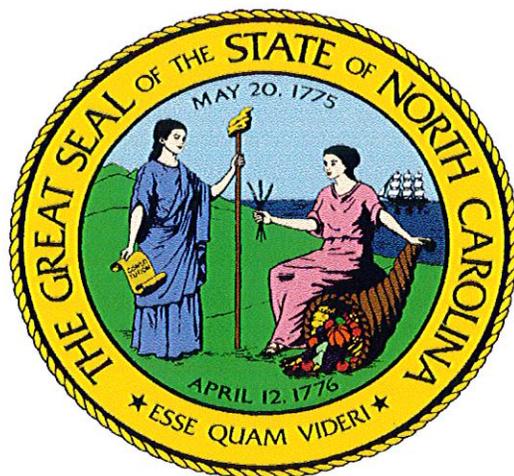


NORTH CAROLINA DEPARTMENT OF ADMINISTRATION

POLICIES AND PROCEDURES

INVOICES AND RECEIPTS



<p>STATE OF NORTH CAROLINA</p> <p>DEPARTMENT OF ADMINISTRATION</p>	<p>SUBJECT:</p> <p>INVOICES AND RECEIPTS</p>	
<p>INTERNAL POLICY</p>	<p>TAB</p> <p>FISCAL ADMINISTRATION</p>	<p>NO.</p> <p>FA 002 -004</p>

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FA – 002 Pre-numbered Invoices

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.

FA – 003 Pre-numbered Receipts (Policy)

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

FA – 004 Pre-numbered Receipt Books (Procedure)

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) to agency/division employees for the amount of funds received. Checks are received at Receptionist desk whom verifies checks and amounts then signs Division Memo receipt keeping copy which is forwarded with checks to Cash Management Accountant. This procedure transfers accountability of funds from the deliverer to the Cash Management Accountant within 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.

Approved by the Secretary of Department of Administration:	 Kathryn Johnston
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THIS POLICY SUPERSEDES ALL PREVIOUS INVOICES & RECEIPT POLICIES