



## ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 3 – Revenues and Refunds 4.0	EFFECTIVE DATE: 02/28/1989
TITLE: Pricing and Distribution of Documents	REVISION DATE: 01/27/2015
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

### BACKGROUND

There are a number of organizations in the Department which distribute documents to the public for free, for a price, or through the Department of Administration (DOA) Document Sales. The term “document” for the purpose of this procedure means a document developed for the purpose of sale or distribution to the public. For reference to requested information by the general public, see APP Section 3 – Revenues and Refunds 3.0 (Accounting Procedures for Copying and Data Processing Charges). The intent of this procedure is to establish guidelines for consistent pricing policies.

### PROCEDURES

1. Budgetary intent should be the key to determination of how a document is distributed and for what price. If general purpose revenue (GPR) funds are appropriated and cover both the cost of the document as well as its distribution, it should be distributed free of charge through the Department of Health Services (DHS) resources. If program revenue is used for the document, then the full price of the publication and its cost of distribution should be charged to the buyer. DOA Document Sales should normally be used for distribution of these documents.
2. Documents developed jointly with state and federal funds should be provided free when the funding has been appropriated to produce the document and make it available to the public.
3. The documents should be priced as close to actual cost as feasible. No profit margin should be built into the sale price. Sales taxes should be collected on all sales. So far as it is practical and reasonably possible, the price charged by Document Sales to DOA and the DHS Document Center or the division should be at the same price.

The price of a document should consider the following costs:

- Printing
- Staff time on development and research
- Overhead charges (telephone, rent, etc.)
- Less state GPR or grant funds which do not have to be replaced.

#### 4. Treatment of Revenue from Document Sales

- a. Revenue received to cover GPR-related costs should be deposited to GPR-Earned whenever the document price was not adjusted for GPR funding that did not need to be replaced (#3 above).

- b. Revenue received to cover unbudgeted expense and the expense as being recaptured should be applied pursuant to APP Section 3 – Revenues and Refunds 1.0 (Accounting for Refunds of Expenditure).
- c. Time and activity adjustments: GPR operating appropriations should be credited when the accounts involved are adjusted because of time and activity reporting mandated by federal government. GPR operating appropriations are to be credited for the pro rata share in order to maintain “equity” of net costs to federal and state funds in support of the subsequent reallocation of costs according to time and activity.

## **REFERENCES**

[APP Section 3 – Revenues and Refunds 1.0](#) (Accounting for Refunds of Expenditures)

[APP Section 3 – Revenues and Refunds 3.0](#) (Accounting Procedures for Copying and Data Processing Charges)

## **CONTACTS**

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