



Signature Authority for Financial Transactions

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Financial Policies and Procedures

Part I

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Summary

The purpose of this policy and procedure is to define the roles and responsibilities of authorized signers for approving financial transactions, and the process by which financial signature authority is delegated at the Laboratory.

Background

Appropriate delegation and implementation of signature authority for financial transactions is an internal control that mitigates risk and ensures effective financial practices are employed. "Financial transactions" requiring approval refer to the following types of processes:

- Accrual requests
- Conference and training fees
- Procurement requisitions (except eBuy purchases <\$200)
- Requests for issuance of check (RFIC)
- Resource adjustments (over \$5K)
- Travel expense reports

Policy

Roles and Responsibilities

The Laboratory Director (or designee) is responsible for approving (or delegating the authority to approve) all financial transactions at the Laboratory, per authorization of the President of the University of California, Standing Order of the Regents 100.4, [UC Delegation of Authority \(DA\) 2100](#).

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The following are authorized to **delegate** (assign) signature authority to approve expenditures for Laboratory employees:

- Laboratory Director
- Deputy Director
- Associate Laboratory Director
- Chief Financial Officer
- Division Director
- Department Head
- Business Manager
- Other (with prior approval on file from one of the above)

On an annual basis, the Office of the CFO will formally request that each Division review their list of employees with signature authority and submit an updated list to the Controller.

Employees delegated to approve financial transactions or expenditures are responsible for assuring the following:

- An understanding of what is being approved
- The information and supporting documentation is accurate and complete
- The transaction is allowable, reasonable and justified
- The transaction is charged to the correct project(s)
- There are adequate funds to cover the expense
- The funding source is appropriate for the expenditure

Financial transactions may only be approved by Laboratory **employees** with signature authority by personally signing the required document or personally endorsing their approval online (if appropriate). Additionally, employees with signature authority may only approve financial transactions within their authorized dollar limit.

Employees with signature authority must comply with all applicable DOE, UC and Laboratory policies, laws, regulations and special restrictions on the use of funds. Unauthorized transactions will be subject to management review. Failure to comply may result in financial and/or criminal liabilities for the employee or the University of California.

Signature Authority Limits

Signature authority and corresponding approval limits is to be granted by the employee's Division and must have formal approval by the appropriate Division management via the [Delegation of Signature Authority form](#).

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Procedures

Delegation, Change or Cancellation of Signature Authority

To delegate, change or cancel signature authority, a [Delegation of Signature Authority form](#) must be completed and submitted to the Office of the CFO. A copy of the completed form should also be kept on file by the responsible Division delegating the signature authority.

Department Transfers or Changes in Responsibilities

If an employee transfers to another Department or Division, or other changes occur that affects their signature authority responsibilities, an updated Delegation of Signature Authority form must be submitted to the Controller's Office.

Signature Authorization System (SAS)

The [Signature Authorization System \(SAS\)](#) database is located on the BLIS Reporting System (BRS) website, and reflects the dollar limits for each employee with signature authority.

Signature Authority Training

All employees with signature authority must successfully complete a standard online training course, provided by the Office of the CFO to ensure an understanding of the significance of financial stewardship as well as relevant policies, regulations, and internal controls.

Employees requesting to be added to the SAS list will submit a completed Delegation of Signature Authority form to the Controller's Office, take the online training course and, when successfully completed, receive notification of their signature authorization limits.

Authority

- [UC Delegation of Authority \(DA\) 2100](#)

Contacts

- Controller
- General Accounting SAS Administrator

Related Documents

- [Delegation of Signature Authority form](#)
- [Signature Authority Guidelines](#)

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Glossary

- **eBuy:** The Laboratory's electronic commerce ordering system for purchasing low-value catalog items. eBuy allows Laboratory personnel to purchase items directly from a supplier's web catalog.
- **Employee:** For the purposes of this policy, an employee is defined as any Laboratory employee who receives a paycheck from the Laboratory.
- **eProcurement (ePro):** ePro is part of the Laboratory's PeopleSoft/Oracle Financial Management System (FMS) and is used for processing purchases. ePro requisitions are used to request unique goods and services not available from eBuy vendors.
- **Request for Issuance of Check (RFIC):** A Laboratory form used for requesting reimbursement for expenses relating to allowable goods and services purchased at LBNL that do not require a purchase order for payment (see [RFIC](#)).
- **Requisition:** The process of requesting a purchase order for payment in order to purchase an item with a vendor using the Laboratory's official Procurement process.
- **Resource Adjustment:** An online process in which to transfer costs from one Laboratory project or account to another.