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

BUSINESS CATEGORY	Division of Highways (DOH)	APPROVAL DATE	4/21/2020
BUSINESS AREA	Planning & Programming/Powell Bill Unit	REVISION DATE	3/5/2020
EFFECTIVE DATE	4/21/2020	VERSION NO.	1

AUTHORITY	USDOT – FHWA: Highway Finance Data Collection, Chapter 11 https://www.fhwa.dot.gov/policyinformation/hss/guide/ch11.cfm
PURPOSE	The Fiscal Data Report is the third report required for the Powell Bill Program – **due December 1st** of each year. This report is necessary to provide information required by the Federal Highway Administration (FHWA) for the FHWA536 report (Highway Finance Data Collection). This report reflects all of the funds spent on expenditures, for street purposes, during the preceding fiscal year. 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 FHWA536 report to FHWA – North Carolina Division.
SCOPE	The Powell Bill Business Unit as a whole and any assigned individuals.
RELATED POLICY	NCDOT Powell Bill Program Administration Policy F.28.0100
DEFINITIONS	"FHWA" – shall mean the Federal Highway Administration "Participant(s)" – shall mean municipalities that are qualified to participate in, and receive funds from, the Powell Bill program "PBRS" – shall mean the Powell Bill Reporting System "Program" – shall mean the Powell Bill Program, which runs by fiscal year, July 1st to June 30th "The Unit" – shall mean the Powell Bill Business Unit as a whole and any assigned employees

PROCEDURE

The Fiscal Data Report must be entered into the Powell Bill Reporting System (PBRS) by December 1st each year. The report can be accessed in the PBRS starting July 1st.

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 submitted for the same fiscal year. The Fiscal Data Report includes all funds for streets, not just Powell Bill funds, therefore some line items will be the same or greater than the amounts reported on the Expenditure Report.

- Line 16 of the Fiscal Data Report should be the same or higher as the Balance on Hand which is the last line of the Expenditure Report
- Line 24 of the Fiscal Data Report should be the same or higher as Line R100 of the Expenditure Report
- Line 30 of the Fiscal Data Report should reflect the October and January allocations received from the Powell Bill Program
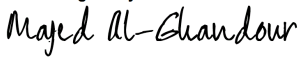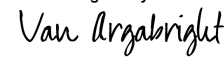
- Line 35 of the Fiscal Data Report should be the same or higher as the Beginning Balance on Hand which is the first line at the top of the Expenditure Report.
- Lines 18 and 37 must match; the system will not allow the report to be saved or submitted unless they match
- Lines 08 and 23 can be used for "Audit Adjustments" to fix rounding errors

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

If any component of the Fiscal Data Report 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.

REFERENCE	Powell Bill Expenditure Reports
	State Street-Aid (Powell Bill) website
	Fiscal Data Report example

REVISION HISTORY		
REVISION DATE	REVISION NUMBER	REVISION DESCRIPTION
4/21/2020	1	Approved.

STANDARD OPERATING PROCEDURE APPROVAL

Signing below certifies that the standard operating procedure has been vetted by the business area representative and all other applicable parities.

Business Area Representative

DocuSigned by:

Majed Al-Ghandour

B361D48F05E84F2...

5/21/2020

(Responsible for the Unit)   *Signature*   *Date*

Executive Staff Member

DocuSigned by:

Van Argabright

CF4C9D4B05E84C7...

5/30/2020

(Responsible for the Unit)   *Signature*   *Date*