



**OFFICIAL PROCEDURE**

**Intradepartmental Transfers  
(Internal transactions between college departments)**

**7/22/16**

**Procedure Statement**

The Accounts Payable area of the Controller's Office of the College of Charleston will process all payments for the College's legally incurred, non-payroll obligations of goods and services, in accordance with State and Federal laws and regulations, as well as other policies and procedures of the College.

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**Procedure Manager and Responsible Department or Office**

**A. Controller's Office**

The Controller's Office staff has the responsibility for ensuring that all payments for goods and services of a non-payroll nature comply with State and Federal laws and regulations, as well as College policies and procedures.

**B. Faculty and Staff**

College of Charleston faculty and staff have the responsibility for ensuring that they follow procurement guidelines when requesting goods and services. Faculty and Staff must provide the Controller's Office with accurate and complete documentation, such as completed forms, justifications or explanations needed for making payments, etc. In addition, the faculty and staff must ensure that goods and services are satisfactorily received and that they demonstrate a documented benefit to the College.

**C. Providing Department and Receiving Department**

Both the department providing goods or services, and the department receiving these goods or services, must approve transactions, provide their accounting information on the College's Intradepartmental Transfer (IDT) form, and provide proper supporting documentation.

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## Departments/Offices Affected by the Procedure

This procedure affects all of the departments and offices of the College of Charleston.

## Procedures Related to the Procedure

### Intradepartmental Transfers (IDT)

The IDT Form is a two-part form consisting of a credit and debit entry. The department providing or selling the goods or services completes the credit entry. The department receiving or purchasing the goods or services completes the debit entry. The IDT Form is reviewed to ensure that internal transactions are properly approved, supported, and recorded in the College's financial accounting system.

Each transaction requires proper approval by someone with financial responsibility to approve transactions for their respective department. Transactions to be charged to the Foundation require prior approval from the Foundation. Additionally, proper supporting documentation is required when submitting the IDT to the Controller's Office for processing.

Some examples of IDT transactions include, but are not limited to, purchasing goods or services from:

- a. Copy Center;
- b. Food Services;
- c. Mail Services;
- d. Parking Services;
- e. Physical Plant, etc.

## Related Policies, Documents, or Forms

None noted

**Issue Date:** 4/30/2008  
**Date of Procedure Revision:** 7/22/2016

**Next Review Date:** 10/15/2020