

# COLORADO STATE UNIVERSITY PURCHASING MANUAL

## I. GENERAL

- A. Various goods and services are available from University departments such as the Engineering Research Center, Surplus Property, Facilities Management, Transportation Services, CSU Bookstore, Software Cellar, 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 Internal Order (IO) to request goods or services from another department of the University.
- B. An IO is used for a specific one-time purchase of goods or services.
- C. The IO may be used to record one or more expenditure accounts and one or more interdepartmental revenue accounts. However, the IO 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 IO for individual or monthly transactions. These charges are entered directly into the financial system. Departments are advised of charges on monthly reports generated from the financial system. The services are:
  - Mail service and postage
  - Center services and supplies
  - Long distance telephone charges
  - Permanent rental vehicles
  - Animal Care Service
  - Utilities
  - Feed Mill

## III. PROCEDURES

- A. Processing IOs by ordering department
  - 1. IO preparation. Internal Orders are created, approved and fulfilled within the Quali Financial System.
  - 2. IOs expending special fund accounts. IOs expending fund accounts of Sponsored Programs (accounts 5-3XXXX), Plant Fund (accounts 7-7XXXX or 8-8XXXX) or

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Restricted Development Funds (accounts 6-4XXXX) require special account approvals.

3. All IOs for hospitality must be approved by an authorized individual.

B. Processing IOs by supplying department.

1. Data review and entry. The supplying department should examine the IO upon receipt and verify accuracy of quantity, item description, unit cost, extension and total cost. IOs for vehicles, entertainment, etc., must indicate the business purpose for the expenditure in the description field. For example, Auto rental from Motor Pool - Business purpose: Travel to Colorado University for regional NAEP conference.
2. Account Object Code entries. Each different account number and object code for either the debit (ordering department) or credit (supplying department) must have an equal and offsetting entry.
3. Corrections. Any correction required due to incorrect charges or incorrect revenue account coding should be completed by General Error Correction in the financial system.