Interdepartmental Transfer (IDT)

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A university department may pay for goods and services received from another department using the Interdepartmental Transfer (IDT) procedure. This internal procedure charges and credits accounts within the university without the need to write a check. The department providing the goods or services should initiate the IDT. Departments that initiate many IDTs should provide the charges in a spreadsheet format approved by the controller’s office. Departments that have few charges to other departments may initiate their IDTs either by memo to the controller’s office or by completing the IDT form online, printing it, and sending a hard copy to the controller's office. If a memo is used, it should contain the same information as requested on the IDT form. Departments that initiate IDTs must provide substantiating documentation of the charges to the receiving departments. The initiating department must retain copies of the documentation as required by Records Management (2.9). As with any other purchase, funds must be available in the applicable account.

Departments that initiate IDTs must develop written internal procedures that include:

- a segregation of duties in recording, reconciling, authorizing and approving IDT transactions
- IDT documentation distribution, location and retention responsibilities

An IDT is not to be used to shift balances or move budgets from one account to another unless there is a legitimate transfer of goods or services at a fair and reasonable price. Additionally, an IDT is not to be used to transfer capital equipment from one department to another. Such transfers are handled through Procurement and Property Services. See Property Inventory and Management (17.14). However, if an exchange of funds is involved in the equipment transfer, an IDT may be used to effectuate that part of the process.

Each account manager is responsible for reviewing their accounts to verify accuracy of IDT charges.
**Cross Reference:** Property Inventory and Management (17.14); Records Management (2.9)

**Responsible for Implementation:** Vice President for Finance and Administration

**Contact for Revision:** Controller

**Forms:** Interdepartmental Transfer Summary available on the SFA Business Forms website [http://www.sfasu.edu/3386.asp](http://www.sfasu.edu/3386.asp)

**Board Committee Assignment:** Finance and Audit