

# FACULTY OF MEDICINE ACCOUNTS RECEIVABLE

Account Receivable and General Accounting Team

**KIM FOWLER, A/R COORDINATOR**  
**ALLISON KIM, DIRECTOR ACADEMIC FINANCE**



# AGENDA

1. **INTRODUCE OUR ACCOUNTS RECEIVABLE & GENERAL ACCOUNTING TEAM**
2. **REVIEW THE A/R INVOICE PROCESS**
3. **CUSTOMER CONTRACT REQUESTS & SETUP**
4. **PAYMENTS – EFT & CHEQUE**
5. **JOURNAL VOUCHER REQUESTS**
6. **REFUNDS**
7. **COLLECTIONS**
8. **TAXES**
9. **Q & A**





# INTRODUCING FoM A/R SUPPORT TEAM

- **Allison Kim**, *Director Academic Finance*
- **Kim Fowler**, *A/R Coordinator* – Manages FoM A/R Team  
Review and run periodic reports
- **Anilu (Ani) Skala**, *Finance Assistant*
  - Ani's portfolio supports clients outside of PHSA umbrella.
  - WD security: *A/R Customer Billing Specialist & A/R Customer Contract Specialist*
- **Masae Takahashi**, *Finance Assistant*
  - Masae's portfolio supports clients under the PHSA umbrella
  - WD security: *A/R Customer Billing Specialist & A/R Customer Contract Specialist*
  - BC Cancer, BCCDC, BC Children's Hospital, BC Mental Health & Substance Use Services, BC Transplant, BC Women's Hospital & Health Centre, BCCHRI (BC Children's Hospital Research Institute, Women's Health Research Institute, BC Women's Health Foundation)
- **Carrie Yuan**, *Finance Assistant*
  - Carrie supports payments and journal requests
  - WD security: *A/R Customer Payment Specialist & A/R Cost Centre Financial Payroll Analyst*





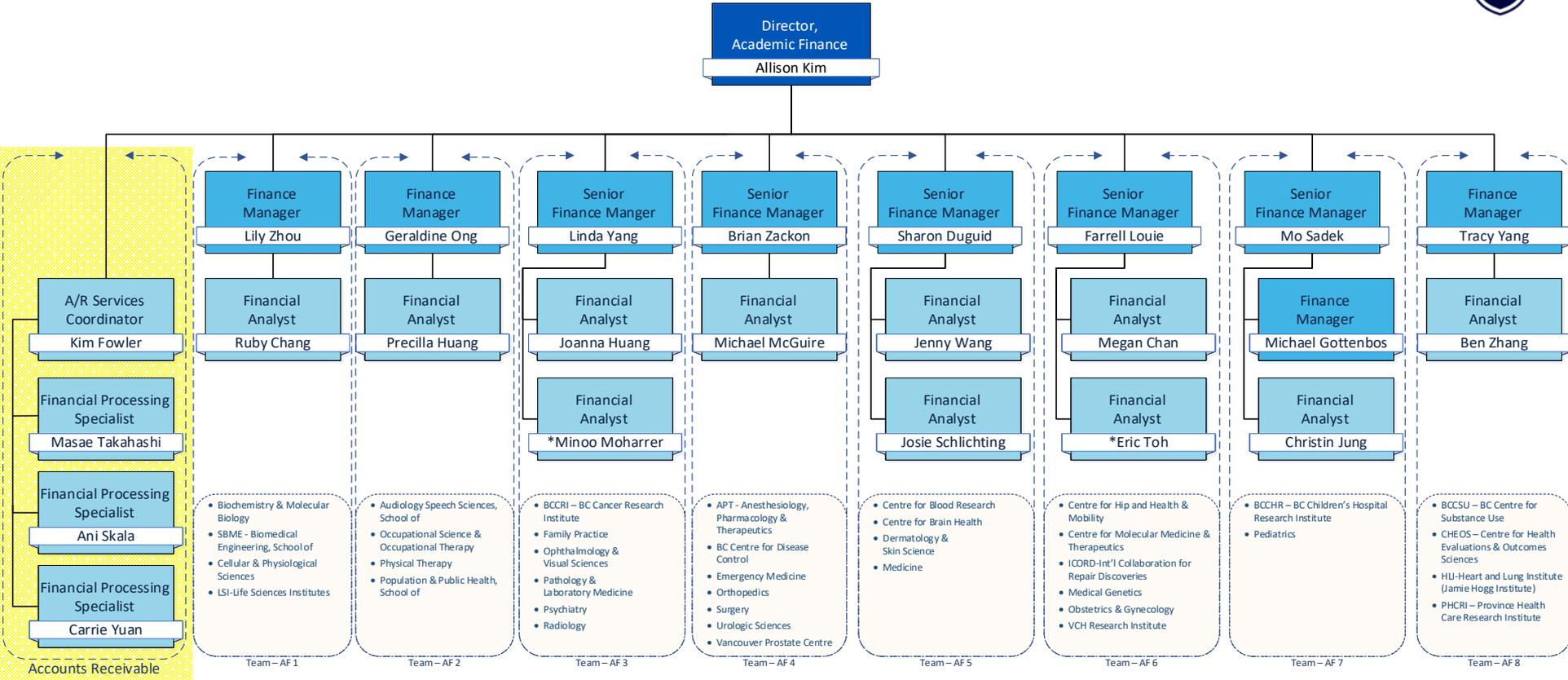
**CONTACT INFORMATION:**  
Click on person's name for UBC Directory contact information.

**ON LEAVE:**  
\* Pam Corrigan, returns August 2022  
\* Minoo Moharrer returns May 2022

**BREAKDOWN BY UNIT:**  
[Finance Contact List by Unit](#)



# ACADEMIC FINANCE



# AR TEAM: ROLE & SUPPORT OFFERED

Supports the Department, Schools, Centres, Institutes and Education & Administration Units

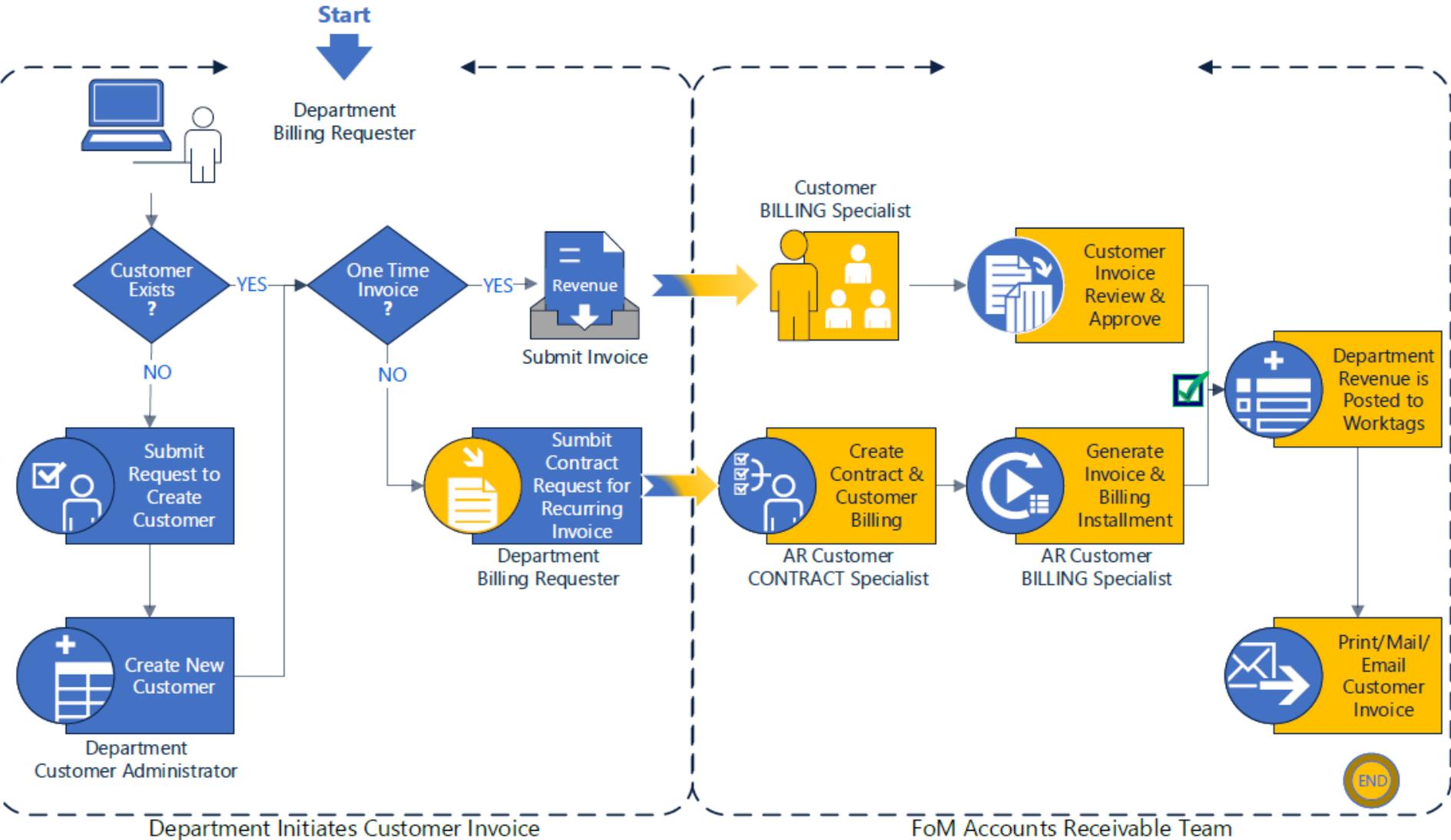
- **INVOICING:**
  - Identify roles to initiate, create, and manage contracts and invoicing on recurring basis
  - Ad Hoc, Billback, Quarterly, Semi-annual & Annual
- **CUSTOMER CONTRACT REQUESTS**
  - Setup
- **PAYMENTS**
  - EFT and cheques
- **ACCOUNTING JOURNALS**
  - MedNet Journal Request
- **REFUNDS**
- **INVOICE COLLECTIONS**
  - Outstanding
- **TAXES**
- **A/R INQUIRIES**



# CUSTOMER INVOICING



# CUSTOMER INVOICING PROCESS: AD HOC



# CUSTOMER INVOICING: AD HOC

- Department Billing Requester generates the invoice  
(User must have the Department Billing Requester Security Role)
- The invoice is routed to *FoM AR Customer Billing Specialist*
- The *Customer Billing Specialist* task is to review, approve, then send invoice to customer
- When the Customer Invoice is approved the Revenue is posted to Department Worktag

**CONT'D...** Examples of Revenue Accounts



# CUSTOMER INVOICING: AD HOC – CONT'D

**IMPORTANT:** Ad Hoc Invoices always select *REVENUE CATEGORY* (Money In)

**FREQUENT ERRORS:** Workday Issue displays *External Cost Recovery*.

Example of Expenses posting errors (Money Out)

## DO NOT USE:

- External Cost Recovery/Benefits
- External Cost Recovery/Professional Fees
- External Cost Recovery/Salaries Faculty
- External Cost Recovery/Salaries Staff
- External Cost Recovery/Salaries Student
- External Cost Recovery/Supplies and Sundries
- External Cost Recovery/Travel and Field Trips



# CUSTOMER INVOICING: AD HOC – CONT'D

**IMPORTANT:** Ad Hoc Invoices always select **REVENUE CATEGORY** (Money In)

## COMMON EXAMPLES OF REVENUE ACCOUNTS

1. Ledger 4000 – 3 Revenue options
  - Government Grants and Contracts – Provincial, Federal, other
2. Ledger 4100 – 3 Revenue Options:
  - Non-Government Grants, Contracts and Donation
3. Ledger 4200 – 82 Revenue options
  - Events and Admissions Revenue – Professional, Events or Conference
  - Goods and Services / Non-Taxable Service
  - Goods and Services / Non-Taxable Goods
  - FoM Billback Recovery
    - Benefits
    - Salaries Staff
    - Salaries Student
    - Salaries Faculty



# UBC WORKDAY KNOWLEDGE BASE

UBC Workday Knowledge Base >> <https://ubc.service-now.com/selfservice>

STEP By STEP Instructions: **KB0016726** [How to Create Customer Invoice \(Ad Hoc\)](#)

KB0016726 -

## Create Customer Invoice

Revised by Alan Tam • 3mo ago • 44 Views • ★★★★★

### Overview

Both Customer Billing Specialist and Department Billing Requestor can create Customer Invoice. Customer Invoices are created to record the sale of any Goods and Services.

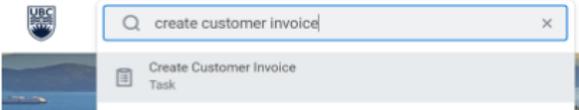
All values in screenshots are for demonstration and training purposes and may not refer to actual data in Workday.

### Workday Step-by-Step Instructions

#### Create an Invoice for a Customer

Step 1: Search for "Create Customer Invoice" and click on the Create Customer Invoice Task

- 1a. Enter "Create Customer Invoice" in the search bar.
- 1b. Click on Create Customer Invoice task link to access the process.



Step 2: Enter the Invoice Details and Click Submit to Submit for Approval

Note: The Invoice information is categorized into the following sections.

### Invoice Information

- 2a. Select the Company as UBC – The University of British Columbia.
- 2b. Select the Bill-To-Customer and Sold-To-Customer. The Customers selected for these fields should be the same.

Bill-To-Address, Ship-To-Address, and Ship-To-Customer information will auto-populate from the Bill-To-Customer information.



# HOW TO PRINT A CUSTOMER INVOICE

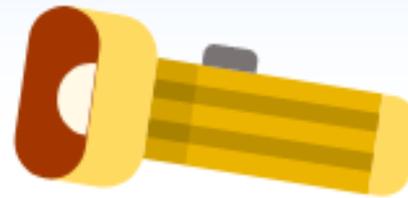
## STEP 1:

FROM THE WORKDAY SEARCH BAR

ENTER: INVOICE #

## STEP 2:

SELECT: [More Categories](#)



**No results for "ci-0000129898"**

Try searching:

[More Categories](#)



# View Customer Invoice

CI-0000129898



**STEP 3: FROM THE INVOICE BAR**

**CLICK ON:** the ellipse ...

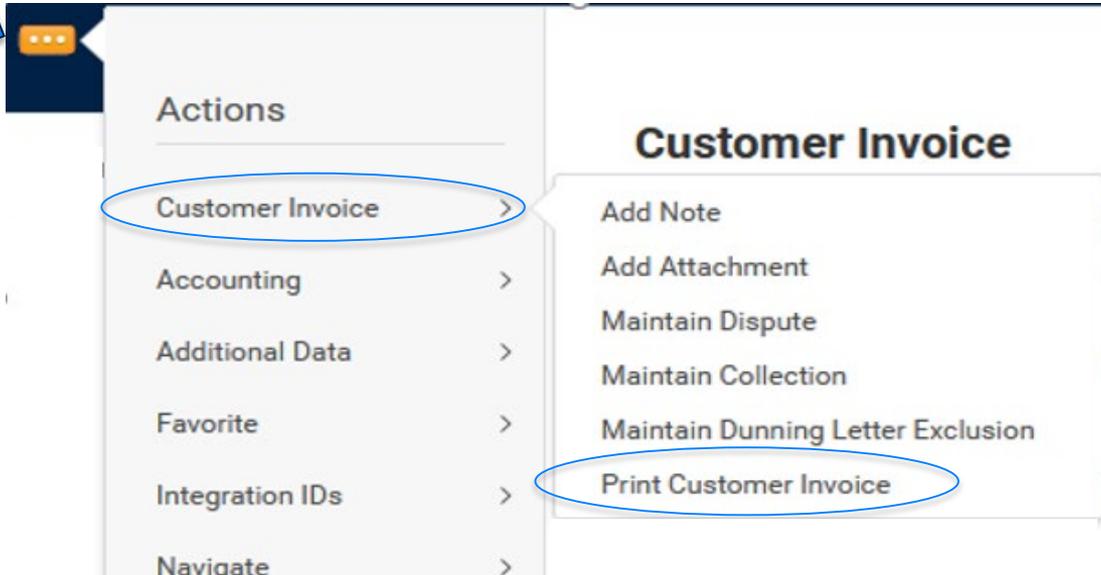


**STEP 4: From the *ACTIONS* drop down list:**

**SELECT:** *Customer Invoice* >

**FROM THE SUBMENU:**

**SELECT:** *Print Customer Invoice*



**Actions**

- Customer Invoice >
- Accounting >
- Additional Data >
- Favorite >
- Integration IDs >
- Navigate >

**Customer Invoice**

- Add Note
- Add Attachment
- Maintain Dispute
- Maintain Collection
- Maintain Dunning Letter Exclusion
- Print Customer Invoice



# WHAT IS BILLBACK INVOICING?

- Billback invoicing process is for employee's paid by UBC Payroll but their position is FUNDED *by a Health Authority, HA, or other Third Party*
- Billback invoicing is linked to one Program (PM) Worktag: **Fund FD003**
- **Department HR Units:**
  - Have specific Program (PM) Worktags for billback invoicing
  - Assigns each HA employee to the billback Program (PM) Worktag via cost allocation
  - Submits a contract request to FoM AR Team.
- **FoM AR:** *FoM AR Customer Billing Specialist* completes the Billback process monthly.
  - FoM AR recovers salaries and benefits from the HA on behalf of UBC Staff, Faculty and Students with the billback invoicing process.



# INVOICING: BILLBACK CONT'D

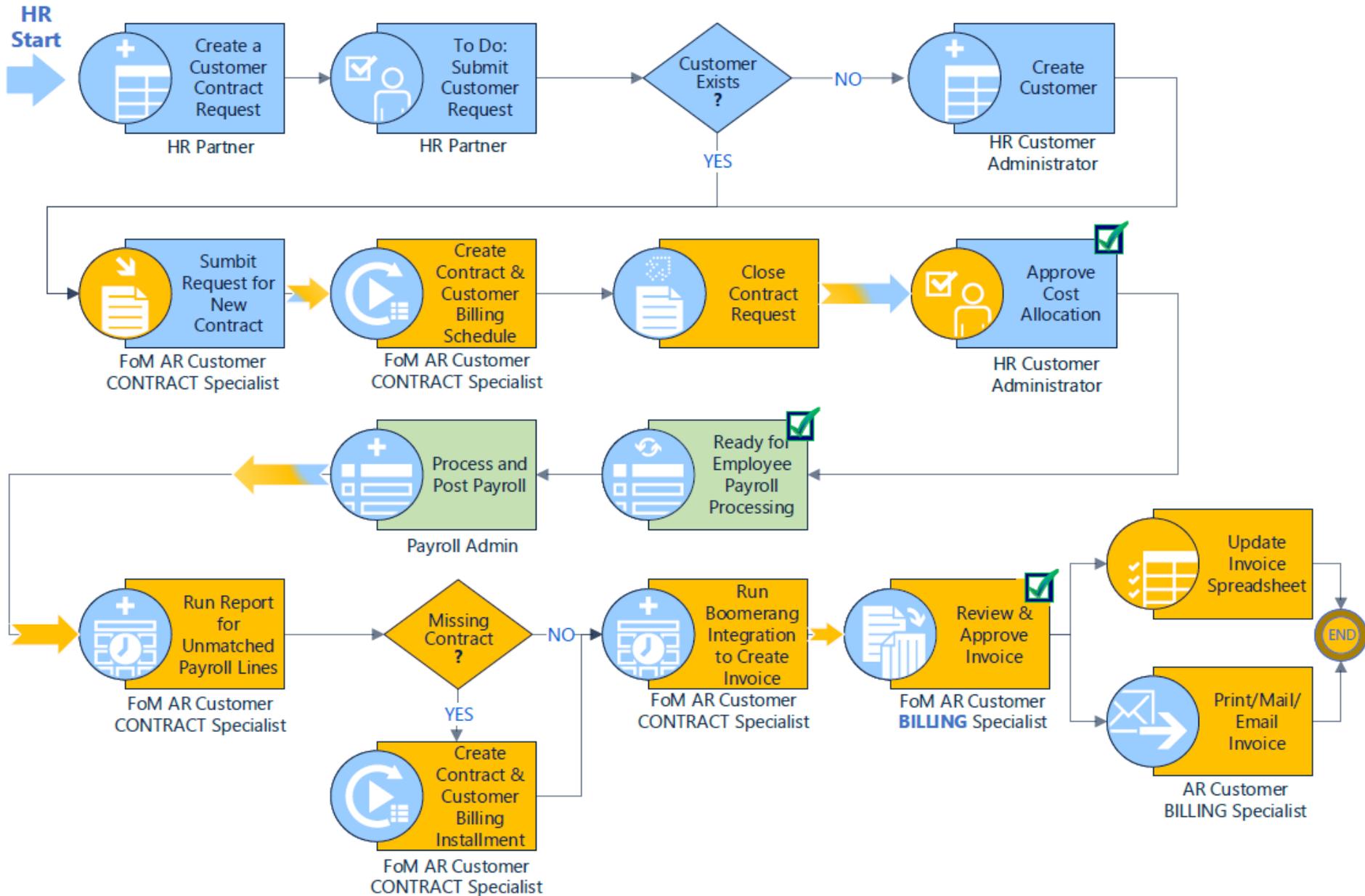
- **MONTHLY:** Billback invoicing is processed monthly.
- **MONTH END:** The process begins after month end closes when the Program (PM) Billback ledgers are posted with the salary and benefits

## FoM AR Contract Specialist:

- **RUN INTEGRATION:** initiates the Integration process in Workday. Invoices are generated by pulling data from the salary ledger accounts related to benefits
- **INVOICE CYCLE:** Review's, approves and sends invoice to customer; HA or other Third Party.
- **RECOVERED REVENUE:** After invoices are approved the recovered revenue is posted to the Program (PM) Worktag



# INVOICING: BILLBACK PROCESS



# CUSTOMER CONTRACTS



# CUSTOMER CONTRACT REQUEST

- **SETUP RECURRING CONTRACTS:** To add employees to Billback or Manual Monthly, Quarterly, Semi-Annual or Annual Invoicing the first step is to setup a contract in Workday for Fund FD000, FD002, FD003
- **HR Partner:**
  - Creates a Customer Contract Request
  - Setup for Billback, Manual Monthly, Quarterly, Semi-Annual or Annual Invoicing
  - The contract request is routed to FoM AR Team
- ***FoM AR Customer Contract Specialist***
  - Creates the contract in Workday
  - Manages all contracts on an ongoing basis.
  - Initiates invoice process for Billback or Manual Monthly, Quarterly, Semi-Annual or Annual



# CUSTOMER PAYMENTS: EFT & CHEQUE



# PAYMENTS

## ACRONYMS:

- **EFT** – Electronic Funds Transfer
- **PM** – Program
- **PJ** – Project
- **GF** – Gift
- **GR** – Grant
- **WD** – WorkDay
- **EIB** – Enterprise Interface Builder: use when Accounting Journal Vouchers (JV's) have 25 lines or more.



# CUSTOMER PAYMENTS: EFT

## PAYMENTS APPLIED TO WORKTAGS: PM, PJ OR GF

UBC Finance receives all EFT payments for customer invoices:

1. EFT customer payments are received by *Revenue Accounting*
2. Revenue Accounting identifies FoM transactions then forwards EFT funds to FOM AR for processing.

## CASE #1 – EFT PAYMENT RELATED TO **WD INVOICE**

### FoM AR CUSTOMER PAYMENT SPECIALIST

- Processes EFT payments associated with WD invoices  
*Only FoM AR has access to the payment process for WD invoices.*  
*IF Department receives a cheque, forward to FoM AR*
- EFT payments are applied to customer accounts.
- When complete the WD invoice will display as paid.



# CUSTOMER PAYMENTS: EFT

PAYMENTS APPLIED TO WORKTAGS: PM, PJ OR GF

## CASE #2 – EFT PAYMENTS NOT RELATED TO WD INVOICES

### FOM AR CUSTOMER PAYMENT SPECIALIST

#### EFT payment without a WD invoice:

- Contacts the Finance Manager requesting invoice details: Worktag, Revenue Category and backup information connected with the payment
- Forwards the EFT Payment, Worktag, Revenue Category and backup to Revenue Accounting to process payment

#### **EXPECTING A PAYMENT?**

When departments expect a payment from a customer AND it's not associated to a WD Invoice, for tracking purposes:

**NOTIFY FOM AR Team E:** [FoM.AccountsReceivable@ubc.ca](mailto:FoM.AccountsReceivable@ubc.ca)

**INCLUDE:** Worktag, Revenue Category and any backup related to the payment.



# PAYMENTS: EFT ASSIGNED WITH GR

- **GRANT EFT** payment related to Grant (GR) Worktag
- **IF PAYMENT IS...**
  1. ***Sponsor related payment***, it must be sent to Research Finance to process payment.
  2. ***Cost Recovery*** the FoM AR Customer Payment Specialist will contact the Finance manager for Worktag, Revenue or Spend Category and backup related to payment
  3. **Research Finance:** FoM AR Customer Payment Specialist will forward EFT Payment, Worktag, Revenue or Spend Category and backup to Research Finance to process payment



# PAYMENTS: EFT NOT ASSOCIATED WITH FOM OR UNIT

## Are you EXPECTING a Customer EFT payment?

1. Ask customer for approximate date when the EFT will be sent to UBC.
  2. 1-4 days in advance, email UBC Revenue Accounting when to expect the EFT funds. Include the customer name, amount, and all relevant backup data.
  3. Monthly EFT Transfers expected? Each month units resend full documentation to Revenue Accounting close to the expected EFT date.
- **Prioritize your units' tracking of incoming customer EFT. Unidentified EFT funds can potentially be lost to your unit and return to UBC general fund.**

## UNIDENTIFIED EFT FUNDS

Untraceable or unclaimed EFT Funds that cannot be linked to an invoice or your department, eventually will be transferred into UBC general accounts.



# PAYMENTS: CHEQUES

## Related to Workday Invoices:

- Departments/Units are not able to process cheques that are related to WD invoices.
  - **cheques must be sent to FoM AR to process**
- FoM AR Customer Payment Specialist sends cash receipt and cheques to Financial Operations at TEF3
- FinOps team completes the final step by depositing the cheques into the bank



# PAYMENTS: CHEQUES FOR PM, PJ, OR GF

- **Record Cash Sale:** Departments/Units are able to process these type of payments by using Record Cash Sale.
  - Revenue is posted to Worktag.

## PAPER TRAIL sent to Fin Ops:

### 1. Department sends Cash Receipts & Cheques to FinOps

When complete Department/Unit forwards the Cash Receipts & cheques to [Financial Operation at TEF3](#)

- FinOps completes the process by depositing the cheques into the bank.

### 2. AR Team SUPPORT: Departments can also send cheques to FoM AR to action.

**Cont'd...**



# PAYMENTS: CHEQUES FOR PM, PJ, OR GF

## PAPER TRAIL Cont'd :

2. **AR Team SUPPORT:** Departments can also send cheques to FoM AR to action.

### FoM AR Customer Payment Specialist will...

- Process the payment.
  - Once complete the Revenue is posted to Worktag
- Forwards Cash Receipts and cheque to [Financial Operation at TEF3](#)
- FinOps completes the process by depositing the cheques to the bank

### **IMPORTANT:**

When sending receipts and cheques to our FoM AR team for processing:  
**For faster processing include:** Worktag and Revenue Category with the cheque



# PAYMENTS: CHEQUES FOR GR

## The cheque process for GR, GRANT Worktags

- **WORKTAG ASSIGNED:** The Department/Unit assigns the Worktag and Revenue or Spend Category and notifies the FoM AR Team.
- **SPONSORS:** When the cheque payment is *Research Sponsor related*, send cheque to Research Finance for processing. **COST RECOVERY:** When the payment is cost recovery, FoM AR will process the cheque
- **PAYMENT:** Payment is deposited into the FoM AR Suspense account.
- **MONTHLY PROCESS:** At month end the *FoM AR Coordinator* generates accounting journals to move the payment to the Grant (GR) Worktag and spend category



# JOURNAL VOUCHERS: REQUEST TOOL

## WHEN TO USE A JOURNAL VOUCHER

- Generally JV's are an internal fund transfer between departments or between Worktags.
- INSTRUCTIONS ON MEDNET: [Journal Voucher Tool](#)
- [MedNet](#) > [Services & Resources](#) > [Finance](#) > [Journal Vouchers](#)

[MedNet](#) > [Services & Resources](#) > [Finance](#)

## FINANCE

*The Faculty's Finance Team is committed to providing professional financial advice, guidance, and service to the Faculty.*

### Budgets

Resources for financial planning, including GPOF, budget allocations, transfers & opening non-research PGs.

### Tools

How to administer clinical faculty payments, endowments, financial reports, internal controls, PGME funding, research overhead & fiscal year-end.

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Find online training courses to support financial administrators.

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Find forms & guidelines for Qreqs, JVs, signatures & authorizations, taxation, and travel & entertainment.

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Purchasing Partner: [Anna Grewal](#)  
Buyers: [Jeremiah Garcia](#) and [Sandeep Khabra](#)  
  
UBC Finance Procure to Pay, tools and forms.  
Visit our [Customer Care Centre](#) for more information.

### Safety Training

Whether you have previously completed safety training due to being on campus, or are planning your return, all faculty and staff are required to complete the new *Go Forward COVID-19 Safety Planning Training*.

[Learn more >](#)



# MEDNET JOURNAL VOUCHER REQUEST TOOL

**STEP 1:** Submit a new Journal Voucher (JV) Request

*CWL Login is required*

**STEP 2:** Next the JV request is processed by the *AR Cost Center Financial Payroll Analyst*

**STEP 3:** JV Approvals are completed by the *Worktag Manager*

**STEP 4:** Approved JV's are posted into the Worktags

**NOTE: AR team process up to 24 lines.** Email: [med.jv@ubc.ca](mailto:med.jv@ubc.ca)

When JV lines are 25 or over the department must complete an EIB



# REFUNDS



# REFUNDS FOR OVERPAYMENTS

- **INVOICE OVERPAYMENTS:**  
Customers occasionally overpay invoices
- **REFUND METHODS:** On Account or Cheque

## FoM AR CUSTOMER PAYMENT SPECIALIST:

- **ON ACCOUNT:**  
Processes overpayments as a credit **On Account** to the benefit of the customer.

## FoM AR CUSTOMER BILLING SPECIALIST:

- **REFUND:**  
Processes refunds through Workday
- **REFUND APPROVAL:**  
Refund will be routed to *Customer Collection Specialist* for approval
- **CHEQUE ISSUED:**  
After approval, WD issues a cheque in the amount of the overpayment



# COLLECTIONS: OUTSTANDING INVOICES



# COLLECTIONS: *UNPAID CUSTOMER INVOICES*

## MONTHLY AR AGING REPORT:

- *FoM AR Coordinator* generates a Monthly AR Aging Report
- Forwards report to the *FoM AR Customer Billing Specialist* to action

## PAST DUE 60 DAYS:

Any outstanding invoices past 60+ days are notified by email to customer.

- *FoM AR Customer Billing Specialist* reviews the report then contacts customers by email requesting payment

## PAST DUE 90+ DAYS:

- Any outstanding invoices past 90+ days are escalated
- When an outstanding balance is disputed or there is no response from the customer, the *FoM AR Customer Billing Specialist* engages the Department Administrators for direct follow-up and collection involvement



# AR DASHBOARD – AR AGING REPORT

## AR AGING REPORT

Search in Workday: *AR Dashboard*

**SELECT:** AR Dashboard

- **Organization:** Cost Center Hierarchy
- **Reporting Date:** Use today's date
- **Prior Date:** Use today's date
- **SELECT:** OK

**THE AR AGING SUMMARY** – Chart – Distributed

- From the chart
- **SELECT:** any of the colors to display all outstanding invoices

## OPTION 2:

- **SELECT:** AR Aging Report with Worktags Details
- without Payment Information-Distributed

Organization from Invoice Lines:

- **ENTER:** Cost Centre Hierarchy
- **SELECT:** OK



# TAXES: GST



# TAXES: GST

## UBC CENTRAL FINANCE:

For current tax guidelines and other detailed tax information visit:

UBC Finance: <https://finance.ubc.ca/tax-services-levy/goods-services-tax>

GST is applied to units with Fee for Service or Products to sell.



# Q & A



# Q & A – QUESTIONS & ANSWERS AND LINKS

1. [Finance Organizational Charts](#)
2. [MedNet](#) > [Services & Resources](#) > [Finance](#) > [Accounts Receivable](#)
3. [Journal Vouchers](#)
4. AR CONTACT for invoices or payments:  
E: [Fom.AccountsReceivable@ubc.ca](mailto:Fom.AccountsReceivable@ubc.ca)
5. UBC TAX & Workday Knowledge Base:  
<https://finance.ubc.ca/tax-services-levy>
6. Workday Knowledge Base: [https://ubc.servicenow.com/selfservice?id=kb\\_article\\_view&sys\\_kb\\_id=702da6d91b258d501cfdeac3b24bcbf2](https://ubc.servicenow.com/selfservice?id=kb_article_view&sys_kb_id=702da6d91b258d501cfdeac3b24bcbf2)
7. [Financial Operations](#): FINOPS 6190 Agronomy Road V6T 1Z3



# MEDNET FINANCE

VISIT MEDNET FOR TRAINING AND DOCUMENT UPDATES.

PRESENTATION AS PDF will be updated with Q&A

- [MedNet](#) > [Services & Resources](#) > [Finance](#) > [Training](#)

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