

Standard Operation Procedure (SOP)
Accounting and Reporting for Program Income, Post-payment
Vendor Collections, Participant Collections and other Credits

1. Receipt of all remittances in the form of a negotiable instrument (personal check, money order, bank check or other instrument (including receipts from claims collected through the administrative law process or collection agency) will be given to the WIC Finance Manager. The WIC Finance Manager will maintain a log of all receipts, transfer all of the receipts for deposit to the WIC Financial Analyst and require signature of the WIC Financial Analyst upon transfer for processing. This process will be completed within two business days of receipt of remittance.
2. The WIC Financial Analyst will accept the remittance and complete the Georgia Department of Public Health Receipt Form. The form contains line item data (fund code, funding source code, project code, and class code) necessary to the processing of the revenue (see attached Receipt Form). This process will be completed within two business days of transfer of remittance.
3. Upon completion of the form, the WIC Financial Analyst will forward the Receipt Form and remittance to the DPH Division of Finance, Accounts Receivable for deposit. All deposits will be made in the People Soft General Ledger Accounts Receivable module. Each month the WIC Financial Analyst will track these receipts in People Soft to insure that they were properly posted. This process will be completed by the close of the next months business.
4. All funds from vendors will be deposited in the WIC Federal Holding Account, Bank of America Account # XXXXXXXXXXXX.
5. All funds due to collections involving recoupment of food grant funds will be credited to the WIC Food Account with the appropriate WIC Department Code, WIC FFY Funding Source and Project Code. The WIC Financial Analyst will log, track and reconcile all receipts processed to the WIC Food Account monthly.
6. All claims will be reported monthly on the WIC Financial Management and Participation Report, Form FNS-798 (9-11) line 8 Program Income for civil money penalty payments, line 9 Post-payment Vendor Collections or line 10 Participant Collections as appropriate.
7. All funds due to collection involving recoupment of nutrition services and administration (NSA) funds will be credited to the WIC NSA Account with the appropriate WIC Department Code, WIC FFY Funding Source and Project Code. The WIC Financial Analyst will log, track and reconcile all receipts processed to the WIC NSA Account monthly.
8. All claims will be reported monthly on the WIC Financial Management and Participation Report, Form FNS-798 (9-11) line 22 Program Income for income itemss, line 23 Post-payment Vendor Collections (if the state agency elects to do so), line 24 Participant

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Collections (if the state agency elects to do so) and line 25 Other Credits for local agency collections.

9. Receipts from Welch's and the Federation of Southern cooperatives will be used as match for the Farmers Market Program and reported under the remarks section of the 798.
10. Universal Service Funds received by the Visual Collaboration program network offset the costs of the network and will be noted on the 798 in the month received and applied.