

## STANDARD OPERATING PROCEDURE (SOP) Processing Powell Bill Expenditure 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

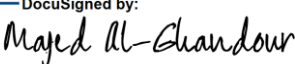

<b>AUTHORITY</b>	<p><a href="#">NC General Statute § 136-41.1. Appropriations to municipalities; allocation of funds generally; allocation to Butner.</a></p> <p><a href="#">NC General Statute § 136-41.2. Eligibility for funds; municipalities incorporated since January 1, 1945.</a></p> <p><a href="#">NC General Statute § 136-41.3. Use of funds; records and annual statement; excess accumulation of funds; contracts for maintenance, etc., of streets.</a></p> <p><a href="#">NC General Statute § 136-41.4. Municipal use of allocated funds; election.</a></p>
Purpose	<p>The Expenditure Report (ER) is the second report required for the Powell Bill program – <b>due August 1<sup>st</sup> of each year</b>. This report is necessary to fulfill the requirement in North Carolina General Statute (GS) §136-41.3(b). This report reflects the expenditures of the Powell Bill funds during the preceding fiscal year.</p> <p>In accordance with GS §136-41.3(b1), if a municipality fails to file this statement by October 1<sup>st</sup> of each year, that municipality will be ineligible to receive their allocation on October 1<sup>st</sup>. Likewise, if the municipality fails to file this statement by January 1<sup>st</sup> of each year, that municipality will be ineligible to receive the allocation on January 1<sup>st</sup>.</p> <p>Staff of the Powell Bill Unit (The Unit) will verify that all documents have been received and correctly completed by the municipalities in a timely manner.</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>“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, also referred to as the 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” – the Powell Bill Business Unit as a whole and any assigned employees</p>
<b>PROCEDURE</b>	
The Expenditure Report (ER) information must be entered into the Powell Bill Reporting System (PBRS) by August 1 <sup>st</sup> of each year. It can be accessed in the system starting July 1 <sup>st</sup> of each year.	

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 any necessary attachments are present.

- Check to see that the amounts that the system automatically populated to ensure there are no system issues. If there are problems with any amount the system provided, contact the IT programmers for assistance. Amounts to review:
  - Beginning Balance
  - Total Allocation Received
  - Adjustments (0300, 0400, 0500)
- Review the information entered by participant. Line items R104 and E103 require additional comments
- Ensure that the amounts are totaled correctly at the bottom (system calculated)
- Review the information at the bottom of the report in the PBRS
  - Ensure authorizing name and date are filled in
- Review the attached Expenditure Report. There are two pages; both pages must be attached.
  - The amounts on the first page of the attached form must match the numbers entered into the PBRS.
  - All of the blanks on the second page should be filled in.
  - Make sure the notary's commission had not expired at the time of the signature.
  - The notary seal must be clearly legible.

If any component of the ER 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>	<a href="#">State Street-Aid (Powell Bill) website</a> Expenditure Report example	
REVISION HISTORY		
REVISION DATE	REVISION NUMBER	REVISION DESCRIPTION
4/28/2022	1	Updated formatting, few words corrected removing the word Penalty.
4/22/2024	2	Replaced Per with In accordance with.

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 <small>(Responsible for the Unit)</small>	DocuSigned by:  <small>B361D48F05E84F2...</small> Signature	06/24/2024 _____ Date
Executive Staff Member <small>(Responsible for the Unit)</small>	DocuSigned by:  <small>8847B8CB1A884EB...</small> Signature	06/21/2024 _____ Date