

*From the Controller's Office***RIT Chargeback Process**

The information in this document defines the terminology used in the “chargeback” process, explains the process used to bill RIT departments (including NTID) and projects for goods and service through the chargeback process, and provides information about accounts used to record chargeback “recoveries”.

Definitions

- **Chargeback** – an expense for goods or services charged to one RIT department (or project) by another RIT department.
- **Chargeback Credit** – recovery for charges billed by an RIT department to another RIT department or project for goods or services.
- **Non-standard Chargeback** – all miscellaneous chargebacks (internal charges) fall into this category. Examples of non-standard chargebacks include ITS and Telecommunications charges, FMS Work Orders, Dining Service Hospitality and Catering Sales, HUB, CET, CPD, and other miscellaneous internal charges.
- **Standard Monthly (SM) Chargeback** – an internal charge processed each month by the Budget Office. Standard monthly chargebacks include expenses for utilities, FMS maintenance services, insurance, overhead, space rentals, Public Safety, etc.
- **Revenue** – actual cash or expected cash inflow from external (non-RIT) sources.
- **Recovery** – the amount a billing department receives when charging another RIT department for goods or services.

Process for Billing Internal Charges to Departments/Projects

To ensure the accuracy of our external financial reporting, for internal billings, departments use a series of general ledger expense object codes established specifically for all chargebacks, both non-standard and standard. These object codes allow us to differentiate between those expenses that are paid to off campus (non-RIT) providers and those that are charged to your department by another RIT department. For example:

- When an RIT employee orders food for a reception from Brick City Catering Sales, the expense is charged to a non-standard chargeback called "Brick City Catering Sales Chgbk", object code 90185 (not hospitality object code 78550 – this object code is reserved for use for off-campus vendors).

Processing Chargeback Credits

When a department processes a charge to an RIT department or project, the billing department receives a corresponding chargeback credit (recovery). This recovery is credited to a chargeback credit object code. **Credits for internal chargebacks are not revenue (see definition above) and cannot be credited to revenue object codes (50000 – 62999).** Chargeback credit object codes are indicated below:

- **90020** – used for credit to billing department when a non-standard chargeback is billed (charged) to an RIT or NTID department.
- **90021** – used for credit to billing department when a standard monthly chargeback is billed (charged) to an RIT or NTID department.

Revenue (income from external sources) and Recovery (chargebacks credits for services provided to other RIT departments) are grouped together on the RIT Dept Statement and the credits are netted against total departmental expenditures (Total Expenditures + Revenue & Recovery Credits = Net Expenditures). As with the RIT Department Statement, Revenue and Recovery lines are grouped together on the RIT Aux Statement and the credits are netted against total departmental expenditures.

A current list of non-standard and standard chargeback object codes is attached. You may also utilize the “Chart of Accounts” function on the Controller’s Office web page to search for a particular chargeback object code:

<http://finweb.rit.edu/Controller/forms/gobject/>.

To view all chargeback object codes, enter 90000 in the “From Object” box and 99999 in the “to Object” box (see below) and click Submit:

Object Account Structure

You can either enter the **Object Number** in the *To From* fields or you can search for an Object by typing the **Object Name** in the *Object Name* field. Wildcards are accepted in the **Object Name** field. *The wildcard is the standard Oracle wildcard '%'*.

Filter

From Object

To Object

Object Name

If you have any questions about this information, please call one of the individuals listed below:

- **Non-Standard Chargebacks:**
Lorraine McEvoy, Sr. Staff Accountant, ext. 5-2375; Gary Maccarone, Sr. Staff Accountant/Training Specialist, ext. 5-2237
- **Standard Monthly Chargebacks:**
Kerry Phillips, Associate Budget Director, ext. 5-2297

Off-Campus (External) Object Code	Non-Standard Chargeback Description	Chargeback Object Code (expense)	Chargeback Object Code (recovery)
Various	Campus Connections - Grp A Chgbk	90100	90020
	Campus Connections - CAPITAL		
N/A	EQUIPMENT > \$1500 CHGBK	90101	90020
N/A	CET Training Rm Rental Chgbk	90110	90020
N/A	CET Training Hosp Chgbk	90115	90020
N/A	CET Contract Credit Chgbk	90120	90020
N/A	CET Instruction Chgbk	90121	90020
79020	CPD Prof Development Chgbk	90125	90020
N/A	FAST MIS Services Chgbk	90130	90020
N/A	FAST Computer Set Up Fee Chgbk	90131	90020
N/A	PS Special Events Chgbk	90140	90020
N/A	PS Misc Chgbk	90142	90020
N/A	EHS Computer Recycling Fee	90143	90020
N/A	EHS Misc Chgbk	90144	90020
N/A	Trans Svcs Misc Chgbk	90145	90020
N/A	Parking Misc Chgbk	90146	90020
N/A	University Publications Chgbk	90150	90020
N/A	ETC Mis Services Chgbk	90160	90020
N/A	ETC Captioning Svces Chgbk	90161	90020
N/A	ETC Graphics Svces Chgbk	90162	90020
N/A	ETC Media Svces Chgbk	90163	90020
N/A	ETC Photo Svces Chgbk	90164	90020
N/A	ETC TV Prod Svces Chgbk	90165	90020
N/A	FMS Work Order Chgbk	90170	90051-90052
N/A	FMS Work Order Capitalized Chgbk	90171	90051-90052
N/A	FMS Shipping	90175	90020
78550	DS Hospitality Chgbk	90180	90020
N/A	DS Outside Groups Chgbk	90181	90020
N/A	DS Food/Flex Chgbk	90182	90020
77300	Brick City Catering Sales Chgbk	90185	90020
N/A	Brick City Catering Flowers Chgbk	90186	90020
N/A	Ben & Jerry's Scoop Shop Chgbk	90190	90020
N/A	Gordon Field House Activities	90195	90020
73100	HUB Copy Chrgs Chgbk	90200	90020
74250	HUB Postage Chgbk	90205	90020
N/A	HUB Printing Chgbk	90210	90020
N/A	HUB Proprietary Chgbk	90215	90020
N/A	HUB Work Orders Chgbk	90220	90020
N/A	HUB Mis Chgbk	90221	90020
N/A	ITS Computer Services Chgbk	90230	90020
N/A	ITS Ser Req Chgbk	90235	90020
N/A	ITS Apps Hosting Chgbk	90237	90020
N/A	CCL Tech Crew Chgbk	90240	90020
N/A	NTID Dormitory Exchange Chgbk	90245	90020
N/A	NTID Interpreters Hotline Chgbk	90250	90020
N/A	NTID Tech Svcs Chgbk	90251	90020
N/A	NTID Copy Chgs Chgbk	90255	90020
N/A	NTID UG Cross Reg Tuition Chgbk Exp	90256	90020

Off-Campus (External) Object Code	Non-Standard Chargeback Description	Chargeback Object Code (expense)	Chargeback Object Code (recovery)
N/A	NTID GRAD Cross Reg Tuition Chgbk Exp	90257	90020
N/A	PAL Web Press Training Chgbk	90260	90020
N/A	PAL Digital Lab Training Chgbk	90265	90020
N/A	PAL Web Press Prod Chgbk	90270	90020
N/A	PAL Sheetfed Press Production Chgbk	90271	90020
N/A	PAL Flexo Press Production Chgbk	90272	90020
N/A	PAL Digital Lab Prod Chgbk	90275	90020
N/A	Margaret's House Tuition Scholarship Chgbk	90280	90020
79050	RIT Gov't Unallowable Chgbk	90290	90020
N/A	RIT Inn-Grp A Chgbk	90291	90020
N/A	RIT Inn-Grp B Chgbk	90292	90020
N/A	RIT Inn-Grp C Chgbk	90293	90020
N/A	RIT Inn-Grp D Chgbk	90294	90020
N/A	RIT Inn Room Charge Chgbk	90295	90020
N/A	RIT Inn Hospitality Chgbk	90296	90020
N/A	RIT Inn Conferences Chgbk	90297	90020
N/A	Oper RIT Internal Donations Chgbk	90300	90020
N/A	Oper RIT Internal Donations Recovery	90305	90020
N/A	RIT Misc Interdept Chgbk	90310	90020
N/A	RIT Misc Interdept Chgbk - Grp A	90311	90020
N/A	Non-Op Perm Rest Endow Additions	90315	90020
N/A	RIT Reallocated Labor - Grp A	90319	90050
N/A	RIT Reallocated Labor - Grp B	90320	90050
N/A	RIT Reallocated Benefits	90321	90050
N/A	Student Life Center Labor Chgbk	90326	90020
N/A	RIT Special Events Chgbk	90330	90020
N/A	RIT Summer Conf Housing Chgbk	90335	90020
N/A	RFA Int Cost Share F&A Chgbk	90340	90056
N/A	RFA Ext Cost Share F&A Chgbk	90341	90057
N/A	Facilities & Admin Chgbk	90345	90053-90055
N/A	Space Rental Chgbk	90350	90020
N/A	Lab Usage Chgbk	90355	90020
N/A	FWS Student Aid Chgbk	90360	90020
N/A	Lab Supplies Rate Chgbk	90365	90020
77250	Telecomm Telephone Chgbk	90370	90020
N/A	Telecomm Telephone Grp A Chgbk	90371	90020
N/A	Telecomm Telephone Grp B Chgbk	90372	90020
N/A	Telecomm Telephone Grp C Chgbk	90373	90020
N/A	Telecomm Metered Bus Chgbk	90374	90020
N/A	Telecomm Ser Req Chgbk	90375	90020
N/A	ELC Employee Tuition Waiver Chgbk	90380	90020
N/A	ELC Dependent Tuition Chgbk	90381	90020
N/A	ASC Employee Tuition Waiver Chgbk	90385	90020
N/A	ASC Dependent Tuition Chgbk	90386	90020
N/A	ASC Non-employee Tuition Scholarship Chgbk	90387	90020
N/A	Prior Yr Adj Chargeback Exp	90399	90020

Off-Campus (External) Object Code	Standard Chargeback Description	Chargeback Object Code (expense)	Chargeback Object Code (recovery)
N/A	Contract Mail Station SM Chgbk	90400	90021
N/A	PS Patrol Svcs SM Chgbk	90410	90021
N/A	Bus Trans SM Chgbk	90415	90021
N/A	Departmental Admin SM Chgbk	90430	90021
N/A	DS Laundry Rm SM Chgbk	90440	90021
N/A	ITS Indirect SM Chgbk	90450	90021
N/A	Misc SM Chgbk - Grp A	90460	90021
N/A	Misc SM Chgbk - Grp B	90461	90021
N/A	Off Campus & Apt Life SM Chgbk	90470	90021
N/A	Other Reallocated Labor SM Chgbk	90480	90021
N/A	Overhead RIT SM Chgbk	90490	90021
N/A	Overhead Aux SM Chgbk	90495	90021
N/A	Overhead NTID SM Chgbk	90500	90021
N/A	Overhead Prior Year NTID True Up	90501	90021
N/A	Res life Stud Dev, Ed & Adm SM Chgbk	90510	90021
N/A	Space Rental SM Chgbk	90520	90021
N/A	NTID Stage III Admin SM Chgbk	90525	90021
N/A	NTID Stage III Room SM Chgbk (86950)	90526	90021
N/A	FMS Utilities Mtce SM Chgbk	90600	90021
N/A	FMS Planning SM Chgbk	90605	90021
N/A	FMS Shipping/Receiving SM Chgbk	90610	90021
N/A	FMS RH Mtce Services SM Chgbk	90615	90021
N/A	FMS RH Bldg Services SM Chgbk	90620	90021
N/A	FMS Mtce Services SM Chgbk	90625	90021
N/A	FMS Planned Mtce Svcs SM Chgbk	90626	90021
N/A	FMS Non-Routine Mtce Svcs SM Chgbk	90627	90021
N/A	FMS Building Services SM Chgbk	90630	90021
N/A	FMS Operating Engineers SM Chgbk	90635	90021
N/A	FMS HVAC Control Systems SM Chgbk	90640	90021
N/A	FMS Waste Collection SM Chgbk	90645	90021
N/A	FMS Grounds Svcs SM Chgbk	90650	90021
N/A	FMS Fuel SM Chgbk	90655	90021
N/A	FMS Electric SM Chgbk	90660	90021
N/A	FMS Water SM Chgbk	90665	90021
N/A	FMS Taxes/Assess SM Chgbk	90670	90021
N/A	FMS Insurance SM Chgbk	90675	90021
	Recovery Object Codes		
N/A	Chargeback Credit Grp A	90100-90399	90020
N/A	Chargeback Credit Grp B	90100-90399	90020
N/A	NTID SM Chargeback Credit	90400-90699	90021
N/A	RIT SM Chargeback Credit	90400-90699	90021
N/A	Reallocated Labor Chgbk Credit	Various	90050
N/A	Parts Chgbk Credit	Various	90051
N/A	Contract Labor Chgbk Credit	Various	90052