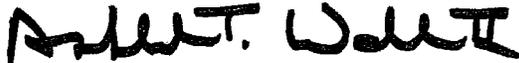


RHODE ISLAND DEPARTMENT OF CORRECTIONS POLICY AND PROCEDURE

	POLICY NUMBER: 2.04-3 DOC	EFFECTIVE DATE: 08/17/09	PAGE 1 OF 3
	SUPERCEDES: 2.04-2 DOC	DIRECTOR: Please use BLUE ink. 	
SECTION: FISCAL MANAGEMENT		SUBJECT: EXPENDITURE AUTHORITY	
AUTHORITY: Rhode Island General Laws (RIGL) § 42-56-10 (22), Powers of the director			
REFERENCES: ACA Standard 4-4027, Fiscal Internal Controls; Rhode Island Department of Administration, Procedural Handbook - A-6, A-7 and A-21; RIDOC policies 2.02-4 DOC, Imprest Cash Funds; 2.13-2 DOC, Purchasing and Requisitioning of Commodities and Services			
INMATE / PUBLIC ACCESS?		<input checked="" type="checkbox"/> YES	
AVAILABLE IN SPANISH?		<input checked="" type="checkbox"/> NO	

I. PURPOSE:

To describe the expenditure authority, both internal and external, of the Rhode Island Department of Corrections (RIDOC).

II. POLICY:

Two forms of expenditure authority exist in the Rhode Island Department of Corrections:

- A. Authority to request processing of state purchase orders (internal authority); and,
- B. Authority to process state purchase orders (external authority).

III. PROCEDURES:

A. Internal Authority

1. The Director of Corrections delegates to each Assistant Director authority to request the processing of state purchase orders, such documents to be charged to any accounts within the jurisdiction of that Assistant Director. The delegated authority does not include the approval to fill positions (i.e., positions to be added to payroll). On an annual basis, or as needed, upon the advice of the Associate Director for Financial Resources, the Director notifies the Assistant Directors regarding the scope of authority as it relates to any dollar limitations or categories of expenditure.
2. Each Assistant Director, in turn, may delegate to facility/unit/program managers the authority to request the processing of state purchase orders, such documents to be charged to specific accounts/facilities/units/programs under the authority of the facility/unit/program manager. The Associate Director for Financial Resources maintains a list, otherwise known as the RI Financial Accounting System (RIFANS) hierarchy, of such authorized staff.
 - a. Assistant Directors may choose to require co-approval of facility/unit/program managers and the Assistant Director on all or specified types of requests.
 - b. Funds for the procurement of equipment are budgeted centrally within each Assistant Director's account. Hence, facility/unit/program managers do not have the direct authority to request the processing of such procurements.
3. Facility/unit/program managers may, in turn, grant secondary authority to subordinate managers in their absence. The facility/unit/program manager transmits to the Associate Director of Financial Resources the names of subordinate manager(s) delegated such authority and the related accounts and is required to establish or identify their proxy in RIFANS.
4. The Associate Director for Financial Resources maintains a master list of internal expenditure authorities and distributes this, whenever modified, to all Assistant Directors and to all business offices of the Department.

5. The authority delegated herein relates specifically to the signing of the Imprest Cash Request form, (MS-30), and the Internal Requisition form, (MS-35) for entry of requests into RIFANS. (These forms can be accessed through the RIDOC Intranet by clicking on "DOC Forms" and then selecting "Business Office".) (For more information, please refer to policies 2.13-2 DOC and 2.02-4 DOC, or their successive policies, respectively.)

B. External Authority

1. State regulations recognize the Director of Corrections as the primary authority to expend appropriated funds of the Department. Procedure A-6 of the Department of Administration allows the Director of Corrections to delegate approving authority to a responsible assistant(s) except where specific statute allows no alternative.
2. Annually (in June), or as needed, the Director of Corrections certifies those individuals to whom s/he has delegated expenditure authority. Such authority specifically relates to the signing of state procurement documents (such as purchase requisitions, travel vouchers, payroll vouchers, and personnel documents).
3. RIDOC's Office of Financial Resources staff prepares a "RIFANS Appointment of Authorized Agent" form (available on the State Controller's website) for each employee who is to receive such authority. The form identifies the parameters of the delegated authority and includes a specimen signature of the delegate and the signature of the Director of Corrections indicating authorization. The Associate Director for Financial Resources sends copies of these completed forms to the Office of State Controller, and a copy of each completed form is on record in the Office of Financial Resources, along with a current list of authorized agents.