I. Purpose
To provide guidelines for the invoicing of one UNCW department or activity by another UNCW department or activity for materials or services provided.

II. Scope
This policy applies to all university departments or activities providing materials or services to another university department or activity.

III. Policy
A. Interdepartmental Invoice
A preprinted numerical UNCW Interdepartmental Invoice must be utilized when one UNCW department or activity wishes to invoice another UNCW department for materials or services provided.

B. Supporting Documentation
All interdepartmental invoices should be fully documented by providing enough details to substantiate the validity and the accuracy of the invoice amount and is usually generated by the department providing the service and/or materials.

C. Account Codes
Departments that regularly generate revenue should have revenue account codes assigned by the Director of Accounting. As a general rule, the department invoicing for materials or services...
should credit a revenue account code unless the transaction constitutes a refund of previous expenditures. Contact the Accounting Office whenever there is any uncertainty of the account code to use.

D. **Improper Completion and Routing of UNCW Interdepartmental Invoices**

UNCW Interdepartmental Invoices not properly completed will be returned for correction within five days upon receipt. There are separate routing and preparation instructions for each party involved, and failure to follow these instructions will cause delays in processing.

E. **Internal Transactions Not Processed by Interdepartmental Invoices**

Certain transactions should not be processed via Interdepartmental Invoices. A written request to handle the transactions listed below should be sent to the Director of Accounting for review and processing via journal entry.

1. Transfers of actual dollars to support another university fund/operation for purposes unrelated to payment for materials or services provided.
2. Co-sponsored programs (i.e., funding from two or more sources).