



RHODE ISLAND DEPARTMENT OF CORRECTIONS POLICY AND PROCEDURE

	POLICY NUMBER: 2.02-6 DOC	EFFECTIVE DATE: 10/15/18	PAGE 1 OF 5
	SUPERSEDES: 2.02-5 DOC	DIRECTOR: Please use BLUE ink. 	
SECTION: FISCAL MANAGEMENT		SUBJECT: IMPREST CASH FUNDS	
AUTHORITY: Rhode Island General Laws (RIGL) § 42-56-10 (22), Powers of the director			
REFERENCES: ACA #'s 4-4027 (petty cash funds, signature control on checks); 4-4034 (cash management reports); the most recent version of RIDOC Policies 2.17 DOC, Inmate Accounts ; and 5.07 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 Management 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).
1. The Application is prepared by Office of Financial Resources staff, initialed by the Associate Director—Financial Management, 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 Management, 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 Management. 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 Management 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 Management, 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 Management, who determines the corrective action(s) to be taken.
 2. The Accounting Officer prepares annual [Imprest Cash Fund Reports](#) for periods ending June 30th. Said reports are signed by both the Accounting Officer and the Disbursement Officer and are forwarded to the Associate Director--Financial Management 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 pre-approved out-of-pocket expenditures usually only in emergencies (e.g., riot, natural disaster, requiring urgent purchase of necessities). The normal cap is \$35.00; all disbursements require the approval of the Associate Director – Financial Management.

NOTE: Reimbursement for parking fees does **not** come out of the Petty Cash Fund. For parking fee reimbursement, see Department of Administration, Office of Accounts & Control, Policy/Procedure #A-46, In-State Travel.

- 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).
 - (1) The vendor’s receipt or invoice must be attached to the MS-30.
 - (2) The [Imprest Cash Request](#) (MS-30) must be signed by the authorized person responsible for the appropriation account being charged.
 - (3) The [Imprest Cash Request](#) (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 the most recent version of policy 2.13 DOC, [Purchasing and Requisitioning of Commodities and Services](#).)

2. **Bail Fund**

Type:	Trust Fund (Checking)
Disbursement Officer:	Identification Captain
Accounting Officer:	RIDOC’s Senior 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 into 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 the most recent version of policy 5.07 DOC, [Bail](#).

3. *Inmate Accounts*

Type:	Trust Fund (Checking)
Disbursement Officer:	Business Management Officer (Inmate Accounts)
Accounting Officer:	Senior 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 the most recent version of policy 2.17 DOC, [Inmate Accounts](#).