

PROCEDURE

Effective Date: April 30, 2007

Approved By: Vice President George A. Pierce

Authority: POL-U5352.01 Charging and Billing the Public for Goods and Services

Cancels:

See Also: PRO-U5352.01B Preparing Customer Invoice

PRO-U5352.03B Correcting or Adjusting Customer Invoices

PRO-U5352.01A

CHARGING AND BILLING THE PUBLIC FOR GOODS AND SERVICES

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.

General Receivable Account – the record of charges, payments, and adjustments for non-student customers. Fines are not included in charges to the account.

General Receivables – a division of Student Fiscal Services that records and monitors general receivables for the campus.

Action by:

Financial Manager

Action:

1. **Provides** goods or services to the public.
2. **Calculates** fee based on fee structure in the university's Fees and Rates book.
3. **Determines** whether payment will be collected in cash at time of service or by billing the customer.
 - 3a. If payment is collected in cash, **stops** here and **follows** Cash Handling policies and procedures.
4. **Determines** who will prepare invoice:
 - 4a. If department is preparing invoice, **obtains** training in billing customers from General Receivables Fiscal Technician II, **follows** Pro-U5352.01B Preparing Customer Invoice, and then **proceeds** to Step 5.
 - 4b. If General Receivables is preparing invoice, **e-mails** General Receivables Fiscal Technician II the following information, and **faxes** or **sends** any supporting documentation:
 - * Customer name, address, and university ID, if known.
 - * Date and description of service provided.
 - * Total charged.
 - * Accounting information for recording payment.**Proceeds** to Step 7.

PROCEDURE

Action by:

Action:

5. **Provides** invoice to customer at time of service or mails invoice to customer within 24 hours of service.
6. **Sends** copy of completed invoice and supporting documentation to General Receivables within 24 hours of service.
7. **Files** supporting documentation with invoice copy and **maintains** for six years. Supporting documentation includes information about the goods sold or service performed, fee used to determine the amount charged, time records, customer purchase orders, contracts, etc.
- General Receivables Fiscal Technician II 8. **Receives** completed invoice from Financial Manager.
9. **Queries** customer's account and **determines** if customer has a history of uncollectible debt with the university.
 - 9a. If customer has history of uncollectible debt, **contacts** Financial Manager to see if work has already been completed.
 - 9₁. If not, requests that department ask for payment in advance or at time of service.
 - 9₂. If yes, informs department that they may incur a charge for bad debt if the customer does not pay.
10. **Reviews** invoice and **records** invoice in the Accounts Receivable (A/R) Subsystem.
 - 10a. If General Receivables Fiscal Technician II has prepared and sent the invoice, **sends** copy of invoice to Financial Manager.
- General Receivables Supervisor 11. **Reviews** General Receivables files and A/R Subsystem reports on a sample basis to verify that entries are current and accurate.
12. **Documents** review with name and date.