

	Department of Human Services CHILDREN, ADULTS & FAMILIES	NUMBER: III-B.3.2 OAR: 413-310-0300 thru 0320
	Administrative Support Manual III Issued By: Management Operations Effective Date: December 29, 1995	SECTION: B. Financial Management SUBSECTION: 3. General Accounts Receivable
Subject: 2. Uncollectible Accounts Receivable - Oregon Administrative Rule		

Interpretation: Accounting Manager Approval: _____
Assistant Administrator,
Management Operations

REFERENCES: ORS 293.235 and ORS 293.240
State Accounting Manual Section 48-10-01

413-310-0300
Purpose

These rules describe the actions which will be taken by the State Office for Services to Children and Families Accounting Services Section when "writing off" accounts receivable balances owed to the agency.

Statutory Authority: HB2004
Stats. Implementation: ORS 293.235, 293.240

413-310-0310
Criteria for Determining Amounts Owed

- (1) The State Office for Services to Children and Families will follow ORS 293.235, ORS 293.240 and the criteria established by the Secretary of State and the Attorney General of the State of Oregon for determining and certifying accounts owed as uncollectible.
- (2) Accounts to be written off are submitted to the Secretary of State subject to the following requirements:
 - (a) The debt must exceed \$5.00 plus any interest or penalties thereon;
 - (b) The agency must ascertain, after appropriate inquiry that the debtor has no money or other assets that can be credited to his obligation;
 - (c) The agency must determine that one of the determinations listed in OAR 413-310-0320 is applicable to the debt;
 - (d) The agency will assign the debt to the Department of Revenue upon

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approval for write-off by the Secretary of State.

Statutory Authority: HB2004

Stats. Implementation: ORS 293.235, 293.240

413-310-0320

Determinations for Write Off

One of the following determinations of uncollectibility must apply to each debt submitted for write off:

- (1) The cost of collection is not economically feasible.
- (2) The debtor is dead and his/her estate has no assets from which money could be collected.
- (3) The debtor is an inactive or dissolved corporation and there are no assets from which money could be collected.
- (4) The debt has been filed and discharged as a result of the debtor's bankruptcy proceeding.
- (5) The SOSCF has not been able to locate the debtor or any of the debtor's assets in Oregon.
- (6) The SOSCF, after repeated attempts, has been unsuccessful in collecting the amount due. Expenditures for further attempts would not be justified.
- (7) The legal adviser to the SOSCF has reported that the debt is legally uncollectible or that collection is not economically feasible.
- (8) The SOSCF has obtained judgment liens and has exerted every effort to collect for the past 10 years without significantly reducing the money due.
- (9) After assigning the account to the Department of Revenue under ORS 293.250, the department has determined the account to be uncollectible or the costs of collection to be economically unfeasible.

Statutory Authority: HB2004

Stats. Implementation: ORS 293.235, 293.240