

Internal Transaction Voucher/Direct Charge Procedures

An Internal Transaction Voucher (ITV) or Direct Charge (CRG) is a form of a journal entry used to process internal charges, when one university unit charges another university unit for a good or service. The transaction should be processed electronically, using the Self-Service Banner application “eJournal vouchers.”

The terms ITV and CRG may be used interchangeably. In order to properly document internal charges within the Banner Finance System, the rule class code “CRG” is used in the “rule” type field.

ITVs/CRGs should be prepared on a timely basis. Proper backup documentation is required to be attached and includes, but not limited to, an invoice that shows "unit(s) multiplied by a rate(s) calculating to a total" as well as "the specific time period referenced." If the transaction is an allocation of charges, detailed calculation of the allocation is required. The credit side of the transactions is typically coded to account code 77000, “Inter-Department Credit.” If there are questions concerning account code usage, please contact the Controller’s Office.

Supporting documentation attached to the eJournal vouchers are automatically uploaded into the University’s imaging system.

Effective: April 1, 2001, Revised October 1, 2016