



University of Alaska  
Statewide Accounting Manual

No.: G-8  
Date: 1/20/06  
Page: 1 of 2

Title: Position Designations for Accounting Procedures

General

The university administration has the responsibility to provide reasonable assurance that its resources are properly utilized and safeguarded. In order to provide this assurance, the administration must depend on the integrity of its accounting records and a reliable system of management controls. Segregation of duties and a system of authorizations and approvals are basic elements of the management and internal controls required.

Careful attention should be given to matching the personnel within each office to the functional descriptions. Small office units may not have sufficient personnel to have each position function performed by a separate individual. Consideration should be given to alternative procedures and approvals which may be appropriate in the circumstances. In general, no one individual should be responsible for the handling of all phases of a transaction, and if possible, responsibility for the custodianship of resources should be separate from the accounting for the resources. In particular, persons having cashier responsibilities should have no responsibilities for accounts receivable other than recording the payments on account.

The position and location descriptions utilized throughout this manual are intended to be functional descriptions of the positions/locations. The descriptions are not intended to designate job titles of reporting relationships or specifically named offices.

The following is a sample list of titles used in this manual. The list is not all-inclusive.

Vice Chancellor for Administrative Services or Director of Administrative Services	Identifies a chief fiscal officer of a regional administrative unit reporting directly to a chancellor. Includes vice chancellor for finance or administration and similar positions.
Business Office Manager	Identifies a supervisory position with broad overall responsibility for the cash receipt, accounts receivable, purchasing and/or disbursement functions.



University of Alaska  
Statewide Accounting Manual

No.: G-8  
Date: 1/20/06  
Page: 2 of 2

Title: Position Designations for Accounting Procedures

Business Office Cashier	Identifies a position responsible for the receipt of money and the custody of general cash funds for the unit.
Business Office Receivables Clerk	Identifies a position responsible for the analyses and maintenance of all accounts receivable detail. Maintenance of accounts receivable includes the review of all data input and the supervision of the accounts from inception through closing.
Business Office Accounting Clerk	Identifies a position responsible for the analyses and maintenance of the unit's general ledger, revenue and expenditure accounts.
Business Office Budget Authorization Clerk	Identifies a position responsible for the determination of the availability of budgeted funds for specific expenditure requests and the recording of requisitions and travel authorizations.
Business Office Payables Clerk	Identifies a position responsible for the processing and recording of purchase orders and invoices.
Business Office Disbursement Clerk	Identifies a position responsible for the preparation and distribution of checks.
Business Office Travel Clerk	Identifies position responsible for the compliance review of travel expenditures to established policy and the related accounting.
Grant and Contract Services Manager	Identifies a supervisory position with broad overall responsibility for processing support for restricted fund financial activity.
Grant and Contract Services Clerk	Identifies a position with responsibility for processing support for restricted fund financial activity including budget authorization for expenditures, overhead recording and billing.
Computer Center	Undesignated position for functions performed at the university's central computer facility.