



Department of Transformation and Shared Services

Governor Asa Hutchinson
Secretary Amy Fecher
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OSP Policies

PURCHASE OF SEASONAL GREETING CARDS

The State Financial Management System statutes regarding Maintenance and General Operation state in part: "The maintenance and general operation classification shall cover items of expense necessary for the proper and efficient operation of the state agency, authority, board, commission, department, or institution of higher education, except as otherwise classified in this subchapter." Ark. Code Ann. § 19-4-522(a) (emphasis supplied). Subsection (d) of that statute sets out a non-inclusive list of maintenance and general operational expenses.

The Chief Fiscal Officer of the State has determined that the purchase of seasonal greeting cards and similar commodities are not necessary or a proper expenditure for the operation of State government. Accordingly, purchase orders or requests for expenditures for such items will not be authorized.