

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #6

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE.**

AGENCY: West Virginia State Auditor's Office TITLE NUMBER: 155

AMENDMENT TO AN EXISTING RULE: YES , NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 1

TITLE OF RULE BEING AMENDED: Standards for Requisitions for Payment
Issued By State Officers on the Auditor

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: _____

TITLE OF RULE BEING PROPOSED: _____

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) SB 333

SECTION 64-9-3(a), PASSED ON March 11, 2000

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: May 2, 2000



Paul S. Mollohan
Senior Deputy State Auditor

FILED

TITLE 155
LEGISLATIVE RULE
WEST VIRGINIA STATE AUDITOR

MAY 2 1 32 PM '00

SERIES 1
STANDARDS FOR REQUISITIONS FOR PAYMENT ISSUED
BY STATE OFFICERS ON THE AUDITOR

OFFICE OF THE WEST VIRGINIA
SECRETARY OF STATE

§155-1-1. General.

1.1. Scope. -- This rule establishes standards for the form and content of requisitions for payment issued by state officers on the Auditor.

1.2. Authority. -- W. Va. Code §12-3-10.

1.3. Filing Date. -- May 2, 2000

1.4. Effective Date. -- May 2, 2000

§155-1-2. Definitions.

2.1. Auditor. -- The Auditor of the State of West Virginia.

2.2. Authorized signature. -- The written or electronic authorization of a person authorized by the Department of Administration to certify that state agency funds are available to process the relevant transaction.

2.3. Certify. -- To authenticate or verify that pertinent information is true and accurate by affixation of an authorized signature.

2.4. Change order. -- An amendment to an original purchasing contract.

2.5. Coversheet. -- A printed or electronic document initiated by WVFIMS to be included with all requisitions submitted to the Auditor for payment.

2.6. Invoice. -- Written, printed or electronic documentation issued by a vendor reflecting the merchandise or service

delivered or provided and the cost of the merchandise or service.

2.7. Open-end contract. -- A contract that has no determined quantity or encumbrance.

2.8. Requisition. -- A written, printed or electronic request for payment issued by a state officer to the Auditor consisting of the documentation required by law, rule or lawful discretion of the Auditor.

2.9. Statewide contract. -- A contract that is initiated and maintained by the Department of Administration, Purchasing Division and is open to all state agencies and has no fixed encumbrance.

2.10. West Virginia Financial Information Management Systems (WVFIMS). -- The centralized accounting system used by all state agencies for processing financial transactions and maintained by the Department of Administration and the Auditor.

2.11. WVFIMS financial code components. -- The accounting code scheme used in WVFIMS which provides financial information necessary for the processing of financial transactions. The code components are required on all coversheets submitted to the Auditor. The code components are:

2.11.a. FUND. -- A self-balancing set of accounts containing assets, liabilities, fund balance, revenue and expenditure accounts;

2.11.b. FISCAL YEAR (FY). -- Represents the fiscal year in which an appropriation was authorized by the Legislature;

2.11.c. ORGANIZATION (ORG). -- The organizational entity which has management responsibility for a fund;

2.11.d. ACTIVITY (ACT). -- Represents the activity code corresponding to the budgetary line items in the Legislative Budget Bill;

2.11.e. OBJECT (OBJ). -- Represents the object code indicating what commodity or service was acquired by the expenditure; and

2.11.f. SOURCE. -- For revenue accounts, the source code indicates the type of revenue.

§155-1-3. Invoice Requirements.

3.1. Itemization. -- All invoices submitted to the Auditor for payment shall contain the following:

3.1.a. An itemized description indicating the type of materials, supplies or service provided;

3.1.b. An invoice or order date and the date of service, if the item to be paid is a service; and

3.1.c. Any additional information required by the Auditor.

3.2. "Miscellaneous" itemization. -- Invoices indicating "miscellaneous" as itemization are not acceptable for payment.

3.3. Credits. -- Invoices including credits shall not require credit memos if the credit is identified on the invoice.

3.4. Previous balances. -- Invoices including a previous balance require documentation before the previous balance may be paid. Metered utilities are excluded from the provisions of this subsection.

3.5. Vendor information. -- All invoices submitted to the Auditor shall have an invoice coversheet containing the same vendor name as that contained on the invoice. If the vendor name on the coversheet and the invoice are not the same, then the invoice shall indicate that the vendor name on the invoice is that of a division, branch, subsidiary, or is a doing business as (DBA) name of the vendor name contained on the invoice coversheet. The Auditor shall accept letters of assignment for payments made in care of financial institutions.

3.6. Original invoice. -- All invoices submitted to the Auditor shall be an original or a certified original. The following are considered original invoices:

3.6.a. Wholly original invoices;

3.6.b. Invoices in which the body is wholly original; the body being that section of the invoice which contains the itemization, quantity and price of the goods or services;

3.6.c. Invoices reflecting that the invoice is an original, customer copy, remittance copy or billing copy, and in which the body is wholly original;

3.6.d. Computer generated invoices;

3.6.e. Original invoices which are handwritten, typewritten or created in whole, or in part, by a manual stamping device; and

3.6.f. Wholly original debt service documents, court orders, electronic funds transfer documents, and liens.

3.7. **Original invoice certification.** -- Any invoice requiring original certification may be certified by the agency receiving the invoice. These invoices require two original certifications, one of which must be the Chief Financial Officer, Department/Agency Administrator, or as determined by the Auditor in emergency situations, are:

3.7.a. Electronically reproduced invoices sent by the invoicing vendor;

3.7.b. Invoices which reflect that they are revised, duplicate or second billing invoices; and

3.7.c. Non-original invoices which are typewritten, handwritten, or created in whole, or in part, by a manual stamping device.

3.8. **Coversheet/Invoice certification.** -- All requisitions submitted to the Auditor shall have an authorized signature on the face of the document.

3.9. **Invoice date stamp requirement.** -- In order to comply with W. Va. Code § 5A-3-54, the Prompt Pay Act of 1990, the Auditor shall require that all invoices be date stamped, either manually or electronically, upon receipt by the state agency. If goods are received prior to the receipt of an invoice for the goods, the affixation of a date stamp on the invoice indicating the date the invoice was received meets the requirement of this rule. The state agency shall date stamp invoices received prior to the receipt of the relevant goods a second time indicating the date the goods were received. In the absence of a second date stamp indicating that the goods were received after receipt of the invoice, the Auditor shall determine the interest due the vendor by referring to the date of receipt of the invoice. Invoices for services shall not require a second date stamp insofar as the date of service reflected on the invoice constitutes prima facie proof of the date the services were received.

§155-1-4. **Contract Invoice Requirements.**

4.1. **Itemization.** -- All invoices submitted to the Auditor for payment against a contract shall contain the following:

4.1.a. An item description, including, but not limited to, model number, quantity and unit price, indicating the type of materials, supplies or service. The materials, supplies or service shall be of the type covered under the contract and the description of the materials, supplies or service shall not conflict with the description contained in the contract; and

4.1.b. The date of service, if the item to be paid is service. The date shall fall within the contract period.

4.2. **Vendor information.** -- All invoices submitted to the Auditor for payment against a contract shall have an invoice coversheet containing the same vendor name as that contained on the invoice. If the vendor name on the coversheet and the invoice are not the same, then the state agency shall submit either a change order reflecting the change in vendor name or a statement from the vendor indicating that the vendor name on the invoice is that of a division, branch, subsidiary, or is a doing business as (DBA) name of the vendor name contained on the invoice coversheet. The name of the state agency on the invoice and invoice coversheet shall be the same as the name of the state agency on the contract.

4.3. **Funding information contract requirements.** -- All contracts and change orders submitted to the Auditor shall include complete WVFIMS financial code component information, excluding statewide and open-end contracts. Complete WVFIMS financial code component information includes the components listed and defined in sub section 2.10 of this rule. All contracts with encumbered monies shall indicate funding information and the amount allotted to each fund, if more than one is indicated. Statewide and open-end contracts

need only indicate "VARIOUS" or "MULTIPLE". All coversheets shall include the funding information indicated on the contract.

4.4. Building leases. -- All building leases are audited in accordance with the Department of Administration's Leasing Division's Guidelines. Time periods are required on all invoices to verify that the time is within the lease period.

4.5. Contract and Change order approvals. -- All contracts and change orders shall be approved by the following:

4.5.a. The Department of Administration Purchasing Division or an authorized procurement officer, if a Higher Education agency;

4.5.b. The Attorney General, as to form, if the contract exceeds the dollar limits established by the Department of Administration or Higher Education statutes for delegated purchasing authority, or is for the provision of legal services; and

4.5.c. The Attorney General, as to form, if changes are made to contract terms and conditions.

§155-1-5. Travel Reimbursement.

5.1. All state employee travel reimbursements submitted to the Auditor shall comply with state travel regulations or Higher Education Travel Guidelines. In-state travel reimbursement shall be processed in accordance with those regulations or guidelines.

ENROLLED
COMMITTEE SUBSTITUTE
FOR
Senate Bill No. 333

§§64-9-3. Auditor and department of administration.

(a) The legislative rule filed in the state register on the third day of August, one thousand nine hundred ninety-nine, under the authority of section ten, article three, chapter twelve of this code, modified by the auditor to meet the objections of the legislative rule-making review committee and refiled in the state register on the thirty-first day of August, one thousand nine hundred ninety-nine, relating to the auditor (standards for requisitions for payment issued by state officers on the auditor, 155 CSR 1), is authorized with the following amendments:

""On page two, section 3.7, by striking out the words "Those invoices which require original certification are" and inserting in lieu thereof the following:

"These invoices require two original certifications, one of which must be the Chief Financial Officer, Department/Agency Administrator, or as determined by the Auditor in emergency situations"; and

On page two, by striking out all of subsection 3.7.a. and inserting in lieu thereof a new subdivision 3.7.a to read as follows:

"3.7.a. Electronically reproduced invoices sent by the invoicing vender;".""