

WEST VIRGINIA LEGISLATURE
Legislative Rule-Making Review Committee

COCHAIRMEN
ROBERT M. STEPTOE
STATE SENATE
126 EAST BURKE STREET
MARTINSBURG 25401

WILLIAM E. SHINGLETON
HOUSE OF DELEGATES
Box 1548
FAIRMONT 26554



STAFF
LEGISLATIVE SERVICES
E-132 STATE CAPITOL
CHARLESTON 25305
PHONE (304) 348-2040

February 5, 1980

Hon. A. James Manchin
Secretary of State
W-151 State Capitol
Charleston, West Virginia 25305

Dear Mr. Manchin:

This is notification of approval of rules and regulations in accordance with Section 11, Article 3, Chapter 29A of the West Virginia Code.

On February 5, 1980, the Legislative Rule-Making Review Committee approved the following regulations:

- (a) State Treasurer - Procedure for Deposit of Funds in the Treasurer's Office by State Agencies; and
- (b) State Elections Commission - Corporate Political Action Committees.

A copy of the approved regulations is enclosed.

Very truly yours,

Robert M. Steptoe
Robert M. Steptoe

William E. Shingleton
William E. Shingleton

Enclosures

WEST VIRGINIA ADMINISTRATIVE RULES
State Treasurer's Office

Chapter 12-2
Series I
(1979)

1979 5 P4:50

Subject: Procedure for Deposit of Funds in the Treasurer's
Office by State Agencies.

Section 1. General

1.01. Scope - These rules implement the provisions of section two, article two, chapter twelve of the code of West Virginia, 1931, as amended.

1.02. Authority - These rules are issued under the authority of the above-mentioned code section, which provides, among other things, that the state treasurer shall promulgate rules and regulations governing the procedure for deposit of state funds collected by officials and employees on behalf of the state of West Virginia.

1.03. Purpose - The general purpose of these rules is to establish a system whereby moneys received by state agencies, officials and employees on behalf of the state of West Virginia will be 1) promptly deposited in the state Treasurer's office, 2) immediately and properly accounted for, and 3) immediately available for investment by the state rather than lying idle in cash or demand deposits. Such general purpose is in keeping with the legislative findings and purpose set forth in section one, article one,

chapter twelve of the code, wherein the state board of investments and the treasurer are authorized to develop and maintain modern systems, consistent with sound financial practices, for the collection, disbursement, management and investment of public moneys. These rules also are specifically directed toward implementing the legislature's intent in section two, article one, chapter twelve of the code wherein state officers and employees are prohibited from making or causing deposits of state funds to be made in any bank not designated as a depository by the state board of investments.

Section 2. Definitions

2.01. Definitions - For purposes of these rules, unless a different meaning clearly is required by the context:

"Agency" means and includes any department, board, commission, division, branch office or other separate unit of a state agency, and any officer or employee thereof, who or which collects moneys due the state;

"Board" means the West Virginia state board of investments;

"Check" includes a bank draft, bank wire, money order, cashier's check, check written on the payor's checking account, and any other non-cash payment of funds due the state;

"Code" means the 1931 code of West Virginia, as amended;

"Receipt account" means an account in which are deposited moneys belonging to or due the state of West Virginia or any

official, department, board, commission, or agency, thereof;
and

"Treasurer" means the treasurer of the state of West
Virginia.

Section 3. Procedures for Deposits

3.01. Receipts Depositories - State depositories for
receipts accounts shall be established by the board pursuant
to the provisions of section two, article one, chapter
twelve of the code and rules promulgated thereunder. A
collecting agency shall deposit its collections in a depository
designated to serve as a depository for that agency's receipts
accounts.

3.02. Methods for Depositing Funds Due the State -

(a) Checks - An agency may deposit its check collections
by any one or more of the following methods:

(1) The agency's own employees may take the checks
directly to the designated receipts depository;

(2) The agency may use the services of a courier or
armored car service engaged by the agency to pick up deposits
and deliver them to the designated depository;

(3) The agency may use the services of a courier
engaged by the treasurer to pick up deposits from such
agency and deliver them to such designated depository; or

(4) The agency may use any other method approved in
writing by the treasurer.

(b) Cash - An agency may deposit its cash collections
by any one or more of the methods authorized for deposit of

checks. In addition, an agency may use the safekeeping services of a night depository at any bank of the agency's choice. If such night depository service is used, the agency shall on the next business day convert such cash into a cashier's check, which shall be deposited in accordance with these rules by one of the methods authorized for deposit of checks.

3.03. Bank Deposit Forms - The collecting agency shall make its deposits using a five-part "Bank Deposit Form T-0," the form of which shall be prescribed by the treasurer substantially as set forth on page 1 of the appendix to these rules. The first three digits of the deposit ticket number on said form represent the agency's location number. The last three digits are the deposit ticket number. When making a deposit, the agency shall complete the form items entitled "cash," "checks" and the first "total" item. The form shall be signed by an officer of the depository. The first copy of the form shall be retained by the depository. The depository shall transmit the second and third copies to the treasurer, who shall in turn transmit said third copy to the auditor. The fourth copy shall be retained by the agency unit which made the deposit, and the fifth copy shall be transmitted to the agency's main office.

3.04. Treasurer's Office Deposit Forms - Immediately upon making a deposit, the agency shall complete and transmit to the treasurer a five-part "Treasurer's Office Deposit Form T-1," the form of which shall be prescribed by the treasurer substantially as set forth on page 2 of the appendix

to these rules. The agency shall note on said form the number of the Bank Deposit Form T-0 to which said completed Treasurer's Office Deposit Form T-1 relates. Upon receipt thereof, the treasurer shall retain the first copy of the Treasurer's Office Deposit Form T-1, transmit the second copy to the auditor, the third copy to the department of finance and administration, the fourth copy to the agency unit which made the deposit and the fifth copy to the agency's main office.

3.05. Telephone Notification for Large Deposits -

Whenever an agency makes a deposit in excess of one hundred thousand dollars, the agency shall notify the treasurer's office of such deposit by telephone on the same day.

3.06. Redeposit of State Checks -

When an agency redeposits state checks, such deposits may be made either at the designated depository or directly to the treasurer's office. If made at the designated depository, the procedure shall be the same as with any other deposit. When made directly to the treasurer's office, the agency shall complete and transmit Treasurer's Office Deposit Form T-1 to the treasurer's office together with the checks being redeposited. No other checks should be entered on said form or commingled with the redeposit of state checks.

3.07. Endorsement of Deposited Checks -

Except for redeposits of state checks, all checks received and deposited by agencies shall be endorsed as in the following example:

STATE OF WEST VIRGINIA
(AGENCY'S NAME)
FOR DEPOSIT ONLY
PAY TO THE ORDER OF
ANY BANK OR BANKER
NO PROTEST

When a state check is redeposited, the check shall be endorsed as in the following example:

JOHN DOE
ABSENCE OF ENDORSEMENT
GUARANTEED. REDEPOSIT TO
ACCOUNT NO. 1600-00-009-01
(REGULAR ENDORSEMENT STAMP
AS SHOWN ABOVE)

3.08. Adjustments and Returned Checks - Whenever debit or credit tickets for adjustments to a previous deposit for returned checks are received by an agency from a depository, the agency shall use the regular Bank Deposit Form T-0 to record the totals of such debits or credits. The total of debits or credits which relate to adjustments to previous deposits shall be entered in the "adjustments" item on the form. Negative adjustments shall be denoted by the use of brackets. Any debits for returned checks shall be entered in the "returned check" item. These entries shall be added and totaled on the bank deposit form. When the bank deposit form is used for the entry of adjustments or returned checks it shall be signed by an authorized officer or employee of the agency. In the case of debit tickets, the agency, in addition to completing Bank Deposit Form T-0, shall also complete an "Adjustment and Returned Check Form T-2" which shall be prescribed by the treasurer substantially in the form set forth on page 3 of the appendix to these rules. Any debit tickets shall be attached to the Adjustment and Returned Check Form T-2 and shall be transmitted to the treasurer's office with

the completed Bank Deposit Form T-0. In the case of credit tickets, the agency, in addition to completing Bank Deposit Form T-0, shall also complete Treasurer's Office Deposit Form T-1. The credit tickets shall be attached to Treasurer's Office Deposit Form T-1 and transmitted to the treasurer's office with the completed Bank Deposit Form T-0. In no case shall regular deposits of receipts be commingled on one bank deposit form with adjustments or returned check items.

3.09. Frequency of Deposits - The collecting agency shall deposit all receipts daily in the designated depository unless such agency's receipts are less than two hundred dollars, in which event the agency shall deposit its receipts within one business day after its receipts reach the total of two hundred dollars. No agency may make more than two deposits per day unless prior approval to exceed that number is obtained from the treasurer.

3.10. Clearing Accounts - The requirements of the preceding section shall apply to every agency, notwithstanding that at the time of making the deposit the agency may not know the exact receipts account for preparation of Treasurer's Office Deposit Form T-1. In the latter event, the agency shall obtain approval from the auditor to use a clearing account, and such agency shall make its deposits in such clearing account in the designated depository. When the agency thereafter determines the exact receipts accounts applicable to the funds deposited in the clearing account, it shall prepare a "Deposit Collection Transfer Form T-3" and transfer the funds from the clearing account to

the appropriate receipts account. All copies of said form shall promptly be sent to the treasurer. The "Deposit Collection Transfer Form T-3" shall be prescribed by the treasurer substantially in the form set forth on page 4 of the appendix to these rules.

3.11. Applicability of These Rules - It is presumed that all moneys collected or held by state agencies in the form of cash, undeposited checks, bank accounts, or in any other form, are public moneys subject to the requirements of section two, article two, chapter twelve of the code and of these rules. In the event any agency believes that all or part of these rules should not apply to its operations and collections, or that all or part of the moneys held by it should not be governed by these rules, it shall submit to the treasurer a written statement of the reasons for such belief. The agency shall also furnish therewith a itemization and accounting of the moneys in question currently held by it, with the name of the bank, bank account number, and name and purpose of the account.

Bank Deposit Form T-O

RECEIPTS ACCOUNT DEPOSIT TICKET

STATE OF WEST VIRGINIA
STATE TREASURER'S OFFICE
CHARLESTON, W. VA. 25305

NO. _____

Date: _____ Signed: _____
(authorized officer)

Deposited in:

- DISTRIBUTION
- 1 BANK
 - 2 TREASURER
 - 3 AUDITOR
 - 4 AGENCY CENTRAL
 - 5 AGENCY BRANCH

CASH _____	\$ _____
CHECKS _____	
TOTAL _____	\$ _____
RETURNED CHECKS _____	(\$ _____)
ADJUSTMENTS _____	
TOTAL _____	\$ _____

T-O

Treasurer's Office Deposit Form T-1

<p style="font-size: small;">For Treasurer's Use Only</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p style="font-size: x-small;">(Date Received)</p>	<p>TREASURER'S OFFICE STATE OF WEST VIRGINIA</p> <p>NO. _____ (Agency Use Only)</p>	<p style="font-size: small;">For Treasurer's Use Only</p> <p>DEPOSIT NO. _____</p> <p>CASH NO. _____</p>
--	---	--

NAME OF SPENDING AGENCY: _____

PREPARED BY: _____ EXT. _____ DATE PREPARED: _____

(SECTION A)

	CASH	CHECKS AND/OR MONEY ORDERS	TOTAL
TOTAL =			

(SECTION B) REVENUES ONLY

Account No.	Line Item	Fund No.	Account Totals	Account No.	Line Item	Fund No.	Account Totals
XXXX-XX	XXX	XX		XXXX-XX	XXX	XX	
				SUB-TOTAL			

(SECTION C) REFUNDS AND REDEPOSITS ONLY

Account No.	Line Item	Fund No.	F.Y.	Account Totals	Account No.	Line Item	Fund No.	F.Y.	Account Totals
XXXX-XX	XXX	XX	XX		XXXX-XX	XXX	XX	XX	
				SUB-TOTAL					

Form T-1
Revised 1/1/76

ORIGINAL-STATE TREASURER
GREEN-STATE AUDITOR
YELLOW-FIN. & ADM.
PINK-SPENDING AGENCY
GOLDEN ROD-SPENDING AGENCY

GRAND TOTAL (ALL SOURCES) _____

Adjustment and Returned Check Form T-2

For Treasurer's Use Only

(Date Received)

TREASURER'S OFFICE
STATE OF WEST VIRGINIA
Adjustment & Returned Checks
(Debit Tickets Only)

NO. _____
Agency Use Only

For Treasurer's Use Only

Charge Back Number

CB- _____

NAME OF SPENDING AGENCY: _____
 PREPARED BY: _____ EXT. _____ DATE PREPARED: _____
 (Section A) Agency Use Only

(SECTION B) REVENUES ONLY

Account No.	Line Item	Fund No.	Account Totals	Account No.	Line Item	Fund No.	Account Totals
XXXX-XX	XXX	XX		XXXX-XX	XXX	XX	
				SUB-TOTAL			

(SECTION C) REFUNDS AND REDEPOSITS ONLY

Account No.	Line Item	Fund No.	F.Y.	Account Totals	Account No.	Line Item	Fund No.	F.Y.	Account Totals
XXXX-XX	XXX	XX	XX		XXXX-XX	XXX	XX	XX	
				SUB-TOTAL					

ORIGINAL - STATE TREASURER
 GREEN - STATE AUDITOR
 YELLOW - FIN & ADM
 PINK - SPENDING AGENCY
 GOLDEN ROD - SPENDING AGENCY

GRAND TOTAL (ALL SOURCES) _____

Form T-2
7/1/58

Deposit Collection Transfer Form T-3

TREASURER'S OFFICE
STATE OF WEST VIRGINIA

Deposit Collection Transfers

For Treasurer's Use Only

(Date Received)

For Treasurer's Use Only

Transfer No.

DT-

NO. _____
(Agency Use Only)

NAME OF SPENDING AGENCY: _____ DATE PREPARED: _____

PREPARED BY: _____ EXT. _____

Collection Account

Deposit Account

From			To				
Account Number	Line Item	Fund No.	Amount	Account Number	Line Item	Fund No.	F.Y.
XXXX-XX	XXX	XX		XXXX*	XXX	XX	XX
TOTAL							

Form T-3
7-1-79

Yellow - State Auditor
White - State Treasurer
Green - Finance & Administration
Pink - Spending Agency
Golden Rod - Spending Agency

WEST VIRGINIA ADMINISTRATIVE RULES
State Treasurer

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