Accounts Receivable Toolkit

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OBJECTIVE

The objective of this website is to provide a resource to state departments to assist in managing of their accounts receivable (AR).

BACKGROUND

In March 2008, the Department of Finance (Finance) submitted a report pursuant to Government Code (GC) Section 13292.5, reporting on the status of delinquent ARs for seven departments. For these departments, the report presents information on the number and amount of delinquent accounts, the amounts collected on those accounts, and current collection practices. The reports prepared for 2006-07 and 2007-08 can be viewed at: http://www.dof.ca.gov/reports_and_periodicals/

To address the problem of uncollected ARs, Finance convened the Statewide Accounts Receivable (SAR) Workgroup in April 2008. The SAR Workgroup is comprised of more than a dozen revenue-generating and fiscal oversight agencies, including the Franchise Tax Board (FTB), Board of Equalization (BOE), Employment Development Department (EDD), State Controller's Office (SCO), Department of Justice, Department of Motor Vehicles (DMV), Department of Real Estate, Department of General Services (DGS), Department of Corporations, State Lands Commission, Department of Health Care Services, Victim Compensation and Government Claims Board (VCGCB), and Department of Finance (Finance).

Its charter is to develop better information on existing processes for collecting ARs; to evaluate the effectiveness of these processes in terms of amounts and timeliness of collections; to examine collection methods used by other governments and the private sector; to determine what can be done to improve the state's existing processes; to determine how much additional revenue, if any, might be collected with alternative processes; and to determine what additional resources would be required to make improvements in this area.

This website is the result of one of the recommendations made by the SAR Workgroup. A subgroup of the SAR Workgroup put together information included in this website. The contributing departments are: FTB, BOE, EDD, DMV, SCO, and Finance.

MANAGEMENT AND INTERNAL AUDIT RESPONSIBILITIES

Under the Financial Integrity and State Manager's Accountability Act, heads of state departments are responsible for establishing and maintaining a system of internal control within their organizations.

In the area of receivables, departments are responsible for recording ARs accurately and timely, collecting ARs timely, and reviewing the controls over ARs to ensure timely collections. In performing reviews, departments

should use risk assessments to determine where the greatest vulnerabilities lie, identify the controls that are or should be in place, and determine where their review should focus. The risk assessment should include, but not limited to, a review of the department's legal authority to impose fines and penalties.

Guidance to department internal audit units can be found in Audit Memo 06-01, issued by Finance, Office of State Audits and Evaluations: http://www.dof.ca.gov/osae/audit_memos/.

Departments are also responsible for having written policies and procedures in place and followed to ensure that past due receivables are followed-up promptly and in a manner that is cost effective for your department. These procedures should include, but not limited to:

- Collection procedures to be performed and a timeframe for completion of each procedure.
- The roles and responsibilities for all staff involved in the process.
- Supervisor and management review of delinquent accounts to ensure staff act timely on collection actions.

PREVENTION

Departments are encouraged to adopt practices, when feasible, that will help prevent ARs from occurring and encourage prompt collections to prevent delinquent ARs:

- **Penalties, late fees, interest charges –** Imposing additional fees cannot only be used as a collection tool, but as a preventative tool. Knowledge that departments can add additional fees may act as a deterrent.
  - When preparing invoices/billing notices, departments should identify on the billing notice/invoice potential consequences of not paying timely, such as additional fees that may be incurred. For example, GC 16583.1 authorizes that departments may impose a reasonable fee, not to exceed the actual costs, to recover the department's collection costs on past due accounts.
  - Utilize your department's statutory authority, if any, to assess penalties, late fees, or interest on past due accounts.
  - Dishonored check fee - GC Section 6157 authorizes the state to assess a fee for dishonored checks. Each department determines the fee, not to exceed the actual costs to recover the department's processing and collection costs. See State Administrative Manual (SAM) Section 8043.1.
- **Upfront payments -** Obtain payment before goods or services are provided (e.g., permit, license, etc.)

- **Payment Options -** Make payment options as convenient as possible. Allow payments by credit cards, debit cards, etc., Accept payments via the Internet, 24-hour drop box, etc.,

- **Prepayments –** Use prepayments as an option when a department provides reimbursable services to another department. Terms of the advance payment must be specified in the reimbursable services contract between the departments. See SAM Section 8453.

- **Checks -** Verify check has cleared before goods or services are provided. In addition, when departments receive checks over-the-counter, employees should obtain driver's license/identification number or verify if pre-printed on check.

COLLECTIONS

Departments are responsible for making every available effort to collect ARs timely. ARs include revolving fund advances issued to employees. The longer ARs and revolving fund advances remain outstanding, the greater the risk they may become uncollectible, resulting in the loss of state funds.

Procedures for the collection of amounts owed the state are included in SAM. These procedures differ depending upon whether the receivable is owed to the state by an employee or non-employee. For non-employees, the collection process is specified in SAM 8776.6. For employees, the collection process is identified in SAM Sections 8116.3 and 8776.7. The best practices identified in the next section are to be used to supplement these procedures.

Best Practices

Below is a list of collection best practices that should be used by departments when practical:

- **Identification Numbers –** Collect identification numbers (e.g., social security number, driver's license number, etc.) from customers, when possible. Identifiers will help in the collection process. For example, a social security number is required to offset income tax refunds. In addition, if a department is unable to locate a debtor, they may contact the DMV for a current address. A driver's license number is required to submit a request.

- **Initial contact** - Make contact with the debtor as soon as the debt is due, but no later than 30 days. The department stands a better chance of collecting accounts the more quickly it acts.

- **Notices –** Send an invoice and three separate notices of non-payment. At a minimum, the first notice should be sent within 30 days of when the receivable arises. Usually the notices are sent at 30-day intervals. However, departments may consider sending notices at intervals sooner than 30 days if it will improve the chances of receiving collections. These notices should include potential

consequences of not paying timely. A sample final notice is provided on the Department of Finance Website.

- **Locator tools –** When a debtor's address is incorrect or unknown, departments should attempt to obtain a current address by using any of the following:

  - **Internet search engines –** Examples of free services include:
    - http://www.anywho.com/
    - http://www.superpages.com/
    - http://www.411.com/

  - **Data research services** – Departments may also consider using a data research service, whose locator and research tools are more extensive. These services, charge a fee; therefore, departments should perform a cost benefit analysis to determine if procuring these services would be cost beneficial. For a current list of Master Service Agreements for database research services, refer to the DGS website: http://www.pd.dgs.ca.gov/masters/ELibrarySub.htm

  - **DMV** - Request the debtor's address from the DMV by completing a Gov't Agency Request for Driver License/Identification Record Information form, INF 254. In order to submit a request, the date of birth or driver's license/identification number of the debtor is required. You may request the INF 254 form from the DMV's website: http://www.dmv.ca.gov/vehindustry/epn/epngovernment.htm

- **Payment plans –** In instances where the debtor is unable to make payment in full, consider a payment plan that allows debtors to pay back their debt over time.

- **Withholding of permits/licenses/registration –** Until outstanding receivables are paid, withhold the issuance of permits, licenses, services, etc.,

- **Offsets –** Offsetting is where an amount owed to a debtor is used to pay an outstanding account of the debtor. Offsets may be done: (1) internally within a department or (2) departments may share information so that a refund owed to a debtor by one department is used to pay a debt owed to another department. Prior to offset, departments must notify the debtor and provide them with an opportunity to present any valid objection to offsetting. See SAM Section 8790.

  Offset Options from Other Departments:

  - **FTB** - Individuals who have outstanding debts to the state may also receive FTB refunds or California State Lottery winnings. FTB has an Interagency Intercept Collections Program to intercept or "offset" these funds and pay the individuals' debts to participating departments. Departments must provide a social security number for the debtor in order to participate in this program.

For further information on participating in this program, see the Franchise Tax Board's Interagency Collections Intercept Participation Booklet (See the Intent to Participate Form on page 33 of the FTB booklet.)

- **Taxing Departments –** The taxing departments (FTB, BOE, and EDD) regularly provide each other with lists of persons and entities to which they intend to issue a refund. If one of the taxing departments identifies a debtor, they will request an offset of the taxing department about to issue a refund.

- **Other departments –** If you are aware that another state department will be issuing payments to a debtor that owes your department, you should contact the department to offset the payment.

- **Local governments –** The State Controller's Office (SCO) allocates money to cities and counties. These payments may be offset in limited situations. The majority of these payments are for specific purposes (i.e.: highway funds, public safety, etc.) and any request to offset these payments must be for the same purpose. However, one possible option is the ability to offset Motor Vehicle License Fee apportionments. Any department requesting an offset must provide documentation to the SCO demonstrating the department meets the provisions of SAM Section 8776.6. Each offset will be reviewed on a case by case basis by the SCO. For assistance in determining if offsets are feasible, departments may contact the SCO, Division of Accounting and Reporting at (916) 327-1714.

- **Legal process -** Consult with your departmental legal staff to determine if legal action is appropriate and cost-beneficial.

- **Collection agencies –** Consider using private collection agencies to supplement departmental collection efforts, after a department has attempted collection efforts. Departments must also make a determination that it will be more cost effective than internal collection efforts.

- **Penalties, late fees, interest charges**

  - GC 16583.1 authorizes that departments may impose a reasonable fee, not to exceed the actual costs, to recover the department's collection costs on past due accounts. If a department plans to recover costs pursuant to this Section, departments should consider actual costs incurred, including, but not limited to, staff time to send out collection letters, postage, equipment costs, and contingency fees for private collectors. This fee will be recorded as revenue source code 162100, titled Delinquent Receivables – Cost Recoveries. Departments are requested to maintain a count of the number of accounts collected with this fee added. Finance may later request this information to determine the effectiveness of adding this fee to delinquent accounts.

- Utilize your department's statutory authority, if any, to assess penalties, late fees, or interest on past due accounts.

- Dishonored check fee - GC Section 6157 authorizes the state to assess a fee for dishonored checks. Each department determines the fee, not to exceed the actual costs to recover the department's processing and collection costs. *(SAM 8043.1)*

- **Departmental Statutory Authority –** Be aware of your department's statutory authority related to collections. For example, the taxing departments (FTB, BOE, and EDD) have statutory authority to issue liens and levies, and garnish wages to collect delinquent debts.

- **Electronic payments –** Allow debts to be paid through electronic payments, such as credit cards, debit cards, and via the Internet.

- **Telephone calls –** Include contact by telephone in collection efforts.

- **Account reviews –** Perform account reviews on a timely basis. Use of AR aging reports is helpful in monitoring collection efforts. Departmental management should be apprised of outstanding debts that are large and/or debts that have been delinquent over 30 days.

EMPLOYEE ARs

GC Section 19838 requires reimbursement to the state of overpayments made to employees. These overpayments can arise from salary and travel advances or payroll warrants issued by the SCO. Departments will notify employees (in writing) timely, but no later than 30 days after the overpayment is identified, and provide them an opportunity to respond. Departments cannot take action to recoup an overpayment unless the action is initiated within three years from the date of the overpayment. SAM Sections 8116.3 and 8776.7 detail the procedures and guidelines for the collection of amounts owed to the state by employees. Instructions regarding ARs can also be found in the SCO's Payroll Procedures Manual, Section I, at:

http://www.sco.ca.gov/ppsd_ppm.html

Managing Employee ARs

Departments should develop procedures to ensure prompt collections of employee ARs that include, but not limited to, the following:

- **Payroll AR** – When overpayments arise from payroll warrants issued by the SCO, the department establishes a payroll AR for the employee. The amount of the overpayment is collected either through payroll deduction or through agency collection. However, departments are encouraged to use payroll deduction, when possible, to assist in prompt collection and to avoid subsequent manual income tax reporting.

- **Review AR Reports** – Perform periodic reviews of AR reports, at least monthly, to ensure there is ongoing collection activity.

- **Separating Employees** – Review outstanding receivables and collect any outstanding amounts from employees prior to their separation from the department. This step should be added to the department's employee separation checklist.

ACCOUNTING FOR ARs

Definition of AR

A claim against a debtor, such as a person, business, or governmental entity for money owed to the state. ARs are also referred to in this document as *debts*. An invoice or other document requesting payment is prepared when an AR is established.

Characteristics common to all ARs:

- Legal authority exists to bill for the amount owed.

- Amount due is derived from an arithmetical calculation, schedule of fees, or other method to arrive at the amount.

- Sufficient documentation exists to support the AR. For example, the department must have the debtor name and an invoice or other document identifying the amount owed.

Recording ARs

Departments are responsible for the accurate and timely recording of receivables and ensuring they are properly reported in the financial statements. Record receivables to the accounting system in the period the invoice/billing is dated.

Recording the Establishment of ARs

ARs are recorded to the general ledger (GL) accounts based on: (1) receipt classification and (2) type of debtor (e.g., private entity, state department, other governmental entity (e.g., city, county, federal). The most common types of receipt classifications are abatements, reimbursements, revenue, and refunds to reverted appropriations.

Below are accounting entries for the most common types of ARs. These entries are posted when an invoice or other document establishing an AR is prepared. Also, see SAM Chapter 10400 for a description of GL accounts and SAM Section 10506 for establishing invoices.

ESTABLISHING ARs

DEBTOR TYPE	RECEIPT TYPE	DEBIT GL	DESCRIPTION	CREDIT GL	DESCRIPTION
Private Entity	Abatement	1311	AR – Abatement	9000	Appropriation Expenditure
	Reimbursements	1312	AR - Reimbursements	8100	Reimbursements
	Revenue	1313	AR - Revenue	1600[1]	Provision for Deferred Receivables
State Dept.	Abatement	1400	Due From Other Funds/Appropriations	9000	Appropriation Expenditure
	Reimbursements	1400	Due From Other Funds/Appropriations	8100	Reimbursements
Other Gov't	Abatements	1500	Due From Other Gov't – Abatements	9000	Appropriation Expenditure
	Reimbursements	1500	Due From Other Gov't – Reimbursements	8100	Reimbursements
	Revenue	1500	Due From Other Gov't – Revenue	1600[1]	Provision for Deferred Receivables

[1] When AR – Revenue is billed, a credit is recorded to a reserve account until collected. When payments are received, GL 1600 – Provision for Deferred Receivables is debited and GL 8000 – Revenue is credited. Also, GL 1110 General Cash is debited and the applicable receivable GL is credited. See SAM Section 10507.

Note: California State Accounting and Reporting System (CALSTARS) departments use GL 8000 when recording billed revenue. However, at year-end revenue receivables not expected to be collected in the next fiscal year are adjusted and deferred.

Collections for ARs

If payments are received by the department, record accounting entries to record the general cash and reduce the receivable for the collection amount. The SCO may collect on payroll ARs. If the SCO makes the collection, record the receipt in Cash in State Treasury and reduce the receivable by the collection amount. See SAM Section 10507.

Reclassifying or Adjusting ARs

Departments must perform an analysis on their ARs to verify the correct amounts are recorded. ARs should be reclassified or adjusted in certain situations:

- Legal authority does not exist to bill for the amount owed.
- Sufficient documentation does not exist to substantiate the AR (e.g., debtor name and an invoice or other document identifying the amount owed).
- Validity or amount of the AR is disputed.

Departments may reclassify, increase, or decrease the amount of an AR to correct the classification or amount owed by making an adjusting entry. Note that an appropriate description of why the adjustment was made must be documented.

Contingent ARs

Contingent ARs are those ARs for which there is some uncertainty of the legal obligation but have a prospect of a favorable settlement. Generally, a contingency involves some future determination, e.g., judgment, settlement, audit finding, etc. Contingent ARs will be recorded in the accounting records at the time the AR arises, as follows:

DR 1380 Contingent Receivables

CR 1600 Provision for Deferred Receivables

Contingent ARs will be reversed if reclassified to another AR type (e.g., AR- Revenue). This may occur when either a judgment or settlement is made or the disputed amount has been finalized. Conversely, it may also be appropriate to reclassify an AR to a contingent AR.

Discharged ARs

If all reasonable collection efforts do not result in payment, departments may request discharge from accountability (write-off) of uncollectible amounts from the SCO.

Departments will review their ARs no less than quarterly to identify receivables for discharge. For further information on how to file an application with the SCO, see the Discharge From Accountability Section section on page 12.

When the application for discharge is submitted to the SCO, accounting entries may be required to defer the AR if the AR is outstanding in a general ledger account other than GL 1319. If this is the case, entries are made to remove the receivable from the current receivable GL account and re-establish the receivable in GL 1319 AR - Other with an offset to GL 1600 Provision for Deferred Receivables.

For example:

(1) Decrease original receivable recorded as AR revenue:

DR 8000 Revenue
CR 1313 AR – Revenue

And

(2) Establish the receivable in AR Other:

DR 1319 AR – Other
CR 1600 Provision for Deferred Receivable

Once the department receives an approved discharge from accountability application from the SCO, an accounting entry is made to record the write-off of the receivable. See SAM Section 10509.

DR 1600 Provision for Deferred Receivable
CR 1319 AR - Other

Reconciling ARs

Departments will review and reconcile ARs in the accounting system to ARs recorded by the SCO and/or those ARs maintained in departmental records (e.g., program records, payroll records, etc.). AR reconciliations will be prepared monthly within 30 days of the preceding month.

YEAR-END

At year-end, departments are responsible for ensuring AR balances are accurate. Departments must assess the amounts owed to the department, including estimates, and when the amounts are expected to be collected. After this assessment is completed, departments will make the applicable accounting entries discussed below.

Accruals

Departments must record accrual entries for amounts owed to the department at June 30, but not yet received.

The A-3 year-end adjusting entry records reimbursements and abatements due to the department but not yet received. Essentially, these entries are the same entries that are recorded throughout the year as invoices are prepared. See SAM Section 10602.

The A-9 year-end adjusting entry records revenue earned but not yet received. See SAM Section 10610.

Reclassifying ARs When an Appropriation Reverts

Departments must record entries to reclassify existing ARs when an appropriation reverts. Reverting appropriations are those appropriations that will revert on or before June 30. Appropriations reverting on or before June 30 cannot have outstanding receivables. Receivable balances that cannot be cleared by June 30 must be reversed and reclassified to GL 1319 - AR Other.

Below is an example of an AR originally recorded as an AR- Abatement. If the AR was originally classified differently (e.g., reimbursements), the appropriate GL accounts must be adjusted. See SAM Section 10603.

(1) Remove the AR as originally recorded:

DR 9000 Appropriation Expenditure
CR 1311 AR Abatement

And

(2) Reclassify the AR:

DR 1319 AR Other
CR 1600 Provision for Deferred Receivables

Deferred ARs

At June 30, departments review their receivables and determine the amount that is not expected to be collected in the next fiscal year and defer those amounts in the accounting system. CALSTARS departments credit GL 8000 when revenue is billed, whereas, non-CALSTARS departments credit GL 1600 when revenue is billed.

Therefore, to record deferred receivables at year-end, CALSTARS departments record two entries: (1) an entry to reverse the original AR for the portion not expected to be collected in the next fiscal year and (2) an entry to record an AR with an offset to GL 1600 – Provision for Deferred Receivables. Below is an example of an AR originally recorded as an AR – Revenue.

DR 1313 AR Revenue
CR 1600 Provision for Deferred Receivables

However, for non-CALSTARS departments, recording the deferred portion for revenue receivables is different. When AR – Revenue is billed, it is deferred and a credit is recorded to a reserve account, GL 1600 – Provision for Deferred Receivables until collected. At year-end, the A-9 adjusting entry records revenue earned, but not yet received, reducing GL 1600 – Provision for Deferred Receivables. The remaining amount in GL 1600 represents the deferred portion, or the amount not expected to be collected in the next fiscal year.

DOCUMENTATION

Maintain the AR source documents (e.g., invoices, supporting documentation for billing) and records documenting payments and adjustments in the department for at least four years after the receivable has been paid. Departments are to document all efforts made toward the collection of receivables including: dates and type of collection effort (e.g., letters, offset, phone calls). In addition, include the debtor's address and phone number in your departmental records.

DOCUMENT RETENTION

Retain the AR source documents (e.g., invoices) and documentation of collection efforts for at least four years after the receivable has been paid. General records retention guidelines can be found on the DGS website: http://www.osp.dgs.ca.gov/recs/49gut2.htm

STATUTE OF LIMITATIONS

The statute of limitations to collect on different types of receivables varies. Departments should be aware of the statute of limitations to collect on their specific receivables. Monitor outstanding debts before they reach their statute of limitations to allow sufficient time to conduct thorough collection efforts.

DISCHARGE FROM ACCOUNTABILITY

If all reasonable collection procedures do not result in payment, departments may request to "write-off" or discharge uncollectible amounts. Departments will review their ARs no less than quarterly to identify receivables for discharge. If departments receive discharge approval, as described below, the departments remove the receivables from the accounting records (refer to page 10 for the applicable accounting entries). Discharging the receivable relieves the department from pursuing collection; *however, it does not relieve the debtor of the obligation until the statute of limitations expires*. Departments may continue to receive payments on discharged debt.

Discharging ARs Under $500

GC Section 13943.2 provides that upon approval by the VCGCB, state departments may refrain from collecting amounts of $500 or less. The $500 limitation applies to the total of all amounts owed by the debtor, not to each invoice. When requesting approval from the VCGCB, departments must certify the following: (1) attempts to collect these ARs are in accordance with SAM 8776.6, (2) it is not cost beneficial to continue pursuing collection, and (3) the department understands the discharge from accountability does not release the debtor from the debt owed to the state.

Departments may submit their requests to:

Victim Compensation and Government Claims Board
Government Claims Division
PO Box 3035
Sacramento, CA 95812-3035

An example of what should be included in your request is available at:
<link to sample letter>

Questions regarding this authorization should be directed to the VCGCB, Government Claims Program, at (916) 491-3700 or toll free (800) 955-0045.

Discharging ARs $500 and Over

The SCO reviews all departmental requests to discharge debtor amounts over $500 owed to the state. Departments are required to submit to the SCO an application, called the Application For Discharge From Accountability form, STD. 27. SCO reviews the STD. 27 to determine that the department has followed the required collection procedures described in SAM Section 8776.6.

Separate applications must be completed for amounts less than $7,500 and amounts of $7,500 or more. The $7,500 amount applies to the total of all amounts owed by the debtor, not each invoice. If the application is approved, applications for debts exceeding $7,500 are forwarded to the Attorney General's (AG) Office for a second review. If approved by the AG's Office, applications are forwarded to the VCGCB for final approval.

Completing the STD. 27 Form

The STD. 27 requires the department to:

- Identify the nature of the money due.
- List the specific collection efforts made (e.g., collection letters issued, offset attempts made, legal action pursued, collection agency activities, etc.).
- Calculate the estimated cost of further collection efforts.
- Provide any other facts justifying discharge of the debt.
- Certify the accuracy of the information provided; the debts are uncollectible; all reasonable collection efforts have been exhausted, including FTB offset, if appropriate; and or the costs of recovery do not justify the collection.

The STD. 27 may be obtained by clicking on the following link:

http://www.documents.dgs.ca.gov/osp/pdf/std027.pdf

For questions related to completing the form, please contact:

State Controller's Office
Bureau of Tax Administration
(916) 445-6321
e-mail: discharge@sco.ca.gov

Please send the completed STD. 27 to:

State Controller's Office
Bureau of Tax Administration
PO Box 942850
Sacramento, CA 94250-5880

REPLENISHMENT OF OFFICE REVOLVING FUND FOR SALARY AND TRAVEL ADVANCES

If an employee separates from state service and collection efforts are unsuccessful, departments must replenish their office revolving fund for the uncollected advances. The process to do so is different from the discharge from accountability process described above. To request replenishment, departments must complete a Claim for Reimbursement form, STD. 27A. See SAM Section 8072. The STD. 27A may be obtained by clicking the following link:

http://www.documents.dgs.ca.gov/osp/pdf/std027a.pdf

TRAINING

Provide training to ensure staff is aware of their responsibilities to account for receivables accurately and to collect amounts due the state timely.

To supplement internal training, Finance provides training to state accounting personnel related to ARs.

- The State Fund Accounting Course is a 16-week course designed to provide the state's fiscal staff with a better understanding of the state's fiscal system and accounting process, including the AR process. For more information on this class:

  http://www.dof.ca.gov/accounting/fscu/training/state_fund_accounting_course/

- Finance also offers training for those departments who use CALSTARS. A one-day session is offered on accounting for cash receipts, cash remittances, and ARs. For more information on this class:

  http://www.dof.ca.gov/html/calstars/Training/training.htm

CONTACTS

Direct comments or questions regarding information contained in this website to:

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(916) 324-0385

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