UNIVERSITY OF HAWAIʻI SYSTEM
ANNUAL REPORT

REPORT TO THE 2009 LEGISLATURE

Annual Report on
University of Hawaiʻi Uncollectible Accounts
FY2008

HRS 40-82

December 2008
The University of Hawai‘i via the Office of the General Counsel, in conjunction with the Office of General Accounting and Loan Collection, submits its report summarizing uncollectible delinquent amounts pursuant to Hawai‘i Revised Statutes ("HRS") § 40-82(d).

HRS § 40-82 authorizes the University General Counsel ("UGC") to review uncollectible 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 collectible.
FY 2008 - SUMMARY OF UGC APPROVED REQUESTS FOR WRITE-OFF

<table>
<thead>
<tr>
<th>DEBTOR'S NAME</th>
<th>ARS/NON-ARS</th>
<th>DATE</th>
<th>NUMBER</th>
<th>AMOUNT</th>
<th>DEPARTMENT</th>
</tr>
</thead>
</table>

For fiscal year 2008, there were no uncollectible delinquent accounts that were entered into a special record and deleted from the University’s accounts receivable records, nor were there any accounts entered in the special record that were transferred to the current accounts receivable.