TOPIC: INTERDEPARTMENTAL CHARGES Related to Board Policy: 801B

General

Purchases within the College are paid for by journal entry (Exhibit 1). These transfers are completed per departmental charge sales slips. Departments which typically provide goods or services include the Bookstore, Motor Pool, Fax, Copy Services and Mailroom.

1. Supplies purchased at the Bookstore are recorded on a departmental charge in the Bookstore. This charge lists the products purchased and is signed by the purchaser.

2. Charges for Copy Services, Fax, Motor Pool, and Mailroom are prepared in the respective departments and posted at least on a monthly basis to each department, depending on usage.

Exhibit 1

JOURNAL ENTRY

MONTH _____

DESCRIPTION PRIMARY _____ J.E. # _____

DESCRIPTION SECONDARY	ACCOUNT	DEBIT	CREDIT
	TOTAL		

PREPARED BY & DATE _____ BATCH # _____

APPROVED BY & DATE _____ DATA ENTRY _____

801B. Exhibit 1