1.6 Intra-University Charges and Credits

**Policy Statement**
When University departments buy and sell goods or services from other University departments, the transaction is recorded and processed on an intra-university ticket.

**Reason for policy**
This policy is to provide a method of accounting for intra-university transactions. **NOTE:** Intra-University charges should not be made using the P-Card.

**Procedures**
There are two types of intra-university tickets. The types and associated procedures are as follows:

I. **Intra-University Direct Charges**—Charges from one department to at least two other departments for services or materials, such as work performed by research shops, issues from Physical Plant Warehouse and Central Office Supply, and issues of gasoline and oil, are normally handled as direct charges to the account of the receiving department. Under this procedure, receipt of the material or services is acknowledged at the time of delivery or performance. The signing of the request order for services constitutes authorization to charge. The selling department should submit a charge ticket via the Electronic Ticket System (eTicket) attaching any supporting documentation.

II. **Intra-University Direct Payments (Credits)**—Departments providing goods or services on occasion resulting in a single charge to another department should send an invoice to the buying department providing the appropriate account number(s) to credit. The buying department should then submit a payment ticket via the Electronic Ticket System (eTicket) attaching the invoice and any other required supporting documentation (i.e. Non-Employee Payment form or University Related Entertainment form).

The Electronic Ticket (eTicket) System can be accessed from the link provided under Related Information. Log in using your UGA MyID and password. Once logged into the system, choose either ‘create charge ticket’ or ‘create payment ticket,’ depending on the nature of the intra-university transaction. Further instructions regarding how to use the eTicket System or how to browse processed tickets are contained in the Policy Appendices section of this policy.

**Policy definitions**
**Ticket (or eTicket):** Refers to both intra-university direct payments and intra-university direct charges. With the implementation of an electronic system to submit tickets, many use the term eTicket.

**Responsibilities**
- **Responsible University Senior Administrator:** Vice President for Finance & Administration
- **Responsible University Administrator:** Associate Vice President for University Business and Accounting Services
- **Policy Owner:** Accounting
- **Policy Contact:** Terri Akers
- **Policy Contact Phone Number:** 706-542-6868

**Record Retention**
- **Citation or Reference:** Research Grant Records
- **Number:** 0472-09-006

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expenses records, cost
accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit
voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries,
outstanding obligations, refund/disbursement requests, receipts, and invoices. For expenditures processed with grant
funding, all documentation should be retained for the life of the grant.

Retention: Final research report: PERMANENT; All other records: 7 years after the end of the grant period.
Citation or Reference: Accounting Records

Number: 0472-03-001

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts
payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end
projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expenses records, cost
accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit
voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries,
outstanding obligations, refund/disbursement requests, receipts, and invoices

Retention: Monthly and quarterly reports: 1 year; All other records: 5 years.

Policy Appendices

Instructions for the Electronic Ticket (eTicket) System

Instructions for Browsing Processed Tickets

FAQs

When should I initiate an electronic intra-university payment transfer (eTicket payment)?
Departments providing goods or services on occasion resulting in a single charge to another department should send
an invoice to the buying department providing your account number(s) to credit. The buying department should then
complete an intra-university payment transfer electronically and attach the invoice and any other required supporting
documentation (i.e. Non-Employee Payment form, University Related Entertainment form, etc.) to the file and submit
the transfer via the Electronic Ticket System (eTicket) to the Accounting Department for processing.

When should I initiate an electronic intra-university charge transfer (eTicket charge)?
Intra-university charges are used for all summary billings with at least two debiting departments. These transfers
should be submitted on a timely basis within a thirty day period or cycle. The department who supplied the goods or
services is the initiator of charge transfers.

Do I have to attach backup to charge forms?
Yes. Backup may include a copy of an invoice, memo on letterhead or other documentation that specifically states
what was purchased, how much was purchased, the total amount of the sale, and who requested the purchase. It
may be necessary to document why the purchase is necessary for some activity.

Do I have to attach backup to payment forms?
Yes, the backup should be an original invoice or original memo on letterhead as well as any other necessary forms
such as entertainment and honoraria.

Sometimes when I call Accounting for information on a ticket I am referred to another department, why is
this?
You are most likely asking about a charge that was processed by one of the few departments that have permission to
by-pass the eTicket System due to the massive volume of their activity and post their transactions directly to an
Accounting batch. These departments include Campus Mail, Central Duplicating, EITS, Central Office Supply and
Telephone Services. The Accounting Department can help identify the contact person in each of these areas should
someone need help procuring backup for a transaction.

Can I use a conference account to pay for food for any reason?
Please refer to the food policy regarding funding sources for different activities. A link to the UGA policy on food and business-related entertainment can be found under Related Information.

**Can I initiate an eTicket when using Foundation funds?**

No, you should contact the Foundation for more information on how to use Foundation funds to pay a university department. If you are trying to pay the Foundation using university funds, a check request should be processed.

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**Related information**

Electronic Ticket (eTicket) System

Purchasing and Payment Processing Policy 4.3: Food and Business Related Entertainment

**Policy Dates**

Effective Date:

Date Last Updated: 12/15/2016

Date of Last Review:

Date of Approval:

Previous Version of Policy: