



Division of Finance and Administration

After the Fact Purchase Explanation

As an institution of the State of Arkansas, ATU must operate an accounting system that embraces encumbrance accounting (State of Arkansas Accounting regulation 19-4-1103). In addition, the University operates on a board approved budget that must be maintained in part by the use of encumbrances. For these reasons, all purchases must be made using an official ATU purchase order or be placed on a University pcard. Failure to do so is a violation of these regulations and results in an “after the fact” purchase. ***This form is to be completed in the event of one of these purchases and is to be done only as the exception and not as a means to circumvent the encumbrance process.***

Date of Purchase:	
Vendor Name:	
Requisition Number:	
Total Amount of Purchase:	
Description of Purchase:	
Explanation of why a requisition (resulting in a PO) was not completed or pcard used.	
What action is being taken by your department to ensure that after the fact purchases will not take place in the future?	

By signing and submitting this form, I acknowledge that a requisition should have been completed or pcard used for this purchase and failing to do so has resulted in this after the fact purchase.

Submitted by:	
Signature:	
Dean or equivalent supervisor authorizing signature:	
Vice President Signature if Total Amount exceeds \$5,000.	

Forward completed and approved form to purchasing@atu.edu and acctspayable@atu.edu.