to credit.

#### F. Processing Transactions

Generally, the department receiving credit is responsible for preparing and submitting the IDT to the Office of Accounting. It is important that the charging departments obtain proper authorization from the department(s) being charged on IDTs. This documentation should include a description of the services, the amount of the charge, and project manager approval for the project to be charged. Upon receipt, the Office of Accounting:

1. Substantiates the validity of the project ID numbers.
2. Determines if the charge is allowable on the project number indicated (i.e., if services/purchases are within the period of performance for the grant).
3. Verifies the availability of funds.
4. Assigns IDT journal numbers in numerical sequence to the transactions as they are processed during the month.

Manual IDTs are generated for inter-departmental transfers where the charging department does not have an underlying automated system to generate IDT charges. Manual IDT journal numbers typically begin with 'ITM00', followed by the IDT month and fiscal year designated by 'MMYY' format.

Automated IDTs are generated by service departments that use an automated system to generate their monthly charges. Automated IDT journal numbers simply begin with the letters 'IT', with the remaining numbers similar to generic journal entry numbers.

Pro-Card IDT journal numbers begin with 'ITP', with the remaining numbers similar to generic journal entry numbers.

Bookstore IDT journal numbers typically have the letters 'BKS' incorporated into the journal number.

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An IDT rejection notice is generated and mailed to the department for corrections. These corrections should be returned to the Office of Accounting within seven (7) working days after the receipt of the notice.

Supporting documents to the IDT are mailed to the departments by the service department. IDTs are posted to the departmental projects during the month that the Office of Accounting receives them. Questions concerning billings or billing errors should be directed to the originating service department.

#### G. Manual IDT Charges to Federal Funds

Interdepartmental Transfer charges submitted on the Inter-Departmental Transfer Voucher (IDT) form are subject to an additional level of review if they request charges to federal funds greater than or equal to \$1,000. When IDTs that meet these criteria are received by the Office of Accounting, they are forwarded to the Office of Sponsored Programs (OSP) for approval prior to posting the charge. Manually generated IDT charges on federal funds will not be posted without OSP approval.

#### H. IDT Corrections

If a department discovers an error related to an IDT charge, the department should process a correction memo containing the following information:

1. The reference number of the document to be corrected.
2. The amount to be corrected.
3. An explanation of why the correction is necessary and the supporting documentation substantiating the correction.
4. The project ID number(s) involved in the correction.
5. Project Manager approval for the project ID number requesting and approving the correction.

Forward requests for correction to the Office of Accounting via e-mail to [acctg-admin@uthscsa.edu](mailto:acctg-admin@uthscsa.edu).

## **IV. Definitions**

*There are no defined terms used in this Policy.*

## **V. Related References**

*There are no related documents associated with this Policy.*

**VI. Review and Approval History**

- A. The approving authority of this policy is the University Executive Committee.
- B. The review frequency cycle is set for three years following the last review date, a time period that is not mandated by regulatory, accreditation, or other authority.

<b>Effective Date</b>	<b>Action Taken</b>	<b>Approved By</b>	<b>Date Approved</b>
<b>07/2000</b>	Policy Origination	Executive Committee	07/2000
<b>05/2017</b>	Policy Review	Executive Committee	05/2017