

# POLICY

**Number:** 70-12  
**Title:** Write-off Bad Debts  
**Original Approval Date:** 11/9/1994  
**Area Commission Review:** 6/24/2025  
**Last Revision:** 4/7/2025

## Reference (Policy and/or Procedure)

**SBTCE:**

**FDTC:**

**Other:** Area Commission

## Policy Description

It is the policy of the Florence-Darlington Technical College Area Commission to allow the College Business Office to write-off accounts receivable each month which are six months past due and considered uncollectible.

The following criteria must be met before an account can be classified as "uncollectible".

1. Initially, a copy of the invoice for charges is presented to the proper person at the time the charges are incurred.
2. At the end of thirty (30) days any company or individual who has an account with the College is mailed an invoice or a letter requesting payment.
3. After sixty (60) days any company or individual who has an account with the College is mailed an invoice or a letter stamped "second notice".
4. After ninety (90) days any company or individual who has an account with the College is mailed an invoice or a letter stamped "third and final notice", if not paid within ten (10) days or an extended payment plan (EPP) is established; the account will be sent to the SC Dept. of Revenue through the debt setoff program.
5. All uncollected accounts considered six (6) months old may be considered uncollectible and written off to bad debt expense. All bad debt accounts will remain with the SC Dept. of Revenue, until the balance reaches \$500 or below; at which time,

the debt will be removed from the state department and reinstated on the student's account. The debtor will be assessed the cost of collection incurred in addition to the already outstanding amount.