Process Id#:   3305

Process Name: **Write-Off Bad Debts/ Transaction Search**

Date Last Updated: 22/03/2022

Description: Describes business process to write off bad debts and perform a transaction search

Article 30 Process as carried out by the NSSO as a processor on the instruction of the PSB:
As required under Article 30 (2) of the GDPR:

Data Stage		Process	Owner	Storage Location	Personal / Sensitive Data	Data Items
Usage	1	PSB searches the Oracle system and identifies a write off transaction	Accounts Receivable User - PSB	Oracle		
Usage	2	PSB assesses if the write off is greater than €10,000 or for write-offs under €10,000 whether there is a serious issue of principle arising. If 'Yes', a Department of Public Expenditure and Reform approval is needed which must be recorded locally as occurs outside of Oracle. If 'No', create the write off transaction in Oracle.	Accounts Receivable User - PSB	Off System	N/a – PSB activity	
Usage	3	PSB Manager checks for Department of Public Expenditure and Reform approval if answer was 'Yes' to previous step	Accounts Receivable Manager - PSB	Off System		
Usage	4	PSB request the FSS process the bad debt write off via Jitbit and send the FSS a populated template with the transaction information such as customer	Accounts Receivable User - PSB	Jitbit		

		name, transaction and reasons for the write-off				
Usage	5	FSS creates write off transaction based on information from populated template	Accounts Receivable User - FSS	Oracle	Personal	Customer name, customer email, customer address, invoice number
Transfer	6	FSS supervisor completes the write off transactions	Accounts Receivable Supervisor - FSS	Off System		
Usage	7	For write off transactions over €10,000 or for write-offs under €10,000 whether there is a serious issue of principle arising an appropriation account note is required. The PSB AR Manager assesses if an appropriation account note is required.	Accounts Receivable Manager - PSB	Off System	N/a – PSB activity	
Usage	8	PSB Accounts Receivable Manager completes an appropriation account note to be included in the financial statements if deemed to be required.	Accounts Receivable Manager - PSB	Oracle	N/a – PSB activity	
Retention	9	PSB Accounts Receivable Manager will run the standard receipt write off report periodically to review and report on all write offs.	Accounts Receivable Manager - PSB & FSS	Oracle		