Reporting Requirements for Accounts with Internal Activity

Does account have ≥ 5mil of internal billings?

→ **Yes**

- Meet annually with cost/auxiliary accounting
- Must use 66 account
- Submit rates annually
- Use IB, SB, and ID for internal billings
- At or below breakeven
- Internal rate cannot exceed external rate for a given activity

↓ **No**

Does account bill ≥ 100k to Federal C&G accounts?

→ **Yes**

- Must use 66 account
- Submit rates annually
- Use IB, SB, and ID for internal billings
- At or below breakeven
- Internal rate cannot exceed external rate for a given activity

↓ **No**

Does account have ≥ 500k of internal billings?

→ **Yes** (to box above)

↓ **No**

Does account have ≥ 100k of internal activity?

→ **Yes**

- Must use 66 account
- Submit rates biennially
- Use IB, SB, and ID for internal billings
- At or below breakeven
- Internal rate cannot exceed external rate for a given activity

↓ **No**
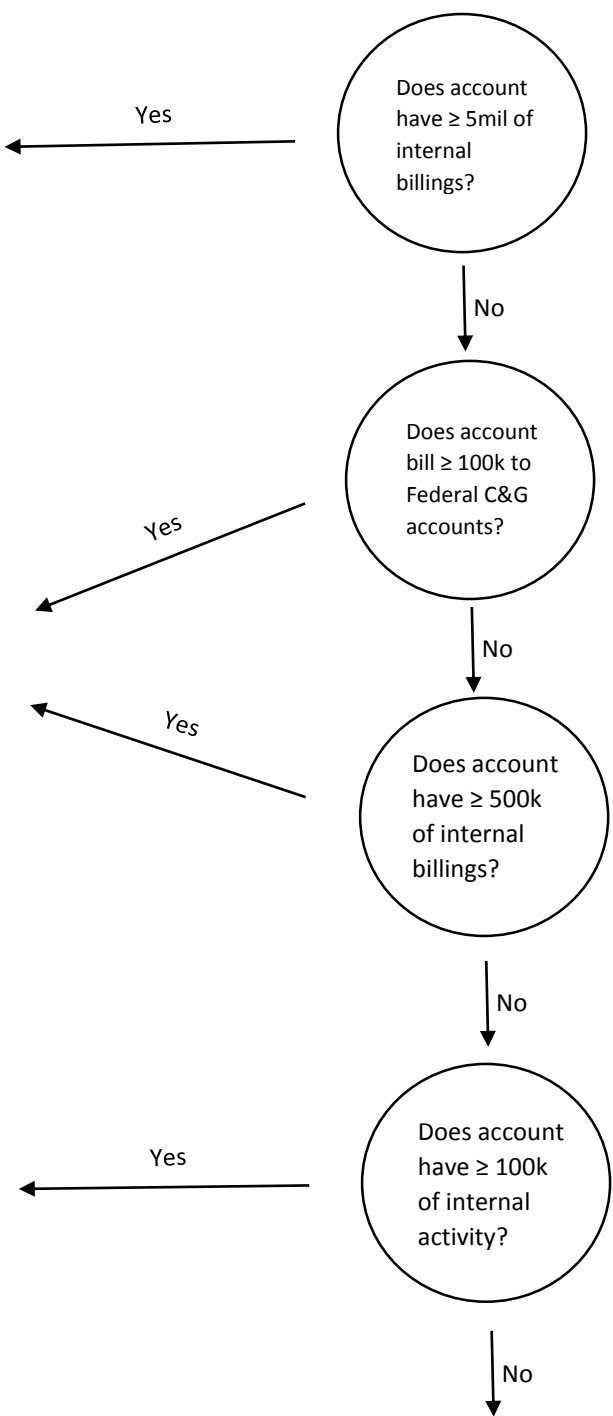
- Preferably use 66 account
- Cannot use IB, SB, or ID billings without prior approval from cost/auxiliary accounting.
- Use TF, ST, GEC or DI (see RSOP 8.0)
- Internal rate cannot exceed external rate for a given activity

*For non-recurring conferences that go through OCERS, refer to RSOP #2.0

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