

**TITLE 2            PUBLIC FINANCE**  
**CHAPTER 20    ACCOUNTING BY GOVERNMENTAL ENTITIES**  
**PART 2           EXECUTION OF CONTRACTS, VOUCHERS, PURCHASE ORDERS AND OTHER**  
**FINANCIAL COMMITMENTS**

**2.20.2.1           ISSUING AGENCY:** Department of Finance and Administration.  
[2.20.2.1 NMAC - Rp, 2 NMAC 20.2.1, 3/23/2021]

**2.20.2.2           SCOPE:** [RESERVED]  
[2.20.2.2 NMAC - Rp, 2 NMAC 20.2.2., 3/23/2021]

**2.20.2.3           STATUTORY AUTHORITY:** In order to ascertain the authority and legality of contracts, purchase orders, vouchers, travel vouchers and other financial commitments for departments and other state agencies, pursuant to Section 6-5-3 NMSA 1978, it is necessary to determine whether the person executing the contract has been properly delegated the authority to bind the department or state agency. In many instances there is no clear statutory power granted to an officer to sign on behalf of an agency. Generally the person who is ultimately responsible for the administration of the law has the implied power to execute legal documents for a state agency. Generally the power to execute may be delegated; however, some laws may require specific officers to execute contracts and vouchers on behalf of the agency. In such cases, no delegation is allowed by law.  
[2.20.2.3 NMAC - Rp, 2 NMAC 20.2.3, 3/23/2021]

**2.20.2.4           DURATION:** Permanent.  
[2.20.2.4 NMAC - Rp, 2 NMAC 20.2.4, 3/23/2021]

**2.20.2.5           EFFECTIVE DATE:** March 23, 2021, unless a later date is cited at the end of a section.  
[2.20.2.5 NMAC - Rp, 2 NMAC 20.2.5, 3/23/2021]

**2.20.2.6           OBJECTIVE:** The various acts creating departments pursuant to the Executive Reorganization Acts generally provide that the secretary of the department is responsible to the governor for the operation of the department and shall delegate authority to subordinates as the secretary deems necessary and appropriate, clearly delineating such delegated authority and the limitations thereto. It is the purpose of this rule to set forth those individuals who may legally bind state agencies which must submit their contracts or vouchers to the department of finance and administration.  
[2.20.2.6 NMAC - Rp, 2 NMAC 20.2.6, 3/23/2021]

**2.20.2.7           DEFINITIONS:** As used in this rule:

**A.           “Authorized officer”** means a public officer or employee who is required or permitted by law or by lawful delegation of authority pursuant to this rule to sign contracts, vouchers, purchase orders or other financial commitments on behalf of a state agency.

**B.           “Contracts officer”** means an employee of the department of finance and administration designated as contracts officer by the secretary of finance and administration.

**C.           “Facsimile signature”** means a reproduction by engraving, imprinting, stamping, or other means of the manual signature of the authorized officer.

**D.           “Signed” or “executed”** means affixed with any of the following:

- (1)        the manual signature of an individual; and
- (2)        the facsimile signature of an individual;
- (3)        the electronic signature of an individual procured through a third-party document-signing service; or
- (4)        the name of an individual, typewritten on the signature line of a document using word processing software and accompanied with another writing confirming that individual’s approval of such document, including without limitation an e-mail to that effect.

**E.** “State agency” means the state of New Mexico or any of its branches, agencies, departments, boards, instrumentalities, or institutions required to submit contracts or vouchers to the department of finance and administration for approval.  
[2.20.2.7 NMAC - Rp, 2 NMAC 20.2.7, 3/23/2021]

**2.20.2.8 EXECUTION OF CONTRACTS, VOUCHERS AND PURCHASE ORDERS - AUTHORIZED SIGNATURES:**

**A.** The department of finance and administration will not approve any contract, voucher, travel voucher, purchase order or other financial commitment of any state agency required pursuant to 2.20.3 NMAC and 2.40.2 NMAC, to submit its voucher or contract to the department for approval unless the contract, voucher, travel voucher, purchase order or other financial commitment has been executed by an authorized officer of the agency.

**B.** The authority to execute contracts, vouchers, purchase orders, travel vouchers or other financial commitments may be delegated unless provided otherwise by law to any officer or employee of the state agency, but such delegation shall:

- (1) be in writing;
- (2) state whether the delegated power may be subdelegated to another officer or employee of the state agency;
- (3) automatically terminate on whichever date occurs earliest;
  - (a) the date the term of office of the delegating secretary or other chief financial officer ends; or
  - (b) annually on June 30; and
- (4) be on file with the contracts officer of the department of finance and administration (for contracts); and
- (5) be on file with the financial control division of the department of finance and administration.

**C.** A written delegation of authority to execute contracts, vouchers, travel vouchers, purchase orders or other financial commitments may contain such limitations or conditions as the delegating authorized officer may deem appropriate.

**D.** No authorized officer shall delegate to any other person authority to sign the authorized officer’s signature.

**E.** Nothing in this rule shall prevent the use of facsimile, printed or typed signature of the secretary or chief financial officer on a copy of a contract, voucher, travel voucher, purchase order or other financial commitment.

[2.20.2.8 NMAC - Rp, 2 NMAC 20.2.8, 3/23/2021]

**2.20.2.9 SIGNATURES REQUIRED:** The two copies of every contract, voucher, travel voucher, purchase order or other financial commitment required to be submitted to the department shall be signed by an authorized officer. The department will retain at least one signed copy of every contract, voucher, travel voucher, purchase order or other financial commitment. Alternatively, agencies may submit a single electronic version, in portable document format (PDF) or a comparable format and in such a manner as the department may direct, of an executed contract, voucher, travel voucher, purchase order or other financial commitment required to be submitted to the department.

[2.20.2.9 NMAC - Rp, 2 NMAC 20.2.9, 3/23/2021]

**2.20.2.10 AUTHORIZED OFFICERS - DELEGATION:**

**A.** The following public officers are authorized to execute contracts, vouchers, purchase orders and other financial commitments on behalf of the state agency under their control or supervision. Signatures must be on file at the financial control division of the department of finance and administration.

STATE AGENCY	OFFICER AUTHORIZED
office of the governor	governor
office of the lieutenant governor	lieutenant governor
office of the attorney general	attorney general
secretary of state	secretary of state
state auditor	state auditor
public regulation commission	commission
state fire marshal	state fire marshal

transportation department  
 office of the superintendent of insurance  
 state land office  
 state treasurer  
 department of agriculture  
 N.M. livestock board  
 corrections department  
 children, youth and families dept.  
 public defender department  
 juvenile parole board  
 adult parole board  
 economic development department  
 state fair commission  
 state racing commission  
 energy, minerals and natural resources dept.  
 state game commission  
 department of game and fish  
 department of finance and administration  
 general services department  
 state personnel board  
 state personnel office  
 department of health  
 department of environment  
 transportation department  
 human services department  
 commission on the status of women  
 department of workforce solutions  
 department of public safety  
 taxation and revenue department  
 commission for the blind  
 crime stoppers commission  
 crime victims reparation commission  
 public education department  
 division of vocational rehabilitation  
 state investment council  
 department of military affairs  
 state commission of public records  
 regulation and licensing department  
 interstate stream commission  
 office of the state engineer  
 institutions of higher education  
 miners hospital  
 department of cultural affairs  
 office of african american affairs  
 tourism department  
 indian affairs department  
 veterans' services department  
 aging and long-term services department  
 public education commission  
 higher education department  
 department of information technology  
 homeland security and emergency  
 management department  
 state ethics commission  
 early childhood education and care department  
 all executive departments not otherwise listed

director  
 superintendent of insurance  
 land commissioner  
 state treasurer  
 secretary of department  
 executive director  
 secretary of department  
 secretary of department  
 director  
 board  
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 state investment officer  
 adjutant general  
 state records administrator  
 superintendent  
 commission  
 state engineer  
 boards of regents or controllers  
 board  
 secretary of department  
 executive director  
 secretary of department  
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all commissions	commission
all boards	board
all other state agencies not otherwise listed documents	as provided by applicable law, regulation, or governance

**LEGISLATIVE BRANCH**

legislative council service	director
legislative finance committee	committee
legislative school study committee	chairman of committee
all other vouchers	director

**JUDICIAL BRANCH**

supreme court	chief justice
compilation commission	secretary of commission
building commission	commission
director, administrative office of courts	supreme court
court of appeals	chief Judge
district courts	presiding judge
magistrate courts	director, administrative office of the courts
district attorneys	district attorney
judicial standards commission	executive director
judicial council	council

**B.** If the authorized officer set forth in Subsection A of this section is a board or commission, the power to execute contracts, vouchers, purchase orders or other financial commitments may be delegated by a majority of a quorum of the board or commission acting in accordance with the provisions of law.  
[2.20.2.10 NMAC - Rp, 2 NMAC 20.2.10, 3/23/2021]

**HISTORY OF 2.20.2 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center and Archives:

DFA 78-5 Execution of Contracts, Vouchers, Purchase Orders and Other Financial Commitments, 6/30/1978.

DFA 78-5, Amendment No. 1, 12/20/1989.

**History of Repealed Material:** 2.20.2 NMAC, Execution of Contracts, Vouchers, Purchase Orders and Other Financial Commitments, repealed to amend as emergency Sections 7 and 9, effective August 25, 2020.

2 NMAC 20.2 - Execution of Contracts, Vouchers, Purchase Orders and Other Financial Commitments (Recompiled 10/1/2001) Repealed 3/23/2021.

**NMAC History:** 2 NMAC 20.2 - Execution of Contracts, Vouchers, Purchase Orders and Other Financial Commitments (Recompiled 10/1/2001) was replaced by 2.20.2 NMAC - Execution of Contracts, Vouchers, Purchase Orders and Other Financial Commitments (Recompiled 10/1/2001), effective 3/23/2021.