

Procedure: Student fee invoicing

Purpose

To provide authoritative guidance on the University's approved process for Invoicing for Student Fees.

Procedure

Student Fee Invoicing

1. All International Students and Domestic students who are not enrolled in Commonwealth supported programs are liable for tuition fees and other related charges.
2. Students will be issued with an invoice via the PeopleSoft Student Campus Solutions system (called ISIS) within a few days of enrolling in their courses. Invoices must be paid by the relevant payment deadline
3. Non-standard sessions, namely Summer (Q1), Autumn (Q2), Winter (Q3), and Spring (Q4) are invoiced early each month or on an individual basis when necessary.
4. Semester one and two invoices are run several times on a weekly basis prior to the due date.

Application Fees and Enrolments

5. Students applying for places directly to the University or through overseas agents are also required to pay a non-refundable application fee.
6. Application Fees when received is treated as Income and credited to R.33410..9204

Fee Calculation

7. Student Fees are calculated based on the courses a student selects pertaining to their program of study.
8. Fees are generated by running a fee calculation program in the Student Campus Solutions module. Student Business Systems (SBS) are responsible for ensuring that the Student Fee Calculations are generated (or regenerated) on a

periodic basis.

9. Tuition calc is run nightly and a global tuition calc is run each weekend.
10. The fee generation process updates the subsidiary ledger debtor accounts and generates the following general ledger journal entries:

Dr Student Debtors Control Account

Cr Fee Income

11. An Invoicing run (managed by the Fees and Scholarships section of Student Administration) will generate invoices for individual students. These are made available to students through ISIS the student system.
12. The invoices provide all course and fee information if it is the first invoice only. A second or subsequent invoice will only display changes. The invoice currently only displays the B-Pay option.

Census Date

13. Any domestic UG student who has not supplied their TFN or paid their student contribution will have their enrolment cancelled and will not be able to be reinstated as a Commonwealth supported student for that semester or session. These students do not have a debt as they are cancelled using the date of census date. This would usually be in semester one and two. Domestic PG (who are not using FEE HELP) and who have not paid by the due date incur a late fee and are sent a letter advising them of the process that will follow if they do not make their payment by a set date. If they do not comply with the instructions around their payment their enrolment is cancelled.
14. International Students are given 20 working days after they incur the late fee before we can cancel their enrolment.
15. Fee Help students who have consumed their allocation of FEE HELP will have their status changed from Fee Help to regular full fee paying domestic student.
16. After census date, a student remains liable for any outstanding fees to the university regardless if the student continues or not. Students do not have the ability to alter their enrolment after two weeks into semester.
17. Any changes to a student's enrolments can only be made by the Enrolments office after census date.

Sponsorship

18. Students may be sponsored by external organisations or internally by the ANU colleges.

19. Each sponsor is set up as a debtor in the Student System Subsidiary Ledger.
20. Each sponsorship agreement is set up as a “Contract” within the Student System, reflecting the financial terms and conditions of the sponsorship.
21. Sponsored Students accounts are linked to a Contract and as a result to a Sponsor.
22. When a student is linked to a contract, any fees charged through the Student System, is credited to the student and debited to the Sponsor’s account.
23. Certain sponsorship agreements (e.g. AusAid) require the University to make one-off or regular payments such as establishment fees and stipend, to their students. As the Student System is not capable of handling such payments, these are paid either through the payroll system or via Accounts Payable.

Sponsorship – External

24. The Fees and Scholarship Office raise invoices for most sponsors and process most payments. Payments can be made by cheque, TT or Travelex
25. Where a sponsor agrees to pay only those standard fees and charges that are issued through the Student System, the sponsor is sent an Invoice from the Student Fees and Scholarships Office. Payment of the invoice clears the Sponsors Corporate Account in the Student System.
26. The fees and Scholarship Office only invoices for tuition fees, Overseas Student Health Cover (OSHC) and Student Amenities (SA) Fees from the Student System.
27. However, where a sponsorship agreement requires other forms of payments to be made to the student on behalf of the sponsor, the invoicing process is managed through the Accounts Receivable system. Using AusAid as an example, the accounting entries are as follows:
 - a. Student Fees and Charges raised through Student System

Dr	Student Debtor Control (1794)	
	Cr	Student Fee Income (9390)
 - b. Student Linked to Sponsorship Contract in Student System

Dr	Sponsored Debtor Control Account (1793)	
	Cr	Student Debtor Control (1794)
 - c. The Student System Debt and reimbursable expenses will be invoiced using the Accounts Receivable system. Therefore the debt in the Student System will need to be cleared to prevent double counting

Dr Clearing Account (2250)

Cr Sponsored Debtor Control Account (1793)

d. Raise Invoice in Accounts Receivable for the Student System debt plus reimbursable expenses

Dr Sundry Debtors – AusAid (1770) zzz.zz

Cr Clearing Account (2250) xxx.xx

Cr F Ledger Income to offset reimbursable expenses

yyy.yy

(where zzz.zz = xxx.xx plus yyy.yy)

- Note – AusAid require details of all fees and reimbursable expenses to be entered into AusAid’s Oasis financial system for verification before AusAid will accept a Tax Invoice from the University.

28. Some sponsor like AusAid require the University to make stipend payments to their students. Recovery of these payments are made in accordance with the process described in 22 above.

29. AusAid will provide the University six monthly advances for stipend payments due to their sponsored students. The University makes a bi-annual request for an advance based on current and new enrolments. The accounting entries are as follows:

a. On receipt of advance

Dr Bank

Cr Advance Liability (2122 F82 ledger)

b. When stipends are released to students

Dr Stipend Account (5701)

Cr Bank

c. and at the end of every period

Dr Advance Liability Account (2122)

Cr Income Account (9901)

Sponsorship – Internal

30. Internal sponsorship agreements must be approved in accordance with University policy on scholarship and sponsorships.

31. Where a College agrees to sponsor the fees and any other charges of a

student, all such costs will be borne by the College.

32. Sponsorship contracts are set up within the Student System for all Internal Sponsorship agreements.

33. Every Internal sponsor is set up as a Debtor in the Student System with all sponsored costs being transferred from the student to the sponsor's account upon establishment of a sponsorship contract.

34. The accounting entries for Internal sponsorship fee invoicing and recoveries are as follows:

a. Student Fees and Charges raised through Student System

Dr Student Debtor Control (1794)

Cr Student Fee Income (9390)

b. Student Linked to Sponsorship Contract in Student System

Dr Sponsored Debtor Control Account (1793)

Cr Student Debtor Control (1794)

c. Recovery of debt is by way of journal entry. External income is reversed at this time.

Dr College 9390i or 9218i

Cr Sponsored Debtor Control Account (1793)

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