

G038.13 / 1977 / Nov / 1
C.1



State of Colorado

EXECUTIVE CHAMBERS

DENVER

RICHARD D. LAMM
GOVERNOR

E X E C U T I V E O R D E R

POLICIES AND PROCEDURES FOR ENSURING COMPLIANCE WITH APPROPRIATION ACTS

WHEREAS, all appropriation acts duly executed by the State Legislature and the Governor are law, and

WHEREAS, the executive, legislative, and judicial branches of government are required to abide by such appropriation acts, and

WHEREAS, the Governor, being tasked with the responsibility of enforcing duly executed laws of the State of Colorado,

NOW, THEREFORE, I, Richard D. Lamm, Governor of the State of Colorado, by virtue of the authority vested in me under the laws of the State of Colorado, do hereby direct that policies and procedures be established to ensure compliance with 1973 Colorado Revised Statutes 24-30-202(3), 24-30-202(14), and 24-30-202(17), as follows:

PURPOSE AND APPLICATION:

This Executive Order applies to all departments and agencies of the Executive Branch of the Government of the State of Colorado to whom appropriate funds are made available. It is designed to promote the financial discipline associated with the limitations on the amount of funds available for expenditure; fixes individual responsibility for overexpenditures; and requires appropriate administrative disciplinary action.

RESPONSIBILITIES:

a. The State Controller and the State Budget Director ensure allotment authority granted to various departments and agencies (1) does not exceed appropriations contained in the Long Bill and special appropriation bills, or (2) does not exceed available revenues or other resources for non-appropriated funds.

b. Executive Directors of all departments/agencies and other State organizations ensure that: neither suballocations or suballotments issued to their subordinate divisions, sections, offices, agencies, etc., exceed that authorized by the appropriation nor do the totals of these sub-

RECEIVED

JAN 16 1978

COLORADO STATE
LIBRARY

COLORADO

INDEX

authorizations exceed the total allotted to the department; the total expenditures, based on the accrual basis of accounting, for each line item appearing in the Long Bill, do not exceed the amount allotted; all persons who have the authority to encumber and/or expend State funds are aware of this Executive Order; reports of overexpenditures, as defined below, are submitted within 20 working days of disclosure; and appropriate administrative disciplinary action is taken against those that willfully, or by negligence, overexpended State funds.

- c. State Controller shall review records and reports generated by the State's Central Accounting System to ascertain if any overexpenditures, as defined below, exist for any department or agency of the Executive Branch; shall require reports, as described below, from those departments or agencies who appear to have overexpended State funds; and shall review reports submitted by cognizant departments or agencies and forward those reports to the Governor with his recommendations as to the final disposition of the incident.

OVEREXPENDITURES:

A violation of State statutes and this Executive Order exists when the total expenditures for any allotted appropriation line item, based on the accrual basis of accounting, exceed the amount appropriated, authorized, or allotted. No official, officer or employee of the State of Colorado shall authorize or cause any expenditure to exceed the allotted amount.

REPORTS OF OVEREXPENDITURES:

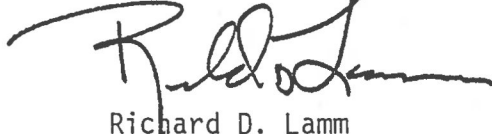
When the Executive Director of any Executive Branch department, agency, office, institution, etc., ascertains or is informed that an overexpenditure condition exists in his organization, he will cause the report to be submitted within 20 working days to the Governor, via the State Controller, with a copy to the Office of State Planning and Budgeting. The report will contain the following information:

- a. Department identification.
- b. Identification of the appropriation line item or allotment involved.
- c. The amount of the overexpenditure; i.e., difference between amount authorized and the expenditures.
- d. Name and position of person responsible.

- e. Brief description of the circumstances surrounding the over-expenditure with an indication whether the cause was created by a willful act, or by a negligent regard to instructions, or by emergency circumstances, or by error.
- f. A statement of administrative disposition imposed or an explanation as to why no disciplinary action is considered necessary.
- g. A statement as to what procedural changes or new safeguards have been internally implemented to prevent recurrence of that type of overexpenditure.

This Order shall be effective the first day of November, 1977.

GIVEN under my hand and the
Executive Seal of the State
of Colorado, this

A handwritten signature in black ink, appearing to read "Richard D. Lamm", written over a circular embossed seal.

Richard D. Lamm
Governor