University of South Australia

Accounts Receivable Handbook

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University of South Australia

DOCUMENT CONTROL SHEET

Contact for enquiries and proposed changes

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Revision History

Revision	Section	Change	Date	Who
1.0	All	Initial version.	15/11/06	Anthony Butler
1.1	5.7.14	Responsibility for action to be taken when payment variation occurs.	21/02/07	Christine Secombe
1.2	1, 2, 3, 4, 7, 8 and 9	• Refined General Principles. • Minor changes in sections. • Minor process changes made in Receipting of Monies by Campus Central. • Greater interconnectivity between Credit Debtor and Raise Sales Invoice. • Reasonably significant changes in Recover Aged Debt (i.e. escalation process, timing and responsibility).	13/07/07	Christine Secombe
1.3	All sections except 10 & 13	• General update • Minor changes in most sections. • Update for ECR replacing H&L system • Update for ALMA replacing Voyager system	28/11/14	Peter Prest
1.4	4 8 11	• Change requirement for authorisation of FS19 to Cost Centre Manager. • New section to include Student Debtor process. • Receipting of Monies by Document Services	13/01/16	Peter Prest, Chief Financial Officer
1.5	All 6 & 7	• Changed Financial Support Services to Financial Services • Clarified requirement for authorisation of FS21 and FS20 to Cost Centre Manager. • Moved all process maps to end as an Attachments. • Revision of Section 9 Receipting of Monies by Campus Central • Information relating to sanctions regime.	01/04/16	Peter Prest, Chief Financial Officer

Contents

1. Introduction

1.1 Description

Accounts Receivable is one of a series of accounting transactions dealing with the billing of customers who owe money to the University for goods and services that have been provided to the customer or student. This is typically done by raising an invoice in a financial system and sending it to the customer or student.

This Handbook focuses on the process to be followed for trade debtors, student debtors, internal staff debtors, and debtors specific to Document Services and the Library.

The process begins when a sales invoice is raised in the relevant financial system and sent to the debtor. The debtor either pays the invoice requests special payment arrangements, or querying the invoice. If the debtor does not pay the debt by the due date, the University will attempt to recover the debt.

When a trade debtor makes a payment, the remittance advice slip may be received and the payment is receipted into Finance One. When the payment appears on the bank statement, it is receipted into Finance One via a bank journal, therefore closing off the debt.

Internal staff debtors re-pay the University at Campus Central or via Finance Unit.

1.2 High Level Process Flow

Overview of the Process – see Attachment 1.

1.2.1 Debt is Incurred to the University

The Accounts Receivable process is always triggered when a party incurs a debt to the University. Based on whether the party is external or internal will influence how the process should be followed.

It is preferable for debtors to be invoiced before receipt of funds, where possible, and that the debt is paid in full within the standard payment terms stated in General Principles.

1.2.2 Raise Sales Invoice

For trade debtors, an invoice request is completed by the Requesting Area and provided electronically to Finance Unit who will raise a sales invoice in Finance One. Finance Unit sends the original to the debtor directly unless the Requesting Area request that the invoice is to be sent by them along with supporting documentation.

1.2.3 Debtor Takes Action

The debtor remits payment after receiving a sales invoice. They may pay the debt in full, request special payment arrangements, or question the accuracy of the invoice.

Some payments are remitted from funding bodies under Funding Agreements without UniSA first raising sales invoices.

1.2.4 Credit Debtor

If the debtor has been incorrectly invoiced, the original invoice is cancelled and a new invoice is issued to the debtor.

1.2.5 Recover Aged Debt

Debts that have not been paid by the due date are identified by the Finance Unit and reported to Division Accountants on a monthly basis.

Unless otherwise instructed, Finance Unit contact debtor to request urgent payment.

The action taken escalates as the age of the debt increases. In certain instances, a debt collection agency is engaged.

The debt may be written off at the discretion of management with the cost being charged to the cost centre that the revenue was raised against. The debtor is then inactivated in Finance One.

This process does not apply to student debtors. Student Debts are managed by SAS Finance until they become inactive students.

1.2.6 Student Debtors

Students who have not paid their tuition fees and who have not re-enrolled in the next study period are identified by SAS Finance and referred to Finance Unit for debt collection action.

1.2.7 Receipting of Monies by Campus Central

Campus Central receives monies from students and staff and provides a receipt from the Enterprise Cash Receipting (ECR) systemodule of Finance One.

Campus Central regularly use the ECR system to reconcile receipts issued to payments received.

1.2.8 Receipting of Monies by Finance Unit

The process is often triggered by the receipt of a Remittance Advice slip or the appropriate form.

If Finance One does not contain an associated invoice, an invoice will be raised according to business rules outlined in Section 4.4. The payment is then receipted into Finance One and any cheques are banked daily.

1.2.9 Receipting of Monies by Document Services

Payments are checked against the invoice, marked as paid in Quote and Print and a receipt is issued to the debtor if the payment has been made by cash. If the payment was made by EFT or cheque, Document Services informs the Finance Unit. If the payment is in cash, the money is banked and an FS31 form is completed and sent to the Finance Unit with receipts.

Each month data is imported into Finance One from Quote and Print.

1.2.10 Refund Debtor

The customer or staff member identifies that they have paid money to the University in error.

It is a general business principle that monies are to be refunded to the source credit card or bank account of the original payment. Exceptions to this must be approved by Manager: Financial Services.

If original payment was paid at Campus Central, see Section 9.7.

For other payments, once the University has confirmed that payment was received in error, the appropriate paperwork is prepared requesting the Finance Unit to provide a financial refund.

1.2.11 Clear Bank Statements

The Finance Unit accesses the bank statement online each day and prepares a bank journal which is processed into Finance One. Transactions that have not been verified or identified are journaled to the clearing account. Once sufficient information is obtained, they are processed to the correct account in Finance One.

1.2.12 Library Accounts Receivable Process

Although Library collects its own debts, the process followed has many similarities with the standard Accounts Receivable Process.

When Library items are overdue an invoice is emailed from the ALMA (library system) to the student. The student is placed in bad financial standing in Medici and is not allowed to borrow further items, access exam results or receive transcripts. The student may pay their debt or lodge a claim that the item was returned. If the claim return is accepted the fee will be waived or if rejected the patron is to pay all outstanding fees.

2. General Principles

1. Invoices must be raised in the relevant financial system (i.e. Finance One, Quote and Print, ALMA or Medici) when the University has fulfilled its contractual obligations and the debt has become due and legally payable:

    a. Multiple items being billed to the same debtor should be separately listed on the same invoice

    b. Every month, invoices that are raised in the Quote and Print system are to be interfaced to Finance One.

2. Advance billing, ahead of the provision of the contracted goods or services, is permissible in special circumstances approved by the Chief Financial Officer.

3. Payment terms for invoices are:

    a. Australian addresses - 14 days from the date of the invoice.

    b. Non-Australian addresses - 30 days from the date of the invoice.

    Requests to vary the standard terms of payment must be submitted to the Chief Financial Officer through the Manager: Financial Services.

4. The preferred method of payment is by Electronic Funds Transfer (EFT) directly into the University's bank account. The account details are printed on each invoice.

5. Other payment options are by credit card or cheque to the Finance Unit. The credit card instruction and the address are printed on each invoice.

6. Invoice payments for trade debtors must not be handled by Campus Central.

7. All invoices greater than $75 (excluding GST) must comply with the Goods and Services Tax (GST) legislation and show the amount of GST (if applicable) included in the price.

8. Funds are credited to the specific cost centre at the time the invoice is created and debited from that same cost centre should the debt prove uncollectible and be written off (refer to Recover Aged Debt).

9. Monies collected at the Finance Unit must be banked into a University bank account within one business day of being received using University receipt stationery, thus maximising the University's cash flow and minimising any risk to staff or the monies collected.

10. Sub-receipting is acceptable only in areas where Chief Financial Officer has approved their use.

11. Any cheque payments received by Schools must be forwarded to the Finance Unit within 24 hours with the appropriate forms.

12. Wherever practicable, there must be a segregation of duties between the staff performing the invoicing function and the staff performing the receipting and banking function.

13. Finance is required to ensure the University does not receive payment from a sanctions regime . Please refer to the Research and Innovation Services should you have any queries relating to the Autonomous Sanctions Act.

14. All invoicing and revenue collection activities cannot contra a sales invoice against an Accounts Payable invoice.

3. Debt is Incurred to the University

The Accounts Receivable process is always triggered when a party incurs a debt to the University. Based on whether the party is external or internal will influence how the process should be followed.

It is preferable for debtors to be invoiced before receipt of funds, where possible, and that the debt is paid in full within the standard payment terms stated in General Principles.

Trade Debtor

It is preferable to invoice trade debtors when the debt becomes due and payable regardless of whether the party is accessing research and consultancy services, Document Services or the Library.

Refer to Raise Sales Invoice if the debtor is to be invoiced. Otherwise, refer to Trade Debtor Takes Action.

Internal Staff Debtor

Refer to Trade Debtor Takes Action.

4. Raise Sales Invoice

4.1 Description

For trade debtors, an invoice request is completed by the Requesting Area and provided electronically to Finance Unit who will raise a sales invoice in Finance One. Finance Unit sends the original to the debtor directly unless the Requesting Area request that the invoice is to be sent by them along with supporting documentation.

4.2 Process Flow

See Attachment 2.

4.3 Roles

Requesting Area

An area of the University that has provided a product or service, identifies the debt obtains information about the debtor, completes the Request for an Invoice (FS19) Form and emails it to Financial Services.

Financial Services

Checks the invoice request against requirements, creates or updates the debtor in the financial system, and raises and issues the invoice directly to the debtor or the Requesting Area if required.

Document Services

Carries out the whole process for Document Services debtors.

4.4 Business Rules

- Invoices must only be raised in the financial system when the University has fulfilled its contractual obligations and the debt has become due and legally payable. The following exceptions apply:
  - o Advance billing, ahead of the provision of the contracted goods or services, is permissible in special circumstances approved by Chief Financial Officer
  - o The invoice is to be delivered with the related goods or services.
- Invoices will not be raised in Finance One for items that:
  - o are less than $50 unless approved by Manager: Financial Services (or delegate) and/or
  - o can be invoiced through Medici, ALMA or Quote and Print.
- Refer to Section 4.6 for Exceptions to the raising of invoices.

- All incomplete invoice requests must be returned to the Requesting Area for completion.

- Payment terms for invoices are:

    o 14 days from the date of the invoice for Australian addresses

    o 30 days from the date of the invoice for non-Australian addresses.

- Payment terms should be clearly stated on the invoice if they differ from the standard terms.

- Where possible, invoices are to be issued to the debtor electronically.

- All invoices raised in a financial system must be sent to the debtor.

- PQS billing milestone reminders should be acted on appropriately by BDM's, ensuring that the debt is legally payable.

- Finance is required to ensure the University does not receive payment from a sanctions regime . Please refer to the Research and Innovation Services should you have any queries relating to the Autonomous Sanctions Act.

- The Finance Unit is to maintain all Finance One debtor records.

Invoices Raised in Finance One

- Only when an invoice request has been confirmed as accurate and legally collectable, a Request for an Invoice (FS19) Form be emailed to Financial Services by email (accountsreceivable@unisa.edu.au). The email must be sent by, or as a minimum copied to, the relevant Cost Centre Manager.

- Financial Services are to raise invoices in Finance One within two business days of receiving the invoice request.

4.5   Forms, Documents and Reports

Request For An Invoice (FS19) Form is produced from the Finance One system.

4.6   Exceptions

1. An invoice does not need to be raised in Finance One for:

    - Payments for one-off conferences or workshops.

2. Invoices will not be raised in Finance One for items that:

    o Are less than $50 unless approved by Manager: Financial Services (or delegate) and/or

    o Can be invoiced through Medici, ALMA or Quote and Print.

4.7   Process – Request for an Invoice (FS19) Form

Request Invoice (Requesting Area)

1. Identify the amount owing to the University.

   > **Note:** Before proceeding, ensure that the University has fulfilled its contractual obligations, or that there is a legitimate reason for raising the invoice before the debt is legally payable.

2. Obtain current and accurate information about the debt and the debtor and complete the Request for an Invoice (FS19) Form electronically.

   > **Note:** The form must contain complete information about the debt and debtor. The debtor information will be compared to the information held in Finance One to identify whether the debtor record should be changed.

3. Email the Request for an Invoice (FS19) Form to accountsreceivable@unisa.edu.au ensuring that a copy is sent to the Cost Centre Manager.

   > **Note:** Make sure that the form is sent to accountsreceivable@unisa.edu.au once only.

Process Invoice (Financial Services)

> **Note:** Financial Services is to raise the required invoices within two business days of receiving the complete invoice request form.

4. Check that the form meets all requirements before proceeding:

   - All mandatory fields are filled in correctly.

   - Appropriate narration is included.

   - Dollar amounts are accurate (particularly GST calculations).

   - Foreign currency has been indicated appropriately.

   - The form has been copied to the relevant Cost Centre Manager.

   > **Note:** If the form doesn't meet requirements, return it to the Requesting Area and ask that it be completed and returned.

5. Attempt to locate the debtor in Finance One by searching for ABN/ACN, organisation name and address. If the debtor is found, move to Step 7.

   > **Note:** If there is a discrepancy between the debtor record found and the information provided by the Requesting Area, the Finance Unit is to clarify the differences with the Requesting Area before making any changes to the debtor's record.

6. If the debtor cannot be found in Finance One:

    - Confirm ABN/entity name details for companies using the online ABN Register (http://www.abr.business.gov.au/).

    - Create the debtor in Finance One using the information provided on the FS19:

        o   Core debtor details including ABN/ACN, organisation name, addresses, phone number, fax number, and email address

        o   Ensure that the name created for the account matches the Entity name or a trading name listed on the ABN Register

        o   Record notes.

7. Raise the invoice in Finance One within two business days of receiving the FS19, ensuring that:

    - The invoice matches the detail specified on the form.

    - Foreign currency conversion is used as required.

    - Payment terms are clearly stated if they are different from normal terms and that they have been approved by Chief Financial Officer.

8. All invoices must meet the following requirements:

    - Special payment terms specified clearly.

    - Detailed narration.

    - Correct GST amount.

Send the Invoice to the Debtor

9. Who is to send the invoice to the debtor?

    - Financial Services: send the invoice direct to the debtor (preferably by email).

    - Requesting Area: send the invoice to the Debtor by email.

Note: It is preferable for the Finance Unit to send the invoice directly to the debtor except in cases where the requesting area is obligated to deliver the original invoice directly to the debtor along with the related product or service.

10. If the Requesting Area is to send the invoice, it should be sent with the supporting documentation.

4.8   Next Step

Now that the invoice has been issued to the debtor, the debtor can act on the debt.

Refer to Trade Debtor Takes Action.

5. Trade Debtor Takes Action

5.1 Description

The debtor remits payment after receiving a sales invoice. They may pay the debt in full, request special payment arrangements, or question the accuracy of the invoice.

5.2 Process Flow

See Attachment 3.

5.3 Roles

Debtor

Either pays the invoice, raises problems about it, or requests special arrangements.

Business Development Manager or Cost Centre Manager

Negotiate and approve special payment arrangements (in consultation with the Finance Unit).

Finance Unit

Finalise payment arrangements, note arrangements on debtor file, and determine appropriate resolution for invoice issues.

5.4 Business Rules

General

- Debtors must be encouraged to quote the invoice number on the remittance when paying by EFT.

Special Payment Arrangements

- Are to be arranged either of the following ways:
    - The area of the University that has the relationship with the debtor
    - The Finance Unit in conjunction with the area of the University that has the relationship with the debtor.
- All arrangements must be authorised by the Chief Operating Officer, Chief Financial Officer or Manager: Financial Services.

5.5 Forms, Documents and Reports

Remittance Advice Slip – Debtor sends this to accounts receivable to facilitate identification of payments made to the University Bank Account.

5.6 Exceptions

Not applicable.

5.7 Process

The process to be followed will depend on the action taken by the debtor, which could be:

- Pay one or more invoices.

- Raise issues about an invoice.

- Request special payment arrangements.

Refer to the heading below which aligns with your situation.

Debtor Pays Invoice via EFT

Payment can be made to:

- Finance Unit: refer to Receipting of Monies by Finance Unit.

- Library: refer to Library Accounts Receivable Process.

- Document Services: refer to Receipting of Monies by Document Services.

Debtor Raises Problem with Invoice

When the debtor informs the University of one or more problems, obtain information about the problem along with the invoice number and inform the debtor the problems will be investigated and resolved within three business days.

Type of Issue	Resolution	Refer to
Invoice amount too high/low Incorrect GST component Incorrect details (eg narration, due date) Debtor details incorrect Incorrect debtor Purchase order number required	Credit debtor and reissue invoice after consultation with the Requesting Area	Credit Debtor Raise Sales Invoice
Invoice raised in error	Raise a credit note for the complete invoice amount after consultation with the Requesting Area	Credit Debtor

Debtor Requests Special Payment Arrangements

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Note: The arrangements must comply with the <u>Business Rules</u> (above).

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In consultation with the Cost Centre Manager or delegate, the Finance Unit negotiates a repayment schedule with the debtor with the following characteristics:

- Duration of repayment should not exceed six months.

- Payment schedule should include:

    o Date of each instalment

    o Dollar value of each instalment

    o Method of payment (preferably EFT)

    o Penalties for non-payment should be negotiated.

- Appropriate records will be maintained by the Finance Unit for each debtor repaying debts by instalment. The records will include:

    o Amount of original debt

    o Instalment amounts

    o Dates the instalments were paid to the University

    o The pay-out date

    o Proof of acceptance of payment schedule by customer (e.g. e-mail confirmation).

    Any variation to these characteristics should be approved by the Manager: Financial Services.

5.8 Next Step

The next step to be taken depends on the conditions and required actions that are described in the table above.

6. Credit Debtor

6.1 Description

If the debtor has been incorrectly invoiced, the original invoice is cancelled and a new invoice is issued to the debtor.

6.2 Process Flow

See [Attachment 4](#).

6.3 Roles

Requesting Area

Complete a Request for a Credit/Adjustment Note.

Cost Centre Manager or Business Development Manager

Provide information to the Requester.

Processing Area (Finance Unit, Document Services)

Raise the credit note in the finance system and issue it to the debtor or the requester.

Document Services

Carry out the complete process for Document Services credit notes.

6.4 Business Rules

- Before a debtor is credited, a Request for Credit/Adjustment Note (FS21) form must be satisfactorily completed and sent to the Finance Unit electronically. The email must be sent by, or as a minimum copied to, the relevant Cost Centre Manager and the reason for credit clearly stated.

- A credit note must be sent to the debtor if there is an error with the original invoice.

- All credit notes must be raised in the same currency as the original invoice.

- It is preferable to raise credit notes for the full original invoice amount and issue a new invoice for the correct amount.

- All credit notes must be raised against the same cost centre that the invoice was raised to.

- A credit note cannot be raised for a debt that has been written off.

- It is preferable to issue credit notes electronically to debtors.

- Two people must be involved in the request and issuing of a Request for Credit/Adjustment Note (FS21) form.

6.5   Forms, Documents and Reports

Request for a Credit/Adjustment Note (FS21) Form

Finance One Credit/Adjustment

Produced from the Finance One system.

6.6   Exceptions

Not applicable.

6.7   Process

Request Credit Note (Requesting Area)

1. Identify exactly what the adjustment needs to be.

2. Fill in the FS21 form to include complete information about the original invoice and the reason for the credit note.

   Note: A valid reason for a credit note would be: "Invoice No XYZ issued in error" rather than "Credit for Invoice No XYZ".

3. The FS21 must be emailed to accountsreceivable@unisa.edu.au, by, or as a minimum copied to, the relevant Cost Centre Manager which signifies approval.

Create Credit Note in Finance One (Financial Services)

4. Check that the form meets all requirements. If it doesn't meet requirements, return it immediately to the Requesting Area requesting corrections. When the form is received, ensure that it meets requirements before proceeding.

5. Raise a credit note in Finance One ensuring that:

   - All mandatory fields are filled in correctly

   - The reason for the credit note is clearly specified in the narration

   - The invoice number being credited is clearly stated

   - Dollar amounts are accurate

   - The currency of the credit note is the same as that which was used in the original invoice

   - The form has been appropriately authorised.

   Note: If the form doesn't meet requirements, return it to the Requesting Area and ask that it be completed and returned.

Send Credit Note to the Debtor

6. If the Requesting Area is to send the credit note to the debtor, the Processing Area is to first send the credit note to the Requesting Area, and the Requesting Area must:

    - Attach required documentation

    - Send the credit note and documentation to the debtor.

7. If the Processing Area is to send the credit note to the debtor, the following need to be included:

    - Attach required documentation

    - Send credit note and documentation to the debtor.

6.8   Next Step

If a new invoice is required to replace the previous one, refer to Raise Sales Invoice.

Otherwise, no further action is required in relation to the 'debt'.

7. Recover Aged Debt

7.1 Description

Debts that have not been paid by the due date are identified by the Finance Unit and reported to Division Accountants on a monthly basis.

Unless otherwise instructed, Finance Unit contact debtor to request urgent payment.

The action taken escalates as the age of the debt increases. In certain instances, a debt collection agency is engaged.

The debt may be written off at the discretion of management with the cost being charged to the cost centre that the revenue was raised against. The debtor is then inactivated in Finance One.

This process does not apply to student debtors. Student Debts are managed by SAS Finance until they become inactive students.

See Student Debtors.

7.2 Process Flow

See Attachment 5.

7.3 Roles

Finance Unit

Generate and disseminate aged debtor reports.

Division Accountant and Business Development Manager

Monitor aged debts, assess aged debtors and take action to recover debts.

Finance Unit Accountant

Make provision for doubtful debts in Finance One for quarterly and annual reporting purposes.

Document Services

Recover aged debts specific to Document Services.

Library Staff

Recover aged debts specific to the Library.

7.4   Business Rules

Escalation

- Aged debtor reports must be generated as a pivot table report by the Finance Unit and disseminated to Division Accountants (full report) and BDM's (debts greater than 60 days only) on a monthly basis.

- The following debt recovery escalation process must be adhered to across the University:

Action	Responsibility	Pre-conditions
Issue reminder letter	Finance Unit	Debt is past the payment due date
Issue overdue letter	Finance Unit	Debt has been outstanding for 60 days or more
Request payment from debtor and inform Finance Unit of action taken	Division/Institute/ Unit	The debt is between 61 and 67 days old The Finance Unit has been contacted to understand the action taken to date
Request payment from debtor and note on Finance One	Finance Unit in consultation with Division/Institute/ Unit	Debt has been outstanding for between 68 days and 90 days Check action taken to date as reported by Division/Institute/Unit Consideration should be given to delaying payments when the University has outstanding debt to the organisation in question
Issue Final Notice letter	Finance Unit in consultation with Division/Institute/ Unit	Debt has been outstanding for between 90 and 100 days
Inform debtor that debt collection agency will be engaged	Finance Unit in consultation with Division/Institute/ Unit	Debt has been outstanding for more than 100 days
Engage debt collector	Finance Unit in consultation with Division/Institute/ Unit	Debtor has been informed that a debt collection agency will be engaged and still refuses to pay
Write-off debt	Finance Unit in consultation with Division/Institute/ Unit	All other avenues have been exhausted or the debt is not cost effective to warrant further action

- Debtors must be managed in accordance with the payment terms in place with them.

- For all invoices greater than $100,000 Finance Unit will make a courtesy telephone call to the Debtor 14 days after the invoice date to confirm that the debtor has received the invoice and that the details of the invoice are correct.

- The Finance Unit must send reminder letters at 30 days overdue and 60 days overdue to aged debtors independently of the area controlling the cost centre (after referring to the debtor notes in Finance One).

- When a debt is more than 67 days overdue, Finance Unit will consult with Cost Centre Managers to ensure that effective debt recovery processes are in place.

- When a debt is more than 90 days overdue:

  - The Finance Unit will consult with Cost Centre Managers and Business Development Managers to ensure that effective debt recovery processes are in place

  - At the end of the year amounts greater than $100 will have a provision for doubtful debts raised against the relevant cost centre.

- The Finance Unit must be informed of any liaison or contact between the University and the debtor. Finance One debtor notes must be updated to reflect action taken with, and by, the debtor.

Payment Arrangements

- Alterations to payment arrangements must be approved by Chief Financial Officer.

Debt Write-off

- Debts must not be recommended for write-off until all appropriate avenues of debt recovery have been exhausted.

- The Vice Chancellor's Authorisations must be adhered to in relation to deferral or waiver of fees/charges and the write-off of bad debts.

- Only when all appropriate avenues of debt recovery have been exhausted, a Request to Write-Off Outstanding Debt (FS20) must be signed by the relevant staff member in accordance with the Vice Chancellor's Authorisations and sent to Financial Services by email (accountsreceivable@unisa.edu.au) which must be copied to the relevant Cost Centre Manager.

- When a debt is written off:

  - The amount written off and any associated costs must be charged to the cost centre that the revenue was raised against

  - The debtor must be inactivated and the reason noted on Finance One, and the BDM network informed.

- Provision must be made for doubtful debts quarterly.

7.5 Forms, Documents and Reports

Request to Write-Off Outstanding Debt (FS20) form

R180/R181s Aged Debtors by Invoice/Debtor

Finance One reports can be run from Finance One at any time:

- R180s: Lists outstanding debtors (cost centre)

- R180d: Lists outstanding invoices (cost centre then debtor)

- R180d_02: Lists outstanding amounts (org code then cost centre then debtor)

- R181s: Lists outstanding amounts (cost centre - no debtor detail).

Finance One Credit/Adjustment

Produced from the Finance One system.

Pivot Table

A pivot table of Outstanding Debtors is generated by Finance Services following the close of each month and forwarded to the Division Accountants.

Note: The information in the pivot table is current to the last business day of the previous month.

Document Templates

The following templates are to be used by Financial Services staff:

- Reminder letter

- Payment request

- Overdue letter

- Final notice letter

- Debt collection letter.

7.6 Exceptions

Student Debtors are managed by SAS Finance until they become inactive, when the Finance Unit assume control - see Student Debtors.

7.7 Process

Prepare Reports (Finance Unit)

1. Generate, save and forward the monthly pivot table to Accountants and Business Development Managers according to the following table.

User	Reports	Timing
Division/Institute/Unit Accountants	Complete pivot table showing all outstanding debts for the Area	First week of the month
Business Development Managers	Pivot table showing all debts outstanding more than 90 days	First week of the month

2. Review and assess the debts and determine appropriate action to be taken in consultation with the invoice requesting area and Financial Services.

   Note: Check the notes on the debtor file before any action is taken.

3. Take appropriate action to recover the debts.

4. Note any actions taken on the pivot table and return the pivot table to the Finance Unit.

Assess Debts (Division/Institute/Unit Accountant)

5. Review and assess the debts and, in association with the BDM and invoice requesting area, determine appropriate action to be taken.

6. Advise Finance Unit of any actions taken.

Determine Course of Action (Division/Institute/Unit)

7. In consultation with Finance Unit, decide if the debt should be recovered (refer to Recover Debt below) or written-off (refer to the AR Process for *Writing off Bad Debt* listed in the Forms, Documents and Reports section).

Question	Outcome
Is there a strategic relationship between the University and the debtor?	The Business Development Manager is to handle these situations in consultation with the Finance Unit.
Does the debt warrant the use of a debt collector?	Finance Unit engage a debt collector in consultation with BDM. Refer to Recover Debt (below).
Does the University currently owe money to the organisation with the aged debt?	When an organisation has one or more aged debts to the University, the University must not pay debts that it has to that organisation. Refer to Delaying Payments (below).

Recover Debt (Finance Unit in Consultation with Division/Institute/Unit)

8. The Finance Unit refers to the notes on the Finance One debtor file before taking further action. This will minimise the chance of inappropriate action being taken.

9. Follow the Debt Recovery Escalation Process defined in Section 7.4.

   Note: The Finance Unit must issue reminder letters to debtors independently from other areas of the University.

- **Reminder letter (30 day):** The Finance Unit issues a reminder letter to each relevant debtor specifying the total amount due, the bank account the debt should be paid to, and a list of all invoices and attaching copies of the outstanding invoices. The Accounts Receivable Officer must sign the letter on behalf of the Manager: Financial Services.

- **Request payment (up to 60 days):** The Cost Centre Manager or Business Development Manager from the Division/Institute/Unit is to make direct contact with the debtor requesting immediate payment.

- **Overdue letter (60 day):** The Finance Unit issues a further reminder letter to each relevant debtor specifying the total amount due, the bank account the debt should be paid to, and a list of all invoices and attaching copies of the outstanding invoices.

- **Report to Finance Unit (Division/Institute/Unit Accountant and BDM):**
  Inform the Finance Unit what action has been taken according to the requirements shown below.

Role	Timing	Report to Finance Unit
Division/Institute/Unit Accountant	Second Friday of each month	Actions taken separately from those of the BDM to recover aged debts
Business Development Manager	Second Friday of each month	Actions taken to pursue the aged debts. No action is required for debts over 90 days as Finance Unit follow these up directly. These comments will inform the University Finance Committee.

- **Request payment (greater than 60 days):** Finance Unit in consultation with the Cost Centre Manager or Business Development Manager from the Institute/Unit continue to make direct contact with the debtor requesting immediate payment.

- **Final notice letter (90 day):** the Finance Unit issues a further letter allowing 10 days for payment and contacts the debtor to request payment.

- **Notify debtor that debt collector will be engaged:** If the debtor refuses to pay, Finance Unit informs them that a debt collector will be engaged if they do not pay the debt immediately.

Delaying payments to the Debtor (Finance Unit)

If the University has an outstanding debt to the organisation concerned, it may be desirable to consider delaying payment of outstanding debts to an organisation that has an overdue debt to the University.

10. The Manager: Financial Services, or delegate, is to contact the debtor and negotiate a delay in payments that will stay in place until the University has received full payment for the relevant debts.

> **Note:** When a debtor pays aged debt in full, UniSA should commence paying its outstanding debt to that organisation.

11. What has resulted from the negotiations?

- **Debtor agrees to pay.** Refer to Trade Debtor Takes Action.

- **Debtor refuses to pay.** Either Engage Debt Collector or Write-off Debt.

Write-off Debt (Finance Unit in Consultation with Division/Unit)

12. The Finance Unit is to consult the relevant invoice-requesting area (eg Cost Centre Manager or Business Development Manager) to agree that debt should be written-off and the related Finance One debtor inactivated.

> **Note:** The person holding the appropriate Vice Chancellor's Authorisation is to complete a FS20 requesting write-off of the debt. The Accounts Receivable Officer is to forward the FS20 to the Chief Financial Officer for approval.

13. Once the FS20 has been approved, the Finance Unit is to write-off the debt in Finance One via a journal.

14. The Finance Unit updates the notes on the Finance One debtor file, inactivates the debtor, and notifies the requesting area of the action.

Engage Debt Collector (Finance Unit)

15. *Manager: Financial Services* selects and engages the appropriate debt collection agency.

> **Note:** Only the Finance Unit and the Library are permitted to engage debt collectors.

16. The debtor notes are updated in Finance One and the debtor record inactivated.

17. Inform the BDM Forum of the bad debtor.

7.8 Next Step

If the debt is written-off, the Accounts Receivable process ends at this point for that debtor.

Otherwise, refer to Trade Debtor Takes Action.

8. Student Debtors

8.1 Description

Students who have not paid their tuition fees and who have not re-enrolled in the next study period are identified by SAS Finance and referred to Finance Unit for debt collection action.

8.2 Roles

Student Academic Services

Provide a list of students who are both unenrolled and in Bad Financial Standing to the Finance Unit. Also liaise on disputes and repayment arrangements with Finance Unit and student.

Finance Unit

Staff in Accounts Receivable prepare correspondence to students and liaise with students and SAS on unenrolled student debt matters. If necessary, debts are referred to a debt collection agency.

8.3 Process Flow

See Attachment 6.

9. Receipting of Monies by Campus Central

9.1 Description

Campus Central receives monies from students and staff and provides a receipt from the Enterprise Cash Receipting (ECR) systemodule of Finance One.

Campus Central regularly use the ECR system to reconcile receipts issued to payments received.

9.2 Roles

Student or Internal Staff Payment

Staff and students can make payments against an ECR line item at Campus Central.

New line items can be added to the ECR system by completing a Line Item Request Form (FS29) and sending it to Financial Systems for processing. It is the responsibility of the area requesting the line item to be added to complete the form and have it authorised appropriately.

If no line item is available, a Miscellaneous Payment Form (FS18) must be completed. The FS18 form can be processed by Campus Central or the Finance Unit.

Payments may also be made at other locations as appropriate, e.g. clinics and gyms.

Collection Points (Clinics and Gyms)

Collect payments from patrons, issue receipts, and reconcile payments to receipts issued.

Cash is bagged and directly deposited with banks or via Campus Central.

Collection of payments by areas other than Campus Central is only permitted when approved by the *Chief Financial Officer*.

Campus Central

Process payments from students and staff members, receipt payments into the ECR system, issue receipts, reconcile receipts against payments received, and bank the monies received.

Accounts Receivable (Finance Unit)

Reconcile receipt totals from Campus Central with monies banked.

Finance Systems (Finance Unit)

Process FS29 forms to add new line items to the ECR system.

9.3 Business Rules

- Invoice payments must not be made at, or received by, Campus Central.

- Internal staff payments can be paid by credit card, cash or cheque. Cash payments must be paid at Campus Central. Card or cheque payments can be made at either Campus Central or sent to Financial Services in Finance Unit.

- A receipt must be issued for all payments, and all receipts must be accounted for.

- Relevant payments can be accepted at clinics or gyms that have a sub-receipt book which has been approved by the Chief Financial Officer.

- All staff payments must be accompanied by the appropriate FS form.

- Where the relevant Line Item is available in the ECR system, it must be used.

- Cash and receipts must be reconciled regularly.

9.4 Forms, Documents and Reports

Forms

- [Miscellaneous Payment Form (FS18)](#)
- [Line Item Request Form (FS29)](#)
- [Accounts Payable Cash Advance Acquittal Form (FS39)](#)

Sub-receipt book

Sub-receipt books can be ordered by emailing accountsreceivable@unisa.edu.au.

9.5 Exceptions

Not applicable.

9.6 Process

Receipt Payment (Campus Central)

1. Receive payment from the staff member or student.

2. If the Line Item exists, process the payment into the ECR system and issue them a receipt.

3. If a Line Item doesn't exist, either:

    - If the customer is a staff member they will be advised to complete an FS18 form (see FS18 process).

    - If the customer is a student, Campus Central will contact the area requesting payment and get them to fill out either an FS29 or FS18 as appropriate.

4. Payments are automatically transferred to Finance One and will show in the ledger within an hour of processing.

Receipting of Monies by Campus Central

5. At close of session:

- If cash has been taken, count the cash and float and complete banking spreadsheet.

- Complete ECR end-of-day process for both cash and EFT payments.

- Print end-of-day reports, attach any relevant documentation and file.

- Place any cash to be banked in a bank bag complete with any cheques and banking slips, and seal the bag.

- All bank bags must be stored in a safe overnight.

- If a float is used, return float to the safe ready for the next day.

6. Reconcile payments with receipts, resolve all problems, and have the reconciliation record signed by the supervisor.

FS18 Process (miscellaneous payment or Internal Staff Debtor)

7. Complete the relevant form (listed above).

8. Determine the most appropriate place to submit the payment:

- **Finance Unit**: cheque or credit card payments should be forwarded to the Accounts Receivable in the Finance Unit. This is the preferred path.

- **Campus Central**: for cash or Card payments.

9. Provide the form and payment as appropriate.

10. Receipt is issued as proof of payment. Funds will be processed to the cost centre supplied on the FS18.

Receipt Payment (Clinic or Gym)

11. Obtain payment from the customer.

12. Process through your local receipting system.

13. Ensure monies collected are stored in a secure location.

14. Store monies collected in a locked tin in a locked cabinet overnight.

15. Bank monies collected at Campus Central or local National Australia Bank branch at least once a week.

Create Line Item (Finance Unit)

16. Receive the Line Item Request form (FS29) from the Requesting Area and ensure it meets requirements.

17. Check that an equivalent Line Item doesn't already exist. If not, create the Line Item and advise requesting staff member when available.

9.7   Refunds at Campus Central

Refunds must be processed through the ECR system to the original payment source.

Page **28** of **50**

10. Receipting of Monies by Finance Unit

10.1   Description

The process is often triggered by the receipt of a Remittance Advice slip or the appropriate form.

If Finance One does not contain an associated invoice, an invoice will be raised according to business rules outlined in Section 4.4. The payment is then receipted into Finance One and any cheques are banked daily.

10.2   Process Flow

See Attachment 7.

10.3   Roles

Accounts Receivable (Finance Unit)

The whole process is to be carried out by the Finance Unit.

10.4   Business Rules

- Wherever practicable, there must be a segregation of duties between the staff performing the invoicing function and the staff performing the receipting and banking function.

- A Remittance Advice slip must be obtained from the debtor wherever possible.

- If a debtor payment has no corresponding sales invoice, an invoice must be raised if:

    a). There is an existing debtor account in Finance One; or

    b). The payment is $50 or more (excluding GST); or

    c). There is no appropriate GST compliant documentation that supports the payment; or

    d). A recipient created tax invoice is required.

       See Section 4.6 for Exceptions.

- All payments of invoices received by the University must be receipted within 24 hours of being received using Finance One receipt stationery.

- Cheques must be banked within 24 hours from the time they are received.

- Unless there is a GST determination from the University's Tax Accountant, all receipts must be processed as taxable.

10.5   Forms, Documents and Reports

Miscellaneous Payment (FS18) Form

Payment of exam sitting fees, purchases of obsolete equipment and personal expenses by staff.

Request for an Invoice (FS19) Form

If a payment is received and an invoice is required in the system, the area receiving the payment must complete the form and send it to the Finance Unit with a copy to the cost centre manager for processing the payment.

10.6 Exceptions

See Section 4.6 for Exceptions.

10.7 Process

Assess Payment

1. Receive notification of the payment which will be in the form of:

    - **Remittance Advice:** this is the preferred method.

    - **EFT:** on the bank statement.

    - **Verbal or other.**

2. Search for the debtor in Finance One and identify their outstanding debt.

3. Has the debt been invoiced into Finance One?

    - **Yes.** Refer to **step 6**.

    - **No.** Refer to **step 4**.

No Corresponding Debt in Finance One

4. If Finance One has no associated debt in Finance One, the Finance Unit must bank or a journal process the payment into the suspense account in FinanceOne. An email is sent to the party to raise the invoice. The debtor record must be credited as an Unapplied payment.

5. Return to Raise Sales Invoice and follow the process to this point.

Process Payment

6. Does the payment match with the amount owing?

    - **Yes.** Refer to **step 7.**

    - **No.** Refer to Resolve Discrepancies (below).

7. Is the payment being made by credit card?

    - **Yes.** Process the credit card payment using NAB Transact. If the payment is approved, refer to **step 8.**

    - **No.** Refer to **step 8.**

8. Is there a corresponding invoice in Finance One?

    - **Yes.** Refer to Receipt Payment into Finance One (below).

    - **No.** Refer to Raise Invoice (below).

Resolve Discrepancies

9. Identify how the payment received varies from the amount owing:

    - **Foreign Exchange Variation:** Refer to Foreign Exchange Variation.

    - **Under Payment:** Depending on the variance, the Manager: Financial Services may decide to accept the payment as it is. In this case, proceed to step 10. If not, raise the problem with the debtor and request full payment. Refer to Trade Debtor Takes Action.

    - **Over Payment:** Inform the debtor they have overpaid and arrange a refund of the overpaid amount.

    - Refer to Trade Debtor Takes Action.

Foreign Exchange Variation

10. If the income is related to one cost centre, the income should be receipted into Finance One, and the foreign exchange variation allocated to that cost centre.

11. If the income is related to more than one cost centre, contact the Division Accountant to find out how the variation should be handled.

Raise Invoice

Note: Refer to the Business Rules to identify whether there needs to be an invoice related to the payment.

12. Check if an invoice related to the payment is recorded in Finance One. If the invoice is recorded in Finance One move to Step 14, otherwise proceed to the next Step.

13. Identify who the payment is being made to and send an email requesting that they complete and return the Request for an Invoice (FS19) Form and copy the request to the cost centre manager. Receive the form.

14. Check that the debtor exists in Finance One.

    - Debtor Exists. You can proceed to step 15.

    - Debtor Doesn't Exist. Create the debtor in Finance One and proceed to step 15.

15. Raise a tax invoice in Finance One.

Receipt Payment into Finance One

16. Has the payment been made to Document Services?

    - Yes. Inform Documents Services that the payment has been received and obtain any necessary information.

    - No. You can proceed to step 17.

> **Note:** Payment made to Document Services need to be processed according to the requirements specified by Document Services otherwise the Quote and Print system will not match with Finance One.

17. Receipt the payment into Finance One and apply it to the appropriate invoice.

Finalise

18. Bank all cheques at the end of the day.

19. Does a payment variation need to be processed into Finance One (eg there may be a variation due to foreign currency conversion or over/under payment)?

- **Yes.** Journal the variation to the nominated cost centre using item code 6612 for gains and 2951 for losses.

- **No.**

10.8 Next Step

Refer to [Refund Debtor](#).

11. Receipting of Monies by Document Services

11.1 Description

Payments are checked against the invoice, marked as paid in Quote and Print and a receipt is issued to the debtor if the payment has been made by cash. If the payment was made by EFT or cheque, Document Services informs the Finance Unit. If the payment is in cash, the money is banked and an FS31 form is completed and sent to the Finance Unit with receipts.

Each month data is imported into Finance One from Quote and Print.

11.2 Roles

Document Services

Carry out the whole process.

11.3 Business Rules

- A receipt must be issued for all payments received.

- All receipts must be accounted for.

- Wherever practicable, there must be a segregation of duties between the staff performing the invoicing function and the staff performing the receipting and banking function.

11.4 Exceptions

This process does not cover the receipt of payment for internal sales. Finance One automatically debits the area receiving the service and credits the Document Services cost centre.

11.5 Process

1. Receive remittance advice from the debtor.

2. Compare the payment received with the invoice raised in Quote and Print. Does the payment match?

    - **Yes.** Move to the **next Step**.

    - **No.** Contact the debtor and request full payment.

3. Mark the invoice(s) as paid in Quote and Print.

4. Issue a receipt to the debtor:

    - **EFT payment:** Print remittance advice from Quote and Print.

    - **Cheque payment:** Print remittance advice from Quote and Print.

5. If the payment was via EFT, inform the Finance Unit of the payment (this will enable them to allocate the payment the Document Services).

11.6 Next Step

The Finance Unit continues with [Receipting of Monies by Finance Unit](#).

Quote and Print invoices are synchronised with Finance One payment receipts.

12. Refund Debtor

12.1 Description

The customer or staff member identifies that they have paid money to the University in error.

It is a general business principle that monies are to be refunded to the source credit card or bank account of the original payment. Exceptions to this must be approved by Manager: Financial Services.

If original payment was paid at Campus Central, see Section 9.7.

For other payments, once the University has confirmed that payment was received in error, the appropriate paperwork is prepared requesting the Finance Unit to provide a financial refund.

12.2 Process Flow

If original payment was paid at Campus Central, see Section 9.7.

If original payment was by EFT to the University Bank Account:

1. Finance Unit staff confirm incorrect payment and prepare a Journal Entry to transfer the funds from the Debtor Code to AD.096840.6756. This is Corporate Stale Cheque Cost Centre and Sundry Income Item Code.

2. AR staff to prepare FS3 to refund the debtor, coding to AD.096840.6756. Copy of Journal Entry in item 1 to be attached, accompanied by copy of the debtors ledger printout from Finance One showing the duplicate or refund payment against the Debtor's account.

3. Manager: Financial Services to review and then FS3 authorised by the Chief Financial Officer.

4. AP process FS3 to refund the debtor.

12.3 Roles

The Finance Unit carries out this sub-process.

12.4 Business Rules

- Refunds must be paid to the original source bank account or Credit Card to minimise the risk of fraudulent credit card payments.

- Exceptions must be approved by Manager: Financial Services.

12.5 Exceptions

- Exceptions must be approved by Manager: Financial Services.

13. Clear Bank Statements

13.1 Description

The Finance Unit accesses the bank statement online each day and prepares a bank journal which is processed into Finance One. Transactions that have not been verified or identified are journaled to the clearing account. Once sufficient information is obtained, they are processed to the correct account in Finance One.

13.2 Process Flow

See Attachment 8.

13.3 Roles

Accounts Receivable (Finance Unit)

Financial Services in Finance Unit carry out the complete process.

Division/Institute

Request payment from the debtor if a cheque from them is dishonoured.

13.4 Business Rules

- The bank statement must be obtained each day from the National Australia Bank website.

- All uncleared transactions must be allocated to the clearing account.

- The Finance Unit must obtain additional transaction information from the relevant Division or Institute.

13.5 Forms, Documents and Reports

National Bank of Australia website

Financial Services Work Instructions

The following work instructions are to be used by Financial Services staff in the Finance Unit:

- Clearing Bank Statements.

13.6 Exceptions

Not applicable.

13.7 Process

The Finance Unit has internal work instructions for clearing bank statements.

13.8   Next Step

The Accounts Receivable process ends at this point.

University of South Australia

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14. Library Accounts Receivable Process

14.1 Description

Although Library collects its own debts, the process followed has many similarities with the standard Accounts Receivable Process.

When Library items are overdue an invoice is emailed from the ALMA (library system) to the student. The student is placed in bad financial standing in Medici and is not allowed to borrow further items, access exam results or receive transcripts. The student may pay their debt or lodge a claim that the item was returned. If the claim return is accepted the fee will be waived or if rejected the patron is to pay all outstanding fees.

14.2 Roles

Not applicable.

14.3 Business Rules

Invoicing

- Invoices must be raised in the ALMA system when Library items are identified as lost or damaged.
- Advanced billing is not permissible.
- Payment terms for invoices are:
    - 14 days from the date of the invoice for Australian addresses.
    - 30 days from the date of the invoice for non-Australian addresses.
- Payment terms must be clearly stated on the invoices.
- It is preferable to issue invoices to the debtors electronically.
- All invoices raised in ALMA must be issued to the debtor.
- All invoices must incorporate the standard administration fee.

Payment

- Payments for Library debts are only to be paid at the Library.
- A receipt must be issued for all payments received.
- All receipts must be accounted for.
- All payments must be accompanied by the Invoice Number.
- Cash and receipts must be reconciled at the end of each day and approved by a supervisor.

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South Australia

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Credit Patron

- It is preferable to issue credit notes electronically to debtors.

- A credit note must be sent to the debtor if there is an error in the original invoice.

- Credit notes must be raised in same currency as the original invoice.

Patron ALMA Record

- Notes on the patron record must reflect all action taken with, and by, the patron.

Recover Debt

- A patron must be restricted from borrowing if one or more of their debts have been written-off.

14.4   Forms, Documents and Reports

Access & Enquiry Services: Invoicing Procedures

Refer to detailed work instructions used within the Library.

Claimed Return form

Form used by the Library to record claims that items have been returned.

14.5   Exceptions

Not applicable.

14.6   Process

Identify Overdue Items and Issue Invoices

1. When ALMA automatically identifies all patrons that have been sent two overdue notices, raise an invoice in ALMA for each identified patron, and add the standard administration fee.

2. If the patron is a current student of the University, request SAS to turn on the Bad Financial Standing Flag for that student in Medici.

3. Send the invoice to the patron (preferably by email).

> **Note:** The patron must not be able to borrow from the time the invoice was raised in the system.

Respond to Action Taken by Patron

4. The patron will choose to respond in the following ways:

Debtor Action	Library Response
Claim the items have been returned	Refer to Claims Items were Returned (below)
Offer a replacement item	Refer to Replacement Item (below)
Claim they have lost the item	Refer to Lost Item (below)
Pay the invoice	Refer to Receive Payment (below)

Claims Items were Returned

Note: This process must be performed by the Campus that owns the book.

5. Fill out the *Claimed Return* form based on the information provided by the patron, have the patron sign the form, and attach the item information to the form.

6. Turn on the *Claims Returned* flag against the item in ALMA.

7. Check the shelves immediately, with the patron present.

8. If the item is found after four checks:

    - Discharge the item in ALMA.

    - Turn off the *Claims return* status on ALMA.

    - Forgive demerit points.

    - File the Claims Returns form for six months.

9. If the item is not found after four checks, and the Librarian can't find the item after escalation, remove the Claims Return status.

    Note: ALMA generates a new tax invoice to be sent to the patron.

Replacement Item

10. When the patron presents the replacement item, take the item and specify when the Library will be in contact with them.

11. Assess the item based on the following criteria: it is the identical publication to the original item, and it is in an acceptable condition.

12. If not all criteria are met, inform the patron that the item will not be accepted, and that their debt is due and payable. Return to Respond to Action Taken by Patron (above).

13. If all criteria are met:

    - Accept the replacement item.

    - Raise a credit note in ALMA for the lost item charge and issue the credit note to the debtor. Request that the patron pay the remaining balance of the invoice.

    - Return to Respond to Action Taken by Patron (above).
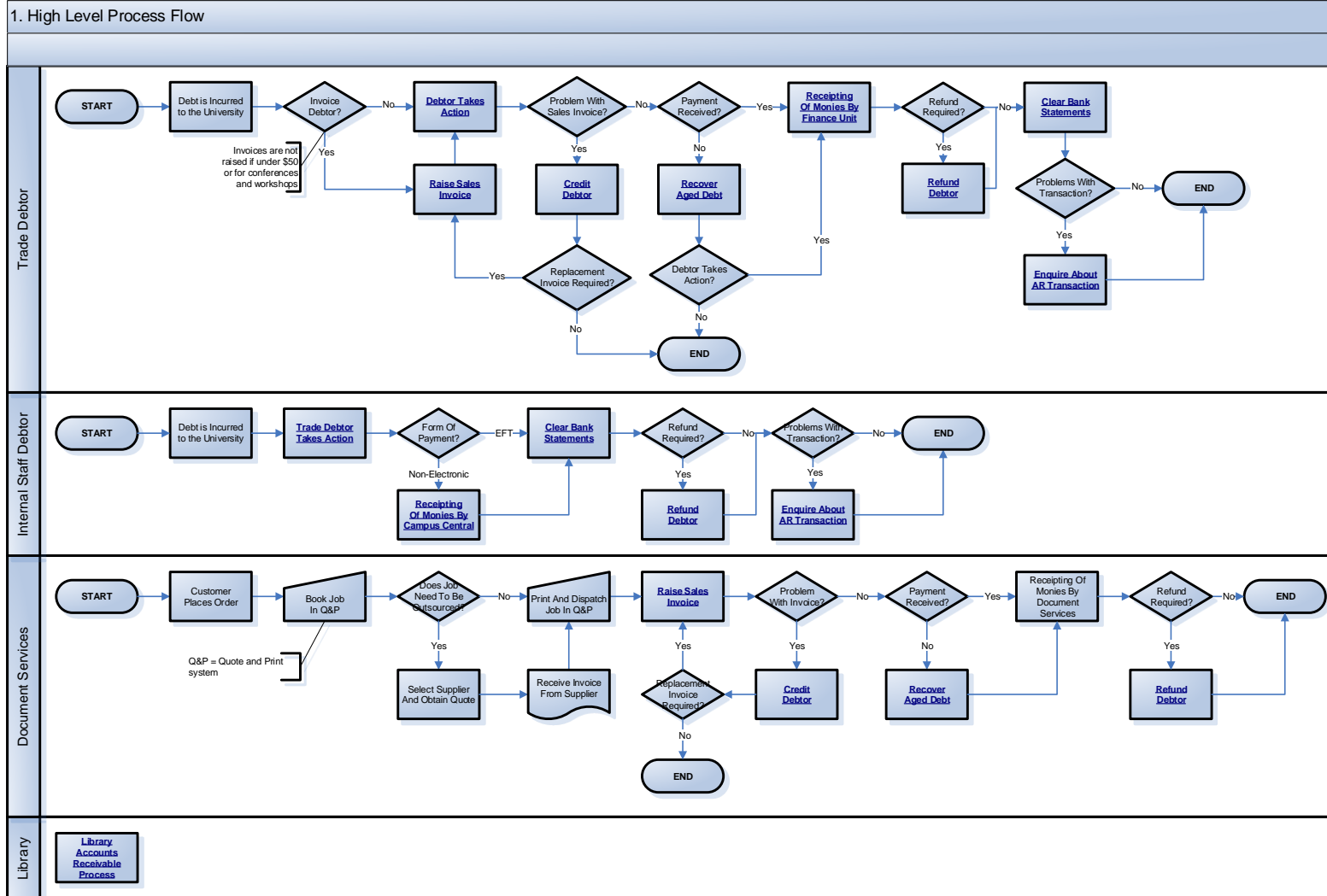
Lost Item

Refer to the Library for further information.
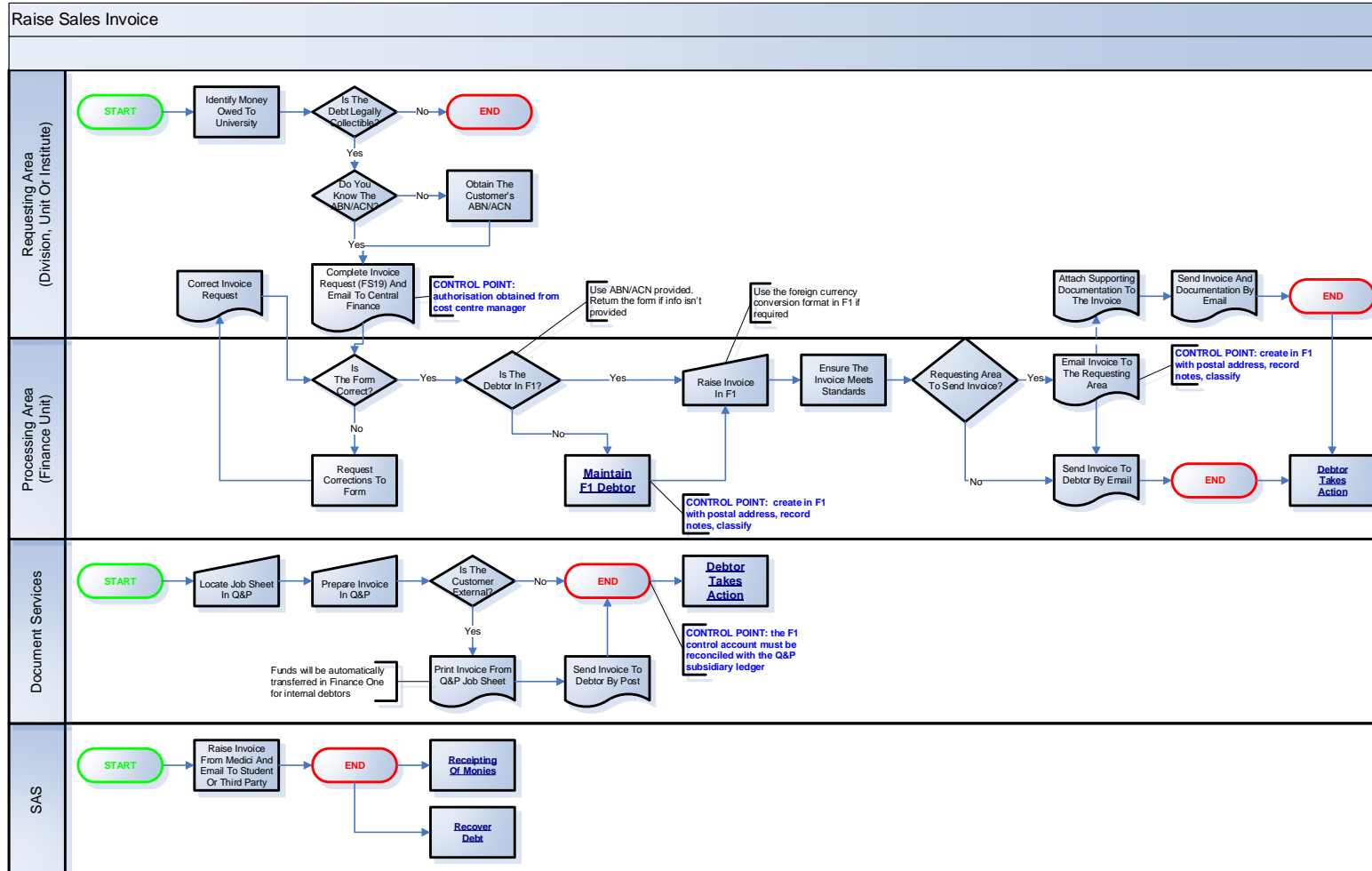
Receive Payment

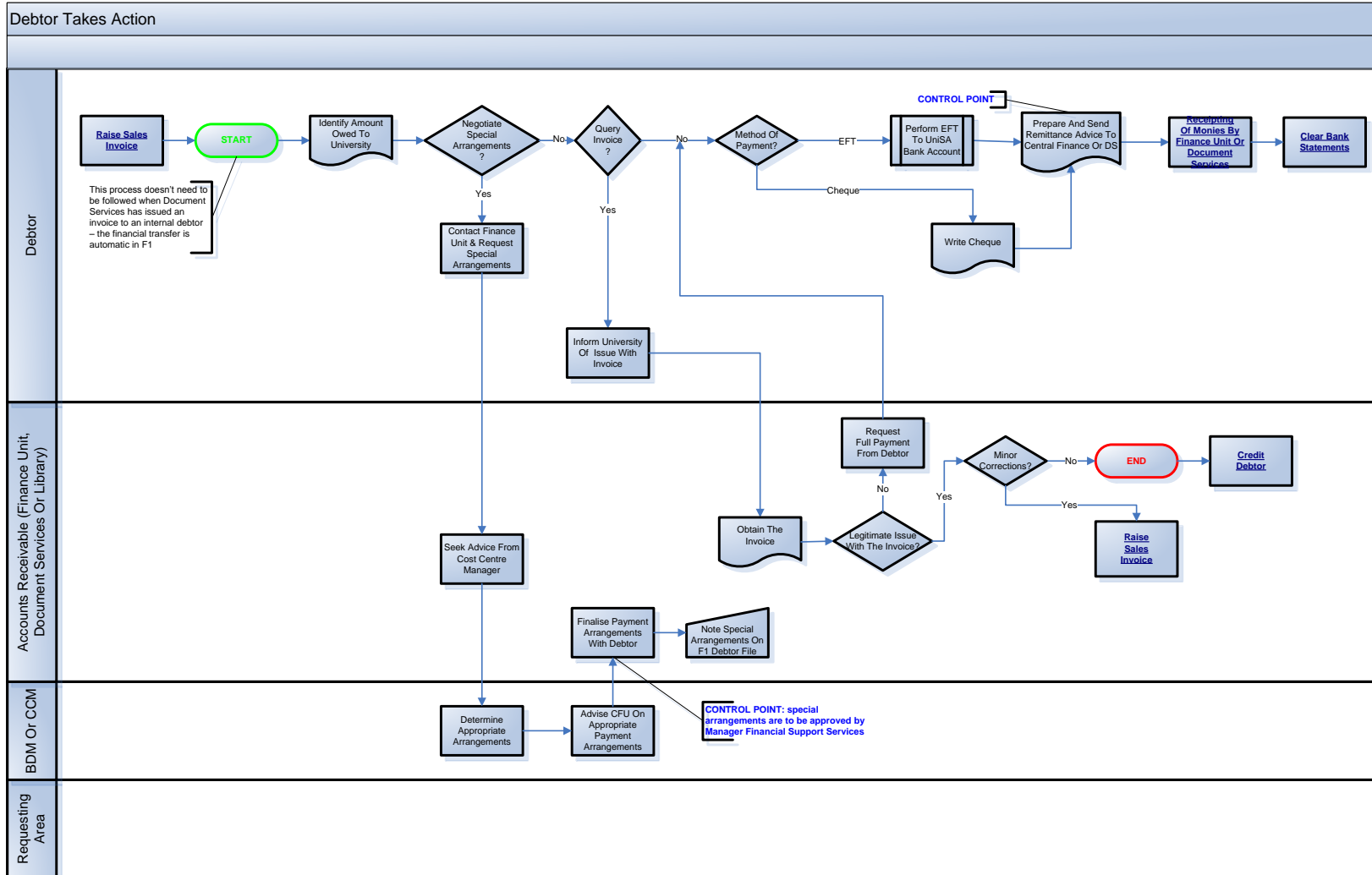Refer to the Library for further information.
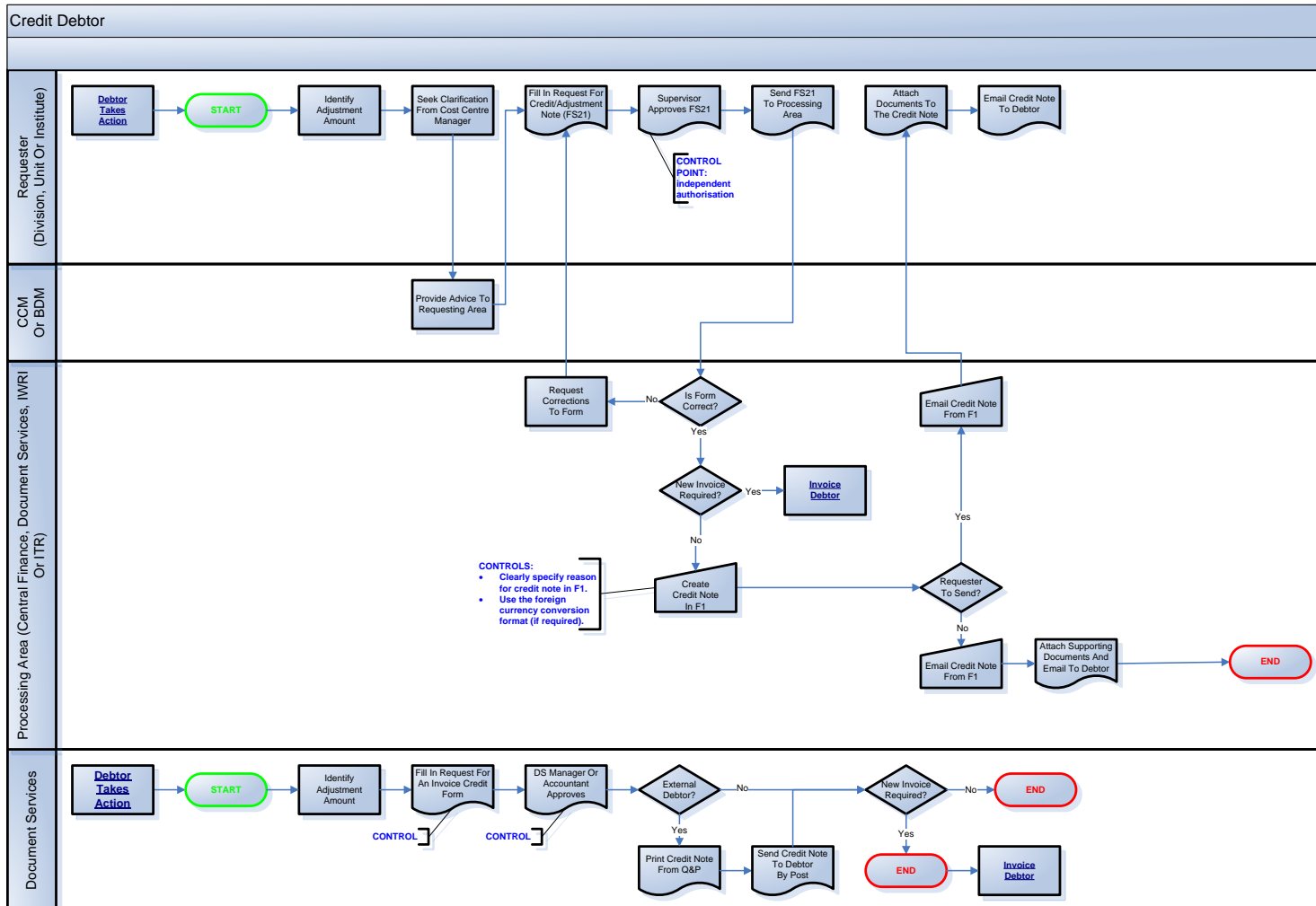
Attachment 1: High Level Process Flow

1. High Level Process Flow

Attachment 2: Raise Sales Invoice Process

Attachment 3: Trade Debtor Takes Action Process

Debtor Takes Action

Debtor

This process doesn't need to be followed when Document Services has issued an invoice to an internal debtor – the financial transfer is automatic in F1

- Raise Sales Invoice
- START
- Identify Amount Owed To University
- Negotiate Special Arrangements? — No / Yes
- Query Invoice? — No / Yes
- Method Of Payment? — EFT / Cheque
- CONTROL POINT
- Perform EFT To UniSA Bank Account
- Prepare And Send Remittance Advice To Central Finance Or DS
- Receipting Of Monies By Finance Unit Or Document Services
- Clear Bank Statements
- Contact Finance Unit & Request Special Arrangements
- Write Cheque
- Inform University Of Issue With Invoice

Accounts Receivable (Finance Unit, Document Services Or Library)

- Request Full Payment From Debtor
- Minor Corrections? — No / Yes
- END
- Credit Debtor
- Seek Advice From Cost Centre Manager
- Obtain The Invoice
- Legitimate Issue With The Invoice? — No / Yes
- Raise Sales Invoice
- Finalise Payment Arrangements With Debtor
- Note Special Arrangements On F1 Debtor File

BDM Or CCM

- Determine Appropriate Arrangements
- Advise CFU On Appropriate Payment Arrangements
- CONTROL POINT: special arrangements are to be approved by Manager Financial Support Services
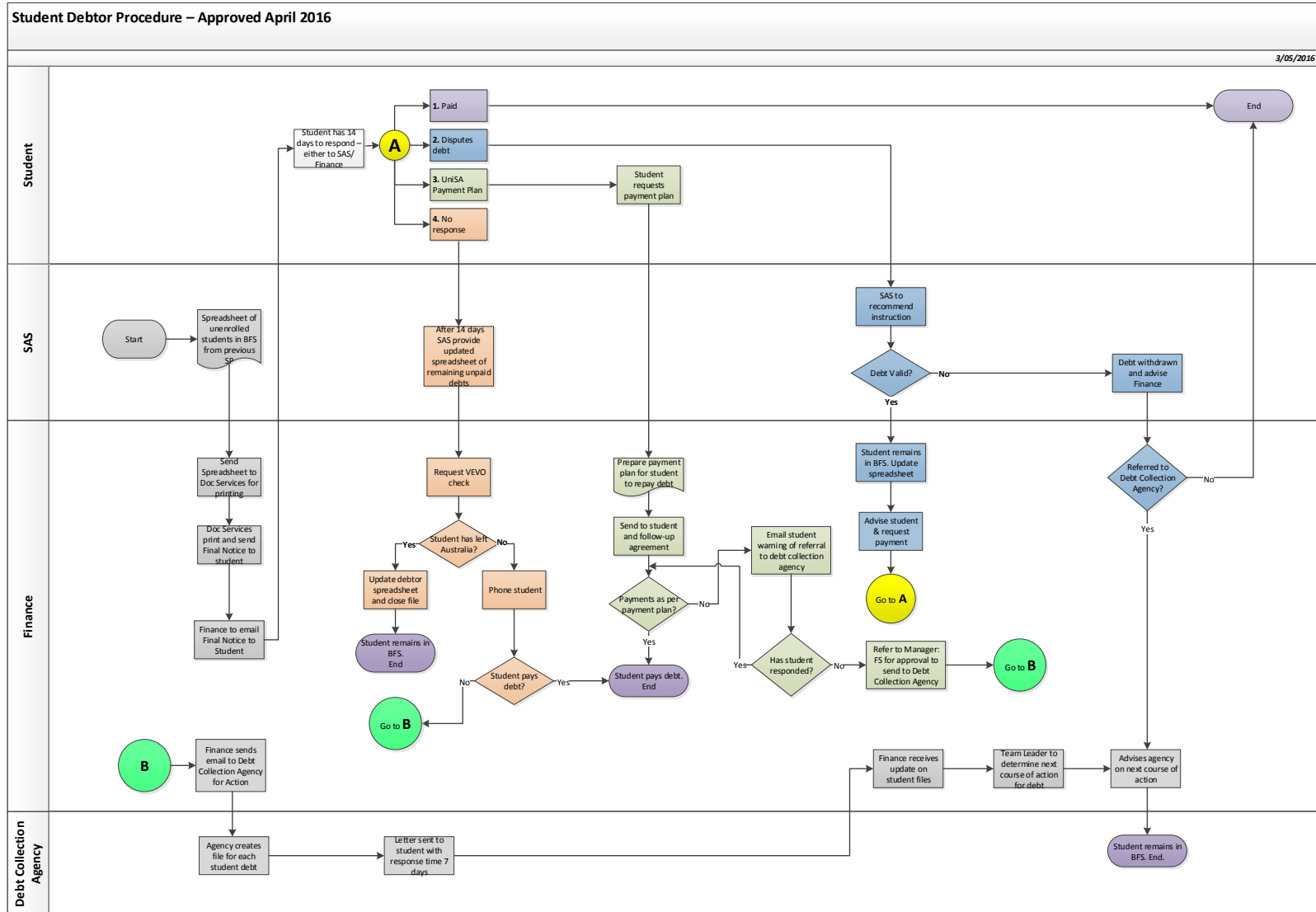
Requesting Area

Attachment 4: Credit Debtor Process

Attachment 5: Recover Aged Debt Process
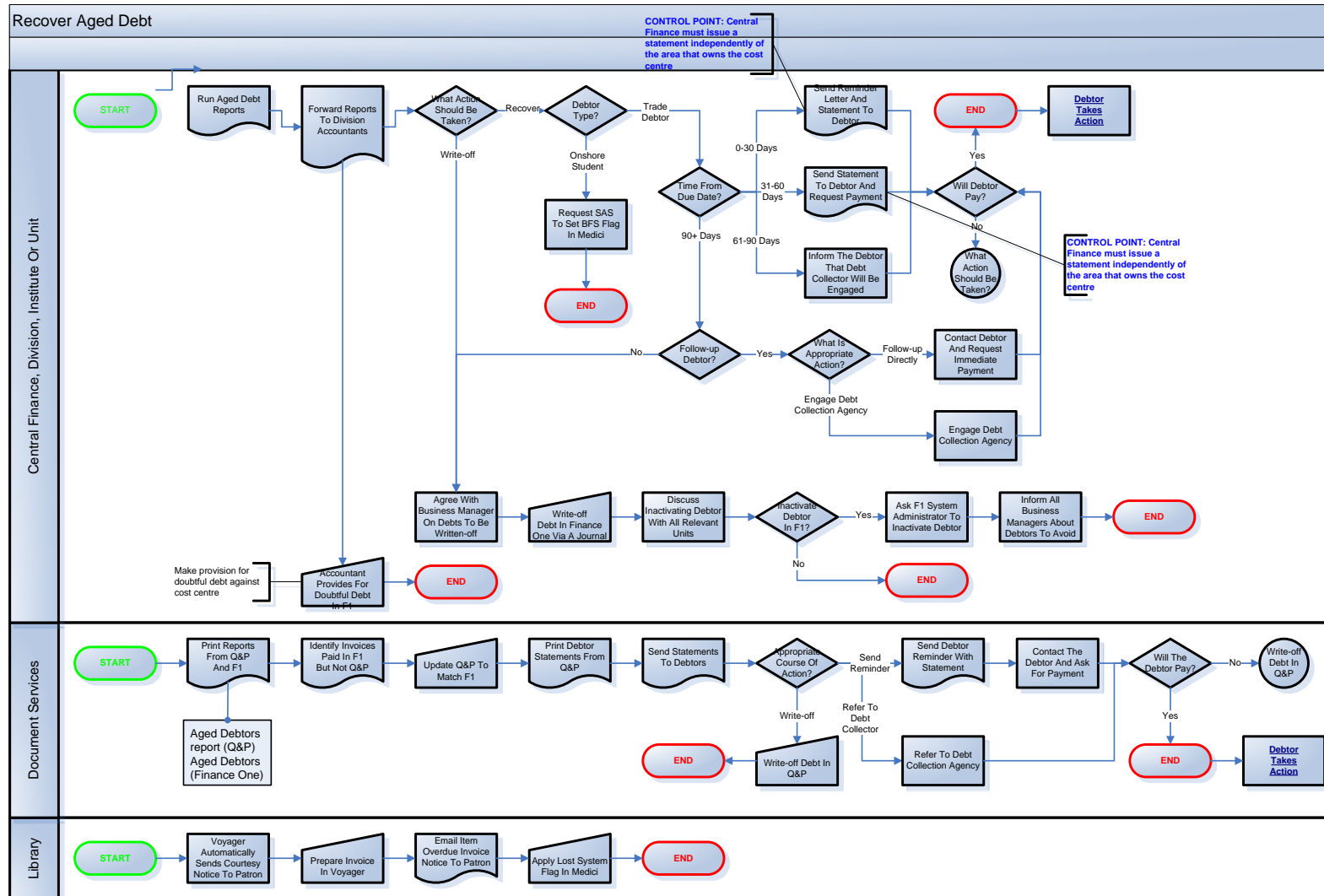
Attachment 6: Student Debtor Process

Student Debtor Procedure – Approved April 2016

Attachment 7: Receipting of Monies by Finance Unit Process

Receipting Of Monies By Finance Unit
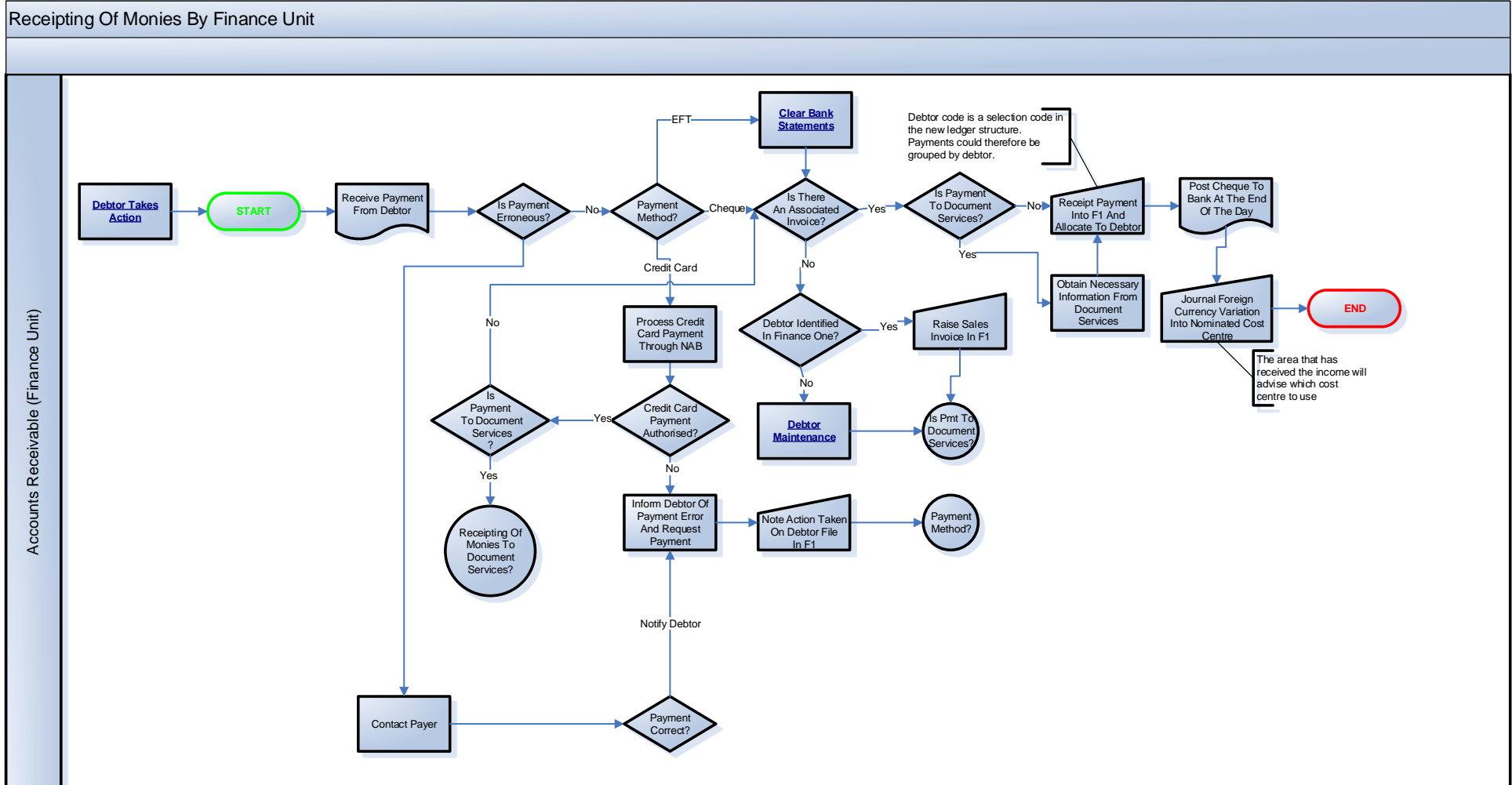
Attachment 8: Clear Bank Statement Process