**University of Houston**

**Departmental – Accounts Receivable Work Papers**

**For Fiscal Year Ending**

### **August 31, 2023**

**Due to General Accounting 🡪 By Monday, September 11, 2023**

**Completed packets should be uploaded to the**

**Key Dates Calendar Documents SharePoint site**

[https://uofh.sharepoint.com/sites/cfa/controlleroffice/FY20232024/Forms/AllItems.aspx](https://urldefense.com/v3/__https:/uofh.sharepoint.com/sites/cfa/controlleroffice/FY20232024/Forms/AllItems.aspx__;!!LkSTlj0I!GrvKsjQe_tfrMFrcvwYGXs1uIuuFMXHk04hCIfAybSjGNPTJ70gGFYHw1E4TazTuUeYWZDZTCvnRS-nZtP8kDjVNf4PlmS81qA$)

### General Accounting

#### [genacctg@Central.UH.EDU](mailto:genacctg@Central.UH.EDU)

#### Transmittal Memorandum



**TO:** General Accounting

**FROM:** Enter College/Division Administrator

Enter Name of College/Division

**DATE:** Enter Date

**RE:** Accounts Receivable as of August 31, 2023

|  |  |
| --- | --- |
| PS Cost Center & Account: | Enter Cost Center & Account Code Here |

Attached is a copy of the reconciliation of outstanding accounts receivable as of August 31, 2023. I have reviewed the reconciliation and it fairly presents the assets as stated below:

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| --- | --- |
| Outstanding Receivables as of August 31, 2023 in **PSGL**: | $Enter Amount |
| Departmental Records as of August 31, 2023: | $Enter Amount |
| Difference: | $Enter Amount |

***If the difference is 0 🡪***  Your departmental records agree with the PeopleSoft general ledger.

***If PSGL Balance sheet amount does not match Department records, then create adjusting journal entry in period 998 FY2023. Please include a copy of 998 adjusting journal entries done related to this balance.***

**\*\*Delinquent Accounts to be written off will require approval from the UH Board of Regents.\*\***

***Will Department be requesting a Write Off?***  **Yes**  **No**

\*If Yes, please fill out Write Off Request Form

Included in this package is a list of receivables which have been outstanding since Fiscal Year Enter Year. We request that you present these accounts to the UH Board of Regents for write off approval. Copies of the original invoices, our collection log, and all correspondence detailing collection efforts (for each account) is included as support for this request.

Attachments Include: Write Off Request Form

A/R Aging Schedule Supporting Documentation

A/R Reconciliation Schedule Cost Center Information for write-off

Collection Procedures Insufficient Checks

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Department Head - Signature and Title Date

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Certifying Signature and Title Date

**University of Houston**

**Write Off Request Form**

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| **Department:** | **Enter Department Here** |
| **Cost Center:** | **Enter Cost Center Here** |

**Date**:Enter Date

**To:** General Accounting

**From:** Enter From

Cost center and Account Code: Enter cost center and account code for AR to be written off

Enter Department Name is requesting to write off a total of $Enter Amount in delinquent accounts. This delinquent account dates back to FY Enter Fiscal Year

Enter Department Name has attached all documentation of collection activities on all outstanding receivables.

We are asking these delinquent accounts to be written off since they have not been collected and have been delinquent for more than 720 days.

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| **Invoice No.** | **Check No.** | **Amount** | **Journal Entry (if any)** |
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Prepared by Date

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Certifying Signature and Title Date

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| **University of Houston** |
| **Accounts Receivable Aging Schedule**  **As of August 31, 2023** |

|  |  |
| --- | --- |
| **Department:** | **Enter Department Here** |
| **Cost Center:** | **Enter Cost Center Here** |

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**University of Houston**

**Accounts Receivable Reconciliation**

**As of August 31, 2023**

|  |  |
| --- | --- |
| **Department:** | **Enter Department Here** |
| **Cost Center:** | **Enter Cost Center Here** |

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| --- | --- | --- | --- | --- | --- |
| **Date** | **Invoice #** | **Description** | **PS Journal** | **Balance** | **Comments** |
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| Department’s Account Receivables Balance: | $ |
| PeopleSoft Account Receivables Balance on 08/31/2023: | $ |
| Adjustments: | $ |
| PS Outstanding Receivables, Adjusted for Item in transit: | $ |
| Difference: | $ |

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Prepared by Date

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Certifying Signature and Title Date

**University of Houston**

**Returned Checks (Account 12101)**

**As of August 31, 2023**

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| --- | --- |
| **Department:** | **Enter Department Here** |
| **Cost Center:** | **Enter Cost Center Here** |

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| --- | --- | --- | --- | --- | --- |
| **Name of Check Writer** | **Check #** | **Check Date** | **Check Amount** | **Check Purpose** | **PS ID if Student/Employee** |
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Prepared by Date

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Certifying Signature and Title Date