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Prepared by the Senior Vice-President for Administration.  
This replaces Administrative Procedure No. A8.026  
dated October 1989.

A8.026

A8.000 Fiscal Management

March 2000

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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. Applicability/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 this manual of instruction 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. Circle the type of account the individual will be responsible for, e.g., (A), (F), (G), (R), (S), (P). Any limitations to the appointee's scope of authority, e.g., no purchasing authority, shall be specified in item 2 (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. A Fiscal Officer Code shall be obtained via telephone from the General Accounting and Loan Collection Office and entered on the form. Copies of the form will then be distributed as required.
- 3) Prior to exercising authority of a fiscal officer, the Appointee shall contact the Financial Management Office for a briefing on the University's business/fiscal system.

##### b. Request for Purchasing Authority

- 1) If purchasing authority is to be delegated to a Fiscal Officer, part A of the Fiscal Officer Purchasing Authority Form (Attachment B) shall be completed by the Program Head and forwarded to the Dean/Director for approval. The form shall then be sent to the appropriate Senior Vice-President 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 Senior Vice-President shall determine, based on existing guidelines, whether purchasing authority shall be granted. If purchasing authority is to be granted,

the purchasing limit dollar amount shall be indicated in part B of the form. Copies of the form will then be distributed as required.

- 3) Purchasing authority is delegated on the basis of satisfactory experience or period of orientation as determined by the appropriate Senior Vice President. 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 Head 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

In order to modify a Fiscal Officer's purchasing authority, the Fiscal Officer Purchasing Authority Form on file shall be withdrawn, and a new form processed. A memorandum shall be attached indicating that the form to be processed represents a modification of the Fiscal Officer's purchasing authority.

e. Transfer

Since appointments of Fiscal Officers are program specific, both the Fiscal Officer Appointment Form and the Fiscal Officer Purchasing Authority Form must be processed and approved when a Fiscal Officer transfers from one organization to another.

Revised 03/2000

Attachment A

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) for

\_\_\_\_\_ (College, School, Department, Division, etc.)

Name: \_\_\_\_\_ Fiscal Officer Code: \_\_\_\_\_

Signature Sample: \_\_\_\_\_

2. (If applicable) This individual shall replace

\_\_\_\_\_ name  
as Fiscal Officer (Assistant Fiscal Officer).

3. The following scope of authority is 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.

\_\_\_ Limitations (specify)

Approved: \_\_\_\_\_  
Program Head Date

Approved: \_\_\_\_\_  
Dean/Director/Chancellor/Vice-President Date

Approved: \_\_\_\_\_  
Director of Financial Management and Controller Date

Fully executed copy to:

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

General Accounting  
Disbursing  
Treasury

Revised 03/2000

ATTACHMENT B

UNIVERSITY OF HAWAII  
FISCAL OFFICER PURCHASING AUTHORITY FORM

DATE:

TO: Senior Vice-President \_\_\_\_\_

VIA:

FROM:

A.

I recommend that \_\_\_\_\_  
(name)  
(Fiscal Officer Code \_\_\_\_\_) for

\_\_\_\_\_  
(College, School, Department, Division, etc.)

be granted Purchasing Authority with a limit of \$\_\_\_\_\_.

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 Limit \$ \_\_\_\_\_

2. \_\_\_\_\_ Purchasing authority not granted.

Approved: \_\_\_\_\_  
Senior Vice-President \_\_\_\_\_ Date

Fully executed copy to:

Dean/Director  
Director of Financial Management  
Director of OPRPRM

Appointee  
General Accounting  
Disbursing