

*Write-off Request Procedures:* An agency must apply to the Department of Administration for authority to write off a receivable when the following criteria are met:

1. A valid receivable does exist, i.e., there are no unsettled differences between the agency and the debtor as to the validity of the charges to the account.

Note: Do not submit amounts resulting from billing errors (e.g., charges for services not rendered) or medical insurance adjustments (e.g., noncovered Medicare charges). State agencies may make the appropriate accounting entries to remove these items from their accounts.

2. The receivable is past due (having missed a scheduled payment). The length of time past due may vary by the type of the receivable.
3. The agency has complied with the "Minimum Collection Procedure" section and has determined that the receivable is uncollectible.

The write-off request should include the following:

1. The number of accounts to be written off.
2. The total dollar amount of such accounts.
3. For each account, list the debtor's name, social security number or federal employer identification number, amount, and a brief statement of the reason or basis for determining the account uncollectible. In lieu of said brief statement, the agency may use a numerical write-off code.

Note: Agencies should make sure that the statement or write-off code clearly identifies debts that have been discharged in bankruptcy.

4. A statement by the responsible individual that in his or her opinion the accounts are uncollectible and that this request is submitted in accordance with K.S.A. 75-3728a-d and these policies and procedures.
5. The signature of the agency head which certifies his or her approval of the request.

The agency should retain the receivables on its record pending notification of approval from the Department of Administration. Upon receiving such notification, the agency should promptly remove the receivable from its records. All accounts receivable and taxes receivable written off by the state agency as described above are thereby assigned to the Department of Administration for collection. The state agency must maintain all information relating to the receivables which were written off. Officers and employees of the state agency may be required by the Department of Administration to participate in, and provide documentation for, hearings or litigation regarding the collection of the receivables.