

SOUTHERN UNIVERSITY  
COMPTROLLER'S OFFICE

DRAFT AP-418

**POLICIES AND PROCEDURES  
REVIEWING AND REQUESTING THE  
OUTSTANDING INVOICES LISTED ON THE PBD140 REPORT**

**PURPOSE**

The purpose of this Operating Policy/Procedure (OP) is to establish the procedures and guidelines to ensure that the PBD140 Report is reviewed and that outstanding invoices are requested in a timely manner. This policy sets forth guidelines to ensure that the PBD140 report is downloaded and reviewed and that outstanding invoices are requested in a timely manner. The PBD140 report should be monitored on a daily basis to ensure vendor payments are processed in compliance with university regulations.

**OVERVIEW**

The Disbursement Operations Section of the Comptroller's Office has the vested responsibility for the financial administration of reviewing and correcting the PBD140 report. Accordingly, the staff must keep abreast of constantly changing policies and procedures to ensure compliance with the policies and procedures of the Federal and State agencies and the University. The accounting personnel within these sections function as the financial liaisons between vendors, faculty, staff, and other campus administrative offices on financial matters related to reviewing and requesting outstanding invoices in a timely manner.

**DEFINITION**

PBD140 Report – This report is entitled, "Missing Invoices Report". These invoice payments are pending because receiving has been completed in the accounting system (three way matches) by the Receiving Section but the Accounts Payable Section has not entered the invoice into the system.

Three Way Matches – A three way match is required to pay certain invoices. The three way match requires that the purchase order; invoice; and receiving must have been entered into the accounting system for the transaction to process.

**AUTHORITY FOR WRITING, UPDATING AND INTERPRETATION**

The authority for writing, updating and interpreting the applicable policies and procedures is vested with the Office of the Vice Chancellor for Finance and Administration.

The authority for compliance with these requirements rest with the Office of the Comptroller, Disbursement Operations Section through the Associate Comptroller for Financial Accounting and Disbursement Operations and the Associate Vice Chancellor for Financial Operations and Comptroller.

### **RESPONSIBILITY FOR NOTIFICATION OF CHANGES**

The responsibility for notification of changes in applicable regulations, policies and procedures is vested with the Office of the Comptroller: Associate Comptrollers.

### **DUTIES AND RESPONSIBILITIES**

The Accounting Specialist Supervisor within the Accounts Payable Section, Comptroller's Office, is responsible for the reviewing and requesting outstanding invoices as listed on the PBD140 report and attaching any and all other supporting documentation used and keeping in a file.

### **PROCEDURES FOR REVIEWING AND REQUESTING OUTSTANDING INVOICES LISTED ON THE PBD140 REPORT:**

1. The Chief Disbursement Officer (CDO) obtains the PBD140 report (both hardcopy and electronic copy) by sending a service request to ISD (exhibit 1).
2. The CDO downloads the PBD140 report into a excel spreadsheet and adds a column for comments (exhibit 2).
3. The CDO emails the PBD140 excel spreadsheet to the Accounts Payable Specialists Supervisor to determine whether or not we have received the invoices listed on the report (exhibit 2). If the invoices have not been received a correspondence is sent to the vendor requesting the invoice (exhibit 3).
4. The invoices that carry forward to the next day are reviewed and an explanation is requested by the CDO to the Accounts Payable Specialist Supervisor. This report should never exceed 2 pages. If this report exceeds 2 pages a diligent effort should be made to obtain the invoices.
5. If the Accounts Payable Specialist Supervisor does not receive a response to the correspondence requesting the invoice within 5 working days another correspondence should be sent and followed up by a phone call.

- Approved
- Disapproved

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Mrs. Gwendolyn A. Bennett  
Associate Vice Chancellor for Financial Operations/Comptroller

- Approved
- Disapproved

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Mr. Flandus McClinton, Jr.  
Vice Chancellor for Finance and Administration