

COLORADO STATE UNIVERSITY PURCHASING MANUAL-PUEBLO

I. GENERAL

- A. Various goods and services are available from University departments such as Facilities Services, Printing and Publications, Copy Center, Bookstore, Computer Center, etc.
- B. Goods and services available from University departments are generally economical, convenient and, in compliance with University standards.

II. POLICIES

- A. Departments should use an Intra-Departmental Voucher (IDV) to request goods or services from another department of the University.
- B. An IDV is usually used for a specific one time service of goods or services.
- C. The IDV may be used to record one or more expenditure accounts and one or more interdepartmental revenue accounts. However, the IDV form is not intended for allocating costs within a single unit. Each charge or credit to an account will result in an offsetting entry for an equal dollar amount.
- D. "Direct charge" services listed below do not require an IDV for individual or monthly transactions. The charges are automatically entered into the financial reporting system. Departments are advised of charges on monthly reports generated from financial system. The services are:
 - Mail service and postage
 - Long distance telephone charges
 - Permanent rental vehicles
 - Utilities

III. FORMS

IDV forms are available from the Financial Services Accounting Office, Administration Building, Room #212.

IV. PROCEDURES

- A. Processing IDVs by ordering department
 - 1. IDV preparation. The University department ordering goods or services should complete an IDV form.

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2. Form distribution. The ordering department shall retain the yellow IDV copy and forward all remaining copies to the supplying department.

B. Processing IDVs by supplying department.

1. Data review and entry. The supplying department should examine the IDV, ensure completion and, as required prior to acceptance, verify that signatures are authentic and authorized. In addition, the supplying department shall verify accuracy of quantity, item description, unit cost, extension and total cost. If yellow copy is attached, remove and give to ordering department. IDVs for vehicles, entertainment, etc., must indicate the business purpose for the expenditure in the description column. For example, Auto rental from Motor Pool - Business purpose: Travel to University of Colorado for regional NAEP conference.

2. Account number entries

General. Each different account number and object code for either the debit (ordering department) or credit (supplying department) must have an equal and offsetting entry. These entries must be on the line indicating the dollar amount to be equally debited and credited.

3. Supplying Department Record. Each supplying department retains the pink copy as a reference copy in answering inquiries from the ordering department and for auditor or accounting review.
4. Verification. Supplying departments shall establish internal procedures to ensure that all IDV's (white copy) received for goods or services are forwarded to Accounts Payable and are reflected on the monthly Budget Reports.

5. Input to Financial Reporting System.

- a. General. Financial Services processes completed IDVs daily. Each transaction for each account processed will be reflected on the monthly Budget Report.
- b. Corrections. Any correction required due to incorrect charges or incorrect revenue account coding should be requested by contacting Accounts Payable.