

SUBCHAPTER 5B - FISCAL

SECTION .0100 - ADMINISTRATION

19A NCAC 05B .0101 FISCAL SECTION OPERATIONS

The fiscal section operates under the Executive Budget Act, the Budget Manual of the Office of State Budget and Management (OSBM), and the Administrative Policies and Procedures Manual of the Office of State Controller (OSC). These guidelines and any subsequent amendments or editions of the same are incorporated herein by reference pursuant to G.S. 150B-21.6 as rules of the North Carolina Department of Transportation. The rules filed by OSBM and OSC control the operations of the fiscal section, except to the extent that the following rules within this Subchapter supplement those rules. Copies of the manuals or excerpts may be obtained from the Director of Administration at no cost.

History Note: Authority G.S. 143-1; 143-28; 143B-10; 143B-348; 143B-426.35 through 143B-426.39
Eff. July 1, 1978;
Amended Eff. April 1, 1995; December 1, 1993; November 1, 1991;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015.

19A NCAC 05B .0102 DEFINITIONS

History Note: Authority G.S. 143B-10(j); 143B-348; 143-2;
Eff. July 1, 1978;
Amended Eff. December 1, 1993;
Transferred and Recodified to 19A NCAC 5B .0209 Eff. May 1, 1994.

19A NCAC 05B .0103 DAILY INTEREST FORMULA

History Note: Authority G.S. 143-2; 143B-10(j); 143B-348;
Eff. July 1, 1978;
Amended Eff. December 1, 1993; July 1, 1982;
Expired Eff. November 1, 2015 pursuant to G.S. 150B-21.3A.

19A NCAC 05B .0104 FORM OF REMITTANCE

All remittances for monies due the North Carolina Department of Transportation shall be made payable to the North Carolina Department of Transportation and shall include the division to which the monies are to be credited. For example, monies due the Division of Highways shall be drawn payable to the "North Carolina Department of Transportation -- Division of Highways."

History Note: Authority G.S. 143B-10(j); 143-2;
Eff. July 1, 1978;
Amended Eff. December 1, 1993;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015.

19A NCAC 05B .0105 REMITTANCE FOR GROUP HEALTH INSURANCE COVERAGE

History Note: Authority G.S. 143-2; 143B-10(j);
Eff. July 1, 1978;
Amended Eff. November 1, 1991;
Repealed Eff. December 1, 1993.

SECTION .0200 - AUDITS OF CONTRACTING PARTIES

19A NCAC 05B .0201 PRE-AWARD AUDIT: FINANCIAL CAPABILITIES

All contracting firms, agencies, or recipients of grants or loans, except those whose contract was awarded as a result of the bidding process, state purchasing procedures, and local governments reporting under the Single Audit Act (Office of Management and Budget Circular A-128, "Audits of State and Local Governments"), who are entering into a contract or agreement with the Department of Transportation shall submit, if requested, to the External Audit Branch of the Department of Transportation their current balance sheet, income statement, chart of accounts, and any other data that may be determined to be necessary by the auditors, in order that the auditors may render an opinion as to whether the firm is financially capable of fulfilling the terms of the contract or agreement. The auditor's findings will be reported to the appropriate contracting officer.

History Note: Authority G.S. 143-2; 143B-10(j);
Eff. July 1, 1978;
Amended Eff. December 1, 1993; November 1, 1991;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015.

19A NCAC 05B .0202 PRE-AWARD AUDIT: ACCOUNTING SYSTEM

All contracting firms, agencies, or recipients of grants, except those whose contract was awarded as a result of the bidding process, state purchasing procedures, and those classified as local governments reporting under the Single Audit Act (Office of Management and Budget Circular A-128, "Audits of State and Local Governments"), shall allow their accounting systems to be reviewed by the External Audit Branch of the Department of Transportation in order that the auditors may determine that the accounting system is capable of segregating and maintaining costs applicable to the contract or agreement.

History Note: Authority G.S. 143-2; 143B-10(j);
Eff. July 1, 1978;
Amended Eff. December 1, 1993; November 1, 1991;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015.

19A NCAC 05B .0203 PRE-AWARD AUDIT: PROPOSED COSTS

Before a contract or agreement is executed, a pre-award audit may be performed by the External Audit Branch utilizing the historical costs of the proposing party to ascertain that the proposed charges are valid, reasonable, and allowable.

History Note: Authority G.S. 143B-10(j); 143-2;
Eff. July 1, 1978;
Amended Eff. December 1, 1993;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015.

19A NCAC 05B .0204 DESK OR FIELD AUDIT

The determination as to whether an audit will be a "desk" audit or a "field" audit will be at the discretion of the auditor. The auditor's decision will be based on the complexity of the contract or agreement, prior experience with the firm, agency or recipient and the amount of information concerning the contracting firm that is available in the external audit branch's audit file.

History Note: Authority G.S. 143B-10(j); 143-2;
Eff. July 1, 1978;
Amended Eff. December 1, 1993;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015.

19A NCAC 05B .0205 WAIVER OF AIRPORT PRE-AUDIT

19A NCAC 05B .0206 INFORMATION IN LIEU OF AIRPORT PRE-AUDIT

History Note: Authority G.S. 143B-10(j); 113-28.10;

1	4	3		Reimbursement for railroad work - Issued 8-5-88
1	4	5		Payroll and related expense of public employees; general administration and other overhead; and cost accumulation centers and distribution methods - Issued 1-26-81
1	7	2		Administration of negotiated contracts – Issued 1-21-80
4	1	2		Administration of highways planning projects - Issued 11-5-86
6	6	3	1	Utility relocations, adjustments and reimbursements - Issued 11-11-88

(2) Code of Federal Regulations which is available from the US Government Printing Office, Washington, DC 20402. The cost for Title 48 Part 31.2 is thirty one dollars (\$31.00). The cost for Title 49 Part 18 is twenty dollars (\$20.00). The cost for Title 23 Part 172 is eighteen dollars (\$18.00):

Title 48 Part 31.2	Contracts with commercial organizations – Issued 4-28-89
Title 49 Part 18	Uniform administrative requirements for grants and cooperative agreements with state and local governments (USDOT Common Rule) - Issued 3-11-88
Title 23 Part 172	Administration of Engineering and Design related services contracts -- Issued 4-30-91

(3) Office of Management and Budget Circulars which are available from OMB Publications Office, Washington, DC 20503 at no cost:

OMB Circular A-21	Cost principles for educational institutions -- Issued 3-6-79
OMB Circular A-87	Cost principles for state and local governments -- Issued 1-1-81
OMB Circular A-102, Attachment A-O	Uniform administrative requirement for grants-in-aid to state and local governments -- Issued 1-1-81
OMB Circular A-102 (Revised)	Grants and cooperative agreements with state and local governments -- Issued 3-11-88

OMB Circular A-110	Grants and agreements with institutions of higher education, hospitals and other non-profit organizations -- Issued 7-1-76
OMB Circular A-122	Cost principles for non-profit organizations - Issued 7-80
OMB Circular A-128	Audits of state and local governments - Issued 4-12-85
OMB Circular A-133	Audits of institutions of higher education and other non-profit organizations -- Issued 3-8-90
OMB Compliance Supplements	USDOT Programs only - Issued 9-90

(4) Federal Transportation Administration Circulars which are available from FTA Publications Office, Washington, DC 20590 at no cost:

FTA C 4220.1B	Third party contracting guidelines - Issued 5-5-88
FTA C 5700.1	Requirements and responsibilities indirect cost proposals/cost allocation plans for technical studies and capital grants-- Issued 5-24-83
FTA C 7005.1	Documentation of private enterprise participation required for Section 3 & 9 programs - Issued 12-5-86
FTA C 7010.1	Capital cost of contracting - Issued 12-5-86

(5) Department of Treasury Circular which is available at no cost from the N.C. DOT External Audit Branch, P.O. Box 25201, Raleigh, NC 27611:

Circular 1075.1 Part 205	Withdrawal of cash from the Treasury for advances under Federal grant and other programs - Issued 10-14-77
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(6) Federal Single Audit Act issued 10-11-84 (P.L. 98-502), which is available from GAO Document Center, Washington, DC 20548 at no cost.

History Note: Authority G.S. 143B-10; 143B-348; Eff. July 1, 1978; Amended Eff. December 1, 1993; November 1, 1991; Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015.

19A NCAC 05B .0302 ADOPTION OF FEDERAL AUDIT GUIDELINES
19A NCAC 05B .0303 ADOPTION OF U.M.T.A AUDIT GUIDELINES

*History Note: Authority G.S. 143B-10(j);
Eff. July 1, 1978;
Repealed Eff. November 1, 1991.*

SECTION .0400 - PL 112 FUNDS CERTIFICATION

19A NCAC 05B .0401 PL 112 FUNDS: CERTIFICATION OF ANNUAL BUDGETS
19A NCAC 05B .0402 PL 112 FUNDS: CERTIFICATION OF EXPENDITURES

*History Note: Authority G.S. 143B-10(j); 136-18(12);
Eff. July 1, 1978;
Repealed Eff. December 1, 1993.*

SECTION .0500 - MOVING PROCEDURES

19A NCAC 05B .0501 MOVING POLICY

*History Note: Authority G.S. 143-2; 143B-10(j);
Eff. July 1, 1978;
Amended Eff. November 1, 1991;
Repealed Eff. December 1, 1993.*

19A NCAC 05B .0502 MOVING POLICY: MOVING PACKET
19A NCAC 05B .0503 MOVING POLICY: AUTHORIZATION TO MOVE FORM (601-EXP)

*History Note: Authority G.S. 143-2; 143B-10(j);
Eff. July 1, 1978;
Repealed Eff. November 1, 1991.*

19A NCAC 05B .0504 MOVING POLICY: MOVING QUOTATION FORM (602-EXP)

*History Note: Authority G.S. 143B-10(j); 143-2;
Eff. July 1, 1978;
Repealed Eff. December 1, 1993.*