

<h1>ACF</h1> <p>Administration for Children and Families</p>	<b>DEPARTMENT OF HEALTH, EDUCATION AND WELFARE</b> <b>Administration for Children, Youth and Families</b>	
	<b>1. Log No:</b> OCSE-AT-85-4	<b>2. Issuance Date:</b> April 5, 1985
	<b>3. Originating Office</b> Children's Bureau	
	<b>4. Key Words:</b> Implementation of Revised Financial Reporting Forms; Reporting Requirements	

### ACTION TRANSMITTAL

**TO:** STATE AGENCIES ADMINISTERING CHILD SUPPORT ENFORCEMENT PLANS UNDER TITLE IV-D OF THE SOCIAL SECURITY ACT AND OTHER INTERESTED INDIVIDUALS.

**SUBJECT:** Implementation of Revised Financial Reporting Forms.

**ATTACHMENTS:** Attached are copies of the following reporting forms:

- OCSE-41: Quarterly Report of Expenditures
- OCSE-41-Supplement: Prior Quarter Expenditure Adjustments
- OCSE-34: Quarterly Report of Collections
- OCSE-25: Quarterly Budget Estimates
- General instructions for the completion of these forms are printed on the reverse side of each form. Additional instructions are included below. (See "Special Instructions").

**BACKGROUND:** With the enactment of the Child Support Enforcement Amendments of 1984 (P.L. 98-378) and the Deficit Reduction Act of 1984 (P.L. 98-369), several key changes were made to the Federal funding of the title IV-D program. The financial reporting forms were revised to accommodate these changes and provide additional data requested by OMB.

#### **SPECIAL INSTRUCTIONS:**

1. Arithmetic "check-points" are provided in several places on the OCSE-34 and OCSE-41. Each of these calculations must be satisfied for these forms to be considered mathematically correct.
2. Collections received are reported on Form OCSE-34, lines 2 through 7, based on the source of the collections. OCSE recognizes that not every State IV-D agency currently maintains an accounting system that is able to meet these reporting requirements.

Therefore, where necessary, estimates may be reported for one or more of these amounts. These estimates should be derived from statistical sampling, trend analysis and other appropriate estimating techniques. As with all other data reported on these forms, estimates will be subject to approval by the Regional Representative, as will the estimating methodology utilized. *Please note that the use of estimates does not relieve a State from the requirement to meet the arithmetic "check-points" discussed in item 1.*

3. The requirements to implement State tax refund offset and wage withholding techniques are effective October 1, 1985, or at such later date that may be applicable under the provisions of P.L. 98-378, Section 3(g)(3). Therefore, where a State chooses to utilize Form OCSE-34 as revised ends prior to that date, lines 3 and 5 respectively, may be reported as zero (\$0). However, if a State has implemented those procedures prior to the required date, the actual amount of collections received using these techniques should be reported, if known.
4. Federal tax refund offsets may not be utilized for Non-AFDC cases prior to January 1, 1986. Therefore, when Form OCSE-34 is submitted for any quarter that ends prior to that date, line 2(b) should be reported as zero (\$0).
5. Non-AFDC incentive payments are not available prior to fiscal year 1986. Where a State chooses to utilize Form OCSE-34 as revised, for any quarter that ends prior to October 1, 1985, the instructions for line 16 should read as follows:

Line 16. Incentive Payments retained by the State. AFDC: The amount withheld by the State from the Federal share of AFDC collections as an incentive payment. (Equal to:  $12\% \times \text{lines } 10(a)+12(a).$ ) Non-AFDC:

Not applicable for FY 1985. Enter zero (\$0). (NOTE: No amount is to be entered for column c, Foster Care).

**DISTRIBUTION SCHEDULE:** For all four forms, the following copies are to be sent:

*Original*

1. Office of Child Support Enforcement plus one Financial Management Branch plus copy  
6110 Executive Boulevard, Room 1010 Rockville, Maryland 20852
2. Office of Child Support Enforcement  
1 copy Regional Representative

For Form OCSE-34 only, these additional copies are to be sent:

3. Office of Family Assistance  
1 copy Office of Financial Management  
2100 Second St., S.W., Room B-813  
Washington D.C. 20201

4. Office of Family Assistance  
1 copy Assistant Regional Commissioner
5. Administration for Children,  
Youth and Families  
1 copy Financial Grants Branch  
P.O. Box 1182  
Washington D.C. 20013
6. Administration for Children,  
Youth and Families  
1 copy Regional Program Director

**SUBMITTAL SCHEDULE:** These forms are to be submitted quarterly to the Central and Regional Offices of OCSE and other addressees by the dates indicated below:

Form OCSE-41

Submission Form OCSE-25 Form OCSE-34

1st quarter August 15 January 30

2nd quarter November 15 April 30

3rd quarter February 15 July 30

4th quarter May 1 October 30

**EFFECTIVE DATE:** Form OCSE-25 is effective immediately and is required to be submitted for the 4th quarter, Fiscal Year 1985 (quarter beginning July 1, 1985; report due by May 1, 1985).

Forms OCSE-34, OCSE-41, and OCSE-41-Supplement are effective immediately.

However, for these reports, States have the option of continuing to submit the previous edition of these forms for the remainder of Fiscal Year 1985. Beginning with the 1st quarter, Fiscal Year 1986 (quarter ended December 31, 1985; report due by January 30, 1986), the use of these new forms will be required for all States.

**SUPERSEDED MATERIAL:** The following forms will be considered obsolete and will no longer be accepted as of the required effective dates indicated above (May 1, 1985 submission for Form OCSE-25; January 30, 1986 submission for Forms OCSE-34, OCSE-41 and OCSE-41-Supplement):

OCSE-25 (4/81 edition) SRS-OA-41 (all editions)

OCSE-41 (4/81 edition) OCSE-4134 (all editions)

OCSE-34 (3/82 edition) OCSE-OA-41.17 (all editions)

Continued submittal of these forms after the required effective dates will be considered grounds for a finding of failure to submit "full and complete" reports as required under section 455(d) of the Social Security Act and 45 CFR 301.16.

**INQUIRIES TO:** OCSE Regional Representatives.

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Fred Schutzman  
Deputy Director  
Office of Child Support Enforcement

**\*\*Instructions and forms available in the OCSE Reference Center\*\***