Budget Basics Cheat Sheet

IDTs

IDT - Overview

- **IDT – Interdepartmental Order**
  - Used to move expenses or revenues from one chartstring to another chartstring or one account to another account.
  - Processed by the Controller’s Office.
  - Submitted via email to: FRO_Cash&CampusAcctg@untsystem.edu. Paper form located on the Budget website.
  - Examples: move pcard expenses from one chartstring to another; share copier expenses, split an invoice.

*Voucher Corrections*

Voucher Corrections should be submitted in lieu of an IDT when **all** the following conditions apply:

- A Voucher is being corrected,
- The correction will move the expense from one Fund to a different Fund, AND
- **One of those Funds is a State Fund.**

Completing the IDT

- Refer to the [IDT Form Training Guide](#) for in-depth directions.
- An IDT is used to move a specific transaction. For example, “$456.18 for invoice XYZ123.” It cannot be used to move a general dollar amount.
- Selecting an Account. The 5-digit, all numeric account (base level account) where the transaction was coded should be used on the IDT. D-Level accounts cannot be used. Refer to the Cognos Transaction Detail Report to identify the exact transaction to be moved along with the associated account.
  - Accounts beginning with a 4XXXX/5XXXX should be used to move external transactions (pcard charges, vendor charges, donations, conference receipts, etc.)
  - Accounts beginning with a 6XXXX/8XXXX should be used to move internal transactions (those from UNT cost centers such as catering, telecom, parking, facilities, etc.)
- Selecting the Charge To/Pay To chartstrings.

<table>
<thead>
<tr>
<th>Debit (CHARGE TO)</th>
<th>Credit (PAY TO)</th>
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<tr>
<td>o This is the chartstring whose net balance will decrease.</td>
<td>o This is the chartstring whose net balance will increase.</td>
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<tr>
<td>o A debit increases expenses</td>
<td>o A credit decreases expenses</td>
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<tr>
<td>o A debit decreases revenues</td>
<td>o A credit increases revenues</td>
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- For the “Contact Name” enter the name of the preparer or the name of the person who can be contacted for questions about the IDT.
- Itemization - In the “Description” field enter the voucher details or journal number of the transaction being moved. **The Controller’s Office must be able to identify the specific charge being moved. Supporting documentation must be attached.** Supporting documentation can be the invoice, the full transaction line detail from the Cognos Transaction Detail report, Journal ID#, Voucher # (not PO# because a PO could contain many vouchers). **IDTs that do not contain this information will be returned and removed from the queue.**
- Anyone may complete the IDT, but the Charge To department must sign off as the approver. If the transaction affects a grant, OGCA must approve the IDT before it is submitted to the Controller’s Office.

TIP

- Avoid completing an IDT by splitting the expenses at the onset when entering a requisition or when coding Pcard charges.