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Prepared by the Vice-President for Administration and Chief Financial Officer.

This replaces Administrative Procedure No. A8.026 dated March 2000

A8.026

A8.000 Fiscal Management

February 2003

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A8.026 Appointment of Fiscal Officers and Assistant Fiscal officers

1. Purpose

To prescribe procedures for the selection, appointment, and termination of appointment of Fiscal Officers and Assistant Fiscal Officers. Also to prescribe procedures for delegating authority to execute purchase orders and other business documents.

The organizational responsibilities within the fiscal system are prescribed in section A8.025 of this manual. Responsibilities specifically related to procurement and contract administration are outlined in section A8.200 of this manual.

2. Responsibilities

- a. Program Heads are responsible for the selection of Fiscal Officers and Assistant Fiscal Officers. The appropriate Dean/Director/Chancellor/Vice-President must confirm the selections.
- b. The Director of Financial Management and Controller must approve all appointments.

3. Guidelines

- a. In selecting individuals for appointments, the Program Heads should consider experience, training, education, business acumen, judgment, character, reputation, and ethics. In evaluating each individual, the individual's experience in procurement, special training in business administration, law, accounting, or a related-field should be given consideration. The individual's knowledge of the University's

Administrative Procedures and other relevant University policies are important aspects to consider.

- b. Action by the Program Head, in each case, should be based upon a personal interview with the prospective appointee. If this is not feasible, the Program Head should designate one or more staff members to conduct the interview.
- c. Assistant Fiscal Officers may be appointed to assist, where necessary, in day-to-day activities, and to act as principal in the event an incumbent Fiscal Officer is absent due to vacation or sick leave.

4. Procedures

a. Appointment of Fiscal Officers

- 1) Fiscal Officer appointments shall be recommended to the Director of Financial Management and Controller by the Program Head via the appropriate Dean/Director/Chancellor/Vice-President on the Fiscal Officer Appointment Form (Attachment A). The type of appointment, i.e. Fiscal Officer or Assistant Fiscal Officer, should be clearly indicated on the form. The type of accounts for which the individual will be responsible, e.g. (A), (F), (G), (R), (S), (P), should be noted. Any limitations to the appointee's scope of authority, e.g., no purchasing authority, shall be specified in item 3 (Limitations) of the form.
- 2) Upon receipt of the Fiscal Officer Appointment Form, and if in agreement with the recommendation of the appropriate Dean/Director/Chancellor/Vice-President, the Director of Financial Management and Controller shall approve the Fiscal Officer appointment by signing and dating the form. If a Fiscal Officer Code for the position has not been established, a Fiscal Officer Code shall be assigned by the General Accounting and Loan Collection Office and entered on the form. Copies of the fully executed form will then be distributed by the Financial Management Office as required.

- 3) Prior to exercising any approved fiscal authority, the Appointee shall contact the Financial Management Office for a briefing on the University's business/fiscal system.

b. Request for Purchasing Authority

- 1) After a Fiscal Officer appointment has been approved, purchasing authority may be delegated to a Fiscal Officer by completing the Fiscal Officer Purchasing Authority Form (Attachment B). Part A of the Form (including the purchasing authority being requested) shall be completed by the Program Head and forwarded to the Dean/Director for approval. The form shall then be sent to the appropriate Vice-President/Chancellor under whose jurisdiction and direction the program is operationally situated, along with such supporting documents as resumes, references, training records, etc. In the absence of such documentation, a memorandum stating sufficient justification shall be provided.
- 2) Upon receipt of the Fiscal Officer Purchasing Authority Form, the appropriate Vice-President/Chancellor shall determine whether purchasing authority shall be granted and shall indicate his decision on part B of the form. If purchasing authority is to be granted, the approved dollar limit of such purchasing authority shall also be indicated on part B of the form. The form shall then be forwarded to the Director of Financial Management and Controller who will make distribution of the form as required.
- 3) If a Fiscal Officer is to be assigned purchasing authority in differing dollar levels for multiple codes and/or accounts, these differences should be explained in detail on a separate sheet to be attached to the form.
- 4) Purchasing authority should be delegated on the basis of satisfactory experience or period of orientation. As a condition of receiving purchasing authority, the Fiscal Officer must

contact the Financial Management Office to arrange for any necessary training.

c. Duration

Generally, the appointment of a Fiscal Officer shall remain effective until the individual's employment is terminated or a change in job assignment warrants termination. When a Fiscal Officer terminates, the Program shall inform the Director of Financial Management and Controller via memorandum.

However, the appointment of a Fiscal Officer and/or his/her purchasing authority may be revoked at any time by the Dean/Director/Chancellor/Vice President or the Director of Financial Management and Controller. Revocation of the appointment and/or purchasing authority shall be made in writing.

d. Modification of Fiscal Officer Purchasing Authority

In order to modify a Fiscal Officer's purchasing authority, a new Fiscal Officer Purchasing Authority Form shall be completed and submitted to the Director of Financial Management and Controller. A memorandum shall be attached indicating that the submitted form represents a modification of the Fiscal Officer's current purchasing authority.

e. Name Changes

When there is a name change for an appointed Fiscal Officer, the Program Head shall inform the Director of Financial Management and Controller via memorandum.

f. Transfer

Since appointments of Fiscal Officers are program specific, a new Fiscal Officer Appointment Form and a new Fiscal Officer Purchasing Authority Form must be completed and forwarded to the Director of Financial Management and Controller when a Fiscal Officer transfers from one department and/or program to another.

Revised 02/2003

UNIVERSITY OF HAWAII
FISCAL OFFICER APPOINTMENT FORM

DATE:

TO: Director of Financial Management and Controller

VIA:

FROM:

1. It is recommended that the following individual be appointed as Fiscal Officer / Assistant Fiscal Officer (circle one) for

_____ (College, School, Department, Division, etc.)

Name: _____ Fiscal Officer Code(s): _____

Signature Sample: _____

2. (If applicable) This individual shall replace

_____ Name
as Fiscal Officer / Assistant Fiscal Officer (circle one).

3. The following scope of authority shall be assigned:

_____ Responsibility for (A), (F), (G), (R), (S), (P) accounts including authority to sign documents such as journal vouchers and deposit slips, and any other normally used business forms; and to certify availability of funds on purchase orders, Authorization for Payment Forms, and other payment documents. (Circle each type of account above for which authority is to be assigned.)

_____ Limitations on Authority (If any, please specify)

Approved: _____
Program Head Date

Approved: _____
Chancellor/Vice-President/Dean/Director Date

Approved: _____
Director of Financial Management and Controller Date

Distribution (By Financial Management Office):

Chancellor/Vice-President/Dean/Director
Director of OPRPM
Appointee

General Accounting
Disbursing
Treasury

Revised 02/2003

Attachment B

UNIVERSITY OF HAWAII
FISCAL OFFICER PURCHASING AUTHORITY FORM

DATE:

TO: Director of Financial Management and Controller

VIA:

FROM:

A. It is recommended that the following individual for

_____ (College, School, Department, Division, etc.)

be granted Purchasing Authority with a dollar limit of \$ _____ .

Name: _____ Fiscal Officer Code(s): _____

Transmitted herewith is a copy of the Fiscal Officer Appointment form and/or a dossier (resume, references, training record, other documentation supporting the recommendation) pertinent to the individual for your information and use.

Approved: _____
Program Head Date

Approved: _____
Dean/Director Date

B. 1. _____ Purchasing authority granted.

Purchasing Dollar Limit \$ _____

2. _____ Purchasing authority not granted.

Approved: _____
Vice-President/Chancellor Date

Distribution (By Financial Management Office):

Vice-President/Chancellor
Dean/Director
Director of OPRPM

Appointee
General Accounting
Disbursing