

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION
ADMINISTRATIVE PROCEDURES
VOLUME II, CHAPTER 8

SUBJECT: ACCOUNTING
CHAPTER TITLE: RECEIPT OF MONETARY PAYMENTS

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INTRODUCTION

Department of Transportation's offices may receive payment from businesses or individuals for various reasons. Payments are made for special hauling permits, encroachment permits, reimbursable claims, equipment auctions, map sales, personal use of DOT telephones by employees, Freedom of Information Act sales, etc.

Generally, this procedure applies whenever a monetary payment is due a DOT organization, but no official invoice or statement has been or will be issued the payor. Management at the DOT level and at the agency level will specify which organizations may receive monetary payments and for what types of transactions this procedure applies.

The employees authorized to receive monetary payments for a DOT organization are in a position of significant trust and must act responsibly. Employees that violate this trust may be subject to disciplinary action and/or criminal investigation. Therefore, these employees must be knowledgeable of and must follow these procedures.

POLICIES

1. Each Organization Manager will designate the employees (Receipts Clerks) authorized to receive monetary payments.
2. Each designee will document every transaction in accordance with procedures, including writing and issuing a "Receipt of Payment," Form DOT-58 to the payor. Each pre-numbered DOT-58 must be accounted for.
3. The organization's Fiscal Officer or designee (must not be an employee with any receipts function) will periodically, at least once per month, perform a reconciliation. This reconciliation extends from the monetary receipts records through the record of deposit.
4. Employees authorized to receive monetary payments **should not** be permitted to prepare or make deposits in the "West Virginia State Treasurer - Receipts (one-way) Bank Account."
5. Storeroom issuances of booklets of "Receipt of Payment," Form DOT-58 will be controlled with booklet assignments recorded/logged.

PROCESSES

- Receipts Clerk confirms payor's payment amount, purpose, etc.

This may require contacting another employee/office or may be confirmed from the payor's official billing document.

- Note payor's Social Security number, Driver's License No. and current address on personal checks (if payor is not a DOT employee.)
- Complete the next available "Receipt of Payment," Form DOT-58. If an error is made, write "VOID" and retain all copies in booklet.
- Take payment and give original DOT-58 to payor.
- Attach first copy of DOT-58 to payment and place in secured money box, register drawer, desk drawer, etc.
- The Receipts Clerk will periodically, but not less than once per day, batch payments with attached DOT-58's on a transmittal/memo. The transmittal will be consecutively numbered and will list all payments by payor's name, amount received, payment method and DOT-58 number.
- Receipts Clerk will log the transmittal number on the DOT-58's retained in the booklet and, at least once per day, deliver/send the transmittal and payments to the employee responsible for preparing deposits (Deposits Clerk.) (For Highways Capitol Complex organizations and for Public Transit, deliver to the Finance Division.)
- Deposits Clerk will confirm that the payments match that listed on the transmittal, initial the transmittal and give the Receipts Clerk a copy of the initialed transmittal.
- Receipts clerk files copy of transmittal.