



**DEPARTMENT OF CORRECTIONS
Business & Finance**



Title:	Expenditure Authority	DOC Policy: 30.1.4
Effective:	3/2/26	Supersedes: 12/10/13
Applicability:	All functional units	
Directives Cross-Reference:		
DAS Statewide Policy 10.40.00 Oregon Accounting Manual (OAM)		
Attachments:		
Delegation of Expenditure Authority Form (CD1439)		

I. PURPOSE

This policy establishes accountability standards and guidance for all employees with statutory or delegated expenditure authority within the Department of Corrections.

II. DEFINITIONS

- A. **Accountability:** The recognition and acceptance that one is answerable for whatever happens within a particular area of activity regardless of the cause, and responsible for the physical protection of assets, records, and computer files.
- B. **Approving Officer:** The agency head or their designee lawfully possessing the authority to obligate or authorize an expenditure of state funds. The approving officer may delegate expenditure authority to responsible subordinates.
- C. **Authorized Purchases:** Purchases that further the business of the state. A purchase will “further the business of the state” only when the purchase:
 - 1. Is authorized by statute and by the Department of Administrative Services rule or policy or agency rule or policy; and
 - 2. Promotes or supports the lawful operation of the agency on whose behalf the purchase is made; and
 - 3. Is covered by public funds that are currently available to the agency by appropriation, expenditure limitation, or other legislative authority and, where applicable, by Department of Administrative Services allotment for the purpose of the purchase.

- D. Claim: A demand for payment (for example, documented through an invoice) in exchange for goods or services or based on the terms of an agreement.
- E. Delegated Expenditure Authority: Expenditure authority granted by an approving officer, other executive service, or management service employee with delegation authority.
- F. Delegation Authority: The authority of approving officers to grant responsible subordinates the ability to add, modify, or revoke expenditure authority for others.
- G. Expenditures: All costs of running the agency, including, but not limited to, payroll, supplies, equipment, and utilities.
- H. Expenditure Authority: The authority given to a permanent, temporary, or limited duration (LD) state employee by an approving officer to create an expenditure. This term is referred to in the Oregon Accounting Manual as Expenditure Decision Authority.
- I. Oregon Accounting Manual (OAM): A manual that is promulgated and maintained by the Office of the Chief Financial Officer at the Department of Administrative Services. It establishes statewide policies to ensure consistency in the application of generally accepted accounting principles, provides guidance for agencies to establish and monitor sound internal controls, coordinates financial reporting and disclosure, and promotes compliance with applicable state statutes, certain federal regulations, and efficient financial management.
- J. Organizational Span of Control: A manager's organizational span of control includes any employee who reports directly to the manager or to the manager's subordinate.
- K. State Funds: Any funds held by the State Treasurer and disbursed to satisfy a claim, which includes Federal Funds, General Fund, Lottery Funds, and Other Funds. This also includes any funds held by an agency such as petty cash or change funds or funds on deposit with another financial institution when allowed by law.

III. POLICY

A. Accountability of Approving Officers

All employees who have been delegated expenditure authority are responsible for the good judgment and lawfulness of the expenditure. Approving officers must ensure that expenditures are for authorized purchases as defined by Department of Administrative Services Statewide Policy 10.40.00 Oregon Accounting Manual. Negligent or fraudulent expenditures can result in personal financial responsibility or disciplinary action up to and including dismissal.

B. Expenditure Authority Responsibility

1. The director is granted expenditure authority by statute and legislative appropriation and may delegate expenditure authority and delegation authority to any department employee in writing.
2. Any executive service or management service employee with delegation authority may delegate expenditure authority, in writing, to employees under their organizational span of control.

3. Central Accounting employees who process a claim for payment are responsible only for the accuracy of their actions in processing the payment based upon the information available to them. Such employees shall not have expenditure authority.
4. Temporary and limited duration employees may not be given expenditure authority without the express written approval of the director, deputy director, or assistant director of the division in which the temporary or limited duration employee works.
5. Expenditure authority delegations are hierarchical in nature. For example, an employee with a high level of authorization may extend, revise, or revoke any delegation to employees within their organizational span of control. In all cases, the person delegating expenditure authority may not delegate an amount that exceeds their own expenditure authority.
 - a. Any person who exercises expenditure authority shall be legally responsible and accountable for the expenditure.
 - b. Any person who delegates expenditure authority to another may be held responsible or accountable when the person delegating the authority has reason to know the expenditure is unlawful or contrary to agency policy.
 - c. If a person exercising expenditure authority directs another person in writing to make a purchase or incur an expenditure, the person following this direction shall not be held accountable for the expenditure unless that person has knowledge that the expenditure is unlawful.

C. Delegation of Expenditure Authority Standards

1. Delegation of expenditure authority shall be made using the Delegation of Expenditure Authority Form (CD1439).
2. The Delegation of Expenditure Authority Form (CD1439) shall include the dollar amount that the person receiving the delegation shall be authorized to expend on behalf of the department.
 - a. Unlimited agencywide expenditure authority shall be reserved for the director, deputy director, and chief financial officer.
 - b. Assistant directors may have unlimited authority over cost centers within their divisions.
 - c. Eastside and westside institutions administrators and superintendents may have unlimited authority over cost centers within their institutions.
 - d. All other management service and represented employees must have reasonable delegated authority limits, commensurate with their position needs, as determined by an approving officer with delegation authority over the cost center(s) listed on the Expenditure Authority Request Delegation of Expenditure Authority Form (CD1439).

D. Changes in Delegation of Expenditure Authority

1. Managers who delegate authority will be responsible for notifying the Financial Operations administrator of any changes to the delegation by submitting a new Delegation of Expenditure Authority Form (CD1439).
2. In the event a manager who has delegated expenditure authority to subordinates leaves or transfers out of the work unit, the delegations they have signed will remain in effect until revoked.

E. Central Control of Expenditure Authority Delegations

1. The Financial Operations administrator shall control and retain all Delegation of Expenditure Authority forms (CD1439) centrally. As forms are received in Financial Operations, a copy of the form will be used to update the cost center approver records in the department's accounting system.
2. Financial Operations will obtain position change reports and review these reports to identify if any employee with expenditure authority has transferred or terminated employment. Financial Operations will send a reminder notice to those managers who have delegated expenditure authority to employees found on the reports and those managers will be responsible for changing or revoking the authority by submitting a Delegation of Expenditure Authority Form (CD1439).

IV. IMPLEMENTATION

This policy will be adopted immediately without further modification.

Certified: signature on file
Julie Vaughn, Rules Coordinator

Approved: signature on file
Michael Reese, Director



Oregon Department of Corrections

Delegation of Expenditure Authority Form

Section 1. General Information

Date of Request		Phone Number	
Requestor Name <i>(print)</i>		Title	
Division / Functional Unit			
Specify Type of Request <i>(select one)</i>	Add	Modify	Revoke Temporary
Effective Date(s) <i>(Indicate end date if temporary selected above)</i>	Start		End

Section 2. Employee Information (Individual Receiving Expenditure or Delegation Authority)

Employee Name <i>(print)</i>		Title	
Employment Status <i>(select one)</i>	Permanent	Temporary	Limited Duration
Division / Functional Unit			

The employee whose signature appears below is authorized to approve cost center expenditures in the amounts indicated below, according to the roles and responsibilities listed in DOC Policy 30.1.4 Delegation of Expenditure Authority.

Employee Signature		Date	
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Section 3. Authorized Cost Center(s)
For cost center delegation(s), enter each cost center number authorized below or attach a cost center list.

Cost Center Number(s) <i>(eight digits)</i>		List Attached
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Section 4. Expenditure and Delegation Authority
A dollar limit must be designated for all approvers, with the exception of institution superintendents, assistant directors, deputy director, and director.

Check box if person named in Section 2 will have authority to add, modify, or revoke expenditure authority for others.	Authorized Dollar Limit <i>(or enter "Unlimited" if exception above is met)</i>
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Section 5. Approving Officer Authorization
Approving officer must have delegation authority to approve this form. Assistant director approval required for temporary employees. I delegate to the employee whose signature appears above the authority so indicated. I understand I am responsible and accountable to provide oversight to the above employee, and that I am responsible for updating or revoking this authorization should this employee leave or transfer out of my supervision.

Approving Officer Name <i>(print)</i>		Title	
Approving Officer Signature		Date	

Send completed requests to DOC.Delegations@doc.oregon.gov

Office of the Chief Financial Officer	
<i>Internal Use only</i>	
CFO staff completing request: <i>(Name/Date)</i>	Comments:

Delegation of Expenditure Authority Form Instructions

Section Number/Title	Field Name	Type of Entry/Response
1. General Information	Date of Request	Enter the date the form is being created/submitted.
	Phone Number	Enter the best phone number at which to contact the requestor.
	Requestor Name <i>(print)</i>	Print the requestor's first and last name. This should be the name of the contact person for needed clarification/further information.
	Title	Enter the requestor's position title.
	Division / Functional Unit	Enter the requestor's Division and Functional Unit (e.g., Operations / SRCI - Religious Services).
	Specify Type of Request <i>(select one)</i>	Click one button to the left of the desired requested action: Add – A new approver needs to be added to an existing cost center. Modify – The dollar limit for an existing approver needs to be changed. Revoke – An existing approver needs to be removed from a cost center. Temporary – A new approver needs to be added to an existing cost center for a limited period.
	Effective Date(s) <i>(Indicate end date if temporary)</i>	Start: Enter the date on which the expenditure and/or delegation authority or the revocation of such authority of the person listed in Section 2 will begin. End: If the box next to "Temporary" is checked above, enter the date on which the expenditure and/or delegation authority of the person listed in Section 2 will end.
2. Employee Information (Individual Receiving Expenditure or Delegation Authority)	Employee Name <i>(print)</i>	Print the legal name of the employee that will receive the requested action.
	Title	Enter the title of the employee that will receive the requested action.
	Employment Status <i>(select one)</i>	Click the button to the left of the current employment status of the employee that will receive the requested action. Only select one.
	Division / Functional Unit	Enter the Division and Functional Unit of the person receiving the requested action (e.g., Operations / SRCI - Religious Services).
	Employee Signature	The employee receiving the requested action will provide their signature. If the requested action is to <i>revoke</i> delegation authority, an employee's signature is not required.
	Date	Enter the date the employee receiving the requested action signed the form.
3. Authorized Cost Center(s)	Cost Center Number(s)	Enter the 8-digit cost center number(s) associated with the requested action.
	<input type="checkbox"/> List Attached	If there are more cost centers associated with the requested action than space on the form allows, check the box to the left of "List Attached" and attach a cost center listing when submitting the form.
4. Expenditure and Delegation Authority	Authority to Add, Modify, or Revoke for Others	Check the box if the employee listed in Section 2 will have authority to add approvers, modify approvers' dollar limits, or revoke an approver's authority. Do not check this box for a represented employee; only Management Service employees may delegate expenditure authority to others.
	Authorized Dollar Limit	Enter the maximum dollar amount of expenditures which the employee listed in Section 2 will be authorized to approve in a single transaction. If the employee holds an institution superintendent or assistant director level position or higher, "Unlimited" may be entered in place of a dollar amount. For all other positions, a dollar amount must be entered.
5. Approving Officer Authorization	Approving Officer Name <i>(print)</i>	Print the first and last name of the person authorized to approve the requested action. The Approving Officer must have delegation authority for the cost center(s) associated with the requested action.
	Title	Enter the position title of the Approving Officer.
	Approving Officer Signature	After reviewing the completed form, the Approving Officer will provide their signature, indicating agreement with the statement in Section 5.
	Date	Enter the date the form was signed by the Approving Officer.