

FISCAL ACCOUNTABILITY RULES

RULE 2.1 – EXPENDING AUTHORITY DELEGATION

Purpose

The City and County of Denver requires all financial transactions to be authorized by an Expending Authority. Each Expending Authority is responsible for the management of funds in his/her organization and for assuring that all transactions are reasonable, necessary, and consistent with City charter, ordinances, policies and procedures, and other applicable laws. An Expending Authority is identified in the appropriating ordinance (long bill) which appropriates funds for conducting public business each year.

The Expending Authority may delegate signature authority to alternate personnel, but not the ultimate responsibility for compliance and the maintenance of internal controls. Authority to approve transactions may be delegated for the following:

- Requisitions, and
- Journals.

Rule

1. The Expending Authority may delegate signature authority for requisition and journal transactions by completing and authorizing the **Expending Authority Delegation Form**. A PDF image of the original signed form shall be emailed to the Controller's Office, General Accounting. The original signed form shall be retained by the agency. Stamped signatures will not be accepted.
2. Delegated signature authority shall remain in effect until a new **Expending Authority Delegation Form** is emailed and accepted by the Controller's Office; when the new form has been accepted the previous form will become invalid.
3. By September 1st of each year, the Controller's Office shall notify each Expending Authority of employees that have been delegated signature authority. A new **Expending Authority Delegation Form** shall be emailed to the Controller's Office by October 1st.
4. The Expending Authority may delegate signature authority for petty cash and fixed asset transactions using the [Establish/Increase Petty Cash or Imprest Fund and Signature Authorization Form](#) and/or the **Fixed Asset Signature Delegation Form**. (See [Fiscal Accountability Rules 3.2 – Petty Cash and Imprest Funds](#) and [4.2 – Fixed Assets](#).)

Procedures and Forms

The **Controller's Office** is responsible for any procedures and forms associated with this rule.