



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 2 – Cash and Cash Equivalents 4.0	EFFECTIVE DATE: 11/26/1990
TITLE: CARS Special Run and Payment	REVISION DATE: 09/07/2016
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

Special payments are requested for a variety of reasons. Often, circumstances outside of the control of the Department require rapid payment preparation. However, other situations are under the Department's control, such as a failure to act timely to a specific situation. The payment process sometimes bypasses normal internal controls, increasing the risk of errors. It is, of course, impossible to eliminate all special payments. However, those special payments which occur because of system or administrative failure should be reduced as those situations are identified and corrected.

POLICY

Every effort should be made to pay promptly using normal payment processes, thereby reducing the number of special CARS payments requested. This procedure identifies the requirements and the procedures by which the Department will approve and process requests for special CARS payments.

PROCEDURES

CARS Special Runs

Although approvals may be granted to expedite payments and suspend usual controls, extraordinary justification is needed for the Department to incur the extra risk and staff time. Contract and expense reporting delays due to general "administrative delays" (such as late starts in the negotiations, paperwork delay, contract transmittal time) are the responsibility of the program unit developing the contract. Delays in payment for these reasons **should not** be communicated to the providers as payment processing problems.

1. All requests for special processing for CARS suppliers will be made on the Special CARS Run Request (F-80857). This form will include written justification, be signed by the requesting division administrator, and be submitted to the CARS Unit, Bureau of Fiscal Services (BFS) by e-mail to: CARS Distribution List or send it inter D to CARS rm. 750.
2. The CARS Unit, BFS, will review the request and recommend approval or rejection of the request to the chief of the Expenditure Accounting Section. The chief of the section will review the recommendation and the request. Requests that are not approved shall be forwarded to the deputy director, BFS, for concurrence prior to being returned to the requesting division.

Approved forms will be sent to the CARS Unit, and denials will be returned to the requesting division with follow-up explanation and discussion.

If the request is approved, the CARS Unit will identify the necessary information for processing the request into CARS and process the necessary accounting transactions.

FORMS

[Special CARS Run Request \(F-80857\)](#)

CONTACTS

[CARS Processing Coordinator](#)

[Section Chief, Expenditure Accounting Section](#)