

GEORGIA DEPARTMENT OF CORRECTIONS Standard Operating Procedures		
Policy Name: Revenue Document Preparation		
Policy Number: 406.12	Effective Date: 3/23/2018	Page Number: 1 of 9
Authority: Commissioner	Originating Division: Administration and Finance Division (Financial Services)	Access Listing: Level I: All Access

I. Introduction and Summary:

It is the policy of the Georgia Department of Corrections (GDC) to collect, safeguard and disburse all monies in accordance with general accounting procedures. This policy provides instructions for preparing and remitting Revenue Documents to Central Office Financial Services by all Facilities, Offices, Units and Sections operating under GDC Management.

II. Authority:

- A. O.C.G.A. §§45-12-92, 45-12-92.1, and 11-2-725;
- B. GDC Board Rules: 125-1-2-.03(a) Fiscal Management; and
- C. ACA Standards: 1-CTA-1B-05, 4-4031, and 4-4034.

III. Definitions:

- A. **Mandate Revenue Collections** - Collection of revenue mandated by State Law and turned over to the State Treasury monthly.
- B. **TeamWorks** - PeopleSoft Financial Accounting System.

IV. Statement of Policy and Applicable Procedures:

- A. Revenue: The Department is on a modified accrual basis where revenue is recognized when measurable and available. The Department uses TeamWorks to record revenue accounting transactions. Teamworks keeps a detailed account of all receivable and cash receipt transactions that are periodically summarized for posting to the general ledger.
- B. Types of Revenue Documents: Before data can be entered into TeamWorks, it must be coded on a revenue document form. The Department currently uses five (5) revenue documents:
 - 1. Accounts Receivable Set-Up Form - Attachment 1: The Accounts Receivable (AR) Set-Up Form is used to create a receivable when an invoice has been sent to a customer requesting payment **or** when a contract is signed for inmate detail services or other services by the Department. The AR Set-Up form will result in a debit to a receivable account and a credit to a revenue account. Some examples of when to use the AR Set-Up form are when:

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- a. Facilities shall prepare the AR Set-Up form at the beginning of the fiscal year to record state agency, counties or cities inmate work details that correspond to the new fiscal year signed contract.
 - b. Central Office shall prepare an AR Set-Up form for Braille invoices received throughout the year and for Engineering and Construction Services based on a signed contract or memorandum of agreement throughout the year.
2. Inmate Detail Invoice Template - Attachment 6: An Excel invoice template has been developed by the Central Office AR department to be used by all facilities for monthly billing of Inmate Detail customers. (See Attachment 6, Inmate Detail Invoice Template, and Attachment 7, Inmate Detail Invoice Instructions. Per invoice, customers are to send payment directly to:

GA Department of Corrections
Attn: AR Ponder Hall, 2nd Floor
P.O. Box 1529
Forsyth, GA 31029
 3. Payment on Receivable Form - Attachment 2: This form is used to record a receipt of cash against an account receivable. The Payment on Receivable will result in a debit to cash and a credit to the receivable account. Process completed by Central Office personnel.
 4. Direct Journal Form - Attachment 3: Revenue received that was not previously associated with a receivable is recorded on a Direct Journal Form. In addition, expenditure refunds are also recorded on the Direct Journal Form. Refunds received are applied to the original expense chart field. The original voucher ID must be listed in the memo section of the Direct Journal Form. Refunds for prior year expenditures are considered surplus funds and may not be spent in the current fiscal year.
 5. Receipt of Revenue Log Sheet (Revenue Log Sheet) - Attachment 5: The Revenue Log Sheet is prepared when a facility has checks or money orders to submit to Central Office. The Revenue Log Sheet is emailed to accounts.receivable@gdc.ga.gov, so that Central Office Accounts Receivable Staff is aware of incoming funds. When completing the Revenue Log Sheet, the facility must complete all applicable fields.

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C. Types of Direct Revenue:

1. **Mandate Revenue Collections:** Mandate Revenue falls into five categories. Depending on the category, different revenue accounts shall be used. See Revenue Accounts Reference Sheet, Attachment 4, for chart field information for the following:
 - a. Parole Supervision Fee;
 - b. Probation Supervision Fee;
 - c. Inmate assessments for Room and Board;
 - d. Supervision Transfer Fee/Interstate Compact Fee; and
 - e. Contraband found on an inmate.

2. **Revenue Retained:** Revenues retained are the funds that are budgeted to be collected. Revenue retained funds are used to pay for expenditures incurred during the fiscal year. The Revenue Retained chart field information is found on Attachment 4, Revenue Accounts Reference Sheet. There are three categories of revenue retained:
 - a. **Other Revenue - Account Category 468xxx, which includes:**
 - i. Utility collections – State Facilities;
 - ii. Lost IDs;
 - iii. Copies (incl. Medical Records);
 - iv. Indigent Postage;
 - v. Indigent Loan;
 - vi. Capital Credits from EMC;
 - vii. Resident Transportation (Transitional Center);

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- viii. Escape Search Fees/Unauthorized Absence;
 - ix. Medical Restitution;
 - x. Damage to State Property;
 - xi. Insurance Recoveries; and
 - xii. Care & Custody revenue for clothing, badge, weapon, etc.
- b. Fines and Penalties - Account Category 451XXX, which includes:
- i. Alcohol or Drug Test fees;
 - ii. Possession of Cell Phone fees;
 - iii. Disciplinary Report fees;
 - iv. Medical Co-pay; and
 - v. Rx Co-pay.
- c. Sales and Services - Account Category 441XXX, which includes:
- i. Inmate details (City, County, & State customers);
 - ii. Inmate store sales;
 - iii. Meal collections (employees);
 - iv. Recycled materials; and
 - v. Inmate account maintenance fee.

D. Instructions for preparing the approved Inmate Detail Contracts Accounts Receivable Set-Up form are as follows:

1. Date - Enter the current date;

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2. Control Amount - Total amount of contract;
3. Number of Items - Number of months in the contract;
4. Item ID - Each receivable is assigned its own unique item ID. The format for the item ID is XX-XXXXX. The first two digits will be the fiscal year of the contract. The next three digits are the facility code. The last two digits will begin with numeral one (01). If the detail existed the previous fiscal year, use the same item ID, but change the fiscal year. Central Office staff will assign new item ID's for new customers;

Example: 17-20201 -- for the first receivable.

5. Customer Name: Agency, City, County (DNR, GBA, City of Eastman, Forsyth Co.);
6. Department: 467XXX0901 (XXX- fill in your facility code);
7. Funding Source: 60016;
8. Project: 60016;
9. Program: 1131214 (SP) or 1130911 (PDC);
10. Order: Each order represents a month's charge. (1) is July, (2) is August, etc. Itemize each monthly charge;
11. Amount: The monthly charge invoiced;
12. Prepared by: Person preparing the form at the facility must sign on bottom left column;

Note: The electronic Accounts Receivable Set-Up Form should be emailed to Accounts.Receivable@gdc.ga.gov.

- E. A completed Payment on Receivable package form must include the following:
 1. Completed "Payment on Receivable" document;

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2. Check; and
3. Backup support:
 - a. Letter, or invoice requesting collection;
 - b. Copy of bill of sale.

F. Instructions for preparing the Payment on Receivable form are as follows:

1. Date: Enter the current date;
2. Amount: Total amount of payments;
3. Items: Number of items paid;
4. Facility Name: Name of Facility;
5. Comments: any extra information that is helpful;
6. Payment ID: Check Number;
7. Amount: Payment amount;
8. Item ID & Customer Name: This is the item ID of the specific receivable being collected and the customer's name;
9. Order: This is the order number (month 1 is July, 12 is June) on the Accounts Receivable Set-Up form being collected; and
10. Prepared by: Person preparing the form should sign here.

G. A complete Direct Journal package must include the following:

1. Completed Direct Journal form;
2. Check from vendor;
3. Backup support:

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- a. Inmate Assessment - List of inmates and amounts received.
- b. Contraband - Document showing the person/persons and amount collected.
- c. Medical Collections - List of inmates and amount paid.
- d. Duplicated Payment - Duplicate expense voucher ID must be given along with original expense voucher ID;
- e. Refund - Original expense voucher ID must be given along with documentation of refund reason (emails, notes, etc.);
- f. Billing Error - Original expense voucher ID must be given along with documentation of billing error (emails, notes, etc.);
- g. Sale of Recyclables - Receipt or weigh ticket, letter or check stub;
- h. Meal Collections - Meal register showing purchase of tickets;
- i. Utility & Rental Collections - List of employees and amount paid;
- j. Insurance Recoveries - Check stub and letter from insurance company;
- k. Resident Transportation - List of Transitional Center Residents and amount collected;
- l. Unclaimed Property - Completed Abandoned Funds form and amounts remitted.

H. Instructions for preparing the Direct Journal (DJ) Form are as follows:

1. Date: List the current date;
2. Facility Name: Facility where DJ is being prepared;
3. Prepared by: Name of individual preparing the form;
4. Phone: Phone number of individual preparing form;

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5. Payment ID: The check number or money order number;
6. Line Amount \$: The amount of the check or money order;
7. Customer ###: List name of individual, company, unit, county, or city where the revenue is collected (who the check is from). If the payment is from a GDC facility, list as **46700000 GDC**. If the payment is **not** from a GDC facility, list as **00001996** and the customer name. **The customer number (###) must have 8 digits to be recognized in TeamWorks;**
8. Description: List type of revenue. Refer to Revenue Accounts Reference Sheet;
9. Reference Number: The format for the reference number is XX-XXXXXX. The first two digits will be the current fiscal year. The next three digits are the facility code. The last three digits will begin with numeral one (001) at the start of each fiscal year and continue in sequential order through the end of June 30th each fiscal year;

Example: 17-202001 – for the first document. 17-202002 – for the second document.
10. Account: List type of revenue. Refer to Revenue Accounts Reference Sheet;

Note: For expense reimbursements, please refer to the original expenditure voucher ID. Use the identical chart field information from the original voucher. Refunds for prior year expenditures are considered surplus funds and may not be spent in the current fiscal year.
11. Fund Code: List the correct fund. Most revenues are fund **10100**, with the exception of **mandated revenues, which are fund 10200**. Refer to Revenue Accounts Reference Sheet;
12. Department: List the correct department number. Refer to Revenue Accounts Reference Sheet;
13. Funding Source: List the correct funding source. Refer to Revenue Accounts Reference Sheet;
14. Program: List the correct program. Refer to Revenue Accounts Reference Sheet;

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15. Class: There is no class for revenue. All expense reimbursements require class;
16. Project: List the correct project. Refer to Revenue Accounts Reference Sheet;
17. Notes: List any helpful information here, especially if funds are for a refund or duplicate payment;
18. The original Direct Journal Form is sent along with payment (check and stub or money order) to the following address. A copy shall be maintained at the originating location:

GA Department of Corrections
 Attn: AR Ponder Hall 2nd Floor
 P.O. Box 1529
 Forsyth, GA 31029

V. Attachments:

- Attachment 1: Accounts Receivable Set-up Form
- Attachment 2: Payment on Receivable Form
- Attachment 3: Direct Journal Form
- Attachment 4: Revenue Accounts Reference Sheet
- Attachment 5: Revenue Log Sheet
- Attachment 6: Inmate Detail Invoice Template
- Attachment 7: Inmate Detail Invoice Instructions

VI. Record Retention of Forms Relevant to this Policy:

Upon completion, attachments 1, 2, 3, 5, 6 shall be maintained for five (5) years and then destroyed. Attachments 4 and 7 shall be utilized per the SOP until revised or obsolete.