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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-001
Subject: Budget Revisions **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page** 1 **of** 1

Purpose:

To establish a system for the revision of the certified budget.

Policy Statement:

Responsibility of Division

1. Director determines need for budget revision.
2. Identifies accounts for reallocation. May seek technical assistance from Budget Officer in Fiscal management.
3. Prepares memorandum to Office of Fiscal Management requesting a budget revision. This memo should include:
 - a) Whole dollar amounts and company, account and center lines to be increased or decreased.
Note: Total increases must equal total decreases.
 - b) Justification or reason for proposed reallocation.

Responsibility of Fiscal Management

4. Prepares BD-606 for submission to Office of State Budget.

Responsibility of State Budget/Budget Analyst

5. Approves/disapproves and returns to Fiscal Management.

Responsibility of Fiscal Management

6. Budget Officer notifies division Director of approval or denial of budget revision.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-002
Subject: Accounting for Fixed Assets **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy for the accounting for fixed assets controlled by the Department.

Policy Statement:

Fixed asset is defined as a long-lived tangible asset with a useful life of two or more years obtained or controlled as a result of past transactions, events or circumstances. A fixed asset may be a building, equipment, land or other structure or renovation to a building, equipment, land or other structure.

The Department will follow the policies for fixed assets as enumerated by the Office of the State Controller in the NCAS Information Guide. In policy matters that allow for departmental discretion, the following applies:

- Inventory Items – fixed assets historically valued between \$500 and \$4,999.99 shall be tagged and recorded in the Fixed Asset System for inventory purposes. Assets historically valued at \$5,000 and above shall be capitalized.
- Capitalized fixed assets shall be depreciated on a straight-line basis except for Motor Vehicles (Motor Fleet Management Division) which shall be depreciated on a usage rate per mile which is calculated using a method approved by the State Auditor's Office.
- A physical inventory of fixed assets shall be performed annually according to the Fixed Asset Control-Taking Physical Inventory of Moveable Assets, Fiscal-006.
- The Chief Fiscal Officer shall have the custodial and supervisory responsibilities of the Fixed Asset System. The Fixed Asset Officer maintains and reconciles the Fixed Asset System with NCAS. See other duties and responsibilities assigned in Fixed Asset Control-Taking Physical Inventory of Moveable Assets, Fiscal-006.

Reference: Fiscal-006, Fixed Asset Control-Taking Physical Inventory of Moveable Assets, DOA Policy and Procedure Manual
Office of the State Controller, Information Guide, Policy and Procedure, Fixed Assets.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-003
Subject: Fixed Asset Control – Disposal of Assets **Eff. Date:** 1-1-2003
By State Surplus
Approved by: Secretary Swinson **Page** 1 **of** 1

Purpose:

To establish a procedure for the disposal of moveable equipment sent to State Surplus Property.

Action:

Responsibility of Division

1. Determine that an asset is no longer useful to the Division.
2. Prepare an original and make two copies of the Equipment Disposal Form.

Instructions for preparing Equipment Disposal Form:

- a) Disposal Form Date – Date the Disposal Form completed.
- b) Form No. – If needed; a unique numbering system used by the Division. (for tracking inventory) For Example, date of disposal from may be used for form number.
- c) Agency – The Department of Administration.
- d) Surplus Location – where surplus equipment will be sent (Example: State Surplus Property Warehouse).
- e) Budget Code/Fund/RCC – Source of funds from which the equipment was purchased. Complete for each Fund and Location.
- f) Division – Name of your Division – Do not abbreviate.
- g) Estimated Delivery Date – Estimated Date that items will be picked up by State Surplus Property or delivered by Division to State Surplus Property.
- h) Receipt Supported – Indicate if receipt supported.
- i) First Name, Last Name, Phone Number and E-Mail address – Required.
- j) Courier/MSC – Address Required.
- k) Approved By – Division Director of designee.
- l) Date – Required.
- m) Detailed Description of Item – Describe the asset in detail, listing as much information as possible, i.e., manufacturer, model number and condition of item. List any problems with the item.
- n) Quantity – Number of items. Any items that have a serial number or fixed asset number much be listed as one item. Do not add items together as one item.
- o) Serial No. – If applicable. If not, indicate “none”.
- p) Fixed Asset No. – If applicable. If not, indicate “N/A”.

- q) Category – Type of equipment.
- r) Submit – Send the original form to Office of Fiscal Management, Fixed Asset Officer, 1306 Mail Service Center, Raleigh NC 27699-1306, or e-mail the form to samuel.jacobs@ncmail.net. Maintain an approved copy in Division files.

Responsibility of Fiscal Management

- 3. Review Equipment Disposal Form and key into the State Surplus Property System.

Responsibility of State Surplus Property

- 4. Review items in State Surplus Property System.
- 5. Print labels and send to contact person at the Division.

Responsibility of Division

- 6. Place disposal labels received from State Surplus Property on each item.
- 7. Call State Surplus Property to pick up items to be taken to State Surplus Property warehouse, unless property is to be sold on site.

Responsibility of State Surplus Property

- 8. Receive items into the State Surplus Property System.
- 9. Place items in the Classified section of the newspaper, if applicable.
- 10. Sell items according to State Surplus Property procedures.
- 11. Send notification of sale form to Division.
- 12. Once a month, send proceeds from sale with supporting documentation to Office of Fiscal Management.

Responsibility of Fiscal Management

- 13. Deposit proceeds to proper NCAS company/account/center.
- 14. Transfer the sold asset from the active file to the disposal file in the Fixed Asset System.
- 15. Update NCAS.

Note: The Equipment Disposal Form is displayed on next page.

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EQUIPMENT DISPOSAL FORM
NC DEPARTMENT OF ADMINISTRATION
STATE SURPLUS PROPERTY AGENCY

Office of Fiscal Management
 1306 Mail Service Center
 Raleigh, North Carolina 27699-1306

Phone: 919-807-2444
 Fax: 919-733-0021

Legend Agency = Department Division = Program *= Required Field
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Contact Information

* Disp Form Date: _____

* First Name: _____

Form No: _____

* Last Name: _____

* Agency: _____

* Phone No./Ext.: _____

* Surplus Location: _____

* Email: _____

* Budget Code/Fund/RCC: _____

* Courier/MSC: _____

* Division: _____

Est. Delivery Date: _____

* Approved By: _____

Receipt Supported: Yes
 or No _____

* Date: _____

Detailed Description of item List any problems and/or condition (good/fair/poor)	Qty	Serial No.	Fixed Asset No.	Category

Note: All items must be properly labeled when turned into the State Surplus warehouse with the Division's name, item description and serial number.

Items picked up by SSP: _____

Date: _____

Signature

Department of Administration Internal Operating Procedures

Section:	<u>Fiscal</u>	Number:	<u>Fiscal-004</u>
Subject:	<u>Fixed Asset Control – Notice of Disposal/ Location Change of Moveable Assets</u>	Eff. Date:	<u>1-1-2003</u>
Approved by:	<u>Secretary Swinson</u>	Page	1 of 2

Purpose:

To establish a procedure to update the Fixed Asset System upon disposal or change in location of moveable assets.

Action:

Responsibility of Division

1. Determines that a change in location should be made for an asset or that an asset is no longer useful to the Division.
Note: See below for the methods of change in location or disposal of moveable assets and follow the appropriate procedure.
2. Prepare two copies of the FAS-1 or FAS-2 form (both displayed at the end of this procedure). Attach a copy of any required written authorization.
Note: A copy of the form may be obtained from Fiscal Management and reproduced by the Division.
3. Sign, date and transmit one copy of the Moveable Equipment – Change in Location or Notice of Disposal Form and Authorization to Fiscal Management when required. Retain a copy for the Division files.

Responsibility of Fiscal Management

4. Make necessary changes to the Fixed Asset System and to NCAS.
5. Supply the Division with an up-to-date listing of assets upon request or as deemed necessary.

Methods of change in location or disposal of moveable assets:

1. Lost – If an asset is lost or missing, make every effort to locate the asset before completing the “Moveable Equipment – Change in Location or Notice of Disposal” form. If the asset cannot be located, proceed with action #2 in the Responsibility of Division.
2. Stolen – When an asset is stolen, notify the State Capitol Police immediately and give a full description of the asset, date stolen and any other information that might aid in recovering the asset. Notify Fiscal Management. If the asset is not recovered in one month, proceed with action #2 in the Responsibility of Division.

3. Traded In – Frequently it is more economical to trade in an asset than to sell it as surplus property. The owning Division must obtain authorization, in writing, from the Division of Purchase and Contract before a trade-in can be arranged on any property. After authorization had been obtained, proceed with action #2 in the Responsibility of Division.
4. Scrapped – If an asset is damaged beyond repair or is completely worn out, it should be scrapped. In most cases these items will be sent to Surplus Property according to the procedure for Fixed Asset Control – Disposal of Assets by State Surplus Property, Fiscal-006, DOA Policy and Procedure Manual. Occasionally a usable asset can be destroyed (torn up, burned, etc) at its current location. Authorization must be obtained in writing from State surplus Property to destroy an asset at the current location. Next, proceed with action #2 in the Responsibility of Division.
5. Sold by State Surplus Property – Follow the procedure for Fixed Asset Control – Disposal of Assets by State Surplus Property, Fiscal-006, DOA Policy and Procedure Manual.
6. Sold by Department/Division – Occasionally it is more feasible and practical to sell an asset at its current location than to transfer it to State Surplus Property. Authorization should include the sale price of the asset if the price has already been negotiated. If this procedure is used, proceed with action #2 in the Responsibility of Division.
7. Transfers –
 - a) Transfer of assets between agencies must be approved by State Surplus Property. The sale price will be based, where possible, on previous sales of similar products in the open market. When transfer has been completed, State Surplus Property will proceed with action #2 in the Responsibility of Division.
 - b) If assets are to be transferred to another agency due to legislative action, approval does not have to be obtained from State Surplus Property. The transfer will be handled by Fiscal Management.
 - c) Transfers of assets within DOA do not need the approval of State Surplus Property. Therefore, proceed with action #2 in the Responsibility of Division.
8. Relocated – When Divisions or divisional offices are relocated or they loan an asset, Fiscal Management needs to be notified. Therefore, proceed with action #2 in the Responsibility of Division.
9. Other – If assets are disposed of or destroyed by other than the above methods, i.e., fire, please explain in remarks on the Moveable Equipment – Change Location or Notice of Disposal form in proceeding with action #2 in the Responsibility of Division.

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FAS - 1 Form

FAS-1

REQUEST FOR ADJUSTMENT OF FIXED ASSET INVENTORY

A. Change in location of fixed asset:

Fixed Asset Number	Description	From		To		Effective Date
		Building	Room	Building	Room	

B. Change in description of fixed asset:

Fixed Asset Number	Existing Description	Revised Description	Effective Date

C. Removal of fixed asset from the inventory record due to

1. Cannibalization 2. Worn Out 3. Missing or Stolen 4. No Longer Required 5. Trade-In

Fixed Asset Number	Description	Location	Reason (From Above)

D. Replacements for defective equipment under warranty.

Fixed Asset Number	Description	Serial Number		Location	Vendor or Manufacturer
		Defective	New		

Request by: _____	Approved by: _____
Division / Section Manager Date	Fixed Asset Officer Date

Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-005
Subject: Fixed Asset Control – Tagging Moveable **Eff. Date:** 1-1-2003
Assets at Acquisition
Approved by: Secretary Swinson **Page 1 of 2**

Purpose:

To establish procedures for the physical accounting of moveable assets when acquired by purchase, lease/purchase, construction, donation, involuntary conversion, transfer, rental or other methods.

Moveable Assets – Furniture, equipment, etc. that can be moved from one location to another.

Total Cost – All costs required to make an asset useful or productive, i.e., historical cost, including legal fees; freight; installation; training; additional components; etc.

Criteria for tagging of Moveable Assets within DOA:

1. Assets with a cost or value of \$500 or more and an estimated life span of two or more years.
2. Assets purchased with Federal Funds.
Note: Use Federal Guidelines for inventory of these assets.

Supplies needed for asset inventory purposes:

1. Decals.
2. Fixed Asset System Coding Sheets, Form 260
Note: Supplies and forms may be obtained from Fiscal Management.

Action:

Responsibility or Division

1. Attaches decal to moveable asset when received.
Note: Do not tag an item that is a replacement part of a larger asset, i.e., motor for a refrigerator; condenser for an air conditioner; etc.
2. Completes Fixed Asset Coding Sheet, Form #260 (displayed on next page).
3. Submits Fixed Asset Coding Sheet to Fiscal Management with the invoice, receiving slip or other documentation.

Responsibility of Fiscal Management

4. Makes payment for moveable assets and other budget transactions as required.
5. Reviews and completes Fixed Assets Coding Sheet.
6. Enters moveable asset information into the Fixed Asset System.
7. Files Fixed Asset Coding Sheet in Fixed Asset Inventory File.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-006
Subject: Fixed Asset Control – Taking Physical **Eff. Date:** 1-1-2003
Inventory of Moveable Assets
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a procedure for the physical inventory of all moveable assets.

Action:

Responsibility of Fiscal Management

1. Forward computer-generated C-U-FA-INVENTORY-FUND-LOC Report to Division schedule to inventory moveable assets.

Note: Each Division will be schedule to take this inventory annually.

Responsibility of Division

2. Conduct an on-site inspection to certify that all moveable assets listed on the C-U-FA-INVENTORY-FUND-LOC Report are located. Use the following steps in taking the physical inventory:
 - a) Inventory one office or location at a time.
 - b) Compare the decal number on each moveable asset to the number listed on the C-U-FA-INVENTORY-FUND-LOC Report.
 - c) Compare the location of the asset with the location listed on the C-U-FA-INVENTORY-FUND-LOC Report. If incorrect, make appropriate corrections to the Report.
 - d) If assets are found that should have been inventoried but are not on the C-U-FA-INVENTORY-FUND-LOC, affix a decal and complete the Fixed Assets Coding Sheet.
 - e) If an asset cannot be located, write “Unable to locate” or “Missing” on the C-U-FA-INVENTORY-FUND-LOC Report. If the asset is located at a later date, notify Fiscal Management immediately.
 - f) If assets are found that do not belong to your section, prepare a list for Fiscal Management showing asset number, description and serial number of assets.
 - g) If assets have been sent to State Surplus Property and the location of the asset on the C-U-FA-INVENTORY-FUND-LOC Report does not reflect such, write “Surplus” on the C-U-FA-INVENTORY-FUND-LOC Report.

- h) If assets were sold and are still listed on the C-U-FA-INVENTORY-FUND-LOC Report, write “Sold”, the amount of proceeds and the date of sale (if possible) on the C-U-FA-INVENTORY-FUND-LOC Report.
 - i) If an asset has been transferred, write “Transferred” and to whom, when and the location of the asset on the C-U-FA-INVENTORY-FUND-LOC Report.
 - j) Note any other errors and enter correct information on the C-U-FA-INVENTORY-FUND-LOC Report.
3. Review the C-U-FA-INVENTORY-FUND-LOC Report to ensure all changes and corrections are reflected after the physical inventory has been completed.
 4. Sign and date the C-U-FA-INVENTORY-FUND-LOC Report.
 5. Return the C-U-FA-INVENTORY-FUND-LOC Report to Fiscal Management along with Fixed Assets Coding Sheets and list of assets not belonging to your Division if applicable.
 6. Retain a copy of the C-U-FA-INVENTORY-FUND-LOC Report for future reference.

Responsibility of Fiscal Management

7. Make necessary changes, corrections, transfers, etc., to Fixed Asset System files and the Department System records.
8. Cross reference lists of assets found with missing assets. If assets are located, notify appropriate Division.
9. Forward update C-U-FA-INVENTORY-FUND-LOC Report to Division.

Responsibility of Division

10. Verify updated C-U-FA-INVENTORY-FUND-LOC Report with file cop of C-U-FA-INVENTORY-FUND-LOC Report used in taking the physical inventory. If incorrect, notify Fiscal Management. If correct, file updated report for future reference.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-007
Subject: State Surplus Property Purchases **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a system for the acquisition of items declared surplus by other state agencies by assigning responsible duties to each Division involved and to assure compliance with all appropriate directives.

Action:

Responsibility of Division

1. Determines need and availability of surplus items to purchase.
2. Verifies funds are available in budget.
3. Contacts State Surplus Property to request purchase of items.

Responsibility of State Surplus Property

4. Authorizes pick up.
5. Prepare invoice and sends to Fiscal Management.

Responsibility of Division

6. Arranges for delivery of item(s) from State Surplus Property.

Responsibility of Division

7. Makes appropriate budget transaction(s).

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-008
Subject: State Surplus Property Transfer-In **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a system for the acquisition of items declared surplus by other state agencies by assigning responsible duties to each Division involved and to assure compliance with all appropriate directives.

Action:

Responsibility of Division

1. Determines need.
2. Researches availability of surplus items to purchase at the State Surplus Property Warehouse.
3. Verifies that items are transferable (free of cost).
4. Requests State Surplus Property to transfer items to Division.
5. Fills out proper forms for State Surplus Property's records.

Responsibility of State Surplus Property

6. Authorizes pick up.

Responsibility of Division

7. Arranges for delivery.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-009
Subject: State Surplus – No-Charge Transfer-Out **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy that explains the transfer process of State Surplus Property.

Policy Statement:

State surplus property may be transferred to qualifying State agencies at no charge. An item may be transferred at no charge if that item's fair market value is less than \$75.00. This no-charge transfer opportunity applies to agencies/divisions that operate with appropriated funding only.

Divisions that are receipt supported or operate via grants that dictate that the receipts from the sale of property are to be returned to the agency or to the funding source must purchase surplus property. Consequently, property cannot be transferred at no-charge to other agencies from receipt supported divisions. This property must be sold, not transferred.

Any surplus property item with a fair market value greater than \$75.00 must be sold.

- Transfer of property at a the Surplus Property Warehouse: Before fixed assets can be transferred-out to State Surplus Property, the division must complete the FAS-2 form (displayed at the end of this policy) and have it approved first by State Surplus Property, then the Division/Section Manager and the Fixed Asset Officer. At the of transfer, a Surplus Property Transfer form (also displayed at the end of this policy) is completed by State Surplus Property warehouse staff. This form includes the name of the owning and the selling agencies, date of the sale, name/signature of the person taking possession of the property, State Surplus Property's computerized inventory number, description of the item , fixed asset number (if applicable), and the item's fair market value. A copy of the transfer form is given to the agency's representative, a file copy is retained by State Surplus Property, and a copy may be sent to the owning agency at the end of the month of transfer. The owning agency will receive a copy only if fixed asset numbers are listed.

- Transfer of property between agencies; Agencies that wish to transfer property to other agencies must contact State Surplus Property prior to transfer to confirm that the property being transferred meets the requirements stated at the beginning of this section. The transferring agency must provide State Surplus Property documentation (receiving agency's name, descriptions of item(s), and the negotiated fair market value). The transferring agency will be responsible for any in-house inventory documentation that may be required.

Data indicating the amount of surplus property transferred to state agencies each year is retained for reporting to the Office of State Budget and Management.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-010
Subject: Pre-numbered Invoices **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy to provide better internal control over miscellaneous billings by DOA agencies.

Policy Statement:

All manually generated billings must be on standard pre-numbered invoice forms. These invoices are not for the purpose of replacing existing computer generated billing systems but are to be used for miscellaneous billings previously sent out as “memo billings” or other billings manually generated.

Invoices must be obtained from the Office of Fiscal Management based on estimated use by division. The Office of Fiscal Management will maintain a record of the total number of invoices issued.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-011
Subject: Pre-numbered Receipts **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy for the collection of funds and corresponding receipts in order to control monies received by the Department.

Policy Statement:

Several divisions/programs in DOA receive funds for registrations, sales of publications, reimbursement for copies made of materials, etc. for which receipts must be written. A pre-numbered, standard receipt book must be obtained from Fiscal Management and a signed receipt written for monies collected. All funds collected and copies of receipts issued must be submitted to the Cash Management Section of Fiscal Management in a timely manner. The Cash Management Section will verify that the copies of receipts match the funds submitted and shall issue a receipt for the total amount to the person delivering the funds. The Cash Management Section will deposit the funds daily with the State Treasurer and credit the proper program/division.

All cash received must be deposited. This is to ensure that all funds received are accurately accounted for. Any expenses incurred must be reflected separately.

This policy is for the benefit and protection of those persons assigned to collect funds and must be carefully observed.

Reference: Fiscal-012, Pre-numbered Receipts (Procedure), DOA Policy and Procedure Manual

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Section:	<u>Fiscal</u>	Number:	<u>Fiscal-012</u>
Subject:	<u>Pre-numbered Receipt Books</u>	Eff. Date:	<u>1-1-2003</u>
Approved by:	<u>Secretary Swinson</u>	Page <u>1</u> of <u>1</u>	

Purpose:

To establish a procedure for the issuance of pre-numbered receipt books.

Action:

Responsibility of Fiscal Management

1. Issues a receipt book to all agencies responsible for collecting funds. These receipts are consecutively numbered, three part forms. Original receipt goes to the individual, yellow copy to Fiscal Management-Cash Management Section, and the pink copy remains in the receipt book assigned to the agency.

Responsibility of Division

2. Writes a receipt to all individuals delivering funds when accepting those funds. Voids receipts if applicable. All copies should remain in the Receipt Book.
3. Submits funds along with the yellow copy of the receipt to Fiscal Management-Cash Management Section. The funds should be totaled by cash and checks and must balance with the copies of submitted receipts. Fiscal Management strongly recommends that all receipts are hand-delivered to Fiscal Management rather than sent through interoffice mail. Fiscal Management requires that cash receipts are hand-delivered to Fiscal Management-Cash Management Section.

Responsibility of Fiscal Management

4. Cash Management Accountant, in the presence of the agency personnel delivering the funds, counts cash, runs a calculator tape on the checks and verifies this against funds and receipt copies submitted for deposit. Cash Management Accountant in turn, writes a receipt from her receipt book, (listing cash/checks) to agency/division employees for the amount of funds received. This procedure relinquishes responsibility from the Cash Management Accountant to the responsibility of Fiscal Management.

Responsibility of Division

5. Division personnel, upon receiving receipt from Fiscal Management, delivers the receipt back to agency/division and staple it to their receipt book, acknowledging delivery of funds to Fiscal Management Cash Management Section.
6. Returns completed receipt book to Fiscal Management prior to receiving another receipt book.

Responsibility of Fiscal Management

7. Responsible for auditing completed receipt books.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-013
Subject: American Express Corporate Card **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy regarding the use of American Express Corporate Card for employee business travel.

Policy Statement:

The state authorizes and American Express Corporate Card for business travel at no cost to the employee. The travel card makes business travel more efficient, reduces travel advances and provides insurance coverage and travel discounts that would be unavailable without the use of the travel card. Fewer and reduced travel advances save the State money as a result of using the travel card.

Features of the Corporate Card program include:

1. No annual membership fee.
2. No preset spending limit.
3. \$200,000 automatic travel accident insurance.
4. \$1,250 automatic baggage insurance for carry-on baggage.
5. \$500 automatic baggage insurance for checked baggage.
6. Personal check cashing privileges.

When you apply for the American Express Corporate Card, you must sign an agreement on the application form to use the travel card for business purposes only and to pay your account timely.

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Department of Administration Internal Operating Procedures

Section:	<u>Fiscal</u>	Number:	<u>Fiscal-014</u>
Subject:	<u>American Express Corporate Card</u>	Eff. Date:	<u>1-1-2003</u>
Approved by:	<u>Secretary Swinson</u>	Page <u>1</u> of <u>1</u>	

Purpose:

To establish a procedure for acquiring a Corporate American Express Card.

Action:

Responsibility of Division Director

1. Permits an employee to obtain a Corporate American Express Card.

Responsibility of Employee

2. Complete the Corporate Card application (located on next page).
3. Sign application in "signature of applicant" space.
4. Forward the completed application to the Office of Fiscal Management for processing. The Chief Fiscal Officer signs the application as the Authorizing Officer and fills in the Department's Account Number.
5. Upon approval, the primary card is sent to employee by American Express. Renewal or replacement cards will be mailed to employee from American Express at the billing address indicated on the application.
6. Each cardholder is responsible for all charges incurred on his/her American Express Card (unless reported stolen or lost). Cardholder will receive monthly statements from American Express for all items charged to his/her corporate card account. Monthly bills are payable in full to American Express upon receipt. Failure to make timely payment of billed charges may result in recall of the Corporate Card and the cardholder agrees to surrender the card upon request by DOA or American Express. The cut-off date for the billing cycle is the 26th of each month. Cardholder should receive his/her statement by approximately the second day of the following month. To avoid interest charges, payment must be received by American Express within one month of the date on the bill. This should allow employee enough time to be reimbursed for travel expenses and enable employee to use that reimbursement to pay his/her American Express bill. The Office of Fiscal Management will receive a management report listing the charges of all employees who have a corporate card account.
7. The cards are provided for use on authorized State business travel only.
8. DOA employees who have their American Express cards canceled because of non-payment or personal use will not be permitted travel advances for future travel.

9. DOA travel policies and procedures currently in place remain unchanged except as noted in #7.
10. If the employee leaves DOA employment, the card must be returned to the Office of Fiscal Management and his/her corporate card account will be closed.

Additional Information

- To report lost or stolen cards, billing address changes and for other assistance, cardholders should contact American Express directly at 1-800-528-2122.
- The corporate card does not provide access to the American Express automated travelers check dispensers located in many airports.
- With the issuance of cards, American Express will provide to each cardholder a guide describing the benefits, services and privileges of becoming an American Express Corporate Card member.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-015
Subject: Procurement Card (Policy) **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy regarding the use of Procurement Cards for small-dollar transactions.

Policy Statement:

The Department of Administration has established a procurement card program to provide a more rapid turnaround of requisitions for small-dollar value goods and to reduce costs, reduce paper flow, reduce processing time and provide spending controls in the area of purchases. DOA Fiscal Management will no longer receive an invoice from the supplier for these type purchases. Instead, Fiscal Management will receive a single consolidated monthly statement from the cardholder vendor, which Fiscal Management remits each month in a single payment.

The Card is an efficient tool a manager can offer his/her employees. However, the Card is not for all types of purchases and the manager must understand the Card process and must be willing to take responsibility for ensuring that the employee is using the card within Department guidelines.

Under the program, employees contact Vendors directly, thus eliminating the process of e-procurement.

The Cardholder's Manager with Fiscal Management approves spending limits for each individual Cardholder. When a Cardholder makes a purchase, the vendor verifies the Card's authorization including the Card account number and spending limits.

The Cardholder, his/her Manager and the DOA Purchasing Officer will monitor spending in compliance with the Policy and monthly-generated reports provided by the Card Company. Reports provided by the Card Company are for the purpose of reviewing charges. They are not invoices and should not be paid or submitted to Accounts Payable for payment.

The program is NOT intended to avoid or circumvent appropriate procurement or payment procedures. Rather, the Program complements the existing process.

NOTE: MISUSE OR ABUSE OF THE CARD MAY BE GROUNDS FOR DISMISSAL.

Reference: Fiscal-016, Procurement Card (Procedure), DOA Policy and Procedure Manual

Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-016
Subject: Procurement Card (Procedure) **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page** 1 **of** 2

Purpose:

To establish a procedure for acquiring and using a procurement card.

Action:

Responsibility of Manager

1. Determine who in the division should have Cards and determine the per-transaction and per-month dollar limits for each cardholder.
2. Ensure the Application Form is correct and complete. Sign the Application authorizing the issuance of the Card.
3. Review the Card Vendor's monthly statement for compliance and approve transactions.
4. Discuss any discrepancies or compliance issues with individual Cardholders after reviewing monthly control reports.
5. Discuss any questions concerning discrepancies or compliance issues with Program Administrator.
6. Initiate appropriate action should misuse of Card become apparent.

Note: Any questions should be addressed to the Program Administrator.

Responsibility of Fiscal Management

1. Furnish a copy of the Policy and Procedures Manual to employees and verify receipt of the signed application form.
2. Request, receive and distribute Cards to employees.
3. Coordinate Cardholder enrollment, termination, and changes.
4. Cancel card upon notification of termination of employment with the Human Resources Management office (HRM) and notify the Cardholder's Manager that card has been canceled.
5. Act as liaison between Cardholder and Cardholder Vendor.
6. Maintain Cardholder database to include the following:
 - Cardholder's billing account number
 - Transaction spending limits
 - Default account number and expense codes
 - Card expiration dates

7. Maintain files on all original Applications.
8. Forward copy of Enrollment Agreement to HRM for Personnel File.
9. Review Applications for valid Departmental approval.
10. Advise the Cardholder's Manager when misuse or abuse of the card is detected.

Responsibility of A/P Administrator

1. Access, accrue, and pay state sales tax as needed.

Responsibility of A/P Clerk

1. Reconcile and audit monthly cardholder statements.
2. Record entry into NCAS to distribute charge to appropriate expenditure line item.

Responsibility of Human Resources

1. Include copy of Enrollment Agreement in employee's personnel file.
2. Notify Program Administrator of employee's termination.
3. Notify Program Administrator of employee's transfer.

Responsibility of Purchasing Section

1. Perform monthly audits of cardholder's records. Audits to be performed on 10% of cardholders per month ensuring that all cardholders are audited at least one time per year.
2. Monitor actual transaction volume performances.

Reference: Fiscal-015, Procurement Card (Policy), DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section:	<u>Fiscal</u>	Number:	<u>Fiscal-017</u>
Subject:	<u>Approval of Expenditures</u>	Eff. Date:	<u>1-1-2003</u>
Approved by:	<u>Secretary Swinson</u>	Page	1 of 1

Purpose:

To establish a policy regarding the delegation of authority to approve expenditures.

Policy Statement:

The authority to approve expenditures has been delegated as follows:

Deputy Secretaries and Assistant Secretaries for their staffs

Organization memberships.

Newspaper subscriptions.

Use of personal vehicle at current IRS established rate per mile.

Division Directors for their staffs

Excess hotel up to \$100 plus taxes per night.

Registration fees up to \$200.

Out-of-state travel.

The Secretary's approval will continue to be required for the following:

Out-of-country travel.

Registration fees over \$200.

Travel reimbursement for prospective professional employees.

Employee moving expenses.

Expenses of five or more employees attending the same conference, meeting or function.

Registration charged by DOA for a DOA sponsored conference.

Excess hotel over \$100 plus taxes per night.

The Secretary's approval is required for those who report directly to his/her:

Excess travel subsistence.

Registration fees over \$200.

Out-of-state travel.

Reference: Fiscal-025, Conference, DOA Policy and Procedure Manual
Fiscal-026, Approval to Attend a Conference, DOA Policy and Procedure Manual
Fiscal-031, Travel-Excess Travel, DOA Policy and Procedure Manual
Fiscal-033, Travel-Out-of-Country, DOA Policy and Procedure Manual

Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-018
Subject: Mobile Communication Devices Policy **Eff. Date:** 8-31-2011
Approved by: Secretary Carey **Page 1 of 8**

Purpose:

The Department of Administration (DOA) recognizes that for certain job functions it is critical that an employee be accessible when remotely assigned, is away from assigned work location, during times outside scheduled working hours, or during times of emergency. For this reason, DOA may provide a mobile communication device to select employees, or a subsidy to cover costs associated with those employees who are in this category for work-related purposes. While acknowledging this need for mobile communications, DOA must remain attuned to the costs associated with providing that technology.

The intent of this policy is to strategically align specific mobile communication devices to the roles and responsibilities of employees who have a work-related need for same.

References and Applicable Laws:

Office of State Budget and Management, State Budget Manual 5.10.5 Mobile Telephones
Office of State Budget and Management, State Budget Manual 5.11 Mobile
Communication Device
S.L. 2011-145, Section 6A.14.(a)
N.C.G.S. 132 – NC Public Records Act
N.C.G.S. 20-137.4A – Illegal to text and email while driving
ITS Contract Number 915A

Definitions:

A mobile communication device is any device that is capable of using the services provided by the public/private cellular networks. These devices can include two-way “push to talk” devices, pagers, simple cell phones, or devices with the capability to access the Internet (“smart phones”).

Scope:

This policy applies to all DOA employees who are issued a state-owned mobile communication device or for whom a subsidy of their personal mobile communication device expenditure is provided by the Department.

Policies:

A. Criteria for Determining Need:

Division Directors will review the need for mobile communication devices, voice and data plans, and with assistance from DOA’s Management Information Systems (MIS) Division ITS Liaison, select the most appropriate and cost-effective solution for employees who are authorized to have or receive subsidy for such devices. Criteria for determining need include, in priority order:

1. Requirement for 24-hour or on-call duty

2. Work requirements have person out of office/not at work phone 50% or more on average

Division Directors may consider a division allocation of a device(s) that can be rotated among employees who are on call for some, but not all of the time.

A subsidy may be considered if it is more cost-effective for the Department, and if the employee is willing to do so, based on the need for that employee to have such coverage, using the above criteria. Any subsidy provided will be entered into the payroll system by the department, and will be included in the employee's paycheck and reported on the employee's W2 form. The subsidy is subject to all regular payroll taxes, but is not included in the employee's State retirement computation.

B. Usage/State-Owned Devices:

Employees of the Department of Administration are not allowed to use the Department-owned mobile communication devices for anything that is not related to Departmental business. Personal use is permissible for emergency purposes.

Employees using "smart phone" devices should be aware that all Departmental and State IT policies related to storing and transferring secure data via a mobile communication device must be followed.

Material that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, expressing personal or political beliefs, involves wagering or betting, or is otherwise unlawful or inappropriate may not be communicated with these technologies.

The Department also strongly discourages the practice of using a cellular phone while operating a motor vehicle, and encourages drivers to use mobile communication devices only while safely parked.

Texting and emailing while driving is illegal according to G.S. 20-137.4A.

C. Public Information/Records:

Employees using a Department-owned mobile communication device should not have an expectation of privacy in anything they create, store, send, or receive via these technologies, and all information contained in the records associated with them (calls in/out, text messages, emails, and accessing the internet) are subject to public records requests and will be provided pursuant to NC Public Records Act (N.C.G.S. 132).

Likewise, employees receiving subsidies to offset costs of using their personal cell phones/mobile communication devices to conduct state business also expressly waive any right of privacy for such activity on the Department-related communication devices. The department has the right, but not the duty, to monitor any and all aspects of this activity.

D. Enforcement:

Mobile communication device records will be reviewed by managers to ensure compliance.

All State-owned mobile communication devices assigned for employee use are the property of the State, and as such, may be removed at any time. Abuse of DOA's mobile communication device policy may result in loss of privileges, repayment of unauthorized or disallowed services, and/or in disciplinary action.

Annual review by division directors to re-justify the need for continuation of a mobile communication device assignment or the subsidy of an individual's personal device will be completed in July of each year.

Procedures:

A. Requesting and Receiving:

Employee requests mobile communication device based on criteria in policy and/or division director recommends employee have device

Request form is completed outlining need, specific criteria for device (e.g., access to internet, calls only, pager function, etc.) and signed by employee and division director

Form is submitted to MIS IT Liaison for review with ITS for specific MCD plans most cost-effective

Form with proposed plan is forwarded to appropriate deputy to see request and cost implications for approval

Form is forwarded to Fiscal Management to verify availability of funds

Form is returned to MIS IT Liaison to place order

Employee receives device and signs acknowledgment of receipt of MCD policy

B. Returning Device:

Employee returns device to MIS IT Liaison to cancel service, receives receipt

MIS IT Liaison returns device to ITS and cancels service, with copies of cancellation confirmation submitted to Fiscal Management, Division Director, Deputy Secretary

C. Attached Form:

- [NCDOA Cellular Device Approval and Usage Acknowledgement](#) *

(This Form is available on the NCDOA Intranet Under Fiscal>Forms)

D. Reporting:

September 1, 2011 – Department will provide a copy of its policy to:

- Chairs of Appropriations Committee
- Chairs of the Appropriations Subcommittee on General Government of the House
- Chairs of the Appropriations/Base Budget Committee
- Chairs of the Appropriations Committee on General Government and Information Technology of the Senate
- Chairs of the Joint Legislative Oversight Committee on Information Technology
- Fiscal Research Division
- Office of State Budget and Management

October 1, 2011, and **quarterly** thereafter – Department will report to the above groups:

- Changes to agency policy
- Number and type of new devices issued since previous report
- Total number of devices issued by the agency
- Total cost of mobile devices issued by the agency
- Number of each type of mobile device issued, with total cost for each type

FROM STATE BUDGET MANUAL

5.11 Mobile Communication Device

5.11.1 Mobile Communication Device

Employees whose job duties include the frequent need for a mobile communication device (MCD) may be assigned a state-owned device or may receive an allowance for the use of an employee-owned device. For the purpose of this policy a MCD is any device that provides two-way communication.

5.11.2 State-owned Devices

Any State agency or institution may elect to acquire and provide a mobile communication device to an employee upon justification of necessity and approval from the proper internal authority. A statewide term contract has been executed and all executive State governmental agencies must use this contract, while other State entities may use this contract when purchasing MCD and/or services ([Statewide IT Contracts](#)).

The device is considered State property and is to be used for State business purposes only. A review should be conducted annually to re-justify the business need for each state-owned MCD that has been issued.

5.11.3 Employee-owned Devices

Any State agency or institution may elect to provide an allowance to an employee for the business use of their personal MCD. The following requirements must be followed:

1. State agencies and institutions must develop an initial business case for the use of MCD allowance.
2. The business case must be submitted and approved by OSBM prior to the implementation of a MCD allowance policy. Concurrently, the agency's internal policies and procedures for the MCD allowance must be submitted to OSBM.
3. State agencies and institutions must develop a flat or tiered allowance, based upon the volume of use, for the business use of personal MCDs.
4. Necessity of a MCD allowance must be justified, documented and approved by the proper internal authority.
5. Each individual MCD allowance must be reviewed and justified every fiscal year. This allowance is taxable, and employees' personal MCD records could be subject to the North Carolina public records law ([General Statute § 132](#)). An employee receiving a MCD allowance may not be reimbursed for business or personal calls allowable during travel status as outlined in section [5.10 Phone Calls](#).

5.10.5 Mobile Telephones

Because mobile telephone charges (cellular and digital) are based on measured use, no personal calls should be made on state-owned mobile telephones except in case of emergency as determined by the department. Mobile telephone calls to conduct official State business should only be used when more economical means of telephoning are not reasonably available. If an employee uses his/her personal mobile telephone in conducting State business, the employee can be eligible for reimbursement when more economical means of telephoning are not reasonably available. In order for the agency to reimburse the employee, the employee must

indicate on his/her telephone bill the reimbursable calls, individuals called and nature of calls and submit the telephone bill to their supervisor for approval. If the supervisor approves the calls as State business related, the agency will reimburse the actual billed cost of the call.

FROM SESSION LAW 2011-145

USE OF MOBILE ELECTRONIC COMMUNICATIONS DEVICES

SECTION 6A.14.(a) Every executive branch agency within State government shall develop a policy to limit the issuance and use of mobile electronic devices to the minimum required to carry out the agency's mission. By September 1, 2011, each agency shall provide a copy of its policy to the Chairs of the Appropriations Committee and the Appropriations Subcommittee on General Government of the House of Representatives, the Chairs of the Appropriations/Base Budget Committee and the Appropriations Committee on General Government and Information Technology of the Senate, the Chairs of the Joint Legislative Oversight Committee on Information Technology, the Fiscal Research Division, and the Office of State Budget and Management.

State-issued mobile electronic devices shall be used only for State business. Agencies shall limit the issuance of cell phones, smart phones, and any other mobile electronic devices to employees for whom access to a mobile electronic device is a critical requirement for job performance. The device issued and the plan selected shall be the minimum required to support the employees' work requirements. This shall include considering the use of pagers in lieu of a more sophisticated device. The requirement for each mobile electronic device issued shall be documented in a written justification that shall be maintained by the agency and reviewed annually. All State agency heads, in consultation with the Office of Information Technology Services and the Office of State Budget and Management, shall document and review all authorized cell phone, smart phone, and other mobile electronic communications device procurement, and related phone, data, Internet, and other usage plans for and by their employees. Agencies shall conduct periodic audits of mobile device usage to ensure that State employees and contractors are complying with agency policies and State requirements for their use.

Beginning October 1, 2011, each agency shall report quarterly to the Chairs of the House of Representatives Committee on Appropriations and the House of Representatives Subcommittee on General Government, the Chairs of the Senate Committee on Appropriations and the Senate Appropriations Committee on General Government and Information Technology, the Joint Legislative Oversight Committee on Information Technology, the Fiscal Research Division, and the Office of State Budget and Management on the following:

- (1) Any changes to agency policies on the use of mobile devices.
- (2) The number and types of new devices issued since the last report.
- (3) The total number of mobile devices issued by the agency.
- (4) The total cost of mobile devices issued by the agency.
- (5) The number of each type of mobile device issued, with the total cost for each type.

SECTION 6A.14.(b) This section does not apply to the legislative branch or the judicial branch of State government.

NCDOA Cellular Device Approval and Usage Acknowledgement

Division Name: _____

Name: _____

Email address: _____

Work address: _____

Budget code: - - -

I have read the Mobile Communication Device Policy for DOA and understand my responsibilities and rights, including that related records may be subject to public records request.

Name: _____ (Print Name) _____ (Signature) Date: _____

Check one:

Requirement for 24-hour or on-call duty. Working outside the office 50% or more on average.

Explanation how device will be used for work purposes:

Check one:

For personal use only:

Personal phone Cellular phone number: _____
 Basic Phone Smartphone Cellular provider: _____

DOA-provided device Cellular number, if assigned: _____

Supplied device type

Basic Phone Smartphone
 Basic Phone with Push-to-Talk 4G USB Modem for laptop
 Push-to-Talk only Netbook

Supervisor: _____ (Print Name) _____ (Signature) Date: _____

Division Director: _____ (Print Name) _____ (Signature) Date: _____

Deputy Secretary: _____ (Print Name) _____ (Signature) Date: _____

Fiscal Officer: _____ (Print Name) _____ (Signature) Date: _____

*****FOR MANAGEMENT INFORMATION SYSTEMS USE ONLY*****

Provider: _____ Selected device: _____

Order date: _____ Receipt date: _____

Cell number: _____ Cell device ESN: _____

MIS Cellular Coordinator: _____ (Print Name) _____ (Signature) Date: _____

Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-019
Subject: Purchases – Computer Hardware/Software **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a procedure to provide for the review of automated data processing equipment hardware or software purchases, leases and maintenance contracts.

Action:

Responsibility of Division Director

1. Prepares a memo to the MIS Division requesting approval to purchase and/or lease automated data processing equipment (hardware and/or software) or to contract for maintenance for automated data processing equipment. For a purchase or lease, the memo should include a description of the items and their function. For maintenance, the memo should include a description of the items under contract, the cost and the recommended vendor.

Note: If a major purchase is planned or a determination whether the equipment/software will meet the needs of the office is needed, contact the MIS Division as soon as possible. This will enable a smoother process.

Responsibility of MIS

2. Reviews the request and approves or disapproves.
3. Prepares a memo approving or disapproving the request to the requesting Division Director.

Responsibility of Division Director

4. If request is approved, attaches the memo justification to the purchase requisition and forwards to Fiscal Management.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-020
Subject: Purchases – Consultant Services **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 3**

Purpose:

To establish a system for the procurement of consultant contracts by assigning responsible duties to each Division involved and to assure compliance with all appropriate directives. (Services of a consultant means work performed by state employees or independent contractors possessing specialized knowledge, experience, expertise and/or professional qualifications to investigate assigned problems or projects and to provide counsel, review, analysis or advice in formulating or implementing improvements in programs or services.)

Action:

Responsibility of Division

1. Prepares outline of task(s) required.
2. Ascertains that resources to accomplish goals do not exist and/or are not available from within State Government.
3. Estimates cost and identifies sources of funds.
4. Writes justification memo listing description, cost estimate and list of potential contractors and forwards to Deputy Secretary.
Note: If consultant is a retired state employee, the agreement must be submitted to State Budget Office for approval to a commitment being made.

Responsibility of Deputy Secretary

5. Approves/disapproves. Forwards to Secretary.

Responsibility of Secretary

6. Endorses need and forwards to Fiscal Management.

Responsibility of Fiscal Management

7. Encumbers funds and forwards to Purchase & Contract.

Responsibility of Purchase & Contract

8. Reviews nature and purpose of services.
9. Originates Form DOA-PC-CSI Consultant Services Referral Sheet and routes to Governor's Office.

Responsibility of Governor's Office/Office of State Budget and Management

10. Approves/disapproves.

Responsibility of Secretary's Office

11. Returns form to Office of Fiscal Management – Purchasing Section.

Responsibility of Fiscal Management

12. Oversees preparation of Request for Proposal if applicable. If approval is granted for sole source, assists Division in preparation and negotiation of contract. If not sole source, assists Division in preparation and negotiation of contract. If not sole source, follows procedure for competitive process.
13. Issues Requests for Proposals.
14. Receives proposals and forwards to Division.

Responsibility of Division

15. Evaluates proposals with assistance from Purchase & Contract.
16. Submits written justification for recommended contractor to Fiscal Management, Purchasing Section.

Responsibility of Fiscal Management

17. Forward to Purchase & Contract with recommendation. Evaluates recommendation. If concur with Division, assists in contract preparation and prepares Form DOA-DC-CSI Consultant Services Approval form and routes to Governor's Office.

Responsibility of Governor's Office/Office of State Budget and Management

18. Approves/disapproves.
19. Returns form to Purchase & Contract.

Responsibility of Purchase & Contract

20. Forwards to Fiscal Management, Purchasing Section.

Responsibility of Fiscal Management

21. Secures appropriate signatures to contract and issues purchase order.
Note: All contracts that obligate department funds amounting to more than \$7500 are to be signed by the Secretary unless specific authority to sign has been delegated in writing by the Secretary. Contracts in the amount of \$7500 or less can be signed by the Deputy Secretary for Internal Services and Programs or the Deputy Secretary for Government Operations, whichever is appropriate. In the absence of the Secretary, the Chief Deputy Secretary is authorized to sign any contracts which need immediate attention and which require the Secretary's signature.

Project Implementation

Responsibility of Division Director

22. Develops an implementation plan for recommendations made as a result of the study.

Note: The format for this plan should be:

Person Responsible	Task	Planned Completion Date	Actual Completion Date
--------------------	------	-------------------------	------------------------

23. Presents implementation plan to his/her Deputy Secretary monthly until completion of the implementation of project recommendations.

Note: When it is determined that a task will not be completed by the planned completion date, it is the responsibility of the Division Director to report, in writing, to his/her Deputy Secretary the delay, reasons for the delay and the new anticipated completion date.

Reference: GA-025, Project Implementation, DOA Policy and Procedure Manual
Fiscal-044, Signature Authority, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-021
Subject: Purchases – Personal Services Contracts **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page** 1 **of** 2

Purpose:

To establish uniform system for the procurement of personal service contracts.

Action:

Responsibility of Division

1. Determines need for personal services.
2. Estimates cost and identifies source of funds.
3. Contracts with individual to perform personal services and obtains resume'.
Note: If contractor is a retired state employee, the agreement must be submitted to State Budget Office for approval prior to contract commitment.
4. Personal Services contract (original and two [2] copies) is submitted to proposed contracting party for signature.
Note: Contract requirements must not create an employer/employee relationship. All copies of the contract, resume' and a purchase requisition for the total cost of the services are attached to a tracking sheet and forwarded to the Secretary's Office.

Responsibility of Secretary's Office

5. Contracts Coordinator assigns an identification number to a tracking sheet and forwards contract and attachments to the Deputy Secretary/Secretary.

Responsibility of Deputy Secretary/Secretary

6. Approves/disapproves.
7. Approved contracts are denoted by signing the tracking sheet and forwarding to Fiscal Management. Disapproved contracts are returned to Division.

Responsibility of Fiscal Management

8. Chief Fiscal Officer reviews contract. Budget Officer determines fund availability and takes appropriate budget action. Detaches purchase requisition and encumbers funds for the contract. Chief Fiscal Officer signs the tracking sheet and contract and forwards to Secretary's Office.

Responsibility of General Counsel

9. General Counsel reviews the contract and if satisfactory, forwards it to the Secretary with a recommendation for signature.

Responsibility of Secretary's Office

10. Secretary signs all contracts that obligate department funds greater than \$7500 unless specific authority to sign has been delegated in writing by the Secretary. Contracts in the amount of \$7500 or less may be signed by either of the following:
 - 1) Deputy Secretary for Internal Services and Programs
 - 2) Deputy Secretary for Government Operations
 - 3) Assistant Secretary for Veterans AffairsIn the absence of the Secretary, the Chief Deputy Secretary is authorized to sign any contracts which need immediate attention and which require the Secretary's signature.
11. Contracts Coordinator dates tracking record and returns contract to the Division.

Responsibility of Division

12. Sends original copy of the contract to the Office of Fiscal Management, retains a copy and mails a copy to the contractor.

Reference: Fiscal-044, Signature Authority, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-022
Subject: Academic Assistance **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy regarding educational assistance, providing employees the opportunity to obtain education and training needed to perform their duties.

Policy Statement:

The Department will provide assistance in the form of reimbursement of tuition costs if funds are available at the agency level and time off the job for educational purposes. The assistance is provided to assist employees to develop or improve skills or qualifications directly related to their present job or field of work in State service.

Reference: Education Assistance Program, section 9, page 7, State Personnel Manual
Fiscal-023, Educational Assistance-Application Process, DOA Policy and
Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-023
Subject: Academic Assistance – Application Processing **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a uniform system for processing applications for educational assistance.

Action:

Responsibility of Division

1. Employee prepares PD-136 Application for Educational Assistance in duplicate and submits to Supervisor and/or Division Director for approval.
2. Supervisor and/or Division Director approves/disapproves. If approved, the Supervisor and/or Division Director signs form PD-136 and submits both copies to Training and Development Section of HRM.

Responsibility of HRM

3. Reviews to determine if application meets Educational Assistance Guidelines. If approved for educational assistance, signs form PD-136 and forwards to Fiscal Management. If disapproved, returns PD-136 to Division.

Responsibility of Fiscal Management

4. Budget Office determines that funds are available, takes appropriate budget action and signs form for Budgetary Pre-approval. The original is returned to retained in Fiscal Management.

Responsibility of Division

5. When the course is completed, the applicant returns the signed original of PD-136 along with receipt for tuition and grade report to Fiscal Management.

Responsibility of Fiscal Management

6. Budget Officer will approve application for payment and issue check to employee.

Note: PD-136 is located on the next page and online at <http://www.osp.state.nc.us/forms/formtool.htm>, under Educational Assistance.

Reference: Fiscal-022, Educational Assistance, DOA Policy and Procedure Manual

Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-024
Subject: Payment of Membership Dues **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To inform DOA employees of the policy governing the action of the State paying membership dues.

Policy Statement:

Membership dues paid from state funds for state departments, institutions and agencies to organizations shall be kept to a minimum. The Secretary and Deputy Secretaries must review and approve all memberships to determine that the benefit accruing to the state from such memberships will exceed the costs.

Membership dues may be paid for individual state employees in certain cases. Membership dues paid from state funds should be for the benefit of the state and not for an individual. If the state is to benefit from an individual's membership in an organization, that benefit should derive not because of the individual, but because of the individual's position with state government regardless of who is in the position. Therefore, Division Directors should submit written justifications for payment of membership dues for an individual employee to the appropriate Budget Officer of Fiscal Management for approval. The Budget Officer shall determine if the employee's membership benefits the state.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-025
Subject: Conferences **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To facilitate an effective and fiscally feasible conference.

Action:

Responsibility of Division

1. Determines need to conduct a conference.
2. Prepares conference agenda.
3. Sets an appropriate registration fee.
Note: The fee should be set at a level that will completely cover expenses, but not leave a sizable surplus. The fee may not include costs of entertainment, alcoholic beverages, set-ups or flowers.
4. Determines whether Chief Fiscal Officer guidelines considers the assembly a formal conference. The determinants are:
 - a. The conference is planned in detail in advance, with a formal agenda or curriculum
 - b. There is a written invitation to participants, setting forth the calendar of events, the social activities, if any and the detailed schedule of costs.
5. Prepares a written budget authorization on Form SO-20 for lump sum payments to a conference center or an organization. The authorization must state:
 - a. The purpose and duration of the assembly
 - b. The number of persons expected to attend
 - c. Refreshments may be provided for "coffee breaks" provided there are twenty or more participants and costs do not exceed four dollars (\$4.00) per participant, per day.
 - d. The specific meals to be served at the conference (payment for meals can only be employees of a single State department, institution or agency and must be necessary for conducting official State business; law prohibits lunches being provided to state employees unless registration fees are charged to all attendees)
 - e. The approximate daily subsistence cost per person
 - f. The name of the conference center, hotel, caterer or other organization providing the service.
6. Forwards authorization to the Deputy Secretary for review.
7. Review authorization and forwards it to the Secretary for approval or disapproval.

Responsibility of Secretary

8. Approves and forwards a copy of the approved authorization to Fiscal Management and the Division Director. If disapproved, forwards the disapproved proposal to the Division Director.

Responsibility of Division

9. If approved, obtains a pre-numbered receipt book from Fiscal Management and prepares a signed receipt for each registration fee receive.
10. Collects fees and forwards the fees and the receipt book containing copies of the issued receipts to Fiscal Management.

Responsibility of Fiscal Management

11. Verifies that copies of receipts match the fees submitted and issues a receipt for the total amount to the person delivering the funds.
12. Deposits the funds with the State Treasurer to the account of the sponsoring agency.

Responsibility of Division

13. Prepares a list of names, addresses and affiliations of those attending.
14. Submits approved itemized invoices to Fiscal Management.

Responsibility of Fiscal Management

15. Pays the appropriate expenses incurred by the conferences from the registration fees deposited for that purpose and returns any surplus to the General Fund.

Reference: Fiscal-017, Approval of Expenditures, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-026
Subject: Approval to Attend a Conference **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy requiring the Secretary's approval for more than four employees to attend the same conference, meeting or function.

Policy Statement:

No more than four employees from the same office may attend the same conference, meeting or function where fees and/or travel costs will be incurred unless prior approval is obtained from the Secretary. A request for approval must be submitted in writing to the Secretary prior to the conference and must include justification for requiring that number of people to attend.

Reference: Fiscal-017, Approval of Expenditures, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-027
Subject: Payment of Registration Fees **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy regarding the direct payment of registration fees to a conference, seminar, etc.

Policy Statement:

DOA will not pay registration fees directly to a conference, seminar, etc.

Travel advances for registration fees will be made to employees upon request. A receipt must be turned in with the travel reimbursement form in order to receive appropriate credit toward the travel advance.

Employees are responsible for obtaining refunds of registration fees if attendance is canceled.

Reference: Fiscal-029, Travel-Advances, DOA Policy and Procedure Manual
Fiscal-034, Travel-Reimbursements, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-028
Subject: Travel Agencies **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy regarding the use of travel agencies by employees to insure an efficient means of processing travel expenses.

Policy Statement:

Employees are only allowed to charge travel expenses through the travel agency or agencies approved by the Department.

Failure to adhere to this policy may result in less than full reimbursement for the employee's expenses for the travel in question. This sanction shall be determined by the Assistant Secretary, as well as possible disciplinary action by the employee's supervisor.

Reference: Fiscal-029, Travel-Advances, DOA Policy and Procedure Manual
Fiscal-030, Travel-Charge Cards, DOA Policy and Procedure Manual
Fiscal-034, Travel-Reimbursement, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-029
Subject: Travel - Advances **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a system for processing travel advances and to assure compliance with State Budget Manual, Section 5.

Action:

Responsibility of Division

1. Director determines need for employee travel advance.
2. Prepares Employee Advance Request Form and submits 10 days before scheduled travel to Fiscal Management requesting travel advance for employee. Attach approved Budget Authorization (SO-20) form if one is needed for the trip.

Note: Forms are located on the following page.

Responsibility of Fiscal Management

3. Determines if amount of travel advance is reasonable and will, if applicable, adjust the amount of the advance based on estimated expenses.
4. Make appropriate budget transactions and issue check to employee not more than five days prior to scheduled departure.

Note: In some cases, more than one travel advance may be required for a trip in order to take advantage of reduced cost airline ticket, hotel reservations, etc., and still comply with the statute requiring that travel advances not be made more than five days before departure date.

The Department's authorized American Express Cards should be used in lieu of travel advances.

Reference: Fiscal-030, Travel-Charge Cards, DOA Policy and Procedure Manual
Travel Policies and Regulations, section 5, NC State Budget Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-030
Subject: Travel – Charge Cards **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To provide a charge card for business travel.

Action:

Responsibility of Division

1. Employee requests from supervisor a charge card to be used for business travel.
2. Supervisor request charge card application form from Fiscal Management. Request must be in writing, include the employee's name and signed by the supervisor.

Responsibility of Fiscal Management

3. Sends charge card application and instructions to employee.

Responsibility of Division

4. Employee completes and signs charge application form.
5. Returns application to Fiscal Management.

Responsibility of Fiscal Management

6. Matches application to previous request from employee's supervisor.
7. Completes Billing Information Section on form.
8. Upon receipt of charge card, calls employee to pick up.

Reference: Fiscal-013, American Express Corporate Card (Policy), DOA Policy and Procedure Manual
Fiscal-014, American Express Corporate Card (Procedure), DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-031
Subject: Travel – Excess Travel **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a uniform system for authorization of travel in excess of the travel regulations established in the State Budget Manual, Section 5.

Action:

Responsibility of Division

1. Employee's supervisor or Division Director determines need for travel in excess of State Budget Manual, Section 5.
2. Prepares Form SO-20 Budget Authorization in quadruplicate and obtain Division Director's signature.

Note: Form is located on the following page.

3. Sends original Form SO-20 to Fiscal Management. The final copy is filed in the Division and the second copy is held until the end of the month and then sent to the Deputy Secretary or Secretary for informational purposes.

Reference: Fiscal-017, Approval of Expenditures, DOA Policy and Procedure Manual
Travel Policies and Regulations, Section 5, NC State Budget Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-032
Subject: Travel – Mileage Reimbursement **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a uniform system for authorization of reimbursement for a personal vehicle in accordance with the travel regulations established in the State Budget Manual, Section 5.

Action:

Responsibility of Division

1. Employee determines need to drive personal car on official business and to claim IRS business standard mileage rate.
2. Prepares Use of Personal Vehicle Form in duplicate and obtains Division Director's Signature and forwards to the Secretary's Office.

Note: The Use of Personal Vehicle Form is located on the following page.

Responsibility of Secretary's Office

3. Secretary, Deputy Secretary or Assistant Secretary approves/disapproves use of personal vehicle at IRS mileage rates.
4. Sends approved form to the Office of Fiscal Management and Division respectively.

Reference: Fiscal-017, Approval of Expenditures, DOA Policy and Procedure Manual
Travel Policies and Regulations, Section 5, NC State Budget Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-033
Subject: Travel – Out-of-Country **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a uniform system for authorization of out-of-country travel.

Action:

Responsibility of Division

1. Division Director determines need for out-of-country travel.
2. Prepares Form SO-20, Budget Authorization in quadruplicate, signs and forwards to the Secretary's Office.

Note: Form is located on the following page.

Responsibility of Secretary's Office

3. Secretary approves/disapproves out-of-country travel.
4. Keeps a copy of the approved Form SO-20.
5. Sends remaining two copies to Fiscal Management and Division. Disapproved Form SO-20 is returned to the Division.

Reference: Fiscal-017, Approval of Expenditures, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-034
Subject: Travel - Reimbursement **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a uniform system for processing travel reimbursements and to assure compliance with State Budget Manual, Section 5.

Action:

Responsibility of Division

1. Employee, prior to travel status, prepares Form BD-403 Request for Reimbursement of Travel on monthly basis. (Form is located on following page.)

Note: Direct payments shall not be made for hotels/motels.

2. Employee signs, attaches appropriate documentation and submits to supervisor for approval.
3. Supervisor approves/disapproves. If disapproved, BD-403 is returned to the employee. If approved, the supervisor forwards BD-403 to Fiscal Management.

Responsibility of Fiscal Management

4. Audits travel reimbursement request and contacts Division personnel for any clarification or adjustments needed. Appropriate budget transactions are made and e-payment is made to employee.

Reference: Travel Policies and Regulations, Section 5, NC State Budget Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-035
Subject: Travel – Sharing Rooms **Eff. Date:** _____
Approved by: Secretary Carey **Page 1 of 1**

Purpose:

To establish a policy for reimbursing employees for lodging when traveling together.

Policy Statement:

Employees of the same gender who travel together and are approved for reimbursement of excess lodging are encouraged to share a room to reduce costs. However, sharing a room is not mandatory. If spouses accompany employees on business trips, the employees shall be reimbursed for expenses at the same rate as they would have been if they were traveling alone. No additional expense is to be incurred by the State due to a spouse accompanying an employee on a business trip.

Everyone should be cognizant of the limited funds available for travel, use those funds wisely and encourage savings to the utmost extent possible.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-036
Subject: Guaranteed Reservations & Payments **Eff. Date:** _____
Approved by: Secretary Carey **Page 1 of 1**

Purpose:

To establish a policy regarding responsibility for guaranteed reservations and other guaranteed payments.

Policy Statement:

The Department will reimburse employees for unused lodging reservations, meals or any other unused services for which payments were guaranteed if prior approval for travel was obtained and the cancellation or change was made at the direction of the department or caused by circumstances beyond employee's control. The Department will not assume liability nor reimburse employee if the cancellation or change was made for the personal benefit of the employee.

Exception:

The Department strongly encourages its employees to take advantage of supersaver airfares whenever possible. If a trip for which a supersaver airfare has been obtained is cancelled due to circumstances beyond the control of the employee who obtained the supersaver airfare, the employee will not be held responsible for the cancellation penalty. It is each division Director's responsibility to closely monitor this situation for his/her Division to ensure that savings exceed the cost of penalties.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-037
Subject: Commuting in State-Owned Vehicle **Eff. Date:** _____
Approved by: Secretary Carey **Page** 1 **of** 1

Purpose:

To establish a policy regulating the use of state-owned vehicles for commuting purposes as required by G.S. 143-341 (8)i.

Policy Statement:

For the purpose of this policy, passenger motor vehicles include all state-owned automobiles.

Every individual who uses a state-owned passenger vehicle, pick-up truck or van to drive between his official work station and his home shall reimburse the state for the mileage. No reimbursement shall be required when the employee's home is his/her official base of operation. Reimbursement shall be made by payroll deduction. Per federal law, the reimbursement amount shall be computed as follows:

- For monthly payroll - \$60.00 (20 workdays at \$3.00 per day).
- For Governmental Control Employees – Daily round trip mileage times 20 workdays per month times the current DOA commuting reimbursement rate.

A commuting fee exemption will apply to the drivers of the following:

- a. Clearly marked police and fire vehicles
- b. Delivery trucks with seating only for the driver
- c. Flatbed trucks
- d. Cargo carriers with over a 14,000 pound capacity
- e. School and passenger buses with over 20 person capacities
- f. Ambulances
- g. Hearses
- h. Bucket trucks
- i. Cranes and derricks
- j. Forklifts
- k. Cement mixers
- l. Dump trucks
- m. Garbage trucks
- n. Specialized utility repair trucks (except vans and pickup trucks)
- o. Tractors

- p. Unmarked law enforcement vehicles that are used in undercover work and are operated by full-time, fully sworn law enforcement officers whose primary duties include carrying a firearm, executing search warrants and making arrests.
- q. Any other vehicle exempted under Section 274(d) of the Internal Revenue code of 1954, Federal Internal Revenue Code of 1954 and Federal Internal Revenue Service regulations based thereon.

Reference: Fiscal-039, Travel-Permanent Assignment of Vehicles, DOA Policy and Procedure Manual

Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-038
Subject: Travel – Temporary Assignment of Vehicles **Eff. Date:** _____
Approved by: Secretary Carey **Page 1 of 1**

Purpose:

To establish a controlled system for obtaining a state temporary vehicle for approval travel.

Action:

Responsibility of Employee

1. Submits written request to immediate supervisor at least ten working days prior to travel. Request should state justification for travel and include an itinerary.

Note: Round trips of 100 miles or less require only verbal approval from immediate supervisor and approval of Division Director if employee drives his/her personal car.

Responsibility of Immediate Supervisor

2. Approves and forwards to Division Director.

Responsibility of Division

3. Verifies that adequate funds are available in budget.
4. Prepares Request for Motor Pool Vehicle (Form FM-2) to include signature of Division Director.

Note: Please contact Motor Fleet Management for this form.

Responsibility of Employee

5. Hand carries approved Request for Motor Pool Vehicle to Motor Fleet Management on travel day, shows valid driver's license of the assigned driver and all other passengers who are subject to drive the vehicle during its temporary assignment.

Responsibility of Motor Fleet Management

6. Assigns car. Processes FM-2 and gives driver's kit to employee. Gives blue copy of FM-2 to driver.

Responsibility of Employee

7. Upon completion of travel, returns car to Motor Fleet, records odometer reading and returning driver's kit to dispatcher.

Responsibility of Motor Fleet Management

8. Processes FM-2 and forwards to Billing Unit for processing.

Responsibility of Employee

9. Returns blue copy of FM-2 to Division.

Responsibility of Division

10. Files blue copy of FM-2 to Division.

Responsibility of Motor Fleet Management

11. Each month forwards a Motor Fleet Invoice to Chief Fiscal Officer.

Responsibility of Fiscal Management

12. Makes appropriate budget transactions.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-039
Subject: Travel – Permanent Assignment of Vehicles **Eff. Date:** _____
Approved by: Secretary Carey **Page** 1 **of** 1

Purpose:

To establish a controlled system for obtaining a state vehicle for more than one month.

Action:

Responsibility of Employee

1. Submits written request to immediate supervisor.

Responsibility of Immediate Supervisor

2. Approves/disapproves. If approved, forwards to Division Director.

Responsibility of Division

3. Verifies that adequate funds are available in budget.
4. Prepares application for Permanent Assignment of Passenger Vehicle including signature of division Director and Department Secretary or designee.
5. Forwards Application to Motor Fleet Management at least 30 calendar days prior to date of need. A photocopy of the assigned driver's valid driver's license shall be submitted with the application form.

Responsibility of Motor Fleet Management

6. Reviews application for proper justification.
7. Processes application and calls individual to arrange for vehicle pick-up.
8. Copy is sent to Division vehicle coordinator for filing.

Responsibility of Division

9. Upon notification of pick-up date, makes arrangement to pick up vehicle.
10. Travels to Motor Fleet Management. Receives one Permanent Assigned Vehicle Travel Logs (FM-12) and vehicle information packet.

Responsibility of Motor Fleet Management

11. Processes application copy and supplies driver's kit and instructions to employee.
12. Enters data and files original.
13. Sends copy to user agency.

Responsibility of Employee

14. Maintains FM-12 for mileage driven.
15. Each month forwards copy of FM-12 to division.

Responsibility of Motor Fleet Management

16. Each month forwards Motor Fleet Invoice listing charges for each of the divisions to Chief Fiscal Officer.

Responsibility of Division

17. Each month, sign and forward copy of FM-12 to Fiscal Management.

Responsibility of Fiscal Management

18. Makes appropriate budget transactions.

Reference: Fiscal-037, Commuting in State-Owned Motor Vehicles, DOA Policy and Procedure Manual

Note: Please contact Motor Fleet Management or visit www.ncmotorfleet.com .

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-040
Subject: Cancellation of Payroll Checks **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy for the orderly cancellation of payroll checks when required.

Policy Statement:

The policy of DOA is to cancel and rewrite a payroll check when an employee is separated or is not in a working status for the full pay period and does not have sufficient leave to carry through to the end of the pay period.

In order to accomplish this, Fiscal Management must be notified at least six (6) working days prior to payday for any payroll check to be cancelled. If timely notification is not received and a full paycheck is issued to an employee or deposited in the employee's back account, recovery of any overpayment will be the responsibility of the employee's Division Director.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-041
Subject: Use of Stationery **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy regarding the use of personalized letterhead and memo pads.

Policy Statement:

In order to standardize departmental letterhead and reduce the cost of printing, the following guidelines should be used when ordering letterhead and memo pads:

Letterhead

- Letterhead may be personalized with the agency name for offices at the division level and above.
- Only the stationery of DOA's Secretary will display the gold seal of North Carolina. No other stationery within the Department should display the gold seal.

Memo Pads

- No personalized memo pads may be used by any agency. Memo pads may be printed with the standard departmental logo.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-042
Subject: Business Cards **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy regulating the purchase of business cards for employees.

Policy Statement:

All business cards must conform in style and layout of the standard state business card printed in blue or black ink with the State Seal on recycled material.

Business cards should be ordered for those employees for which their use is essential in conducting the state's business. Employees classified as secretaries, clerks, receptionists and administrative assistants should not be issued business cards. Division Directors are to exercise prudent judgement when authorizing the purchase of business cards for employees.

Any deviation from this policy must be authorized, in writing, by the Secretary.

Cards may be printed in flat or raised print. All cards should be ordered in accordance with the state term contract.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-043
Subject: Proper Signatory Approvals **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy to ensure that signatures provide sufficient identification of employees approving documents.

Policy Statement:

It is necessary that all disbursements of funds by the Chief Fiscal Officer be approved as proper and necessary expenses of the Department. The signatures documenting approvals may appear on invoices, delivery receipts, purchase requisitions, etc. A full signature is required. Signatures on documents authorizing expenditures must be full name, first initial and last name or typed name with handwritten initials. Initials are not permitted.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-044
Subject: Signature Authority **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy clarifying whom has authority to sign documents on behalf of that Department.

Policy Statement:

All contracts, letters of agreement, project grants, etc. that obligate department funds are to be signed by the Secretary unless specific authority to sign has been delegated in writing by the Secretary.

The following have delegated authority to sign contracts of \$7500 or less for their divisions/sections:

- Deputy Secretary for Government Operations
- Deputy Secretary for Programs

In the absence of the Secretary, the DOA Deputy Secretary is authorized to sign any contracts which need immediate attention and which require the Secretary's signature.

The Department will not honor any legal document signed on behalf of the Department unless the person who signed had written authority to do so.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-045
Subject: Automated Data Processing **Eff. Date:** 1-1-2003
Approved by: Secretary Swinson **Page 1 of 1**

Purpose:

To establish a policy to provide for the review of automated data processing purchases, leases and maintenance contracts.

Policy Statement:

In order to determine if equipment purchases, leases and maintenance contracts are in accordance with the automation plans for DOA, all automated data processing purchases, leases and maintenance contracts should be reviewed by the MIS Director in the MIS Division. The MIS Director will work with the DOA agencies in the evaluation of equipment or software needs and in developing equipment and software specifications to meet those needs. When major new applications are developed and/or purchases are anticipated, the MIS Director must be involved in the planning and implementation stages.

Reference: Fiscal-019, Purchase – Computer Hardware/Software Purchases, DOA Policy and Procedure Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-046
Subject: Purchases – Delegated Authority **Eff. Date:** 11-22-2010
Approved by: Secretary Carey **Page 1 of 1**

Purpose:

To establish procedures pertinent to the acquisition of commodities and services.

Policy Statement:

It is the general policy of the Department to solicit competitive prices for commodities and services to insure the best price while at the same time obtaining a quality product.

The Department of Administration Purchasing Officer has delegated authority to directly procure items covered by term contracts and commodities and services not covered by term contract (open market) which cost less than \$25,000.00.

Definitions:

Purchases of commodities and services for divisions are obtained by two (2) distinct methods:

Purchase Order - A purchase order is the written legal document issued by the Purchasing Department that serves as the instrument to obtain commodities and services from authorized supply sources. The purchase order specifies the product(s), as well as services, to be furnished by the vendor, price, shipping instructions, freight terms, anticipated delivery of product and billing/payment information.

Direct Payment Purchases – Non-contract/open market commodities and services not to exceed \$500 plus tax. (Ref: Sales Tax Exemption Letter)

Note: This limit is \$2,000 for Facility Management Division and Motor Fleet Management Division and Division of Veteran Affairs.

Reference: Purchasing Procedures, Chapter 143, NC General Statutes.
Fiscal-048, Purchases-Open Market/Non-Contract Items (Less than \$500.00),
Fiscal-049, Purchases-Open Market/Non-Contract Items (\$500.01-\$5,000.00),
Fiscal-050, Purchases-Open Market/Non-Contract Items (\$5,000.01-\$25,000.00),
Fiscal-051, Purchases-Open Market/Non-Contract Items (Greater than-\$25,000),
DOA Policy and Procedure Manual
Sales Tax Exemption Letter

Department of Administration Internal Operating Procedures

Section:	<u>Fiscal</u>	Number:	<u>Fiscal-047</u>
Subject:	<u>Purchases – Term Contracts</u>	Eff. Date:	<u>11-22-2010</u>
Approved by:	<u>Secretary Carey</u>	Page <u>1</u> of <u>2</u>	

Purpose:

To establish a procedure governing the purchases of Term Contract items. No agency may purchase any commodities or printing covered by a statewide term contract above minimum dollar amount and quantities from any other sources.

Definition:

Term Contract – A contract established and administered by the Division of Purchase and Contract, Department of Administration. A term contract results from bids advertised by the Division of Purchase and Contract and covers commodities used most frequently by all agencies of State Government. While most term contracts cover a period of 12 months, some may be issued for different periods of time. A legally binding agreement between the State and the awarded vendor to buy and sell certain items at certain prices for a specific period of time. (NCAC TO1: 05A. 0112(a) defines agency)

Action:

Responsibility of Division

1. Identify need for product.
2. Verify the product is not available from North Carolina Correction Enterprises.
3. Verify the product is on term contract.
4. Requester enters purchase requisition into the E-Procurement System.
5. Purchase requisition routed through the E-Procurement Approval Flow.

Responsibility of Fiscal Management

6. Reviews and approves requisitions submitted through E-Procurement Approval Flow.
7. Purchase requisition is received in Purchasing Section. Purchasing team members review purchase request for accuracy, make corrections (if necessary) and issues the purchase order on a daily basis.
8. Completed purchase orders are faxed or e-mailed through the E-Procurement System immediately upon the final approval by the Chief Purchasing Officer for the Department, or his/her delegate.

Responsibility of Division

9. Review and acknowledge receipt of all goods that have arrived before payment is processed.
10. Log on to the NC E-Procurement Service.
11. Locate the order to receive.
12. Enter Receipt information on the Receive Items Screen.
 - Click on the Accept All button or;
 - Enter partial receipt/partial rejection information or,
 - Reject the entire shipment.
13. Click on the Submit button. The Summary screen displays.
14. File copy of packing slip in organized system for audit purposes. Attach original to invoice.
15. Affix a Fixed Assets System identification decal to merchandise if determined to be a movable asset. Complete Fixed Asset Sheet form and attach to invoice.
16. Forward invoice with attached documents to DOA Fiscal Management for payment processing.

Responsibility of Fiscal Management

17. Make payment after receipt of invoice.

Reference: Fiscal-005, Tagging Moveable Assets at Acquisition, DOA Policy and Procedures Manual

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Department of Administration Internal Operating Procedures

Section:	<u>Fiscal</u>	Number:	<u>Fiscal-048</u>
Subject:	<u>Purchases – Open Market/Non-Contract Items (Less than \$500.00)</u>	Eff. Date:	<u>11-22-2010</u>
Approved by:	<u>Secretary Carey</u>	Page 1 of 1	

Purpose:

To establish a procedure governing the purchases of Open Market/Non-Contract items which cost less than \$500.00.

Definition:

Direct Purchases – Purchases of open market/non-contract commodities and services with a total dollar value of \$500.00 or less, including tax (if applicable) and freight charges, are processed as direct payments. Documentation of competition is not required; however, divisions should establish (if not already in place) internal review processes to guard against abuse and to ensure that the dollar value received commensurate with dollar value expended. The preferred method of purchase is the Procurement Card.

Note: Direct purchase limits are assigned by the Chief Fiscal Officer.

Action:

Responsibility of Division

1. Identifies need for purchase.
2. Makes determination if needed purchase can be obtained from North Carolina Correction Enterprise or from term contract.
3. Verifies that adequate funds are available in the budget.
4. Purchases are authorized by division/program staff.
5. All purchases will be made in accordance to purchasing polices.

Note: Purchases for commodities should be made according to term contracts. Must utilize quotes.

Responsibility of Fiscal Management

6. Review and process invoices by the due date.
7. Purchasing Section acts as information resource for customer, if needed to determine if desired product is term contract or open market.
8. Budget Officers review invoices.
9. Reviews all payments with Accounts Payable staff for compliance with Departmental Policy.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-049
Subject: Purchases – Open Market/Non-Contract **Eff. Date:** 11-22-2010
Items (\$500.01 – 5,000.00)
Approved by: Secretary Carey **Page** 1 **of** 2

Purpose:

To establish a procedure governing the purchases of Open Market/Non-Contract items which cost between \$500.01 and \$5,000.00.

Definition:

Open Market/Non-Contract Commodities: Purchases of commodities not covered by an existing statewide term contract. Purchases within this dollar range (\$500.01 - \$5,000.00) require the issuance of a purchase order. A minimum of three (3) vendor written quotations or an E-Quote, showing “good faith effort” to seek competition are required for purchase transactions within this price range. If E-Quote is used, you must choose three vendors to allow more competition.

Action:

Responsibility of Division

1. Identifies need for product.
2. Verifies the product is not available from North Carolina Correction Enterprises.
3. Verifies the product is open market and not on term contract.
4. Division/program obtain a minimum of three (3) vendor written quotes or an E-quote.
5. Requester enters purchase requisition into the E-Procurement System and sends documentation to the Purchasing Department of Fiscal Management.
Note: Make reference to requisition number on documentation.
6. Purchase requisition routed through the E-Procurement Approval Flow for review/approval.

Responsibility of Fiscal Management

7. Review and approve requisition submitted through E-Procurement Approval Flow.
8. Purchase requisition is received in Purchasing Section via E-Procurement. Purchasing team members review purchase requisition and supporting documentation for compliance with rules and regulations and makes corrections if necessary. Purchasing team members obtain written quotes for requisitions, which are submitted without quotes or requisitions submitted with invalid quotes.
9. Completed purchase order is faxed or e-mailed through the E-Procurement System immediately upon the final approval by the Chief Purchasing Officer for the Department or his/her delegate.

Responsibility of Division

10. Review and acknowledge receipt of all goods that have arrived.
11. Logon to the NC E-Procurement Service.
12. Locate the order to receive.
13. Enter Receipt information on the Receive Items Screen:
 - Click on the Accept All button or
 - Enter partial receipt/partial rejection information or
 - Reject the entire shipment
14. Click on the Submit button. The Summary screen displays.
15. File copy of packing slip in organized system for audit purposes. Attach original to invoice.
16. Affixes a Fixed Assets System identification decal to merchandise if determined to be a movable asset. Complete Fixed Asset Sheet form and attach to invoice.
17. Forward invoice with attached documents to DOA Fiscal Management for payment processing.

Responsibility of Fiscal Management

18. Review invoices and make payment by due date.

Reference: Fiscal-005, Tagging Moveable Assets at Acquisition, DOA Policy and Procedures Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-050
Subject: Purchases - Open Market/Non-Contract **Eff. Date:** 11-22-2010
Items (\$5,000.01 - \$25,000.00)
Approved by: Secretary Carey **Page** 1 **of** 2

Purpose:

To establish a procedure governing the purchases of Open Market/Non-Contract items which cost between \$10,000.01 and \$25,000.00.

Definition:

Open Market/Non-Contract Commodities and Services: Purchases of commodities and services not covered by an existing statewide term contract. Proposed purchases between \$5,000.01 and \$10,000.00 are required to use an RFQ, E-Quote or the Interactive Purchasing System (IPS) via internet to obtain pricing. Proposed purchases between \$10,000.01 and \$25,000.00 are required to obtain competitive bids using Interactive Purchasing System (IPS) via the internet. These proposed purchases must be forwarded to the Department of Administration, Office of Fiscal Management for the bidding process. Purchases that exceed \$25,000.00 are forwarded to the Department of Administration, Division of Purchase and Contract (DOA/P&C) for processing.

Action:

Responsibility of Division

1. Identify need for product.
2. Verify the product is not available from North Carolina Correction Enterprises.
3. Verify the product is open market and not on term contract.
4. Requester enters purchase requisition into the E-Procurement System.
5. Purchase requisition routed through the E-Procurement Approval Flow for review/approval.
6. Review bid proposals received from vendors and make a recommendation to Fiscal Management – Purchasing Section.

Responsibility of Fiscal Management

7. Review and approve requisition submitted through E-Procurement Approval Flow.
8. Purchase requisition is received in Purchasing Section via E-Procurement. Purchasing team members review purchase requisition and supporting documentation for compliance with rules and regulations and makes corrections if necessary. Purchasing team members prepare the bid document and post to the Internet via IPS.
9. Receive/open/tabulate bids received from vendor community. Forwards all bid responses to division/program for review/recommendation.

10. Purchasing Section will evaluate bid responses per Executive Order 50 (commodities only).
11. Review the divisions recommendation. If the recommendation is acceptable and award is made, a purchase order is created. If not acceptable Purchasing Section will work with the division until all problem areas are corrected and the purchase order can be issued.
12. Completed purchase order is faxed or e-mailed through the E-Procurement System immediately upon the final approval by the Chief Purchasing Officer for the Department or his/her delegate.

Responsibility of Division

13. Review and acknowledge receipt of all commodities that have arrived.
14. Log on to the NC E-Procurement Service.
15. Locate the order to receive.
16. Enter Receipt information on the Receive Items Screen:
 - Click on the Accept All button or;
 - Enter partial receipt/partial rejection information or,
 - Reject the entire shipment.
17. Click on the Submit button. The Summary screen displays.
18. File copy of packing slip in organized system for audit purposes. Attach original to invoice.
19. Affixes a Fixed Assets System identification decal to merchandise if determined to be a movable asset. Complete Fixed Asset Sheet form and attach to invoice.
20. Forward invoice with attached documents to DOA Fiscal Management for payment processing.

Responsibility of Fiscal Management

21. Review invoice and make payments by due date.
22. Purchasing Section will evaluate bid responses per Executive Order 50 (commodities only).

Reference: Fiscal-005, Tagging Moveable Assets at Acquisition, DOA Policy and Procedures Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-051
Subject: Purchases-Open Market/Non-Contract Items **Eff. Date:** 11-22-2010
(Greater than \$25,000.00)
Approved by: Secretary Carey **Page 1 of 2**

Purpose:

To establish a procedure governing the purchases of Open Market/Non-Contract items greater than \$25,000.01 or greater.

Definition:

Open Market/Non-Contract Commodities: Purchases of commodities not covered by an existing statewide term contract. Proposed purchases are forwarded to the Department of Administration, Division of Purchase and Contract (DOA P&C) for processing.

Action:

Responsibility of Division

1. Identifies need for product.
2. Verifies the product is not available from North Carolina Correction Enterprises.
3. Verifies the product is open market and not on term contract.
4. Division/program informally obtains estimated cost of product(s).
5. Requester enters purchase requisition into the E-Procurement System.
6. Purchase requisition routed through the E-Procurement Approval Flow for review/approval.

Responsibility of Fiscal Management

7. Review and approve requisition submitted through E-Procurement Approval Flow.
8. Purchase requisition is received in Purchasing Section via E-Procurement. Purchasing team members review purchase requisition and supporting documentation for compliance with rules and regulations and makes corrections if necessary and forwards requisition to DOA P&C for processing.
9. Fiscal Management – Purchasing Section routes bid responses to division/program for review/recommendation.
10. Purchasing Section will evaluate bid responses per Executive Order 50 (commodities only).
11. Fiscal Management – Purchasing Section receives recommendation from division and drafts a recommendation letter to DOA P&C.
12. Contract Certification received from DOA P&C.

13. Completed purchase order is faxed or e-mailed through the E-Procurement System immediately upon the final approval by the Chief Purchasing Officer for the Department or his/her delegate.

Responsibility of Division

14. Review and acknowledge receipt of all commodities that have arrived.
15. Log on to the NC E-Procurement Service.
16. Locate the order to receive.
17. Enter Receipt information on the Receive Items Screen.
 - Click on the Accept All button or;
 - Enter partial receipt/partial rejection information or,
 - Reject the entire shipment.
18. Click on the Submit button. The Summary screen displays.
19. File copy of packing slip in organized system for audit purposes. Attach original to invoice.
20. Affixes a Fixed Assets System identification decal to merchandise if determined to be a movable asset. Complete Fixed Asset Sheet form and attach to invoice.
21. Forward invoice with attached documents to DOA Fiscal Management for payment processing.

Responsibility of Fiscal Management

22. Make payment after receipt of invoice.

Reference: Fiscal-005, Tagging Moveable Assets at Acquisition, DOA Policy and Procedures Manual

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-052
Subject: Preliminary Payroll Review Process **Eff. Date:** 2/1/2010
Approved by: Secretary Cobb **Page 1 of 1**

Purpose:

To establish a policy that allows the detection and correction of payroll related errors prior to payroll finalization.

Policy Statement:

The department will follow the recommended Preliminary Payroll Review Process from BEACON. Agency preliminary payroll reviews will begin the day after payroll initialization. Preliminary payroll amounts will be compared against prior agency results for reasonableness. These comparisons will be repeated after each payroll run. Any unidentified discrepancies will be reported to BEST payroll immediately.

The Department will use the following recommended payroll view reports from BEACON: Wage Type Reporter and Display Payroll Results.

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Department of Administration Internal Operating Procedures

Section: Fiscal **Number:** Fiscal-053
Subject: Unidentified Deposits **Eff. Date:** 2/1/2010
Approved by: Secretary Cobb **Page 1 of 1**

Purpose:

To establish a policy to ensure all cash is deposited daily, even if the deposits require further research.

Policy Statement:

In order to comply with GS 147-77 regarding with deposit of money within 24 hours, fund 2000, BC 24100, has been established in which deposit monies that are unidentifiable at time of receipt. This will enable us to deposit money within the general statute time limit. However, this fund is to be processed and “cleared” within 24 hours to the correct BC, Fund, Account, and Cost Center.

The account number is Other Sales and Services 437990 – Misc. (for checks received from outside State Govt. and 4381xx for receipts from State Agencies most if not all will be transfers).

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