

GEORGIA DEPARTMENT OF CORRECTIONS		
Standard Operating Procedures		
Functional Area: Facility Operations	Reference Number: IID02-0005	Revises Previous Effective Date: 9/01/03
Subject: Financial Operations		
Authority: Donald/Adams	Effective Date: 7/01/04	Page 1 of 4

I. POLICY:

- A. The Center shall establish separate bank accounts for resident accounts and the vending/recreation funds. All bank statements shall be reconciled upon receipt. The staff member handling the account shall not perform the reconciliation. Example: The Business Manager or designee, will reconcile the Paraprofessional or Accounting Clerk's accounts and the Paraprofessional/Accounting Clerk shall reconcile the Business Manager's accounts.
- B. A revenue remittance letter, along with a check for monthly room and board collections, shall be submitted to the Department's Accounting Office by the 5th of the following month. A supporting document should be attached identifying each resident included in the remittance.

II. APPLICABILITY:

All Transitional Centers

III. RELATED DIRECTIVES:

- A. GDC-BR&R: 125-4-6-.06
- B. GDC SOPs: Fiscal Audits

IV. DEFINITIONS:

None

V. ATTACHMENTS:

- Attachment 1 - Request for Purchase Authorization Over \$500
- Attachment 2 - Center Indigent Loan Application

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NOTE: For Attachment 3 - (reference IVG01-0017 and obtain attachment 3 of that SOP)

VI. PROCEDURE:

- A. Resident accounts will be maintained to reflect all deposits and withdrawals of funds turned in by residents of the Center. Such funds will be utilized to pay expenses incurred by the resident, court-ordered fees, family support, savings and personal allowances. Work Release residents will pay a weekly room and board charge in the amount established by the Department.

- B. Vending/recreation accounts will be maintained. Profits from certain vending activities designated for resident benefit are to be used for the benefit of the Center's residents. The Vending/Recreation Account is **NOT** intended as a trust. No fiduciary relationship is created with the establishment of this account. All proceeds in the account remain exclusively the property of the Department of Corrections. Specific guidelines for maintaining records and controls on these funds are detailed in GDC Fiscal Audit SOPS.
 1. All funds derived from designated vending activities will be retained by the Center, to be used for the benefit of that Center's residents. Exceptions may be made only as authorized by the Diversion/Transitional Centers Field Operations Manager.
 2. The account shall be used primarily to purchase non-essential items for the benefit of all residents, and purchases made from the account must be of direct benefit to residents (see Paragraph VI.B.4 below). No purchases may be made from this account for items or services which, by law, should be from the Center's appropriated budget or are provided free of charge by GDC.
 3. Authorized account expenditures:

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- a. The Superintendent may authorize purchases from the vending/recreation account for both equipment and non-equipment items up to \$500.
 - b. Purchases in excess of \$500, whether equipment or non-equipment items, require the approval of the Diversion/Transitional Centers Field Operations Manager.
 - 1) All requests for approval of a purchase in excess of \$500 will be submitted on Attachment 1 (Request For Purchase Authorization Over \$500).
 - 2) Requests for expenditures that will exceed \$1,000 also require the approval of the Director, Facilities Unit, Corrections Division.
 - c. For any purchase made from vending/recreation accounts, all applicable State and GDC guidelines will be followed.
 - d. Center records will indicate all disbursement and credits to or from the recreation account.
4. Residents can receive an indigent loan provided they have useable funds of less than \$5.00 in their account and the need is for an approved purpose. These loans are to be made for limited, specific purchases such as:
- a. Laundry expenses or supplies
 - b. Stamps (see mail procedures)
 - c. Hygiene items not supplied by the Center
 - d. Funds for essential telephone calls
 - e. Transportation to and from work
 - f. Critical needs verified by the Counselor

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5. Loans may be in the form of funds, checks or actual items purchased from account monies and given to a resident. The resident must understand that the items or funds will be re-paid either in full or through a payment schedule beginning with the next pay check.
 - a. The exact value of items loaned must be established. The resident will be advised of the value and shall repay only that cost.
 - b. Total loan obligation may not exceed \$150 at any time.
 - c. The Resident Request for Indigent Loan Form (attachment 2) will be used for all loan requests. The request will be approved or disapproved by the Superintendent or their designee.

6. The Business Manager or designee shall determine indigence based upon a review of the resident's account. The Indigent Loan Request will include the following information:
 - a. Resident's name
 - b. Amount or value of loan
 - c. Resident's signature
 - d. Who issued the check and the date issued
 - e. Date loan is repaid and the check number. If resident fails to pay due to escape, revocation, etc., it will be documented on the Indigent Loan Request Form.

C. Bank Statements

Centers will maintain monthly records of all transactions. Similar records should be maintained together and held for the auditors. For example, all bank statements should be grouped together and all deposit slips grouped together. After a fiscal audit,

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these items should be filed, maintained and destroyed in accordance with current record management procedures.

D. Revenue Remittance

Monthly collections of room and board by the Center will be remitted to the Accounting Office using a single check made payable to the department. The Direct Journal Entry form (IVG01-0017 Attachment 3) shall accompany the check. Separate revenue documents are required for each of the remittances.

VII. RETENTION SCHEDULES:

- A. Attachments 1 through 3 are to be maintained in the facility until an internal audit is completed. After the audit, records will held for three (3) years and then destroyed.