



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 4 – Receivables 5.0	EFFECTIVE DATE: 04/05/1996
TITLE: Annual Report of Receivables	REVISION DATE: 12/04/2013
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

The WiSMART Accounting Manual, Volume 1, Section VI – Revenues, Subsection 3 – Accounts Receivable establishes the policy for all agencies to provide an Annual Delinquent Accounts Receivable Report. All agencies are required to file an Annual Delinquent Accounts Receivable Report for the fiscal year end to the State Controller's Office by July 31 of the subsequent fiscal year.

POLICY

1. Supporting data for the Annual Delinquent Accounts Receivable Report must be submitted to the Bureau of Fiscal Services (BFS) Accounts Receivable Specialist.
2. The Accounts Receivable Specialist will prepare the Annual Delinquent Accounts Receivable Report in the format provided by the State Controller's Office.
3. The director of BFS will certify the reports.
4. All areas managing accounts receivables are encouraged to complete and review their accounts receivables on a quarterly basis to facilitate completion of the annual report.

PROCEDURES

1. All areas managing accounts receivables will maintain the client detail. Supporting data will be submitted to the Bureau of Fiscal Services Accounts Receivable Specialist.
2. The Annual Delinquent Accounts Receivable Report includes general definitions for completion. Specific questions should be addressed to the State Controller's Office.
3. Annual Delinquent Accounts Receivable Reports will be prepared for the following areas:
 - DHS Accounts Receivable System (ARS)
 - DHS Community Aids Reporting System (CARS)
 - DHS Insight Accounts Receivables for the DHS Inpatient Facilities
 - DHS Bureau of Information and Technology (BITS) Billings
 - Other DHS Receivables when appropriate

REFERENCES

[WiSMART Accounting Manual, Volume 1, Section VI - Revenues, Subsection 3 – Accounts Receivables](#)

CONTACTS

[Revenue and Cash Management Section Chief](#)
[Accounts Receivable Specialist](#)