

Process steps

Title:	DHS-040-026-02 Donations - Receipting & Recording
Related to:	DHS-040-026 Donated Funds, Goods, and Services
Effective date:	01/06/2020

Purpose

This document outlines the receipting and recording process for donated funds, goods, and services. Properly recording money received, preparing deposits, and accounting for donations are important functions requiring strict controls. This includes ensuring handling and recording cash, negotiable instruments and monetary transactions are completed timely and in accordance with policy and procedures. Donated funds are cash or in-kind goods and services donated to DHS and utilized to benefit the Agency's mission of assisting individuals to become independent, healthy, and safe.

Process Steps

1. The donated funds coordinator ensures:
 - a. Proper internal controls are established referencing OAM 10.20.00.PR. These include but are not limited to:
 - A. Segregation of duties.
 - B. Secured location such as a safe.
 - C. Proper audit trail documentation.
 - D. Quarterly review and reconciliation.
 - b. Monies are deposited timely and in accordance with agency policy DHS-040-013.
 - c. Processes, including a tracking system, are established for each office for receiving donated goods.
2. Types of donations made to benefit the agency mission include:
 - a. Cash
 - b. Money Orders
 - c. Checks with the following information
 - A. The payor's name and address preprinted on the check;
 - B. Telephone number;
 - C. Current date
 - D. Made payable to DHS
 - E. Signed by the payer.
 - d. Other Negotiable Instruments. The agency does not accept post-dated checks, third-party checks, traveler's checks, or foreign currency.
 - e. In-kind goods and services

3. Staff may give a letter or receipt acknowledging what was donated without providing a monetary value when non-monetary donations such as in-kind goods and services are received.
 - a. Non-monetary donations are logged according to established processes referenced in 1.c above.
 - b. Tax receipts are not issued for donations in silent auctions, raffles, or food events.
4. When monetary donations (cash, check, or money order) are received in a local office, staff complete General Receipt DHS 0029 no later than the end of the next business day and must include:
 - a. Branch name
 - b. Branch number
 - c. Program receiving donation (i.e. CW, SSP, APD)
 - d. Index and PCA
 - e. Description of donation
 - f. Name of donor
5. The staff person who completes DHS 0029:
 - a. Gives the white copy (original) of the receipt form to the donor.
 - b. Emails a scan of the yellow copy to OFS-Receipting.DHS-OHA@dhsosha.state.or.us or mails the form to the OFS Receipting Unit at the address listed for deposits below.
 - c. Retains the pink copy in the General Receipt book in the branch office for six years per OAM 107.001.020.
6. Staff receiving donations:
 - a. Immediately endorses “for deposit only” on all checks, money orders, and other similar negotiable instruments.
 - b. Immediately fills the payee space with “Department of Human Services” if the payee space is blank.
 - c. Prepares and deposits the funds locally no later than the close of business 1 day after receipt.
 - A. Oregon State Treasury requires agencies to use pre-encoded ‘Donated Funds Account’ deposit slips for making deposits.
 - B. All deposit slips must be ordered through the OFS Receipting Unit.
 - C. The use of local bank deposit slips is not allowed.
 - d. If a branch is unable to deposit locally, staff may send funds to the OFS Receipting Unit for deposit at the address below:

DHS Office of Financial Services – Receipting
500 Summer ST NE #E08
Salem, OR 97301

Do not send cash in the mail, obtain a money order from a local bank.
 - e. If the funds are sent to the OFS Receipting office for deposit, staff also send the yellow copy of DHS 0029.
7. The donated funds coordinator verifies the deposit to the receipting records and attests to the accuracy of the deposit by signing or initialing form DHS 0029. Receipting records include:
 - a. Beginning and ending receipt numbers
 - b. Employee’s signature on receipt form DHS 0029
 - c. The amount represented by the receipts
 - d. The date and amount received
 - e. Name of the remitter

- f. Type of remittance (cash, check, money order, etc.)
- g. Accounting codes (PCA and Index codes)
- h. Other pertinent information to ensure the amount is properly recorded

References

[Oregon Accounting Manual \(OAM\)](#)

[OAM 10.20.00.PR](#) Internal Controls - Cash

[DAS 107-001-020](#) Public Records Management - Records Retention Schedule

[DHS 040-013](#) Receipting of Checks and Other Negotiable Instruments

[DHS 060-002](#) Operational Policy - Conflict of Interest

Forms referenced

[DHS 0029](#) Receipt

State Treasury Deposit Slips

Related policies

DHS-040-026 Donated Funds, Goods, and Services Policy

DHS-040-026-01 Donations-Soliciting

DHS-040-026-03 Donations-Disbursements

DHS-040-026-04 Donations-Reporting

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