



# Signature Authority for Financial Transactions

Lawrence Berkeley  
National Laboratory

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 Laboratory and/or UC employees who have been designated as 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.

## 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](#).

The following are authorized to **delegate** (assign) signature authority to approve expenditures for Laboratory and/or UC 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)

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

Individuals 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 and/or UC employees** with signature authority by personally signing the required document or personally endorsing their approval online (if appropriate). Additionally, individuals with signature authority may only approve financial transactions within their authorized dollar limit.

Individuals 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 individual or the University of California.

### ***Signature Authority Limits***

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

## **Procedures**

### ***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 individual with signature authority.

### ***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.

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### ***Department Transfers or Changes in Responsibilities***

If an employee transfers to another Department or Division, an updated [Delegation of Signature Authority form](#) must be submitted to the Controller's Office by the **new (receiving) Department or Division**, indicating any change in signature authority limits if warranted. A copy of the completed form should also be kept on file by the new Department/Division delegating the signature authority.

### ***Training Requirement***

In addition to submitting the [Delegation of Signature Authority form](#) to the Office of the CFO, **new signatories** must complete an online training course prior to obtaining signature authority in the SAS (see [Laboratory Signature Responsibility Training](#)).

### **Authority**

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

### **Contacts**

- Controller
- General Accounting SAS Administrator

### **References**

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

### **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 and any UC employee who has been granted signature authority at 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.

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- ***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.