



Controller's Office – General Ledger Creating an Internal Charge

An internal charge (RQ/IIT) is a transaction where one USC department provides a good or service for another USC department. They are processed in PeopleSoft as regular online journal entries (JE) at the following location:

Main Menu → General Ledger → Journals → Journal Entry → Create Update Journal Entries

The use of a JE eliminates the need for a paper check to be issued and a bank deposit to be made. The JE consists of a 5xxxx expense GL account and a 6xxxx contra expense GL account. The 5xxxx account code is used for the department receiving the goods or service. This will be the debit/positive value on your JE. The offsetting 6xxxx account code is used for the department providing the goods or service. This will be the credit/negative value on your JE and acts as revenue for the department for financial reporting.

Once you have the 5xxxx account that you are going to use, you can use the chart below to verify which 6xxxx account code to use.

Internal Charges - 5xxxx to 6xxxx Comparison		
Expense	Contra Expense	Account Title
52001	62001	INT CHRG ALLOCATED SERVICES
5202%	62020	INT CHRG TRAVEL
52030	62030	INT CHRG TELEPHONE AND NETWORK
52031	62031	INT CHRG TELEPHONE TOLLS
52032	62032	INT CHR TELEPHONE AND NETWORK
52034	62034	INT CHRG NETWORK PARTS
5204%	62040	INT CHRG REPAIRS
5205%	62050	INT CHRG PRINTING ADVERTISING
52060	62060	INT CHRG UTILITIES
52061	62061	INT CHRG UTILITIES POWER
52062	62062	INT CHRG UTILITIES HEAT
52063	62063	INT CHRG UTILITIES WATER
5207%	62070	INT CHRG CONTRACTUAL SERVICE
52075	62075	INT CHRG ANIMAL CARE SERVICES
52078	62078	INT CHRG CONTRACT INSTRUCTION
5208%	62080	INT CHRG SECURITY SERVICES
52083	62083	INT CHG USC WORK CONTRACT SERV
52150	62150	GFM UNREIMBURSED EXPENSES
53%	63000	INT CHRG SUPPLIES
54%	64000	INT CHRG FIXED COSTS
5411%	64110	INT CHRG CONFERENCE REGIST
54520	62000	INT CHRG CONTRACTED SERVICES
56%	66000	INT CHRG EQUIPMENT
57%	67000	INT CHRG CAPITAL PROJECTS
59%	62xxx or 63xxx	VARIOUS

*Note: Account Code 69000 is not to be used unless receiving approval from GFM

Entering "Internal Charge" in your JE long description will speed up the approval and posting process for your JE. The JE attachment should be a department created invoice, memo, note, letter, spreadsheet, etc. Any of these will be sufficient as long as it explains the transaction in detail. This is one of the few instances where a JE will not need a copy of the GL/Finance Intranet to be approved.