Kansas Administrative Regulations

Department of Administration

Article 26.—Write-Off of Accounts Receivable by State Agencies

1-26-1. Write-off procedures.

(a) Each state agency shall apply to the director of accounts and reports for authority to write off a receivable when the receivable is past due and the agency has complied with the minimum collection procedures set forth in K.A.R. 1-26-2 and has determined that the receivable is uncollectible.

(b) The request for write-offs shall include:

(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, amount and a brief statement as to the reason or basis for determining the account to be uncollectible;

(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. 75-3728b and these regulations; and

(5) the signature of the agency head which certifies his or her approval of the request.

(c) Each state agency shall retain receivables on its record until written notification of approval from the division of accounts and reports to write-off such receivable is received.

(d) The secretary of administration, at the request of a state agency, may authorize the director of accounts and reports to write off any account or tax receivable upon the secretary's determination that there is a reasonable basis to believe that the account should not have been listed as an account receivable or other information indicates that there is a legitimate dispute as to the amount owed.

(Authorized by K.S.A. 1980 Supp. 75-3728c; implementing K.S.A. 75-3728b; effective May 1, 1981.)