

RULE 2.1 – EXPENDING AUTHORITY DELEGATION

Adopted Date: 10/13/2005

Revised Date: 04/13/2023

PURPOSE

The City and County of Denver (city) requires all financial transactions to be authorized by an Expending Authority. Each Expending Authority is responsible for the management of funds within their department or agency 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 this 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:

Accounting Adjustments, Ad Hoc Bank Transactions, Ad Hoc Payments, Asset Transactions, Budget Amendments, Change Orders, Customer Refunds, Expense Reports, Internal Service Deliveries, Journals, Procurement Card Transactions, Purchase Orders, Requisitions, and Supplier Invoices.

This fiscal accountability rule should be read in conjunction with the following fiscal accountability rules to ensure compliance and understanding:

- [Fiscal Accountability Rule 1.2 – System of Record](#)
- [Fiscal Accountability Rule 2.5 – Supporting Documentation](#)
- [Fiscal Accountability Rule 3.2 – Petty Cash Fund](#)
- [Fiscal Accountability Rule 4.2 – Capital and Controlled Assets](#)
- [Fiscal Accountability Rule 7.3 – Official Function Expenditures](#)
- [Fiscal Accountability Rule 7.7 – Interagency Services and Reimbursements](#)
- [Fiscal Accountability Rule 8.1 – Procurement of Goods and Services Related to Goods](#)
- [Fiscal Accountability Rule 10.8 – Travel](#)

DEFINITIONS

Business Asset Tracking Specialist (BATS) – The security role in the system of record that is given to the individual that the Expending Authority delegates their authority to for the approval of Asset Transactions.

Cost Center Approver (CCA) – The security role in the system of record that is given to the individual that the Expending Authority delegates their authority to for the approval of the following transactions (asset transactions are not included for a Cost Center Approver):

Accounting Adjustments, Ad Hoc Bank Transactions, Ad Hoc Payments, Budget Amendments, Change Orders, Customer Refunds, Expense Reports, Internal Service Deliveries, Journals, Procurement Card Transactions, Purchase Orders, Requisitions, and Supplier Invoices.

Expending Authority – The manager, appointee, elected official, cabinet member, executive director, or agency head identified in the appropriating ordinance (long bill) who appropriates funds to pay the expenses for conducting public business each year. Each Expending Authority is responsible for management of funds within their department or agency and for assuring that all expenditures are reasonable, necessary, and consistent with all city charter, ordinances, policies and procedures, and other applicable laws.

System of Record – The authoritative data source for a data element or piece of information.

RULES

1. The Expending Authority may delegate authority for the transactions listed in the [Purpose section](#) by approving the **Create Request** task in the system of record (refer to [Procedure 2.1 – Expending Authority Delegation](#)).
2. Delegated authority shall remain in effect until a new **Create Request** task change is submitted in the system of record or the individual leaves the city or changes positions.
3. Periodically, but at a minimum by November 30 of each year, the department or agency shall review the employees that have the Cost Center Approver role and/or Business Asset Tracking Specialist role in the system of record and submit any changes that are needed (refer to [Procedure 2.1 – Expending Authority Delegation](#)).
4. The Expending Authority may delegate signature authority for petty cash transactions using the [Establish/Increase Petty Cash or Imprest Fund and Signature Authorization Form](#).

AUTHORITY AND ACCOUNTABILITY

The **Controller's Office** is responsible for this fiscal accountability rule and any procedures, guides, job aids, forms, and one-page summaries associated with this rule.