



## Finance and Accounting Manual

### Payment Procedures

Approved by the Chief Operating Officer & Deputy Vice Chancellor on 30 June 2008

Date of effect: 30 June 2008

#### 1. Overview

##### 1.1 Purpose

The purpose of this document is to outline the procedures relating to processing of invoices and payment requests through the Accounts Payable system.

##### 1.2 Coverage

This procedure applies to all University staff who facilitate part, or all, aspects of the payment cycle on behalf of the University.

This procedure does not apply to payments made through the payroll system, Corporate Card or travel. University Corporate Cards are to be used for payment of goods and/or services up to \$5,000 wherever possible, and in accordance with guidelines contained within the Corporate Card Procedures.

#### 2. Procedures and Guidelines

##### 2.1 Payment of Tax Invoice

- (i) An invoice must be approved and certified before payment can be made.
- (ii) Invoices are to be paid within 30 days of acceptance of the invoice by Accounts Payable Team.
- (iii) The green stamp for “Approval/Certification of Payments” (available from the Supervisor Accounts Payable, FO&S) can be applied directly to the invoice and completed with the required information.
- (iv) The certifying officer must check before signing the certification to ensure that:
  - a) It is a tax invoice as distinct from a delivery docket or a monthly statement. In accordance with GST legislation, documents (including invoices and subscription or renewal notices) must include the following details:
    - Tax invoices that total less than \$1,000 must contain:
      - The words “Tax Invoice” stated prominently
      - The supplier’s name or trading name
      - The supplier’s address (optional)
      - The supplier’s ABN (Australian Business Number) (if applicable)- see (ix) below Payment of Invoice where there is no ABN

- The date of issue
  - A brief description of the goods or services sold
  - The price of the taxable supply and a statement indicating that the price includes GST, or the amount of the GST payable.
- Tax invoices that total \$1,000 or more must contain:
- The words “Tax Invoice” stated prominently
  - The name of the supplier
  - The ABN of the supplier
  - The Supplier’s address (optional)
  - The name of the recipient – The University of Sydney
  - The address or ABN of The University of Sydney
  - The date of issue of the tax invoice
  - The quantity of the goods or the extent of the services sold
  - A brief description of the things sold
  - The total price of the sale (including GST)
- b) The invoice is linked to a purchase order, if applicable. The purchase order number must be clearly visible on the invoice.
- c) The goods specified on the invoice have all been received in the required condition, quality and quantity.
- d) The services specified on the invoice have been satisfactorily performed.
- e) The account code(s) are valid and amounts are written on the invoice.
- (v) The certified invoice and any supporting documents must be sighted and the expenditure approved by a Delegated Officer in accordance with the [Delegations for Specific Activities and Financial Delegations](#).

Payment documents do not require a delegate’s further approval, providing supporting documentation is attached to the payment document which has the appropriate delegate’s approval, or an official purchase order number is quoted.

- (vi) After the invoice has been certified and approved, the department/unit will forward the invoice and supporting attachments to the relevant Accounts Payable Team for processing into PeopleSoft. If the supplier has not been established within PeopleSoft, or requires its details modified, then Business Unit Teams must complete a [Vendor Create/Amend – Local](#) or a [Vendor Create/Amend - Overseas](#) form and send it to Accounts Payable, FO&S. Details on how to complete this form are provided in [Vendor \(Supplier\) Master Listing Procedures](#).
- (vii) **Non-order invoices**  
Non-order invoices (with no purchase order) generally encompass costs for services such as utilities (ie, phone charges, electricity). Note that departments may elect to arrange for Annual / Blanket orders for these services.
- (viii) **Payment of Invoice when there is no ABN**  
As a result of the GST legislation most local suppliers will include an ABN (Australian Business Number) on their invoices. Invoices received from local suppliers, employees, students and Non-Resident suppliers for more than \$82.50 (GST inclusive) that do not display an ABN must have 46.50% withholding tax deducted from the payment unless the supplier has provided a [Statement by a Supplier](#) that they meet certain ATO exemption criteria. It is the responsibility of

the Accounts Payable Team to ensure that withholding tax is deducted from the payment to the supplier, if applicable, in PeopleSoft.

Payments to foreign (overseas) suppliers, reimbursement of expenses with documentary evidence, or refunds are exempt from the deduction of 46.5% withholding tax and are not required to complete a Statement by a Supplier form.

Payments to employees and students for per diem and other allowances, expense advances, prizes, scholarships or refund of fees paid, are exempt from withholding tax. Therefore, a [Statement by a Supplier](#) form does not have to be provided, nor will there be a deduction of 46.5% from the value to be paid.

For all other suppliers (i.e. Local and Non-Resident) a [Statement by a Supplier](#) must be provided to avoid the deduction of withholding tax.

See Appendix A in [Tax – GST Guide](#) for a flowchart.

(ix) **University of Sydney invoices**

Internal trading between University of Sydney departments/units (including Foundations, Faculty of Health Sciences, Cumberland) may exist. However, no charges should occur between Operational (Core to Core) business units (excluding Self-funded business Units).

Cost recovery activity may exist between Operational business units and commercial and Self-funded business units within the University. These activities must be facilitated by journal transfer and utilises internal income and expenditure classifications in accordance with [Rules Applying to Specific Classifications](#).

Exceptions to this rule include the United States Studies Centre, Sydney Talent and other entities trading as a subsidiary of the University of Sydney.

## 2.2 Payment Request

- (i) For non-invoice related payments (eg, reimbursement of expenses) a [Payment Request](#) form is to be used and supporting documentation must be attached.
- (ii) A Payment Request should be paid within 30 days of receipt by the Accounts Payable team of the approved form.
- (iii) Note, for payments of \$150 or less to staff or students a Petty Cash Claim can be made instead of a Payment Request (refer to [Petty Cash Procedures](#)).
- (iv) The officer or claimant (officer who incurred the expenditure) will complete the Payment Request Form. In completing the form, particular attention should be paid to the following:
  - a. sufficient detail is provided on the Payment Request Form as to the reason for the payment and the period that it covers
  - b. all reimbursements of expenses must be substantiated by original receipts (photocopies are not acceptable)
  - c. where necessary the Fringe Benefits Tax declaration and entertainment expenses declaration have been completed (see [Tax – FBT Guide](#) for guidance)
  - d. the correct account code is used for each item
  - e. a [Statement by Supplier](#) form is attached for vendors with no ABN that do not want 46.5% Withholding Tax deducted (see section 2.2 (x) below).

- (v) The completed Payment Request form must be certified by an officer as to:
  - a. satisfactory performance of the service or provision of the goods
  - b. sufficient information and supporting documentation is attached
  - c. the correct account codes and amounts are written on the form.
- (vi) After the certifying officer has signed the Payment Request form, the form and any supporting documents is given to a Delegated Officer to approve the expenditure under the [Delegations for Specific Activities and Financial Delegations](#).
- (vii) Payment documents do not require a delegate's further approval, providing supporting documentation is attached to the payment documents which have the appropriate delegate's approval, or an official purchase order number is quoted.
- (viii) After the Payment Request form has been certified and approved the department/unit will forward the Payment Request and supporting attachments to the relevant Accounts Payable Team for processing into PeopleSoft Finance System.
- (ix) The Accounts Payable Team will check the Payment Request and process the payment if it is in order. The Accounts Payable Team will contact the claimant or return the documentation if additional information is required.
- (x) **Payment Request with no ABN**  
 Payment Requests received from local suppliers, employees, students and Non-Resident suppliers for more than \$82.50 (GST Inclusive) that do not display an ABN must have 46.5% withholding tax deducted from the payment unless the supplier has provided a [Statement by a Supplier](#) that they meet certain ATO exemption criteria. It is the responsibility of the Accounts Payable Team to ensure that withholding tax is deducted from the payment to the supplier, if applicable, in PeopleSoft.

Withholding tax implications affecting payments to all supplier types including foreign (overseas) suppliers, employees, students and local suppliers are explained by the flowchart represented in Appendix A: Payments – Withholding Tax Flowchart in the [Tax – GST Guide](#).

(xi) **Substantiation of Expense Advance**

Where a cash advance has been paid to an employee, a [Substantiation of Expense Advance](#) must be completed and supported by the original receipts. These documents must be submitted with Account Payable, FO&S to substantiate the original expense advance. The employee is then required to acquit the expense advance by journal transfer at the department level.

Cash Advance acquittal processes depend on the following scenarios:

- (a) If a substantiation equates to the Cash Advance value, the department/unit must acquit the advance by journal transfer. The journal line entries should be
  - Dr Classification code + RC + Project
  - Cr 0025 + RC + Project
- (b) If the substantiation is for a value greater than the Cash Advance value, the department/unit must acquit the advance by completing a [Substantiation of Expense Advance form](#). This form must then be approved in accordance

with the Delegations for Specific Activities or Financial Delegations and forwarded to Accounts Payable, FO&S for processing.

The accounting entries will be identical to scenario (a) above, and the balance will be processed as a reimbursement to the employee by Electronic Funds Transfer (EFT).

- (c) If the substantiation is for a value less than the cash advance value, the department/unit should acquit the advance by internal journal as in scenario (a) above. The balance unspent must be returned to the University by depositing the funds through Central Cashiers, FO&S. A [Deposit/Receipt – Cashiers Office Form](#) must be completed, coded to the Cash Advance account and approved per the [Delegations for Specific Activities and Financial Delegations](#)

## 2.3 GST

GST is accounted for when the payment voucher is entered and posted to the general ledger. VAT transaction types and VAT codes are predefined within the system, however, the Accounts Payable Officer can amend them at the point of entry. Item ID codes have also been set up for GST codes. Payment vouchers are updated and posted to the general ledger system by an overnight batch process. GST calculation is based on the VAT code entered, and the GST default taxable code is GSTSTD.

It is the responsibility of the Accounts Payable Officer to verify if any GST amount is shown on the invoice and enter the appropriate VAT code. The operator needs to identify if the attached documentary evidence is sufficient to be a tax invoice.

The Accounts Payable system shows the GST amount for a voucher against the responsibility centre. However, an overnight process updates the General Ledger accounts and assigns the GST paid against account 0370 A0001 00000. The expenses debited to the responsibility centres are net of GST.

The following list of VAT transaction types and codes or Item ID Codes should be selected in the appropriate field:

### VAT Transaction Types

<b>AC</b>	Capital purchases i.e. items of equipment \$10,000 or over (GST exclusive)
<b>AO</b>	Non-capital purchases
<b>EXCL</b>	Transactions to be excluded from BAS (eg. expense advance, petty cash advance)
<b>NABC</b>	No ABN capital purchases
<b>NABN</b>	No ABN non-capital purchases
<b>ACIT</b>	Capital acquisition input taxed supply
<b>ATO</b>	ATO payment

Item ID Codes	VAT Codes	
<b>OOS</b>	<b>GSTOOS</b>	GST out of scope (for VAT transaction type EXCL)
<b>GST TAX</b>	<b>GSTSTD</b>	GST taxable
<b>GST FR</b>	<b>GSTZER</b>	GST free
<b>INPUT_TAX</b>	<b>INPTAX</b>	Input Tax

Please note that VAT transaction type “IDEF”-imports with deferred GST” should not be used because the University is registered in the deferring of GST payment on imported goods scheme and ATO provides deferred GST on the BAS. The transaction type is replaced by “AO” or “AC”.

## 2.4 Payments to Suppliers

- (i) Suppliers are divided into six groups:
  - a) Local Suppliers (Australian)
  - b) Employees
  - c) Students
  - d) Petty Cash Recoupments
  - e) Non-resident Suppliers (eg, visiting scholars or students)
  - f) Foreign Suppliers (Overseas)
- (ii) Payment methods for the first five groups of local suppliers are by cheque or EFT (Electronic Funds Transfer); for foreign (overseas) suppliers payment can be made by bank draft (cheque) or Telegraphic Transfer (TT). EFT details must be established for vendors by completing the [Vendor EFT Details - Local](#) or [Vendor EFT Details - Overseas](#) form or the [Vendor Create/Amend - Local](#) or [Vendor Create/Amend - Overseas](#) form and returning it to Accounts Payable, FO&S.
- (iii) Payments to suppliers are generated by the Cheque Disbursement Officer, FO&S based on the payment due date of vouchers in the PeopleSoft Financial System.

- (iv) Payment runs for local (Australian) suppliers are scheduled as follows:

Cheques for Locals	Twice weekly – Tuesday & Friday
Cheques for Employees	Twice weekly – Tuesday & Friday
Cheques for Students	Tuesday, Wednesday and Friday
Cheques for Non-residents	Twice weekly – Tuesday & Friday
EFT for Locals, Employees and Students	Twice weekly – Tuesday & Friday
EFT for Petty Cash	Friday
EFT for Non-residents	Twice weekly – Tuesday & Friday

- (v) EFT payments are generally deposited in supplier’s bank account within two working days after the University has processed the payment.
  - Day 1 – University processes voucher/claim
  - Day 2 – University processes payment run on scheduled day
  - Day 3 – Bank processes EFT payment (overnight)
  - Day 4 – Payment in bank accounts
- (vi) Payment runs for foreign (overseas) suppliers occur once a week (every Thursday).
- (vii) For cheques to be held (eg, in the event that documentation needs to be attached prior to dispatch or cheque to be collected by supplier) the Accounts Payable Teams must include information in the payment description field when entering the invoice details. The Cheque Disbursement Officer, FO&S runs a query on this field and holds these cheques from normal distribution.
- (viii) If required by Accounts Payable Teams or suppliers, the Cheque Disbursement Officer, FO&S applies bank traces on local and overseas payments to verify that the cheque has been presented. If a cheque has not been presented then the payment can be stopped and re-issued.

- (ix) The Cheque Disbursement Officer, FO&S can do an express cheque for a specific voucher if an urgent payment is required outside the scheduled payment runs specified above.
- (x) Manual cheques are also available through the Cheque Disbursement Officer, FO&S, only if the payment is urgent.
- (xi) A [Cheque Cancellation Notification](#) form must be completed for any cheque cancellations or stop payments and returned to the Cheque Disbursement Officer, FO&S for action.

### 2.5 Approval of Payment Schedules

Delegations for the approval of payment schedules are included in section 5.8 Bank Accounts in the [Delegations for Specific Activities and Financial Delegations](#).

### 2.6 Letter of Credit

Sometimes an overseas supplier may require a guarantee of payment through a letter of credit. A letter of credit is issued by a bank guaranteeing payment to the supplier on condition that the correct documents (specified in the letter of credit) are presented. Letters of credit can be arranged through Central Purchasing, FO&S.

### 2.7 Retention of Records

Generally financial records, including supporting documentation, are to be retained for a minimum of 5 years after the financial year audit has been completed.

## 3. Internal Controls

### 3.1 Responsibilities/Accountability

<i>Officers</i>	<i>Responsibilities</i>
University Staff	<ul style="list-style-type: none"> <li>• To certify payment for the goods or services.</li> </ul>
Accounts Payable Teams	<ul style="list-style-type: none"> <li>• To oversight the accuracy of payments.</li> <li>• To process invoices and Payment Requests in the finance system.</li> </ul>
Accounts Payable, FO&S	<ul style="list-style-type: none"> <li>• To ensure payment of invoices and Payment Requests are made.</li> </ul>

### 3.2 PeopleSoft Purchasing and Accounts Payable Responsibilities/Accountability

<i>Officers</i>	<i>Report</i>	<i>Frequency</i>
Accounts Payable Officers	<ul style="list-style-type: none"> <li>• SUAPQ193_OPERATOR_DAILY_V</li> </ul>	Daily
Vendor Create Officer, FO&S	<ul style="list-style-type: none"> <li>• SUAPQ308_VOUCHER_CHECK_O</li> </ul>	Daily
	<ul style="list-style-type: none"> <li>• SUAPQ174_VNR_UNSYD_ADD_BANK</li> </ul>	Daily
	<ul style="list-style-type: none"> <li>• SUAPC428- VENDOR AUDIT REPORT</li> </ul>	Monthly
Cheque Disbursement Officer, Accounts Payable, FO&S	<ul style="list-style-type: none"> <li>• SUAPQ185_PAYMENT_LARGE</li> </ul>	As Required
	<ul style="list-style-type: none"> <li>• SUAPQ186_TOTAL_AUD_PYMNT</li> </ul>	As Required
	<ul style="list-style-type: none"> <li>• SUAPQ248_AP_TRIAL_PAYMENT</li> </ul>	As Required
	<ul style="list-style-type: none"> <li>• SUAPQ259_CXS_CHEQUE_REG_LOCAL</li> </ul>	Monthly; As required

	<ul style="list-style-type: none"> <li>• SUAPQ259ACXS_CHEQUE_REG_OSEAS</li> <li>• SUAPQ278_CHQ_COMMENTS</li> <li>• SUAPQ334_CHEQUE_INQUIRY</li> <li>• SUAPQ374_AP_FX_PAY</li> <li>• SUAPQ375_AP_FX_REF</li> </ul>	Monthly; As required As Required Monthly; As required Weekly Weekly
Central Purchasing, FO&S	<ul style="list-style-type: none"> <li>• APY1090_Match Exception Report</li> <li>• SUPOC255_OUTSTANDING_ORDER_BY_DEPT</li> <li>• SUPOQ261_OS_PO_SMALL_BAL</li> <li>• SUPOQ261B_OS_PO_SMALL_PERCENT</li> <li>• SUPOQ387_OS_ORDER_NO_ACTIVITY</li> </ul>	Daily Monthly Quarterly Quarterly Quarterly
Supervisor, Accounts Payable, FO&S	<ul style="list-style-type: none"> <li>• Accounts Payable/General Ledger Reconciliation using SUAPV060</li> <li>• SUAPQ308_VOUCHER_CHECK_O</li> <li>• SUAPQ181_VOUCHERS_DUE_ON_</li> <li>• SUAPQ241_OVERDUE_VCHR_NO</li> <li>• SUAPQ269_CONSULTANTS</li> <li>• SUAPQ173_VDR_NEGATIVE_BALANCES</li> <li>• SUAPQ173_VDR_INVOICES_HOLD</li> <li>• SUAPQ194 – OPEN PREPAYMENTS</li> </ul>	Daily Daily Weekly As Required As Required Weekly Weekly Weekly
Cheque Disbursement Officer, Accounts Payable FO&S	Overseas Payments Reconciliation <ul style="list-style-type: none"> <li>• SUAPQ400_PAYMENTS_ISSUED</li> <li>• SUAPQ401_PAYMENTS_CANCE</li> </ul>	Monthly Monthly
Supervisor, Accounts Payable FO&S	Quarterly, Bi-annual and Annual Reporting <ul style="list-style-type: none"> <li>• SUAPQ269_CONSULTANTS</li> <li>• SUAPQ373_INVS_OVER_YR_END</li> <li>• SUAPQ187_MAX_TAT_ENTRY</li> </ul>	Annual Bi Annual Quarterly

Additional details on the reports are shown in Appendix A at the end of these procedures.

#### 4. Related Information

- 4.1 Resources and weblinks.  
 (i) **Training Materials**

**(ii) References**

- [Delegations for Specific Activities and Financial Delegations](http://www.finance.usyd.edu.au/docs/financial_delegations.pdf)  
http://www.finance.usyd.edu.au/docs/financial\_delegations.pdf
- [Finance and Accounting Manual](http://www.finance.usyd.edu.au/about/az.shtml)  
http://www.finance.usyd.edu.au/about/az.shtml
- [Petty Cash Procedures](http://www.finance.usyd.edu.au/docs/pettycash_proced.pdf)  
http://www.finance.usyd.edu.au/docs/pettycash\_proced.pdf
- [Corporate Card Procedures](http://www.finance.usyd.edu.au/docs/corporatecard_proced.pdf)  
http://www.finance.usyd.edu.au/docs/corporatecard\_proced.pdf
- [Purchasing Policy](http://www.finance.usyd.edu.au/docs/purchasing_policy.pdf)  
http://www.finance.usyd.edu.au/docs/purchasing\_policy.pdf
- [Tax - FBT Guide](http://www.finance.usyd.edu.au/docs/fbt_guide.pdf)  
http://www.finance.usyd.edu.au/docs/fbt\_guide.pdf
- [Tax – GST Guide](http://www.finance.usyd.edu.au/docs/GSTguide.pdf)  
http://www.finance.usyd.edu.au/docs/GSTguide.pdf
- [Vendor \(Supplier\) Master Listing Procedures](http://www.finance.usyd.edu.au/docs/vendor.pdf)  
http://www.finance.usyd.edu.au/docs/vendor.pdf

**(iii) Forms**

- [Cheque Cancellation Notification](http://www.finance.usyd.edu.au/docs/chequecancel_form.xls)  
http://www.finance.usyd.edu.au/docs/chequecancel\_form.xls
- [Deposit/Receipt – Cashiers Office](http://www.finance.usyd.edu.au/docs/depositreceipt_cashier.xls)  
http://www.finance.usyd.edu.au/docs/depositreceipt\_cashier.xls
- [Payment Request](http://www.finance.usyd.edu.au/docs/payment_request.xls)  
http://www.finance.usyd.edu.au/docs/payment\_request.xls
- [Statement by a Supplier](http://ato.gov.au/content/downloads/nat3346.pdf)  
http://ato.gov.au/content/downloads/nat3346.pdf
- [Substantiation of Expense Advance](http://www.finance.usyd.edu.au/docs/substantiation_expense_advance.xls)  
http://www.finance.usyd.edu.au/docs/substantiation\_expense\_advance.xls
- [Vendor Create/Amend - Local](http://www.finance.usyd.edu.au/docs/avendor_create_amend.xls)  
http://www.finance.usyd.edu.au/docs/avendor\_create\_amend.xls
- [Vendor Create/Amend – Overseas](http://www.finance.usyd.edu.au/docs/avendor_create_overseas.xls)  
http://www.finance.usyd.edu.au/docs/avendor\_create\_overseas.xls
- [Vendor EFT Details - Local](http://www.finance.usyd.edu.au/docs/avendoreft_australia.doc)  
http://www.finance.usyd.edu.au/docs/avendoreft\_australia.doc
- [Vendor EFT Details - Overseas](http://www.finance.usyd.edu.au/docs/avendoreft_overseas.doc)  
http://www.finance.usyd.edu.au/docs/avendoreft\_overseas.doc

**(iv) Appendices**

- Appendix A: PeopleSoft Purchasing and Accounts Payable Responsibilities/Accountabilities

4.2 University procedures superseded or replaced by this procedure:

(i) Finance and Accounting Manual

- Payment Procedures: 1 June 2005
- Purchasing and Payment Procedures – Goods and Services: 21 August 2003
- Purchasing and Payment Procedures – Goods and Services: 1 September 2002
- Purchasing and Payment Procedures – Goods and Services: 7 May 2002

(ii) Finance and Accounting Manual (1995 – 2002)

- APP600: Overview & Purpose of Different Purchasing/Accounts Payable Systems
- APP601: External Purchase of Goods and Services
- APP602: Internal Purchase Direct to Business Services and Other Internal Services
- APP700: Non-Order Payments
- APP706: Recovery of Expenditure
- APP1002: Fisher Library Purchases (Special Requirements)

## 5. Contact and Review

### 5.1 Contact

Unit: Accounts Payable/Purchasing, FO&S

Phone: 9036-5348

Fax: 9351 – 4592

### 5.2 Review

The Finance and Accounting Manual will be reviewed annually and on an ad hoc basis if required.

The Chief Operating Officer & Deputy Vice Chancellor will approve changes to policy following consultation with the Senior Executive Group and other procedural amendments as required.

Amendments to forms, schedules and weblinks will be processed by Financial Operations and Systems.

Amendments to the Finance and Accounting Manual procedures and forms are listed on the FS website under:-

- [FAM Amendments](#)
- [Amendments to Forms](#)

Please forward suggestions and comments on the Finance and Accounting Manual via the [Feedback Form](#).

## Appendix A

### PEOPLESOFT PURCHASING AND ACCOUNTS PAYABLE RESPONSIBILITIES/ACCOUNTABILITIES

#### 1. PeopleSoft Purchasing

##### 1.1 General Queries

###### OUTSTANDING ORDERS

###### SUPOQ453\_ORDERS\_BY\_RC\_CLASS

The report details Outstanding Orders by Responsibility Centre and is run on request

##### 1.2 Central Purchasing Officer, FO&S

###### OUTSTANDING ORDERS

The report on outstanding purchase orders is to be run quarterly for the end of March, June, September and December and issued to departments for review and comments back to the Accounts Payable Supervisor, FOS

#### 2. PeopleSoft Accounts Payable

##### 2.1 General Queries

###### SUAPQ173\_VENDOR\_INVS\_NOT\_PAID

This query shows the invoices entered in accounts payable but not paid for a specific vendor. Enter vendor ID in the prompt.

###### SUAPQ174\_VENDOR\_INVS\_PAID

This query shows the payments made for a specific vendor. Enter vendor ID in the prompt.

###### SUAPQ180\_CHEQUE\_PAYMENT\_INQ

This query lists the vouchers paid for a specific payment. Enter vendor ID and payment reference in the prompt.

##### 2.2 Accounts Payable Officers

###### SUAPQ193\_OPERATOR\_DAILY\_VCHR

This query lists the vouchers entered in Accounts Payable for the day, by operator. It is to be run by each operator daily to confirm from the original documentation that the details entered in Accounts Payable are correct. This report must be signed, dated and retained as evidence of checking.

##### 2.3 Accounts Payable - Vendor Create Officer

###### SUAPQ308\_VOUCHER\_CHECK\_ON

This query lists vouchers entered in accounts payable with a value in excess of \$10,000. Supervisors are to run this query daily and randomly check between 5% to 10% of vouchers listed and confirm from the original documentation that the details entered in Accounts Payable are correct. This report must be signed, dated and retained as evidence of checking.

If Accounts Payable Teams have the daily operator reports SUAPQ193 checked by alternative operators on a daily basis and document the checking, then SUAPQ308 does not need to be used.

#### **SUAPQ174\_VNR\_UNSYD\_ADD\_BANK**

This query lists all the EFT details added or amended for the day and checked by an independent staff member.

#### **SUAPC308- VENDOR AUDIT REPORT**

This reports details all the Vendors Created in Peoplesoft for the Month which include Name, Address Vendor Type and is used for Audit and Statistical Purposes

### **2.4 Cheque Disbursement Officer, Accounts Payable, FO&S**

#### **SUAPQ185\_PAYMENT\_LARGE**

This query lists payments greater than \$500,000 which are advised to the Manager, Investment Markets, Properties and Investments. It is run once or twice a week if the total of the pay run is large.

#### **SUAPQ186\_TOTAL\_AUD\_PYMNT**

This query is run daily and totals of all the pay cycles run for the day. The total is advised to the Manager, Investment Markets, Properties and Investments.

#### **SUAPQ248\_AP\_TRIAL\_PAYMENT\_REG**

This query is run daily after each local pay cycle and totaled. The total amount in the query is matched to the APY2030 report for each local pay cycle which is generated at the end of the pay run.

#### **SUAPQ259\_CXS\_CHEQUE\_REG\_LO**

This query lists the local payments that have been cancelled and is run when payment cancellations have been made and at month end.

#### **SUAPQ259ACXS\_CHEQUE\_REG\_OS**

This query lists the overseas payments that have been cancelled and is run when payment cancellations have been made and at month end.

#### **SUAPQ278\_CHQ\_COMMENTS**

This query is run daily and lists the payment instructions entered for cheques and is used to hold the cheque from regular distribution, eg, attach documentation, cheque to be collected.

#### **SUAPQ334\_CHEQUE\_INQUIRY**

This query lists the status of specific payments, eg, presented, and is run as required.

## 2.5 Supervisor, Accounts Payable, FO&S

### **SUAPQ181\_VOUCHERS\_DUE\_ON\_DT**

This query lists vouchers entered in accounts payable with a payment due date greater than the selected date. It is run by origin (AP team) and lists vouchers that have a future invoice date which must be corrected as payment is made based on the invoice date entered and terms of trade for the vendor. The query should be run weekly by all Accounts Payable Teams.

Enter a date (DDMMYYYY) one month from today's date to list the vouchers due for payment in excess of one month and origin (ACS, FOS, CST, CHS, CHA, CIS, PLR, REV, etc) in the prompts.

### **SUAPQ241\_OVERDUE\_VCHR\_NOT\_PAID**

This query lists vouchers not paid by a selected scheduled date. The prompts are two dates: entered before and scheduled date less than in the format DDMMYYYY.

This query should be run weekly by the Supervisor, Accounts Payable/Purchasing to check and clear any entries.

### **SUAPQ269\_CONSULTANTS**

This query lists vouchers entered in Accounts Payable for a specified account classification between specified dates. Managers should run this report monthly for consultants and contractors paid through Accounts Payable to check that only valid Independent Contractors are being paid, as Employees must be paid through payroll.

Refer to the Personnel policy "Determining Employee/Contractor Employment Status".

### **SUAPQ173\_VDR\_NEGATIVE\_BALANCES**

This query details Vendors that have a negative balance. This enables Central Accounts Payable to follow up and recover monies owed to the University of Sydney

### **SUAPQ173\_VDR\_INVOICES\_HOLD**

This query lists all Vouchers on Hold and therefore not paid. The majority of these Invoices relate to Purchase Order Invoices received directly by Central Accounts Payable and entered into Peoplesoft. An email confirming the goods and or services have been received will facilitate payment.

## 2.6 Accounts Payable Creditors Control Account Reconciliation

### **SUAPV060 nVision report "Accounts Payable/General Ledger Reconciliation"**

This report is run daily by Financial Systems and shows variances between Accounts Payable and General Ledger balances. Variances are to be investigated daily.

Go → PeopleTools → nVision → Open Directory → select PSNT → Audit → AP

## **2.7 Accounts Payable Overseas Payments Reconciliation**

### **SUAPQ400\_PAYMENTS\_ISSUED\_OS**

This query lists the overseas payments issued and is used in the overseas payments monthly reconciliation.

### **SUAPQ401\_PAYMENTS\_CANCELLED\_OS**

This query lists the overseas payments cancelled and is used in the overseas payments monthly reconciliation.

## **2.8 Quarterly, Bi-annual and Annual Reporting**

### **SUAPQ269\_CONSULTANTS**

This query lists the consultants paid by the year and is used for annual reporting.

### **SUAPQ373\_INVS\_OVER\_YR\_END**

This query lists the vouchers entered in Accounts Payable that have an invoice date of 31 December or prior. It is used to accrue expenditure in the annual financial statements.

### **SUAPQ187\_MAX\_TAT\_ENTRY**

This query is used to measure Creditors Performance. It is based on processing date, Invoice Date and payment date and calculates the performance of payments across the University of Sydney.