

WEST VIRGINIA DIVISION OF HIGHWAYS
ADMINISTRATIVE OPERATING PROCEDURES
SECTION III, CHAPTER 9

SECTION TITLE: ACCOUNTING
CHAPTER TITLE: SALES TO EMPLOYEES

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I. **INTRODUCTION**

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The following procedure, addressing specifically the sale of baseball style caps and other items of apparel bearing the Division of Highways emblem to Division of Highways employees, also seeks to establish general guidelines to be followed in the event of future cash sales to employees.

II. **CUSTODY**

Office Services Division is assigned custodial responsibilities related to the inventory of items for sale to employees. These responsibilities include, among others, the initial receipt on behalf of the DOH, safeguarding the inventory, and filling orders placed by Districts/Divisions on behalf of their employees. The items for sale to employees are classified items and have been assigned the following designation:

<u>Class</u>	<u>Type</u>	<u>Sub-code</u>
900	090	00650X

III. **DISTRICT / DIVISION SUPPLY**

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Districts may obtain a supply in anticipation of employee sales or other authorized uses by completing and forwarding Form DOT-6, executed as an Inventory Transfer, to Office Services Division. Authorization IEXP005 in conjunction with appropriate activity coding and organization identification will be used for these transactions. Divisions of the Central Office will use stock of the Office Services Division for these purposes.

IV. SALE TO EMPLOYEES

Cash sales of these caps to Division of Highways employees is authorized by this procedure. For administrative purposes, it is suggested that employee requests for items be coordinated and consolidated at the employee's home organization. The following procedure will apply to employee sales.

First, Form DOT-6 will be completed by the organization purchasing the items and executed as an Inventory Usage. The accounting distribution for this usage is limited to District Headquarters or Division Organization codes as receiving organizations, "Authorization AG0001R", and appropriate activity code. Each organization's Form DOT-6 will show the quantity of items requested, and will include the Class, Type, and Sub-code designation.

Second, purchase money collected from the employees for the items will be forwarded to the District Comptroller together with the requesting Form DOT-6. Upon receipt of the purchase monies, issue of the items will be made for delivery to the purchasing employees. Inventory Usage entries will be made to the REMIS System from the requesting Forms DOT-6. Within the Central Office, purchase monies are to be paid to Finance Division. In turn, a receipt will be issued the requesting organization which must accompany the Form DOT-6 to Office Services Division as verification of payment at the time of delivery for the purchasing employees.

Third, purchase monies received by the Districts are to be deposited in their respective "One Way" bank accounts. Form BF-56, Transmittals to Finance Division, Income Analysis Section, must reflect the proceeds from "Sales to Employees".