

File

Thompson

November 21, 1958

Honorable Edward J. Patten
Secretary of State
State House
Trenton, New Jersey

Dear Secretary Patten:

Enclosed herewith for filing is the following regulation of the Bureau of Assistance of the Division of Welfare of this Department:

RULING #12 - Requirements for Fiscal Records and Accounts

Table of Contents	}	Revised 10/58
Chapter III		
Chapter VII, pages 2 and 2a		
Form ODA-4		
ODA-4A		
ODA-4s		
ODA-6		
ODA-6A		

Please cancel like material dated 7/57.

Very truly yours

DEPARTMENT OF INSTITUTIONS AND AGENCIES

Lloyd W. McCormick
Lloyd W. McCormick
Acting Commissioner

LWMc:4

CC - Mr. Brendan T. Byrne, Secretary to the Governor ✓
Mr. Elmer V. Andrews, Director, Division of Welfare
Mrs. Elizabeth Feehan, Secretary, State Board of Control

State of New Jersey
Department of Institutions and Agencies
Division of Welfare

BUREAU OF ASSISTANCE

REGULATION # RULING #12

ISSUED: _____
(Date)

REV.: 10/58
(Date)

TITLE: Requirements for Fiscal Records and Accounts

SUBJECT: _____

STATUTORY REFERENCE: R.S. 44:7-5

The following is a list of revised pages of Ruling #12, dated 10/58; and a list of pages to be cancelled and destroyed.

Table of Contents
Chapter III 1-19 inc.
" VII - 2 and 2a

Destroy: Table of Contents (Rev. 7/57)
Chapter III 136 inc. (Rev. 7/57)
" VII - 2 and 2a (Rev. 7/57)

Form ODA-4
ODA-4A
ODA-4S
ODA-6
ODA-6A

Form ODA-4
ODA-4A
ODA-4B
ODA-6
ODA-6A

J. E. Egan, Chief
Bureau of Assistance

Approved:

By: Gay W. W. W. W. W.



State of New Jersey

DEPARTMENT OF INSTITUTIONS AND AGENCIES

TRENTON 8

November 28, 1958

BUREAU OF ASSISTANCE
148 WEST STATE STREET

TO ALL COUNTY WELFARE BOARDS

Re: Revisions to Ruling No. 12

Attached are official copies of the revised portions of Ruling No. 12, including a revised Table of Contents. The revised material includes accounting instructions for providing assistance on behalf of eligible clients in the form of direct payments to vendors for patient care in approved medical institutions, and new accounting procedures to obtain benefit of additional Federal participation. One set of this material should be made available directly to the Welfare Board bookkeeper.

The following instructions will aid you in inserting the new material:

Destroy

Table of Contents [Revised 7/57]

Destroy all previous Chapter III
Pages 1 - 16 inclusive. [Rev. 7/57]

Chapter VII - Pages 2 and 2a
[Revised 7/57]

Form ODA-4
ODA-4A
ODA-4s [Revised 7/57]
ODA-6
ODA-6A

Insert

Table of Contents [Revised 10/58]

Insert complete Chapter III
Pages 1 - 19 inclusive. [Rev. 10/58]

Chapter VII - Pages 2 and 2a
[Revised 10/58]

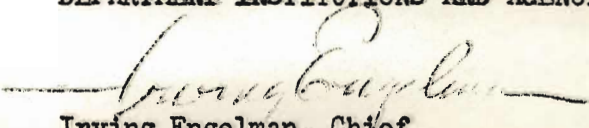
Form ODA-4
ODA-4A
ODA-4s [Revised 10/58]
ODA-6
ODA-6A

Any questions about these new procedures should be directed to the Bureau by correspondence or telephone [Extension 8516].

Very truly yours,

DEPARTMENT INSTITUTIONS AND AGENCIES

IE*AWPm
Approved:
Elmer V. Andrews, Director
Division of Welfare


Irving Engelman, Chief
Bureau of Assistance

ACCOUNTING MANUAL

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CHAPTER III

REQUISITION AND DISBURSEMENT OF FUNDS FOR ASSISTANCE

It is essential that a procedure which shall be uniform throughout the State be adopted governing the method of requisitioning and disbursing funds covering approved assistance grants. Further, the Federal Comptroller-General has ruled that where a payment to an individual is a first payment the Federal Government may match only that part of a State's expenditure which is for the month in which the payment is made, except for initial payments which relate to preceding months in order to correct errors in previous administrative action. Therefore, all county welfare boards must conform strictly to the plan outlined below.

- a. All payments to or on account of eligible clients shall be made monthly by checks drawn and issued by the county welfare board. All checks shall contain the registration number of the client and a serial number. They shall be signed by the Director, who will thereby vouch for their accuracy both as to amounts and validity of payments; the secretary-treasurer of the welfare board shall countersign, thereby making the checks negotiable.
- b. Assistance checks accountable to each calendar month shall be issued not later than the last day of such month and shall in every case bear the date of issue. When it is necessary to delay the payment of an initial check to any client beyond the end of the calendar month in which the grant was intended to begin, such check shall not be released but shall be credited on Form ODA-6 and the grant shall become effective with the first month in which payment can actually be made on or before the last day thereof; except that where an initial payment has been properly authorized by the county welfare board, but either the issue or the release of the check has been delayed for any reason other than lack of eligibility, the check may be released in a subsequent month provided that the amount is in accordance with the authorization of payment and provided further that the payment is released within the two succeeding months following the month in which the payment was properly authorized. Payment is considered made at such time as the check is delivered to the recipient or deposited in the United States mail.
- c. There may be instances, such as temporary care in a private general hospital, etc., when it will be necessary to withhold client's checks during the period of treatment or care. Delayed payments shall not cover more than three consecutive months, including the month in which the payment is resumed. In other words, this will mean that not more than two months' checks may be accumulated as the third will be the regular check issued in the month in which the accumulated checks are delivered.
- d. At a meeting of the Welfare Board in the month preceding any requisition for State or County funds for assistance, the Director of Welfare shall submit an estimate of the funds required for assistance payments to be made the following month. The secretary-treasurer of the welfare board shall be authorized to requisition the County and State for their respective shares of such estimates and shall prepare and transmit such requisitions, in the form described below, not later than the fifth working day of the month for which the payments are to be made.

- e. The secretary-treasurer shall prepare two separate bills on the County's standard form. These bills should show the total estimate of the amount required for the month, requesting the County to advance its share of the estimate as follows:

OAA Requisition

"For estimated County share of Old Age Assistance payments to be made by the _____ County Welfare Board for the month of _____ 19__ as provided in Title 44, Chapter 7, R.S." _____

Less: credits and balance available _____

NET COUNTY ADVANCE FOR OLD AGE ASSISTANCE _____

DA Requisition

"For estimated County share of Disability Assistance payments to be made by the _____ County Welfare Board for the month of _____ 19__ as provided in Title 44, Chapter 7, R.S." _____

Less: credits and balance available _____

NET COUNTY ADVANCE FOR DISABILITY ASSISTANCE _____

There shall also be attached to such bills a copy of Forms ODA-4, ODA-4A, ODA-5, ODA-6, ODA-6A, ODA-12, which together will render an exact accounting for funds received during the preceding month and will show what adjustment of surplus or deficit is to be made on the requisition for the current month. The State Bureau does not require a copy of the County requisitions.

- f. At the same time and in the same manner the secretary-treasurer shall requisition the State for the State and Federal shares of the estimated funds required, preparing separate bills on the State's standard bill (Form 100).

OAA Requisition

"For estimated State and Federal share of Old Age Assistance payments to be made by the _____ County Welfare Board for the month of _____ 19__ as provided in Title 44, Chapter 7, R.S." _____

Less: credits and balance available due the State of New Jersey in accordance with the detailed statement filed with the State Bureau of Assistance. _____

NET AMOUNT OF THIS REQUISITION _____

DA Requisition

"For estimated State and Federal share of Disability Assistance payments to be made by the _____ County Welfare Board for the month of _____ 19 ____ as provided in Title 44, Chapter 7, R.S." _____

Less: credits and balance available due the State of New Jersey in accordance with the detailed statement filed with the Bureau of Assistance. _____

NET AMOUNT OF THIS REQUISITION _____

There shall be attached one copy of Forms ODA-4, ODA-4A, ODA-5, ODA-6, ODA-6A, ODA-12 prepared to show the necessary adjustment on account of funds received during the preceding month. It is essential that the requisition along with the attachments be submitted to the State Bureau not later than the fifth working day of the month following. The State Bureau requires an onion skin copy of each State Form 100.

- g. The respective advances from the County and State shall be deposited in the Assistance Account, against which the individual assistance checks will be drawn.

INSTRUCTIONS FOR FORM ODA-4

This form is designed for reporting all assistance payments chargeable to the Welfare Board Assistance Account. The reports should be prepared and assembled in two major groups as follows:

- Group 1 - Old Age Assistance Expenditures
- Group 2 - Disability Assistance Expenditures

For each major group, covering the respective programs, the reports must be assembled in three sections as follows:

- Section A - Medical Institution Cases
- Section B - Other Cases
- Section C - Burial Payments

Section A of the report will include the following subsidiary parts representing the specified class of assistance payments.

Part 1 Active Cases, Federally Matchable

In this part of Section A list all active cases [cases open] approved by the Welfare Board for a grant of assistance, to cover the cost of patient care and personal needs while a patient in an approved medical institution. The cases to be listed in this section will include any case where the total grant or part of the total grant is drawn in favor of the client [or guardian] or drawn in favor of the approved medical institutions or drawn as a split payment. (Restricted payments, i.e., assistance checks where the total grant is drawn to the order of the client jointly with another person who is not the client's legal guardian, ^{are} ~~are~~ subject to Federal matching, such cases should be listed in Part 2, Active Cases, Restricted Payments.)

Assistance payments to be listed in this part of Section A will include assistance payments budgeted for the eligible client while a patient in an approved or certified medical institution as follows:

- a) Chronic patient care in licensed or certified approved medical institutions such as private nursing homes, infirmary sections of religious or fraternal charitable homes, public welfare homes or other public facilities.
- b) Acute patient care in certified public general hospitals or specially approved sections of other public medical facilities.
- c) Rehabilitative patient care in specially approved medical facilities such as Kessler Institute.

The payment of assistance for an eligible patient (chronic or acute) will be accomplished by a non-vendor payment drawn to the order of the client (or legal guardian) covering the non-medical components in the grant; or by a vendor payment drawn to the order of the approved medical institution covering the medical components in the grant; or by both.

Each case listed in this part which includes an allowance for patient care (chronic) in a public medical institution, shall have an asterisk [*] immediately following the name. Each case which includes an allowance for acute patient care in a public general hospital or other public medical facility specially approved for acute care shall have a letter (H) immediately following the name. Each case which includes an allowance for rehabilitative patient care in a specially approved private medical institution shall have a letter (R) immediately following the name. In the event the approved total grant includes allowances for more than one kind of payment (chronic and acute; public or private; or any other combination) the respective payments should be indicated by asterisk or by appropriate letters.

Part 2 - Active Cases, not Subject to Federal Matching
i. e., Restricted or Custodian Cases

In this part of Section A list all active cases (cases open) approved by the welfare board for a grant of assistance, to cover the cost of patient care and personal needs while a patient in an approved medical institution, whose total approved grants are payable jointly to the client and another person who is not the client's legal guardian. (Attention is directed to the fact that vendor-payments covering patient care [medical components] are subject to Federal matching and in any case where any part of the total grant is made for patient care to the approved medical institution the case should be listed in Part 1. The fact that a portion of the payment covering the non-medical components in the total grant may be restricted does not preclude eligibility for Federal matching.

Part 3 - Closed Cases (Terminal Medical Cases)

In this part of Section A list terminal medical payments to vendors for persons who were obligated for patient care in approved medical institutions, public or private, at time of death and are otherwise eligible for such payments in accordance with Supplement No. 1 to Ruling No. 2.

Terminal medical payments covering cost of patient care in approved public or private medical institutions are subject to Federal matching. This means that, for purposes of the Federal claim, the payments of terminal medical allowances paid directly to the approved medical institutions (for patient care) should be identified in this part of the bill. The payments subject to Federal matching should be marked with the letter "F" following the terminal medical grants subject to Federal matching.

Detailed information to be reported in Section A, Medical Institution cases includes the following: (the order in which columns 3 through 7 are listed may be changed to accommodate welfare board preference or machine listing however, a numerical column caption should be noted if different).

Column

1. - Case Number

In this column all payments must be identified by the welfare board registration number. It will not be necessary to include County symbol. Include in this column the case numbers of suspended cases i.e., active cases receiving no grant in the current month.

2. - Name of Client and Payee

In this column the surname of the client shall be indicated. Entries may include given name or initials of clients but this is not required. The name of the payee-vendors covering medical institution cases, terminal medical, or burial payments shall be listed immediately under or following the client's name. In assistance payments drawn to the order of a legal guardian for the client, or to the joint order of the client and another person who is not a legal guardian, both names shall be listed in the same manner. Include in this column the case numbers of suspended cases i.e., active cases receiving no grant in the current month.

3. - Approved Total Grant

Enter the approved total grant for all approved medical institution cases (including vendor and non-vendor payments). The entries in this column must be in agreement with formal authorizations. Include also in this list zero amounts for suspended cases receiving no grant in the current month).

The total approved grant reported for each case (Federally matchable) listed in Part 1 must be distributed in the appropriate columns covering vendor and non-vendor payments. Distributions to vendor and non-vendor columns are not required in Parts 2 and 3.

Columns 1, 2, and 3 for active cases (i.e., other than terminal medical) may be completed by addressograph printing. Information required in Columns 4, 5, 6, and 7 may be entered manually by typewriter or printing.

4-5. - Vendor Payment Active Cases

Two columns shall be provided under this heading 4] amount of payment issued to vendor, 5] check number covering such payment.

6-7. - Non-Vendor Payments Active Cases [Client, Guardian or Custodian]

Two columns shall be provided under this heading also, 6] amount of payment to client, guardian, or custodian, 7] check number covering such payment.

Section B of the report will include the following subsidiary parts representing the specified class of assistance payments.

Part 1 - Active Cases, Federally Matchable

In this part of Section B, list approved assistance payments drawn to the order of the client (or guardian) for allowances other than budgeted needs covering patient care in approved medical institutions, public or private. This will include budgeted allowances covering clients' requirements prior to entering an approved medical institution or for clients' requirements following a return to living arrangements other than as a patient in an approved medical institution.

Part 2 - Active Cases not subject to Federal Matching,
i. e., Restricted or Custodian Cases

In this part of Section B, list approved assistance payments drawn to the joint order of the client and another person who is not the client's legal guardian for allowances other than budgeted needs covering patient care in approved medical institutions.

Part 3 - Closed Cases (Terminal Medical Payments)

In this part of Section B, list approved terminal medical payments issued to vendors for persons who were not residing in institutions at time of death and who are otherwise eligible for such payments as provided in Supplement No. 1 to Ruling No. 2.

Detailed information to be reported in Section B, of the form includes the following (the order in which Columns 3 and 4 are listed may be changed to accommodate welfare board preference or machine listing; however, the numerical column caption should be noted if different).

Column

1. Case Number

Same as Section A.

2. Name of Client and Payee

Self evident - refer to Parts 1, 2, and 3 above.

3. Approved Total Grant

Enter approved assistance payments for allowances other than budgeted needs covering patient care in an approved medical institution, public or private.

4. Check Number - Self explanatory.

Section C.

In this Section of the report list all burial payments from public funds for the respective programs as approved under provisions of Ruling No. 2.

Detailed information to be reported in Section C. of the form includes the following:

Column

1. - Case Number

Same as Section A.

2. - Name of Client and Payee

Same as Section A.

3. - Approved Total Grant

Enter the amount of the approved burial grant.

4. - Check Number

Self-explanatory.

All payments for assistance shall be listed in case number order. In the event two or more checks, in one Part of the bill, are issued to the client in the same month, such checks shall be shown one immediately following the other, the case number and amounts of "Approved Total Grant" identified by connecting brackets. In listing any case approved for assistance payments in both Sections A and B, cross reference should be noted. For purposes of calculating the federal claim such cases (listed in Section A and Section B) will be counted in Section A provided a grant of \$1.00 or more is billed in that section.

Each section and each part of the form shall be started on a new page of Form ODA-4 or sufficient space should be reserved for totals, Schedule I-C entries, or adjustments. Each section and each part of the form and the totals for that part of the month's assistance payments shall be clearly marked.

Revisions such as marking out certain items, changing the amounts, or adding new items out of their numerical order, should be avoided so far as possible.

There are special problems in recording initial payments, temporary changes in grant, and administrative closings following the date of preparation of Form ODA-4 and the checks. This date varies, county by county, from three to ten days before the end of the month. These problems can be minimized by observance of the following schedule which is the recommended procedure for Welfare Boards covering the machine-listing and drawing of checks:

1. Form ODA-4 and the checks should be prepared during the last week of the month; one copy of Form ODA-4 should be totalled in such a manner that it will report separate page totals in pencil; an analysis or recapitulation sheet of the page totals should be prepared and reconciled to the total of the checks drawn.

2. Initial payments, changes in grant, or administrative closings shall be handled as additional entries or deletions, from the date of the initial run of the bill and checks until the morning of the third working day before the end of the month. During this period the following procedure should be followed:
 - a. Schedule I-C grants should be entered in proper case number order on Form ODA-4. The total on the recapitulation sheet should be adjusted to show the adjusted expenditures. It will not be necessary to correct page by page totals at this time. Check numbers may be entered manually.
 - b. Changes in grant may be accomplished in the same manner. Additional expenditures or reductions may be made in proper case number order, checks and check numbers corrected as may be necessary, and the recapitulation schedule total adjusted.
 - c. Administrative closings may be completed and the total expenditure figure adjusted according to such reduction. Any Form ODA-4 entry which has not actually been paid and which will not be paid because of administrative closing should be ruled out. Check numbers ruled out will be considered voided.
3. During the third working day prior to the last day of the month one copy of Form ODA-4 should be totalled, with cumulative totals. The final total should agree with the adjusted total on the recapitulation sheet. At this time the other copies of Form ODA-4 should be completed by entering cumulative page totals.
4. During the last three working days of the month any initial grants or changes in grants may be made (if supported by required administrative decisions), and entered on the final page of the appropriate section of Form ODA-4. If such case is not in proper numerical order, cross reference entry should be made on the appropriate page of Form ODA-4 in case number order. This entry should indicate, "X-2000 Jones", with memorandum following such entry indicating, "appears on final page".
5. Administrative closings may be made by the director at any time of the month but may require special handling to accommodate bookkeeping. If an individual actually received a payment during the month, such payment must be listed on Form ODA-4 for that month. If the case, after receiving payment, is closed by administrative action in the same month, such case should appear in Schedule II-C with notations, "Closed by administrative decision (date), but received payment this month prior to closing." No amount should be entered in the "Amount of last billing" column. This case should not be considered as closed, for accounting purposes, since a payment was made to the client. In the next month the case must be reported in Schedule II-B.
6. In order to avoid accounting and statistical confusion in the handling of administrative closings, it is recommended that administrative decisions for closings be deferred during the last three working days of the month, or be deferred if the client received a payment in that month, unless there are special circumstances which make it necessary to establish an official record of such closing within such three day period. This suggestion is made in order that control of recipient count may be the same in all counties. This control is necessary to obtain the correct recipient count in claiming federal participation on Form ODA-4A.

INSTRUCTIONS FOR FORM ODA-4A

This form is designed as a summary report of the Assistance Account expenditures by type of payment and a summary of the recipient count for computation of the federal claim for eligible active cases and eligible closed cases. Both programs will be reported on the same form. The form consists of four sections, as follows:

- Section I - Summary of recipient count.
- Section II - Summary of gross assistance expenditures, active cases.
- Section III - Summary of assistance expenditures and allocation of charge.
- Section IV - Summary of Assistance Account Expenditures.

Section I consists of a recipient count column for each program. The entries required for Lines 1, 2, and 3 are self-evident. The entries for Lines 4a and 4b represent adjustments related to prior months. The entries required on Lines 5, 5a, and 5b are self-evident. The entries required on Line 6 represent the number of closed cases (terminal medical payments) federally matchable, covering patient care in approved medical institutions.

Section II of the form requires a report of gross assistance expenditures for active cases, and will be completed as follows:

Forward totals from the specified columns or parts of Form ODA-4 to the related entry of the respective columns of Form ODA-4a. The entries for Lines A1, A2, B, D, and E will represent actual totals forwarded; the entries for Lines C and F are self-evident.

Section III of the form requires allocation of the Federal, State, and County shares of the classified assistance payments.

1. Entries for Lines G1, H1, K1, L1, will be made from the appropriate columns of Lines C and F in Section II.
2. Entries for G2, H2, I, K2, L2, and M will be forwarded from the appropriate sections of Form ODA-4.
3. Compute the Federal share of assistance payments for both programs [G1, G2, H1, K1, K2, and L1] as follows:
 - a. For Lines G1 and K1, multiply the number of cases on Line 5a above by \$41.50; enter the product on the appropriate lines, in the Federal column.
 - b. For Lines H1, and L1, multiply the number of cases on Line 5b above by \$41.50; enter the product on the appropriate lines, in the Federal column.
 - c. For Lines G2 and K2, multiply the number of cases on Line 6 above by \$41.50; enter the product on the appropriate lines, in the Federal column.

For Lines G1, G2, K1, K2, L1, L2, and M, compute the County and State shares of the disbursements as follows:

<u>OAA Program</u>		<u>DA Program</u>
	a - Total Column	
	b - Minus Federal [if any]	
	c - Remainder	
50%	d - State share	50%
50%	e - County share	50%

For Lines H1, H2, I, OAA program compute the County and State shares of the disbursements as follows:

<u>OAA Program</u>	
	a - Total Column
	b - Minus Federal [if any]
	c - Remainder
75%	d - State share
25%	e - County share

Section IV of the form is a summary of the respective programs from Section III.

1. Line O represents the total OAA expenditures from Line J above. Forward the amounts to the appropriate columns Line D - Form ODA-5.
2. Line P represents the total DA expenditures from Line N above. Forward the amounts to the appropriate columns on Line D - Form ODA-5.
3. Line Q represents the total disbursements for both programs, the total of which will be forwarded to Column VI of Line D - Form ODA-5.

Instructions for Form ODA-4s

This form is used as an accounting summary and cash disbursement control in all cases where the approved total grant includes medical institution allowances for patient care or personal needs while in patient care in approved medical institutions. The form is used as a summary of the total monthly requirements with adjustment to the actual approved total grant. The form is also used to facilitate the allocation of the approved total grant between the non-vendor payment and vendor payments and serves as a register of check numbers covering the respective payments.

The form will be useful also in recording clerical guidance for preparation of the checks issued.

It is essential that the form be prepared for new cases in the first month. The form may then continue to be used to record checks issued in all subsequent months so long as both the total budget requirements and income remain unchanged. When either the total budget requirements or amount of income changes in any month, a new form is prepared.

It is also recommended that the form be retained in the bookkeeping section, to be filed in the case record when the case is closed.

INSTRUCTIONS FOR FORM ODA-5

Form ODA-5 is designed to serve a triple purpose:

1. to correlate the various aspects of the Welfare Board's financial transactions as summarized on the respective Forms ODA-4A, ODA-6A, and ODA-12;
2. to render an exact monthly accounting to the County and the State for assistance funds received from each; and
3. to show the estimate of assistance funds to be requisitioned for the next succeeding month.

The items required to be stated on Form ODA-5 are for the most part re-statements of amounts already computed and shown on other forms. No attempts should be made to prepare Form ODA-5 until Forms ODA-4A, ODA-6A, and ODA-12 have been completely prepared and checked for absolute accuracy.

- Line A. Balance beginning of month. The amounts on this line will be taken from Line O of the preceding month.
- Line B. Funds received during month. Enter here funds received from the County and State respectively, on requisition for assistance. This means the full amount of funds actually received by the Welfare Board and deposited in the Assistance Account, even though such amount may be in excess of net requisition, or less than net requisition, or in any other way differ from the amount shown on Line T of the preceding month's report. Where there is such a difference it should be explained by a brief supplementary statement to be attached.
- Line D. Disbursements as per Form ODA-4A attached. The amounts shown on this line should be copied directly from the appropriate Lines O, P, and Q of Form ODA-4A.
- Line F. Credits as per Form ODA-6A attached. Enter here the appropriate totals from Lines O, P, and Q of Form ODA-6A.
- Line G. County Share Recoveries, ODA-12. Enter here the total from the "County share" column, to reflect the net County share of reported reimbursements or recoveries transferred to this account from the Clearing Account.

- Line I. Received from other counties. Enter here funds received from another county. This would include remittances for apportioned share of a reimbursement recovered by such other county on a case formerly chargeable to the county reporting. If any amounts are entered on this line, an explanation should be made on the face of the form or in an attached statement.
- Line J. Other. This line is provided to show any necessary adjustment not previously made, the effect of which is to increase the balance of County funds or State funds, or both, actually in the accounts as reported up to this point. For example, if in a previous month the amount of funds actually received from any source had been understated, the difference would be added here in the proper columns to adjust the accounts. If any amounts are entered on this line, an explanation should be made on the face of the form or in an attached statement.
- Line M. Specify. This line may be used to report a single entry of deduction from funds if appropriate explanation is reported. Use the next line if more than one adjustment is reported.
- Line N. As per attached statement. This line may be used to report composite entry of adjustments explained in detail in a separate statement.
- Line P. Estimated expenditures for Old Age Assistance. This represents an estimate of what is expected to be spent for the following month. In arriving at the figures for this item, use the respective entries appearing on Line D as the basis. To this amount add probable increased expenditures for new cases and other cases, less possible decreases. The remaining figure should be rounded to the nearest \$100. In normal operations this amount may require adjustment only when the present balance is too high or when the previous estimate proved to be too low.
- Line Q. Estimated Expenditures for Disability Assistance. The entry in the "Total" column represents an estimate of what is expected to be spent in the following month. Use basis for estimating as described for Line P.
- Line S. Net Balance at End of Month. The amounts shown on this line should accurately reflect the actual cash balance in the Assistance Account at the end of the month. It should be verified by comparison with the cash balance shown in the bank statement after reconciliation for outstanding checks.

Attention is directed to the fact that this form bears certificates to be signed and sworn to by the Secretary-Treasurer and Director.

INSTRUCTIONS FOR FORM ODA-6

This form is used to report only strict credits for items previously charged on Form ODA-4 as disbursements. Such credits include non vendor payments, restricted payments, terminal medical payments, funeral payments, and medical care vendor payments for both Old Age Assistance and Disability Assistance.

- [a] Checks drawn but not issued;
- [b] Checks drawn and issued but returned undelivered and subsequently cancelled;
- [c] Checks drawn and issued but not cashed;
- [d] Checks drawn and issued but not presented for payment after a reasonable time and which cannot be traced;
- [e] Cash restitutions for checks unlawfully issued;
- [f] Cash restitutions for checks unlawfully converted;
- [g] Partial credits or bookkeeping credits for checks drawn or reported drawn in excess of authorized amounts;
- [h] Whole or partial credits of checks drawn and issued, representing funds not required by client, which can be allocated specifically to a particular check.

All cash refunds shall be marked with an asterisk.

Form ODA-6 is not to be used for reporting cash recoveries from recipients or on their behalf which are applicable generally to such recipient's entire assistance obligations, nor for accounting adjustments applicable to the County, but not the State, or vice versa. The former are reimbursements and are to be reported on Form ODA-12; the latter are to be reported on Form ODA-5 under "Adjustments".

The form should be prepared in two major groups covering the O.A.A. and D.A. programs respectively, similar to the procedure required covering Form ODA-4. For each major group separate sections should report the credits as follows:

A - Medical Institution Payments

B - Other Payments

C - Burial Payments

In Section A. Medical Institution Cases and in Section B. Other Cases there are three parts similar to the procedure required covering Form ODA-4 as follows:

Part 1 - Active cases, federally matchable;

Part 2 - Active cases, not subject to federal matching (Restricted);

Part 3 - Closed cases, terminal medical.

All items of credit should be listed in the respective part of Form ODA-6, which part will correspond to the original classification of the assistance charge (Form ODA-4).

Within each part of the report (Form ODA-6) the cases (for which items of credit are being reported) should be listed in case number order.

A column is provided to show the surname of the payee as a means of identification in addition to the case number and the check number shown in other columns. In the case of vendor payments, restricted, terminal medical, and funeral payments, both the name of the client and the payee shall be shown.

As indicated above the credit shall be applied in the same manner as the original charge was classified on Form ODA-4. However, for purposes of determining the federal share of credits reported the credit shall be applied against the total monthly payment without regard to vendor payment and non vendor, or other dual payments, i.e., payments originally classified under Sections A and B.

In Sections A and B of Form ODA-6 indicate the figure one (1) in the "Unit Count, F.P." column if the credit entered represents a full credit or results in a complete credit of the approved total grant for that month. In Part 3 of Section A indicate the letter "F" in the unit count column provided the terminal medical credit as reported represents a full credit of the amount of the original charge for patient care obligations in that month.

Total the money column for each part of the report and forward the amounts to the appropriate entry item on Form ODA-6A.

Instructions for Form ODA-6A

This form is a summary of Assistance refunds and credits reported on Form ODA-6 and allocates the shares of such credits due the County, State, and Federal accounts in the same manner as originally charged. Both programs will be reported on the same form. The form consists of four sections as follows:

Section I - Summary of Adjustment to Recipient Count.

Section II - Summary of Gross Assistance Payments
Credited, Active Cases.

Section III - Summary of Assistance Payments Credited
and Allocation of Credit.

Section IV - Summary of Total Assistance Payments Credited.

Section I consists of a recipient count column for each program. The entries required for Lines No. 1 and 2 will include the total of units indicated in the related column of Form ODA-6 for the specified segment of case load. Line No. 3 will include the total units indicated in the related column of Form ODA-6 and will agree with the sum of the counts reported on Lines No. 1 and 2.

The entries to be reported on Lines No. 4 and 5 are self-evident.

The entries to be reported on Line No. 6 represent the number of closed cases (terminal medical credits marked with the letter F) covering patient care in approved medical institutions.

Section II of the form requires a report of gross assistance payments credited in the respective parts of Form ODA-6. The entries to be made on each line of the Section are self-evident.

Section III of the form requires allocation of the amounts due the County, State, and Federal accounts. The method of computing these shares is explained in the instructions for Form ODA-4A.

Section IV of the form is a summary of the respective programs from Section III. The amounts shown on Lines O, P, and Q should be forwarded to the appropriate columns of Line F - Form ODA-5.

INSTRUCTIONS FOR FORM ODA-12

This form is designed as a settlement sheet for Assistance recoveries for the month, and is prepared in three parts:

Part I reports Old Age Assistance recoveries.

Part II reports Disability Assistance recoveries.

Attention is directed to the fact that each program requires the application of a separate formula.

Part III summarizes the totals of the two programs and is the source of the County entry in Line G of Form ODA-5.

DRAWING AND ENDORSEMENT OF ASSISTANCE CHECKS

At no time shall any check for assistance (i.e., payable from the Assistance Account) be drawn to the order of any person other than the qualified recipient, nor jointly or in the alternative with any other person, nor to the order of any recipient known to be dead, except in the following situations which are defined and limited in separate regulations: payments to guardians, payments to authorized custodians, burial payments, terminal medical payments, and authorized vendor payments for medical care.

INSTRUCTIONS FOR MEDICAL [PATIENT] CARE VENDOR PAYMENTS

The County Welfare Boards may elect to accomplish the payment of the vendor medical care portion of approved assistance grants on account of eligible active or closed cases as follows:

1. By drawing a separate check for each case with vendor medical care payments for medical institutions. In this event the client's name and registration number should be printed on the check. This will serve as an aid to the County Welfare Board staff and for record purposes in approved medical institutions.
2. By drawing a single check for OAA and DA or combined OAA and DA cases in the respective approved medical institutions. In this event a simple schedule of payment should be forwarded to the appropriate approved medical institution for record purposes. The schedule may be prepared from information contained on the Form ODA-4s.

It should report, case by case, in statement form the information provided in Column II of Form ODA-4s.

Proof that the recipient has received payment authorized by the Welfare Board is his signature or to any person to whom he has given a valid Power of Attorney as endorsement on the check issued in his name. Where his signature [or his Attorney's signature] does not appear or where there is doubt as to whether the endorsement which appears is his [or his Attorney's], the validity of the payment is not established and the payment is subject to exception on audit.

In view of the above, each welfare board shall cause to be maintained a card file of usual signatures of recipients. This file shall be kept up to date and new signature cards shall be obtained whenever it appears that the recipient's signature has changed noticeably with increasing age or disability. In connection with the drawing of checks for assistance it is important that the client's name be written on the face of the check in conformity with the signature found on the signature card and in the case record. All checks shall be examined promptly each month after their return from the bank and endorsements thereon shall be compared with the signatures set up in the signature card file to verify the accuracy of endorsements.

In addition to bringing to light unsatisfactory endorsements, routine examination of checks will frequently indicate from the fact the check has been cashed in a distant place, that a client has moved, unknown to the welfare board. Sometimes it will be learned that the check was deposited in a bank account of which the welfare board had no knowledge or that it was paid to a building and loan association or other investment which had not been declared. Habitually tardy cashing of checks should also be a matter warranting follow-up since presumably every client is in immediate need of the assistance granted him.

It has been found that certain problems arise in the case of those clients who are unable to write their own names and must use a cross or mark for signature. Under New Jersey law a mark is a valid signature, provided there is proof that the mark was actually made by the person whose signature it purports to be, and that such person intended the mark to be his signature. It is possible for the necessary proof of these factors to appear on the check itself, if the mark is expressly described as the signature of the payee and if there is an identifiable witness to the making of the mark and to its description. Such a witness is satisfactorily identified if he makes his own signature, if he describes himself as witness, and if there appears on the check his address or other data by which he can be located when and if needed to establish proof of the payment.

The Attorney-General has ruled that one witness is sufficient for an endorsement by mark if the foregoing elements are all present. In

order to insure proper endorsements, it will be found helpful to have printed matter on the back of assistance check as follows:

N O T I C E

This check will not be honored unless properly endorsed. If the payee named on the face of the check is able to write his own name, it should be written on the first line below exactly as written on the face of the check. If unable to write except by mark [x], the mark must be made by the payee in the presence of a person serving as witness who will write the payee's name opposite the mark and sign his own name and address in the space provided.

His/Her

Mark

_____ Payee

_____ Witness

Address of Witness: _____

In order to afford recipients, who make their endorsement by "mark" the same protection as other clients, it is recommended that effort be made to have such recipients utilize wherever possible the same witness to their marks each month. This will cause no undue difficulty in most cases, since it will be possible to arrange for a person living in the recipient's home to provide this service.

If the signature of such witness is obtained on the recipient's signature card, this may be compared with the check endorsement upon return of checks from the bank in the same manner as for recipients who have endorsed their checks by signature.

Where a client may use more than one witness to his mark over a period of time, it is suggested that the signatures of more than one witness be obtained on the signature card, the signatures of any of these witnesses appearing on the checks being regarded as indicating that payment was properly received by the client.

The County Welfare Board shall review the circumstances surrounding payment of any check not bearing the authorized endorsement of the payee. In this connection instances will be observed where the endorsement on the check

differs substantially from the endorsement on the signature card by reason of some temporary disability of the recipient such as acute illness or serious mental strain. Wherever there is doubt as to the validity of any endorsement personal contact with the recipient shall be established to verify the validity of endorsement. If it appears that because of some temporary disability the endorsement on the check differs radically from the signature card, the Welfare Board shall obtain affidavit from the recipient in which the recipient states that such check was received, cashed and used for his own purposes.

RECORDING IN WELFARE BOARD MINUTES

In order to give validity to authorization of assistance payments by the Welfare Board and in order to make proper and adequate audit possible all actions of the Board shall be individually recorded each month in the Minutes of the board meeting. The formal procedure and content of the Minutes shall be presented in accordance with Ruling No. 22.

The total of assistance payments, including disbursements for burial from public funds (Form ODA-4A) are recorded each month in the "Cash Disbursements" (Cr.) column and in the column "Assistance Disbursements - Control Total", with distribution to the appropriate columns for State and County participation.

Transactions which do not involve cash items also are entered in this journal, primarily utilizing the "General" section. This contemplates such entries as those recording the amount appropriated by the county, monthly closing entries, and account closures at the end of the appropriation period. Such entries do not preclude the use of columns other than those in the "General" section where appropriate, for example, correction of a prior error of entry or of posting. Errors of entry should not be erased at any time. If not posted to the General Ledger, they may be lightly ruled out and correctly entered; but if posted, they should be corrected by journal entry. All journal entries, regardless of character, should be fully explained in the "Description" column.

Daily posting shall be made to the General Ledger of those amounts appearing in the "General" section of the cash-journal. At the end of each month, the several columns shall be totalled. The totals appearing in the cash columns shall be posted directly to the General Ledger Account No. 2. The individual entries appearing in the assistance disbursement columns and in the adjustments to the assistance disbursement columns shall be posted to the respective General Ledger Accounts. In completing these entries the posted amount shall be identified by program in the General Ledger Accounts, the posting reference in the cash-journal should indicate the account number and a check mark. The account number indicating that the OAA transaction has been posted while the check mark will indicate that the DA transaction has been posted. The net totals of the "Receipts" and "Assistance Disbursements" columns are debit entries. The net totals of the "Disbursements" and "Adjustments to Disbursements" columns are credit entries.

In order to provide information which will be useful in preparing a statement of charges for each type of expenditure, a summary analysis of gross assistance disbursements by type of expenditure must be maintained for both Old Age and Disability Assistance. The cash-journal form will be used and monthly totals for disbursements entered under the following column headings and sub-headings as follows:

1] Medical Institution Payments

a - Active Cases

1. Vendor Payments

2. Non-vendor Payments

3. Restricted Payments

b - Closed Cases

2] Other Payments

- a - Active Cases
- b - Restricted Cases
- c - Closed Cases

3] Burial Payments

4] Total Expenditures from Assistance

The Summary Analysis will include also a section for allocation of the amounts chargeable to Federal, State, and County.

The source of the above assistance expenditures and allocation of charge will be taken from the respective entries appearing on Form ODA-4A.

As stated above, the Summary Analysis will record gross expenditures, a separate summary to be maintained for each program. It is suggested, however, that the individual counties will derive additional benefit from the summaries if they are maintained in three sections, i.e., the first section to record gross disbursements as above outlined, the second section to record the credits from Form ODA-6A, and the third section to record the difference between Sections 1 and 2, or the net expenditures.

Illustrative Journal Entries

The following are examples of opening, operating, and closing entries, expressed in journal form, which are made in the "Assistance Account-Record of Cash Receipts and Disbursements", and which are posted therefrom to the General Ledger:

Opening Entry

Non-requisitioned Appropriation - Old Age Assistance
Non-requisitioned Appropriation - Disability Assistance

County Appropriation - Assistance

To record the total appropriation for assistance
authorized by the County Board of Chosen Freeholders
for the calendar year of _____.

Operating Entries

Cash - Assistance

State of New Jersey - Advances for Assistance

To record advances by the State of New Jersey of
Federal and State shares of estimated expenditures
for assistance for the month of _____.

ASSISTANCE PAYMENTS

REGISTRATION NUMBER	NAME OF CLIENT AND NAME OF PAYEE	TOTAL APPROVED GRANT	VENDOR PAYMENT		NON-VENDOR PAYMENT	
			AMOUNT	CHECK NO.	AMOUNT	CHECK NO.

SECTION I SUMMARY OF RECIPIENT COUNT

Active Cases

I OAA PROGRAM	II DA PROGRAM
------------------	------------------

1. Total (Item 29a Form OA-8 & DA-8 for Respective Programs) _____
2. Less the Number of Restricted Payment Cases (inc. in Item 1 above) _____
3. Active Cases, Assist. Paymts. Eligible for Fed Match. (1 minus 2) _____
4. Adjustment to Above Recipient Count _____

a. Explain on other side, indicate plus or minus _____

5. Active Cases Eligible for Federal Matching* _____

a. Medical Institution Cases Included in Item 5 Above _____

b. Other Cases Included in Item 5 Above _____

Closed Cases, Terminal Medical Payments Eligible for Fed. Matching

6. Count of Cases in Section A, Part 3, Marked with the Letter " F "

* If any case is listed for Federally matchable payments in both SECTION A PART I and SECTION B PART I count this case in 5.a. only.

SECTION II SUMMARY OF GROSS ASSISTANCE EXPENDITURES, ACT. CASES

A. Active Cases Federally Matchable

I OAA PROGRAM	II DA PROGRAM
------------------	------------------

1. Vendor Payments in Section A Part 1 _____

2. Non-vendor Payments in Section A Part 1 _____

B. Active Cases Restricted Payments Section A Part 2 _____

C. Total (Sum of A1, A2, and B enter in G1 and K1) _____

D. Active Cases Federally Matchable Section B Part 1 _____

E. Active Cases Restricted Payments Section B Part 2 _____

F. Total (Sum of D and E enter in H1 and L1) _____

SECTION III SUMMARY OF ASSISTANCE EXPENDITURES AND ALLOCATION OF CHARGE

OAA Type of Payment

COUNTY	STATE	FEDERAL	TOTAL
--------	-------	---------	-------

G. Section A Medical Institution Cases

1. Active Cases (Line C Column I above)

2. Closed Cases (Total Section A Part 3)

H. Section B Other Cases

1. Active Cases (Line F Column I above)

2. Closed Cases (Total Section B Part 3)

I. Section C Burial Payments _____

J. Total _____

DA Type of Payment

XXXX	XXXX	XXXX	XXXX
------	------	------	------

K. Section A Medical Institution Cases

1. Active Cases (Line C Column II above)

2. Closed Cases (Total Section A Part 3)

L. Section B Other Cases

1. Active Cases (Line F Column II above)

2. Closed Cases (Total Section B Part 3)

M. Section C Burial Payments _____

N. Total _____

**SECTION IV SUMMARY OF ASSISTANCE
ACCOUNT EXPENDITURES**

COUNTY	FEDERAL/STATE	TOTAL
--------	---------------	-------

- O. Total Expenditures Section II (OAA Prog.) Line J

- P. Total Expenditures Section III (DA Prog.) Line N

- Q. Total Expenditures (Sum of Line O & P forward to Form ODA-5)

ACCOUNTING SUMMARY AND CASH DISBURSEMENT CONTROL FOR CASES WITH APPROVED
MEDICAL INSTITUTION PAYMENTS FOR MONTH OF _____ 195____

(This form should be completed with respect to Assistance Payments for budgeted requirements covering patient care allowances in approved public or private medical institutions.)

**A. Case Number, Name,
Address and Total
Amount of Approved
Assistance**

B. Name of Approved Medical Institution
If included in client's address above
entry is not required.

C. Check period of patient care covered by this payment:

() Less than one month
() One month
() More than one month

Approved Total Assistance Grant for Budgeted Needs in Specified Living Arrangements;	I TOTAL NEEDS INCOME AND GRANT (FORM PA-3A)	II PATIENT CARE REQUIREMENTS (APPROVED MED. INST)	III OTHER APPROVED REQUIREMENTS (PERSONAL NEEDS)
1. As an acute patient in an approved public facility (includes all approved allowances while a patient).			
2. As a chronically ill patient in an approved medical facility (inc. all app'd. allow. while a patient)			
3. As an approved case in other living arrangements i.e., Roomer, boarder, in own home, with relatives, etc.			
4. Total budgeted needs approved this month, (Sum of 1, 2, and 3 above)			
5. Less: income applied to budgeted needs this month. (apply first in Col. III, balance in Col. II, Total Col. I)			
6. Allocation of approved total grant, (Col. I must agree with Minute authorization and Form ODA-3A)			

7. Check numbers (Money and Vendor Payments)
(See other side)

INSTRUCTIONS FOR PREPARING THIS SUMMARY

(Month)

Year)

(Vendor Pay'ls.)

(Non-Vend. Pay'ls.)

Item

Description

A. This entry may be completed by addressograph. The information required is self evident.

B. Enter name of approved medical institution(s).

C. Check the period of patient care provided in the total requirement.

1., 2., 3. In Column One (Lines 1, 2, and 3) enter the

"Total Needs" as reported on Form P-A-3A. (Covering requirements for the client in the specified living arrangements).

In Column Two (Line No. 1 and 2) enter the portion of total needs for patient care allowances payable to the approved medical institution.

In Column Three (Lines 1, 2, and 3) enter the portion of client's needs payable to the client (personal incidents and special circumstances items).

4. Self evident.

5. In Column One enter income as reported on Form P-A-3A.

In Column Three enter portion of income up to but not exceeding Line four. Any remaining income should be entered in Column Two.

6. In all Columns enter net allocation of approved Total Grant.

7. Information required is self evident.

.....195.....

.....

.....

REPORT OF _____ COUNTY WELFARE BOARD FOR THE MONTH OF _____ 19__

CASE NUMBER	NAME OF CLIENT AND NAME OF PAYEE	LISTED ON ODA- 4		CHECK NUMBER	AMOUNT OF REFUND OR CREDIT	UNIT COUNT
		MONTH	YEAR			

CREDITS AND REFUNDS 19

COUNTY WELFARE BOARD

SECTION I SUMMARY OF ADJUSTMENT TO RECIPIENT COUNT

Active Cases Federally Matchable Full Credits from Form ODA-6

1. Medical Institution Cases or Dual-Payment Cases, Full Credits

2. Other Cases Where Credit Reported Results in a Full Credit

3. Total Active Cases, Federally Matchable Full Credits (1 plus 2)

4. Increase or Decrease to Above Recipient Count

a. Explain on other side, indicate plus or minus.....

5. Active Cases, Where Credit Reported Results in a Full Credit*.....

a. Medical Institution Cases, Full Credits, Included in Item 5 above

b. Other Cases, Full Credits, Included in Item 5 above.....

Closed Cases, Terminal Medical Credits (Orig. Payt. Fed. Matched).....

6. Count of Credits in Section A, Part 3, Marked with the Letter "F"

* If any case was charged for Federally matchable payments in both SECTION A Part I and SECTION B Part I of Form ODA-4 count this case in 5.a. only.

SECTION II SUMMARY OF GROSS ASSISTANCE PAYMENTS CREDITED, ACTIVE CASES

A. Active Cases Federally Matchable Payments Credited,

Section A, Part 1

B. Active Cases Restricted Payments Credited Section A Part 2.....

C. Total (Sum of A and B enter in G1 and K1).....

D. Active Cases Federally Matchable Payts. Credited, Section B Part 1

E. Active Cases Restricted Payments Credited, Section B Part 2.....

F. Total (Sum of D and E enter in H1 and L1.).....

SECTION III SUMMARY OF ASSISTANCE PAYMENTS CREDITED AND ALLOCATION OF CREDITS

OAA Type of Payment Credited

G. Section A Medical Institution Cases

1. Active Cases (Line C Column 1 above)

2. Closed Cases (Total Section A Part 3)

H. Section B Other Cases

1. Active Cases (Line F Column I above)

2. Closed Cases (Total Section B Part 3)

I. Section C Burial Payments Credited

J. Total

DA Type of Payment Credited

K. Section A Medical Institution Cases

1. Active Cases (Line C Column II above)

2. Closed Cases (Total Section A Part 3)

L. Section B Other Cases

1. Active Cases (Line F Column II above)

2. Closed Cases (Total Section B Part 3)

M. Section C Burial Payments Credited.....

N. Total.....

SECTION IV SUMMARY OF TOTAL ASSISTANCE
PAYMENTS CREDITED

O, Total Credits Section III (OAA Prog.) Line J

P. Total Credits Section III (DA Prog.) Line N

Q. Total Credits (Sum of Line O & P forward to Form ODA-5).....