

# COLORADO STATE UNIVERSITY

## PURCHASING MANUAL

### I. GENERAL

- A. Various materials and services are available from University departments such as the Engineering Research Center, Surplus Property, Facilities Management, Transportation Services, Printing and Publications, Copy Center, Bookstore, Software Cellar, etc.
- B. Materials or services available from University departments are generally economical, convenient, in compliance with University standards and should be used whenever possible.

### II. POLICIES

- A. Departments should use an Intramural Order (IMO) to request materials or services from another department of the University.
- B. All publications (excluding magazine and newspaper subscriptions or subscriptions for the Library) paid for by the University and used by a department should be ordered on an IMO or purchased on an IMO Card at the Bookstore. To order magazine and newspaper subscriptions, see Section PM-1, paragraph X-H.
- C. An IMO is usually used for a specific one time service or issue of material. However, the ordering department may specify that an IMO to Facilities Management is to remain open for a specific period of time, i.e., "open" for a month, for a project year, or for a fiscal year.
- D. An IMO Card is used for a specific one time purchase from the CSU Bookstore. Each card is limited to one account number with two subcode options; one for books and one for supplies.
- E. The IMO may be used to record one or more expenditure accounts and one or more interdepartmental revenue accounts. However, the IMO 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.
- F. "Direct charge" services listed below do not require an IMO for individual or monthly transactions. The charges are entered into the financial reporting system by journal entries. The ordering departments are advised of charges on the monthly Report of Transactions. The services are:
  - Mail service and postage
  - Center services and supplies
  - Long distance telephone charges
  - Permanent rental vehicles

# COLORADO STATE UNIVERSITY PURCHASING MANUAL

- Animal Care Service
- Utilities
- Feed Mill

G. The following offices are authorized to use other documents in lieu of the IMO:

- Instructional Services
- Copy Centers
- Engineering Research Center

### III. PROCEDURES

#### A. Processing IMOs by ordering department

1. IMO preparation. The University department ordering materials or services should complete a CIS IMO. See CIS Manual for instructions.
2. IMOs expending special fund accounts. IMOs expending fund accounts of Sponsored Programs (accounts 5-3XXXX), Plant Fund (accounts 7-7XXXX or 8-8XXXX) or Restricted Development Funds (accounts 6-4XXXX) need special fund account approval prior to presenting the IMO to the supplying department. All IMOs for hospitality must have an authorized signature.

#### B. Processing IMOs by supplying department.

1. Data review and entry. The supplying department should examine the IMO upon receipt and verify accuracy of quantity, item description, unit cost, extension and total cost. IMOs 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 Colorado University for regional NAEP conference.
2. Account subcode entries
  - a. General. Each different account number and subcode 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.
  - b. Single account and/or subcode entry. If all materials or services supplied are

# COLORADO STATE UNIVERSITY PURCHASING MANUAL

credited to a single account number and subcode, enter supplying department account number and subcode on the first line in the account identification field.

- c. Multiple account and/or subcode entries. Each entry of an account number, subcode and dollar amount must have an offsetting entry.

### 3. Input to Financial Reporting System.

- a. General. Each transaction for each account processed will be reflected on the monthly Report of Transactions, AM091.
- b. Input by supplying departments with mechanized subsystems. Facilities Services, the long distance telephone charge center, and the Computer Center have mechanized subsystems. They are authorized direct input to the system, provided that the authorizing IMO or the approved direct charge number is reported and procedures are approved by the Controller. Any other department able to provide mechanized input should contact Accounts Payable.

Departments having related work order cost systems (Print Plant, ERC, etc.) or other special situations should contact Accounts Payable for approval of any necessary special procedures.

4. Verification. Supplying departments shall establish internal procedures to ensure that all IMOs received for materials or services are reflected on the monthly Report of Transactions.
5. Corrections. Any correction required due to incorrect charges or incorrect revenue account coding should be requested on a CIS Journal Entry Correction. See CIS Manual for instructions.

## IV. IMO CARD PROCEDURES

- A. Obtain IMO Card Applications from the Cache Card/IMO Office in the Lory Student Center.
- B. IMO Card applicants may specify restrictions on the following:
  1. Total card limit.
  2. Daily card limit.
  3. Transaction limit. A \$1,000 transaction limit has been specified by the

# COLORADO STATE UNIVERSITY PURCHASING MANUAL

Office of Sponsored Programs for accounts 8-8, 5-3 and 6-4 funds.

- C. All applications must be approved by Department Heads or Directors. Some colleges may also require the approval of the Dean. Additional approval by the Office of Sponsored Programs is required for accounts in the 8-8, 5-3 and 6-4 funds.
  
- D. Duplicate cards may be obtained from the Cache Card/IMO Office at the Student Center by submitting an additional application. Be sure to write "DUPLICATE CARD" on the application form and identify the account number.
  
- E. Processing of IMO Card Purchases.
  - 1. Present IMO Card to the Bookstore Sales Clerk at the time of purchase. The IMO Card will be entered into the Point-Of-Sale Cash Register to process the transaction. The IMO Card holder will receive an itemized sales slip which should be retained as evidence of the purchase. The College or Department Administrator may require that card holders forward sales slips to their office for filing.
  - 2. The specific Point-Of-Sale Cash Register utilized will determine which of the two subcodes identified on the application will be used to record the transaction.
  - 3. All sales recorded in a particular day will be uploaded to the FRS nightly. Transactions will appear on the FRS screens and reports the following day.
  - 4. The Cache Card/IMO Office at the Student Center will provide a monthly summary of purchases to each card holder. They will also provide copies of sales slips on request.
  
- F. IMO Card Holder Responsibilities.
  - 1. It is the responsibility of each IMO Card holder to protect the card and the card number. If the card becomes lost or stolen, it should be reported immediately to the Cache Card/IMO Office in the Student Center.
  - 2. Use of the IMO Card is restricted to official Colorado State University purchases.
  - 3. Misuse of the IMO Card will result in immediate cancellation of the card.