

Operational Policy

Policy title:	Accountability in Intra-Agency Monetary Agreements		
Policy number:	DHS OHA-040-014		
Original date:	02/28/2002 (DHS only)	Last update:	12/10/2015 (Joint DHS OHA)
Approved:	Jim Scherzinger, DHS COO Mark Fairbanks, OHA CFO		

Purpose

The Department of Human Services (DHS) and the Oregon Health Authority (OHA) are committed to communication and collaboration on operational policies affecting both agencies, including those developed by the Shared Service offices. The Office of Financial Services (OFS) ensures honesty, integrity and accountability by efficiently and effectively providing accurate, accountable and responsive financial management, management and business services to their clients, stakeholders and employees. In this way OFS supports the DHS|OHA mission and ensures the agency is in compliance with state laws and federal policies, rules and regulations.

Description

This policy outlines the appropriate use of intra-agency monetary agreements.

Applicability

This policy applies to all DHS and OHA staff including employees, volunteers, trainees and interns.

As keepers of the public trust, all agency employees have a responsibility to comply with state and agency policies, administrative rule, and state and federal law. The agency takes this responsibility seriously and failure to fulfill this responsibility is not treated lightly. Employees who fail to comply with state or agency policy, administrative rule, or state and federal law may face progressive discipline, up to and including dismissal from state service.

Policy

1. DHS and OHA shall restrict the use of intra-agency monetary agreements to inter-fund loans and transfers between governmental funds and proprietary funds.
2. Inter-fund loans shall be approved by the appropriate CFO and Controller.
3. DHS and OHA shall not use intra-agency monetary agreements to resolve unanticipated expenditures or unanticipated savings regardless of the fund type.
 - a. The Office of Financial Services (OFS) will administer, monitor, track and file all intra-agency monetary agreements
 - b. DHS|OHA managers shall ensure that all inter-fund transactions comply with applicable statutes, administrative rules and legislatively authorized budgets
4. DHS|OHA shall use generally accepted accounting principles to provide accounting recognition for:
 - a. Internal revenue: revenue earned from selling services or supplies to another DHS|OHA program or division.
 - b. Distribution of revenue: revenue applicable to multiple funds that is initially received by one fund and then distributed to other funds.
 - c. Allocation or reimbursement of expenditures: expenditures initially charged to one fund then allocated to a different fund.
 - d. Transfers-in and transfers-out: non-exchange transactions between funds that do not reflect an exchange of revenue for goods or services.
 - e. Inter-fund loans: loans from one fund to another with a definite plan to repay the money within a specified period of time.
 - f. Fund increases or decreases: movement of a portion of one fund's assets or liabilities to another fund.
5. DHS and OHA shall resolve unanticipated expenditures or savings through the appropriate budget process.
6. The appropriate CFO shall review unanticipated expenditures and the proposed actions to determine whether unanticipated expenditures will be addressed by actions within the program or division, department-wide, or incorporated into a request for additional funding from the Legislative Emergency Board.
7. The appropriate CFO and Controller shall review unanticipated savings to determine the proper allocation of the savings.

References

[Oregon Revised Statutes, Chapter 291](#)

Oregon Accounting Manual [15.45.10](#), [15.45.20](#), [15.45.30](#), [20.10.00](#)

[Common Terms](#) for all Finance policies

[Common Terms](#) for all Administrative Services Division policies

Forms referenced

[DHS 0126: Inter-Agency Agreement](#)

Related policies and guidelines

[DHS|OHA-040-010: Delegated Expenditure Authority](#)

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Policy history

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Keywords

Inter-fund, inter-agency, intra-fund, intra-agency

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