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 polices of CSU, which draw from the USG policies on the topic.

Policy

<table>
<thead>
<tr>
<th>BOR policy</th>
<th>Additional documentation / detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALL POLICIES FROM THIS POINT FORWARD ARE FROM USG BUSINESS PROCEDURES MANUAL</td>
<td><a href="http://www.usg.edu/business_procedures_manual/section6">http://www.usg.edu/business_procedures_manual/section6</a></td>
</tr>
</tbody>
</table>

6.1 Controls, Documentation, and Assembly of Documents
- 6.1.1 Documentation
- 6.1.2 Assembly of Documents

6.2 Payment Scheduling

6.3 Credit Memos

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

10.2 Granting Credit

Related USG Policy
Listed above.

Last Update
Multiple updates.

Responsible Authority
Office of the Vice President for Business and Finance