

RESEARCH & SPONSORED PROGRAMS ACCOUNTS RECEIVABLE AGING STATUSES

StatUSES Requiring Department Action

Cost Transfer: A cost transfer which will resolve the outstanding receivable or credit is needed or pending. Action may be required by the department to initiate cost transfers.

Dept (Department): A RSP Collections Analyst or Post Award Accountant is working with a Departmental Administrator to resolve the outstanding receivable. The status may be used when a Collection Analyst is waiting for a response from a Departmental Administrator for reasons such as a pending progress report, technical report, other deliverable, or supporting documentation needed by the sponsor to pay an invoice. Action is required by the department.

Uncollectible: An invoice cannot be collected due to reasons such as sponsor bankruptcy, or UW or PI failure to meet the deadlines and/or deliverables of an agreement. The division / department is responsible for covering this amount according to [RSP Notice 2011-2](#). Action is required by the department to initiate cost transfers to remove uncollectible expenditures.

Notable StatUSES for Department Review

The following actions can be helpful for items in these statuses:

- Let RSP know if there have been any delays or issues with deliverables, progress reports or technical reports that may be required before the sponsor will issue payments.
- Take action to address any problems with deliverables, progress or technical reports that the sponsor has raised in order to permit payments to be made.
- Keep RSP informed of any financial/administration point of contact changes within the Sponsors organization you become aware of.
- Use connections with the sponsor to help encourage prompt payment of past due invoices.

Collection – Level 1: A Second Request for Payment has been sent to the sponsor by the Collection Team to collect on a past due invoice.

Collection – Level 2: A Third Request for Payment has been sent to the sponsor by the Collection Team to collect on a past due invoice. This status may require action or information from the PI or Departmental Administrator to help collect payment.

Collection – Level 3: A Final Request for Payment has been sent to the sponsor by the Collection Team to collect on a past due invoice. This status may require action or information from the PI or Departmental Administrator to help collect payment.

Collection – Level 4: A Collections Notice has been sent to the sponsor by the Collection Team to collect on a past due invoice. The sponsor is given 10 days to respond to avoid legal action.

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Doubtful: The receivable has progressed through Collection – Level 4 and the amount due or circumstances are such that UW Legal has not picked up the case. The receivable has not yet been declared Uncollectible, there is still a slight hope of receiving payment.

Payment Installment Plan: The sponsor has made arrangements to send payments based on a payment schedule agreed upon by both the sponsor and UW. When using this status, an agreement stipulating the payment schedule is signed by both the sponsor and UW. The affected department or Dean's office will be consulted prior to entering into an installment plan with the sponsor.

Sponsor: An RSP Collections Analyst or Post Award Accountant is working with the sponsor to resolve the outstanding receivable and is waiting for a response from the sponsor. This status may be used in place of Collection Level 1 when the Collections Team has sent e-mailed past due notices to Federal, State Agency or University contacts instead of sending a formal Collection Notice.

UW Legal: This status is used when a breach of an agreement is believed to have occurred between the sponsor and UW. UW Legal is involved and may take action such as filing a claim with the Attorney General's Office to collect payment from the sponsor, or may include sending a letter (on UW Legal letterhead) directly to the sponsor requesting payment.

Statuses Requiring RSP Action

Accountant: A RSP Accountant is working with the sponsor, PI, or a Departmental Administrator to resolve issues related to an invoice. This status may be used when invoice revision or other accounting documentation is needed by the sponsor to pay an invoice. It may be used in cases where only the RSP Post Award Accountant communicates with a sponsor and the Collection Team is not involved.

Adjust at Close: A RSP Accountant will resolve the receivable or credit balance with an F&A adjustment, Prepaid line modification, or other offset at close. This status is commonly used for State Agency Community Aids Reporting System (CARS) invoices that are rounded and invoices where the payment has been reduced by wire transfer fees. No payment is due from the sponsor.

Offset: This is an item that should clear off of the AR report in the following month when debit and credit balances from multiple items from the same contract net to \$0 and are closed by the RSP Revenue Management Team.

Other: This status is used for miscellaneous reasons. It can be used when there is a delay in sending an invoice to the sponsor or there are other reasons for delay in payment not related to other categories.

Refund Requested: A refund is due to the sponsor.

Utilization Error: The receivable item was created by the as-incurred bill plan of a Prepaid or Scheduled Contract after the Prepaid line has been fully utilized. The eRA team monitors this type of condition and is responsible for completing the procedures to resolve.

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