Signature Authority for Financial Transactions

BRIEF

Policy Summary

This policy and procedure defines (a) the process by which financial signature authority is delegated at Berkeley Lab, and (b) the roles and responsibilities of Laboratory and/or University of California (UC) employees who have been designated as authorized signers for approving financial transactions.

Who Should Read This Policy

- Persons who initiate or manage financial transactions and/or expenditures on behalf of Berkeley Lab
- Persons who have been delegated signature authority to approve expenditures for Berkeley Lab

To Read the Full Policy, Go To:

The POLICY tab on this wiki page

Contact Information

General Accounting Manager

POLICY

A. Purpose of This Policy

This policy and procedure defines (a) the process by which financial signature authority is delegated at the Lawrence Berkeley National Laboratory (Berkeley Lab), and (b) the roles and responsibilities of Berkeley Lab and/or UC employees who have been designated as authorized signers for approving financial transactions.

B. Persons Affected

This policy applies to persons who initiate or manage financial transactions and/or expenditures on behalf of Berkeley Lab, and to persons who have been delegated signature authority to approve expenditures for Berkeley Lab.

C. Exceptions

None

D. Policy Statement

1. The Laboratory Director (or designee) is responsible for approving (or delegating the authority to approve) all financial transactions at
2. Delegation:
   a. 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 Directors
      • Department Heads
      • Business Manager
      • Other (with prior approval on file from one of the above)

3. Changes to Delegation List
   a. On an annual basis, the Office of the Chief Financial Officer (OCFO) will formally request that each division review its list of individuals with signature authority and submit an updated list to the Controller's Office. A list of individuals with signature authority can be retrieved from the Signature Authorization System (SAS).
   b. Department or division managers are responsible for submitting a Delegation of Signature Authority form to the Controller's Office:
      i. When an employee having signature authority transfers to another department or division (the employee's new department or division submits the form)
      ii. When the signature authority limit of an employee with signature authority has changed, or
      iii. When an employee is delegated signature authority, or
      iv. When signature authority of an employee is cancelled

4. Responsibilities of Delegated Individuals
   a. Individuals delegated to approve financial transactions or expenditures are responsible for assuring the following:
      • There is 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.
   b. Individuals with signature authority must comply with all applicable Department of Energy (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 UC.
   c. Individuals must complete online Laboratory Signature Responsibility Training prior to obtaining signature authority.

5. Evidence of Signature Authority:
   Financial transactions may only be approved by Laboratory and/or UC employees with signature authority:
   a. By personally signing the required document, or
   b. By personally endorsing their approval online (if appropriate)

6. Signature Authority Limits
   a. Individuals with signature authority may only approve financial transactions within their authorized dollar limit.
   b. Signature authority and corresponding approval limits are 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.

E. Roles and Responsibilities

See Section D.4, Policy Statement.

F. Definitions/Acronyms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Employee</td>
<td>For the purposes of this policy, any Laboratory employee who receives a paycheck from the Laboratory and any UC employee who has been granted signature authority at the Laboratory</td>
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<tr>
<td>Signature Authorization System (SAS)</td>
<td>A database located on the BLIS Reporting System (BRS) Web site that lists the dollar limits for each individual with signature authority</td>
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G. Recordkeeping Requirements

Copies of completed Delegation of Signature Authority forms are to be kept on file by the responsible division delegating the signature authority.

H. Implementing Documents

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<thead>
<tr>
<th>Document number</th>
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Lawrence Berkeley National Laboratory. The official or current version is located in the online LBNL Requirements and Policies Manual. Printed or exported versions are not official. Users are responsible for working with the latest approved revision.
I. Contact Information

General Accounting Manager

J. Revision History

<table>
<thead>
<tr>
<th>Date</th>
<th>Revision</th>
<th>By whom</th>
<th>Revision Description</th>
<th>Section(s) affected</th>
<th>Change Type</th>
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<tr>
<td>12/17/2014</td>
<td>1.2</td>
<td>Jeppson</td>
<td>Updated Signature Authority; updated &quot;Contact Information&quot; on the Brief page to link to <a href="mailto:sashelp@lbl.gov">sashelp@lbl.gov</a>.</td>
<td>Brief contact info and Sections D.3.b, D.6.b, G and H.</td>
<td>Editorial</td>
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<tr>
<td>12/25/2013</td>
<td>1.1</td>
<td>Beedle</td>
<td>Editorial fixes</td>
<td>Various and D.3.a and F</td>
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<tr>
<td>1/2/2011</td>
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<td>Hegarty</td>
<td>Conversion to wiki format</td>
<td>All</td>
<td>Minor</td>
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Document Information

DOCUMENT INFORMATION

Title: Signature Authority for Financial Transactions

Document number: 11.07.005.000
Revision number: 1.2
Publication date: 12/17/2014
Effective date: 10/26/2011
Next review date: 10/31/2015
Policy Area: Financial General Policies and Information
RPM Section (home): Financial Management
RPM Section (cross-reference): Section 11.43
Functional Division: OCFO
Prior reference information (optional): RPM Section 11.43

Source Requirements Documents

- University of California Office of the President, UC Delegation of Authority (DA) 2100
- UC Standing Order of the Regents 100.4

Implementing Documents

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<th>Title</th>
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<td>11.07.005.001</td>
<td>Delegation of Signature Authority form</td>
<td>Form</td>
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<tr>
<td>11.07.005.002</td>
<td>Signature Authority Guidelines</td>
<td>Guidelines/manual</td>
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<tr>
<td>11.07.005.003</td>
<td>Laboratory Signature Responsibility Training</td>
<td>Online training</td>
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