

POLICY OF STATE OF DELAWARE DEPARTMENT OF CORRECTION	POLICY NUMBER 12.12	PAGE NUMBER 1 of 1
	RELATED ACA STANDARDS: 2-CO-1B-05, 2-CO-1B-13, 2-CO-1B-14; 4-4027, 4-4043, 4-4044, 4-4045; 4-ACRS-7D-17, 4-ACRS-7D-29	
CHAPTER: 12 CENTRAL BUSINESS OFFICE	SUBJECT: OUTSIDE ACCOUNTS AND CASH BOXES	
APPROVED BY THE COMMISSIONER AND EFFECTIVE THIS DATE:		
 7/21/2016		
APPROVED FOR PUBLIC RELEASE		

I. AUTHORITY: 29 *Del. C.* §8903 (4)(5)(7); 11 *Del. C.* §6502, 6517, 6532, 6534

II. PURPOSE: To establish a policy and procedure for maintaining, auditing, and regulating offender, employee, and program related fund accounts and cash boxes.

III. APPLICABILITY: All Department employees, volunteers, persons or organizations conducting business with the Department.

IV. DEFINITIONS:

Outside Account: Fiduciary checking account used to manage funds collected by the State for other designated beneficiaries. Internal account transactions occur outside the State's accounting system, First State Financials (FSF).

Cash Box: General funds and/or fiduciary funds managed outside FSF in the form of cash.

V. POLICY: The Central Business Office (CBO) will develop, maintain and publish on the Department's Extranet webpage standard operating procedures for outside accounts and cash boxes to be utilized by the Department facilities. The procedures will address topics such as opening an account, closing an account, modifying an account, budget unit responsibilities and CBO responsibilities.