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- Guideline #: BFCNRV-02
- SME: Controller

Billings to External Vendors

Background

Departments of the University may provide goods and/or services to *organizations(internal or external) that are* not funded separately through the university budget process. This guideline applies to those departments for which the University will invoice for goods or services. The University of West Georgia follows the Office of Fiscal Affairs Business Procedure Manual (BPM)10.0 Accounts Receivable and supplements the existing BPM with the following institutional guideline.

Guideline

Frequent and recurring billings in excess of fifty dollars (\$50) for goods or services to external entities are to be recorded within the general ledger. The invoice(s) may be created and monitored by the billing department or departments may request the Office of the Controller handle the billing and collection.

Billings that are infrequent, non-recurring and less the fifty dollars (\$50) may not be subject to the general ledger requirement subject to the discretion of the department head. Departments or organizations generating billings to individuals or external entities are required to have written procedures that will be used for creating invoices, follow up activities, and collection prior to the creation of an invoice.

Departments or organizations generating a billing(s) are responsible for maintaining adequate documentation to support the amount(s) requested on the invoice.

Procedure

Billing by University departments:

- Departments will send a copy of the invoice to the Office of the Controller within two (2) business days of the invoice date.
- Departments must provide the following:
 - Department chartstring for revenue
 - Departmental contact person for questions or follow up.
- Departmental Invoices should include, but not limited to, the following information:
 - Invoice Date
 - Invoice Number
 - Amount
 - Payment terms (Can not exceed 30 days)
 - Description of service performed and/or commodity requested
 - Name and billing address of entity billed
 - Remittance address of Office of the Controller

Billing by Controller

- Departments must provide the following information:
 - Department chartstring for revenue (only for the initial billing)
 - Department contact information
 - Name and address of vendor
 - Description of the good or service provided
 - Amount to be billed.

Applicable Forms

- [Invoice template](#)
- [External Billing Deposit Form](#)