Responsibility for management of funds in University accounts and for expenditure of government and other restricted funds which have been accepted by the University is delegated to university officers, deans, department heads, directors and principal investigators (see Guide Memos 34 and 36). All forms authorizing expenditure of funds must have as approval the handwritten signature of the responsible person.

The approval responsibility may be delegated to Business Managers, Administrative Assistants, Supervisors or staff personnel having first-hand knowledge of the funds to be expended as well as knowledge of the appropriateness of the expenditures (see federal Office of Management and Budget Circular A-21 for appropriateness of expenditures of government funds). The delegation of authority must be documented to the Controller's Office (use Form C0609, Attachment A) which has the signatures of both the delegator and the person for whom the authority is being delegated. The Controller's Office cannot process forms which do not have appropriate approval.

Forms which call for two signatures must have the signature of the originator (the person incurring the expense) and the signature of the person responsible for management of the funds or his/her properly delegated agent (through the procedure as set forth above).

Where two signatures are required, the person who is paid from a form is not also authorized to approve it. A department head or his/her delegee must approve expenditures within the department, but in the case of the department head's personal incurrance of expense such as travel where two signatures are required, the approving signature must be that of the dean. A dean's expenditures are usually approved by a University officer. Similarly, a Principal Investigator or delagee must approve grant/contract expenses and the PI's superior must approve the PI's personal expenses.

It is important to remember that a person must sign his/her own name. If properly authorized to sign for another, the signator may write the other's name and write his/her own signature underneath or, simply, sign his/her own name. At no time may one person sign another's name without also signing his/her own name in full.

Unless these procedures for authorizing expenditures are followed, the Controller's Office cannot properly discharge its responsibility - to monitor use of University funds.
TO: Mrs. M. R. Buma, Accounting Officer
Controller's Office

DELEGATION OF AUTHORITY FOR APPROVAL SIGNATURE

____________________________ is authorized to approve advances and
expenditures on the following budget accounts:

____________________________

____________________________

Authorized Person

Written signature: ________________________________
Typed signature: ________________________________
Title: ______________________________________

Authorized by

Written signature: ________________________________
Typed signature: ________________________________
Title: ______________________________________

Dollar or other type of limitations, if any:

Reference: University Guide Memo 36

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