

Title 4

ADMINISTRATION

Part V. Policy and Procedure Memoranda

Chapter 3. Responsibility for Fiscal Approval CPM Number 7

§301. Fiscal Review of Proposed Disbursements

A. In all instances where responsibility for fiscal review of proposed disbursements has been assigned to an employee subordinate to the agency administrator, and where such employee in practice must act to approve or disapprove proposed disbursements, that employee will be held accountable for his acts of approval. As specific examples:

1. approval or payment should be withheld when known to be contrary to law or regulation as in the cases of compensation for dual employment, split purchase orders to avoid bid procedures, and illegal objects of expenditure;
2. approval and payment of travel reimbursements to an employee, officer, board member, etc., should be given only when in conformity with prescribed travel regulations and approved travel policies;
3. no approval or payment should be given for any services or goods without sufficient evidence that such goods or services were actually received.

B. If an employee is directed by higher authority to approve payments which are considered inappropriate, objection to payment should be noted in writing on the face of the disbursement voucher. Failure to register objection will imply approval and subject the responsible employee to personal liability.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:7.

HISTORICAL NOTE: Written by the Office of the Governor, Division of Administration, July 19, 1966, promulgated LR 1:81 (February 1975).