

Division of Youth Rehabilitative Services

<b>Chapter 3:</b> Fiscal, Accounting, & Procurement	<b>Policy #</b> 3.2	<b>Page:</b> 1 of 3
<b>Subject:</b> Accounting	<b>Standards:</b> ACA: 4-JCF-6B-02 to 07 3-JDF-1B-03, 08 to 12	
<b>Effective Date:</b> 9/10/09	<b>Revised:</b> 5/1/14	

- I. **PURPOSE:** To ensure the Division's accounting operations/practices conform to the policies and procedures as outlined
  
- II. **POLICY:** The Division fiscal policy and accounting procedures are guided by the State of Delaware Budget and Accounting Policy Manual, the Generally Accepted Accounting Principles (GAAP), DSCYF and State of Delaware fiscal policies. Fiscal policies and practices shall be directly related to and coordinated with the goals and objectives of program plans and will act as a guideline to improve program effectiveness and to measure goal achievement or performance. Each managing unit is to:
  - A. Accurate recording and receipting of all funds.
  - B. A secured, locked environment.
  - C. Disbursement of funds for approved goods or services.
  
- III. **DEFINITIONS:** As used in this document, the following definitions shall apply:
  - A. Appropriated Funds: Funds allocated to DYRS programs/facilities in the annual operating budget bill approved by the General Assembly and signed into law by the Governor.
  
- IV. **PROCEDURES:**
  - A. Collection of Funds:
    1. All cash or funds received in the DYRS offices should be logged and tracked by the designated DYRS employee at each location. All cash or funds shall be secured in a locked environment until they can be forwarded to the fiscal offices where the funds will be properly posted and deposited as per the guidelines established in the State of Delaware Budget and Accounting Policy Manual, GAAP and DSCYF/State of Delaware fiscal policies.
    2. All funds should be delivered to the fiscal offices on the day of receipt with the exception of funds received after the close of normal banking hours or if less than \$100.00 in receipts daily. Agencies receiving less than \$100.00 daily must safely secure such funds and forward the funds to the fiscal offices or deposit the funds when the accumulated receipts exceed \$100 or on a weekly basis, whichever occurs first.

3. When any funds are received in the fiscal offices, a receipt will be given documenting the employee's name, the amount of funds received, the date of receipt, and a brief description of the purpose of the funds were received. A copy of this receipt will be maintained in the fiscal offices file with the deposit slip and the cash receipt document.
4. All cash received through the sale of food to DYRS employees through food service of the DYRS secure care facilities must be properly tracked in a daily log, documenting the date of sale, the purchasing employee's name/signature and the amount of the sale. The daily logs and cash documented on the logs must be properly secured in a locked environment and delivered to the fiscal offices by 11:00 a.m. each Friday or the last day of the work week.
5. It will be the responsibility of DYRS employees to reimburse to the State any cash or funds that are not properly secured in a locked environment and subsequently lost, stolen or misplaced prior to submission to the fiscal offices.

C. Disbursement of Funds:

1. It is the responsibility of the employee/unit that received the good/service, manages the contract, etc. to authorize payment via signed packing slips, vendor invoices, FACTS authorizations, or e-mail approval.
2. All packing slips and invoices should be approved for payment with the signature of the DYRS ordering employee or contract manager and the approved requisition number or contract noted. Once approved, all packing slips and invoices should be forwarded to the DSCYF fiscal offices for processing payment conforming to the State of Delaware Budget and Accounting Policy Manual, GAAP and DSCYF/State of Delaware fiscal policies. Payment cannot be processed from a vendor statement.
3. The DYRS ordering employee or contract manager is responsible for completing the following steps when verifying approval to pay:
  - a. Verify all invoiced services or merchandise have been completed or received with 100% satisfaction in relation to the agreed upon terms in the order, contract, or bid/quote.
  - b. Verify that the amount being invoiced is consistent with the amount that was specified on the approved requisition, contract, or bid/quote.
  - c. Verify that the quantity being invoiced is consistent with the quantity ordered and received.

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**POLICY # 3.2**

**SUBJECT: Accounting**

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4. The DYRS ordering employee or contract manager is responsible for all contact with vendors in regard to incorrect orders, poor service, incorrect billing, return or exchange of merchandise, and requesting credits/refunds. The employee or contract manager is responsible for contacting the DSCYF fiscal offices to notify them of any of these outlined discrepancies.

Review Date:	Reviewed By:
4/30/14	Nancy S. Ditz
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