



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

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**FREQUENTLY ASKED QUESTIONS IN COUNTY GOVERNMENT**

**Q: What is the current bid limit?**

A: \$10,000 (effective 11/01/04 as per Title 19 § 1501)

**Q: May a county commissioner claim the monthly travel allowance of \$600 when he or she also drives a county vehicle?**

A: No. (Title 19 § 163 thru 165) The elected officials have the option of:

- Receiving the statutory amount of travel allowance for in-county travel each month,
- Driving a county owned vehicle, or
- Receiving actual mileage by keeping a detailed log of all miles traveled on county business and claiming actual miles traveled each month. Each trip needs to state the date, miles traveled and nature of official business.

**Q: Can I give my old computers to United Way?**

A: No, you are only allowed to transfer equipment to political subdivisions within your county. Title 19 §§ 421 thru 421.2

**Q: Can the county trade in a leased dump truck for a new one?**

A: No, not unless it is paid off before it is traded in. A county cannot trade in something that is not actually owned by the county. (Title 19 § 421.1)

**Q: What is the difference between a capital outlay purchase and a maintenance and operation purchase?**

A: Capital outlay is defined in **Title 68 § 3010**:

The term "**capital outlay**" is defined to comprehend all items and articles (either new or replacements) not consumed with use but only diminished in value with prolonged use, such as new, or replacements of, machinery, equipment, furniture and fixtures, all real properties, and all construction or reconstruction of buildings, appurtenances and improvements to real properties accomplished according to the conditions of a contract. In the departments of roads and highways and/or streets and alleys, the term "capital outlay" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include the cost, and all expense incurred in relation thereto, of rights-of-way or other real property necessary for the construction of roads and highways and/or streets and alleys as the case may be.

*NOTE: Think of it in terms of fixed asset inventory. If it is required to be tracked on inventory (costs \$500 or more) then it should most likely be purchased out of capital outlay. This does not apply in every situation but it will help in most circumstances.*

The term "**maintenance and operation**" is defined to comprehend all current expense except those items herein defined as "personal services" and/or "capital outlay," and "sinking funds," including all

items, articles and materials consumed with use, rentals on machinery and equipment, premiums on surety bonds and insurance, all maintenance and repair accomplished according to the conditions of a contract, and all items of expense paid to any person, firm or corporation who renders service in connection with the repair, sale or trade of articles and commodities. In the departments of roads and highways and/or streets and alleys the term "maintenance and operation" shall comprehend all items so defined hereinbefore, and shall be further specifically defined to include all items, articles and materials consumed with the use in the repair, maintenance, construction or reconstruction of roads, bridges, highways, streets and alleys by the usage of force account labor, rentals on machinery and equipment, premiums on surety bonds and insurance, and all repair and maintenance accomplished under the terms of a contract

**Q: May a county employee get reimbursed for a fuel purchase if he/she was driving a county vehicle?**

A: Yes, if the trip was official county business and was far enough to require re-fueling; the county employee may submit a receipt with a travel claim for reimbursement.

**Q: May a county employee claim mileage when he/she drives a county vehicle?**

A: No. The purpose of the mileage reimbursement is to repay an employee for the costs associated with using his or her own vehicle on official county business. The IRS has set the mileage reimbursement rate at 48.5 cents per mile starting January 1, 2007.

**Q: How many receiving officers may each department have?**

A: Title 19 § 1503 allows the county officer to designate two receiving officers per department. Written designation shall be filed in the office of the county clerk and entered into the minutes of the board of county commissioners.

**Q: If the local car dealer has the same truck listed on State Contract and the vendor's price is below the state contract price, may a county purchase it without bidding?**

A: Yes, as long as it is the same product offered on state contract and the vendor is willing to supply at or below the state contract price.

**Q: The vendor that was awarded the bid no longer has the product; does the item have to re-bid?**

A: No, the purchasing agent may solicit phone quotes from the list of qualified bidders or purchase from the next lowest bidder.

**Q: What items are required to be listed on the fixed asset inventory?**

A: Items having a cost of \$500 or more (Title 19 § 1502).

**Q: What goods are required to be tracked on consumable inventory cards?**

A: Supplies and materials purchased in lots of \$500 or more (Title 19 § 1502).

**Q: Are the elected officials eligible to receive safety awards?**

A: No, just county employees are eligible, as per Title 19 § 339. The board of county commissioners may provide safety incentive awards for safety-related job performance. The value of the award shall not exceed \$250 and no employee shall be recognized more than once per calendar year.