Process:	Invoicing and Accounts Receivable		
Contact:	Humanities and Social Sciences Financial Services	Last Revision Date:	02/27/2018

Introduction:
University Invoices are used to bill individuals, firms, or organizations not affiliated with the University. If a department or program will be creating more than an occasional invoice, the department/program should contact Humanities and Social Sciences Financial Services about scheduling Accounts Receivable training. This is NOT contract preparation; any agreement documentation should be in place before an invoice is requested.

Invoicing Procedure:

Setting up a "Customer" (person or entity being invoiced) record:
Before requesting an invoice from Financial Services, send the Customer information – name(s) and address – to the University's Accounts Receivable office, receivables@ncsu.edu A Customer ID has to be created before an invoice can be entered.

Submitting an invoice request to Financial Services:

1. Currently, there is not a form to be used for this purpose, but the following information should be provided to Financial Services:
   - **a.** Complete name and address of the entity to be billed, including any contact information.
   - **b.** Full description of what is being billed for, and the project that should receive the payment.
   - **c.** If the payment will be a reimbursement of expenses already incurred, provide documentation for the expense, including WRS reports.
   - **d.** Any previous, similar billing - including to another entity for a similar purpose - will be helpful and appreciated.

2. Financial Services will create the invoice, and provide the department/program with a generic University invoice. The department/program will mail or e-mail the University invoice to the "customer." Any substitute billing document must include ALL of the information shown in the generic invoice, and may include official logos or additional information.

3. If the invoice payment is to be deposited into a 6-ledger project, the payment check should be directed to the department/program. The department/program should forward 6-ledger payments to Humanities and Social Sciences Development Office with a copy of the invoice, and documentation of the purpose of the payment.

4. ALL other invoice payments should be directed to Accounts Receivable (information provided on the generic invoice); if payment is received by the department/project, it should be sent to A/R for processing.

5. Should a payment be deposited in error through Financial Services, the department/program should notify Financial Services so that the invoice can be marked as paid.

Collections Reporting:
Collections of University invoices are the responsibility of the department which issues the invoices. "State law requires that accounts past due more than 90 days be turned over to the Attorney General for collection, but the Controller's Office will work with the College to delay such action when payment terms have been arranged, or payment has been delayed for a valid reason.

To assist departments in collecting receivables, the University requires completion of an "aging report," listing outstanding University invoices; a report response to the Controller's Office is required. The aging report can be run at any time, but for Controller's Office response must be run on the first business day of each month; responses must be sent to Financial Services no later than the 5th working day of the month.

To access the report, log into the Financial System, and select Accounts Receivable > Custom Reports > Campus AR Reports. The screen will display REPORTS BY DEPARTMENT with two boxes to complete: use or select ARREG in "Business Unit" and select your OUC in "Department;" click "Run Aging Report by Department" and "Open with Microsoft Excel" to run the report. Save the report to complete the review and response.

Report review and response should include the following:

- Verify invoices and activity; look for omissions, errors and duplicate invoices.
- Update comments about any department collection activity
- Report changes, corrections, or actions taken to Financial Services

Financial Services will forward all of the College's aging report responses to A/R, and the A/R staff will confirm when updates and changes have been made.

Additional References:

Non-Student credit card payments: https://controller.ofa.ncsu.edu/cash-services/non-student-credit-card-payments/

Complete instructions for entering University invoices, including details for setting up new users and new receiving projects/account codes: Receivables Online Billing Manual 11/09/2015 or select Billing Unit Process & Procedures from the Non Student Accounts Receivable Policies, Procedures, & Guidelines menu on https://controller.ofa.ncsu.edu/cash-services/

AR Aging Reports on Demand:

Select from the Non Student Accounts Receivable Policies, Procedures, & Guidelines menu on https://controller.ofa.ncsu.edu/cash-services/