CONTROLLER’S OFFICE BUSINESS PROCEDURES
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Overview
The primary purpose of the Controller’s Office is to provide accountability of the University’s assets, obligations, revenues, expenditures, and funds held for other purposes by the institution. The major objective of the office is to control expenditures within the budgets, to safeguard institutional financial assets, to record and report financial data periodically, and to provide assistance to management and other users.

The department is divided into four units: general accounting, sponsored projects accounting, accounts payable, and cashier’s area. The office is managed by the Controller who reports directly to the Vice Chancellor for Finance and Administration. Authority has been given to the Controller to receive and disburse all funds appropriated for expenditures by the State of Arkansas. Managing the cash flow is an essential element in the process.

Financial Reporting
One of the major responsibilities of the Controller’s Office is reporting financial information to users to aid in the decision making process and the review and appraisal of past performance.

The first group of end users is Executive Management consisting of the Chancellor, Vice Chancellors and the Director of Development and Director of Research. The second and third groups of users include deans, department chairpersons of academic units and sponsored grant programs, as well as, other budget officers.

Effective July 2011, all end users have the ability to generate monthly budget reports in real-time for their respective departments or divisions. These reports are the Budget Availability Report and the GL Detail Transactions Review.

The Budget Availability report summarizes the account’s budget and actual activity to show the budget available for future activity. This information is shown for expenditures only. The Account Availability report also shows the outstanding encumbrances against the account.

The Detail Budget Status shows the year-to-date detailed transactions that have occurred on the account. This information provides the detailed audit trail for the summarized data on the Account Availability report.

Quarterly Reports
In addition to monthly reporting, the Controller’s Office assists the Vice Chancellor for Finance and Administration (VCFA) in the preparation of the Quarterly Budget Reports for the Board of Trustees of the University of Arkansas. The Quarterly Budget Report is available in real-time and is reviewed weekly by the VCFA.

Correction of Errors
Budget officers/principal investigators are required to review budget reports in their respective areas on a regular basis. This requirement is to ensure that all questionable costs are identified and resolved in a timely manner. Any errors found should be referred to the following offices:
Accounting errors will be corrected upon request. Departmental errors will be corrected upon receipt of a memo explaining the error and correction needed. Also, the memo will need to be signed by the budget officer.

**General Ledger Accounting**
The Office of General Ledger Accounting maintains the general ledger. The unit is supervised by the Assistant Controller who oversees a staff of three. The Assistant Controller is also responsible for monitoring other units in the area during the absence of the Controller.

In addition to maintaining the general ledger, the General Accounting unit is responsible for the daily input of financial data and handling of departmental financial reports. Other duties include: reconciling of Treasurer’s cash accounts with the General Ledger; preparing and processing journal entries and interdepartmental transfers; balancing subsidiary ledgers with general ledger accounts; reconciling bank statements; analyzing and interpreting accounting reports; assisting the Controller with preparation of annual financial reports; reviewing and analyzing accounting data; and maintaining the University’s chart of accounts.

**Request for New Department/Center Numbers (Except for Sponsored Programs)**
Individuals requesting a New Department/Center Number must complete a Request for Department/Center Maintenance Form and submit it to the Office of the Controller. The following information should be included on the form: purpose, source of funds, proposed cost center name and the effective date of the action. After the form is reviewed and approved, the requester will be notified of the approval and the form will be forwarded to General Accounting for processing.
Overview of General Ledger
The office of general accounting maintains the general ledger. The unit is supervised by the Assistant Controller who oversees a staff of two. The Assistant Controller is also responsible for monitoring other units in the area during the absence of the Controller.

In addition to maintaining the general ledger, the General Accounting unit is responsible for the daily input of financial data and handling of departmental financial reports and for distributing a complete set of "GL" trial balance reports to the Controller by the 10th day of each month.

Other duties include: balancing of Treasurer’s cash accounts with the General Ledger; distributing monthly financial reports; preparing journal entries and interdepartmental transfers; balancing the subsidiary ledgers with the general ledger accounts; reconciling of bank statements; explaining and interpreting accounting reports; assisting the Controller with preparation of annual financial reports; reviewing and analyzing of accounting data and maintaining the University’s chart of accounts.

The general ledger account number identifier is an 18 digit combination (xxx_xx_xxxxxxxxx_xxxxx) divided into four separate parts that identify the fund, function, department/cost center and object code where the financial information is maintained.

General Ledger Account Number format

XXX       XX
XXXXXXXX          XXXX

<table>
<thead>
<tr>
<th>OBJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>CENTER</td>
</tr>
<tr>
<td>FUNCTION</td>
</tr>
<tr>
<td>FUND</td>
</tr>
</tbody>
</table>

FUND NUMBER DETAIL
FUND GROUPS

A fund number is a three-digit code, which is earmarked for a specific fund having various sources (Funds) for an identified purpose. The first digit of the fund number is called the Fund.
The first group identifies various fund numbers having similar purposes. The fund number detail consists of the remaining two digits of the fund number further identifying the fund group.

**FUND NUMBERS**

**1XX Current Unrestricted Funds**

- 110 General Operating Funds
- 111 Grant Matching Program
- 112 Cost Sharing/Federal
- 113 Cost Sharing/State
- 119 Restricted Gifts
- 120 Auxiliary Enterprises
- 121 Athletic Fund
- 160 Unrestricted/Designated Funds
- 170 Continuing Education Program
- 171 Continuing Education/Distance Learning Program
- 172 Non-Credit Course
- 175 North Little Rock Site
- 190 Unrestricted Gifts

**2XX Current Restricted Funds – Federal Programs**

- 200 Federal Fund Administration
- 201 Federal Accrual
- 205 Department of Education (ED)
- 215 Agency for International Development (AID)
- 220 U.S. Department of Agriculture (USDA) CSRS – Evans-Allen
- 221 U.S. Department of Agriculture (USDA) 1890 Extension
- 222 U.S. Department of Agriculture (USDA) Basic
- 223 U.S. Department of Agriculture (USDA) Stren
- 224 U.S. Department of Agriculture (USDA) FMHA – Farm Mgmt.
- 229 U.S. Department of Agriculture (USDA) Other
- 230 U.S. Department of Energy
- 240 U.S. Fish and Wildlife Service (USFWS)
- 250 Department of Health & Human Services (DHHS)
- 251 National Institute of Health
- 252 Arkansas Game and Fish Commission
- 253 National Science Foundation
- 254 American Chemistry Society
- 260 U. S. Army
- 261 Department of Defense (DOD)
- 270 SEADD
- 299 Miscellaneous Federal Programs

**3XX Unrestricted Designated Funds**

**4XX Current Restricted Funds – State**

- 401 State Accrual
405  Arkansas Humanities
410  Arkansas Science & Technology Agency (ASTA)
415  National Endowment for the Humanities
498  State Other Special Programs
499  Other State Supported Programs

**5XX Current Restricted Funds – Private**

501  Other Accrual
580  Scholarships
590  Gifts
599  Private Sponsored Programs

**6XX Loan Funds**

610  Federal Loan Programs
615  Federal Student Guaranteed Loan
630  State Loan Programs
650  Other Loan Programs

**7XX Endowment Funds**

710  True Endowments
720  Quasi Endowment
730  Term Endowments
731  Term Endowment
732  Term Endowment
733  Term Endowment

**8XX Plant Funds**

801  Accrued Expense/unexpended
810  Unexpended Plant GIF Funds
811  Unexpended Plant Unrestricted
812  Cost Sharing/Federal
820  Renewals & Replacement
830  Retirement of Indebtedness
890  Net Investment in Plant

**9XX Agency Funds**

901  Accrued expense/agency
910  Student Activity Funds
950  Other Agency Funds (Deposits)
960  UAPB Agency Fund
970  Delta Student Housing Complex
# Function Code

Every expenditure account is categorized as to its functional category. The function code is the first position of the function number. Following are the function numbers and their meaning:

1 = Instruction

- 11 = General Academic Instruction
- 12 = Vocational/Technical Instruction
- 13 = Community Education
- 14 = Preparatory/Remedial Instruction
- 15 = Instructional Information Technology

2 = Research

- 21 = Institute and Research Centers
- 22 = 1890 Land Grant Research
- 23 = Departmental Research
- 24 = Research Information Technology

3 = Public Service

- 31 = Community Service
- 32 = 1890 Land Grant – Cooperative Extension
- 33 = Cooperative Extension – Other USDA
- 34 = Public Broadcasting Services
- 35 = Public Service Information Technology

4 = Academic Support

- 41 = Libraries
- 42 = Museums and galleries
- 43 = Educational Media Services
- 44 = Academic Support Information Technology
- 45 = Ancillary Support
- 46 = Academic Administration
- 47 = Academic Personnel Development
- 48 = Academic Curriculum Development

5 = Student Services

- 51 = Student Services Administration
- 52 = Social and Cultural Development
- 53 = Counseling and Career Guidance
54 = Financial Aid Administration
55 = Student Admissions
56 = Student Records
57 = Student Health Service
58 = Student Services Information Technology
59 = TBD

6 = INSTITUTIONAL SUPPORT
   61 = Executive Management
   62 = Fiscal Operations
   63 = General Administration
   64 = Administrative Information Technology
   65 = Public Relations/Development
   66 = TBD
   67 = TBD
   68 = TBD
   69 = TBD

7 = OPERATION & MAINTENANCE OF PLANT
   71 = Physical Plant Administration
   72 = Building Maintenance
   73 = Custodial Services
   74 = Utilities
   75 = Landscape and Grounds Maintenance
   76 = Major Repairs and Renovations
   77 = Security and Safety
   78 = Logistical Services
   79 = Operations and Maintenance of Plant Information Technology

8 = STUDENT FINANCIAL ASSISTANCE (SCHOLARSHIPS AND FELLOWSHIPS)
   81 = Scholarships – Federal Government
   82 = Scholarships – State Government
   83 = Scholarships – Private
   84 = Fellowships
   85 = Scholarships – Institutional
   86 = TBD
   87 = TBD
   88 = TBD
   89 = TBD

9 = AUXILIARY ENTERPRISES
   91 = Athletics
   92 = Residential Services/Student Housing
   93 = Faculty Housing
   94 = Food Services
   95 = Student Union
96 = Bookstore
97 = TBD
98 = TBD
99 = Other Auxiliary
0 = FUNCTION CODE NOT REQUIRED

Part Three:
CENTER
DEPARTMENTAL COST/CENTER NUMBER
X  X  XX  XXXX

PROGRAM CODE
The program code represents the College/School/Major Division of the University.

When the Program Code = 1, INSTRUCTION, the following Program Code values and descriptions apply:

1101 = Agriculture Science
1106 = Department of Human Sciences
1111 = Aquaculture
1201 = Business and Economics
1203 = Accounting and Business Education
1301 = Elementary, Secondary and Special Education
1306 = Health and Physical Education
1311 = Upward Bound
1312 = Ronald McNair
1313 = Education Renewal Zone
1314 = Minority Sub-Recipient Tobacco
1315 = Other Teaching Programs
1316 = Minority Teachers Scholarships
1317 = Geographical Critical Needs Scholarships
1318 = Adult Education
1401 = Art
1406 = English
1411 = Music
1415 = Social Work
1416 = Social and Behavioral Sciences
1418 = Addiction Studies
1426 = Nursing
1427 = Disadvantaged Student Nursing
1501 = Industrial Technology
1506 = Chemistry
1511 = Biology
1516 = Mathematical Science
16 = Unassigned
1702 = Continuing Education – Credited Instruction
1705 = International Programs
1706 = Summer School
1711 = Faculty Recruitment Reserve
18 = University College
1801 = Academic Skills and Development
1806 = Basic and Associated Studies
1901 = Reserve Officer Training Corps

When the **Program Code = 2, RESEARCH**, the following Program Code values and descriptions apply:

2101 = ORSP (Research/Sponsored Programs)
2102 = P-16 Partnership and Other
2201 = Research Incentive
23 = Research Support
2401 = International Programs

When the **Program Code = 3, PUBLIC SERVICE**, the following Program Code Values and descriptions apply:

3106 = Continuing Education
3201 = Broadcast Media and Cable Programming

When the **Program Code = 4, ACADEMIC SUPPORT**, the following Program Code Values and descriptions apply:

4101 = Library
4201 = Museum Galleries and Archives
4316 = Learning Resources
4504 = Nursery School
4505 = Lonoke Agriculture Farm
4506 = Band
4507 = Choir
4508 = Home Economics Cafeteria
4509 = KUAP Radio
4601 = School of Agriculture/Fisheries/Human Sciences
When the **Program Code = 5, STUDENT SERVICES**, the following Program Code values and description apply:

- 5100 = Student Support Services
- 5101 = Marketing & New Information
- 5102 = Disability Services
- 5105 = Dean of Student Life
- 5106 = Associate Dean – Student Services
- 5108 = Veterans Education Outreach
- 5109 = Student Services Reserve
- 5111 = Minority Student Recruitment
- 5131 = TBD
- 5151 = Office of Publications
- 5156 = Student/Faculty Committee
- 5161 = Commencement
- 5166 = Convocations
- 5171 = Bulletins/Catalogs
- 5176 = Lyceum
- 5201 = Intramural Programs
- 5202 = Cheerleaders
- 5203 = Golden Ambassadors
- 5204 = Plays, Concerts & Productions
- 5206 = HPER Management
- 5207 = HRC Tech. Transfer – In Kind
- 5208 = Student Development
- 5301 = Testing Skills Center
- 5302 = Career Planning & Placement
- 5303 = Cooperative Education (ADM)
- 5304 = Drug Prevention
- 5401 = Student Financial Services
- 5402 = Pell Grant Program
- 5404 = Work Study
- 5405 = Academic Competitiveness Grant
- 5406 = State Grants (Financial Aid)
- 5501 = Recruiting Office
5502 = Admissions & Academic Records
5701 = Health Services

When the Program Code = 6, INSTITUTIONAL SUPPORT, the following Program Code values and descriptions apply:

- 6000 = HR POS DEF NO PAY ACCT ONLY
- 6100 = Vacant Position/Institutional
- 6101 = Board of Visitors
- 6111 = Office of the Chancellor
- 6115 = Executive Assistant to the Chancellor
- 6116 = Chancellors Management – Univ.
- 6121 = Vice Chancellor – Academic Affairs
- 6126 = Vice Chancellor – Finance and Administration
- 6128 = Associate Vice Chancellor – Finance and Administration/Budget
- 6131 = Vice Chancellor – Student Affairs
- 6136 = University Development Office/Misc. Accts.
- 6137 = Title III
- 6141 = Institutional Research
- 6146 = Copy Machine Lease Purchase
- 6151 = Institutional Advancement
- 6190 = Institutional Reserve
- 6201 = Office of the Controller
- 6206 = Business Office
- 6216 = Budget & Analysis
- 6302 = Director of Administrative Services
- 6306 = Human Resources
- 6308 = Payroll Office
- 6311 = Institutional Memberships
- 6316 = Liability & Fidelity Insurance
- 6321 = Desegregation & Affirmative Action
- 6325 = Purchasing
- 6326 = Information Public Relations
- 6327 = Marketing & Redistribution
- 6328 = Printing Services
- 6329 = Printing Services/Chargeback
- 6330 = Central Receiving & Storage
- 6331 = Motor Pool
- 6332 = Motor Pool/Chargeback
- 6333 = UAPB Mail Center
- 6334 = Main Center/Chargeback
- 6337 = Capacity Building/Plant Sci.
- 6338 = Benefits Matching
- 6401 = Technical Services – Academic Support
- 6501 = Alumni Relations
- 6639 = Other Institutional Support
6640 = Facility Charge (Institution)
6641 = University Special Activities
6642 = Faculty/Staff Senate
6643 = Institutional Support Reserve
6644 = Desegregation & Affirmative Action
6645 = Wiley Branton Civil Liberty
69 = Other Institutional Support

When the Program Code = 7, OPERATION AND MAINTENANCE OF PLANT, the following Program Code values and descriptions apply:

7101 = Plant Administration
7102 = Reserve for Emergency Repairs
7103 = Facility Planning
7105 = Special Events Activities
7106 = USDA Liaison Office
7107 = Physical Plant Service Center
7108 = Property Insurance
7109 = International Student Insurance
7201 = Building Maintenance
7206 = Building Services
7210 = Chancellor’s Residence
7215 = Recycling Project
7301 = Grounds Maintenance
7302 = Sanitation Services
7401 = Custodial Services
7501 = Purchased Utilities
7701 = Campus Security
7901 = Facilities Cost Fees – Off Campus

When the Program Code = 8, STUDENT FINANCIAL ASSISTANCE, the following Program Code values and descriptions apply:

8101 = Academic Scholarships
8102 = Band Scholarships
8103 = Choir Scholarships
8104 = Lion Scholarships
8105 = Arkansawyer Scholarships
8106 = Student Government Scholarships
8107 = Art Scholarships
8108 = Speech & Drama Scholarships
8109 = Desert Storm Scholarships
8110 = Chancellor’s Scholarships
8111 = Youth Opportunities Unlimited
8112 = Jazz Ensemble Scholarships
8113 = Chancellor’s Hardship Scholarship
8114 = String Ensemble Scholarship
8115 = Scholarships & Fellowships Res.
8116 = Cheerleaders Scholarships
8117 = Aquaculture Scholarships
8199 = General Scholarships
8201 = Tuition Waivers
8202 = Other Waivers

When the Program Code = 9, AUXILIARY ENTERPRISES, the following Program Code values and descriptions apply:

  9101 = Athletic Administration
  9106 = Football
  9111 = Basketball – Men
  9112 = Track – Men
  9113 = Tennis – Men
  9114 = Golf – Men
  9115 = Baseball – Men
  9116 = Minor Sports
  9121 = Basketball – Women
  9131 = Volleyball – Women
  9132 = Softball – Women
  9133 = Tennis – Women
  9134 = Bowling – Women
  9135 = Track – Women
  9136 = Golf – Women
  9137 = Soccer – Women
  9141 = Reserve for Athletics
  9142 = Facility Charges (Athletics)
  9143 = Athletic Games Program
  9144 = Debt Service – Athletics
  9201 = Douglas Hall
  9206 = Harrold Complex
  9211 = Hunt Hall
  9226 = Residential Services
  9228 = Delta Student Housing Complex
  9229 = Other Housing Arrangements
  9231 = Hazzard Annex
  9240 = Delta Student Housing Complex
  9301 = Faculty Apartments
  9401 = Food Service
  9402 = Special Events
  9501 = Student Union
  9601 = Bookstore
  9901 = Other Auxiliary Enterprises

DEPARTMENT CODE (GL. Dept.)
This is a two-digit code, which represents the specific organizational entity or university department. For example, the department value of "01" when used in conjunction with the Program Code of "11" represents the Agricultural Science Department.

Part Four:
OBJECT
X XX XX

GENERAL LEDGER OBJECT CODE (GL.OBJECT)
The last two positions of the OBJECT CODE are the object detail. This code further defines the G/L SUBCLASS Code. For example, if the G/L CLASS is "1" and the G/L SUBCLASS is "110", the Object Detail Code of "10" represents cash in the bank. If the Object Detail Code were "20" it represents petty cash. If the G/L CLASS Code is "2" and the G/L SUBCLASS CODE is "10" and the object detail code is "04" this represents accounts payable.

The first two positions of the OBJECT CODE are the GL Category. The categories are as follows:

**Assets**
11-Cash and Cash Equivalents
12-Investments
13-Accounts Receivables
14-Perkins (NDSL) Receivables
15-Inventory
16-Prepaid Assets
17-Deposits with Trustee
18-Due to/Due From
19-Other Assets (Capital)

**Liabilities**
21-Accounts Payable
22-Unclaimed Property
23-Deferred Revenue
24-Compensated Absences
25-Loan/Note Payable
26-Deposits Payable
27-Lease Payable

**Fund Balances**
3X-Fund Balances

**Revenues**
41-Tuition and Fees
42-Appropriations
43-Grant and Gift Revenues
44-Sales and Services
45-Indirect Cost Recovery
46-Interest
47-Additions
48-Other Income (Used frequently to record Athletic Revenues)

**Expenses**
50-Salary and Benefits
51-Travel
52-Services
53-Supplies
54-Taxes and Other
55-Scholarships
56-Capital Expenses
57-Indirect Costs and Debt Service
**Sponsored Projects Accounting (Grants Accounting)**

The Grant Accounting unit reports to the Assistant Controller who oversees a staff of three. The Office of Research and Sponsored Programs (ORSP) is service-oriented and directed by the values of the University. It is dedicated to assisting the faculty and staff in seeking and administering funds for research and sponsored programs. ORSP facilitates research at UAPB by: **identifying funding sources, assisting in finalizing proposals; reviewing budget accuracy; negotiating agreements; obtaining and interpreting guidelines, and promoting compliance of grant applications and contracts with sponsors and university policies and requirements.** The office ensures financial accountability for external funding and research support. For complete information about ORSP see [www.uapb.edu “Research and Sponsored Programs”](http://www.uapb.edu).

ORSP has responsibilities in the area of Finance and Administration and in the area of Research. Following are the major areas of responsibility of OSRP that fall under Finance and Administration:

1. Approving complete proposal package, including proposal budget, prior to submission to agencies.

2. Reviewing and processing contract awards. Issuing sub-award agreements under sponsored projects.

3. Designation of new account numbers for the establishment of projects/cost centers in accordance with restrictions imposed by outside sources as to use of funds.

4. Maintaining award files that include: a copy of the proposal; the signed agreement; the approved budget; invoices; close-out documents (added after the end of the award). All files and accounting records for sponsored projects are made available for on-site audits by Federal and/or Non-federal auditors.

5. Preparing reports on sponsored funding awarded to the University, including the Federal Assistance Schedule, Arkansas State Clearinghouse Reports, reports to the management and outside agencies.

6. Examination of requisitions, interdepartmental invoices, personnel action forms (PAFs) and other documentation to ensure that funds are spent in accordance with respective project agreements and budgets, along with monitoring compliance with special provisions of awards.

7. Preparing invoices and specialized billings; interim and financial reports per outside funding agency requirements; collecting accounts receivable for grants.

8. Preparing electronic requests for funds from sponsored programs.

9. Recording Fringe Benefits and Indirect Cost journal entries to the General Ledger.
10. Testing accuracy of payroll charges to projects by comparing Personnel Action Forms to the actual charges. Inform payroll and personnel of any discrepancy and make entries to correct any inaccurate charges.

11. Preparing and processing Time and Effort Certification Reports for individuals paid from federal sponsored projects and matching accounts for federal projects.

12. Organizing internal training sessions on grant administration and compliance.

13. Providing individual consultations and responding to requests from Principal Investigators.

14. Closing out awards and General Ledger accounts.

**Cashier’s Office (Treasurer)**
The Cashier’s Office is responsible for receiving, recording, and depositing all funds received into the appropriate University operating bank account. All revenues (cash, check, and credit cards) collected by University units providing sales or services must be deposited. University units include schools, divisions, departments, and other organizations identified in the University’s budget.

The Chancellor, Vice Chancellor for Finance and Administration (VCFA) Controller and the Fiscal Support Supervisor (Treasurer) are the designated officials on the campus who transact business in the name of the University with banking and financial institutions. All bank and investment accounts must be opened in accordance with University Board Policy. Board Policy 305.1 states, “The President or Chief Fiscal Officer of the University of Arkansas is authorized to open the necessary bank accounts, signify appropriate signatures...where required”. Only authorized bank accounts may use the name University of Arkansas at Pine Bluff or the University’s federal identification number.

The Cashier’s Office serves the public, student body, University employees and departments receiving revenues from sales and services. The office provides services for collection of student fees, and disbursement of checks to students and staff. The office also has the responsibility of monitoring control procedures and collection of returned checks for the University.

The Cashier’s Office business hours are 8:15 a.m. to 4:00 p.m. Monday thru Friday.

**Check Disbursements**
The Cashier’s Office is the primary distribution center for checks issued by the University. This procedure is recommended by NACUBO (National Association of Colleges and University Business Officers) and for means of safeguarding assets.
Faculty/Staff Payroll
1. Issued bi-monthly on the 15th and the last working day of the month.
2. Sorted individually and grouped by departments
3. Disbursed to the designated staff representing the department.
4. Checks are mailed only upon written request by the employee.
5. Early disbursement may be granted by the Vice Chancellor for Finance or the Controller in emergency situations.

Student Payroll
1. Work-study or other program checks are issued at the same time faculty and staff payroll checks are disbursed.
2. Students are required to pick-up individual checks using a current picture I.D. card.
3. Checks are mailed by request.

Student Loans & Scholarships
1. Students are required to show a current UAPB I.D. Card before student loan checks are released.
2. Complete a bank loan receipt (GSL Form) that is filed by the Cashier’s Office.
3. Endorse the loan check so that a receipt can be processed to the student account.
4. Scholarships from billing invoices are posted by Student Financial Services. Scholarships presented at the Cashier’s Office by students are receipted to the student accounts as outside private scholarships. Copies of checks are forwarded to Student Financial Services on transmittal forms.
5. Scholarship checks received by mail are handled the same as those presented at the Cashier’s Office Window.

Refund Checks
Students have three options by which they can receive refunds from financial overpayments: Electronic Direct Deposits, MyUAPB Student I.D. Card (Debit Card), or Paper Check. Effective March 1, 2012, all student refunds checks are mailed to the student’s current address on file in the Registrar’s Office.
**Accounts Payable**
The Accounts Payable unit reports directly to the Controller and is supervised by the Accounts Payable Supervisor who oversees a staff of three. The primary functions of this unit are: 1) to determine the validity of claims submitted to the University and, 2) to print all checks for payment such as agency fund withdrawals, debt service (including capital leases, loan payments, and plant funds), payroll related deductions, operating expenses (including utilities, supplies, and equipment), private gifts, refunds, stipends and travel reimbursements.

**Invoice Processing**
An invoice is the billing from a vendor for goods and services rendered. All invoices should be sent to the address below:

University of Arkansas at Pine Bluff  
Office of the Controller  
1200 N. University Drive, Mail Slot #4984  
Pine Bluff, AR 71601

The University will not pay an obligation from a statement unless it meets invoice requirements or when the actual invoice is attached to the statement.

It is imperative that invoices received by departments/individuals are forwarded to Accounts Payable immediately after verifying the receipt of goods in order that prompt payment can be made to the vendor. Delays in receipt of the invoice from the department may cause late payment of legitimate obligations. In addition, it could cause the vendor to refuse to accept University purchase orders in the future.

**Invoice Requirements**
The invoice must be billed to the University, not to an individual. It must be submitted in duplicate, and must provide the following information before it can be accepted for payment:

1. The complete name and address of the vendor.  
   (Note: If the vendor name is not printed on the invoice, the invoice must be signed by the vendor.)
2. Invoice Date
3. Invoice Number (if possible, but is not a requirement for payment)
4. Purchase Order Number
5. Detailed listing including: description of merchandise and/or services purchased, unit price and extended line total.
6. Name and location of requesting department

An invoice received in Accounts Payable directly from a department must be signed verifying receipt of goods and or/services. The department should keep a copy for their records and send the original to Accounts Payable. If the invoice is an emergency situation, a letter of justification must be attached before an emergency check is printed.
**Invoices Requiring Special Handling**

Invoices will only be paid from the cost/center number as shown on the Purchase Order. If a department needs to change the cost/center number from the one that is shown on the Purchase Order, a memorandum should be sent to Accounts Payable. The memorandum should contain the cost/center number, voucher number of the original charge, and the new cost/center that should be charged. This information will be reported on the next monthly Departmental Budget Report. All charges for any one-month are placed on one memorandum corresponding to that month.

**GASOLINE CREDIT CARDS** – All gasoline credit charge tickets must show the signature of the driver and the vehicle license number. Tickets without either of these items will be returned to the departments. University gasoline credit cards may not be used to purchase gasoline for privately owned vehicles.

**MULTIPLE PAYEES** – List of individuals to be paid for scholarship, awards, stipends, etc. must be submitted on a TYPED memorandum, TRIPLE SPACED and in ALPHABETICAL ORDER.
Payment of Invoices
The normal time frame for processing invoices is seven (7) days from receipt of the invoice.

When a department is requesting information on the "status" of an invoice, the following information would help expedite the response: 1) purchase order number; 2) vendor name and remittance address; 3) invoice number; 4) invoice amount; 5) invoice date.

Each department should review their detailed monthly budget reports showing payments made to a vendor. A thorough review of the **Budget Availability Report** is recommended prior to making inquiries about an invoice.

Accounts Payable Correspondence
Any correspondence received in Accounts Payable will be answered promptly in order to provide timely payments to the Vendors.

Travel

See UAPB Travel policy document.

Retention of Documents (Record Retention)
Ark. Code Ann. 19-4-815 and 19-4-1108 state “The original evidences of indebtedness, including documents prepared in connection with purchasing procedures, and all other original contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other original supporting papers shall be retained in the permanent file of the business office of each state agency, or attached to the office copy of the agency’s voucher, and such documents shall be kept in a safe place subject to audit and shall not be destroyed until authorization is given for their destruction by the Legislative Auditor.”

Accordingly, the following policy has been established:

Upon completion of an University’s/College audit, any documentation covered by Ark. Code Ann. 19-4-815 and 19-4-1108 that has not been properly stored by means of electronic imaging shall be retained for three years after the audit date. Documentation that has been stored by means of electronic imaging as of the date of the audit exit conference, may be properly disposed of, except those documents noted by the auditor-in-charge. This policy does not override any longer period of retention to which University/College must adhere to for other agencies or individuals.

See the UAPB Records Retention Schedule document.

For retention of documents on sponsored programs (grants), see p. 29 of **ORSP Handbook**.