

# KANSAS DEPARTMENT OF CORRECTIONS

	<b>INTERNAL MANAGEMENT POLICY AND PROCEDURE</b>	<b>SECTION NUMBER</b>  <b>04-117D</b>	<b>PAGE NUMBER</b>  <b>1 of 2</b>
		<b>SUBJECT:</b>  <b>FISCAL: Fiscal Control</b>	
<b>Approved By:</b>   <b>Secretary of Corrections</b>		<b>Original Date Issued:</b> <b>05-30-14</b>	<b>Replaces Version Issued:</b> <b>N/A</b>
		<b>CURRENT VERSION EFFECTIVE: 05-30-14</b>	

<b>APPLICABILITY:</b>	<input type="checkbox"/> <b>ADULT Operations Only</b>	<input type="checkbox"/> <b>JUVENILE Operations Only</b>	<input checked="" type="checkbox"/> <b>DEPARTMENT-WIDE</b>
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## POLICY STATEMENT

To ensure that Departmental funds are not expended without approval of the Secretary or his/her designee, the Kansas Department of Corrections (KDOC) shall develop appropriate internal and external financial procedures to follow in accordance with this policy. The correctional facilities may develop their own General Order pertaining to fiscal control.

## DEFINITIONS

None.

## PROCEDURES

### **I. Authorization to Expend Funds**

- A. All expenditures from any fund in the central chart of accounts for the Kansas Department of Corrections shall be made in accordance with appropriations acts upon warrants of the Department of Administration's designee issued pursuant to vouchers approved by the Secretary or his/her designee.
- B. The Fiscal Officer, Deputy Fiscal Officer, and Accountant V shall serve as the Secretary's designees for purposes of approving payment vouchers submitted to the Department of Administration via the Statewide Accounting, Management, and Reporting Tool (SMART).

### **II. Payments**

- A. Payments shall be made only upon receipt of a detailed invoice of the work performed including any supporting documentation.
  - 1. All vendor invoices shall contain a detailed listing of the following:
    - a. Dates indicating when the services were performed;
    - b. Rate per hour and number of hours worked, where applicable;
    - c. All incidental costs, based on allowable reimbursable expenses;
  - 2. Payment of travel-related expenditures shall be made in accordance with IMPP 01-108.
  - 3. A detailed invoice is not required for office space lease payments.

**III. Grant Payments**

- A. No grants shall be awarded unless approved by the Secretary.
- B. The Fiscal Officer, Deputy Fiscal Officer, or Accountant V shall approve the issuance of payment vouchers in accordance with the terms and conditions of the specific grant award.
  - 1. All payments to grantees shall be made in accordance with the applicable state and federal laws, rules and regulations, and appropriation acts.

**IV. Authorization to Receive Funds**

- A. All receipts shall be made in accordance with Department of Administration policies and procedures and in accordance with any federal grant conditions, when applicable.
- B. The Deputy Fiscal Officer, Accountant V, and Accountant III shall serve as the Secretary's designees for purposes of approving receipt deposits and related journals submitted to the Department of Administration via the Statewide Accounting, Management, and Reporting Tool (SMART).
  - 1. The Deputy Fiscal Officer, Accountant V, and Accountant III shall not approve any deposits that they have initiated.

**V. Juvenile Justice Trust Fund**

- A. All receipts to and expenditures from the Juvenile Justice Trust Fund shall be made in accordance with the Department of Administration Policy and Procedure Manual Filing #10,852.
  - 1. The Fiscal Officer shall serve as the custodian of the Juvenile Justice Trust Fund.
  - 2. The Accountant I shall be responsible for recording deposit records, control ledger, and subsidiary ledger records.
  - 3. The Accountant V shall be responsible for conducting monthly reconciliations.

**NOTE:** The policy and procedures set forth herein are intended to establish directives and guidelines for staff and offenders and those entities that are contractually bound to adhere to them. They are not intended to establish State created liberty interests for employees or offenders, or an independent duty owed by the Department of Corrections to employees, offenders, or third parties. Similarly, those references to the standards of various accrediting entities as may be contained within this document are included solely to manifest the commonality of purpose and direction as shared by the content of the document and the content of the referenced standards. Any such references within this document neither imply accredited status by a Departmental facility or organizational unit, nor indicate compliance with the standards so cited. The policy and procedures contained within this document are intended to be compliant with all applicable statutes and/or regulatory requirements of the Federal Government and the state of Kansas. This policy and procedure is not intended to establish or create new constitutional rights or to enlarge or expand upon existing constitutional rights or duties.

**REPORTS REQUIRED**

None.

**REFERENCES**

Department of Administration Policy and Procedure Filing #10,001  
Department of Administration Policy and Procedure Filing #10,852

**ATTACHMENTS**

None.