INTERDEPARTMENTAL CHARGES

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1110.020

POLICY STATEMENT (R*)
Some departments within the University provide products and/or services for a charge to other University departments. The seller (benefiting) department is responsible for providing a price quote and securing the proper forms (Inter-Departmental Transfer of Funds form, requisition, mail voucher, or copying order) prior to providing products and/or services. The user (charge) department is responsible for generating the proper form and obtaining the proper approvals to pay for these products and/or services. The Controller’s Office is responsible for recording inter-departmental charges (except for charges that pertain to Central Stores, Duplicating Center, and Campus Mail Room) using an on-line system. Monies are moved from one Department ID to another without generating a paper check.

REASON FOR POLICY (O*)
To debit user departments for products and/or services purchased from other University departments and to credit seller departments for such products and/or services.

DEFINITIONS (R*)
Seller (benefiting) Department- Any department within the University that provides products and/or services for a charge.
User (charge) Department – Any department within the University that requests products and/or services provided by another department.

PROCEDURES (O*)
User Department: Places all orders using the proper form, secures the necessary authorized signature, and sends it to the seller department.

Seller Department: Completes form by extending and totaling charges for goods and/or services and forwards original to Controller’s Office, ID Desk, for on-line posting to the financial records (departmental ledgers). Central Stores, Duplicating Center and Campus Mail are currently posting the inter-departmental charges for their respective areas; therefore, the forms are not submitted to the Controller’s Office for on-line posting.

Controller’s Office: Receives Inter-Departmental Transfer of Funds forms and/or requisitions; verifies proper account numbers; records inter-departmental charges via journal entry; verifies valid budget; notifies General Accounting of valid journal ready for posting to financial records and submits documents to be scanned for archival purposes.

Note: Central Stores, Duplicating Center, and Campus Mail are responsible for recording their respective inter-departmental charges and have established their own procedures.

The following departments provide products and/or services to the University Community:

- Duplicating Center handles some of the University’s routine printing and coordinates/administers usage of copying machines throughout the campus. Departments are charged a fixed amount per copy based on the university-wide volume of copies.
- Campus Mail Room handles all mailing requirements.
- Facilities/Maintenance Department handles certain repairs and maintenance of offices, buildings, and equipment.
d. Transportation Department coordinates the use and maintenance of university automobiles.
e. Telecommunications Department provides telephone services and sells telephone equipment.
f. Hardware Maintenance and Repairs provides microcomputer hardware and peripheral repairs and upgrades, as well as software support and sales of replacement parts.
g. Publications Department provides web page support and other printing materials.
h. Graham University Center provides room rental and photo ID’s.
i. Parking and Traffic provides parking permits for visitors.
j. Graphics & Design provides general signage.
k. Key Bank provides locksmith services.

Note: Some seller departments add a handling charge (surcharge) to the cost of materials or services provided to the user department. Interdepartmental charges reported on the ledger accounts of the user departments will include the handling charge.