Financial & Business Services Procedures

Section: Accounts Receivable
Task: Invoicing General Debtor
Responsible Position: Faculty/Division Finance Teams, Accounts Receivable
Updated: 28th of May 2014

Purpose:

To create an invoice for external parties.

General Information:

To raise an invoice you will need:

a) Supporting Documentation

Before processing an invoice, you must ensure the supporting documentation is sufficient and appropriate. For University audit purposes, there must be evidence from the external person or Organisation requesting a service be undertaken, including confirmation of costs etc.

Examples of Good Supporting Documentation Includes (but not limited to):

- Debtor raised Purchase order;
- Relevant pages from a Contract or Agreement i.e. page stating who the agreed parties are, payment schedule, and *SIGNED* page of the contract signed by *BOTH* parties;
- Email or other written advice indicating a commitment to pay;
- Request from Director etc. asking that the invoice be created

b) Request for Invoice form Fully Completed

Download the current version from https://www-internal.jcu.edu.au/fabs/forms/index.htm

The 'Request for Invoice' must include:

- Complete ***all relevant BLUE fields***. White fields are formulated and auto populated;
- Completion of all mandatory fields that will be indicated by a red asterisk * beside the field;
- Full Name and Address Details, including email address invoice is to be sent to;
- Valid Account Number/s including the appropriate Use Code:
  - Fund Source is not a 2@ or 5@, unless being processed by a Grants Finance
  - Income Use Codes should be used (6@) unless raising an invoice for reimbursement of expenses already incurred by JCU;
- Appropriate GST Details. If you are unsure about GST, contact the Taxation team on taxation@jcu.edu.au for guidance;
- Correct Totals – Total Invoice Amount, Dissection, Print Details and GST must all correlate;

- Correct sign-off by the appropriate authoriser. For further information regarding authorisations, refer to the Delegations Policy via http://www.jcu.edu.au/policy/public/groups/everyone/documents/appendices/jcudev_008358.pdf. The employees responsible for **authorising** the debtor invoice are responsible for reviewing and endorsing all the entries and supporting documentation.

c) **Save as PDF.** Save the completed 'Request for Invoice' form and the supporting documentation as one document as PDF. This allows you and the Authoriser to attach their digital signatures as evidence that the whole document has been thoroughly checked.

d) Enter the Debtor Details as per the Invoice Request eg Name, Address and Email; Address. The Email address is essential as ALL JCU invoices are sent by email. The information collected will also be used in any debt collection Jcu undertakes**.**

Points to Remember…

a) Always use a fresh Request for Invoice template when completing invoicing information. Once macros have been run for one completed request, they will not be available to run and automate the invoicing process a second time;

b) The Invoice Date field is automatically set to the next Monday or Thursday.

c) The Authoriser must hold a current financial delegation as per JCU delegation policy