

This rule was filed as DFA Rule 78-6.

TITLE 2 PUBLIC FINANCE
CHAPTER 20 ACCOUNTING BY GOVERNMENTAL ENTITIES
PART 3 VOUCHER APPROVAL - AUTHORITY TO MAKE EXPENDITURES

2.20.3.1 ISSUING AGENCY: Department of Finance and Administration.
[Recompiled 10/01/01]

2.20.3.2 SCOPE: [RESERVED]
[Recompiled 10/01/01]

2.20.3.3 STATUTORY AUTHORITY: [RESERVED]
[Recompiled 10/01/01]

2.20.3.4 DURATION: [Permanent.]
[Recompiled 10/01/01]

2.20.3.5 EFFECTIVE DATE: [Filed December 20, 1989]
[Recompiled 10/01/01]

2.20.3.6 OBJECTIVE: [RESERVED]
[Recompiled 10/01/01]

2.20.3.7 DEFINITIONS: STATE AGENCY DEFINED: As used in this rule, state agency means the state of New Mexico or any of its branches, agencies, departments, boards, instrumentalities, or institutions but shall not include state educational institutions set forth in Article 12, Section 11 of the New Mexico Constitution. This rule also governs voucher approvals for all divisions of the Department of Finance and Administration.
[Recompiled 10/01/01]

2.20.3.8 VOUCHER APPROVAL: Unless otherwise provided by this rule, no expenditure of public funds shall be made by any state agency, including every division of the department of finance and administration, unless approval of the expenditure as to authority and legality has been made by the department of finance and administration.
[Recompiled 10/01/01]

2.20.3.9 VOUCHER APPROVAL-EXCEPTIONS FROM VOUCHERING THROUGH THE DEPARTMENT:

A. The secretary of finance and administration finds that efficiency and economy require that the following state agencies be excepted from submitting vouchers through the department for approval:

- (1) the state highway and transportation department;
- (2) the inter-tribal Indian ceremonial;
- (3) the human services department for:
 - (a) child support payments;
 - (b) project forward;
 - (c) care and support;
 - (d) financial assistance to clients for dependent children;
 - (e) medical payments to providers of care.
- (4) the state department of labor; and
- (5) taxation and revenue department for refunds on tax returns.

B. The following state agencies are excepted by law from submitting vouchers through the department for approval:

- (1) the state fair pursuant to Section 16-6-8 NMSA 1978;
- (2) the livestock board pursuant to Section 77-2-10 NMSA 1978;
- (3) the peanut commission pursuant to Section 76-17-8 NMSA 1978;

- (4) the New Mexico mortgage finance authority pursuant to Section 58-18-20 NMSA 1978; and
- (5) the New Mexico public school insurance authority pursuant to Section 22-2-6.8 NMSA 1978.

C. State agencies excepted from submitting vouchers through the department for approval shall adhere to all applicable statutes, rules, and regulations.
[Recompiled 10/01/01]

HISTORY OF 2.20.3 NMAC:

Pre-NMAC History: The material in this Part was derived from that previously filed with the State Records Center and Archives:

DFA 78-6 Voucher and Contract Approval - Authority to Make Expenditures, 6-30-78.

DFA 78-6, Voucher Approval - Authority to Make Expenditures, Amendment No. 1, 12-20-89.

History of Repealed Material: [RESERVED]