

RHODE ISLAND DEPARTMENT OF CORRECTIONS POLICY AND PROCEDURE



POLICY NUMBER:
2.02-4 DOC

EFFECTIVE DATE:
08/20/07

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REPEALS:
2.02-3 DOC

DIRECTOR:

Please use BLUE ink.

Ashe T. Wall II

SECTION:
FISCAL MANAGEMENT

SUBJECT:
IMPREST CASH FUNDS

AUTHORITY: Rhode Island General Laws (RIGL) § 42-56-10 (22), Powers of the director

REFERENCES: ACA #'s 3-4027 (petty cash funds, signature control on checks); 3-4034 (cash management reports); RIDOC Policy #'s 2.17-3 DOC, Inmate Accounts; 5.07-1 DOC, Bail; Rhode Island Department of Administration, Procedural Handbook, Section A-13

INMATE / PUBLIC ACCESS? **X YES**

AVAILABLE IN SPANISH? **X NO**

I. PURPOSE:

To describe the process for establishing and maintaining imprest cash accounts.

II. POLICY:

The Rhode Island Department of Corrections (RIDOC) shall establish and maintain imprest cash accounts only with the written approval of the Director of Corrections and the State Controller and in accordance with provisions of the Procedural Handbook of the Rhode Island Department of Administration, Section A-13. RIDOC's Associate Director--Financial Resources has primary responsibility for these accounts.

III. PROCEDURES:

A. There are two (2) types of imprest cash funds:

1. Petty cash accounts are used for the purpose of purchasing small operating necessities, payment of postage due, and for other expenditures which cannot be administered economically and efficiently through customary procurement practices.
 2. Monies held on behalf of individuals (e.g., inmate accounts) in cases where the State Controller has determined that neither the State nor the individuals would benefit from such funds being processed through the central state financial management system.
- B. An imprest cash fund is initiated through the completion of an Imprest Fund Application (form A-15R; Attachment 1).
1. The Application is prepared by Office of Financial Resources staff, initialed by the Associate Director--Financial Resources, and signed by the Director of Corrections, indicating executive approval of the fund.
 2. Office of Financial Resources staff submits the Application to the State Controller for approval. Copies of the signed Application are maintained by the Office of the Controller, RIDOC's Associate Director--Financial Resources, and the Fund Disbursement Officer.
- C. All imprest cash accounts utilize a Fund Disbursement Officer and an Accounting Officer. The Fund Disbursement Officer and Accounting Officer may not be the same person.
1. The Fund Disbursement Officer promulgates specific procedures for expenditures against the fund. Such procedures are subject to the approval of the Associate Director--Financial Resources. All managers are given a copy of the procedures for draws from the fund.
 2. The Accounting Officer is responsible for reconciling internal records of disbursement against external statements such as bank statements, state appropriation accounting reports, etc. The Accounting Officer signs all such reports.
- D. All accounting is performed according to generally accepted accounting procedures.
- E. Ordinarily, two signatures are required for all checking or savings account withdrawals.

1. Exceptions are granted by the Associate Director--Financial Resources only when:
 - (a) obtaining a second signature is impracticable; and
 - (b) other extraordinary controls compensate for the lack of a second signature.
 2. Copies of bank signature cards are maintained in the Financial Resources Office.
- F. RIDOC facility/unit/program managers wishing to establish additional petty cash funds must submit written requests to the Associate Director--Financial Resources, who prepares a recommendation for submission to the Director.
- G. Reconciliation and Reporting of Imprest Cash Accounts
1. Any time the Accounting Officer finds discrepancies during periodic reconciliation of accounts, s/he reports said discrepancies to the Associate Director--Financial Resources, who determines the corrective action(s) to be taken.
 2. The Accounting Officer prepares annual Imprest Cash Fund Reports (see sample at Attachment 2) for periods ending June 30. Said reports are signed by both the Accounting Officer and the Disbursement Officer, and are forwarded to the Associate Director--Financial Resources for submission to the State Controller.
- H. Currently there are three (3) authorized imprest cash funds:

1. Operations Petty Cash Fund

Type:	Petty Cash Fund (Checking and Cash)
Disbursement Officer:	Business Management Officer (Inmate Accounts)
Accounting Officer:	Senior Accountant (Inmate Accounts)
Check Signature Requirements:	Two

Procedures:

- a. This fund is used to reimburse staff for small out-of-pocket expenditures. The normal cap is \$35.00; exceptions require the approval of the Associate Director--Financial Resources.
- b. The Disbursement Officer determines the amount of funds that should be in cash form at any given time.
- c. When requesting reimbursement from the Imprest Cash Account, RIDOC staff must use the Imprest Cash Request form (MS-30) (Attachment 3).
 - (1) The vendor's receipt or invoice must be attached to the MS-30.
 - (2) The MS-30 must be signed by the authorized person responsible for the appropriation account being charged.
 - (3) The MS-30 must be hand delivered to the Accounting Officer at Inmate Accounts.
- d. Organization memberships, professional dues or subscriptions cannot be paid via the Imprest Cash Account. These transactions must be processed through RIDOC's Business Operations Office via a Department of Corrections Internal Requisition (MS-35). (For more information, please see policy 2.13-2 DOC, Purchasing and Requisitioning of Commodities and Services, or a successive policy.)

2. Bail Fund

Type:	Trust Fund (Checking)
Disbursement Officer:	Records & Identification Captain
Accounting Officer:	RIDOC's Supervising Accountant
Check Signature Requirements:	Two

Procedures:

- a. These are bail monies collected from inmates or other persons on behalf of inmates. Said monies are deposited each day in a checking account, and payments are made to the appropriate court.

- b. Bail officers also collect a \$25.00 bail fee, which is deposited into the same account as the bail monies. These monies are then transferred in aggregate via check payment to the State Treasury as general revenues.
- c. For more procedural information, please refer to policy 5.07-1 DOC, Bail, or a successive policy.

3. Inmate Accounts

Type:	Trust Fund (Checking)
Disbursement Officer:	Business Management Officer (Inmate Accounts)
Accounting Officer:	Accountant (Inmate Accounts)
Check Signature Requirements:	One

Procedures:

- a. These monies are held on behalf of inmates.
- b. For more procedural information, please refer to policy 2.17-3 DOC, Inmate Accounts, or a successive policy.

State of Rhode Island
OFFICE OF ACCOUNTS AND CONTROL

IMPREST FUND APPLICATION

DATE: _____

TYPE OF REQUEST:

Establish Dissolve Increase Decrease

Address: _____

Appropriation Account Number: _____

Type of Fund: _____

Person Accountable for Fund (Disbursing Officer): _____

New Disbursing Officer Yes No

Is the previous Disbursing Officer to be removed? Yes No

If Yes, name of previous Disbursing Officer _____

Location of Fund: _____

Will the Imprest Fund be retained in a checking account? Yes No

Current Amount of Fund: \$ _____

Requested Amount of Fund: \$ _____ Increase (Decrease): \$ _____

SURVEY OF NEED

Express comments that will justify/explain request (or attach additional memorandum):

Signature of Department/Agency Director

Date

Tel. No.

IMPREST CASH FUND REPORT
AS OF JUNE 30,

AGENCY NAME: _____

IMPREST ACCOUNT TITLE _____

PERSON ACCOUNTABLE FOR FUND (Disbursing Officer): _____

AMOUNT OF FUND: \$ _____

In connection with the examination of the accounts of the State of Rhode Island, please confirm **DIRECTLY to the Office of Accounts and Control**, One Capitol Hill, Providence, RI 02908-5883 your imprest cash account **as of June 30th**, giving details as to the total cash on hand, the total expenditures to be reimbursed as of that date, any report, and changes in custodian, location or bank account.

CASH \$ _____

CHECKING ACCOUNT \$ _____

BANK NAME: _____

ACCOUNT NUMBER : _____

VOUCHER \$ _____

TOTAL \$ _____

Was there a change in Fund Disbursing Officer? No Yes

If Yes, previous Disbursing Officer's Name: _____

Was there a change in Fund location? No Yes

If Yes, previous Fund location: _____

Was there a change in Fund bank account name? No Yes

If Yes, previous Fund bank account name and
account number: _____

DISTRIBUTION:

Please return the original of this form to the Controller's Office **on or before July 31st**.
Retain one copy for your agency.

Signature of Department/Agency Director

Date

Telephone No.

MS-30 Rev 6/1/01

IMPREST CASH REQUEST **Rhode Island Department of Corrections**

Please issue cash in the amount of:

To:

For payment of:

Charge Account #:

Authorized Signature

Date

Receiver's Signature

Date

******DO NOT WRITE BELOW THIS SPACE******

Cash Acct Used:

Initials

Appropriation Acct#:

BOC