

ACCOUNTS PAYABLE AND RECEIVABLE POLICIES

The Columbus State University Accounting Office follows Policies established by the Board of Regents (BOR) of the University System of Georgia (USG). Specific BOR codes related to Accounts Payable and Accounts Receivable followed by the University are listed in **Column 1** below.

Column 2 lists the web link which provides additional information related to the policy cited in **Column 1**. **Column 3** and **Column 4** provide information (including website link) pertaining to CSU specific policies which have been created pertaining to the USG policy referenced in **Column 1**. The CSU policies referenced in **Column 3** and **Column 4** have also been downloaded onto CSU's University's Policy webpage at the following link: https://aa.columbusstate.edu/university_policies/

BOR policy	Additional documentation / detail	CSU related policy	CSU related policy
<u>ALL POLICIES FROM THIS POINT FORWARD ARE FROM USG BUSINESS PROCEDURES MANUAL</u>			
6.1 Controls, Documentation, and Assembly of Documents 6.1.1 Documentation 6.1.2 Assembly of Documents	http://www.usg.edu/business_procedures_manual/section6	https://mycsu.columbusstate.edu/#/facstaff	
6.2 Payment Scheduling	http://www.usg.edu/business_procedures_manual/section6		
6.3 Credit Memos	http://www.usg.edu/business_procedures_manual/section6		
10.1 Types of Accounts Receivable 10.1.1 Student Receivables 10.1.2 Employee Receivables 10.1.3 State, Federal, and Similar Receivables Billing 10.1.4 Sponsored Students Deferred Fees 10.1.5 Auxiliary and Service Enterprises 10.1.6 Other Receivables	http://www.usg.edu/business_procedures_manual/section10/		
10.2 Granting Credit	http://www.usg.edu/business_procedures_manual/section10/		

BOR policy	Additional documentation / detail	CSU related policy	CSU related policy
10.3 Billing, Collection, and Analysis	http://www.usg.edu/business_procedures_manual/section10/		
10.4 Uncollectible Amounts 10.4.1 Provision for Bad Debts 10.4.2 Death of a Debtor 10.4.3 Other-Accounting Issues for Uncollectible Accounts 10.4.4 Assigning Receivables to Third Party Collection Agencies	http://www.usg.edu/business_procedures_manual/section10/		
10.5 Analysis of Receivables	http://www.usg.edu/business_procedures_manual/section10/		
10.6 Control Standards 10.6.1 Maintenance of Records 10.6.2 Reconciliation and Review 10.6.3 Division of Responsibility	http://www.usg.edu/business_procedures_manual/section10/		