



**Office of the Associate Dean for Administration  
College of Education and Health Professions  
University of Arkansas**

**Business and Financial Affairs Policies  
and Procedures**

**Effective Date  
July 1, 2007**

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**College of Education and Health Professions**  
**Business and Financial Affairs Policies and Procedures**  
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**A-21 Certification** – All A-21 Certifications will be completed by the Office of the Associate Dean for Administration (OADA) Grant/Contract Reporting Accountant. All documents received by College Units pertaining to A-21 Certification should be sent immediately to OADA. For additional information on [A-21 Certification](#)

**ARS Invoices** – College Units will continue to maintain all external billing using ARS in BASIS. After an ARS billing has been entered into BASIS, all documentation (billing paperwork) must be submitted to OADA for reporting purposes.

**BASIS** – With few exceptions (IMRS, RCEC, RDHI), all transactions initiated in BASIS will be handled by OADA. College Unit personnel will continue to have view access to their accounts however they will not have access to initiate transactions in any BASIS application, with the exception of ARS billing. OADA accountants will also handle BASIS receiving – the electronic acknowledgement of orders received and the authorization to pay or without payment on invoices by Accounts Payable in the University Business Affairs Office.

- Web BASIS – [BASIS Welcome Page - Access point for Basis Documentation, & Secured or Public Services](#)

**BASIS Approval Chain** – Unit Heads in CIED, HKRD, IMRS, RCEC, RDHI, and RHRC will remain on the approval chain and will be responsible for final approval of all departmental transactions. All BASIS transactions will be submitted by OADA Purchasing Accountants, reviewed by OADA Reporting Accountants for accuracy and to check account balances before being reviewed by Unit Heads. Unit Head proxies will be limited to assistant department heads and Dean's Office staff.

**Cashing Handling/Deposits** – College Units will continue to handle the depositing of cash as set out by previous College policy. All University cash handling procedures must be strictly adhered to. University policy states that “Departments receiving more than \$100.00 per day are required to make daily deposits. Departments receiving less than \$100.00 per day are required to make deposits when they accumulate \$100.00, or weekly, whichever comes first.” College units receiving cash and checks must receipt any and all cash/checks received per University policy. In addition, a check log must be maintained by any College unit receiving checks and cash. All cash and checks held over night must be kept in a locked, secure location. Any cash and checks received by a College Unit must be deposited using the University [Cashiers Office Cash Receipt Transmittal Form](#). A Deposit Transmittal Receipt must be obtained by the UA office taking the deposit to the Cashiers Office. This receipt together with a description of the nature of the deposit and cost center number (CCN) in which the deposit was made must be sent to OADA for reporting purposes. Under no circumstances are deposits to be forwarded to the University Cashiers Office through Campus Mailing Services. If a College Unit receives cash and/or checks and are unsure where they should be deposited (CCN or account number), the funds

must be delivered to OADA on the day of receipt along with all information concerning the check and/or cash received. The University Cash Handling Procedures are set forth below:

Cash Handling Procedures – <http://vcfa.uark.edu/Documents/3060.pdf>

Departmental Deposits – <http://vcfa.uark.edu/Documents/3110.pdf>

Cashier's Transmittal Form – <http://avcf.uark.edu:81/TREASWeb/deposittrans.asp>

**Communication with Research Accounting** – The Office of the Associate Dean for Administration will serve as the primary contact on cost center related questions and with the Principal Investigator for reporting purposes. The Principal Investigator has the primary responsibility to make budget revisions, prepare reports and to communication with RSSP as is necessary.

**Computer, Printer and Software Purchases** – All orders for computers, printers and software will be handled according to the procedures set forth under “Purchasing” below. Before a computer, printer or software is purchased the College's Director for Technology Services will be responsible for reviewing any e-quote or other purchase information and approve the intended purchase for operating specifications and compatibility with other College equipment.

**Contracts, Grants, Memorandum of Understanding and other Agreements** – The Dean or his/her designee must approve any written document, which purports to be a contract, grant, memorandum of understanding or other agreement between the College of Education and Health Professions and/or one of its units and another external entity. All contracts, grants, MOUs and other agreements should be sent to OADA. All such documents once approved by the dean or his/her designee must be submitted to the appropriate university official with authority to enter into a binding agreement with an external entity. No department head, faculty member, or staff member in the College of Education and Health Professions has either express or implied authority to enter into an agreement on behalf of the University of Arkansas or the College of Education and Health Professions with any such third party.

**Sponsored Project Cost Transfer Requests** – All expenses 90 days or older that need to be transferred from or to a sponsored project must be requested using an OADA [Financial Transfer Request Form](#) along with a University *Cost Transfer Request Form* signed by the principal investigator (PI). The College Director of Financial Affairs and Associate Dean for Administration will review all sponsored project cost transfer requests. The UA Cost Transfer Request Form can be found at the following web site: <http://avcf.uark.edu/PDFs/CostTransferRequest.pdf>

**Expense/Funds Transfers and Internal Invoices** – When expenses are charged incorrectly to a cost center number (CCN), a [Financial Transfer Request Form](#) should be completed and signed by the Unit head in order to transfer expenses or funds to the correct cost center number. OADA will initiate in BASIS all expense/funds transfers and internal invoices.

**Extra Compensation Payments** – Extra Compensation payments not directly linked to off-campus course delivery should be initiated by the appropriate College Unit requesting payment using a University *Extra Compensation Form*. (See UA Extra Compensation Form: <http://vcfa.uark.edu/Documents/4070Form.pdf>) The completed *Extra Compensation Form* should be submitted to OADA for approval and final submission to the School of Continuing Education and Academic Outreach. If the employee to receive an extra compensation payment is a 12-month employee, a letter from the employee's Unit Head must be attached certifying that the activity was not

performed as part of the employee's normal work assignment and was done outside of normal working hours. **Extra Compensation Forms** will be initiated by OADA for off-campus credit course delivery. See the following two web sites for additional information concerning extra compensation:

- UA Extra Compensation policy – [http://vcfa.uark.edu/Documents/FayPol\\_FacStaff\\_4070.pdf](http://vcfa.uark.edu/Documents/FayPol_FacStaff_4070.pdf)
- Form Instructions – <http://vcfa.uark.edu/Documents/4070Instructions.pdf> .

**Fellowship/Stipend/Tuition Awards** – See procedures for each category of award below:

**Graduate Assistant (GA) Tuition Waivers** – All GA waivers will be completed by the OADA Personnel Coordinator based on information provided on the [New Employee Request Form](#) submitted by College Unit personnel. Any changes in the status of a GA's appointment should be submitted by an email messages sent to the College Director of Financial Affairs and the College Personnel Coordinator. This email must include notation of approval of the Unit Head and/or Principal Investigator (PI).

**Walton Fellowships: Doctoral Academy Fellowship (DAF) and Distinguished Doctoral Fellowship (DDF)** – A New Employee Request Form must be submitted to the OADA Personnel Coordinator together with the necessary application material (see the following University Graduate School web site: <http://www.uark.edu/depts/gradinfo/recruit/funding/index.html>) indicating that a College Unit desires to awarded a GA with a DAF or DDF Award. Upon receipt of these materials, the OADA Personnel Coordinator will forward all necessary application materials to the University Graduate School.

**Fellowship/Stipend/Tuition Award Notices** – Any College Unit that needs to process an award notice should complete the necessary paperwork and submit the completed form to OADA for review, reporting purposes and submission to the appropriate University office.

**Fellowship/Stipend/Tuition Award Notice Forms** –

- Award Notice: [Fellowship/Stipend/Tuition Award Notice](#)
- Questionnaire: [Fellowship/Stipend/Traineeship Questionnaire](#)

**Financial Commitment or Use of Salary Savings Request** – Any request by a College Unit for a financial commitment (defined as a funding request outside the department's approved annual budget) made to the Dean or Associate Dean for Administration for use of College funds or the return of salary savings funds must be made in writing using a **Financial Commitment Form**. The appropriate department or unit head must endorse the financial commitment or salary savings request. Official approval is signified by the return of the request form signed by the Dean or Associate Dean for Administration. See the Financial and Salary Savings Request Forms below:

- Financial Commitment Form – [Financial Commitment Request Form](#)
- Salary Savings Request Form – [Salary Savings Commitment Request Form](#)

**Foundation Payment Authorization** – All Foundation Payment Authorizations should be initiated by the College Unit and approved by the appropriate Unit Head. After approval by the Unit Head, all Foundation Payment Authorizations should be submitted to OADA for College review, signature and submission. See Fayetteville Policies and Procedures concerning UA Foundation Forms and instructions:

- Payment Form – <http://www.uark.edu/depts/uafound/pdf/pymtauthorization.pdf>

- Foundation Expense Codes – <http://www.uark.edu/depts/uafound/pdf/expense.pdf>
- Expenditure Guidelines – [http://vcfa.uark.edu/Documents/FayPol\\_Admin\\_2221.pdf](http://vcfa.uark.edu/Documents/FayPol_Admin_2221.pdf)
- Completing Form – [http://vcfa.uark.edu/Documents/FayPol\\_Admin\\_2222.pdf](http://vcfa.uark.edu/Documents/FayPol_Admin_2222.pdf)
- Payment to Travel Agencies – [http://vcfa.uark.edu/Documents/FayPol\\_Admin\\_2224.pdf](http://vcfa.uark.edu/Documents/FayPol_Admin_2224.pdf)

**Labor Redistribution** – At the beginning of each fiscal year Unit Heads are responsible for examining the salaries of all faculty, staff and graduate assistants to ensure that the salaries are properly distributed to the appropriate company cost centers (CCC). If during the fiscal year any labor redistribution becomes necessary, a [Financial Transfer Request Form](#) should be completed and sent to OADA to initiate the transaction.

**New Employees** – The OADA Personnel Coordinator will “set-up” in BASIS all new employees (faculty, staff, hourly, graduate assistants) with the exception of IMRS hourly employees. Prior to the start date of the new employee, the Unit Head should complete and forward to OADA the [New Employee Request Form](#). All new employees must meet with the OADA Personnel Coordinator no later than their first day of employment to ensure they are timely entered into payroll.

**Personnel Files** – The OADA is the official office of record for college personnel files for all employees. Unit Heads must ensure that OADA receives all records that must be retained in employee personnel files: vita/resume (current within 3 years), application/search records; employment records; evaluation records; conflict of interest and commitment records; correspondence; off-campus duty assignment outcome reports; grants and contracts summary information; documentation of honors, awards, and any special recognition; and termination records.

**Proxies** – Each fiscal year Unit Heads need to update their proxy list in BASIS. Only assistant department heads and Dean Office personnel will be allowed to serve as proxies for Unit heads. In case of emergencies where Unit Heads or their designated proxies are unavailable see Financial Affairs website (<http://avcf.uark.edu/controll.asp>) for forms and instructions on requesting emergency immaterial review or material review:

- [Request for Emergency Immaterial Review \(Proxy\)](#)
- [Request for Emergency Material Review \(Alternate\)](#)

**Purchasing** – As University of Arkansas policy notes “University funds may not normally be used to procure items which are primarily for the personal convenience, use, benefit, or remembrance of employees. Example of items falling in this category include, but are not limited to, the following: Aspirin, etc. for general day-to-day use, candy, coffee makers and supplies, coffee service, cooking appliances, microwaves, flowers (except for official University functions), refrigerator units, supplies and food for office parties.”

As of July 1, 2007 the following procedures will apply to all departmental purchases:

**Staples Orders** – Departments will process their own purchases to Staples. Departmental personnel must have written approval by the unit department head before placing any Staples order (using a [Purchase Request Form](#)). When staples orders are delivered, physical inspection of the contents must occur upon receipt of the order to compare items received against items ordered. Any discrepancies must be carefully and legibly noted on the [Staples Packing List](#) (please note if all merchandise was received and sign). After departmental receiving is completed, the original [Purchase Request Form](#) attached Staples Packing List, and Itemized

Staples Order Confirmation page must be sent to OADA for accounting purposes. In BASIS, OADA will receive based on the information supplied on the [Purchase Request Form](#) and notations made on the Staples Packing List.

**Blanket Purchase Orders** – OADA will set-up all blanket purchase orders (POs). Under UA policy, Blanket POs may not be used to purchase gifts, personal items or contract items. To request the issuance of a PO, departments must submit a [Purchase Request Form](#), completed in full and signed by the Unit Head. In addition, all receipts must be attached to the Purchase Request Form and submitted to OADA for processing. Information on Blanket Orders can be found at the following site:

<http://www.uark.edu/admin/busaffrs/policy/purchpolicy.html#Blanket>

**Personal Reimbursements** – A request for personal reimbursement should only be used if no other purchasing method is available. In order to secure authorization to purchase using a personal reimbursement, the requestor must submit a [Purchase Request Form](#), completed in full and signed by the appropriate Unit Head. Once submitted to OADA, the Purchase Request will be reviewed to determine whether a personal reimbursement is an appropriate method for the intended purchase. The unit head will receive prompt notification from OADA if a personal reimbursement may be utilized or another method must be used.

After the purchase is made, the requestor must submit through their Unit Head a signed University *Reimbursement Claim Form* together with all receipts and documentation necessary for processing to OADA.

- Reimbursement Claim Form – <http://www.uark.edu/admin/busaffrs/purchasing/reimburse.pdf>

**All Other Purchases** – Requestors must submit a fully completed [Purchase Request Form](#) to their Unit Head for approval. OADA will not initiate any purchase without a having in advance a fully completed Purchase Request Form. See UA Board Policy concerning Gifts, Gift Cards and Gift Certificates: <http://www.uark.edu/admin/busaffrs/purchasing/gifts.pdf>

**E-Business Partners (Procurement and Travel Cards)** – With limited exceptions, all College of Education and Health Professions P-Cards will be retained by OADA. No Procurement-Cards (P-Card) or Travel-Cards (T-Card) may be obtained by a College Unit or employee without the express written authorization of the Associate Dean for Administration. If a unit finds it necessary to use an OADA P-Card to make a purchase, a [Purchase Request Form](#) must first be completed and submitted to OADA. Once approved, a College P-Card can be obtained for use from an OADA Accountant after a University *Cardholder Delegation Form* is fully completed and signed by an OADA Accountant. All users of P-Cards will receive a list of non-allowable items as set out by the UA Office of Business Affairs.

- P-Card Delegation Form – <http://www.uark.edu/admin/busaffrs/purchasing/pcard/delegation.pdf>
- Non Allowable List – <http://www.uark.edu/admin/busaffrs/purchasing/pcard/nolist.pdf>
- P-Card Card Guide – <http://www.uark.edu/basis/UPS/cardholderpocketguide.doc>

After making a P-Card purchase, the card, all receipts and delegation form must be returned to OADA within the next business day (all receipts must be attached).

**Receipt of External Gift Funds** – Any external gift funds received by a Department and/or Unit should be reported immediately upon receipt to the OADA to determine the appropriate disposition of

the funds. No gift funds may be deposited into any UA Foundation account without the express permission of the OADA.

**Search Process** – All requests for filling any position (classified or non-classified) must be made through OADA. Written approval must be received in advance from the dean or his/her designee before any College of Education and Health Professions unit may begin the search process of advertising or soliciting applicants for any vacant or new classified or non-classified faculty or staff position (permanent or provisional), regardless of funding source. Any requests for reclassification or other employment action, including salary changes, affecting an employee's employment status also requires advance review and approval. All requests must be made through the appropriate department head with his/her endorsement and then submitted to the associate dean for administration for review.

**Classified Employees:** To initiate a search request for a classified employee the Unit Head must supply the following information to OADA: (1) A memo providing a justification for the search, including the Cost Center Number where the salary will be paid, proposed salary and type of position requested; (2) A completed Human Resources [Position Classification Questionnaire](#) (PCQ); (3) For new positions, a completed Human Resources [Position Review Request](#) Form (PRR) and required justification.

**Non-Classified Employees:** To begin a search for a non-classified or faculty position, the Unit Head must submit the following information to OADA: (1) A memo providing a justification for the search, including the Cost Center Number where the salary will be paid, proposed salary and type of position requested; (2) A completed Human Resources [Position Classification Questionnaire](#) (PCQ) (not required for faculty positions); (3) A draft position announcement; (4) For new positions, a completed Human Resources [Position Review Request](#) Form (PRR) and required justification; and (5) An Office of Affirmative Action [Recruitment Plan](#) with necessary attachments. After approving the search, OADA will submit all materials to Human Resources, the University Executive Committee, and the Office of Affirmative Action.

- Position Classification Questionnaire (PCQ) Form –

<http://hr.uark.edu/Forms/classcomp/PositionClassificationQuestionnaire.pdf>

- Position Review Request (PRR) Form -

<http://hr.uark.edu/Forms/classcomp/PositionReviewRequest.pdf>

- OFAA Recruitment Plan –

[http://ofaa.uark.edu/Recruitment\\_Plan\\_Form.pdf](http://ofaa.uark.edu/Recruitment_Plan_Form.pdf)

**Search Files:** At the conclusion of the search process, all search files and materials must be returned to the OADA Personnel Coordinator. The college must retain all search materials per University policy.

**Sponsored Project Salary Savings** – Any salary savings generated from a sponsored project (grant, contract or cooperative agreement) involving College of Education and Health Profession faculty and/or staff shall be transferred from the department to the college after salaries are distributed. Principal Investigators (PIs) may present a proposal for use of salary savings through their department head to the dean or his/her designee for consideration (this request must be made immediately after notification that the sponsored project salary savings funds have been returned to the College Salary Savings Fund). A [Salary Savings Request Form](#) should be completed in full, signed by the Unit Head and submitted to OADA. The dean in consultation with the PI, department head and Associate Dean for Administration may at his/her discretion allocate all or a part of the salary savings to the project PI and/or department. For purposes of this policy, salary savings is defined as funds made available as a result of charges for work performed during the academic year on sponsored projects based on the

effort devoted to each sponsored project as set out in the proposal and stated in the award documents less any committed cost sharing (mandatory or voluntary salary/wage cost sharing that is pledged in the proposal and stated in the award documents).

- Salary Savings Request Form – [Salary Savings Commitment Request Form](#)

**Summer Salary Research Pay Request** – All 9-month employees seeking summer research pay must submit a [Request for Summer Research Pay Form](#) to OADA for review and processing.

**Time Sheets for Classified and Non-Classified Employees** – All classified and non-classified employees are required to complete on a monthly basis a Time Sheet and/or Leave Request Form. All Unit Head monthly Leave Request Report must be signed by the Associate Dean for Administration. All other unit Time Sheets and Leave Request Form must be signed by the Unit Head and kept in the departmental office. Time Sheets and Leave Request Form are due no later than by the 5<sup>th</sup> day of the preceding month.

- Time Sheets – <http://hr.uark.edu/Forms/payroll/Timesheet.xls>
- Leave Request Form – <http://hr.uark.edu/Forms/payroll/LeaveRequest.pdf>

**Travel** – Requests by faculty, staff and/or students to participate in travel to be paid by UA funds must submit a [Travel Request Form](#) to the OADA at least five (5) working days prior to the scheduled travel date. Prior approval by the Unit Head is required. In order to make a request for advance payment of items such as conference registration, airfare, etc., the [Travel Request Form](#) submitted must specify this request and should include all necessary supporting documentation.

Upon completion of the travel, the traveler must submit within five (5) working days to the OADA a worksheet for filing a travel claim, using the [Travel Claim Worksheet](#) attaching all required receipts and official airline itinerary.

**Travel Advances and Pre-Pay Travel Requests** - To request make a request for a travel advance payment a [Travel Request Form](#) must be submitted to the OADA prior to vendors or discount deadlines. In order to make a travel advance request, check the box next to “Cash Advance” on the [“Travel Request Form”](#) to indicate your request. The advance, including the amount, will be processed in accordance with the University policies and procedures. For additional information concerning travel advances see Fayetteville Policies and Procedures: [http://vcfa.uark.edu/Documents/FayPol\\_Bus\\_3320.pdf](http://vcfa.uark.edu/Documents/FayPol_Bus_3320.pdf)

To request advance purchase of conference registration airfare, and/or a rental car, the appropriate box on the [“Travel Request Form”](#) should be checked to indicate request. Attach any documentation and information that will be necessary to complete the request; such as registration forms, travel agency quote, or air itinerary from an online source. An email confirmation from the OADA purchasing agent with TA # and any other special instructions deemed important to the traveler will be sent to the traveler and the contact person in the department after all TA’s are approved and the purchase request is submitted for payment. Assistance of other travel arrangements can be made by providing personal credit card information.

**University Equipment and Inventory** – Each College Unit is responsible for safeguarding all of its equipment. According to the University “equipment is defined as all capital equipment (cost equal to or greater than \$2,500 and useful life equal to or greater than two (2) years) and non-capital equipment, furniture, library holdings, livestock, inventory for resale and any item that may be used or

sold.” All University equipment may only be used in the conduct of official University business. All University equipment should have a “red” inventory tag attached by Research Accounting personnel. Red-tagged University Equipment may not be disposed of without written authorization from OADA. Any University equipment that has been lost, destroyed, damaged, or the subject of possible theft must be reported to the Unit Head and then immediately reported to the University Police Department and OADA as soon as possible, but no later than three (3) days after discovery. (This report must be made in writing – a copy of any police report must be sent to OADA.) Any College Unit that wants to discard, surplus and/or cannibalize University equipment, must first get written authorization of OADA. After receiving OADA authorization, in all cases, specific written permission must be obtained from Property Accounting using their designated forms (a copy of the official form must be submitted to OADA).

- University Equipment Policy – <http://vcfa.uark.edu/Documents/3133.pdf>
- Equipment Transfer Form – <http://avcf.uark.edu/PDFs/EquipTransfer.pdf>
- Surplus Property – <http://www.uark.edu/admin/busaffrs/surplus/>

**Equipment Location** – Each College Unit must maintain an up-to-date listing of the exact location of all “University Equipment.” A copy of this list must be submitted to OADA by all College Units no later than two (2) weeks after their scheduled annual inventory completion date.

**Off-Campus Property** – There are times when a College Unit Head may deem it necessary for certain of its employees to be able to keep University owned equipment, such as computers, at an off-campus site in order for them to better accomplish tasks connected with their jobs. The University allows this practice, but a special *Off-Campus Property Request Form* must be completed, signed by the Unit Head and submitted to OADA. A copy of this form will be sent by OADA to Property Accounting as required by University policy.

- Personal Use Policy – [http://vcfa.uark.edu/Documents/FayPol\\_FacStaff\\_4060.pdf](http://vcfa.uark.edu/Documents/FayPol_FacStaff_4060.pdf)
- Off-Campus Form – [http://coehp.uark.edu/0306\\_OffCampusEquipmentform.pdf](http://coehp.uark.edu/0306_OffCampusEquipmentform.pdf)

**Improper Disposal of University Equipment** – Any College Unit with an inventory will be charged from unrestricted private funds the acquisition value of property where improper disposal occurs if the total value for all that unit’s property exceeds a threshold to be determined annually. Any property that is acquired by the University either by purchase with funds through the University or by gift from outside entities becomes property of the State. Fayetteville Policies and Procedures 313.3 clearly outlines the process for discarding property as surplus, reporting missing property in a timely fashion to University of Arkansas Police Department (UAPD), and receiving permission to reuse parts by cannibalization. Failure to follow established procedures results in the reporting of the loss of property at acquisition value.

Departments will reimburse the University from unrestricted private funds for the acquisition cost of property that is reported to DFA as not following proper surplus property procedures (i.e. cannibalized without prior written permission, discarded without permission including donations, missing and not properly reported to UAPD etc.). University funds cannot compensate for loss of University property. This policy will be implemented by phasing in the amounts charged to units. Charges are based on the acquisition value as is reported to DFA. Those charges will be a percentage of the acquisition value as follows: 20% in FY07, 40% in FY08, 60% in FY09, 80% in FY10 and 100% in all fiscal years following FY10. The threshold for applying the charge will be determined by the fall semester of each fiscal year.

**Equipment Under \$2,500** - Computer equipment and other computer related equipment under the UA \$2500 threshold will be tagged with a blue inventory tag by Technology Services. Technology Services will track and maintain all computer and computer related equipment according to the University and College policies. Other non-capitalized inventory is the responsibility of the department to identify and account for in accordance with the University Inventory/Equipment Policy.

## **Faculty Candidate On-Campus Interview Reimbursement Policy and Guidelines**

The Dean's Office wants to assist departments in the college with the costs related to on-campus visits for candidates officially invited and approved by the Dean to interview for faculty positions. In reimbursing departments the Dean's Office will adhere to the following guidelines.

**Approval to Interview:** The department head and/or search committee chair must secure approval through the Office of the Associate Dean for Administration prior to extending an invitation to any faculty candidate to travel to campus for a formal interview.

**Length of Visit and Lodging Accommodations:** The Office for the Associate Dean for Administration must approve in advance all travel arrangements and interview itineraries, including the length of the candidate's visit, dates and choice of accommodations. Typically faculty candidate visits/interviews are scheduled for a two-day period and department head candidates for a three-day period; however exceptions may be made. The College will pay the lodging cost of the candidate's stay. Unless approved in advance by the Office of the Associate Dean for Administration, the candidate is responsible for the cost of his or her spouse, telephone, room service, in-room movies and other related charges. All travel and accommodation arrangements will be made by the Office of the Associate Dean for Administration. Unless otherwise approved, faculty candidates will stay at the Inn at Carnall Hall, Inn at the Mill or the Cosmopolitan Hotel. Lodging shall be handled by direct billing to the College.

**Travel Reimbursement:** The College will reimburse the actual transportation costs associated with the candidate's visit to campus. All travel arrangements will be made by the Office of the Associate Dean for Administration, including initiating any necessary travel authorizations. Unless approved in advance by the Office of the Associate Dean for Administration, the candidate is responsible for the travel cost of his or her spouse or other persons accompanying the candidate on the visit.

**Meal Reimbursement:** The College will reimburse departments through an expense transfer for approved meal expenses. OADA will be responsible for processing meal reimbursements. Reimbursement will be based on a predetermined daily rate (set yearly) for the number of approved days (or percentage thereof) the candidate is on campus to interview. Departments will only be reimbursed for the actual cost of meals (plus tax) not to exceed the daily rate. No reimbursement will be made for alcohol or other items excluded by state law or University of Arkansas policy.

**Designated Party Responsible for Payment of Meals:** Prior to accompanying the candidate to any meal, the chair of the search committee should designate an individual to pay for the meal. Reimbursement will be made to the designated individual. If meals occur at the candidate's hotel, the cost of the meal and tip not to exceed 15% may be direct billed to the candidate's room. In order to receive reimbursement, a detailed receipt is necessary. No alcohol or other items excluded by state law or University of Arkansas policy will be reimbursed.

**Tips:** Tips will be reimbursed in an amount not to exceed 15% of the cost of the meal, excluding alcohol and will only be made to the person designated in advance to pick up the meal tab.

**Effective Date:** This policy and accompanying guidelines are effective as December 1, 2003.

# College of Education and Health Professions Year End Cost Center Balance and Carry Forward Policy and Procedures

## Policy Purpose

Wise stewardship of all unrestricted revenue including state appropriations, student tuition and fees, and other resources is necessary for the effective and timely use of college financial assets to improve the quality of academic, research, and service activities. Because deficit spending is not allowed by state law or university policy, some carry forward of funds is necessary to allow reasonable financial management near the end of the fiscal year. The purpose of this policy is to facilitate the effective management of both carry forward funds as well as overall college financial resources. The college's unit heads play a major role in financial management. College unit heads have the responsibility as financial managers to (1) help ensure, to the extent possible, that valued college activities of teaching, research, and service are supported by adequate resources; (2) help protect the ability of the college to continue activities through the sound management and control of its financial resources; and (3) help promote the efficient and effective management of existing resources through sound planning, budgeting, and responsible stewardship.

## Definitions

For the purpose of consistency and understanding of the Year End Carry Forward Policy and Procedures, the following terms are defined.

Carry Forward – refers to the amount of reserve funds the College of Education and Health Professions and its units are allowed to keep at the end of a fiscal year.

College – refers to the College of Education and Health Professions.

College Unit – refers to the College of Education and Health Professions' eight (8) budgetary units: Boyer Center for Student Services (BCSS), Curriculum and Instruction Department (CIED), Education – Dean's Office (EDUC), Health Science, Kinesiology, Recreation and Dance Department (HKRD), Intramural/Recreational Sports (IMRS), Eleanor Mann School of Nursing (NURS), Rehabilitation Research and Training Center (RDHI), and Rehabilitation, Human Resources, and Communication Disorders Department (RHRC).

Company – refers to similar types of cost centers of restricted or unrestricted funds. The primary companies are #0102 (E & G budgeted funds from state appropriations and tuition); #0112 (Dedicated general funds from revenues received from on or off campus sources, mandatory student fees such as TELE, indirect costs from grants, transfers and carry forward balances; #0122 (Service and revolving cost center funds); #0132 (Cost sharing funds related to grants); #0372 (Other dedicated cost center funds – similar to Company 0112); #0382 (Gift

and scholarship funds); #0392 (University of Arkansas Foundation funds and expenses); #0402 (Research grants); and #0412 (Instructional grants).

Cost Center – refers to an individual account within a company that contains either restricted or unrestricted funds.

Fiscal Year – refers to the 12-month period from July 1 through June 30.

Unit Head – refers to the Associate Dean for Academic Affairs, Associate Dean for Administration, Department Head of Curriculum and Instruction, Department Head of Educational Leadership, Counseling and Foundations, Department Head of Health Science, Kinesiology, Recreation and Dance, Director of the Eleanor Mann of School of Nursing, Department Head of Rehabilitation, Human Resources, and Communication Disorders, and the Director of Intramural/Recreational Sports.

Unit Spending Target – refers to an “estimate” of how much a college unit must spend during the fiscal year to successfully reach its permitted carry forward balance.

### **College Unit Year End Balance Policy**

1. Deficit spending by college units is not permitted without the express written approval of the Dean or his/her designee.
2. All college unit cost centers must contain either a zero or positive balance at fiscal year-end.
3. Any college unit that has an unauthorized deficit cost center balance at fiscal year end must make up the deficit out of new fiscal year maintenance funds or similar company carry forward funds.
4. All fiscal year-end Company 0102 (E&G) remaining balances will be carried forward to the college's reserve and will not be returned to individual college unit cost centers.

### **Establishment and Closing of Cost Centers by College Units Policy**

1. College units may not request the establishment of any new cost center without prior written approval from the dean or his/her designee. The dean or his/her designee will request any new cost centers needed by a college unit.
2. The dean or his/her designee and the appropriate unit head will make a determination about the status of a cost center once it has a zero balance. Notice of any zero balance in a unit cost center should be reported to the dean or his/her designee. After conducting a review, some cost centers will be eliminated.
3. To better facilitate the management of unit balances within the college, the dean or his/her designee will conduct an examination of all existing unit cost centers. As a result of this

examination, new cost centers may be created and some existing cost centers eliminated or combined for certain college units.

### **Transfer of College Unit Funds Policy**

1. Shifting or transferring funds from Company 0102 to other companies, other than Company 0132 Cost Sharing, is not permitted within the college without prior written approval of the dean or his/her designee. It is permitted, however, for units to transfer funds from Company 0102 to units outside of the College of Education and Health Professions for the purpose of fulfilling and meeting financial obligations and commitments.
2. College units are expected to keep funds of a similar nature in designated company cost centers, i.e., RIF funds should be held with RIF funds and should not be commingled with TAG, TFSC or other dissimilar funds. Shifting or transferring funds from Companies 0112 and 0372 cost centers to dissimilar type of company cost centers within the college is not permitted without the express written permission of the dean or his/her designee.

### **The College of Education and Health Professions Accounting System Policy**

1. All college units are expected to maintain all their Operations and Maintenance cost centers on the College of Education and Health Professions' current accounting system. It is recommended that all other departmental cost centers also be kept using the college's current accounting system.
2. Certain departmental company cost centers will be aggregated into one departmental account, e.g., RIF, FYE, TFSC, etc. It will be the responsibility of the unit head to devise a method to disaggregate and report faculty balances within these aggregated cost centers. It is recommended that the college's current accounting system be utilized for this purpose.
3. At the beginning of each fiscal year unit heads are responsible for carefully examining all faculty, staff, and graduate assistant salaries to ensure they are properly distributed to the appropriate company cost center.
4. Each semester unit heads are responsible for completing and submitting to the Office of the Associate dean for Administration a *Distributed Salary & Wages Worksheet* at which time it is expected that all unit salaries have been appropriately distributed in the BASIS system according to the worksheet.

## **Year-End Carry Forward of College Unit Funds Policy and Procedures**

### **The Year-End Carry Forward Policy:**

1. On a fiscal year basis the College of Education and Health Professions will be provided with a maximum allowed carry forward balance for the entire college based on a formula calculated by the Division of Financial Affairs and applied to the following aggregated company cost centers: 0102, 0112, 0372, 0122, 0132, and auxiliary cost centers. This formula also takes into account the previous fiscal year carry forward balance and revenues.
2. After the College of Education and Health Professions' receives its fiscal year carry forward allowance, the dean or his/her designee will develop maximum allowed carry forward balances for each college unit. In addition to receiving their permitted carry forward balances, each college unit will be provided with a target (estimated) spending figure covering Companies 0102, 0112, and 0372 on a fiscal year basis.
3. Each unit head will have both responsibility and flexibility for determining, with the approval of the dean or his/her designee, which unit funds to spend down in order to achieve the allowed carry forward balance set for the unit unless otherwise specified by this policy.

### **Carry Forward Limits Policy and Procedures:**

*Meeting Third Quarter Spending Target* – Beginning with FY 2005, each college unit must spend at least 75% of its target-spending figure (in Companies 0102, 0112, and 0372) by the end of the third quarter of the current fiscal year. If the unit fails to achieve its third quarter spending target in Companies 0102, 0112, and 0372, then any excess funds must be transferred to a designated college account to be used for a similar purpose. The unit head, with the approval of the dean or his/her designee, may determine which unit company cost centers from which to transfer the funds.

*Year-End Carry Forward Balance* – At fiscal year end, each college unit must be at or under its maximum allowed carry forward balance. Any unit that fails to meet or be below its maximum allowed carry forward balance must transfer the amount of excess carry forward balance to the college. Deficit spending is not permitted without the express written permission of the dean or his/her designee. The unit head, with the approval of the dean or his/her designee, will determine which unit company cost centers from which to transfer the funds.

*Maintenance Funds* – Operations and Maintenance (0102 E&G) funds, other than salaries, should be spent to a zero balance by each college unit by the end of the fiscal year. Deficit spending, however, is not permitted. Unit heads have flexibility in shifting funds within the various budget categories established in their operation and maintenance funds as part of the college's accounting system so long as accurate budget spending records are maintained.

Service Funds – Company 0122 (Service and Revolving cost center) funds received during the fiscal year must be spent to a zero balance at fiscal year-end.

Quarterly RIF Distributions – Beginning with the FY 2004, first quarter Research Incentive Funds (RIF) distribution, each college unit will have one (1) year from the date the funds are distributed to spend a quarterly distribution to a zero balance. No carry forward of quarterly RIF is allowed after one (1) year from the date of distribution without written approval of the dean or his/her designee. Any remaining quarterly carry forward balance will be transferred to the college's Strategic RIF Fund to be used for research initiatives. The unit head must maintain all quarterly RIF distributions in a designated departmental RIF cost center. Transfer of RIF funds to individual faculty RIF accounts is not permitted.

Pre-FY 2004 RIF Carry Forward Balances – Each college unit's pre-FY 2004 RIF carry forward balance must be spent to zero by June 30, 2005. After June 30, 2005 no pre-FY 2004 RIF funds may be carried forward without the express written permission of the dean or his/her designee. Any pre-FY 2004 RIF balances remaining after June 30, 2005 will be transferred to the college's Strategic RIF Fund to be used for research initiatives. All pre-FY 2004 unit RIF funds must be maintained in a designated departmental account.

New Faculty Start-Up Funds – All new faculty start-up funds provided by the College of Education and Health Professions and/or the university must be spent in the fiscal year received. Any funds remaining at the end of the fiscal year will be transferred to the college's Strategic RIF fund to be spent on research initiatives.

TELE Funds – All TELE funds distributed to college units must be spent for the specific purpose approved. (a) "Special Need TELE Funds" distributed to college units must be encumbered and/or spent to a zero balance by December 31 (calendar year end). (b) "Computer Lab Maintenance TELE Funds" (for paper and toner cartridges) distributed to college units must be spent to a zero balance in the fiscal year received, with the exception of any amount approved in writing by the Dean or his/her designee to be carried forward for use during the first quarter of next fiscal year. The unit head must maintain all TELE fees distributed to the unit in a designated departmental TELE Fee account. Any unspent TELE fee balances held by college units not spent in accordance with this provision will be transferred to the college TELE Fee.

FYE Funds – Once an election has been made by an individual how to receive his or her FYE funds, either as a stipend payment or as professional development, that election can not be changed. (a) All "First Year Experience (FYE) Individual Faculty Professional Development Funds" received during the Fall Semester must be spent to a zero balance by the end of the fiscal year. (b) "First Year Experience (FYE) Class/Student Funds" designated for use in FYE classes must be spent to a zero balance by December 31 (calendar year end). No carry forward of FYE individual faculty funds or class/student funds is allowed without the express written permission of the dean or his/her designee. Any unspent FYE balances held by college units at the close of the above deadlines will be transferred to the college to be used for a similar purpose, which balance must be spent by the college to a zero balance by June 30. The unit head must maintain all FYE funds in a designated departmental FYE cost center.

*TAG, TEG, TFSC, and TIG Funds* – All Teaching Advancement Grants (TAG), Teaching Excellence Grants (TEG), Teaching Faculty Support Center Grants (TFSC), and Teaching Incentive Grants (TIG) received during the current fiscal year must be spent to a zero balance by the end of the fiscal year. No carry forward of TAG, TEG, TFSC, and/or TIG funds is allowed without the express written permission of the dean or his/her designee. Any unspent TAG, TEG, TFSC, and/or TIG balances held by college units at the close of the fiscal year will be transferred to the college to be used for a similar purpose. The unit head must maintain all TAG, TEG, TFSC, and TIG funds in designated departmental cost centers.

*Alumni and Baum Teaching Awards/Grants* – All Alumni and Baum Teaching Awards/Grants must be spent within one (1) year from the date the award or grant is received. No carry forward of Alumni and Baum Teaching Award/Grant funds is allowed after the one (1) year period without the express written permission of the dean or his/her designee. Any unspent award/grant balances held by college units at the close of the one (1) period will be transferred to the college to be used for a similar purpose. The unit head must maintain all award/grant funds in designated departmental cost centers.

*Professional Development Funds* – All professional development funds must be spent within one (1) year from the date the funds are received. No carry forward of professional development funds is allowed after the one (1) year period without the express written permission of the dean or his/her designee. Any unspent professional development balances held by college units at the close of the one (1) period will be transferred to a college cost center to be used for a similar purpose. The unit head must maintain all professional development funds in designated departmental cost centers.

*Cost Sharing Funds Policy:*

1. It is the responsibility of unit heads with external grants and contracts to ensure that any necessary cost sharing cost centers are established, properly funded, maintained, and the funds expended according to University of Arkansas regulations and the governing grant/contract agreement.
2. To the fullest extent possible, unit heads should work closely with Research Accounting and Research Support and Sponsored Programs to ensure that the only funds placed in cost sharing cost centers are funds necessary to be expended during the current fiscal year.
3. The dean's office will be responsible for assisting units in monitoring all external grants/contracts and cost-sharing activities. To facilitate this responsibility, the dean's office will be placed on the TARGET Approval Chain for all college grants/contracts and cost sharing cost centers.
4. Unit heads are responsible for securing prior approval from the dean or his/her designee on any cost sharing commitments, particularly those that are non-Company 0102, prior to including these commitments in a grant or contract proposal.

Institutional Bank Policy:

1. Units that anticipate the need for existing funds for specific future project expenditures may request a transfer to the University's Institutional Bank to exempt the funds from carry forward limitations. Any such request must be made in writing to the dean or his/her designee on or before the close of the third quarter. This written request must set forth the (a) nature of the project and/or the exact anticipated use of the funds, (b) the source of the funds, (b) the amount to be placed in a project account, (c) a reasonable estimation of when the funds would be used (not to exceed five years), and (d) a justification for exempting these funds from the carry forward limitations of this policy. The dean or his/her designee will make all requests to place funds in the Institutional Bank on behalf of the College of Education and Health Professions or a college unit to the appropriate vice-chancellor.

Unit Requests for Specific Use or Emergency Funds Policy:

1. Any unanticipated need for which funds may not exist at the unit level may be made to the dean or his/her designee in writing by using the college's *Financial Commitment Request Form*. Requests for any unexpected emergency for which funds may not exist that would have been covered by previously existing college or unit carry forward balances may be made in writing to the appropriate vice-chancellor. The dean or his/her designee will make all requests for unexpected emergency funds on behalf of the College of Education and Health Professions and its units.

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