Office of the Controller Policy 8 Departmental Sales to Non-University Customers

The University of North Carolina at Greensboro

Approved by Steve Honeycutt, Interim AVC for Finance, July 1, 2021

Revised July 1, 2021

1. **Purpose**

   This policy describes how sales between University departments and non-University customers should be handled.

2. **Scope**

   This policy applies to all University employees, departments, units and Divisions.

3. **Definitions and Roles and Responsibilities**

   Banfin-35 – Departmental Sales Invoice Form

4. **Policy**

   The sale of goods and/or services by university departments to customers who are not departments within the University must utilize the Departmental Sales Invoice, Banfin-35. The departmental sales invoice authorizes the Cashier’s Office to receive payment and deposit the funds to the appropriate departmental fund. The sales tax portion of the remittance is sent to the N.C. Department of Revenue by the Controller’s Office.

   If a departmental sales invoice is not paid, the Cashier’s Office sends a past due notice to the customer. Departmental sales invoices which remain unpaid are returned to the originating university department.

   The sale of goods and/or services by university departments to other university departments must utilize the interdepartmental invoice. Refer to Policy 4 Interdepartmental Invoices for information on use of interdepartmental invoices.

5. **Compliance and Enforcement**

   The University Controller is responsible for ensuring compliance with this policy.

6. **Additional Information**

   6.1 **Supporting Documents**

       Banfin-35
6.2 Approval Authority

This policy should be approved by the Interim Associate Vice Chancellor for Finance.

6.3 Contacts for Additional Information and Reporting

- Responsible Executive: Melissa Hoff, University Controller, 336-334-5795, mshoff@uncg.edu
- Responsible Administrator: Robin Jones, Accounts Payable Manager, 336-334-5740, r_jones5@uncg.edu
- Additional Contact: Preston Clark, Cashier Supervisor, 336-334-4295, pjclark@uncg.edu