



# **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:

Payroll (PR)- Payroll Office  
Cash Receipts (CR)- Cashier's Office  
Encumbrances (EP)- Purchasing  
Journal Entry (JE)- General Ledger Accounting  
Purchase Journal (PJ)- Accounts Payable

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

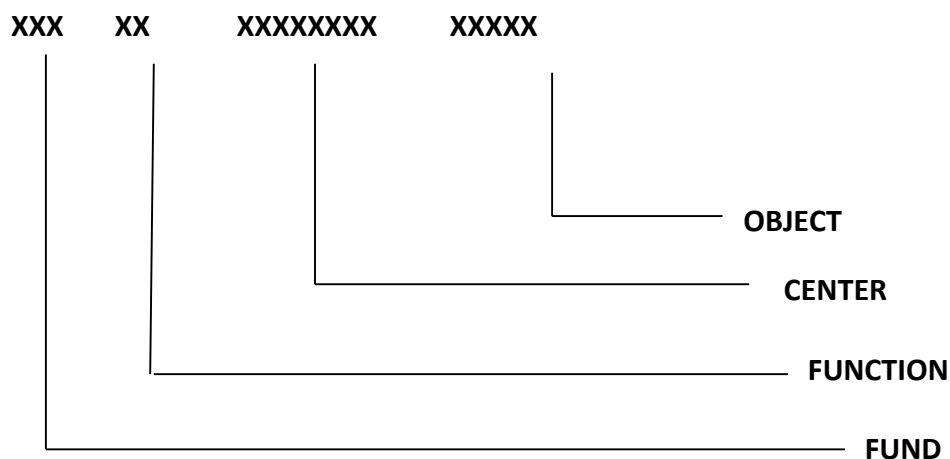
The office of general accounting maintains the general ledger. The unit is supervised by the Assistant Controller who oversees a staff of two. The Assistant Controller is also responsible for monitoring other units in the area during the absence of the Controller.

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 10<sup>th</sup> 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.

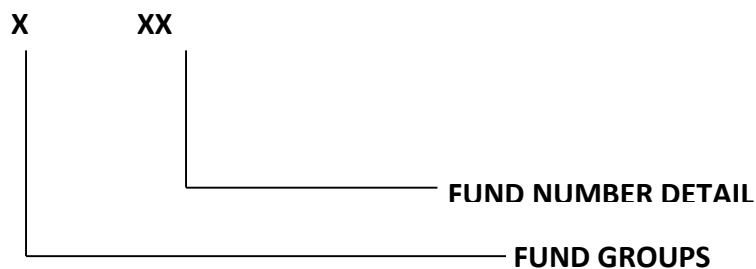
The general ledger account number identifier is an 18 digit combination (xxx\_xx\_XXXXXXXX\_XXXX) divided into four separate parts that identify the fund, function, department/cost center and object code where the financial information is maintained.

### General Ledger Account Number format



### Part One:

#### FUND



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
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- 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

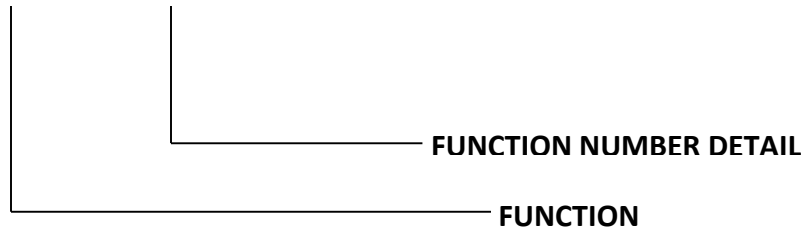
**8XX Plant Funds**

- 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

**Part Two:**  
**FUNCTION**



**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

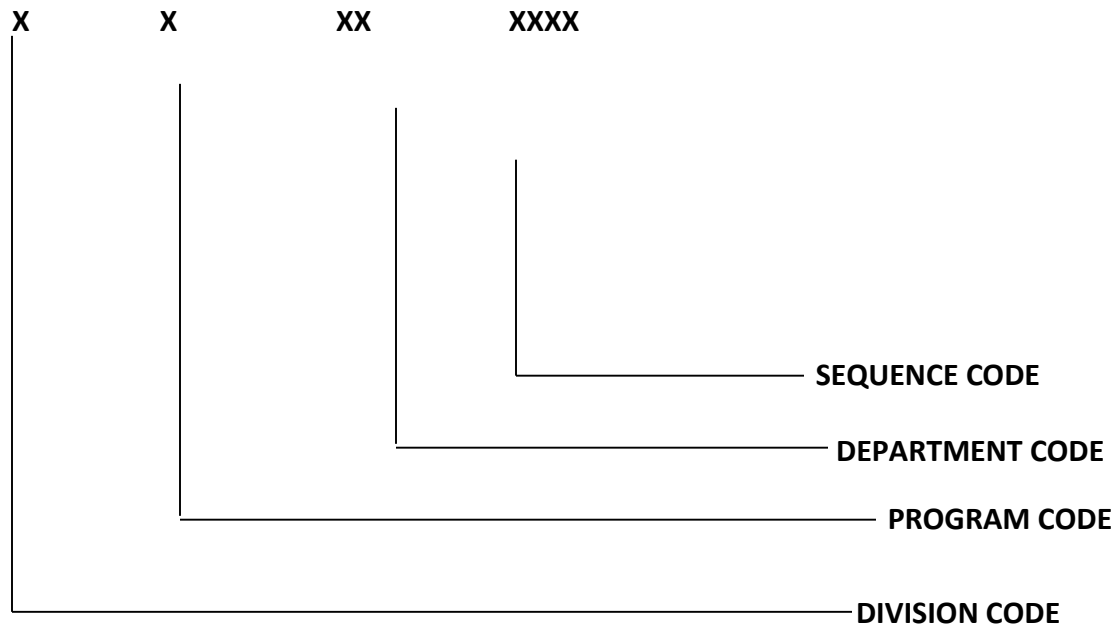
- 96 = Bookstore
- 97 = TBD
- 98 = TBD
- 99 = Other Auxiliary

**0 = FUNCTION CODE NOT REQUIRED**

**Part Three:**

**CENTER**

**DEPARTMENTAL COST/CENTER NUMBER**



**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

4606 = Dean – School of Business & Management  
4611 = Dean – School of Education  
4616 = Dean – School of Arts and Sciences  
4621 = Dean – School of Science and Technology  
4625 = Dean – University College  
4631 = Associate Dean – Academic Studies  
4636 = Honor College  
4637 = NCA – Self Study  
4641 = Graduate Program

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  
5403 = Supp. Ed. Opp. Grant (SEOG)  
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:

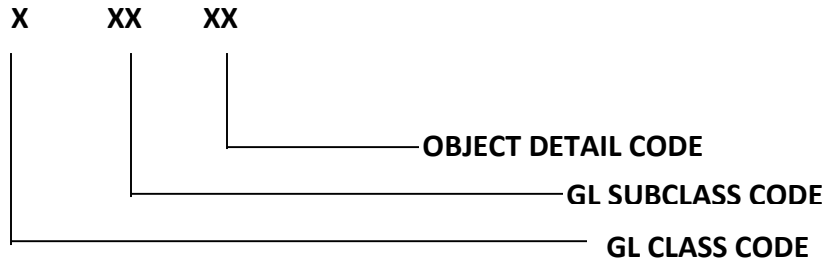
9101 = Athletic Administration  
9106 = Football  
9111 = Basketball – Men  
9112 = Track – Men  
9113 = Tennis – Men  
9114 = Golf – Men  
9115 = Baseball – Men  
9116 = Minor Sports  
9121 = Basketball – Women  
9131 = Volleyball – Women  
9132 = Softball – Women  
9133 = Tennis – Women  
9134 = Bowling – 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**



**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)

**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)

**Liabilities**

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

**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

**Fund Balances**

- 3X-Fund Balances



## **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](http://www.uapb.edu) "Research and Sponsored Programs".

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 15<sup>th</sup> 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 refund 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*.