



# UTS

## PROVISION OF DOUBTFUL DEBTS

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### AMENDMENT RECORDS

No.	Date	Remarks	Revision No.	Approved by
1	01/07/17	Establishment	00	SM, Bursary Office
2	11/07/22	Revision from UCTS to UTS	01	SM, Bursary Office
3	10/07/24	Review the SOP	02	Bursar, Bursary Office

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**1.0 OBJECTIVE**

This SOP outlines the procedures for managing provision of doubtful debts of University of Technology Sarawak (UTS).

**2.0 SCOPE**

This SOP includes all activities and procedures related to identifying, accessing, managing and accounting for debts that are deemed doubtful or potentially uncollectible.

**3.0 REFERENCES**

NIL

**4.0 DEFINITIONS / ABBREVIATIONS**

- UTS : University of Technology Sarawak
- SOP : Standard Operating Procedure
- FAS : Financial Accounting System
- FS : Finance Staff
- OCULUS : Oculus University System

**5.0 RESPONSIBILITY**

- FS : Responsible for identifying debts that may become doubtful based on predefined criteria such as overdue periods, non-responsive debtor behavior or changes in debtor status.



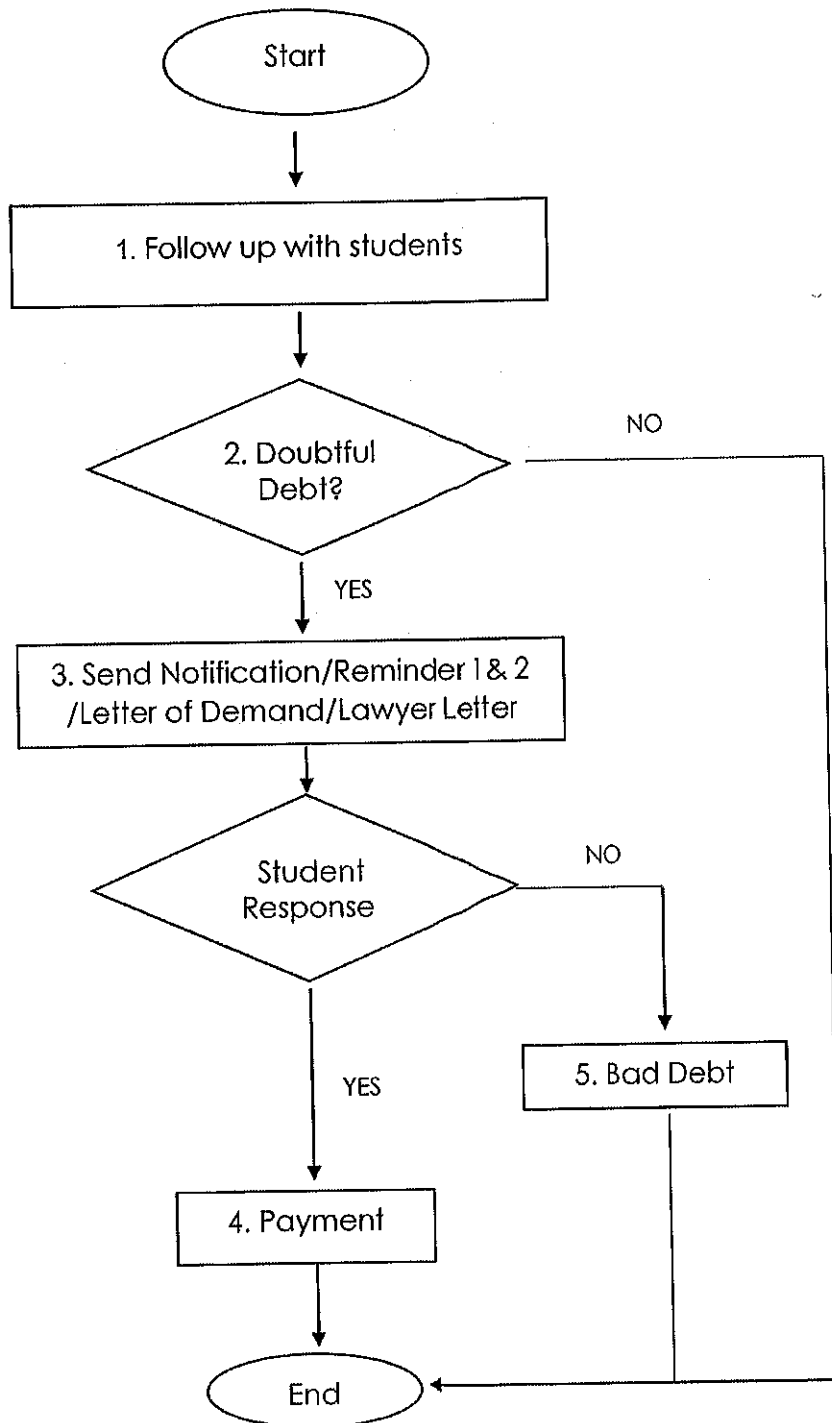
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### 6.0 PROCEDURE

Refer to the process flow chart below:






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### 7.0 DESCRIPTION

No	Description	Person in Charge	Document/ System
1.	Follow up with students via email in Oculus system.	FS	Oculus (Oculus.uts.edu.my)
2.	<b>Conditions of Doubtful Debt :</b> <b>1) Outstanding due for more than 1 (one) year, and</b> <b>2) Non-active student (statuses: "withdrawal", "fail and out/dismissal", "defer study", and "graduate").</b>	FS	
3.	Follow up method: a) Notification Letter sent to student to inform them of the total amount of outstanding due. b) After 6 months with no feedback, Reminder Letter 1 and 2 will be sent. c) Within 6 months after sending Reminder Letter 1 & 2, a final alternative, Letter of Demand will be sent. d) If no response or payment is received after all reminders, the case will be referred to a lawyer.	FS	Notification Letter  Reminder Letter 1 & 2  Letter of Demand  Lawyer Letter
4.	Receipts are kept in order if payment is made.	FS	Receipt
5.	Recommendation for Bad Debt justification and submission to Board of Directors (BOD) for decision.	FS	Bad Debt Letter to BOD

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## 8.0 RECORDS

No	Title / Records	Location / Responsibility	Retention Period
1.	Notification Letter	Bursary Office	7 years
2.	Reminder Letter 1	Bursary Office	7 years
3.	Reminder Letter 2	Bursary Office	7 years
4.	Letter of Demand	Bursary Office	7 years
5.	Lawyer Letter	Bursary Office	7 years
6.	Receipt	Bursary Office	7 years
7.	Bad Debt Letter to BOD	Bursary Office	7 years