**Section 320.70 Accounting for Bad Debts and Uncollectible Claims**

a) For claims or accounts receivable of $1,000 or more, a State agency shall request the Attorney General to certify the account or claim as uncollectible pursuant to the standards established in Section 2 of "AN ACT in relation to uncollected claims and accounts receivable of the State agencies" (Ill. Rev. Stat. 1985, ch. 15, par. 102).

b) *Claims or accounts receivable of less than $1,000 may be certified as uncollectible by the agency when the agency determines that further collection efforts are not in the best economic interest of the State* (Ill. Rev. Stat. 1986 Supp., ch. 15, par. 102(c)). In determining the best economic interest of the State, State agencies shall determine whether the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of those collection costs.

c) Debts certified by the agency as uncollectible by the Attorney General may be reopened for collection by a State agency upon the approval of the Attorney General.

d) Debts certified by the agency as uncollectible may be reopened for collection where the agency determines that it is in the best economic interest of the State to do so (see subsection (b) of this Section for the standards for determining the best economic interest of the State).

e) After compliance with the procedures set forth in Section 2 of "AN ACT in relation to uncollected claims and accounts receivable of State agencies" (Ill. Rev. Stat. 1985, ch. 15, par. 102) and this Section, *State agencies may delete from their records debts certified as uncollectible as follows:*

1) *When the debt is less than $1,000, immediately upon certification by the agency;*

2) *For debts of $1,000 or more that are less than 5 years old, when the agency determines that such deletion is in the best economic interest of the State.* In determining the best economic interest of the State, State agencies shall determine whether the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably by expected to be realized as a result of those collection costs;

3) *For debts of $1,000 or more when, the debt is more than 5 years old* (Ill. Rev. Stat. 1986 Supp., ch. 15, par. 102 (i)).