

ACCOUNTS PAYABLE AND RECEIVABLE POLICIES

Summary

The Columbus State University Accounting Office follows policies established by the Board of Regents (BOR) of the University System of Georgia (USG) for accounts payable and receivable.

Purpose

The purpose of this document is to describe where readers can find the accounts payable and receivable policies of CSU, which draw from the USG policies on the topic.

Policy

BOR policy	Additional documentation / detail
<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
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/

Related USG Policy

Listed above.

Last Update

Multiple updates.

Responsible Authority

Office of the Vice President for Business and Finance