



## STANDARD OPERATING PROCEDURE (SOP) Processing Powell Bill Fiscal Data Report

<b>BUSINESS CATEGORY</b>	Division of Highways (DOH)	<b>APPROVAL DATE</b>	4/21/2020
<b>BUSINESS AREA</b>	Planning & Programming/Powell Bill Unit	<b>REVISION DATE</b>	4/22/2024
<b>EFFECTIVE DATE</b>	4/21/2020	<b>VERSION No.</b>	2

<b>AUTHORITY</b>	USDOT – <a href="#">FHWA: Highway Finance Data Collection, Chapter 11</a>
<b>PURPOSE</b>	<p>The Fiscal Data Report (FDR) is the third report required for the Powell Bill Program – <b>due December 1<sup>st</sup></b> of each year. This report is necessary to provide information required by the Federal Highway Administration (FHWA) for the FHWA 536 report (Highway Finance Data Collection). This report reflects all of the funds received and spent, for street purposes, during the preceding fiscal year.</p> <p>Staff of the Powell Bill Unit will verify that all documents have been received and correctly completed by the municipalities in a timely manner. Once verified, the Powell Bill Unit will submit the FHWA 536 report to the NCDOT Compliance Reporting Manager.</p>
<b>SCOPE</b>	The Powell Bill Business Unit as a whole and any assigned individuals.
<b>RELATED POLICY</b>	NCDOT Powell Bill Program Administration Policy F.28.0100
<b>DEFINITIONS</b>	<p>“FHWA” – shall mean the Federal Highway Administration</p> <p>“Participant(s)” – shall mean municipalities that are qualified to participate in, and receive funds from, the Powell Bill program</p> <p>“PBRS” – shall mean the Powell Bill Reporting System</p> <p>“Program” – shall mean the Powell Bill Program, which runs by fiscal year, July 1<sup>st</sup> to June 30<sup>th</sup></p> <p>“The Unit” – shall mean the Powell Bill Business Unit as a whole and any assigned employees</p>

<b>PROCEDURE</b>
<p>The Fiscal Data Report (FDR) information must be entered into the Powell Bill Reporting System (PBRS) by December 1<sup>st</sup> each year. The report can be accessed in the PBRS starting July 1<sup>st</sup>.</p> <p>The Unit will process and review the submissions through the workflow in the PBRS and check to ensure all required fields are completed in the PBRS and compare the entries with the Expenditure Report (ER) submitted for the same fiscal year. The FDR includes all funds received or spent for street purposes, not just Powell Bill funds, therefore some line items will be the same or greater than the amounts reported on the ER.</p> <ul style="list-style-type: none"> <li>• Line 16 of the FDR should be the same or higher as the Balance on Hand which is the last line of the ER – exception being if the municipality has an error on their ER and they are reporting correct information on the FDR</li> <li>• Line 24 of the FDR should be the same or higher as Line R100 of the ER</li> <li>• Line 30 of the FDR should reflect the October and January allocations received from the Powell Bill Program</li> </ul>

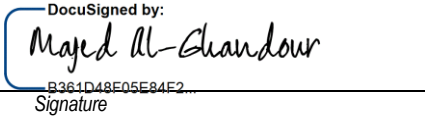
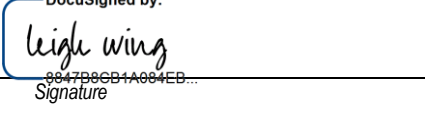
- Line 35 of the FDR should be the same or higher as the Beginning Balance on Hand which is the first line at the top of the ER
- Lines 18 and 37 must match; the system will not allow the report to be saved or submitted unless they match
- Lines 08 and 23 can be used for “Audit Adjustments” to fix rounding errors

Make a note in the PBRS if there are any deviations from the ER information. For example, if the municipality reports there is an error in the ER submitted in August, request a statement in writing from the municipality through email, and make a note in the PBRS.

If any component of the FDR is incomplete or inaccurate, the Unit will return it to the Participant, through the PBRS, for updates/corrections. The Participant will then have to make the necessary changes and resubmit it through the PBRS. Once resubmitted, the report will go back into the Unit’s workflow and will be processed as timely as possible.

<b>REFERENCE</b>	Powell Bill Expenditure Reports <a href="#">State Street-Aid (Powell Bill) website</a> Fiscal Data Report example
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REVISION HISTORY		
REVISION DATE	REVISION NUMBER	REVISION DESCRIPTION
4/28/2022	1	Added a few word updates and had some formatting changes.
4/22/2024	2	Substituted FDR after Fiscal Data report (FDR) was defined. Updated FHWA hyperlink.

STANDARD OPERATING PROCEDURE APPROVAL		
<i>Signing below certifies that the standard operating procedure has been vetted by the business area representative and all other applicable parties.</i>		
Business Area Representative _____ (Responsible for the Unit)	DocuSigned by:  <small>B361D48E05E84E2...</small> Signature	_____ 06/24/2024 _____ Date
Executive Staff Member _____ (Responsible for the Unit)	DocuSigned by:  <small>8847D8CB1A084EB...</small> Signature	_____ 06/21/2024 _____ Date