

	<p align="center"><b>Department of Human Services</b>  <b>CHILDREN, ADULTS &amp; FAMILIES</b>  Administrative Support <b>MANUAL III</b>  ISSUED BY: Management Operations  Effective Date: December 29, 1995</p>	<p><b>NUMBER:</b> III-B.1  <b>OAR:</b> 413-310-0000 thru 0095  <b>SECTION:</b> B. Financial Management  <b>SUBSECTION:</b></p>
<p><b>SUBJECT:</b> 1. General Receipting - Oregon Administrative Rules</p>		

Interpretation: Accounting Manager      Approval: \_\_\_\_\_  
Assistant Administrator,  
Management Operations

**REFERENCES:**    ORS 293.265  
CF 291, "General Receipt-Accounting"  
CF 292, "General Receipt Utilization Control"

**PURPOSE**

**413-310-0000** These rules describe the procedures to be followed when processing money which is owed to the SOSCF or its clients.

**Statutory Authorization: HB2004**  
**Stats. Implementation: ORS 293.265**

**POLICY**

**General**

**413-310-0010** State Law (ORS 293.265) provides that collections arising from activities of state agencies must be deposited "forthwith" to the credit of the State Treasurer. This has been interpreted to mean that deposits are to be made at least weekly, and more frequently when necessary to adequately protect state funds.

**Statutory Authorization: HB2004**  
**Stats. Implementation: ORS 293.265**

**Fidelity Coverage**

**413-310-0020** The Department of Administrative Services - Risk Management Division, provides a blanket fidelity coverage policy covering all classified or appointed employees of SOSCF to assure the faithful performance of their assigned duties. The coverage includes, but is not limited to, protection for the state against losses arising from improper handling of collections.

**Statutory Authorization: HB2004**  
**Stats. Implementation: ORS 293.265**

**Collection Clerk**

**413-310-0030 (1)** Each branch office shall designate a collection clerk who will be responsible for issuing receipts, prepare bank deposits, and be accountable for pre-numbered receipts (CF 291).

(2) Deposits will be made any time \$100 in cash or \$500 in cash and other negotiable instruments are on hand. In no case will deposits be made less often than weekly if any cash or negotiable instruments have been received.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**

### **Separation of Cash Receipting Duties**

**413-310-0040** Cash, checks, and other negotiable instruments received through the mail will be listed on a worksheet by the mail clerk. The collection clerk will then prepare the receipts, CF 291's, and make the bank deposits using the pre-numbered bank deposit slips. At least monthly the branch manager or office manager, independent of the cash receipting function, will compare the deposit slips validated by the bank with the record of receipts prepared by the collections clerk and the worksheet prepared by the mail clerk. Errors or discrepancies will be analyzed immediately and if not resolved within one working day, a report of the error or discrepancy will be made to the manager of accounting services.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**

### **Receipt Utilization Control**

**413-310-0050** CF 292, General Receipt Utilization Control will be updated daily by the collections clerk. Every pre-numbered receipt form, CF 291, and bank deposit slip used during the month will be accounted for. The CF 292's completed for the past month will be mailed promptly at the beginning of the month to the collections unit in accounting services for verification of receipts and deposits processed through the accounting system.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**

### **Banking**

**413-310-0060** Bank deposits must be made in a bank designated by accounting services. Branch offices will deposit in either the First Interstate Bank or U.S. Bank except when neither of these is available. In such cases, use of another bank will be authorized by accounting services. Banking facilities may not be changed without authorization from accounting services.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**

## Classification of Collections

**413-310-0070** Collections will be classified on the CF 291 by collection clerks in accordance with the code numbers listed in IIS Users Guide. Questions concerning classification of collections should be referred to the accounting services collections unit.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**

## Collection of Non-Sufficient Funds (NSF) Checks

**413-310-0080** The state treasurer will return unpaid (NSF) checks to accounting services where an invoice will be issued and mailed directly to the maker of the check. Accounting services will be responsible for the collection of these checks.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**

## Collection of Over-Payments or Erroneous Expenditures

**413-310-0090 (1)** Through error or oversight, SOSCF may make a payment for child care to which the payee is not entitled. If a branch office discovers such a payment, the details should be reported to accounting services for review, establishment of an account receivable, and preparation of an invoice. (See Administrative Support Manual III-B.3.1 Erroneous Payments Based on Error or Fraud)

**(2)** Accounting services will assume responsibility for the recovery of over-payments and erroneous expenditures. A copy of the invoice and recovery action correspondence will be sent to the branch office for information only.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**

## Cancellation of SOSCF Checks

**413-310-0095** While every effort is made to avoid improper payments, it sometimes happens that a payee will return a check to a branch office for reissuance or cancellation. When this occurs, the branch collections clerk is to telephone the SOSCF Central Collections Unit and inform them of the overpayment and send the check to the collections clerk in accounting services with a written explanation.

**Statutory Authorization: HB2004**

**Stats. Implementation: ORS 293.265**