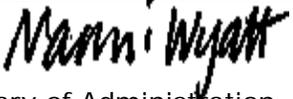


MANAGEMENT DIRECTIVE

Commonwealth of Pennsylvania Governor's Office

Subject: Delegation of Authority to Sign and Delegation to Authorize SAP Payments	Number: 205.4 Amended
Date: May 11, 2009	By Direction of:  Naomi Wyatt, Secretary of Administration  Mary A. Soderberg, Secretary of the Budget
Contact Agency: Office of the Budget, Office of Comptroller Operations, Bureau of Financial Management, Telephone 717-787-6496 PA Office of Administration, Office of Human Resources and Management, Telephone 717-787-8191	

This amendment includes the SAP Role Authorization form as an instrument for delegating authority to approve payments on behalf of the agency to individuals requested to have and subsequently granted either the Agency Non Purchase Order (PO) Invoice Processor (Receiver) roles or the Agency Invoice Verifier roles and to approve the commitment of funds via SAP PO's on behalf of the agency to individuals requested to have and subsequently granted the PO approval roles. Marginal dots are excluded due to major changes.

- 1. PURPOSE.** To establish policy, responsibilities, and procedures for signing documents by agency heads, and other officials under the Governor's jurisdiction and to establish policy, responsibilities, and procedures for granting authorization to commit funds and payment authorization on behalf of the agency for payments originating in SAP.
- 2. SCOPE.**
 - a.** This directive applies to all financial, purchasing, personnel, or other documents requiring the signature of an official encompassed by Section 5, Policy, to commit or expend commonwealth funds.
 - b.** This directive applies to all agency personnel granted either the Agency Non PO Invoice Processor (Receiver) roles, the Agency Invoice Verifier roles in SAP and the PO Approval roles.

c. A signature requirement may be dictated by law, by directive, by forms that are designated for submission to the Treasury Department, or in another appropriate manner.

3. **OBJECTIVES.** To ensure only authorized individuals can sign documents to commit or expend funds on behalf of an agency and to ensure payments from SAP are approved by authorized users in the SAP system.

4. **DEFINITIONS.**

a. **Agency Non PO Invoice Processor (Receiver).** An individual in the agency authorized with appropriate system roles to receive, code and approve non-purchase order related invoices (grants, utilities, other) and process those invoices for submission to the Office of Comptroller Operations.

b. **Agency Verifier.** An individual in the agency authorized with appropriate system roles to approve non PO related invoices (grants, utilities, other) for submission to the agency receiver and subsequent submission to the Office of Comptroller Operations.

c. **Purchase Order Approver.** An individual in an agency authorized with appropriate system roles to approve PO's, thereby committing the funds.

d. **Chief Procurement Officer.** The head of the Department of General Services, Bureau of Procurement.

5. **POLICY.**

a. Form STD-275, Signature Authority, serves the following purposes relative to the documents encompassed by Section 2, Scope (see Enclosure 3).

(1) Identifies the signature of a principal empowered with signature authority.

(2) Identifies the signature of an individual to whom a principal has delegated signature authority.

(3) Identifies an individual from whom a principal has revoked signature authority.

b. When a document within Section 2, Scope, requires the signature of an agency head or deputy of an administrative department, Form STD-275, signed by the appropriate individuals as principals, and their delegates, if signature authority has been delegated, must be completed in accordance with Section 7, Procedures.

c. Approving officials dealing with budgetary, financial, administrative, personnel, or purchasing matters, including but not limited to the following positions as principals and their delegates, must furnish Form STD-275 to the Deputy Secretary for Comptroller Operations, Secretary of the Budget; Secretary of Administration; Executive Director of the Civil Service Commission; Deputy Secretary of Human Resources and Management in the PA Office of Administration; and Chief Procurement Officer in the Department of General Services.

- d. An individual to whom a principal has delegated signature authority may not further delegate said authority. The agency head may, however, empower a deputy to delegate signature authority for the agency. When so empowered, the deputy will sign Forms STD-275 as the delegating principal.
- e. Newly executed Forms STD-275 are required within a reasonable time period when principals are replaced. When an agency head changes, the newly-appointed official is to be informed of those who were delegated signature authority by the previous agency head.
- f. Form STD-275 will not be required for SAP users granted the agency non PO Invoice Processor (receiver) roles, the agency invoice verifier roles and the PO approver roles. The assignment of the role by the agency will act as signature authorization within SAP for invoice processing and individuals assigned the non PO invoice processor (receiver) role and/or the invoice verifier role will have authority to approve payments on behalf of their agency. The assignment of the role by the agency will act as signature authorization within SAP for PO approval.
- g. Form STD-275 or agency role mapping are the only activities to be used to delegate or revoke signature authority. Only actual signatures are acceptable on original Forms STD-275 and on original documents. The writing and initialing of someone else's name is not authorized. Facsimile stamps may be used on carbon and duplicate copies.
- h. When a requirement to sign a document not within Section 2, Scope, is imposed by internal agency procedures or practice, Form STD-275 is not required. Delegation of such signature authority is as directed by agency heads.
- i. The Deputy Secretary for Comptroller Operations will act as the certifying officer for single statewide advancement accounts. The Deputy Secretary for Comptroller Operations will have designees as alternate certifying officers.

6. RESPONSIBILITIES.

- a. **Agency heads, department deputies and their delegates** are to follow Procedure 1 when preparing Form STD-275 for documents within Section 2, Scope and are to follow procedure 5 when authorizing individuals within an agency to receive and approve non PO related invoices or PO's. Agency heads are to ensure that periodic reviews of signature authorization files are made and action taken to revoke authority, as appropriate.
 - (1) Managers of positions that have been assigned either the PO approver roles, agency non PO invoice processor (receiver) roles, or the agency invoice verifier roles will be responsible for:
 - (a) Periodically ensuring that positions are mapped with appropriate roles.
 - (b) Ensuring that employees receive appropriate training.
 - (c) Reviewing position responsibility with employees.

b. Deputy Secretary for Comptroller Operations and delegates are responsible for:

- (1) Verifying that Form STD-275 is completed for all advancement account custodians/check signers.
- (2) Maintaining a file of delegations made by agencies served.
- (3) Providing to the bank responsible for the statewide advancement accounts:
 - (a) A record of all signatures authorizing the establishment of agency advancement accounts, signature cards, and signature card changes (see Enclosure 1).
 - (b) A letter indicating changes in signature authority (see Enclosure 2).
- (4) Following Procedure 2 when preparing Form STD-275 for documents within Section 2, Scope.

c. Approving officials, the Chief Procurement Officer, and delegates are to follow Procedure 3 when preparing Form STD-275 for documents within Section 2, Scope. Each official and the Chief Procurement Officer are to maintain a file of delegations.

7. PROCEDURES.

a. Procedure 1: Signature authorization for agency heads, department deputies and their delegates.

(1) Principal (Agency Head or Department Deputy).

- (a) Decides whether to delegate signature authority for documents required by Treasury Department.
 - 1** If delegation is made, prepares four copies of STD-275 for each delegate.
 - 2** Sends four copies to delegate for signature.
- (b) If no delegation is made, prepares three copies of STD-275 as principal. Go to Step 3.

(2) Delegate.

- (a) Signs each copy.
- (b) Returns four copies to principal.

(3) Principal.

- (a) Signs or countersigns all copies.

(b) Distributes as follows:

- 1 Original and one copy to the Office of Comptroller Operations.
- 2 Returns one copy to delegate if it is a delegation.
- 3 Retains one copy in agency file.

(4) Office of Comptroller Operations.

(a) Sends original STD-275 to Treasury Department, Bureau of Fiscal Review.

(b) Retains one copy.

b. Procedure 2: Signature authorization for Office of Comptroller Operations, Bureau Directors and their delegates.

(1) Principal (Bureau Director or Delegate).

(a) Prepares three copies of STD-275. The Bureau Director signs as principal in the left half of the block designated "signature in ink of principal."

(b) Sends all copies to the Office of the Budget, Deputy Secretary for Comptroller Operations.

(2) Deputy Secretary for Comptroller Operations.

(a) Signs all copies in the right half of the block designated "signature in ink of principal" to indicate approval of the transaction.

(b) Distributes as follows:

- 1 Original to Treasury Department, Bureau of Fiscal Review.
- 2 One copy to the Department of General Services, Bureau of Procurement.
- 3 Retains one copy in Deputy Secretary's file.

c. Procedure 3: Signature authorization for approving officials, the Chief Procurement Officer, and delegates. (See *Manual 215.3, Procurement Handbook.*)

(1) Principal (Approving Official or Chief Procurement Officer).

(a) Decides whether to delegate signature authority to approve documents.

- 1 If delegation is made, prepares four copies of STD-275 for each delegate.

2 Sends four copies to delegate for signature.

(b) If no delegation is made, prepares three copies of STD-275 as principal. Go to Step 3.

(2) Delegate.

(a) Signs each copy.

(b) Returns four copies to principal.

(3) Principal.

(a) Signs or countersigns all copies.

(b) Distributes as follows:

1 Original and one copy to the Office of Comptroller Operations.

2 Returns one copy to delegate if it is a delegation.

3 Retains one copy in agency file.

(4) Office of Comptroller Operations.

(a) Sends original STD-275 to Treasury Department, Bureau of Fiscal Review.

(b) Retains one copy.

d. Procedure 4: Certification of advancement accounts operated under the Single Statewide Advancement Account Program.

(1) Office of Comptroller Operations.

(a) Prepares Comptroller Certification Record (Record) and distributes original Record to PNC Bank, a copy to Bureau of Financial Management (BFM) and retains a copy. A new record must be prepared whenever there is a change to certifying officers (see Enclosure 1).

(b) Establishes and coordinates the process by which all PNC signature cards related to the Single Statewide Advancement Account are completed.

(c) Receives all PNC signature cards related to advancement accounts and verifies signature authorization to Form STD-275.

(d) Completes certifying letter using comptroller letterhead (see Enclosure 2).

(e) Forwards PNC signature cards and letter to PNC Bank.

e. Procedure 5: Completion of the SAP Role Authorization Form.

(1) Agency delegate.

- (a)** Completes SAP Role Authorization Form requesting that a specific position receive either the PO approver roles, agency non PO invoice processor (receiver) roles, or the agency invoice verifier roles.

(2) Agency Head or Principal.

- (a)** Signs SAP Role Authorization Form.
- (b)** Submits form to the agency human resource office.

(3) Agency Human Resource Office.

- (a)** Assigns the position the requested role (PO approver, agency non PO invoice processor (receiver), or agency invoice verifier).

Note - The pdf attachment includes the following:

Enclosure 1 – Comptroller Certification Record

Enclosure 2 – Comptroller Letter Indicating Signature Authority Changes

Enclosure 3 – Signature Authorization

Enclosure 4 – Role Descriptions (Purchase Order Approver, Agency Non PO Invoice Processor (Receiver), Agency Invoice Verifier)

This directive replaces, in its entirety, *Management Directive 205.4*, dated August 16, 2000.

**COMMONWEALTH OF PENNSYLVANIA
COMPTROLLER CERTIFICATION RECORD**

Effective _____, the following individuals will certify, by signature or facsimile stamp as shown, the establishment of all agency advancement accounts, signature cards, and signature card changes.

CERTIFYING OFFICERS FOR THE FOLLOWING AGENCY(IES):

(Insert name of agency(ies))

Name of Director, Bureau of Commonwealth Accounting:

Title: _____

Signature: _____ (actual)

_____ (facsimile)

Name of First

Alternate: _____

Title: _____

Signature: _____ (actual)

_____ (facsimile)

(Optional)

Name of Second

Alternate: _____

Title: _____

Signature: _____ (actual)

_____ (facsimile)

COMPTROLLER LETTER INDICATING SIGNATURE AUTHORITY CHANGES



**COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET
OFFICE OF COMPTROLLER OPERATIONS**

(insert date)

**555 Walnut Street – 9th Floor
Harrisburg, PA 17101
Telephone (717) 425-6708
Fax (717) 425-6632**

(insert name) , Director

PNC Bank
2 PNC Plaza
620 Liberty Avenue
Pittsburgh, PA 15265

Account Number _____

To PNC Bank:

Pursuant to my authority as Director for the Office of Comptroller Operations, Bureau of Commonwealth Accounting, I am forwarding the enclosed signature card for (name of agency) . This signature card replaces all previously issued signature forms for the above referenced account. The enclosed signature card will be effective upon your entering it into your records. Each signer indicated has been duly authorized as a signer on the referenced account in accordance with all applicable rules, policies, and resolutions of the Commonwealth of Pennsylvania.

Questions pertaining to this letter should be directed to the Office of Comptroller Operations, Bureau of Commonwealth Accounting at (717) 425-6708.

Sincerely yours,

Director

Enclosure 4 provides a list of Purchase Order Approver roles, Agency Non PO Invoice Processor (Receiver) roles, and Agency Invoice Verifier roles. Detailed descriptions of these roles are maintained by the PA Office of Administration and can be accessed via the following web site:

http://oaess.state.pa.us/MasterRolesDoc/Master_Roles_Main_Page.htm

Purchase Order Approver Roles:

SRM Roles:

SRM Agency Services or Supplies PO/Contract/Bid Head Approver
SRM Agency Services or Supplies PO/Contract/Bid Legal Approver
SRM Central PO/Contract/Bid Approver (Comptroller Operations)
SRM Agency Services or Supplies PO/Contract/Bid DGS Procurement Director Approver
SRM Agency Services or Supplies PO/Contract/Bid DGS Legal Approver
SRM Agency PO/Contract Assoc Commodity Mgr Approver
SRM Agency PO/Contract Commodity Manager Approver
SRM Agency PO/Contract DGS Chief Procurement Officer Approver
SRM Agency PO/Contract DGS Deputy Secretary Procurement Approver
SRM Agency PO/Contract DGS Secretary Approver
SRM Agency Services or Supplies PO Approver (AG)
SRM Agency Services or Supplies PO Approver (OGC)

Core R3 Roles:

Approver - Attorney General
Approver - Comptroller
Approver - DGS Legal
Approver - Director Bureau of Engineering & Architecture
Approver - Director Bureau of Procurement
Approver - OGC - General Counsel
Approver - PO Agency Head
Approver - PO Agency Legal
Approver - Secretary of DGS

Agency Non PO Invoice Processor (Receiver) Roles: The first role gives a user transaction authority. It is typically not assigned without also assigning one of the other three roles listed below it.

Agency Non PO Invoice Processor (Receiver)
Agency Non PO Invoice Processor (Receiver)-Grants
Agency Non PO Invoice Processor (Receiver)-Utilities
Agency Non PO Invoice Processor (Receiver)-Other

Agency Invoice Verifier Roles: These roles allow a user to review an invoice that has been sent to them by the Processor (Receiver)

Agency Invoice Verifier-Grants
Agency Invoice Verifier-Utilities
Agency Invoice Verifier-Other