

# OAKLAND UNIVERSITY

## ADMINISTRATIVE POLICIES AND PROCEDURES

### 240 INTERDEPARTMENTAL CHARGES (IDC)

**SUBJECT:** INTERDEPARTMENTAL CHARGES FOR CAMPUS  
EVENT TICKETS, ON-CAMPUS RETAIL  
PURCHASES AND ON-CAMPUS MEALS

**NUMBER:** 240

**AUTHORIZING BODY:** VICE PRESIDENT FOR FINANCE AND  
ADMINISTRATION

**RESPONSIBLE OFFICE:** CONTROLLER'S OFFICE

**DATE ISSUED:** OCTOBER, 1984

**LAST UPDATE:** JUNE 2009

**RATIONALE:** To provide guidelines for Interdepartmental Charges for tickets to University events, on-campus retail purchases and on-campus meals.

**POLICY:** Departments must obtain appropriate approvals for Interdepartmental Charges for campus events, tickets, fees, retail purchases and on-campus meals.

**SCOPE AND APPLICABILITY:** This policy is applicable to all University Departments.

#### DEFINITIONS:

**Equivalent Documentation:** Documents accepted by the "Purchasing Department" from the "Selling Department" to justify the charge such as memo's, emails, etc that provide the required information and approvals in accordance with this policy and OU AP&P #207 Business Expenditures and AP&P #208 Business Meals and Hosting Expense.

**Interdepartmental Charge:** A purchase between University Departments for goods or services.

**Interdepartmental Charge Order (IDC):** Form used to provide authorization to the “Selling Department” to charge the Department “Purchasing Department’s” Fund. This form also contains the business purpose, names of the guests and appropriate approval for the purchase. IDC forms can be obtained from the Department of University Services.

**“Purchasing Department”:** Department that is buying tickets, goods or services from another University Department.

**“Selling Department”:** Department that is selling tickets, goods or services to another University Department.

## **PROCEDURES:**

### Interdepartmental Charges for Tickets, Fees and Retail Sales:

Departments must obtain Presidential or Vice Presidential approval for any Interdepartmental Charges for:

Event tickets (athletics, banquets, etc)

Golf Course greens fees or pro shop purchases

In most cases, charges will only be acceptable when University guests are involved and the occasion relates to official University business. The IDC form must state the names of guests and the business purpose.

The “Selling Department” (e.g., Athletics, Golf Course) will not accept any IDC requests which do not have the presidential or a vice presidential signature. If the President or a Vice President wishes to delegate this responsibility to a Department director or dean, the delegation must be documented in writing to the “Selling Department”, as well as to the Accounting Office, which monitors such charges.

### Interdepartmental Charges for On Campus Meals and Social Events

Refer to OU AP&P #208 Business Meals and Hosting Expense for guidelines on the appropriateness of the use of University Funds for meals.

Refer to OU AP&P #207 Business Expenditures for guidelines on the appropriateness of the use of University Funds for social events. These charges require executive officer approval (as defined in OU AP&P #207 Business Expenditures).

University Selling Departments for on campus meals include:

- Meadow Brook Hall
- Oakland Center
- Other campus units providing food service

In order to provide adequate documentation for the expenditures, the information and approvals required in OU AP&P #207 Business Expenditures and OU AP&P #208 Business Meals and Hosting Expense must be provided to the Selling Departments. This documentation must be maintained by the "Selling Department" as backup for processing the charge to the Department "Purchasing Department's" fund.

#### Approval and Posting Process

The "Purchasing Department" is required to obtain the required approvals on the IDC form or with Equivalent Documentation and provide the same to the "Selling Department". The "Selling Department" will then use this as authorization to charge the Purchasing Departments Fund for the item or event by processing a journal voucher. The "Selling Departments" may aggregate several Interdepartmental Charges and process one journal voucher.

#### **RELATED POLICIES AND FORMS:**

OU AP&P #207 Business Expenditures

OU AP&P #208 Business Meals and Hosting Expense

#### **APPENDIX:**