

NC DIVISION OF SERVICES FOR THE BLIND POLICIES AND PROCEDURES VOCATIONAL REHABILITATION

Section:	R
Title:	Revolving Fund-District Office and Rehabilitation Facilities
Current Effective Date:	03/08
Revision History:	Revised 01/06; 02/08

The general purpose of the Revolving Fund is to enable Vocational Rehabilitation Counselors to provide needed on-the-spot services which are legitimate Vocational Rehabilitation (VR) expenditures from either diagnostic or case service funds and for which there is no other readily available source. Services provided through the Revolving Fund are those of an emergency nature which cannot be planned in advance.

The Revolving Fund is to be used for individual services only and not for administrative purposes. Care will be taken to assure that expenditures are in accordance with established guidelines.

It will be the responsibility of Area Vocational Rehabilitation Supervisors; District Vocational Rehabilitation Supervisors; Evaluation Unit Supervisor; and Program Manager, Rehabilitation Center for the Blind (RCB) to monitor all expenditures from the Revolving Fund. They must also personally review and approve any unusual expenditure. Consultation with the Budget Officer is indicated when timeliness of an individual's financial need cannot be handled through the routine VR Program authorization process.

Revolving Fund checks are prepared and returned to the requesting office within two weeks. The following procedures should be followed in processing Revolving Fund checks:

CHECKS FOR \$25.00 OR LESS

If a check is needed for services which meet the Revolving Fund guidelines and the amount is \$25.00 or less, it may be issued from the Revolving Fund amount allocated to the unit, regardless of the time frame. Record on the authorization itself an explanation which includes the date of service and the purpose for which the check is to be used.

CHECKS IN EXCESS OF \$25.00 - JUSTIFICATION REQUIRED

If a check is needed for services which meet the Revolving Fund guidelines in any amount OVER \$25.00, there must be a written justification on the authorization. The justification must include purpose of check, date service is required, and nature of problems which precluded using the authorization process. Eligible individual needs which are in excess of \$25.00 and can be planned and authorized two weeks in advance should be met through the authorization process and not through the Revolving Fund.

INDIVIDUAL TRANSPORTATION

Since it is mandatory that individuals at the RBC leave every weekend, the RCB can provide individual transportation from the Revolving Fund regardless of the amount.

Agency management should maintain Revolving Fund expenditures at a minimum and use the fund in an appropriate manner.

The following procedures should be adhered to in the routine processing of Revolving Fund checks and reports through the Controllers Office office:

1. On a daily basis, a check issuance record containing all checks to be issued must be send to all designated individuals in the Controllers Office. Information should include account number, check number, amount of check, issue date and payee name. Checks can be released on the following day for payment.
2. All checks must be typed. The check amount may not be corrected or erased. Checks with errors must be voided. Only typographical corrections of the name on the check are acceptable.
3. A check may be voided by writing "VOID" on the face of the check and tearing off place for signature, even if not signed. Original and pink copies are forwarded to Controllers Office with monthly request.
4. Checks cannot be pre-dated or post-dated to another month, as each monthly report must include all transactions for that month. Do not write additional checks for the month.
5. When a check is given directly to the individual at the RCB, the Evaluation Unit or the District Office, the individual must sign the authorization for receipt of the check below the vendor line. When the check is mailed to the individual, "Check was mailed to the individual" must be typed or written on the authorization.
6. Copies and/or voids of all checks must be in numerical order when forwarded to the Controllers Office on the last day of the month.
7. The Revolving Fund monthly report for each office must be submitted (mailed) on or before the last working day of each month. There are two persons in each office who have authority to manage the Revolving Fund. This includes check writing, preparation of monthly reports, etc.
8. In cases of check forgery or checks not reaching the individual, the Controllers Office should be notified that the check has not cleared the bank statement. When alleged forgery or lost check situations occur within the same month as the date of issue, the authorized person should wait until that month's bank statement has been reviewed by the Business Affairs office in order to determine if forgery has occurred. If forgery or a lost check situation has occurred, an affidavit must be obtained from the individual. The Controllers Office will issue a stop payment on the check in question prior to issuance of another check.
9. Upon completion of No. 7 above, the subsequent monthly report should include approved forms (approved by State Treasurer) and completed and notarized affidavit when submitted to Business Affairs. Attach to two copies of the cancelled authorization copy.
10. Expenditure levels should never be overdrawn. Requests can be submitted as often as needed. The original authorization should be stapled to the request form with the request form appearing on top. The following vendor number should appear on the authorization:

05170721. The lower portion (bottom) of the authorization should indicate the check number. The service date should be the actual date the service is to be provided. The authorized signature and the vendor's signature should not be the same.

11. When submitting the monthly Revolving Fund reconciliation, always include office name, account number, and month at the top of the reconciliation form. The account number is: 6-000-733.
12. The pink copy of the voucher should be stapled to the front of the authorization copy and submitted in numerical order by voucher number. When completing check logs, include all voided checks and indicate "VOID" as appropriate.

It is local management's responsibility to consult with the Chief, Vocational Rehabilitation Field Services and/or Chief, Vocational Rehabilitation Programs and Facilities when any new or unusual circumstances or situations occur regarding an immediate need for individual services from the Revolving Fund. This should be done before action is taken.