



COUNTY OF CARROLL
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Policy Title:	Funding Transfer Policy
Policy Number:	2020-006
Purpose:	To provide guidelines regarding line-item transfers
Effective Date:	January 27, 2021
Revision Date:	
Reference(s):	NH RSA 24:13-d; 24:14; 24:15; 24:16 (Attached for Reference)

POLICY

It shall be the policy of Carroll County to conduct line-item transfers in a manner that is transparent and in accordance with State law.

Intradepartmental line-item transfers of \$1,000, in part or accumulative, require Executive Committee approval. All interdepartmental transfer requests, regardless of the amount, require Executive Committee approval.

The funding transfer procedure should be initiated when the department head anticipates a budget line-item will exceed the voted appropriation. A funding transfer may also be initiated when an unforeseen circumstance arises and the department head or the commissioners wish to transfer unspent funds to fund the cost.

It shall be the responsibility of the CFO or his/her designee to verify the accuracy of the data contained in the funding transfer request.

PROCEDURE

Prior to the transfer of any appropriation, regardless of the amount, a department head shall prepare a line-item transfer form and written explanation of the need for the transfer. In the case of interdepartmental transfers, all department heads whose budgets are impacted by the transfer will sign the form.

The form shall be forwarded to the finance department for signed verification of the funds available and then forwarded to the board of commissioners for approval.

Once approved by the commissioners, the funding transfer request will be forwarded to the Carroll County Delegation Executive Committee. The Committee will meet as soon as practical to consider and act on the request.

Once approved by the Committee, the funding transfer request will be forwarded to the finance department for necessary adjustments to the finance software system. The original copy will be kept in a location readily accessible for public viewing during normal business hours.

Terry McCarthy
Chairman

Matthew Plache
Vice-Chairman

Kimberly Tessari
Clerk

24:13-d Carroll County; Transfers of Appropriations. –

Notwithstanding any other law to the contrary, the following procedure shall apply in Carroll county:

I. Prior to the transfer of an appropriation, or any part thereof exceeding \$1,000, or an accumulative total exceeding \$1,000, from one line item to another, the following procedure shall apply: a request to transfer an appropriation shall be made in writing, by the department head, whether elected or appointed, to the county commissioners, who, if they approve the same, shall report in writing their recommendation to the executive committee.

II. The commissioners shall request to the executive committee, in writing, all interdepartmental transfers of appropriations, regardless of the amount.

III. The county executive committee by majority vote may approve such transfers of funds in whole or in part. **Source.** 2015, 98:1, eff. Aug. 4, 2015.

24:14 Appropriations. –

I. Appropriations by the county convention shall be itemized in detail and a record thereof shall be kept by the clerk of the convention. The executive committee of the county shall have authority to review the expenditures of the county after adoption of the county budget. Such review may occur as often as voted by the executive committee, but no less than twice each year. The convention may require the county commissioners to report once each quarter to the convention or to the executive committee the expenditures of the county as compared to the budget as voted, in such detail as determined by the convention. The county convention may require that the county commissioners obtain written authority from the executive committee before transferring any appropriation or part thereof under RSA 24:15. The county convention may adopt a policy regarding the acceptance of grants.

I-a. In this chapter, an appropriation means an amount of money authorized for a specified purpose by the legislative body.

II. The county convention shall adopt the annual budget within 90 days after the beginning of the county's fiscal year if the county operates on a calendar year basis. If the county operates on an optional fiscal year basis pursuant to RSA 31:94-a, then the county convention shall adopt the annual budget not later than September 1. If the county convention does not adopt the annual budget by the time specified, the budget, as recommended by the commissioners, shall take effect as the county budget. **Source.** 1933, 120:2. RL 44:7. 1947, 142:3. RSA 24:14. 1961, 142:1. 1977, 162:1, eff. Aug. 6, 1977. 2010, 178:1, eff. Aug. 20, 2010.

24:15 Exceeding Appropriations. –

I. No county commissioner, or elected or appointed county officer, shall pay, or agree to pay, or incur any liability for the payment of, any sum of money for which the county convention has made no appropriation, or in excess of any appropriation so made except for the payment of judgments rendered against the county.

II. In the case of an emergency, the county commissioners, or an elected or appointed county officer, may apply to the executive committee, which, after a public hearing, may grant to the county commissioners or officer authority in writing to make such emergency payment.

III. Unless otherwise ordered by the county convention, under RSA 24:14, whenever it appears that the amount appropriated for a specific purpose will not be used in whole or in part for such purpose, the county commissioners may use such sum to augment other appropriations, if necessary, provided the total payments for all purposes do not exceed the total sum of appropriations in any year made by the county convention.

IV. If any county commissioner, or elected or appointed county officer, is found in a prosecution for violation of RSA 643:1 to have paid or incurred any liability for the payment of any sum of money contrary to this section, it shall be *prima facie* evidence that such county commissioner or officer has knowingly refrained from performing a duty imposed by law. **Source.** 1951, 73:1, par. 7-a. RSA 24:15. 1961, 142:2. 1975, 297:1. 1995, 134:9, eff. May 24, 1995.

24:16 Penalty. – Any violation of the provisions of RSA 24:15 or of provisions of RSA 29:8 shall subject the person or persons so violating to the provisions of RSA 661:9, providing for removal from office. A petition of 5 resident taxpayers of the county may be made to the county commissioners, the county attorney, or a superior court judge for such removal or for removal for official misconduct.
Source. 1951, 73:1, par. 7-b. RSA 24:16. 1995, 277:1, eff. Aug. 19, 1995. 2016, 178:2, eff. Aug. 2, 2016.

End