



Write-Off Procedures

A write-off is a request to remove any uncollected receivable from the sale of a good or services that is at least one year old or if the customer has filed bankruptcy from a unit's account and recognize it as a bad debt expense.

- At no time is a unit allowed to waive an uncollected debt without submitting a write-off request.
 - Units may not reduce or cancel payments due from customers. This includes invoices and returned checks that have not been collected.

- Units may submit write off requests directly to Texas A&M AgriLife Banking and Receivables Office utilizing the accounts receivable write-off request form (AG-219).
 - Submitted via Laserfiche Work in Progress – Accounts Receivable or via campus mail to MS 2147.
 - Write-Off amounts should not exceed 10% of the total receivables billed for that fiscal year. If the percentage exceeds 10%, a detailed explanation must be attached and signed by the Department Head or Designee.
 - The request must include the following information:
 - Unit procedures for collection of receivables
 - Documentation that the collection procedures have been followed for the invoices being submitted for write-off
 - Documentation/description of collection efforts to date
 - Documentation customer has been placed on hold
 - No additional credit should be extended to customer
 - Copy of bankruptcy notice if applicable

- Requests will be reviewed and approved by the appropriate agency Chief Financial Officer.

- Banking and Receivables submits official write-off request to Office of General Council.