

INVOICING AND CASH RECEIPTING PROCEDURES

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OVERVIEW

This procedure covers all matters related to incoming payments to the University, including:

- pricing authorities
- invoicing, including customer accounts
- credit notes
- point of sale receipting and banking
- refunds, and
- debt management.

SCOPE

This procedure applies across the University to all staff, students and members of the University community involved in the activities specified above.

This procedure does not apply in respect of:

- Commonwealth grant funding, including Commonwealth-funded research, which is managed within and by Financial Services, or
- student fees and charges or student loans, which are managed within and by Student Finance in Student Administrative Services.

Other policies and procedures may also apply to some revenue sources, including the following:

Research grant, contract and consultancy income	Research Grants, Contracts and Consultancies Policy
Student tuition fees for award programs and related charges	Fees for Award Programs and Courses Policy
Donations and bequest income	Giving Policy
Disposal of assets	Asset Management Procedure

In addition, information on contracts and agreements which may be entered into in respect of the provision of University goods and services is available in the [Contracts and Agreements Policy](#).

DEFINITIONS

Cash Receipting Location: a location authorised by the Chief Financial Officer for receiving customer payments.

Nominated Responsible Officer: an officer authorised by the relevant faculty or division finance manager to be responsible for a Cash Receipting Location.

System: the PeopleSoft Financial Management System used by the University.

PROCEDURE

1. SETTING THE PRICE OF GOODS AND SERVICES

Some forms of income to the University arise from the sale of goods or services by the University to a third party (e.g. publications, surplus assets, advertising, veterinary services, microscopy services, research contracts and consultancies, etc.).

As the supply of goods and services often involves work carried out in schools, laboratories, technical units and workshops, business units must maintain suitable records to ensure that costs incurred can be accurately assessed.

Responsibility: Person setting the price of goods or services

- i. Apply informed discretion in setting the price of goods or services, bearing in mind the overarching responsibility to ensure the University's resources are used to support the University's mission of teaching and learning, research and community engagement.
- ii. Take into account:
 - the direct cost of the goods and services (materials and staff time),
 - indirect costs, such as corporate overheads including utility costs and corporate support,
 - sound commercial principles, including market forces, and
 - factors that might support a price that is less than the cost of producing the goods or service, including:
 - whether the goods or service are for the benefit of the general public, or those assessed as not having the capacity to pay
 - whether a charge is precluded by legislation
 - whether the transaction is non-routine and immaterial in amount
 - whether the ongoing administrative costs of charging and revenue collection exceed the expected revenue benefits
 - makes the University's use of particular goods or services more economical.

2. SELECTING CUSTOMERS

Goods and services must not be provided to previous University customers where there is doubt regarding payment capacity.

Responsibility: All staff engaging in provision of University goods and services to customers outside the University

If in any doubt about the payment capacity of a customer or potential customer, contact the relevant faculty or division finance manager for further information.

3. INVOICING

A University invoice must be created for all transactions involving the sale of goods or services by the University, including when payment is received in advance. An invoice must also be created when a person or organisation is making a donation to the University, or a payment to the University in accordance with a contractual undertaking or other mutual agreement.

Exceptions are where payment is an irregular occurrence and the transaction is less than \$20 (excluding GST) or, for foreign currency transactions, \$AUD50 (excluding GST).

The circumstances that require an invoice can be initiated in a variety of ways, but invoices can only be created by a member of the Revenue Accounting team.

Invoices must be authorised in accordance with the University's [delegated authorities](#):

Head of Faculty/Division or authorised delegates (s)	Greater than \$500,000
Chief Financial Officer	Greater than \$1,000,000.

Responsibility: Revenue Accounting team

Timeline: As soon as possible after a transaction occurs

- i. Check that selected customer has a customer account (apply Procedure 4 if not).
- ii. **Exceptions:** Customers who have:
 - paid in full in advance, or
 - whose transaction is less than \$500 (excluding GST)do not require a customer account.
- iii. Ensure transaction involves legitimate University business (i.e. not an activity, such as consulting, undertaken by a staff member in their private capacity).
- iv. Ensure invoice amount is in accordance with the pricing principles under Procedure 1, and as agreed with the customer. If in doubt, check with the provider of the goods or service.
- v. Check that the goods or services have been provided or contract terms satisfied. Where the service provided may take a long time to complete, amounts owing can be invoiced progressively, provided this is agreed with the customer in advance.
- vi. Create invoice on System, using the standard invoice request template in the University's name (unless the Chief Financial Officer has approved the use of an alternative template). This template includes the University's EFT details and the standard terms of payment of 30 days net.
- vii. Ensure GST is correctly applied where applicable (generally 1/11th of the total invoice).
- viii. Use Australian dollars. Invoices in foreign currency can only be created by Financial Services staff in accordance with the [Foreign Exchange Risk Management Policy](#).
- ix. Ensure invoice is coded to the correct account in the [Chart of Accounts](#).
- x. **Cash accounts** must **not** be used unless:
 - payment in full has been received in advance, or
 - the transaction is less than \$500 (excluding GST).
- xi. Issue the invoice to the customer, either in person, by email or by mail.
- xii. **Where payment is received in advance**, the invoice does not need to be provided to the customer, except if required as a receipt.

4. CUSTOMER ACCOUNTS

4.1. Requirement for customer accounts

- a. Each customer of the University must have their own customer account in the System through which their invoices will be processed.
- b. There must only be one account per customer in the System.
- c. Once a customer account is created it is used for all invoices for that customer, regardless of who first created the account.
- d. The Team Leader, Revenue Accounting, has authority to cancel customer accounts if they are not in the University's interests.
- e. **Exceptions:** Customers who have:
 - paid in full in advance, or
 - whose transaction is less than \$500 (excluding GST)do not require a customer account.

4.2. Creating a customer account

Step 1

Responsibility: Business Unit Requestor

- i. Be satisfied that customer is required.
- ii. Ensure that customer is not already in System. This can be checked by checking the System or contacting Revenue Accounting.
- iii. Complete necessary fields on [Invoice \(Bill\) and Customer Account Request form](#) and submit to Revenue Accounting

Step 2

Responsibility: Revenue Accounting

- i. Review Invoice (Bill) and Customer Account Request form especially Customer Data section.
- ii. Check that new customer not already in system, and review entry and all information provided to validate and confirm new account.
- iii. Activate (or reject) new customer account, and notify relevant Business Unit Requestor.

4.3. Amending a customer account

If a customer account requires amendment (e.g. change of customer name, billing and shipping address including alternative billing and shipping address), statement address or dunning letter address) the following procedures apply.

Responsibility: Receiver of request for change from customer (generally the Business Unit)

- i. Complete relevant fields in the [Invoice \(Bill\) and Customer Account Request form](#) and forward request for change to Revenue Accounting, with all relevant documentation.

Responsibility: Revenue Accounting

- ii. Review request and any information necessary to validate and confirm change to customer account.
- iii. Activate (or reject) change, and notify requestor.

5. CREDIT NOTES (Adjustment Notes)

After an invoice has been created, it is sometimes necessary to create a credit note due to an error in the original invoice or other changes. A credit note functions in effect as a 'negative invoice' to offset the invoice raised.

5.1. Use of credit notes

- a. Credit notes are limited to the following circumstances:
 - if there is an error in the relevant invoice, e.g. it is to the wrong customer, at the wrong time, or wrong amount charged, or
 - the amount of the original invoice no longer reflects the amount the customer owes, e.g. due to goods being returned or a dispute about goods or services provided.
- b. Credit notes must **not** be created when a debt is no longer recoverable, and needs to be written off (see Procedure 8.4 below).
- c. If the original error results in the customer owing **more** than the original invoice, a new invoice must be created in accordance with Procedure 3.
- d. The circumstances that require a credit note can be initiated in a variety of ways, but only the Revenue Accounting Team are authorised to create credit notes.
- e. Credit notes must be authorised in accordance with the University's [delegated authorities](#):

Head of faculty/division or authorised delegate(s)	Greater than \$10K
Chief Financial Officer	Greater than \$50K

5.2. Credit note procedure

5.2.1. For invoices created in Australian currency:

Responsibility: Revenue Accounting

- i. Review the circumstances in which the credit note has been requested or deemed necessary, and ensure they comply with the circumstances specified in 5.1.a.
- ii. Check whether any part of the invoice has already been paid.
- iii. **If invoice not paid:**
 - a. Prepare [Credit Note \(Adjustment Note\) Request Form](#)
 - b. Forward to authorised delegate for approval
 - c. Forward form and discuss resolution with internal parties (faculty or divisional staff) and approval as per authorised delegate
 - d. Raise Credit Note and post credit note to customer account.
 - e. Then raise replacement customer invoice
 - f. Create the credit note on the System.
 - g. Ensure GST is appropriately recorded.
 - h. Issue the credit note to the customer.
- iv. **If invoice paid in part:**
 - a. Create a credit note on the system for the full amount.
 - b. Raise a new invoice for the correct amount.
 - c. Advise Revenue Accounting, of invoice details to enable clearing of invoice [Note: do not raise a write off.]
 - d. There are some exceptions when a credit note cannot be used and a write off needs to be raised. These are:
 - If the customer record has been tagged with a previous payment in the System, or
 - The invoice is dated prior to April 2011.
- v. **If invoice paid in full:**
 - a. Initiate a refund, in accordance with the Refunds procedure (see Procedure 7).

5.2.2. For invoices created in foreign currency:

Responsibility: Revenue Accounting Team

- i. Forward a [Credit Note \(Adjustment Note\) Request Form](#) with supporting documentation, to the Team Leader, Revenue Accounting, who will process the credit note, using the same exchange rate as the original invoice.

6. CASH RECEIPTING AND BANKING AT POINT OF SALE

This Procedure applies to incoming payments from customers made by cash, cheque or payment card at point of sale.

Customers who wish to pay an invoice for goods or a service already provided must be directed to pay as per the [Pay University Tax Invoices](#) webpage.

The University encourages the minimisation of cash receipts, and the maximisation of payments by EFT or via [E-Payment Gateways](#).

6.1. Minor and infrequent or incidental payments in cash or cheque

Payments in cash or cheque from customers that are:

- minor in amount (i.e. those which total up to a maximum of \$2000 for an individual event or up to \$5000 over a year), and
- incidental in nature or infrequent in occurrence (e.g. minor fundraisers such as sausage sizzles, or monies received via University-operated vending machines)

may be received at any location, provided that:

- a. the location and activity is authorised by a faculty or division finance manager, and
- b. all cash monies and cheques received are taken to a formal Cash Receipting Location (see Procedure 6.2) as soon as possible after all monies for the particular event have been received.

Responsibility: Faculty Finance and Planning Managers and Divisional Management Accountants

- i. Ensure that appropriate procedures are in place to secure and safeguard cash received at all times.
- ii. Ensure a responsible person is allocated responsibility for implementing the procedures.
- iii. Ensure that responsible person knows their obligations under 6.1.b.

6.2. All payments except minor and infrequent or incidental payments

All payments at point of sale, except those meeting the criteria in 6.1, must be received at a Cash Receipting Location.

These procedures list the key minimum responsibilities that must be followed. However, individual business units are also expected to have their own local documented business processes, providing clear guidance on required cash receipting practices.

6.2.1. Applying to be a Cash Receipting Location

Only Faculty Finance and Planning Managers and Divisional Management Accountants managers can make a request for a new Cash Receipting Location to be operated by a school, branch or business unit within their faculty or division.

Step 1

Responsibility: Faculty Finance and Planning Managers and Divisional Management Accountants

Make a request in writing to the Chief Financial Officer setting out the following information:

- i. why the relevant school, branch or business unit needs a Cash Receipting Location;
- ii. whether an EFTPOS machine is required (the University encourages as many point of sale payments as possible to be made through EFTPOS); and whether the machine requires a refund capacity;
- iii. the positions that will have receipting responsibilities at the Cash Receipting Location, including the Nominated Responsible Officer and the names of staff authorised to

provide EFTPOS refunds.

EFTPOS refunds may not be authorised by staff who can process or authorise general ledger journals or who are responsible for bank reconciliations at the Cash Receipting Location.

Step 2

Responsibility: Chief Financial Officer

- i. If satisfied that the Cash Receipting Location is required and will be appropriately managed, approve the request, determine the maximum amount of refunds that may be approved per customer per day, and notify the requestor.
- ii. Arrange for the University's bank to provide an EFTPOS machine, with refund capacity, if approved; and to issue EFTPOS refund passwords to approved staff.
- iii. Include Cash Receipting Location on [Cash Receipting Location Register](#), with approved refund limits, and update relevant website.

6.2.2. Receiving payments at Cash Receipting Locations

Responsibility: Staff authorised to receive payments at Cash Receipting Locations: such staff must not include those who are authorised to process credit notes (see Procedure 5) or write-offs (see Procedure 8.4).

- i. Receive payment, encouraging customer to use EFTPOS where possible.
- ii. Issue a University receipt for the payment. Payments by EFTPOS will result in two receipts: the University receipt and the EFTPOS receipt.
University receipts must be in a format that is auditable (i.e. pre-numbered). Official University receipt books are available from Financial Operations. Alternative forms of receipts, such as tickets, may be used where this is more appropriate, but must be reconcilable to the monies received.

6.2.3. Banking cash and cheques received at Cash Receipting Locations

Responsibility: Nominated Responsible Officer

Timeline: On day received or, if not practicable, as soon as possible but within 5 working days or in accordance with the local arrangement agreed with the Chief Financial Officer

- i. Count all monies (cash and cheques) received.
- ii. Bank **all cash** received into the University's main bank account as promptly as possible, and with due regard for safety, security and accountability. Further details of banking procedures are available from Revenue Accounting, if required.
- iv. **Cheques** must be forwarded to Revenue Accounting to be banked centrally.
- v. If monies cannot be banked immediately, ensure monies are stored in a safe or locked drawer with restricted access, and that records of the amount secured and date it was secured are stored separately. Monies received must be banked and must not be used for any other purpose.
- v. If there is a shortfall of up to \$500 between the total receipted amount and the monies banked, make the necessary enquiries and resolve at local level. The relevant faculty or division is responsible for the shortfall. If misappropriation is suspected, notify the Manager, Insurance in Legal & Risk.
- vi. If there is a shortfall of \$500 or more between the total receipted amount and the monies banked, notify the Faculty/Divisional Finance Manager, Revenue Accounting Team Leader, and the Manager, Insurance in Legal & Risk.

6.2.4. Recording/matching monies received in Financial System

Accounts Receivable staff are responsible for ensuring all income received is recorded as revenue and matched to the relevant invoice against the correct customer account in the System.

If there is no invoice, Revenue Accounting will notify the Business Unit. Business Unit will then need to identify the cash source and raise request an invoice using the Invoice (Bill) and Customer Account Request form, in accordance with Procedure 3

6.2.5. Reconciling monies and receipts

Responsibility: Nominated Responsible Officer

Timeline: By end of business day following day monies received.

- i. Complete a [Receipting and Banking Reconciliation Form](#) or alternative reconciliation form approved by the Chief Financial Officer, reconciling all monies received each day to total receipts issued for the day, recording matching invoice numbers and accounting for completeness of receipts.
- ii. Arrange for a supervising staff member to review and, if appropriate, sign the form.
- iii. Submit form to Revenue Accounting
- iv. Retain the form for 18 months.

These forms may be subject to periodic independent checks.

6.2.6. Receipting and banking in foreign currency

Any bank drafts in foreign currency received must be forwarded with invoice details to Revenue Accounting which will process and issue the receipt.

6.2.7. Dishonoured cheques and payment card charge-backs

Responsibility: Revenue Accounting

When dishonoured cheques and payment card chargebacks become apparent:

- i. Apply reversal to customer account
- ii. Apply reversal to bank account using maintenance worksheet or by unposting the initial receipt in the System
- iii. then follow the collections Procedure 8.3

Responsibility: Revenue Accounting

- i. Create the new invoice, including any bank fees incurred, and follow up the debt, in accordance with Procedure 8.

7. REFUNDS

Customers are sometimes owed refunds by the University due to customer overpayments, or where a credit note is created after a customer invoice is already paid. Refunds must only be paid using the same method by which the funds were received.

Responsibility: Revenue Accounting

7.1. Non E-Payment Gateway Refunds

Responsibility: Revenue Accounting

- i. If satisfied that there is a demonstrated, genuine entitlement to the refund, complete a [Refund Request Form](#) , attach documentation and obtain appropriate authorisation.
- ii. The [Banking Authority Form](#) will also need to be completed and attached to the Refund Request form if the Customer is not also a Vendor in the System. This can be checked by checking the Customer account in the System.
- iii. One or both of the forms need to be forwarded to Accounts Payable.

Responsibility: Accounts Payable

- iv. Create a REQST voucher in the System to facilitate payment.
- v. Create new Vendor if necessary
- vi. Process payment

7.2. E-Payment Gateway Refunds

- i. If satisfied that there is a demonstrated, genuine entitlement to the refund, complete an [E-Payment Refund Request Form](#), and obtain appropriate authorisation.

- ii. Forward to Revenue for processing.

8. INVOICE REVIEW, DEBTS AND WRITE-OFFS

8.1. Invoice review

Responsibility: Revenue Accounting

Timeline: Monthly

- i. Provide list of invoices created in previous month Faculty Finance and Planning Managers and Divisional Management Accountants.

Responsibility: Faculty Finance and Planning Managers and Divisional Management Accountants and their delegates

- ii. Review the monthly list of invoices for accuracy, reasonableness and proper authorisation.
- iii. Retain monthly reports for at least 18 months for audit review purposes.

8.2. Debt review and follow up

Responsibility: Revenue Accounting

Timeline: Monthly

- i. Provide aged debtors trial balance, including detailed list of outstanding invoices, to faculty and division finance managers.
- ii. Reconcile debtors control account in general ledger to System trial balance.
- iii. Review the monthly aged debtors trial balance.
- iv. Follow up overdue invoices directly with the customer and record details of communication about unpaid invoices on the customer's account. If possible, negotiate a revised payment date with the customer, and record.
- v. Arrangements for repayment of debt by way of instalment may be approved.
- vi. If recoverability of a debt is doubtful, request Financial Services to raise a provision for bad and doubtful debts in the System. Retain monthly reports for at least 18 months for audit review purposes.

8.3. Debt recovery

8.3.1. Debt recovery practice

- a. The University's standard timetable for recovery action for overdue debt is as follows:

60 days overdue	first and final reminder letter
90 days overdue	first and final demand letter
120 days overdue	listing with a credit reporting agency; and/or referral to debt collection agency; and/or legal action.

- b. Interest is not to be charged on overdue debts.
- c. Only debts greater than \$500 are to be routinely recommended for debt collection agency referral, though Revenue Accounting may request smaller amounts to be referred if there are sound reasons.
- d. Legal action will be assessed case by case, taking into account the value of the overdue debt, the estimated legal fees and costs, the likelihood of success, and other relevant factors.
- e. The costs of debt recovery will initially be charged back to the relevant faculty or division and should be passed onto the customer.

8.3.2. Reminder and demand letters

Responsibility: Revenue Accounting

Timeline: Quarterly

- i. Produce a list of invoices that are 60-120 days overdue.
- ii. Review list and make sure invoices for which letters should **not** be sent are identified.

Responsibility: Revenue Accounting

- iii. Only Faculty Finance and Planning Managers and Divisional Management Accountants and Executive Deans/Division Heads have authority to veto a reminder or demand letter. This authority is given by completing the Approval on [Invoice \(Bill\) and Customer Account Request form](#), when submitting an invoice request to Revenue Accounting.

Responsibility: Revenue Accounting

- iv. Send reminder/demand letters in light of advice received.

8.3.3. Further debt recovery action

Responsibility: Revenue Accounting

Timeline: Quarterly

- i. Produce a list of invoices that are more than 90 days overdue so considerations can be made of the following actions:
 - list customer with a credit reporting agency, and/or
 - refer customer to a debt collection agency, and/or
 - take legal action.
- ii. Obtain authorisation for proposed action, as follows:

list customer with a credit reporting agency, or refer customer to a debt collection agency	Executive Dean / Division Head
legal action	Executive Dean / Division Head and University General Counsel jointly, or Vice-President (Services & Resources)

- iii. Implement action
- iv. If customer has overdue debts with more than one faculty or division, ensure actions are coordinated, and co-authorised by the Chief Financial Officer.

Note: Recovery action may be suspended, if authorised in accordance with the table at ii. above.

8.4. Write-offs

Where all reasonable steps have been taken to recover a debt, and the debt is considered to be:

- not legally recoverable, or
 - uneconomical to pursue, or
 - in the best interests of the University to waive
- the debt should be written off.

Step 1:

Responsibility: Revenue Accounting

If decision is made that debt should be written off:

- i. Complete a [Writing Off Debt Request Form](#), submit to Team Leader, Revenue Accounting with all relevant documentation.

Step 2:

Responsibility: Team Leader, Revenue Accounting

- i. Review request form for completeness
- ii. Forward back to Revenue Accounting Team

Step 3:

- iii. Process write-off and inactivate customer's account.
- iv. If customer has overdue debts with more than one faculty or division, ensure actions are coordinated, and co-authorised by the Chief Financial Officer.
- v. Ensure GST on write off is processed correctly.
- vi. Notify faculty and division finance manager.
- vii. If it becomes apparent that a written-off debt becomes recoverable advise the Team Leader, Revenue Accounting, who will reinstate the debt and recommence recovery in accordance with 8.3.3.

9. MONITORING AND REVIEW

9.1. Customer account creation

Responsibility: Team Leader, Revenue Accounting

Timeline: Weekly

Review new customer accounts, as collated by Revenue Accounting Team, for appropriateness and duplication.

9.2. Customer account inactivation

Responsibility: Revenue Accounting

Timeline: Annually

- i. Review the customer list master file annually and remove all inactive (i.e. not used in previous 18 months) customer accounts from the list.
- ii. Customer accounts may also be inactivated at any time following a debt write-off.

An inactive account can only be re-activated with approval of the Team Leader, Revenue Accounting.

9.3. Credit note review

Responsibility: Revenue Accounting

Timeline: Monthly

- i. Create list of credit notes with reasons.
- ii. Review the list for accuracy, reasonableness and proper authorisation.
- iii. Review the list also for signs of problems with invoice creation, or with the provision of goods and services to customers. Investigate and take corrective action as required.
- iv. Retain monthly list of credit notes for at least 18 months for audit review purposes.

9.4. Written off debts review

Responsibility: Revenue Accounting

Timeline: Monthly

- i. Create list of written off debts
- ii. Review the list for accuracy, reasonableness and proper authorisation.
- iii. Retain monthly list of debt write-offs for at least 18 months for audit review purposes.

9.5. Review of Cash Receipting Locations

Responsibility: Chief Financial Officer, with Revenue Accounting staff

- i. Periodically review practices in all Cash Receipting Locations on register for compliance with this Procedure.

9.6. Review of refund practices

Responsibility: Team Leader, Revenue Accounting

- i. Periodically review refund reports from Cash Receipting Locations to ensure authorised refund limits are not exceeded.

Related policies, procedures and documents

Financial Management Policy