



# State of North Carolina Office of the State Controller

Michael F. Easley, Governor

Robert L. Powell, State Controller

November 14, 2005

## MEMORANDUM

**TO:** Chief Fiscal Officers  
Vice Chancellors  
Business Managers

**FROM:** Robert L. Powell  
State Controller

**SUBJECT:** Additional Cash Management Policy – Emergency Cash Requirements

The Office of the State Controller (OSC) has issued the following cash management policy to assist agencies in meeting their business requirements in times of emergency. Please review carefully at the following address:

[http://www.ncosc.net/sigdocs/sig\\_docs/cash\\_mgmt/Cash\\_Management\\_in\\_emergency\\_situations-2005.pdf](http://www.ncosc.net/sigdocs/sig_docs/cash_mgmt/Cash_Management_in_emergency_situations-2005.pdf)

The State of North Carolina, as well as our United States, has experienced many disasters over the past few years. As a state government, we are asked to manage and assist in recovery efforts. Often we require our employees to leave the security of their environment to work in an area of uncertainty. As fiscal managers, we must support the recovery efforts in the most secure and efficient environment possible with strong internal controls. The above referenced policy requires state agencies to use the state issued procurement card for all purchases during a time of disaster. The procurement card is accepted in the same situations as a bank issued credit card. The state employee may purchase goods and services including lodging and meals. When following the established policies associated with procurement cards, the fiscal staff can be assured of strong internal controls during these uncertain times.

As always with each additional cash management policy issued by the OSC, each state agency must review their agency specific cash management plan to determine if any changes are necessary. Along with this policy, on October 14, 2005, OSC revised several policies associated with electronic commerce. All of these revisions should be incorporated into your existing cash management plan and remitted to Melody Tart, [mtart@ncosc.net](mailto:mtart@ncosc.net), for review. If you have any questions concerning the cash management policy on emergency cash requirements, contact Amber Young, [ayoung@ncosc.net](mailto:ayoung@ncosc.net) or 919-981-5481 or Melody Tart, 919-981-5486.

MAILING ADDRESS  
1410 Mail Service Center  
Raleigh, NC 27699-1410

Telephone: (919) 981-5454  
Fax Number: (919) 981-5567  
State Courier: 56-50-10  
Website: [www.osc.state.nc.us](http://www.osc.state.nc.us)

LOCATION  
3512 Bush Street  
Raleigh, NC

November 9, 2005  
Page 2

Thank you for your continued support in the efficient management of cash for the State of North Carolina.

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