

POLICY

Effective Date: November 15, 2006
Approved By: President's Council

Authority: RCW 28B.63
S.A.A.M 85.54

Cancels: See Also: POL-U1400.05 Establishing or Changing the Amount or Purpose of a Service Fee
POL-U5348.25 Reviewing and Approving University Contracts
POL-U5320.33 Using Subsystems to Generate Financial Data
POL-U5320.01 Authorizing and Defining the Responsibilities of Financial Managers
POL-U5352.13 Charging and Billing Fines

POL-U5352.01 CHARGING AND BILLING THE PUBLIC FOR GOODS AND SERVICES

This policy applies to all university departments that charge for goods or services provided to students and the public.

Definitions:

Public – customers, clients, students, or patrons who are obtaining goods and/or services provided by the University. Includes other entities such as State or governmental agencies, corporations, other universities, etc.

Financial Repository – the university's primary system for recording, processing, and maintaining financial data.

Subsystem – Refers to any system outside of the Financial Repository which is used to record, process, or maintain university financial data. Subsystems include systems that share data elements with the Financial Repository, such as Human Resources, Student Accounts, Financial Aid and Accounts Receivable, as well as stand alone systems, such as those used in the Associated Students Bookstore, Wade King Student Recreation Center, and Parking and Transportation Services.

1. Financial Manager Charges Approved Fees

Financial Manager is responsible for ensuring that any amount charged for goods or services has been approved through the university's rates and fee approval process.

Any agreement to provide services to the public for a charge must be approved through the university's contract authorization process.

2. Financial Manager Charges Fees Consistently to all Customers

Departments that waive or discount fees must have a written policy describing each type of waiver or discount and the approval required.

Any waivers or discounts granted to a customer must be documented in writing.

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3. Financial Manager Ensures Applicable Tax is Charged to Customer

The Financial Manager will obtain a determination from Accounting Services as to whether a fee charged is subject to Washington State sales tax.

4. Financial Manager Collects Cash Payment or Provides Invoices for Charges

Upon delivery of goods and/or services, the Financial Manager will either collect cash payment or deliver an invoice to the customer for the amount due. If collecting cash, the department follows the University's Cash Handling policies.

EXCEPTION: Departments will require immediate cash payment from any customer whose account is not in good standing.

5. Bursar Approves Invoicing Procedures

Departments must use invoicing procedures and an invoice format that has been approved by the Bursar.

6. Financial Manager Ensures Invoices are Recorded in Financial Repository

Financial Manager will ensure that all department invoices are recorded in the Financial Repository.

EXCEPTION: Departments with approved accounts receivable subsystems may transmit summarized data to the Financial Repository at each month end.

7. Financial Manager Maintains Supporting Documentation for Fees Charged to Public

The Financial Manager will ensure that applicable documentation is maintained to support charges to the public for goods and/or services. Supporting documentation includes information referenced in determining the amount charged, such as time records, company purchase orders, contracts, etc.

8. Bursar Provides Training for Campus

The Bursar will provide training on billing for goods and services provided to the public.