

UNIVERSITY OF HAWAI‘I SYSTEM ANNUAL REPORT



REPORT TO THE 2023 LEGISLATURE

Annual Report
Summarizing Uncollectible Accounts
FY2022

HRS 40-82

November 2022

**THE UNIVERSITY OF HAWAI'I SYSTEM
ANNUAL REPORT TO THE LEGISLATURE FOR FISCAL YEAR 2022
SUMMARIZING UNCOLLECTIBLE ACCOUNTS
HRS § 40-82**

The University of Hawai'i respectfully submits its annual report summarizing uncollectible delinquent accounts pursuant to Hawai'i Revised Statutes ("HRS") § 40-82(d).

HRS § 40-82 authorizes the University General Counsel ("UGC") to review uncollectable accounts, and if the UGC finds the account to be uncollectible, such accounts may be entered into a special record and be deleted from the accounts receivable records of the University, whereupon, the University is relieved from any further accountability for their collection HRS § 40-82(c).

HRS § 40-82 defines uncollectible account as an account which has been delinquent for at least two consecutive years and: (1) the debtor or party causing damage to property belonging to the State is no longer within the jurisdiction of the State; (2) the debtor or party causing damage to property belonging to the State cannot be located; (3) the party causing damage to property belonging to the State is unknown or cannot be identified; (4) the debtor has filed bankruptcy and has listed the State as a creditor; or (5) any other account as may be deemed by the UGC to be uneconomical or impractical to collect. The statute further provides that any account entered in the special record shall be transferred to the current accounts receivable if the UGC finds that the facts as alleged and presented were not true, or that the account has become collectable.

During Fiscal Year 2022, the University of Hawai'i requested and was approved by the UGC for write-off of uncollectible accounts summarized in the following table.

Debtor Account Category	Number of Accounts	Debt Amounts
UH Manoa – Dishonored check fee and declined parking citation payment - Demonstrated as uncollectible	1	\$75.00
TOTALS	1	\$75.00