



Procedure Number: AC033

Date: April 23, 2008
Updated: October 1, 2009
Updated: June 30, 2010
Revised: June 18, 2012

Title: Expenditure Authorization Procedure

I. Purpose

The purpose of this administrative procedure is to establish guidelines and approval levels for expenditures of The University Corporation. The procedure covers the signing of bank checks, check requests, vendor invoices, petty cash, travel reimbursements and disbursements, requisitions and expense reports. The procedure is intended to ensure that all expenditures or commitments to disburse funds are properly reviewed and conform to TUC Purchasing Policy.

II. Procedure

This administrative procedure is to be followed at all times.

Bank Checks

Approved signatories:

R. Evans (Executive Director)
J. Griffin (Chief Financial Officer)
H. Cairns (Assoc. Director, Administrative Services)
T. McCarron (Vice-President, Admin. & Finance/CSUN)

1. Checks \$5,000 and over require two signatures.

Check Requests

All check requests must have two signatures. One signature is the initiator and the second signature is the approval. The second signature must be from a person with a higher signing authority.

Executive Director	No limit
CFO	Up to \$100,000 as second signature
Director, Commercial Services Director, Sponsored Programs & Real Estate	\$35,000 limit
Assoc. Director, Accounting Assoc. Director, Administrative Services	\$25,000 limit

Assoc. Director, Commercial Services Assoc. Director, Real Estate	
Facilities Manager Food Service Manager Human Resources Manager Sponsored Programs Manager Sponsored Programs P.I.'s	\$10,000 limit
Agency and workshop Directors Endowment custodians	\$5,000 limit
Food Service Supervisors Student project custodians	\$2,500 limit

Vendor Invoices without purchase orders

All invoices over \$10,000 require a purchase order per TUC policy. Vendor invoices without purchase orders will be reviewed by Accounting personnel or Sponsored Programs personnel to ensure correct coding and authorization. Invoices for utilities, rent, independent contractors, etc. that are covered by contracts, lease agreements etc. do not require purchase orders and can be approved by Accounting.

Executive Director	No limit
CFO	Up to \$100,000 as second signature
Director, Commercial Services Director, Sponsored Programs & Real Estate	\$35,000 limit
Assoc. Director, Accounting Assoc. Director, Administrative Services Assoc. Director, Commercial Services Assoc. Director, Real Estate	\$25,000 limit
Facilities Manager Food Service Manager Human Resources Manager Sponsored Programs Manager Sponsored Programs P.I.'s	\$10,000 limit
Agency and Workshop Directors Endowment Custodians Licensing Manager	\$5,000 limit
Food Service Supervisors	\$2,500 limit

Student Project Custodians

Purchase Order Limits

Executive Director	No limit
CFO	Signs all purchase orders Second approval up to \$100,000
Director, Commercial Services Director, Sponsored Programs & Real Estate	\$50,000 limit
Assoc. Director, Accounting Assoc. Director, Administrative Services Assoc. Director, Commercial Services Assoc. Director, Real Estate	\$35,000 limit
Food Service Manager	\$15,000 limit
Facilities Manager Human Resources Manager Licensing Manager Sponsored Programs Manager Sponsored Programs P.I.'s	\$10,000 limit
Food Service Supervisor Asst. Food Service Supervisor Agency and Workshop Directors Endowment Custodians Student Project Custodians	\$5,000 limit

Petty Cash

\$ 25 limit for all employees

1. Items in excess of \$25 are to be handled by check requests.
2. Petty cash is not to be used to reimburse employee travel expenses such as mileage. Expense reports must be used.

Capital Items & Projects

Executive Director	\$200,000 limit, over \$200,000 with BOD approval
CFO	Signs all capital requests Up to \$100,000 as second signature

Director, Commercial Services Director, Sponsored Programs & Real Estate	\$35,000 limit
Assoc. Director, Accounting Assoc. Director, Administrative Services Assoc. Director, Commercial Services Assoc. Director, Real Estate	\$25,000 limit
Facilities Manager Food Service Manager Human Resources Manager Sponsored Programs Manager Sponsored Programs P.I.'s	\$10,000 limit
Agency and Workshop Directors Licensing Manager	\$5,000 limit

Expense Reports

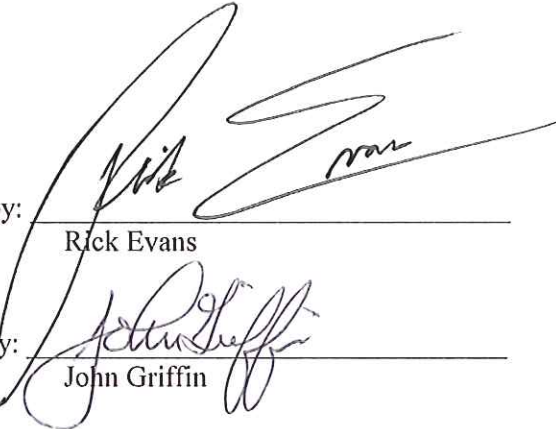
All limits based on total amount of expense report.

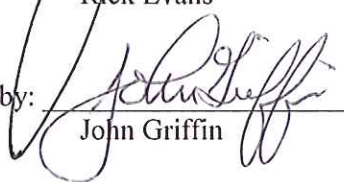
Executive Director	No limit
CFO	Up to \$5,000 as second signature
Director, Commercial Services Director, Sponsored Programs & Real Estate	\$2,500 limit
Assoc. Director, Accounting Assoc. Director, Administrative Services Assoc. Director, Commercial Services Assoc. Director, Real Estate	\$1,500 limit
All other managers and supervisors	\$1,000 limit

1. CFO or Executive Director to approve all expense reports in excess of the above limits for their respective departments.
2. CFO or Executive Director to approve all department managers' expense reports for their respective departments.
3. Executive Director to approve CFO's expense reports prior to payment.
4. CSUN President's Office to approve Executive Director's expense reports prior to payment.

Responsibility

The Chief Financial Officer will be responsible for ensuring this procedure is followed. In addition, he/she will be responsible for periodically reviewing and updating the procedure as appropriate.

Submitted by:  _____ Date: 0/20/12
Rick Evans

Approved by:  _____ Date: 6/19/12
John Griffin