



Prosecuting Attorneys' Council of Georgia

Policies & Procedures

Approved July 21, 2012.

4.14

Financial Services

Agency Funds

1. Authority.

O.C.G.A. § 15-18-40(c).

2. Definitions:

(a) "Agency funds" are funds received by the Council from sources other than an appropriation by the General Assembly or direct federal grants which are designated for a particular purpose. Examples of agency funds are:

- (1) Fees collected as registration fees at conferences, seminars, workshops and similar training programs conducted by the Council;
- (2) Fees paid by exhibitors or vendors at conferences, seminars, workshops and similar training programs conducted by the Council;
- (3) Fees collected as CLE fees are collected for the sole use and purpose of paying the CLE fee prescribed by the Rules of the Commission on Continuing Legal Competency of the State Bar of Georgia or the Chief Justice's Commission on Professionalism;
- (4) Administrative fees paid to the Council by local governments participating in the SPCR Program as provided by Council Policy 4.11.
- (5) Administrative fees paid to the Council for providing services to another agency of state government, including but not limited to the Food Stamp Fraud program and the Child Support program.
- (6) Funds consisting of state and federal income taxes, social security taxes, retirement deductions, annuity premiums, and various other amounts withheld from the payroll checks of employees, from which a legal or contractual obligation exists to remit monies to a third party. These payroll deductions are transferred to the appropriate agency accounts when the payroll is recorded and are held in trust by the Council until routine remittances are made to the appropriate agencies.



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- (b) "SPCR Program" is the State Paid County Reimbursed Program (see Council Policy 4.11).

3. Use of Agency Funds:

- (a) Generally.

- (1) Agency funds will be used to offset the cost of providing specific services not directly funded by state appropriations or to meet a specific legal obligation.
- (2) Such funds shall not be subject to lapse.

- (b) Use of Specific Agency Funds:

- (1) Fees collected as registration fees or from sponsoring organizations or vendors are agency funds and restricted for the sole use and purpose of offsetting the expenses of conducting training programs for prosecuting attorneys and their staffs.
- (2) Fees collected as CLE fees are collected for the sole use and purpose of paying the CLE fee prescribed by the Rules of the Commission on Continuing Legal Competency of the State Bar of Georgia or the Chief Justice's Commission on Professionalism. Any fees collected which are in excess of requirements may be used for the sole and exclusive purpose of offsetting the expenses of Council conducted training programs.
- (3) Registration fees and CLE fees shall not be transferred to the general fund except by direction of the Council. The account balance should be kept to a minimum and current balances should be considered when establishing fees for future events.
- (4) Funds derived from the SPCR administrative fee shall be restricted for the sole used to of offsetting the cost of administering the contract and providing administrative, fiscal and human resources support for SPCR personnel.

4. Accounting for Agency Funds.



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- (a) Agency funds are subject to all of the laws, rules, regulations and Council policies governing accounting for state funds.
- (b) Accounting for agency funds must conform to the standards required of a fiscal agent. Funds should be disbursed only for properly designated and approved purposes.
- (c) In the state accounting system, a separate fund source will be used to differentiate between agency fund source balances. Such fund source numbers should conform to fund source classification requirements as published by the State Accounting Office designating these funds as "Other Restricted" funds.