Appendix C: Other debtors (income accruals)

These are amounts for good or services which have been provided by the University before 31 July but where an invoice on the Accounts Receivable system has *not* been raised.

> Example:
>
> A conference was held on 28 July 2025 for which the delegates will be invoiced on 30 August 2025 but the AR module for July closed on 15 August.

How to adjust for them

1. Raise an **Auto Reversal** journal in July with an appropriate description, for example Conference held in July but not invoiced.

   The auto-reverse function should only be used when it is appropriate for the journal to be reversed in the next period. When it is not appropriate to reverse the journal in the next period the journal should be entered in the normal way and **manually** reversed in the appropriate period.

2. Code as follows:

	Debit	*Credit*
Institution code	As per credit line	As normal
Cost Centre	As per credit line	As normal
Source of Funds	0000	As normal
Transaction code	**UNAA** (Other Debtors)	As normal (*e.g.* **LAAC***)*

3. **Save** the journal.

Posting the journal

From the **Navigator** screen choose **Journals>Post.** Enter the batch name to recall the journal and tick the box to select it for posting. Behind the scenes, a second (reversing) journal will be created in the next period and will be automatically posted by the Finance Division.

If the journal category Accrual or Adjustment is used, then remember to **manually** reverse it in the **AUG-25** period, using the More Actions button, and to post both journals.

In the accounts

Income is credited to the institution account in **JUL-25** without an invoice being raised. The reversing action of the journal in **AUG-25** means the subsequent sales invoice raised in August is netted off to zero.

> *Example*:
> - Current financial year:
>
> | 29-Jul-2025 | Create journal to credit income | £15,000 |
> |---|---|---|
> | | (in lieu of sales invoice not yet raised) | |
>
> - New Financial Year:
>
> | 1-Aug-2025 | Journal reverses **automatically** | (£15,000) |
> |---|---|---|
> | 31-Aug-2025 | Create sales invoice | £15,000 |
> | | Effect on income in the new year | £   0 |