



Statewide Business Process Policy & Procedure

Business Process Reference:

Section: Cash Management
Title: Georgia State Charitable Contributions Program
(GASCCP) Cash Management Functions

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Background:

Official Code of Georgia Annotated (O.C.G.A.) §45-20-50 established the Georgia State Charitable Contributions Program (GASCCP), which is administered by the Department of Administrative Services (DOAS). The GASCCP is a charitable drive, generally lasting one or two months, allowing State of Georgia and University System employees to contribute to certain charities of choice through employee payroll deduction, employee one-time donation, or state organization fundraising events. The DOAS is responsible for reviewing and approving the applications submitted by charities wanting to receive funds through GASCCP, as well as approving the operating budget and the administrative duties of the annual program.

Business Policy Summary:

The State Accounting Office (SAO) has partnered with DOAS to implement cash management processes related to GASCCP, to ensure that funds are deposited and remitted timely. This business policy applies only to fundraising events for GASCCP, and does not apply to GASCCP funds deducted from the employee one-time or payroll deduction options.

Business Process Policy and Requirements:

Organization's GASCCP Coordinators are required to submit all funds collected for GASCCP fundraising events to their fiscal office at the end of each day. Organization fiscal offices are required to deposit the funds collected into the organization operating bank account weekly and remit the funds to the GASCCP vendor within five (5) business days of the deposit.

Additionally, a specific fund and chart of accounts has been created for all TeamWorks organizations to use for both the deposit and the payment.

Following is an example of this process:

Organization GASCCP Coordinator collects funds each day during the week, and provides the fiscal office with all funds collected daily. The following week, the organization's fiscal office deposits the funds into the organization operating bank account. The same day of the deposit, the organization records the deposit in Accounts Receivable (A/R) as a direct journal using **Fund 60180**:

Debit (DR) Organization Operating Cash
Credit (CR) Account 466001 (Contributions and Donations)

Within five (5) business days of the deposit, the organization enters a voucher in Accounts Payable (A/P) to the GASCCP vendor to remit the amount of the deposit to the vendor. The payment should be processed via ACH using **Fund 60180**:

DR Account 696002 (Distribution of Contributions)
CR Organization Operating Cash

Monitoring:

Organization management monitors the GASCCP cash management process to ensure funds are deposited timely. Also, organization management ensures that the GASCCP vendor is paid in a timely manner, and the balance in the organization's operating cash account (in **Fund 60180**) is zero (\$0) at year-end. It is critical that organizations use the correct fund and accounts for this process, as these funds will be reported as a custodial fund starting in FY 2020 and will not be reported in the budget fund.

Authority:

- Official Code of Georgia Annotated (O.C.G.A.) § 50-5B-3 – Duties of the state accounting officer include:
 - Prescribing the manner in which disbursements shall be made by state government organizations;
 - Developing processes and systems to improve accountability and enhance efficiency for disbursement of funds and management of accounts payable.
- O.C.G.A. § 50-5B-4 – Duties of the state agencies with respect to SAO.
- O.C.G.A. § 45-20-50 et seq establishes certain aspects of GASCCP.

Applicability:

This business process applies to all Organizations included in the State of Georgia reporting entity. The term 'organization of state government' shall mean, without limitation, any agency, authority, department, institution, board, bureau, commission, committee, office, or instrumentality of the State of Georgia. Such term shall not include any entity of local government, including, but not limited to, a county, municipality, consolidated government, board of education, or local authority, or an instrumentality of any such entity. At these reporting organizations, all personnel with accounting and financial reporting responsibilities should be knowledgeable of this policy.

Forms and Attachments:

State Charitable Contributions Program Accounts Receivable Form: <http://gasccp.info/wp-content/uploads/2017/02/SCCP-Cash-Receivables-Form.pdf>