

**General Accounts Receivable
Procedures Manual
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SUBJECT: CUSTOMER ACCOUNTS

Procedure #1

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE

Assign an ID number to new customers and prepare the record for use in the Datatel computer system.

RESPONSIBILITY

General Accounts Receivable Position
Accounting Department

Please note: In order to avoid duplicate accounts, the Accounts Receivable Department alone is responsible for adding or changing customer accounts.

CONTENTS

Section A Customer Number Setup
Section B Changes to Customer Information
Section C Viewing Customer Information

SUBJECT: CUSTOMER ACCOUNTS

Procedure #1

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004
Approved by: Kelli Sproule _____ March 9, 2004

Section A) Customer Number Setup
Accounting Office Internal Procedure

Datatel Colleague Student System

SCREEN: ORGP

Note: Only ORGP should be used to add or view customer accounts. Using any other screen such as NAE marks company accounts as a person rather than a corporation. (See example screen page 3A)

Required fields: 3, 9, 10, & 13

Steps:

- 1.** Type the name of the company and press “enter.” (If the company is already in the system, it will be shown to you on the screen. Therefore, you will not need to proceed.) If not, you will receive a message “record not found”. Type “A” to “add” a new company.
- 2. Field #3-NAME- (required)-** Enter Company name. Must fit on first line. Abbreviate if necessary. *Fields number 4 and 6 will be automatically populated when you enter past them.*
- 3. Fields # 4 & 6** Enter past these. Will automatically populate.
- 4. Field #9-ADDRESS- (required)** Enter Company address. Must fit on 2 lines. Attention lines should be entered on first line.
- 5. Field #10-CSZ- (required)-**Enter City, State and Zip code. Entering Zip code if known will populate City and State fields.
- 6. Field #13-ADDRESS TYPE- (required)-** Enter “AR”
- 7. Field #15-PHONE- (optional)** Enter Phone number. Please enter if known. This helps with collection efforts. Extension numbers can be entered in the “ext” field. The “type” field can be used to signify “fax” or “pager” if applicable.
- 8.** Note the customer number on screen in upper right corner. When finished, press F9 to complete setup. Retain documentation supporting new customer setup in the customer A/R file.
For changes after this point, see Section B.

SUBJECT: CUSTOMER ACCOUNTS

Procedure #1

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004
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Section B) Maintenance/Changes to Customer Information
Accounting Office Internal Procedure

Datatel Colleague Student System

SCREEN: ORGP
(See example screen pages 3A & 3B)

Required fields: 3, 9, 10, & 13

Steps:

- 1.** Type the customer number of the customer account you wish to update. If the customer number is not known, enter the name of the company and hit “enter.” If you receive a message, “record not found”, type part of the company name to search. Please refer to Section A on how to add a customer number if correct one is not found.
- 2.** Select the one which you wish to update and hit “enter.”
- 3.** Change/update information and press F9. Datatel will return you to main menu.
- 4.** When changing the address, enter “C” for the “source for the change” in Field #16 indicating “correction”.
- 5.** A message will now appear “do you wish to save address history?” Always enter “Y” for yes.
- 6.** Continue to press F9 until you exit the screen. Customer account is now updated.

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Prepared by: Karen Amore _____ March 9, 2004
Approved by: Kelli Sproule _____ March 9, 2004

Section C) Viewing Customer Account Balances

Individual Departmental Responsibility

There are several different screens that can be used to view a customer balance. Following is an explanation of the available and most commonly used options.

On any of these available screens you will need to type in the customer account number or search by typing the company name. After selecting the correct account, the customer balances will appear. (See example screens pages 5A-C) If the customer is not in the system, contact Accounts Receivable to set up the customer account. The Accounts Receivable department alone is responsible for setting up customer accounts.

Datatel Colleague Student System

- 1. ARTI**-A/R Term Summary Inquiry-customer balances separated by school term. You may **DETAIL (F2)** on any of these terms to see breakdown of balance.
- 2. ARSI**-A/R Summary Inquiry- a summary of all balances separated by A/R type. You may **DETAIL (F2)** on any of these A/R types. After detailing on an A/R Type you can detail even further by hitting **F2** on a specific term.
- 3. ARAI**-A/R Account Inquiry-customer balance for a specific A/R type. After entering the customer number, Datatel will ask for the A/R type. You may then detail again by term.
- 4. ARII**- A/R Invoice Inquiry- specific invoice for a customer. Enter the invoice number rather than a customer number and the invoice will appear on the screen.

Please note: When viewing balances in ARTI, ARSI or ARAI the balance due on an invoice will appear directly underneath the original amount of the invoice. Therefore when an invoice is paid in full, only one amount will appear.

SUBJECT: AR CODES

Procedure #2

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE

Create and effectively use A/R codes when billing customers.
A/R Codes specify the revenue G/L Account to which an invoice is credited.

RESPONSIBILITY

General Accounts Receivable Position
Accounting Department
Please note: To avoid duplicate code numbers, the Accounting Department alone is responsible for adding or changing A/R Codes.

CONTENTS

Section A Description, usage, setup and maintenance

SUBJECT: AR CODES

Procedure #2

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section A) Description, usage, setup and maintenance
Accounting Office Internal Procedure

An A/R code is used to identify to Datatel which account number is utilized when billing a customer. Each account number used for billing has an A/R code assigned to it.

Datatel Colleague Student System

SCREEN: ARCF
(See example screen page 7A)

Required fields: 1, 6 & 7

Steps:

1. Determine whether the desired A/R code already exists using Datatel Lookup function. The other option is to open an Excel worksheet saved on the K drive. The file is saved under K:Acctng/ARCodes. This file can be sorted by General Ledger number. This is the fastest way to view the codes. *Note: This file may not be updated with any brand new codes so it's best to check both places.*

2. If code not found, set up:

- a. Enter the 5 character code relating to G/L account (Alpha/numeric)
- b. Type A for "add"; enter
- c. **Field #1-DESCRIPTION- (required)** Enter Description-should reflect Account number.
- d. **Field #6-GL Account No- (required)** Enter General Ledger Account number (normally revenue account)
- e. **Field #7-GL Distribution- (required)**-Enter through (defaults to 100%)
- f. F9 to save and finish

3. To make changes to existing codes:

- a. Return to **ARCF**
- b. Enter A/R code or lookup.
- c. Make changes
- d. F9 to save and finish

SUBJECT: AR TYPES

Procedure#3

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004
Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE

Create and effectively use A/R types when billing customers to ensure billings are debited to the correct A/R asset account for a transaction. This allows ease in tracking.

RESPONSIBILITY

General Accounts Receivable Position
Accounting Department
Please note: To avoid duplicate code numbers, the Accounting Department alone is responsible for adding or changing A/R Codes.

CONTENTS

Section A Description, usage, setup and maintenance
Section B Current A/R type in use

SUBJECT: AR TYPES

Procedure#3

**Updated: March 9, 2004
9, 2004**

Prepared by: Karen Amore _____ March

Approved by: Kelli Sproule _____ March 9, 2004

Section A) Description, usage, setup and maintenance
Accounting Office Internal Procedure

An A/R Type is used to divide General A/R Accounts according to the type of receivable they are. Each time a billing is created, it is placed in a particular A/R Type. The type indicates to Datatel which Receivable General Ledger asset account to use for this billing. It is very rare that a new A/R type will need to be set up.

Datatel Colleague Student System

SCREEN: ARTF

(See example screen page 9A)

Required fields: 1 & 2

Steps:

- 1.** Select a 4-character code that will best identify the account being utilized. Enter the code you have selected and hit “enter.” If the code does not already exist you will receive a message “Record not found.enter A for add”. Enter the letter A and “enter.”
- 2. Field #1-DESCRIPTION- (required)**-Enter the Description-should reference fund and nature of A/R account, *(e.g. rental, etc)*
- 3. Field #2-GL ACCOUNT- (required)**-Enter the General Ledger Receivable account number. It must have 33XXX activity code *(last 5 digits.)*
- 4.** To perform maintenance on an A/R Type:
 - a.** Return to **ARTF**
 - b.** Make the desired changes to the applicable fields
 - c.** Press F9 to save and exit.

SUBJECT: AR TYPES**Procedure#3****Updated: March 9, 2004****Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004****Section B) Current A/R Types used by the Accounting Department**

Following is a general listing of the A/R Types currently set up for use when requesting creating an invoice from the accounting department. Other A/R types shown in the system are not applicable to invoice requests and should not be used.

AGNCY-Financial Aid related-Fund 11
AUXIL-Catering related-Fund 03
BRUIN-Bruin club related-Fund 14
DESIG-Designated funds, some rentals-Fund 02
FEDGR-Grant related, Federal-Fund 41
LAND-Land Contracts-Fund 01
LAPR-Lapeer Campus Related-Fund 01
LOCGR-Grant related, local-Fund 44
MISCL-Miscellaneous billings-Fund 01
PG&G-Private Gifts and Grants-Fund 45
RENTL-Rentals, buildings, equipment, etc.-Fund 01
SCHGR-Grant related-Fund 46
SPBNC-Non Credit billings, for example contract training, Continuing Ed related-Fund 01
STAGR-State Grants related-Fund 42
STDRN-Student receivables Non Credit Fund 01
STDRC-Student receivables Credit Fund 01
TRUAG-True agency billings-Fund 13

When an invoice request form is received, the A/R Type is usually noted. If in doubt, ask an A/R supervisor for the correct type to use.

SUBJECT: INVOICING CUSTOMERS

Procedure #4

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE

To create timely, meaningful invoices, to be sent to customers while ensuring funds are placed in correct General Ledger Account using the correct A/R types and codes.

RESPONSIBILITY

General Accounts Receivable Position
Accounting Department

Please note: To ensure proper tracking of funds due, the Accounting Department alone is responsible for creating or mailing out company invoices.

CONTENTS

- Section A General Information, Invoice Creation Basics
- Section B Financial Aid Related Invoicing
- Section C Catering and Miscellaneous Invoicing
- Section D* Sponsorship Related Invoicing
- Section E True Agency Invoicing
- Section F Faculty Property Rights Invoicing
- Section G Invoice Printing

**Note: All of these types of billings are done using the MCRG screen described in Section A with the exception of Section D.*

SUBJECT: INVOICING CUSTOMERS**Procedure #4****Updated: March 9, 2004****Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004****Section A) General Information, Invoice Creation Basics**
Accounting Office Internal Procedure

Invoices are initiated when the Accounting Department receives an "Invoice Request Form" from another department. (For example see page 13-B and Section H) Some billings are internal (for example sponsorships/see Section E & F) but all others require a request form. Any items that need to be billed in the Datatel system require one of these forms.

Request forms are to be stamped in and reviewed when received. Make sure they contain all the required information. (See Section H for details on filling out this form.)

Request forms must contain a General Ledger Account number to be used and/or an A/R Code, a purchase order number if applicable, a name and address of the company to be billed, (or a valid customer number) and the amount to bill. Also verify that the mailing address on the request form matches the company address listed on Datatel. Request forms must also be signed by someone in the department requesting the billing. Invoice request forms indicating "verbal agreement" for contract services will not be returned to requestor. All contract billings must have a written agreement or PO number.

The general time frame in which invoices are done is within 2 days of receipt if possible. Some customers are invoiced by actually creating an invoice in the Datatel system, while others are already in the system using a sponsorship and only a cover sheet needs to be created and an invoice number assigned. These procedures will be explained in more detail in sections B-E.

Creating an invoice in Datatel:

Datatel Colleague Student System

SCREEN: MCRG

(See example screen page 13A)

Required fields: 3, 4, 5, 7, 9

Steps:

1. Enter the customer number and hit "enter". Now hit "A" for add and "enter." Enter through fields #1 and 2.

2. **Field #3-INVOICE/DUE DATE- (required)-** Enter invoice date and due date need to be entered. The invoice date and due date should both always be the current day's date unless billing in advance for a special circumstance.
3. **Field #4-AR TYPE- (required)-Enter the invoice A/R type.** (For example, "AGNCY" or "MISCL". *Note: See Procedure #3 for detailed explanation of A/R Types.*
4. **Field #5-ACADEMIC TERM- (required)-if applicable.** For example "2001/3". If not applicable, skip this field and the invoice will be labeled as "non-term."
5. Enter through to **Field #7-DESCRIPTION- (required)-**Enter a brief description of the billing. If invoice is student related, enter the student's last name and term we are billing for. For example: "Smith 2001/3." Abbreviate if necessary. *There will be an opportunity to enter a more detailed description in field #9; therefore this description should be a brief one. This information will show on the header portion of the customer invoice.*
6. Skip Field #8 and go directly to **Field #9-A/R CODE- (required).** *Note: See Section #2 for more detailed explanation of A/R Codes.*
7. Still in **Field #9**, enter the **Quantity** in the Quantity field. This is most often "1". You have the option of using this field if for example you are billing a rental. You could then use this field to enter the number of hours the facility was rented for.
8. **Still in Field #9**, enter the **amount** in the "Unit Charge" field. This amount may be broken down and put on separate lines if this would make the invoice more easily read. If it is a credit amount you are issuing, enter the amount in the "Unit Credit" field.
9. Still in **Field #9**, enter the **description** in the description field. Here a more detailed description for the charge or credit can be entered. You may also DETAIL (F2) on this field and you will be given additional lines and space to work with. *Note: If you detail here, you must press F10 to get back to the original screen.*
10. Enter all required lines and press F9 to save and finish. Datatel will assign an invoice number to the invoice and you will be given the number at the bottom of the screen. This number should be noted on the request form. The invoice numbers will be needed when the invoices need to be printed. *(See Section G)*

SUBJECT: INVOICING CUSTOMERS**Procedure #4****Updated: March 9, 2004****Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004****Section B) Financial Aid Related Invoicing*****Accounting Office Internal Procedure***

Invoice Request forms are received from Financial Aid and processed using the process mentioned in Section A. This Section will give details on processing pertaining to Financial Aid invoice requests.

- 1.** Invoice Request Forms received from Financial Aid will always fall under A/R Type "AGNCY". The A/R Code used will be listed on the Request form as "Award Code" with an "A" in front of it. For example: Award code 0447 would be entered with A/R Code "A0447." If you enter that code and it says "not found", you will need to set up a new one with an "A" and the award code number. In order to do this, the General Ledger account number has to be obtained from the Financial Aid Department. (*See Section #2 for instructions on setting up A/R Codes.*)
- 2.** Note the academic term in field #5 on the MCRG screen as well as in the description. (*Field #'s 7 and/or 9*).
- 3.** When checking the addresses on the request form, make sure the customer number does not say "do not use" in Datatel. This can be checked by utilizing ORGP. If it indicates "do not use" the wrong customer number has been selected by Financial Aid. At this point, Datatel can be checked to see if there is another customer number for that customer, or you may check with a supervisor for assistance.
- 4.** After invoices are printed, (*See section G*), photocopies must be made of all request forms obtained from Financial Aid as well as copies of all vouchers or backup documentation attached to the request forms. Original documentation and vouchers are mailed along with the Mott invoice and a photocopy of the invoice request form.
- 5.** An additional copy of the invoice is retained in the customer file along with the original invoice request form and copies of backup and/or vouchers.
- 6.** Another copy of the invoice is forwarded to the Cashier's office. (*These should be sent to the person who receipts incoming checks.*)

SUBJECT: INVOICING CUSTOMERS

Procedure #4

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Section C) Catering and Miscellaneous Invoicing
Accounting Office Internal Procedure

Invoice Request Forms that fall under the “MISCL” A/R type may come from many different departments. Catering Invoices will always fall under the “AUXIL” A/R type and will most always be received from Business Operations.

1 The A/R Code used will be listed on the Request form and can vary depending on what the actual billing is for. Catering invoices usually use the “CATER” A/R code. Miscellaneous invoices may need a new A/R code setup for them depending on the account number being used. *(See Section #2 for instructions on setting up A/R Codes.)*

2. The majority of Catering and Miscellaneous invoices will be “non-term” invoices and placed in non term with the exception of a few that may have a term indicated on the request form. If a term is indicated on the form, the term is placed in field #5 on the MCRG screen. Otherwise, this field is left blank.

3 Once again be sure to check and make sure the customer address on the request form matches the address on the Datatel system. A new customer may need to be set up if the customer cannot be found in Datatel. *(See Section #1 for customer number setup instructions.)*

4 After invoices are printed, *(See section G)*, photocopies must be made of any documentation attached to the request forms. Copies do not need to be made of the request forms themselves. These are kept on file for Accounting records only. Original documentation and vouchers are mailed along with the Mott invoice.

5 Another copy of the invoice is forwarded to the Cashier’s office. *(These should be sent to the person who receipts incoming checks.)*

SUBJECT: INVOICING CUSTOMERS

Procedure #4

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Prepared by: Karen Amore _____ March 9, 2004

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Section D) Sponsorship related Invoicing *Accounting Office Internal Procedure*

Sponsorship related invoices are processed using a different process than is used for regular invoice creation. The following is the complete process from receipt of request form to mailing invoices to customers.

A "Sponsor Statement request form" (See example page 19-A) will be received from several different departments requesting a sponsor statement be run and an invoice be sent to the customer. Request forms are stamped in on the day of receipt.

Several departments enter students into a "sponsorship." This removes charges from the student account and places the charges on the customer to be billed for that student's charges.

A "Sponsor Statement" will need to be run that will show the charges for each student for a particular school term. (See example page 19-B)

The request form should note the academic term, the customer number and address, amount of invoice, as well as the A/R Type and sponsorship number. (See section H for details on this form)

Steps:

1. Run a "Sponsor Statement"

Datatel Colleague Student System

SCREEN: SPSP

(See example screen page 19-F)

Required fields: 1,2,5,6, & 7

a. Field #'s 1 and 2-STARTING DATE AND ENDING DATE (required) If the request form is from the cashier's office and is for the A/R type GMSPO, the dates to be utilized here are listed at the top of the sponsorship listing attached to the request form. For example: 2/1/00 to 2/20/00. ***Make sure to use the dates listed on this report only if A/R Type is GMSPO.*** If the A/R type is CIW, ARI or DUAL, use 8/1/97 for starting date and the date on the request form as the ending date.

b. Field #5-CUSTOMER NUMBER-(required)-Please note: zeros may need to be entered before the customer number. Field length MUST be eight digits in length.

c. Field #6-SPONSORSHIP NUMBER-(required)- Enter the number noted on the request form. This is usually a 3-digit number.

- d. Field #7-ACADEMIC TERM-(required)-** Enter the term. *For example: 2001/3.*
- e.** Press “F9” twice. Enter the letter “P” in field #1.
- f.** Enter down to field # 3, “form name”, enter the printer name you wish to use.
- g.** Press “F9” again. A bar graph will show on screen indicating report completion progress.
- h.** Another bar graph will appear and a message will appear “press return to continue”. Press “enter” and report will print.
- i.** The total at the bottom of the report should match the figure on the request form for the amount to be billed. If these amounts do not match, contact the person noted on the request form as the requestor for assistance.

2. “Send” this information to Microsoft Word so invoices may be printed.

Datatel Colleague Student System

SCREEN: CRI

(See example screen page19-C)

- a.** Enter the customer number and press “enter.” *Note: If you get a message “does not have mailing record...create one?” Enter “Y” and enter.*
- b.** FIELD JUMP (F4) to field #4. A new blank line will need to be added so we may enter the new information for this billing. Hold down the “Shift” key and at the same time press the “F3” key and a blank line will appear.
- c.** Enter “CCINVP” and “enter”. Enter down to the blank line underneath this line.
- d.** Enter “SP” and the sponsorship number for this invoice, followed by the amount of the invoice and the letters “inv”. *(for example: “SP480 400.00 inv”)* The invoice number will be entered following the “inv” later in the process.
- e.** Enter “R” under the status comment field and “enter.”
- f.** If you have more invoices for this customer, you may continue to enter more invoices by adding additional lines as we did above (D-16). *Each invoice should be on a separate line as each line represents and invoice to Datatel.*
- g.** When finished adding invoices, press F9 to exit. Repeat this process for all invoices needed.

3. Make invoice information available to merge into a Word document.**Datatel Colleague Student System****SCREEN: PCB**

(See example screen page19-D)

Required fields: 1,3 & 7

- a. Enter "CBINVP" and enter. Press "A" for "add" and "enter."
- b. FIELD JUMP (F4) to field #3 and enter "CPINVP" and "enter."
- c. FIELD JUMP (F4) to field #7 and enter "C" for "count". Datatel will count the number of documents you have flagged for processing.
- d. Now enter "P" for "process". Datatel will process your batch and prepare it to be available to the Microsoft Word program to use to create the invoices.

4. Download and print the invoices in Microsoft Word.

- a. Open Microsoft Word. Go to **K:Acctng/INVOICE** and open this document. The document should open and you should see a blank invoice with the Mott College logo. *(If you receive an error message such as "Cannot find data source", then the PCB process was run incorrectly. Contact the IS Department for assistance.)*
- b. Click on "Tools", "Mail merge", and "merge" again until the hourglass on your pointer disappears. Now Click on "Window" and "Formletters1". You should see invoices with numbers assigned to them in the right hand corner. There should also be customer numbers, names, and addresses on the invoices.
- c. Immediately "Save As" This document as "invoices" plus the date. *(For example: "Invoices22001")* You can now close out the "INVOICE" document. Word will ask you if you wish to save changes. Click "NO"..this will save the document for future use.
- d. Now the invoices need some information filled in on them. The A/R type should be filled in on the far left column where it says "code." Fill in the A/R type from the request form. *(For example: GMSPO)*
- e. In the second column (description), enter the academic term for this billing. (For example: "2001/3 Semester")
- f. In the third column (amount), enter a dollar sign (\$) and the amount of the invoice. (For example: \$4,000.00)
- g. Scroll down to the bottom of the invoice and place the amount once again in the third column next to where it says "Amount due".

h. Repeat this process for each invoice making sure customers and amounts match and save the document again when all invoices are completed. *Note: If you are missing any invoices, you may have had “process errors” when running PCB. Contact the IS department for assistance.)*

i. Print (4) copies of the document. *(For example invoice see page 19-C)*

5. Distribute and sort invoices

a. Photocopies of ALL attachments (including vouchers) to Sponsor Statement Request forms must be made as well as copies of the Sponsor Statements we ran. Copies of the request forms are made as well

b. One copy of the invoice is sent to the customer along with ORIGINAL vouchers , attachments, and sponsor statement.

c. One copy of the invoice is sent to the cashiers office to the attention of the person who receipts checks into the system.

d. Another copy of the invoice is sent to the initiating department along with a copy of the request form they sent to Accounting.

e. The final copy of the invoice is attached to the copies of vouchers and attachments along with the ORIGINAL request form and retained in the customer file.

6. Clear batch for next billing

a. Return again to PCB.

b. Enter “CBINVP” and the data entry screen will appear. FIELD JUMP (F4) to field #7 and enter “H” for “history.” Datatel will run a process to retain this invoice run in its files. When completed the cursor will return to field #7.

c. Enter “X” for “delete batch” . This invoice run will be deleted and cleared to make way for future invoices. When finished, Datatel will return you to the main menu.

7. Enter invoice numbers into Datatel.

a. Return again to **CRI**.

b. Enter the customer number and fill in the assigned invoice number next to the “Inv” letters we added before. Be sure to enter these numbers in the fields with the corresponding amounts. F9 to exit.

SUBJECT: INVOICING CUSTOMERS

Procedure #4

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section E) True Agency Billings

Accounting Office Internal Procedure

True Agency Billings are for accounts in the General Ledger in which Mott Community College is the fiscal agent for outside agencies. These agencies must be billed for charges applied to their account such as copy charges, supplies, etc. The following is the process followed on a monthly basis to invoice these agencies. Billings are normally processed on or near the 15th of the month.

Steps:

1. Run a General Ledger Detail Trial Balance. (*See G/L procedures*) This needs to be run for the entire "13" fund and sorted by cost center. (*See an example of this report on pages 21-B-E*)

Datatel Colleague Financial System

SCREEN: GLTB

2. Several departments under Business Operations make journal entries to these accounts to apply charges on a monthly basis. Check with head of Business Operations to make sure all charges have been posted to the General Ledger before beginning billing process.

3. Each cost center on the report needs to be reviewed. When viewing each cost center, note the ending balance for that cost center where it reads "Total for cost center."

Cost centers with a negative balance have excess monies in their account and do not need to be billed. Cost centers with a positive balance will need to be invoiced. **Note: There may be some exceptions to this rule. Check with an Accounting Supervisor to be alerted to these exceptions.**

4. Open an Excel spreadsheet "**K:Audit2000>trueagency/truagARjan**" (the last three letters of this name indicate the month of billing.)Here in our example, "jan" is opened and saved as truagARfeb indicating we are currently in February billing for January charges. (*See an example of this worksheet on page 21-A*)

5. Delete the contents of columns G and H with the exception of the headings. Change the date in columns F and G to indicate the last day of the last month. For example: "balance 1/31/01."

6. Match the cost centers in column B with the cost centers on the Detail Trial Balance. (They should be in the same order). Proceed down the worksheet and change the column F to match the balances on the Trial Balance. Make sure to put negative amounts in with a minus (-) sign in front of them.

7. The cost centers with a positive balance need to be reviewed further to determine a breakdown of what charges make up the balance due. These accounts are usually billed on a monthly basis for the previous month. For example, if the current date is February 15, we will be billing for January charges. Review the cost center's accounts on the trial balance and circle or highlight all charges indicated as "January" charges.

- 8.** The goal is to have all charges noted match the cost center ending balance or amount due. If all charges for the previous month do not add up to this amount, there may be some charges from previous months not billed yet.
- 9. Note:** *You can see what invoices have previously been created by looking at the Miscellaneous Income (“15980”) account in each cost center. This may aid in determining what needs to be invoiced in the current month.*
- 10.** The amount to be billed is entered in Column G. *Note: If there is a positive balance in column F, this should be carried over to Column G as this is the amount we need to invoice.*
- 11.** Invoice Request forms will now need to be completed for these invoices. *(This is the same form used for other invoices. See example form page 13-B)* These forms are saved under K:Audit 2000/true agency. Each agency has a separate form. For example: Eastern Michigan University is saved as “Easternrqst629.” Open the worksheet for each agency and complete the fields including amount, current date and amount to be billed. A/R Codes, customer numbers, etc. are already set up on the form for you. Print the form, sign it, and attach it to the trial balance pages applicable for that cost center. This will be kept as a file copy.
- 12.** Now invoices must be created in the Datatel system. *(See Procedure #4, Section A for details on creating invoices).* Make sure to use the A/R Type “TRUAG” indicating true agency and the proper A/R code listed on the request form. Note the invoice numbers for reference when printing.
- 13.** The Information Systems Department provides the Accounting Department with a detail Telephone charge listing each month. This shows detail for each cost center’s telephone usage and charges for the previous month. Copies should be made of these as one copy will be sent with the invoice and the other copy kept in the customer file.
- 14.** Iron Workers Apprenticeship is an exception. A separate report is run for their telephone usage as they require a more detailed listing. It is not necessary to make a copy of this for the file as it can be accessed online.
- 15.** Print 3 copies of each invoice *(See Procedure #4, Section G).* Original invoice copy is sent to the customer along with one copy of the telephone detail listing.
- 16.** A second copy is sent to the cashier’s office to the attention of the person who receipts checks into the system. The third copy is attached to the original invoice request form , the trial balance and the original phone listing applicable to that customer and retained in the customer file.
- 17.** Column H on the Excel spreadsheet is filled in with the invoice numbers. An additional check is to make sure that column I on the worksheet contains either a ***negative balance or a zero balance.*** If it is a positive amount, and no invoice has been created. A invoice will need to be created for this amount and customer. This worksheet is saved and printed and kept in the “True agency” general file along with the trial balance pages not being billed.

SUBJECT: INVOICING CUSTOMERS

Procedure #4

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section F) Faculty Property Rights Invoicing *Accounting Office Internal Procedure*

Faculty Property Rights are invoice requests received from Business Operations. These are funds paid to faculty members who contribute to the creation of a book or document that is sold in the bookstore. We then invoice the bookstore for the faculty member's portion. These invoices are created in the same manner as a regular invoice, however there is usually more than once invoice created from each request form, and it can be more difficult to determine the A/R code used since they are not noted on the request form. The following is an explanation that may aid in determining the correct A/R code to use and the correct way to divide these billings.

1. An Invoice Request form will be received from Business Operations. (See an example of this form on page 25-A.) Note that it is somewhat different than the form received from other departments
2. As seen on the example on page 25-A, there are several different account numbers noted as well as several different amounts. These account numbers and amounts will therefore have to be divided up into several different invoices.
3. Note on the example that there are 3 different funds noted for invoicing: 45, 13, and 01. Therefore these will have to be billed on 3 different invoices since the A/R Type determines the account number the funds are invoiced from. We will need to do 3 different invoices with 3 different A/R Types. To make these easier to separate, 2 photocopies of this request form will be made so we have 3 copies to work with....one for each invoice to be created. (See Procedure # 3 for more detailed explanation of A/R Types.)
4. The items listed under account numbers with a "45" fund will need to be put under A/R Type of **PG&G** (*Private Gifts and Grants.*) Note also that the A/R codes for each number will have to be looked up and noted. (See Procedure #2, Section A for details on A/R codes.)
5. The items listed under account numbers with an "01" fund should be billed under the A/R type of **MISCL** (*Miscellaneous*). Remember you will probably have to look up the proper A/R Code to be used.
6. The items listed under the account number with an "13" fund should be billed under the A/R type of **TRUAG** (*True agency*). The A/R code to be used for these usually starts with an "IP" For example "IP006".
7. Make sure the amounts are placed on invoices using the correct A/R type for that Account number. Note on each invoice request form copy which amounts are being billed on that particular invoice and also make sure to note the A/R type.
8. Photocopies are made of any attachments to the request forms unless already attached.
9. After invoices are entered, three (3) copies of the invoices are printed.(See Section G)
10. Original invoice copy is attached to the original attachments and sent to the customer.

- 11.** One additional copy of the invoice is attached to the original request form along with photocopies of the attachments and retained in the customer file.
- 12.** Another copy of the invoice is sent to the cashier's office to the attention of the person who receipts checks.

SUBJECT: INVOICING CUSTOMERS

Procedure #4

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section G) Invoice Printing

Accounting Office Internal Procedure

Datatel Colleague Student System

SCREEN: XINV

1. Enter the beginning invoice number for the range you are printing. For example: "412568".
2. Enter the ending invoice number for this run, for example: "412599".
3. Enter the list of A/R types of the invoices you wish to print. More than one type may be entered. These types **MUST** be entered in Capital letters and "enter" must be pressed after each one. When all types are entered, press "enter" again.
4. Enter the number of copies you wish to run of each invoice, (*The default number is 4*) then press "enter".
5. Enter the printer you wish to use and press "enter".

SUBJECT: CUSTOMER STATEMENTS

Procedure #5

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE To create timely, accurate customer statements to be sent to customers on a monthly basis.

RESPONSIBILITY General Accounts Receivable Position
Accounting Department

CONTENTS Section A Printing & Distributing

SUBJECT: CUSTOMER STATEMENTS

Procedure #5

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section A) Printing, Distributing
Accounting Office Internal Procedure

Customer Statements are run and sent to customers on the first business day of each month.

Datatel Colleague Student System

SCREEN: XSTM

(See example statement page 28-A.)

- 1.** Enter a “starting date” for statement run. The first day of the previous month should be entered. Example format: 01/01/2001.
- 2.** Enter the statement date. This is the first day of current month or current day’s date.
- 3.** Enter the A/R Types to be printed. *(These must be in capital letters)*, and follow with the “enter” key. Press “enter.” Statements are run for the following A/R Types only:

AGENCY, AUXIL, BRUIN, DESIG, MISCL, TRUAG, LAPR
- 4** The next prompt is for “Individual person ID”. This is an option that can be used if you wish to run a statement for certain individual customers only. On a regular monthly run, simply press “enter” to skip this field.
- 5** Now an option appears to allow you to enter a message to be printed on the statements. Press “enter” if no message desired.
- 6** Select the printer you wish to use and hit “enter.” Statements will print.
- 7.** After statements are printed, they must be reviewed and statements with bad addresses or balances that are in doubt should be discarded.
- 8** The original copy of a statement with balances over 60 days past due should be stamped “past due.”
- 9.**Original copy of the statement is sent to the customer. A Second copy of statements is run to be retained in the “Statement” folder and last month’s copies are discarded.

SUBJECT: GENERAL RECEIVABLES REPORTING

Procedure #6

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE

To create readable, accurate reports for distribution to internal personnel or to be kept on file for Accounts Receivable records.

RESPONSIBILITY

General Accounts Receivable Position
Accounting Department

CONTENTS

Section A Aged Trial Balance
Section B Weekly General A/R Reports
Section C Monthly General A/R Reports
Section D Weekly Invoice Postings
Section E Open Invoice Reports
Section F Faculty Rights Report

SUBJECT: GENERAL RECEIVABLES REPORTING

Procedure #6

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section A) Aged Trial Balance

Accounting Office Internal Procedure

The Aged Trial Balance is used to monitor General Receivables Account Balances. It can be run at any time however it needs to be run on a weekly basis (normally on Fridays) to complete the weekly General Receivables Report. (See Section B)

Datatel Colleague Student System

SCREEN: AGBL

(See example screen page30-A)

Required fields: 1, 4, 5 & 6

- 1. Field #'s 1-3-MAX AGE-(required)**-Enter the aging required. *(For example: 30, 60, 90).*
- 2. Field #4-CUTOFF DATE-(required)**- This can be any date desired up to the current date.
- 3. Field #5-AGING METHOD-(required)**-This is left as "Chronological".
- 4. Field #6-AR TYPES-(required)**-Enter the A/R Types you wish to show on the report. Datatel will allow as many types to be entered as desired.
- 5. "F9"** when screen is complete.
- 6. Type "P"** in field #1 to indicate "printer." *(If you wish to send report only to the screen press "H" here)* Enter the printer name desired in field #3 and press "F9" twice. Report will run and a graph bar on the screen will show the report's progress. Press return to exit.

SUBJECT: GENERAL RECEIVABLES REPORTING**Procedure #6****Updated: April 16, 2001****Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004****Section B) Weekly General A/R Reports*****Accounting Office Internal Procedure***

The weekly General Accounts Receivable Reports are completed weekly and dated as of every Friday. They assist management with monitoring General Receivable balances.

Weekly General A/R Report

1. Run AGBL with aging of 90, 180, 360 days. If current day is a Friday, use current date as ending date. If not, use the previous Friday's date. Use A/R types: MISCL, RENTL, GMSPO,ARI, CIW,DESIG, AUXIL, AGNCY, DUAL, SCHOL, SPONB, TRUAG, BRUIN, FEDGR, RESTR, STAGR, LOCGR, PG&G, SCHGR, LAPR, LAND, STDRN, SPBNC
2. Open Excel Spreadsheet K:Acctng/AccountsReceivable/generalreceivablesreports/genar**010501**. Last 5 or 6 digits indicate most recent report date.) Open previous week's file, save with current date and use as a template. (*See example report page 32-A.*)
3. Change header and footer dates to current report date.
4. Highlight cells F3-F29. Copy and paste these figures to cells D3-D29. ("Previous Week") Put current report date in cell F2. Change date in cell D2 to read last report date. New figures will be typed into column F.
5. Delete contents of cells H3-K23 and H28-K29.
6. Using the AGBL report just run, fill in the new totals in cells F3-K23 and F28-K29.
7. Ending balance on last page of AGBL report should match cell F35 on spreadsheet.

Weekly History Report

1. Open Excel spreadsheet K:Acctng/Accountsreceivable/generalreceivablesreports/general receivables FY99Weekly History.xls. (*See example report page 32-B*)
2. COPY format from last column on right of sheet to column directly to right of last column. Enter current report date on line #1.
3. COPY formulas from cells in last column of line 23, 28, 31-35 to new column.
4. Go to GENAR (*Weekly Gen A/R report*) just created above(B-7) and COPY cells F3-F23.
5. Return to Weekly History Report and PASTE to cells 2 through 21 in new column.

6. Go back to GENAR report and COPY cells F28 and F29.
7. Return to Weekly History Report and PASTE to cells on line 25 and 26 of new column.
8. Change footer date and save spreadsheet with same name.
9. Print and retain both reports in file along with **AGBL** report.

SUBJECT: GENERAL RECEIVABLES REPORTING

Procedure #6

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section C) Monthly General A/R Reports

Accounting Office Internal Procedure

The Monthly General A/R Report is identical in format to the Weekly Report. It is created on the first day of each month and tracks monthly progress of General Receivables Balances.

- 1.** Run **AGBL** with aging of 90, 180, 360 days. Use first day of month as ending date.
- 2.** Open Excel Spreadsheet K:Acctng/Accountsreceivable/generalreceivablesreports/generalreceivablesFY99-00 Monthly History.xls (*See example report page 33-A*)
- 3.** COPY format from last column on right of sheet to column directly to right of last column. Enter current report date on line #1.
- 4.** COPY formulas from cells in last column of line 23, 28, 31-35 to new column.
- 5.** Using the **AGBL** report just created, fill in the new totals in cells 2-23 and 25 and 26 in new column.
- 6.** Print **6** copies of report.
- 7.** Save report with same name and email to Director of Accounting.
- 8.** Make **5** copies of **AGBL**, attach to copies of report and give to Director of Accounting.
- 9.** Retain additional copy of report and original copy of **AGBL** in file.

SUBJECT: GENERAL RECEIVABLES REPORTING

Procedure #6

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section D) Weekly Invoice Postings

Accounting Office Internal Procedure

Invoice Postings are done weekly (or more often if necessary) in order to post invoices from the Student System in Datatel to the General Ledger. Postings must be done on the first day of the month using LAST MONTH'S last day date before month end closing.

Datatel Colleague Student System

SCREEN: IGLP

(See example screen page 34-A.)

Required fields: 1, 9

1. Field #1-POSTING METHOD-(required)-Enter the letter "I" for immediate update. This tells the system to update the posting immediately and no report is being requested to be printed.

2. Field #5-CUTOFF DATE-(required)- This should be the current date or the day prior. Leave beginning date empty to post everything .

3. Field # 9-A/R TYPES-(required)- There is no limit to the number of A/R types that can be entered.

4. General Accounts Receivable is responsible for posting the following A/R types:

MISCL, AGNCY, AUXIL, DESIG, TRUAG, RENTL, FEDGR, STAGR,LOCGR,PG&G, SCHGR, BRUIN, CONS, EMPY, OTHGR, LAND, LAPR, SPONB, SCHOL, RESTR, ARI

5. "F9" when screen is complete. Datatel will prompt for printing options. Enter "H" in field #1. This will save the posting in the U Drive on the Network for future access. FIELD JUMP (F4) to field # 4 (*banner*) and type in "ARINVPOST010501" (*Last 6 digits should match current date*)

6. "F9" twice, report will run and automatically return to the main menu.

7. File must then be moved to the K: drive for backup access. File should be moved to K:Acctng/Accountsreceivable/GLPostings cr,iv,fa/2000-2001(or current year)/invoices/0201(*Last four digits indicate current month*)

SUBJECT: GENERAL RECEIVABLES REPORTING**Procedure #6****Updated: April 16, 2001****Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004****Section E) Open Invoice Reports*****Accounting Office Internal Procedure***

The Open Invoice Report is a report that is updated monthly for each A/R Type and sent to each applicable department.

1. Each Department/A/R Type has a separate worksheet saved in Excel. The file names are as follows:

Financial Aid	K:kamore/finaidreportdepts.xls
Registrar	K:kamore/joeagingfordept.xls
Technology	K:kamore/techagingfordept.xls
Dual Enrollment	K:kamore/dualagingfordept.xls
College in the Workplace	K:kamore/ciwagingfordept2.xls
VP Administration	K:kamore/vpadminagingfordept.xls
Sponsored Non Credit	K:kamore/spbncagingfordept.xls

2. The files are updated monthly using **AGBL, ARTI** (See Proc #1, Section C) and customer paper files.

3. Files are then saved with the same name with the current date noted at the end of the file name. All old files are saved in order to track the progress of receivable balances.

4. Reports are then e-mailed or inter-office mailed to the respective departments. Departments are then to send the reports back to the Accounting Department with the “response” column completed with instructions as to action to take on these accounts and/or invoices.

5. Retain copies of these reports in paper file along with AGBL reports used to complete them.
(See example report page 35-A)

SUBJECT: GENERAL RECEIVABLES REPORTING

Procedure #6

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section F) Faculty Rights Reports

Accounting Office Internal Procedure

The Faculty Rights report is updated on a monthly basis and is sent to the requesting department.

- 1.** Run **GLTB** for fund #13, cost center #23031 and sorted by activity number.
- 2.** Information is taken directly from this report and placed on an on-going spreadsheet in Excel. Open Excel Spreadsheet K:Acctng/accountsreceivable/faculty IPR Accounts 011001. The last six digits here again represent the previous date of the report.
(See sample report page 36-A)
- 3.** Change header date to current date and fill in any new entries since last report using **GLTB** report. Paper files may need to be used to find detail of transactions. **Customer id # is 361(Follett).**
- 4.** Verify total on **GLTB** matches total on spreadsheet and print report.
- 5.** Report is retained in file along with **GLTB** report.
- 6.** Email completed report to the head of the Educational Systems Department.

SUBJECT: ACCOUNT MANAGEMENT

Procedure #7

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE

To ensure invoices are posted to the General Ledger on a timely basis as well as ensuring A/R accounts are balanced to the General Ledger at month end as well as fiscal year end.

RESPONSIBILITY

General Accounts Receivable Position
Accounting Department

CONTENTS

Section A Month End Balancing A/R Accounts
Section B Balance Prepaid Account
Section C Clear EEG/GOLD Charges
Section D Fiscal Year End Audit Reports
Section E Account Follow up
Section F Customer Refunds

SUBJECT: ACCOUNT MANAGEMENT

Procedure #7

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section A) Month End Balancing A/R Accounts
Accounting Office Internal Procedure

General Receivable Accounts are balanced at the end of each month prior to the month end closing.

1. Run a separate **GLTB** report for each General A/R Account number using the last day of the month as the cutoff date. The following are the account numbers and their corresponding A/R Types:

STDRN	01-00000-33260
ARI , CIW	01-00000-33350
SPBNC	01-00000-33360
LAND	01-00000-33030
MISCL	01-00000-33290
RENTL	01-00000-33310
GMSPO	01-00000-33340
DESIG	02-00000-33300
AUXIL	03-00000-33290
AGNCY,DUAL,SCHOL,SPONB	11-00000-33160
TRUAG	13-00000-33150
BRUIN	14-00000-33150

2. Run **AGBL** for all the A/R Types above using the month ending date as the cutoff date.

3. For each A/R type, the ending balance on the **AGBL** should match the ending balance on the corresponding **GLTB**.

4. If the accounts do not balance, ask for assistance as Journal entries may need to be done to correct balances.

5. Retain all reports in file for future reference.

SUBJECT: ACCOUNT MANAGEMENT

Procedure #7

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section B) Balance Prepaid Reports
Accounting Office Internal Procedure

The Prepaid Account is used for prepaid checks issued through Accounts Payable. This account must be balanced on the last day of each month prior to month end closing.

1. Run a separate **GLTB** report for each Account number **01-00000-38200** using the last day of the month as the cutoff date.

2. Run **POPR**(Outstanding Prepaid Report):

Datatel Colleague Financial System

SCREEN: **POPR**

(See example screen page39-A)

Required fields: 2 & 7

3. **Field #2-REPORT DATES-(required)**-Enter last day of month as cutoff date. (Same date used on GLTB above). Field #7 is automatically selected

4. Press "F9", select printer and "F9" twice and report will run.

5. The ending balance on the **POPR** report should match the ending balance on the corresponding **GLTB**.

6. If the accounts do not balance, ask for assistance as Journal entries may need to be done to correct balances.

7. Retain all reports in file for future reference

SUBJECT: ACCOUNT MANAGEMENT

Procedure #7

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section C) Clear EEG/GOLD Charges
Accounting Office Internal Procedure

At the end of each month, charges are cleared from EEG and GOLD A/R types. This charges employee tuition waiver and Gold card scholarships to the proper expense accounts.

- 1.** Using **ARTI**, (*see Proc #1, Section C for details*) view customer account #4 (*Mott Community College.*) Enter **EEG** for A/R Type.
- 2.** This screen will show you a term breakdown of charges. Print the screen by clicking on the “printer” icon at the top of the Datatel screen. PAGE DOWN if needed to see all charges. Print all screens that show charges.
- 3.** Repeat this same procedure for the **GOLD** A/R type.
- 4.** Now charges need to be cleared using the screen prints you just created. One by one, using **MCRG**, create invoices for each term using the **EEG or GOLD** A/R type and using the A/R code **MCCEM** to clear charges. If charges are positive, enter the amount in the Unit Credit column of field #9 on the **MCRG** screen. If charges are negative, (credit balance) enter the amount in the Unit Charge column of field #9. *Note: Make sure to date invoices with month ending date of previous month.*
- 5.** Ending result should be a zero balance for A/R Types EEG and GOLD.
- 6.** Retain screen print pages in file for customer #4.

SUBJECT: ACCOUNT MANAGEMENT

Procedure #7

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section D) Reports/Balancing for Year End Audit
Accounting Office Internal Procedure

Agency Scholarships

1. Print out "Agency Scholarship Detail" Worksheet from previous year.(K:Audit2000/Agencyscholarships/agencyscholarshipdetail.xls)
2. Print out A/R Code master listing (*K:Audit2000/arcodes*) (*After Nina or Jim update it.*) Sort data by account number.
3. Print GLTB for entire fund #11 as of 6-30 of current year.
4. Fill in Beg balances, expenditures and reversal amounts on cost center worksheets located at K:Audit2000/agency scholarships. (Note: Deposits held for others are minus amounts and A/R are positive amounts) Formulas for right hand column for cash receipts should be a "-c14"..make sure to also change any dates that are old.
5. Run ACCA reports for each cost center/award code and fill in expenditure/invoice amounts on each cost center worksheet.
6. Attach each cost center worksheet to it's GLTB counterpart.
7. Complete "Agency Scholarship Detail" worksheet to accompany detail cost center worksheets.

True Agency

1. Run Aged Trial Balance for TRUAG as of 6-30 of the current year.
2. Open K:Audit2000/Assets/ReceivablesDetail tab "truag".
3. Fill in information from Aged trial balance (account numbers, description and balances)
4. Balance this figure to the balance in the G/L (*in this case account #13-00000-33150*)
5. Add any adjusting amounts to the true agency worksheet.
6. Run GLTB for #13 fund.

7. Fill in Expenditures, receipts and any reversal amounts as well as beginning balances on cost center worksheets located at K:Audit2000/Trueagency

8. Attach each cost center worksheet to its GLTB counterpart.

Receivables Detail

1. Run Aged Trial Balance with cut off date of 6-30 of the current year.

2. Fill in all information on each A/R Type detail sheet located at K:Audit2000/Assets/Receivablesdetail.xls. Info includes account numbers, descriptions and balances. Make sure to change any dates that are old or incorrect.

3. Update worksheet that lists A/R Types and G/L number corresponding to it.

4. Run GLTB for each of these account numbers and balance each A/R type sheet to corresponding General ledger number. List any applicable adjustments on each worksheet.

Updated: April 16, 2001**Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004**

Section E) Account Follow-up

Accounting Office Internal Procedure

Non student A/R Accounts are to be monitored on a regular basis. Aging reports are run weekly to monitor past due accounts as well as any possible credit balances that may occur that need to be corrected/adjusted. When accounts become past due, steps are taken to attempt to collect the past due amount and in certain cases written off or sent to collections. The following is the procedure for handling these accounts.

- 1.** Run **AGBL** weekly to monitor accounts. *(See Procedure #6, Section A)*
- 2.** Viewing accounts using **ARTI** and detailing (F2) by term can allow you to view the balances more clearly.
- 3.** When accounts reach 60 days past due, the company is either telephoned, or a letter is sent to the company reminding them of the balance, along with copies of the open invoices.
- 4.** When accounts reach 90 days past due, another letter is sent to the customer. The invoice requestor may also be contacted for any assistance they can give in collecting the funds.
- 5.** If open accounts are not paid after 90 days, and previous efforts are to no avail, the Accounting Supervisor is notified of the delinquent account and the decision is then made whether or not the account will be sent to collections.
- 6.** If the decision is made to send them to collections, a 30-day notice letter is sent to the customer to alert them that they will be sent to collections if the open balance is not paid within a 30-day period from the date of the letter.
- 7.** When the 30-day notice period passes and payment has not been made, copies of the invoices and all correspondence are given to the Student Accounts Coordinator to send the company to collections.
- 8.** If all collections efforts have been utilized and the balance remains due, it is up to the discretion of the cost center manager to decide if the account should be written off. The cost center manager can be notified directly, or it may come to their attention when viewing the monthly "Open Invoice Report". *(See Procedure #6, Section E)*
- 9.** If the Cost Center manager has decided to write off the balance, a "Write Off Request form" should be completed and sent to the Accounting Department. This form must be signed by a Vice President as well as the Director of Accounting. *(See Sample form page 51-A)*
- 10.** If the account is to be written off the books, an **MCRG** is done as a credit using the applicable A/R code to adjust the balance off the account. Ask a supervisor for the correct code.

SUBJECT: ACCOUNT MANAGEMENT

Procedure #7

Updated: April 16, 2001

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section F) Customer Refunds

Accounting Office Internal Procedure

On occasion, it may be necessary to refund a company. This may be due to an overpayment, or in some cases dropped classes. The following are instructions for this process.

1. A refund can be initiated by Accounts Receivable alone or it may be initiated by another department using a "Check Request form". (See sample form page 48-A)
2. View customer balance using **ARTI** to determine which A/R type and term need to be refunded.
3. Proceed to create a voucher that will be paid through Accounts Payable.

Datatel Colleague Student System

SCREEN: RFND

(See example screen page42-A)

Required fields: 1, 3, 7, 8, & 13

STEPS:

1. Type the customer number of the company you wish to refund.
2. Choose the A/R type you wish to refund from.
3. Press "A" for "add". **Field #1 (DATE)**-will populate automatically.
4. Enter through to **Field #3-AP TYPE-(required)**-Enter "AR" indicating Accounts Receivable.
5. **Field #7-TERM-(required)**-Enter the applicable term to be refunded from (*could be non-term, if so leave blank.*)
6. **Field #8-AMOUNT-(required)**-Enter the amount to be refunded. This amount will default to the credit balance showing in the applicable term. You may change this amount if needed.
7. **Field #11-COMMENTS**-Enter any comments such as student's name, invoice number, etc. **Note: this information will NOT show on the check stub, this is for internal use only.**
8. **Field #13-REFUND REASON-(required)**-Enter the refund reason code. This is most often OVCHG for overcharged. Press F1 twice to see a listing of the available codes.

- 9.** Note the voucher number at the top of the screen for reference. At this point the screen can be printed to be attached to the applicable invoice or saved in the customer file. F9 to save and finish.
- 10.** If you wish attachments to be sent along with the check, type an envelope with the customer address and put any attachments into the envelope. Give this to Accounts Payable. Check will be printed in next check run that Accounts Payable completes.

SUBJECT: DEPARTMENTAL RESPONSIBILITIES

Procedure #8

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

PURPOSE

To monitor and request billings for the applicable Accounts Receivable accounts

RESPONSIBILITY

functions.

All departments whose processes include Accounts Receivable

CONTENTS

Section A Invoice Request Form
Section B Sponsor Statement Request Form
Section C Monitoring Accounts
Section D Check Request Form/Refunds

SUBJECT: DEPARTMENTAL RESPONSIBILITIES**Procedure #8****Updated: March 9, 2004****Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004****Section A) Invoice Request Form*****Individual Departmental Responsibility***

The Invoice Request Form is used to request that an invoice be created in the Datatel system and sent to the customer by the Accounts Receivable Department. There are several items that are required to be listed on the request form before sending it to the Accounting department. The following is an overview of the request form completion process. (See sample form page 13-B)

Steps:

- 1.** The request form can be obtained from the Accounting department by email or paper forms can be picked up from the Accounting office.
- 2.** Fill in the date of the request in the top left corner of the form.
- 3.** Fill in the customer id # if known. If not known leave blank. When receiving a copy of the completed invoice back from Accounting, note the id# used on the invoice for future reference.
- 4.** Fill in the name and address for the company to be billed. Include a contact person's name as well as a phone number if known. This aids the Accounting department with collection efforts.
- 5.** Fill in the Academic term for the billing. Leave blank if not applicable.
- 6.** Fill in the 12 digit General Ledger account number for the invoice to be credited to. This **MUST** be filled in if the A/R code for the invoice is not known.
- 7.** If known, fill in the A/R code to be used for the billing. If not known you may leave blank. When receiving a copy of the completed invoice back from Accounting, note the A/R code used on the invoice for future reference.
- 8.** List a description of the reason for the billing. Be as specific as possible. If billing involves classes, make sure to list class dates, title and student listing for the class. If a PO number has been obtained, this must also be included in the description. Attach additional documentation if necessary.
- 9.** Fill in the amount for the billing. Break down charges if needed.
- 10.** Sign the request form. This will aid Accounting if the requestor needs to be contacted.
- 11.** If attachments need to be sent to the customer with the invoice, mark "please send attachments." If not, mark "no attachments needed."

12. If billing is Financial Aid related, fill in the Financial Aid award code.

13. Send request form to accounting with any necessary attachments. Once the invoice is created, a copy will be sent to the requesting department for their records.

SUBJECT: DEPARTMENTAL RESPONSIBILITIES**Procedure #8****Updated: March 9, 2004****Prepared by: Karen Amore _____ March 9, 2004****Approved by: Kelli Sproule _____ March 9, 2004****Section B) Sponsor Statement Request Form**
Individual Departmental Responsibility

The Sponsor Statement Request form is used to request that a customer be sent an invoice for payment of student tuitions that were entered into a sponsorship. The charges have already been entered into Datatel and therefore an invoice does not need to be created in the system, however an invoice "cover sheet" does need to be created and sent to the customer along with a "sponsor statement." Following are instructions for completing that form (See sample form page 19-A)

Steps:

- 1.** The request form can be obtained from the Accounting department by email or paper forms can be picked up from the Accounting office.
- 2.** Fill in the request date in the top right corner of the form.
- 3.** Fill in the customer id # of the company to be billed.
- 4.** Fill in the name and address for the company to be billed. Include a contact person's name as well as a phone number if known. This aids the Accounting department with collection efforts.
- 5.** Fill in the Academic term for the billing. A separate request must be submitted for each term.
- 6.** Fill in the amount for the billing.
- 7.** Sign the request form. This will aid Accounting if the requestor needs to be contacted.
- 8.** If attachments need to be sent to the customer with the invoice, mark "please send attachments." If not, mark "do not send attachments."
- 9.** Send request form to Accounting with any necessary attachments. Once the invoice is created, a copy will be sent to the requesting department for their records.

SUBJECT: DEPARTMENTAL RESPONSIBILITIES

Procedure #8

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section C) Monitoring Accounts

Individual Departmental Responsibility

Each department whose functions include Accounts Receivable accounts are required to monitor their accounts on a regular basis.

- 1.** Review the Open Invoice report that is issued by Accounting on a monthly basis (See Procedure #6, Section E).
- 2.** Fill in the “Response” column monthly indicating action to be taken by Accounting on each open invoice. Send a copy of this report back to the Accounts Receivable Department so action can be taken on these accounts.
- 3.** If the cost center manager has decided a balance should be written off, request a “Write Off Request form” (See Sample form Page 51-A) from the Accounting office. Complete the form and send it to Accounting so the balance may be written off. This form must have a signature of a Cost Center Manager and the applicable Vice President.
- 4.** Account balances can always be viewed using the Datatel system. (See Procedure #1, Section C for details.)

Updated: March 9, 2004

Prepared by: Karen Amore _____ March 9, 2004

Approved by: Kelli Sproule _____ March 9, 2004

Section D) Requesting Customer Refunds/Check Request Form
Individual Departmental Responsibility

The Check Request form is used to request that a customer be refunded for an overpayment or for an amount already paid for a student that has dropped a class (es). The following are instructions for that process. (See sample form page 52-A)

STEPS:

- 1.** The request form can be obtained from the Accounting department by email or paper forms can be picked up from the Accounting office.
- 2.** Fill in the request date in the top right corner of the form.
- 3.** Fill in the customer id # of the company to be refunded.
- 4.** Fill in the name and address for the company to be billed.
- 5.** Fill in the Academic term for the refund. This is the term in which the credit balance shows or the refund amount should be applied. A separate request must be submitted for each term.
- 6.** Fill in the amount for the refund.
- 7.** List a brief explanation for the refund.
- 8.** Sign the request form. This will aid Accounting if the requestor needs to be contacted.
- 9.** If attachments need to be sent to the customer with the invoice, mark “please send attachments.” If not, mark “do not send attachments.”
- 10.** Send request form to Accounting with any necessary attachments.