

*Thompson*

July 31, 1957

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

Dear Secretary Patten:

Enclosed herewith for filing are revised pages of the following regulation of the Bureau of Assistance of the Division of Welfare of this Department.

Ruling #12

Table of Contents; Chapter III, pages 3, 4, 5, 6, 7, 8, 8a, 8b, 8c, 8d, 9, 10, 11, 12, 13, 14; Chapter VII, page 2, 2a; Form ODA-4, ODA-4A, ODA-4B, ODA-6, ODA-6A. Revision dated July 1957.

Please cancel Table of Contents; Chapter III, pages 3 and 4, dated 7-52; Chapter III, pages 5, dated 10-52; Chapter III, page 6, dated 7-52; Chapter III, page 7, dated 10-52; Chapter III, pages 8, 9, 10, dated 7-52; Chapter III, page 11, dated 10-52; Chapter III, page 12, dated 7-52; Chapter III, page 13, dated 10-52; Chapter III, page 14, dated 7-52; Chapter VII, pages 2 and 2a, dated 7-52; Forms ODA-4, 4A, 6, 6A.

Very truly yours,

DEPARTMENT OF INSTITUTIONS AND AGENCIES

*John W. Tramburg*  
John W. Tramburg, Commissioner

JWT:4

CC: Mr. Brendan T. Byrne, Secretary to the Governor ✓  
Mr. Elmer V. Andrews, Director, Division of Welfare  
Mrs. Elizabeth Feehan, Assistant to the Commissioner

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

BUREAU OF ASSISTANCE

REGULATION # RULING #12ISSUED: 4/12/43

(Date)

REV.: 7/57

(Date)

TITLE: Requirements for Fiscal Records and Accounts

SUBJECT: \_\_\_\_\_

STATUTORY REFERENCE: R.S. 44:7-6

The following is a list of revised pages of Ruling #12, dated 7-57; and a list of pages to be cancelled and destroyed.

## Table of Contents

III-3

4

5

6

7

8

8a

8b

8c

8d

9

10

11

12

13

14

VII-2

2a

Form ODA-4

ODA-4A

ODA-4S

ODA-6

ODA-6A

Approved:

By: John H. TramblyDestroy:

## Table of Contents

III -3

7-52

4

7-52

5

10-52

6

7-52

7

10-52

8

7-52

9

7-52

10

7-52

11

10-52

12

7-52

13

10-52

14

7-52

VII -2

7-52

2a

7-52

Form ODA-4

ODA-4A

ODA-6

ODA-6A

J. E. Egan, Chief

Bureau of Assistance





# State of New Jersey

## DEPARTMENT OF INSTITUTIONS AND AGENCIES

TRENTON 25

BUREAU OF ASSISTANCE  
148 WEST STATE STREET

July 31, 1957

TO: COUNTY WELFARE DIRECTORS

RE: Revisions to Ruling No. 12

Attached are copies of the revised portions of Ruling No. 12, including a revised Table of Contents, new pages to provide accounting instructions for providing assistance in the form of direct payments to vendors of nursing home care, and new forms. 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

III -3 7-52  
-4 7-52  
-5 10-52  
-6 7-52  
-7 10-52  
-8 7-52

-9 7-52  
-10 7-52  
-11 10-52  
-12 7-52  
-13 10-52  
-14 7-52

VII -2 7-52  
-2a 7-52

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

### Insert

#### Table of Contents (Rev. 7-57)

III -3 "  
-4 "  
-5 "  
-6 "  
-7 "  
-8 "  
-8a "  
-8b "  
-8c "  
-8d "  
-9 "  
-10 "  
-11 "  
-12 "  
-13 "  
-14 "

VII -2 "  
-2a "

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


To County Welfare Directors  
Re Revisions to Ruling No. 12

July 31, 1957

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

Very truly yours,

DEPARTMENT OF INSTITUTIONS AND AGENCIES

  
Irving J. Engelman, Chief  
Bureau of Assistance

IE/MCR:j

Approved  
Elmer V. Andrews, Director  
Division of Welfare

# ACCOUNTING MANUAL

## \*\*\*\*\* TABLE OF CONTENTS \*\*\*\*\*

<u>Chapter</u>		<u>Page</u>
I	General Provisions of Law .....	I - 1
II	Bank Accounts.....	II - 1
III	Requisition and Disbursement of Funds for Assistance .....	III - 1
	Instructions for Form ODA-4 .....	III - 3
	Instructions for Form ODA-4A .....	III - 8a
	Instructions for Form ODA-4s .....	III - 8c
	Instructions for Form ODA-5 .....	III - 8d
	Instructions for Form ODA-6 .....	III - 10
	<del>Instructions</del> for Form ODA-6A .....	III - 11
	Instructions for Form ODA-12 .....	III - 12
	Instructions for Form DA-12 .....	III - 12
	Drawing and Endorsement of Assistance Checks.....	III - 13
	Recording in Welfare Board Minutes .....	III - 16
IV	Requisition and Disbursement of Funds for Administration .....	IV - 1
	Instructions for Forms OA-15 and OA-16 .....	IV - 2
V	Receipts and Disbursements in the Clearing Account.....	V - 1
	Receipts and Disbursements in the Trust Account.....	V - 2
	Controls of Client's Subsidiary Account Balances .....	V - 3
VI	Other Financial Records and Reports .....	VI - 1
	Trial Balances.....	VI - 1
	Vouchers .....	VI - 1
	Handling of Petty Cash .....	VI - 2
	Clients' Assets .....	VI - 2
VII	<del>Form</del> and Operation of Cash-Journals .....	VII - 1
	Assistance Section - Cash Journal .....	VII - 1
	Administration Section - Cash Journal .....	VII - 4
	Clearing Account Section - Cash Journal .....	VII - 8
	Trust Account Section - Cash Journal .....	VII - 14
VIII	Individual Ledger Accounts.....	VIII - 1
IX	Chart of Ledger Accounts .....	IX - 1
	Assistance Section .....	IX - 1
	Administration Section .....	IX - 2
	Clearing Account Section .....	IX - 3
	Trust Account Section .....	IX - 3
X	Description of Ledger and Subsidiary Accounts .....	X - 1
	Assistance Section.....	X - 1
	Administration Section .....	X - 7a
	Clearing Account Section .....	X - 13
	Trust Account Section .....	X - 15



### 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 Chapter 139: Laws of 1951". \_\_\_\_\_

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, and DA-12, prepared to show the necessary adjustment on account of funds received during the preceding month. It is essential that this account be submitted to the State Bureau not later than the fifth working day of the month. 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 to 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 - Federally Matchable Cases

In this part of Section A list all cases receiving assistance while patients in approved public or private medical institutions. The payment of assistance for patient care (chronic) will be accomplished by a money payment to the client of approved portion up to \$80.00 and by a medical care vendor payment for portions of the approved payment in excess of \$80.00.

The payment of assistance for patient care (acute) in public general hospitals will be accomplished only by money payment to the client.

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 shall have a letter (H) immediately following the name.

Part 2 - Restricted or Custodian Cases

In this part of Section A list cases of persons who are residing in approved public or private medical institutions whose payments are payable to the client and custodian as provided in County Series No. 3 - Section 27. The payment of approved assistance may be accomplished by joint payment to the client and custodian, or by part payment to the client and custodian together with a vendor payment as described in Part 1 above.

Part 3 - 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.

Detailed information to be reported in Section A, Medical Institution Cases includes the following: (The order in which Columns 3 through 8 are listed may be changed to accommodate welfare board preference or machine listing however, a numerical column caption should be noted if different from the following).

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.



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 the client and the custodian or guardian, both names shall be listed in the same manner.

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 minute authorizations. Include also in this list suspended cases (active cases receiving no grant in the current month).

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, 7, and 8 may be entered manually by typewriter or printing.

4-5. - Vendor Payment Nursing Home Care

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

6-7. Other Payments [Client, Custodian, Restricted or Terminal Medical]

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

8. - Federally Matchable Portion - Other Payments

Enter in this column the federally matchable portion (not exceeding \$60.00 for one month) of each individual "Other Payment" issued. (Note that the "federally matchable portion" for restricted payments, custodian payments, and terminal medical payments will be zero).

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

Part 1 - Federally Matchable Cases [Money Payment to Client Only]

In this part of Section B. list approved assistance payments for allowances other than patient care in approved medical institutions, public or private.



## Part 2 - Restricted or Custodian Cases

In this part of Section B, list cases of persons receiving assistance payments who are not residing in approved medical institutions, public or private, and whose payments are payable to client and custodian, or to custodian only as provided in County Series No. 3 - Section 27.

## Part 3 - Terminal Medical Payments

In this part of Section B, list 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, 4, and 5 are listed may be changed to accommodate welfare board preference or machine listing; however, a numerical column caption should be noted if different from the following).

### Column

#### 1. - Case Number

Same as Section A.

#### 2. - Name of Client and Payee

Same as Section A.

#### 3. - Approved Total Grant

Same as Section A.

#### 4. - Matchable Portion

Same as Section A, Column 8.

#### 5. - Check Number - Self-explanatory

## Section C.

In this Section of the report list all burial payments from public funds 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 Payment from Assistance

#### 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 section of the bill, are issued to the client in the same month, such checks shall be shown one immediately following the other in proper case number sequence, the case number and amounts of "Approved total grants" identified by connecting brackets. In listing any case approved for assistance payments in both Sections A and B, cross reference should be noted. In all cases care should be exercised in distributing the matchable portion of combined payments so that the total matchable portion does not exceed \$60.00 for any one month.

Each section 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 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 count in claiming the adjustment of special 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 of active assistance recipients of both non vendor assistance payments and medical care vendor payments. A separate Form ODA-4A must be prepared for each program. The form consists of four sections, as follows:

- Section I - Summary of recipient count.
- Section II - Summary of non vendor assistance, [including restricted or custodian], terminal medical, and burial expenditures.
- Section III - Summary of medical care vendor payments on the account of active cases.
- Section IV - Summary of Expenditures.

Section I consists of two separate recipient count columns. The entries for Lines 1, 2, and 3 in both columns will be the same; the entries required are self evident. The entry for Line 4a, Column 2, will represent the count of any restricted or custodian medical institution cases receiving a vendor or a vendor and other assistance payment. The entries on Lines 4b and 4c are for adjustments related to prior months. The entries required on Lines 5, 6, and 7 are self evident.

Section II of the form requires computations covering charges to County, State and Federal funds, and will be completed in the following steps:

- 1 - Forward totals from each part of Form ODA-4 to the related entry of the Total Column of Form ODA-4A. The entry in the Total Column for all lines except A2 and B2 will represent actual totals forwarded; the entry for Line A2 and B2 will be determined by deduction [i.e., total other payments less Federally matchable total; enter result in related non-Federally matchable other payments].
- 2 - Compute the Federal share of assistance payments for both programs [items A1 and B1] as follows:
  - a - One-half [50%] of matchable assistance \$ \_\_\_\_\_
  - b - Plus the related count for cases eligible for formula Federal Participation [Lines 6 or 7 of Column 1 from Section 1 above] times \$9.00 \$ \_\_\_\_\_
  - c - Federal share of matchable assistance [Sum of a and b] \$ \_\_\_\_\_
- 3 - For Lines A1, A2, A3, and A4, both programs compute the County and State shares of the disbursements as follows:
  - a - Total Column \$ \_\_\_\_\_
  - b - Minus Federal share [if any] \$ \_\_\_\_\_
  - c - Remainder \$ \_\_\_\_\_
  - d - State share 50% of "c" \$ \_\_\_\_\_
  - e - County share 50% of "c" \$ \_\_\_\_\_



4 - For Lines B1, B2, B3, and B4, and C compute the County and State shares of the OAA disbursements as follows:

a - Total Column	\$ _____
b - Minus Federal share [if any]	\$ _____
c - Remainder	\$ _____
d - State share 75% of "c"	\$ _____
e - County share 25% of "c"	\$ _____

For Lines B1, B2, B3, B4 and C complete the County and State shares of the DA disbursements as follows:

a - Total Column	\$ _____
b - Minus Federal share [if any]	\$ _____
c - Remainder	\$ _____
d - State share 50% of "c"	\$ _____
e - County share 50% of "c"	\$ _____

Section III of the form requires computations covering charges to County and State for medical care vendor payments. This section also determines and allocates the Federal allowance for such payments as follows:

A. Forward totals from each part of Form ODA-4 to the related entry of the of the Total Column on Form ODA-4A.

1 - Compute Line E for OAA and DA as follows:

a - Total Column	\$ _____
b - State share 50% of "a"	\$ _____
c - County share 50% of "a"	\$ _____

2 - Compute Line F for OAA as follows:

a - Total Column	\$ _____
b - State share 75% of "a"	\$ _____
c - County share 25% of "a"	\$ _____

Compute Line F for DA as follows:

a - Total Column	\$ _____
b - State share 50% of "a"	\$ _____
c - County share 50% of "a"	\$ _____





It is essential that the form be prepared for all 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 N & O of Form ODA-4A.
- Line F. Credits as per Form ODA-6A attached. Enter here the appropriate totals from Lines L & M 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 the following with respect to 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 Forms ODA-12, and DA-12; the latter are to be reported on Form ODA-5 under "Adjustments". Form ODA-6 shall be used to report cash refunds and cash credits of terminal medical and burial expenditures [refer to Supplement I, Ruling No. 12, Section II].

The form should be prepared in three 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 Institutions Payments

B - Other Payments

C - Burial Payments

All items should be listed clearly in the following order on Form ODA-6.

First, by month of issue, progressing from the oldest month to the most recent month;

Second, within each monthly group in numerical order (i.e., by case registration number).

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.

In the medical institution cases where the total assistance payment included both a medical care vendor payment and a money payment, the credit shall be applied first, to the medical care vendor payment; second, to the total non-matchable portion of the money payment; and third, to the "matchable" portion of the money payment. In other cases where the total assistance payment included both federally matchable and non-federally matchable money payments the credit shall be applied first to the non-matchable portion and next to the federally matchable portion. Form ODA-6 includes two non-matchable portion columns to report vendor payments and other payments. Payment is understood to mean the total payment to the recipient for the month regardless of the number of checks drawn.

In Sections A and B 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 a total monthly payment.

Total the money columns for each section forwarding the amounts to the related total column 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 proportion as originally charged. A separate Form ODA-6A must be prepared for each program. The form consists of four sections as follows:

Section I - Non vendor assistance, restricted terminal medical, and burial payments credited.

Section II - Medical care vendor payments credited.

Section III - Total Assistance Account credits.

Section IV - For use of State Bureau.

Section I of the form requires computations 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 II (the recipient month count factor will include the total of units indicated in the related column of Form ODA-6). This section of the form requires computations of the amounts due the County and State for medical care vendor credits. The method of computing the County and State shares of Line E and F and the determination of Federal allowance on Lines H and I is explained in the instructions for Form ODA-4A - Section III. Care must be exercised in reporting the number of full credits on Lines H and I. In this section the recipient count will include any payments dated subsequent to July 1, 1957, fully credited whether they are medical care vendor payments or "Other Payments."

Section III is a summary of Sections I and II. Line L is completed by re-statement of the figures on Lines D and K. Lines M and N are self-explanatory and are completed on the OAA Form ODA-6A only.

Section IV is for the use of the State Bureau.

#### 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. Individual Form DA-12 reports will be required monthly.

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

#### INSTRUCTIONS FOR FORM DA-12

This form reports and allocates the individual Disability Assistance recoveries. The form is in three sections:

The first section reporting the assistance payments and source of funds;

The second section allocates the recovery, and

The final section is a summary and the source for entry forwarded to Form ODA-12.



### 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 and terminal medical payments, and authorized vendor payments for medical care.

### INSTRUCTIONS FOR VENDOR PAYMENTS

The County Welfare Boards may elect to accomplish the payment of the vendor medical care portion of approved grants 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 nursing homes.
2. By drawing a single check for OAA and DA or combined OAA and DA cases in the respective nursing homes. In this event a simple schedule of payment should be forwarded to the nursing home for record purposes. The schedule may be prepared from information contained on the recommended 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 as endorsement on the check issued in his name. Where his signature does not appear or where there is doubt as to whether the endorsement which appears is his, 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



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] Non Vendor Assistance
  - a - Medical Institution Payments
  - b - Other Payments
  - c - Burial Payments
  - d - Total Non Vendor Assistance Payments
- 2] Medical Care Vendor Payments
  - e - Medical Institution Payments
  - f - Other Payments
  - g - Total Vendor Payments
- 3] Total Expenditures from Assistance



The Summary Analysis will include also a section for Allocation of Charge as follows:

- 1] Non Vendor Assistance Payments - Federal, State and County
- 2] Medical Care Vendor Payments - 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 \_\_\_\_\_.

STATE OF NEW JERSEY  
DEPT. INST. AND AGENCIES  
DIV. OF WELFARE-BUR. OF ASST.

( ) OA ( ) D ASSISTANCE PAYMENTS

FORM ODA-4 (7-57)

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REFER TO INSTRUCTIONS FOR FORM ODA-4 (RULING NO. 12, CHAPTER III-3) BEFORE PREPARING THIS REPORT OF ASSISTANCE CASES AND PAYMENTS.

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REPORT OF ASSISTANCE ACCOUNT DISBURSEMENTS..... 195....

COUNTY WELFARE BOARD

SECTION I SUMMARY OF RECIPIENT COUNT	Check Program ( ) OAA ( ) DA	1. COUNT FOR SECTION II	2. COUNT FOR SECTION III
1. Total Cases, Item 29a (Form OA-8 for OAA Program & Form DA-8 for DA Program).....			
2. Less the Number of Restricted Cases (Included in Item 1 above).....			
3. Cases Receiving Assistance Eligible for Federal Participation (1. minus 2.).....			
4. Adjustment to Above Count.....		XXXX	XXXX
a. Restricted or Custodian Cases Listed for Nursing Home Medical Care Vendor Payments		XXXX	
b. Increase (Specify).....			
c. Decrease (Specify).....			
5. Cases Eligible for Federal Participation.....			
6. Institutional Cases Included in Item 5 Above *			
7. Non-Institutional Cases Included in Item 5 Above *			

\* If any case receives payments this month under both classifications count this case in only one class

SECTION II SUMMARY OF NON-VENDOR ASSISTANCE, TERMINAL MEDICAL, AND BURIAL EXPENDITURES

TYPE OF PAYMENT	COUNTY	STATE	FEDERAL	TOTAL
A. Medical Inst. Cases				
1. Fed. Match. Money Payts.....			XXXX	
2. Non-Fed. Match. Money Payts.....			XXXX	
3. Restricted or Custodian Payts.....			XXXX	
4. Terminal Medical Payments.....			XXXX	
B. Other Cases				
1. Fed. Match. Money Payts.....			XXXX	
2. Non-Fed. Match. Money Payts.....			XXXX	
3. Restricted or Custodian Payts.....			XXXX	
4. Terminal Medical Payments.....			XXXX	
C. Burial Payments.....			XXXX	
D. TOTAL				

SECTION III SUMMARY OF MEDICAL CARE VENDOR PAYMENTS ON THE ACCOUNT OF ACTIVE CASES

MEDICAL CARE VENDOR PAYTS.	COUNTY	STATE	FEDERAL	TOTAL
E. Medical Inst. Cases.....			XXXX	
F. Other Cases.....			XXXX	
G. Total Vendor Payments.....			XXXX	
Adjust. for Fed. Participation	-	-	+	XXXX
H. Medical Inst. Cases.....			+	XXXX
I. Other Cases.....			+	XXXX
J. Total Adjustment.....			+	XXXX
K. Total (G plus or minus J)				

SECTION IV SUMMARY OF EXPENDITURES

	COUNTY	FEDERAL/STATE	TOTAL
L. Total Expenditures (Line D Above).....			
M. Total Expenditures (Line K Above).....			
N. Total Expenditures (Sum of L & M).....			
(If OAA is checked Section I Complete O & P.)	XXXX	XXXX	XXXX
O. Enter Totals Reported Line N DA Program.....			
P. TOTAL (Sum of N & O) Form ODA-5 Entry			



## ACCOUNTING SUMMARY AND CASH DISBURSEMENT CONTROL FOR APPROVED

MEDICAL INSTITUTION PAYMENTS FOR MONTH OF ..... 195.....

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

## A. CASE NUMBER, NAME

ADDRESS AND TOTAL

AMOUNT OF APPROVED  
ASSISTANCEB. NAME OF MED. INST. (Nursing Home, etc.)  
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

## ALLOCATION OF APPROVED TOTAL PAYMENT (MONEY PAYMENT AND VENDOR PAYMENT)

	I TOTAL NEEDS, INCOME, AND GRANT (FROM PA-3A)	II NURSING HOME REQUIREMENT	III OTHER APPROVED ALLOWANCES
1. TOTAL BUDGET FOR MONTH	\$ _____	\$ _____	\$ _____
2. ADJUSTMENT FOR CLIENT MONEY PAYMENT	XXXX	-80.00	+80.00
3. ALLOCATION OF TOTAL BUDGET AS ADJUSTED	XXXX	_____	_____
4. LESS: INCOME	-	-	-
5. ALLOCATION OF APPROVED GRANT	\$ _____	\$ _____	\$ _____
6. CHECK NUMBERS (Money and Vendor Payments) (SEE OTHER SIDE)			

## ACCOUNTING SUMMARY AND CASH DISBURSEMENT CONTROL FOR APPROVED

MEDICAL INSTITUTION PAYMENTS FOR MONTH OF ..... 195.....

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

## A. CASE NUMBER, NAME

ADDRESS AND TOTAL

AMOUNT OF APPROVED  
ASSISTANCEB. NAME OF MED. INST. (Nursing Home, etc.)  
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

## ALLOCATION OF APPROVED TOTAL PAYMENT (MONEY PAYMENT AND VENDOR PAYMENT)

	I TOTAL NEEDS, INCOME, AND GRANT (FROM PA-3A)	II NURSING HOME REQUIREMENT	III OTHER APPROVED ALLOWANCES
1. TOTAL BUDGET FOR MONTH	\$ _____	\$ _____	\$ _____
2. ADJUSTMENT FOR CLIENT MONEY PAYMENT	XXXX	-80.00	+80.00
3. ALLOCATION OF TOTAL BUDGET AS ADJUSTED	XXXX	_____	_____
4. LESS: INCOME	-	-	-
5. ALLOCATION OF APPROVED TOTAL GRANT	\$ _____	\$ _____	\$ _____
6. CHECK NUMBERS (Money and Vendor Payments) (SEE OTHER SIDE)			



## INSTRUCTIONS FOR PREPARING THIS SUMMARY.....

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

B. Enter name of medical Institution (Nursing Home).

C. Check the period of Nursing Home care provided in the total requirement.

1. In Column One enter the "Total Needs" as reported on Form PA-3A.

In Column Two enter the portion of total needs for patient care and medical allowances payable to the Nursing Home.

In Column Three enter the portion of client's needs payable to the client (personal incidentals and special circumstances items).

2. Self evident.

3. In Column Two enter remainder (1 - 2)

In Column Three enter sum (1 + 2)

4. In Column One enter income as reported on Form PA-3A  
In Column Two enter portion of income up to but not exceeding line three. Any remaining income should be entered in Column Three.

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

6. Information required is self evident.

(MONTH

YEAR)

(VENDOR PAYTS.)

(MONEY PAYTS.)

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

## INSTRUCTIONS FOR PREPARING THIS SUMMARY.....

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

B. Enter name of medical institution (Nursing Home).

C. Check the period of Nursing Home care provided in the total requirement.

1. In Column One enter the "Total Needs" as reported on Form PA-3A.

In Column Two enter the portion of total needs for patient care and medical allowances payable to the Nursing Home.

In Column Three enter the portion of client's needs payable to the client (personal incidentals and special circumstances items).

2. Self evident.

3. In Column Two enter remainder (1 - 2)

In Column Three enter sum (1 + 2)

4. In Column One enter income as reported on Form PA-3A.  
In Column Two enter portion of income up to but not exceeding line three. Any remaining income should be entered in Column Three.

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

6. Information required is self evident.

(MONTH

YEAR)

(VENDOR PAYTS.)

(MONEY PAYTS.)

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

195.....

## FORM ODA-6 (7/57)

Report of ..... County Welfare Board for the month of ..... 195 .....

[illegible]



REPORT OF ASSISTANCE ACCOUNT REFUNDS AND CREDITS..... 195.....

TYPE OF CREDIT	COUNTY	STATE	FEDERAL	TOTAL
<b>SECTION I NON-VENDOR ASS'T., RESTRICTED TERMINAL MED., AND BURIAL PAYTS CREDITED</b>				
<b>A. MED. INST. CASES</b>				
1. Fed. Match. (Indicate number of full credits.....)				
2. Non-Fed. Match.....			XXXX	
<b>B. OTHER CASES</b>				
1. Fed. Match. (Indicate number of full credits.....)				
2. Non-Fed. Match.....			XXXX	
<b>C. BURIAL.....</b>				
<b>D. TOTAL</b>				
<b>SECTION II MED. CARE, VENDOR PAYTS CREDITED</b>				
<b>E. MED. INST. CASES.....</b>				
<b>F. OTHER CASES.....</b>				
<b>G. TOTAL VENDOR ASS'T. CREDITS.....</b>				
<i>Adjustment for Federal Participation</i>				
H. MED. INST CASES (Indicate no. of full credits.....)	-	-	+	XXXX
I. OTHER CASES..... (Indicate no. of full credits.....)	-	-	+	XXXX
J. TOTAL ADJUSTMENT (Indicate no. of full credits.....)	-	-	+	XXXX
<b>K. TOTAL (G plus or minus J)</b>				
<b>SECTION III TOTAL ASS'T. ACCOUNT CREDITS</b>				
	COUNTY	FEDERAL/STATE		TOTAL
L. TOTAL CREDITS OAA (Sum of D and K above)				
<i>Complete M and N on Form ODA-6A OAA</i>				
M. TOTAL CREDITS DA (Sum of D and K DA).....				
<b>N. TOTAL CREDITS OAA AND DA PROGRAM</b>				
<b>SECTION IV FOR USE OF STATE BUREAU</b>				
	I NO.	I AMOUNT	II NO.	II AMOUNT
O. TOTAL MATCHABLE CREDITS A-1 (H).....				
P. TOTAL MATCHABLE CREDITS B-1 (I).....				
Q. TOTAL MATCHABLE CREDITS ..... (J).....				
R. LESS MATCHABLE CREDITS THIS QUARTER.....				
S. TOTAL MATCH. CREDITS PRIOR QUARTERS.....				
T. TOTAL MATCH. CREDITS AFTER 9-30-56.....				
U. TOTAL MATCH. CREDITS PRIOR 10-1-56.....				