

WYOMING DEPARTMENT OF AGRICULTURE  
INTERNAL POLICIES

ADMINISTRATIVE PROCEDURES  
BUDGET/FISCAL

January, 2013

Section 1. Requisitions. A requisition (RXQ) is a written request to A&I Purchasing for authorization to make a purchase. Phone bids, written bids or an RFP must be solicited for costs before a requisition can be entered into the system. The requisition must be approved prior to making the purchase.

A requisition is required for printing, moving, and 900 series expenditures if the total cost is \$1,500 or more. Any other type of expenditure must be bid if the total cost is \$2,500 or more. Any purchase \$7,500 or more must have approval of the Director and the Governor. Requisitions are required on the following prior to purchase:

- Materials and supplies more than \$2,500.
- Any equipment to be inventoried.
- Rental of buildings, equipment, or materials.
- Contracts (900 Series).
- Moving expenses.
- Data Processing (hardware, software, consultant).

This list is not all-inclusive. See the Procurement Section Purchasing Procedures Manual for a complete list. This manual contains all information regarding purchasing, bidding, vendors, etc.

1. Procedures for phone or written bids. This process is mostly used for printing and copying over \$1,500, but can also be used for smaller bids usually under \$5,000.

- a. Create a list of specifications for your item(s) and for each bid, record the name, address, phone number, and bid amount. Get at least three (3) bids.
- b. Give this information to fiscal. This information will be attached to the RXQ.

2. Procedures for Bid/RFP requests.

- a. A division prepares the bid specifications and submits them to fiscal or directly to A&I Procurement. If the division chooses to work directly with Purchasing, fiscal must be made aware of the bid in process. Consultant services or services requiring specific experience require a "Request for Proposal (RFP)." This RFP is developed by Procurement based on the specifications submitted by the division. The division will approve the final RFP prior to release.
- b. Procurement will solicit bids. When the bid has closed, A&I Procurement will forward all bids received to the submitting division.
- c. A point system (developed by the division and included in the RFP) must be used in the bid selection.
- d. The division chooses the successful bidder and notifies A&I Procurement and fiscal. The division may also contact the bidder. If the bid is not awarded to the lowest bidder, justification is required.
- e. A summary of the final points awarded to each bidder must be submitted to Procurement with a copy to fiscal. Fiscal will complete a requisition (RXQ) for A&I Procurement. The RXQ encumbers the necessary funds. Procurement issues a Purchase Order (PO) and sends it to the successful bidder which serves as official notification to the successful bidder.

Section 2. Vouchers. A payment voucher (PIF) is the means for recording and submitting for payment any obligation incurred by the Department. Coding and approval of vouchers are the responsibility of each division. Fiscal is responsible for input of documents.

Section 3. Accounts Receivables. All invoices sent from WDA will be consecutively numbered, preprinted, hand-stamped, or hand numbered. Submit copies of all invoices to fiscal.

Procedures for Collection:

- a. All invoices, which include the statement fees are "due immediately," serve as the first invoice of an amount owed. Prepayments on laboratory accounts receive a 10% discount.
- b. After 30 days, a second statement is sent out.
- c. After 60 days, a letter from the Principal Accountant is sent. This letter serves as the 3rd notice; further services will be denied. The letter notifies them a collection agency will be solicited to collect this debt if not paid within 30 days.

- d. After 90 days, a collection agency will be solicited by WDA fiscal to collect the amount owed. The applicable division will be contacted before any action with a collection agency to see if there are any extenuating circumstances. The collection agency will send two written demands over a 28-day period requesting payment in full or call fiscal and make arrangements for prompt payment. WDA fiscal will notify the collection agency and the applicable division if arrangements have been made.
- e. After 133 days, the collection agency will pursue all amounts of \$15 and over (all inclusive) through litigation. Upon collection, services are reinstated on a "cash in advance only" basis.
- f. Accounts sent to collection will remain on QuickBooks for a period of 12 months. After this time period, they will be put into a "writing off" file and removed from QuickBooks.

Section 4. Refunds on Licenses Fees. Refunds will NOT be issued for individuals/ establishments if the business has been closed or discontinued after payment has been made.

Section 5. Travel Rules and Regulations. **All travel rules and regulation matters will be handled in accordance with Wyoming Executive Branch Fiscal Rules.** All employees are entitled to travel reimbursement in accordance with the State of Wyoming Travel Rules for any travel in relation to their duties for the Department. The travel expenses are reimbursed based on the federal lodging and meal & incidental expense (M&IE) rates.

1. One Day Meal Expenses: Receipts are not required unless the cost of the meal is \$15.00 or more, inclusive of tax and tip per W.S. 9-3-102(d)(ii). A credit card receipt can be used if the receipt details the vendor's name and address, recipient of goods/services and the date. If alcohol was purchased, remove the amount of the item and the associated tax and tip. A one-day meal cannot exceed 75% of the location's MI&E rate. The Director/Designee must approve meals over:
  - i. Breakfast - \$15.00 and over, inclusive of tax and tip;
  - ii. Lunch - \$15.00 and over, inclusive of tax and tip;
  - iii. Dinner - \$30.00 and over, inclusive of tax and tip.

All one-day meal expenses are submitted on a one-day meal voucher and are processed monthly on the State Auditor's payroll system.

2. Lodging: Lodging expenses are reimbursed based on the federal lodging rates in place at the time of travel. Employees will receive reimbursement up to the federal lodging rate for each night of lodging plus applicable taxes. In order to receive reimbursement, the original lodging receipt must be submitted with the travel voucher. The current rates can be found at [http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA\\_BASIC](http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA_BASIC) . The traveler may also contact the fiscal staff for this information. In order for the traveler to receive lodging reimbursement above the published rate, the employee must request approval prior to the trip using a travel request form. The Director/Designee must approve the form.
  3. Meals and Incidental Expenses (MI&E): Travel expenses are reimbursed based on the federal meal & incidental expense (M&IE) rates in place at the time of travel. The current rates can be found at [http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA\\_BASIC](http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA_BASIC) . The traveler may also contact the fiscal staff for this information. The traveler will receive 75% of the M&IE rate on the travel days and 100% of the M&IE rate for each day between the travel days. Any meals provided during a conference or meeting must be deducted from the M&IE rate as outlined in section 60.04 of the State Auditor's Office Accounting Policies and Procedures. If the M&IE rate will not cover the expenses, the employee must request approval for actual expenses prior to the trip using a travel request form. The Director/Designee must approve the form.
  4. Air Travel: Air travel may be paid with the Department's Visa Travel Card or by the traveler personally. If the traveler purchases the airline tickets, he/she can request reimbursement after forty-five (45) days or when the travel is complete, whichever is earlier. If the traveler uses the Department's travel card a travel card purchase log must be completed and forwarded to fiscal. The Director/Designee must approve the travel request before airline tickets are purchased. If an employee purchases tickets before travel is approved, he/she may be liable for the cost of the tickets.
  5. Transportation: See separate Vehicle policy for reimbursement on mileage. If the traveler is using ground transportation (i.e. taxi, shuttle etc) a receipt must be attached to the travel voucher if the amount is \$15 or more.
  6. Vehicle Late Fees: Twenty-four (24) hours advance notice must be given to Motor Pool when a vehicle is going to be returned late or a fine of \$50.00 per day will be charged to the Department. The Department may require reimbursement of the fine from the driver.
  7. Other Related Travel Expenses: The traveler is allowed to make a "morale call" to immediate family while traveling for the Department. The traveler is limited to one call daily. This call can be no longer than five (5) minutes. If the traveler has a Department calling card that card should be used to make the call. If the traveler does not have a Department calling card, reimbursement up to \$2.50 may be requested on the travel
-

voucher. Any other travel related expenses must have a receipt attached to the travel voucher if the amount is \$15 or over in order to be reimbursed.

8. Out-of-State Travel: A travel request must be submitted for all out of state travel. The supervisor and the Director/Designee must approve the out-of-state travel prior to traveling. The Director and the Governor must approve all international travel prior to traveling. The request should contain the following information:
  - i. Explanation of the trip.
  - ii. Consequences if the trip is not approved.
  - iii. Possibilities of funding from other sources (i.e., if the traveler is speaking at a function, was the organization asked to pay for expenses?).
  - iv. Benefit to WDA and State of Wyoming.

Section 6. Use of Department Procurement Card. The cardholder of a department procurement card (Visa) **must** comply with all terms and conditions outlined in the State of Wyoming Purchasing Cardholder Agreement signed during the training session. All purchases made on this card are to be for business purposes only. No personal purchases can be made with this card. No travel costs are to be charged to this account.

Section 7. Cellular Phone Policy. At the discretion of the manager, field staff and staff who travel frequently can be reimbursed the basic monthly service charge up to \$35 per month. In order to receive reimbursement, a voucher with a copy of your monthly cell phone bill must be submitted. The page of the cell phone bill showing the basic monthly service charge for your phone is required. The employee will not be reimbursed for other cell phone charges associated with the use of the phone (i.e., time charges, roaming charges, purchase, accessories, taxes, etc.). In addition, managers and other staff approved by the manager can be reimbursed for data plan charges up to \$34 per month.

Hand held cell phones may never be used while operating a vehicle. You must pull off to the side of the road and stop completely to use the hand held phone.

Employees who receive reimbursement should have their cell phones on during working hours except to avoid hazards while at gas stations or to avoid roaming charges or to avoid disruptions during meetings. Those instances aside, employees should check their cell phones every two hours.

Per managers' discretion, WDA will also pay charges for those employees who use their cell phone occasionally but are not reimbursed the monthly service charge by the Department. The phone number called must be identified as a business call (i.e., calls to WDA).

Section 8. Internet Policy. Field staff can be reimbursed for basic Internet service, up to a maximum of \$20.00 per month. In order to receive reimbursement, a voucher with a copy of the monthly Internet bill must be submitted.

Section 9. Passport Policy. If an employee is required by management to travel to another country, the Department will cover the cost of the passport. If an employee elects to attend a conference or seminar in another country, that cost will be covered by the employee.

Section 10. Membership Fees. The WDA may obtain an organizational membership with the approval of the director. However, memberships that benefit only an individual or group of individuals are not authorized.

1. If a group membership or agency membership is not available from an organization or professional society, the WDA is able to pay for a personal membership only if the requisition or membership application includes the ability for the membership to be transferable with the position. If the individual's name is mentioned on the invoice or requisition as the contact person or representative, then the requisition must also include this statement: "Membership transferable with position." A state warrant would pay for the membership directly to the organization involved.
2. An employee's use of personal funds to pay dues or memberships would indicate that the membership is personal and the state would not reimburse that employee.

Section 11. Grant Program Policy. The Wyoming Department of Agriculture feels there is a need for additional avenues of funding for various projects and programs.

The Grant Writer's Responsibility:

1. Budget work for grant
2. Completing grant forms
3. Determining matching funds

General Policy:

---

1. Before the grant writer begins working on a new application, the Financial Manager must be briefed on the specifics of the grant such as deadlines, match required, reports required, and what the grant will be used for. If there are any problems with proceeding with the grant at this time, the manager involved will be notified by the grant writer and Financial Manager.
  2. The grant writer will complete all grant applications and narrative forms with needed signatures. This includes all match information. The Financial Manager can assist if needed.
  3. Two copies of all grant application forms and one copy of the grant request for proposal must be given to the Financial Manager at least four (4) weeks prior to the grant submission date.
  4. The Financial Manager will complete the state required NAFR process. This process currently takes two (2) to four (4) weeks. Once the Governor's approval is received, the Financial Manager will give all needed information to the grant writer who will mail the grant application.
  5. If a grant is awarded to WDA, the grant award letter and contract/MOU should be reviewed by the Contract Coordinator and the grant writer to ensure the contract/MOU is correct. The grant package should then be given to the Financial Manager to review. Once the review is completed, the grant package will be forwarded to the Director to sign. A copy of the signed contract/MOU should be given to the Financial Manager to begin a file.
  6. The Financial Manager will begin the B-11 process. This process takes two (2) to four (4) weeks to complete. Once signed by the Governor, a budget will be set up and the work on the grant can begin.
  7. The Division Manager is responsible for administering the grant with the assistance of the Financial Manager.
  8. Accountability for the grant is the Manager's responsibility. This includes any reviews of sub-recipient, if applicable. Copies of all reports should be given to the Financial Manager to file with the grant.
  9. The Financial Manager will assist the Manager with the fiscal records and reports.
-