1. Invoice from 3rd party vendor received by Campus Services IT or by Business Unit.
2. Appropriate person (typically the manager of the IT contract) approves the invoice for processing by signing and sending (either hard copy or scan) to CS Finance Department Coordinator. Manager signature indicates that the invoice is in accordance with the vendor contract.
3. CS Finance Department Coordinator will request the invoice to be paid via HCOM and apply the proper account coding using object code 8090, Hardware, Software+Network Fees, Repairs, Maintenance Svcs, GENERAL.
4. If a Business Unit financial manager elects to be in the approval process, invoice will be forwarded to them for review/approval and the financial manager will be responsible to forward the invoice to CS HUIT Director.
5. Department Coordinator will choose the financial manager or CS-HUIT Director as first approver to override the established HCOM hierarchy.
6. Department Coordinator will scan a copy of the invoice into HCOM to accompany the payment request or a copy of contract to accompany a requisition.
7. **If the invoice is <$50K**, IT Director is the final approver. Once approved, the PR# or PO# is generated by HCOM. If a payment request, the PR# must be written on the upper right corner of the invoice to enable matching at Central Accounts Payable. The invoice can then be sent directly to 1033 Mass Ave for processing by Harvard A/P.
8. **If the invoice is >$50K**, the invoice will flow in HCOM to CS Controller for approval. Once Controller approves, CS AP will write the PR# on the invoice and send to 1033 Mass Ave. if a payment request.
9. **If the invoice is >$250K**, the invoice will flow to Harvard Strategic Procurement for final approval prior to processing by Central Accounts Payable.

**NOTE:** Invoices <$50K (Harvard materiality threshold for small tubs) will be fully expensed in the month that Central Accounts Payable processes them for payment. Invoices >$50K will be coded to prepaid expense on the balance sheet and will be recorded into expense via journal entry in equal installments over the time period covered by the expense.

Invoices processed directly by the CSBU’s for third party IT costs should also follow this process or amend their relevant BU HCOM procedure to forward to IT Director as the last approver once relevant BU policies for HCOM approval have been followed.