

<b>OREGON ACCOUNTING MANUAL</b>		Number 35.60.10.PO
Oregon Department of Administrative Services State Controller's Division		Effective Date October 12, 2006
Chapter	<b>Accounts Receivable Management</b>	.1 OF .2
Part	<b>Receivables Reporting</b>	
Section	<b>Reporting Liquidated and Delinquent Accounts</b>	Approval  Signature on file at SCD

Authority      [ORS 291.015](#)  
[ORS 293.229](#)  
[ORS 293.233](#)  
[ORS 293.250](#)  
[ORS 293.590](#)

### Purpose

- .101 This policy provides state agencies with guidelines for reporting liquidated and delinquent accounts to the Legislative Fiscal Office. Oregon Revised Statutes (ORS) 293.227 through 293.245 provide state agencies guidance on the collection of past due accounts. With some exceptions and based on statutory timelines, state agencies are required to assign liquidated and delinquent accounts to the Department of Revenue or to private collection firms. The status of these assigned accounts, along with liquidated and delinquent accounts currently being pursued for collection or otherwise exempted by the state agency, are to be reported annually.

### Reporting Responsibilities

- .102 Unless exempt by statute, state agencies must report annually by October 1 to the Legislative Fiscal Office the status of their liquidated and delinquent accounts for the previous fiscal year ended June 30 (ORS 293.229). The Legislative Fiscal Office is then required to compile the state agency reports and issue one report to the legislature by December 31.
- .103 Agency management is responsible to ensure the accuracy and completeness of the information reported annually to the Legislative Fiscal Office. It is important to note that only the portion of an agency's accounts receivable that are liquidated and delinquent are to be reported.
- .104 Some state agencies are statutorily excluded from the reporting process. An agency can determine if they are excluded by consulting their authorizing statute.
- a. Where a governmental entity does not meet the definition of a "state agency" under ORS 293.227, it is not required to report.
  - b. Where a state agency's authorizing statute indicates it is not bound by certain financial administration laws, and ORS 293.229 is specifically cited, the state agency is not required to report.
  - c. If an otherwise excluded state agency chooses to report, it shall follow the same guidelines provided in the Legislative Fiscal Office reporting manual.

## Required Reporting Format

- .105 The Legislative Fiscal Office, in cooperation with the Department of Administrative Services (DAS) State Controller's Division and numerous state agencies, developed a web-based reporting system and a user manual. The user manual from the Legislative Fiscal Office, *Reporting Liquidated and Delinquent Accounts*, includes instructions on completing and submitting the annual report. The manual also provides some definition of terms and directs users to citations in the Oregon Revised Statutes and the Oregon Accounting Manual to obtain additional information.
- .106 When reporting liquidated and delinquent accounts each year, agencies are required to use the web-based reporting system using the instructions provided in the user manual. Because the reporting manual will be updated annually, state agencies are encouraged to obtain a new copy each year from the Legislative Fiscal Office or the DAS State Controller's Division. A copy of the manual is available on-line via the State Controller's Division web site at:  
<http://www.das.state.or.us/DAS/SCD/SRS/lfo.shtml>.
- .107 Unless statutorily exempt from reporting, even those agencies with no receivables data must use the web-based reporting system and follow the instructions in the user manual for "nothing to report". Failure to follow these instructions will result in the agency being listed as "did not report" in the Legislative Fiscal Office report to the legislature.