**University of Washington**

 **RECEIVABLES PROCEDURES**

**OVERVIEW & REPORTING REQUIREMENTS**

This procedure supports the Invoice Receivables policies for the

University of Washington. It provides procedures regarding receivables for departments using the central services offered by Student Fiscal Services, who oversees the central billing service for the University of Washington Invoice Receivables and is charged with the responsibility of ensuring that UW departments follow the state guidelines. These guidelines can be found at

<https://www.ofm.wa.gov/sites/default/files/public/legacy/policy/85.54.htm>. The services provided at Student Fiscal Services meet the requirements of the state for the billing, collection and reporting of miscellaneous receivables for departments. Using the central services provided by SFS ensures the department is meeting state guidelines.

The UW Administrative Policy Statement regarding Sales of Goods and Services can be found at <http://www.washington.edu/admin/rules/policies/APS/59.05.html>.

Departments will generate and send the initial billing to customers. The procedures section of the website provides the details for issuing invoices. The services provided by Student Fiscal Services include aging of past due accounts, posting of payments, and management of past due invoices, processing write-offs, and informing the departments when a bill is uncollectible. In addition, SFS will submit the annual receivables report to the state’s Office of Financial Management. SFS has an internal billing system for billing and aging of invoices.

Note: Departments who process their own billing and do not utilize central services via SFS need to ensure they follow all regulations related to billing. Please refer to the second link on the I/R website for the details.

**DEFINITION OF RECEIVABLES**

Receivables are defined as amounts due, which are to be collected from private persons, businesses, agencies, funds, or other governmental units. Receivables are to be recorded as soon as the underlying accounting event has occurred and the amount is determinable.

**REQUIRED ACCOUNTING STANDARDS FOR THE STATE OF WA**

The University’s accounting standards reflect policies established by the state’s Office of Financial Management and apply to all University departments, including those that maintain their own billing systems. The required accounting standards for aging of Receivables are as follows:

* Current - Accounts not yet due. Date due is calculated from the invoice date and stated term (e.g. “net 30").
* Past Due – Accounts become past due 31 days after the invoice issue date.
* Management of Invoices – Student Fiscal Services reviews invoices when they are 120 days or more past due.
* Uncollectible - All invoices not paid by 180 days past due are uncollectible. The invoice data is removed from active status in the billing system.

**MAINTAINING AN ALLOWANCE FOR UNCOLLECTIBLES**

The allowance for uncollectible is the amount of the total receivables outstanding that is not expected to be collected in the future. The allowance is calculated annually.

**CENTRAL REPORTING REQUIREMENTS**

The University must submit an annual receivables report to the state’s Office of Financial Management that shows receivables by aging category and the allowance for uncollectibles. Departments that do not use Invoice Receivables must submit a copy of their June 30th Aging Invoice Receivables report and write offs to Financial Accounting ([accountg@uw.edu](file:///%5C%5Cnebula2.washington.edu%5Cuw%5Cgroups%5Csfs%5Creceivables%5CInvoice%20Receivables%5Caccountg%40uw.edu), 206-221-7845, Box 354965).

Invoice Receivables will supply the required year-end reports to Financial Accounting for departments utilizing the IR system.

**GENERAL DEPARTMENTAL BILLING/COLLECTION GUIDELINES**

Whenever possible, a department should collect payment at the time goods are delivered or services rendered. Immediate payment provides substantial savings in recording invoices and payments, reconciling accounts, and following up on collection of unpaid invoices. Generally, amounts under $20 should not be billed; payment should be collected at the time of the transaction.

**BILLING AND COLLECTING REVENUE, AND ACCOUNTING FOR DEPARTMENT RECEIVABLES**

Departments that do not collect payment at the time goods are delivered or services rendered should issue an invoice at that time. The department must maintain all documents and records including all pertinent information relating to the transactions.

 Part of the billing is to include sales tax when appropriate. The UW Tax Office website can be contacted for detailed sales tax questions. <https://finance.uw.edu/tax/home>. Questions not answered by the website can be emailed to taxofc@uw.edu or call 206-685-0571.

**VENDOR SETUPS**

Many larger vendors require that the department be set up in their Accounts Payable system. Examples would be Facebook, Google, many of the Universities etc. At times, the vendors have a third party that takes care of sending their payments. It is the department’s responsibility to set up accounts directly with the vendor. The department will sign any agreements with the vendor. Invoice Receivables is not able to do this for the departments. To assist with completing the required forms or online entries, please refer to the codes and numbers section of the Institutional Facts and Rates information on the UW website. <https://www.washington.edu/research/institutional-facts-and-rates/>

The I/R department uses a **different** DUNS number and State vendor number. **DO NOT** use the numbers listed on this website. Send an email to us to get the correct number. If a W-9 is needed also request that by sending an email to invoices@uw.edu.

**PROCEDURES & FORMS**

 **COMMUNICATIONS**

When communicating with invoices@uw.edu ensure that you continue to reply to the ongoing chain of conversation with Student Fiscal Services. You will receive an email from our Request Tracker (RT) management system. A RT number is assigned to each conversation chain so please reply directly to the email sent. Creating a new message can create confusion as more than one staff member may be working on these emails. Using one ongoing message also keeps the documentation together.

To serve the departments efficiently, we keep a list of contacts for each department. If invoice receivable responsibilities in your department change, please be sure to provide the new contact information so we can update our records. Some department’s choice to have a general email address used for the department’s correspondence. Please provide the staff member’s name that we should address the emails to. This will help us better serve you and your customers!

**FORMS TO USE FOR INVOICING**

All departments using Invoice Receivables **must** **use an assigned prefix** at the beginning of the invoice number. The length of the invoice number can be up to 15 characters including the prefix letters. When the invoice number is created, there should be no dashes or spaces in the invoice sequence. The customers are more likely to use an invoice number with their payment if the number is not too long.

**The Invoice Receivables department will issue an assigned prefix that is unique to the department so duplicate prefixes are not used by multiple departments on campus. Please send a request to** **invoices@uw.edu** **with the department name, budget numbers, contact staff name, their email and phone number. Please suggest a two or three character alpha prefix for the department. You will determine if this prefix can be used and we will sent a prefix that is unique to your department. The prefix must be established by I/R before you may begin issuing invoices. This also applies to departments that are not being serviced by the I/R department.**

The purpose of the prefix is to ensure that payments received can easily be connected to the correct department. This is especially helpful when research needs to be done on payments that require special handling. Without the prefix, the payment remittance is just a “sea” of numbers and we do not have anything that identifies which department to work with.

An invoice template is available in Word or Excel formats. Invoices may be electronically generated. The departments are responsible for keeping records of invoices issued as well as issuing all invoices to customers.

**These templates were updated in December of 2018.**

* [Word template (blank)](http://finance.uw.edu/sfs/sites/default/files/doc/Invoice_Example_Word_IR.doc)
* [Excel template (blank)](http://finance.uw.edu/sfs/sites/default/files/doc/Invoice_example_Excel_doc.xls)

All Invoices are limited to ONE budget number, revenue code and tax rate per invoice. The website to find an appropriate revenue code is <https://finance.uw.edu/fr/references/revenue-codes>.

**INTEREST AND LATE FEES**

Interest accrual is required by state RCW 43.17.240. More information regarding interest accrual can be found at: <http://apps.leg.wa.gov/RCW/default.aspx?cite=43.17.240>. Interest will begin to accrue starting 31 days from the date of the invoice.

All departments are required to charge interest on their receivables unless your customer is a federal or state agency, hospital, University or registered Non-Profit organization. Customers that meet these qualifications will not be charged late fees or interest if the invoice is set up correctly during the set up process. The last entry in the web entry set up should indicate Y for exempt. On the bulk invoice spreadsheet the last column is marked with a Y. See exempt status section for more details.

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| Invoices begin accruing interest at a rate of 1% per month/12% annually starting the 31st day from the date of the invoice. **All invoices must contain the following two disclaimers notifying customers of the potential for interest accrual.** **All departments and all customer invoices must have these disclosures:** * “A finance charge may be added if payment is not received within 30 days of invoice date, at a periodic rate of 1% per month, or 12% annually.”
* “A late fee of $25.00 may be charged if payment is 60 days past due.”

An invoice example is on our website for either a Word or Excel format. If payments are not received by the 30th day, interest will begin accruing. If a vendor makes late payments they need to add an additional 1% of the invoice balance to the payment for every month past due. The first month of interest is charged on the 61st day from the invoice date. This does NOT give the customer until the 61st day to pay. The understanding is that payment needs to be received by the 30th day to be in compliance.  |

If the customer does not qualify as being exempt from interest and late charges, a late fee of $25.00 will be charged when the invoice is 60 days past due. The billing system is set to add the charge on the 91st day from the date of the invoice.

Please see the Invoice Management Process document for more details concerning the application of interest and late fees and the impact to the department budget.

**PROCEDURES FOR SUBMITTING DATA TO INVOICE RECEIVABLES**

Budgets that have been set up with Banking and Accounting Operations can be used to receive credit for invoices that are being paid. The budgets utilized must be able to accept revenue income and must not be a grant or contract payment. The budget also needs to be set up to accept CT processing. Remittances for Grants and Contracts are done with the GCA department. I/R is not able to work with GCA budgets.

If the department needs to set up a budget, use this website <https://finance.uw.edu/gca/award-lifecycle/budget-setup>. Revenue code information can be found at <https://finance.uw.edu/fr/references/revenue-codes>. Once the revenue budget is set up, it needs to be set up with I/R department so the billing system can process payments to the budget.

The initial set up for I/R processing only needs to be completed the first time. This process takes about 24 hours to complete. The budget set up can be requested with this link:

<https://finance.uw.edu/fm/sfs/request-add-new-invoice-receivables-budget>

The department will receive an email when the budget is successfully added to the Invoice Receivables system. After the email notification is received the next step of entering the invoice data can be completed.

The invoice data must be properly submitted **prior** to sending/issuing invoices to customers.

**EXEMPT STATUS**

It is very important to know if your customer is a Federal or State agency, Hospital, University or registered Non-Profit organization. These agencies do not get charged a late fee or interest if the invoice is loaded correctly by indicating a Y in the required field.

As part of setting up a billing agreement with your customer it is necessary to know if they meet one of these exemptions **prior** to setting up the invoice in our billing system. Always put the agency/hospital/university or Non-Profit name **first** when inputting the invoice data. This is necessary to validate the exempt status. It is entered as the business name.

Place the individual’s name on the **first address** line. When two lines are needed to input the organization and the individual name, the mailing address would be placed on the second address line.

Abbreviating the Hospital or University name may create enough space to include the individual’s name on the first line. The guidelines for the

length of characters is to input the data the way you would want the billing notice to be formatted. Keep in mind what the U.S. postal service recommends for addresses.

**Examples:**

Name: University of Alaska

Mailing Address 1st line: Professor John Smith

Mailing Address 2nd line: 123 Main St

City and State: Anchorage AK 12345

Name: Oregon State Hospital

Mailing Address 1st line: Dr. John Smith

Mailing Address 2nd line: 123 Main St

City and State: Roseburg OR 12345

Name: Oregon State Univ. Prof John Smith

Mailing Address 1st line: 123 Main St

City and State: Seattle WA 12345

If the department discovers that the customer meets one of the exemption requirements **after** the invoice was uploaded to the system please send an email as soon as possible to invoices@uw.edu. This must be done **BEFORE** the payment is made or your budget will only be credited for the net amount. Late fees and interest are taken first.

**UPLOADING INVOICE DATA**

Uploading invoice data to the system should be done using an Internet Explorer browser or Safari for Mac. Using a Mozilla Foxfire or Google browser can cause the data to shift one space and all data could be rejected.

Uploading to the Invoice Receivables system can be done in two ways.

The input options are:

1. Web Entry: Departments may submit individual invoice records online via the Invoice Receivables Entry website at <https://finance.uw.edu/sfs/invoice-entry>

Instructions for Invoice Input via the web can be found at <http://finance.uw.edu/fm/sfs/sites/default/files/doc/ir-entry.docx>.

Invoices input via the web by 3pm are uploaded to the system the following morning. Invoices can be mailed out after 12:00 (noon) the following day. We will let you know before noon the following day if there are any concerns or corrections needed.

1. Departments may also submit invoice records using the standard Invoice Entry Excel template. The Excel spreadsheet is the preferred method for submissions of *bulk*invoice records (8 or more submitted at the same time), and may be used in conjunction with the invoice template to create a mail-merge document for generating invoices. Please use Bulk Invoices for XXX (department prefix) in the subject line of the email. This will catch our attention. If the input is submitted before 3:00 pm, the invoices can be mailed out after 12:00 (noon) the following day.

We can only accept Excel files using this standard template. To use this method please request the template by emailing invoices@uw.edu. Files that do not utilize this template for bulk inputs will be returned to the department for corrections. **Please do not alter this template! Adding or removing columns or spacing will cause the spreadsheet to reject. No columns should be hidden after the data has been entered. Please ensure the worksheet tab has exactly the same name, spacing and capitalization as the spreadsheet file name to prevent a rejection.**

Any files received before 3 pm will be uploaded to the billing system the following morning.

***IMPORTANT******NOTE***: Failing to use one of these methods will result in SFS’s inability to trace, change, or update the invoice. Credit to the budget will be delayed and may require research and additional assistance from the department that issued the invoice.

**SUMMARY OF PROCEDURES**

1. Email invoices@uw.edu to establish an alpha prefix for the department. This is an initial one-time request.
2. Submit request to add budget. This is done as part of the initial set up and only needs to be repeated when adding additional budgets. One budget can be used for multiple invoices and vendors. The budgets needs to be able to accept CT transactions.
3. SFS will send confirmation that the budget has been successfully added.
4. Determine the invoice number using the preapproved prefix for your department. A unique invoice numbers must be used for each invoice. Invoice numbers cannot be used more than once. Invoice can be created, but must not be sent to customer until steps 5 & 6 are completed. An easy way to create invoice numbers is to use the year and/or the month and year in the invoice number followed by a number. If ABC is the department prefix an example would be ABC20001, then ABC20002 etc. (ABCYY001) Or ABCYYYY001, ABCYYYY002 etc. Using months could be ABCMMYY001 or ABCMMYYYY001. The department makes the decision of how to create the invoice number. No punctuations or spaces in the invoice number please! Please limit the length of the invoice number to 15 characters or less.
5. Prior to 3 pm, submit an individual web entry for each invoice or utilize the approved Invoice Input Excel template. Ensure that exempt entities are marked with a Y in the State or Federal column.
6. If the data input was submitted prior to 3 pm, wait until noon the following day to mail the original invoice to customer. It can also be sent electronically to the customer. If the upload was after 3 pm, please wait an additional day before sending out the invoice.
7. Retain a file or copy for your records including any supporting documents regarding the charges.
8. Send a request to invoices@uw.edu to receive the ACH and wire transfer information for the bank account used to receive invoice payments. This is often provided when the department is set up for I/R services.

To ensure timely servicing of your invoices, please submit your records to Invoice Receivables before 3 pm and **prior** to sending the invoice. This ensures the invoice records are uploaded to the billing system prior to payment being received. Delaying the input to Invoice Receivables may cause the payment to reject and additional research will need to be completed. **Credit to the** **department budget will be significantly delayed.**

Each department has the responsibility for maintaining the appropriate supporting documentation for each issued invoice. Documentation must be kept of any adjustments and all records of write-offs.

**PAYMENTS, ADJUSTMENTS & CANCELLATIONS**

Payment postings, adjustments and cancellations will be handled by Invoice Receivables for departments using the Invoice Receivables system. Guidelines are as follows:

**PAYMENTS FOR INVOICES ON THE I/R SYSTEM**

* Payments should be made payable to the University of Washington. Not to the department or contact person.
* We accept payments for authorized UW departments that upload department invoice data with Student Fiscal Services. For more details please email invoices@uw.edu
* Checks must be in U.S. dollars from a U.S. bank account. We cannot accept checks on Canadian banks with U.S. dollars written on the check. We do not accept checks from foreign banks. The payment must be sent by international wire.
1. If your department receives payment directly from the customer, notify Invoice Receivables of the payment. If this is not done your customer will continue to receive past due notices and late fees will be added. Include the following information in an email to invoices@uw.edu:
* Invoice number
* Payment amount
* Date the payment was made
* Method of payment and applicable reference number

We recommend that the department take full advantage of the lockbox mailing address for all check payments rather than having the customer send the payment to the department. The check is sent directly to the bank. The department will get the funds in the department budget three to five days faster using this method.

This eliminates the need to take the following steps:

* Keeping checks in a secured location
* Creating bank deposit
* Delivering the deposit to the bank or the secured safe in the lobby of Student Fiscal Services
* Claiming the funds with a CT to Banking & Accounting Operations
* Emailing I/R to let us know that the department received the payment directly at the department

The department can check for payments by looking at the budget on My Financial Desktop. It is helpful to do this once a week.

Use this address on the department’s invoices:

University of WA-I/R Department

PO Box 94224

Seattle, WA 98124

If your department really wants to do this extra work, email bankrec@uw.edu for authorization to direct deposit. The department needs to be set up to deposit checks and complete an online CT to credit your budget.

Accepting credit card payments is one of the easiest ways for customers to make payments. The I/R department does not provide the ability to take credit or debit card payments. Being signed up for merchant services is a department decision. I/R cannot assist the department’s customers with credit or debit card payments. Please do not refer them to the I/R department. We just refer them back to the department. If your department is not currently accepting credit card payments and would like more information, please send an email to pcihlep@uw.edu.

When credit card processing is set up, please also set up automatic notification of credit card payments. Add invoices@uw.edu on the distribution list for notification of payments. The payment notification will come to the I/R email system. We can then show the invoice as paid in full. This is an important step or the customer will continue to receive past due notices and interest and late fee could be added to the invoice balance.

If automatic notification is not available or set up and the department receives a credit card payment directly, notify Invoice Receivables by sending an email to invoices@uw.edu. In your payment notification email, please include the following information:

* Invoice number
* Payment amount
* Date the payment was made
* Method of payment and applicable reference number
1. Electronic payments (wire payments) are transferred directly to the Invoice Receivables bank account. This option is only available to departments utilizing the full invoice receivable processing procedures and invoice data is being uploaded to the Invoice Receivables system. **For proper posting, all wire transfer payments MUST include an invoice number or credit to the department budget will be significantly delayed.** Contact Invoice Receivables via invoices@uw.edu for specifications when setting up electronic payments with a customer.

**Note:** Please let your customer know that there are two types of Electronic Payments EFT (Sometimes referred to as ACH) and Wire Transfer. Often there are fees associated with Wire Transfers so ensure your customer investigates these fees with their bank prior to sending a wire. Your customer must include the fees in the amount sent so the wire pays the invoice balance. If a fee is subtracted, the department budget will receive less funds than the original invoice amount. I/R does not bill for remaining balances of less than $50.00. Electronic payments and international transfers are the only form of payment accepted for foreign payments. We cannot accept foreign checks. This includes checks in Canadian funds. Canada is consider a foreign country.

**SPECIAL NOTE:** When ACH/EFT is used, the customer MUST send an email to invoices@uw.edu when the transfer is initiated with the bank. We must be notified prior to receiving the funds in the I/R bank account. If this is not done, we only see the name on the bank account (which often does not match the name on the invoice) and the dollar amount. We do not get the invoice number. The I/R advisor has not idea which department is being paid. If an email is not sent to I/R, the funds could be returned to the customer has unidentified. The email must include the invoice number and the name on the invoice. The subject line on the email should be Advanced Notification Invoice number xxxxx.

1. Payments will be credited by the Invoice Receivables system directly to the budget provided when the invoice was uploaded. Departments that have online access to MyFinancial Desktop can view payments when they are processed. Departments without online access to the My Financial Desktop system can contact bankrec@uw.edu to obtain access. This information also appears on the department's Budget Activity Reports.

A best practice is to check the department budget weekly to monitor which invoices have been paid. Please check the budget before requesting research on whether payments have been processed. If the funds are not located in the budget, please email invoices@uw.edu and provide a copy, front and back of the cancelled check or the wire confirmation information. The wire confirmation information is the bank receipt of the wire. This will provide the date sent, amount sent (if fees were deducted), bank account credited and the tracer number of the transaction. This information is needed to begin the research process. We cannot find checks by just the dollar amount or the customer’s name.

If the remittance was sent to the main UW bank account ending in 5000 (or the pseudo number ending in 3004), work with Banking & Accounting Operations to claim the funds by sending an email to bankrec@uw.edu. The Banking & Accounting Operations website has links for outstanding ACH & Wires and Checks/Cash Deposits. The department can be set up for a monthly email notification when the links have been updated. Request to be added to the BAO’s mailman subscription at this website <https://finance.uw.edu/bao/>

Effective October 1, 2017 unclaimed funds will be redistributed according to their unclaimed deposit policy listed on their website. [http://finance.uw.edu/bao/](http://finance.uw.edu/bao/%20). A best practice is to check the outstanding links once a month for any missing remittances. If a payment is located at Banking & Accounting Operations, please send an email to invoices@uw.edu providing the payment information. We need to mark the invoice as paid in the billing system or the customer will continue to get past due billing notices.

**ADJUSTMENTS**

All departments are to have written procedures to ensure that only authorized adjustments are recorded. All adjustments are to be supported by a revised billing document, a credit memorandum, or other appropriate documentation. The department must keep this documentation to support the decision to change an invoice amount.

To adjust the amount of an unpaid invoice on Invoice Receivables, send an email notification to invoices@uw.edu . The following information must be included in your email so we can ensure we change the correct invoice:

* Invoice number
* Customer name
* Original invoice amount
* New invoice amount
* Reason for the adjustment

**CANCELLATIONS**

All departments are to have written procedures to ensure that only authorized cancellations are recorded. All cancellations are to be supported by a revised billing document, a credit memorandum, or other appropriate documentation.

 Some reasons for cancelling invoices include:

* Invoice was issued in error
* Invoice needs to be reissued at a later date
* Customer no longer owes the money
* Customer cancelled the order or request

To cancel an unpaid invoice on Invoice Receivables, send an email to [invoices@uw.edu](file:///%5C%5Cnebula2.washington.edu%5Cuw%5Cgroups%5Csfs%5Creceivables%5CInvoice%20Receivables%5Cinvoices%40uw.edu%20) and include the following:

* Invoice number
* Customer name
* Dollar amount to cancel
* Reason for cancellation

**INVOICE MANAGEMENT PROCESS**

Section 85.54 of Office of Financial Management requirement states:

"Written procedures are to be developed and followed to ensure that past due receivables are followed up promptly and in a manner that is cost-effective for the overall collection program. These procedures are to provide for the full range of collection procedures to be used as appropriate, including issuance of statements and dunning letters, phone and personal interviews, filing of suits and liens, referral to private collection agencies or letter services, etc."

Late fees are applied at 60 days past due in accordance with SAAM (State Administrative and Accounting Manual) regulations. If the customer qualifies as an exempt customer and the exemption is properly recorded during the upload entry to I/R, late fees will not be added to the invoice. If the customer does not pay the invoice within 30 days, they need to add an additional 1% for each month the payment is late.

If the customer does not include these additional funds, the department budget will receive the amount remaining after the interest and/or late fee is taken. I/R will not collect the remaining balance if the new invoice amount is less than $50.00. Adding the remaining amount to a future invoice is a department decision. If the balance is less than $50.00 the invoice will be brought to a zero balance in the billing system and no further collection efforts will be made.

Based on the invoice date, the I/R department will send past due notices to customers at 15, 45, 75 and 90 days past due (aging at 45, 75, 105 and 120 days from the date of the invoice). When the 90 days past due letter is sent the vendor is warned that their account must be paid in full within 14 days or further credit may not be granted by the University of Washington.

In addition, once an invoice is at 150 days aging, SFS will attempt to contact the customer via email. The I/R advisor will assist with invoices that have an initial invoice amount of $50.00 or more. To aid in the collection of the debt, the I/R advisor will send an email request to the department I/R contact to obtain a copy of the original invoice. We will also request the vendor’s name and email address. The most current information and any contact name at the business or organization is very helpful for getting a payment from the customer. The other past due notifications have been sent through the U.S. postal service. Some vendors will respond to a final demand email.

An invoice will be considered uncollectible at 180 days past due (210 days aging) and the invoice will be moved from “active” status to “written off” in the billing system. The department should remove the account from its open receivables list at 210 days aging. I/R will no longer report invoices over 210 days aging on the Outstanding Balance reports. Records on these debtors should continue to be maintained at the department level, and it is recommended that further credit should not be granted to this customer.If an invoice payment is received, the record in the billing system will be moved to “active” status and the payment will be posted to the department budget. The department’s customer is never informed that their invoice is considered “written off.” The customer will owe the funds until it is paid in full.

**COMMUNICATION WITH DEPARTMENT**

To ensure the billing system records are current, accurate and in agreement with the department records, all departments are sent a listing of outstanding invoices on a quarterly basis. This is completed in February, May, August and November. If there are any discrepancies in the list, please contact us at invoices@uw.edu.

Departments can also be sent a list of outstanding invoices on a monthly basis. This list can be used if the department wants to follow up with their customers prior to the 45 day past due notice being sent. Departments that contact their customers when the invoice was not been paid in 30 days; have the strongest results in receiving payment.

 If there are needed corrections or adjustments, send an email to invoices@uw.ed. Also, contact us if you are interested in getting the monthly lists of outstanding invoices.

**WRITE-OFF PROCEDURES**

Departments should document, in writing, the criteria to determine which receivables are uncollectable and write-offs should be based on these criteria.

Several criteria justify write-offs:

* The debtor cannot be located, nor can any of the debtor's assets
* The debtor has no assets and no expectation of having any in the future
* The debt is disputed and there is insufficient documentation to pursue collection efforts
* The debt is discharged in bankruptcy and there is no guarantor or successor
* The debtor has died and there is no estate or guarantor
* Cost of debt collection exceeds amount to recover
* The issue date of unpaid invoice is 210 days or more
* Collection efforts have been exhausted

*After the account is written off, the accounting records pertaining to the debtor's account are to be maintained in accordance with the department's approved records retention schedule. It is recommended that the department not extend credit to this vendor in the future if previous invoices have not been paid in full.*

**BANKRUPTCY NOTICES RECEIVED ON ACCOUNTS**

SFS is the coordinating office for the University of Washington regarding bankruptcy cases. All legal forms, letters, or inquiries regarding bankruptcies for Invoice Receivables customers are forwarded to invoices@uw.edu.