



**Internal Operations Manual**

DAS Accounting Services Unit will pursue collection of receivables for DAS assessments that are billed by the Accounting Services Unit.

DAS divisions are responsible for reviewing all Accounts Receivable Invoices and identifying any accounts to be referred for collection or written off. Divisions are also responsible for approving write-offs of uncollectable balances.

- VI.** DAS divisions may charge interest on accounts over 45 days old from date of the invoice. Subject to Division Administrator and Department Director approval. The Administrator/Director will determine the interest rate when the request is approved.
- VII.** It is the responsibility of the Division to investigate credit balances over 60 days old. Division administrators or their designee will approve refunds or credits. Credits are issued separately using the manual invoice/credit form.
- VIII.** It is a collaborative effort between the divisions and the Accounting Services Unit to ensure the accuracy of the recording of revenue and cash. Corrections to invoices or receipts need to be identified immediately and sent to the Revenue Accountant.
- IX.** Invoices must contain at a minimum:
  - 1. Invoice number and suffix.
  - 2. Date.
  - 3. Customer number.
  - 4. Amount.
  - 5. Point of contact.
  - 6. Terms.
  - 7. Description of goods or services provided.
  - 8. Coding block that contains the PCA, Object code, and T code.

**PROCEDURES:**

<b><u>Step</u></b>	<b><u>Responsible Party</u></b>	<b><u>Action</u></b>
1.	Division Staff	Designate staff to monitor invoicing and receipts to ensure goods and services are billed and past due amounts are collected.  Design a process to create invoices for goods and services provided. <ul style="list-style-type: none"><li>1. Create invoice.</li><li>2. Obtain customer number.</li><li>3. Mail to customer.</li><li>4. Interface to SFMS or provide copy to State Controller's Division for input.</li></ul>
2.	SCD Accounting Services	Provides monthly statement of accounts and Accounts Receivable Aging Report to all divisions.

- 3. SCD Accounting Services** Performs Assessment Collection activity that will consist of the following:

  - Monthly send statement of account
  - Telephones agencies that are 30 days past due on assessments.
  - Requests meeting with agencies that are 60 days past due.
  - Withholds payments on departments that are 90 days past due
  
- 4. Division Staff** Perform collection activities. Recommended collection actions consist of the following:

  - Monthly send statement of account
  - Provide telephone calls and reminder letters for customers that are 30 days past due
  - Provide demand letters at 60 days past due
  - Consider discontinuing services and turning customers over to Accounting Services Unit for collection for customers who are 90 days past due.