Expenditure Authority

POLICY
A department chair (or equivalent administrator) is responsible for supervision of departmental funds. This responsibility is subject to the approval of the college dean or other appropriate executive or principal administrative officer. (See the Faculty Manual for responsibilities of academic department chairs.)

Notification
Departments are responsible for notifying the Controller's Office when a new individual occupies a department chair position.

Use the Expenditure Authority Delegation form for notification (see Figure 1). Provide the names of both past and present administrators.

SCOPE
Expenditure authority includes the responsibility for approving (or not approving) various expenditure documents that obligate departmental funds, e.g., IRI, Departmental Requisition, purchasing card transaction, Departmental Order, State of Washington Invoice Voucher.

The scope of this authority does not include the following:

- Appointment authority (authorization of personnel actions) (BPPM 60.10).
- Travel (BPPM 95.01).
- Contracts between the University and outside entities (BPPM 10.10).

MONITORING AUTHORIZED SIGNATURES
Vendor departments, Purchasing, and the Controller's Office do not accept expenditure documents unless the signature name is an authorized employee.

It is not acceptable to sign another's name on an expenditure document and initial the signature.

Signatures are to include a written-out last name. Acceptable examples: J.D. Abbott, James D. Abbott

Master Account Table
The Controller's Office adds the names of administrators and designated employees who are currently authorized to sign expenditure documents to the online Master Account Table (MAT), which is available through the Account Balances/Detail Application. See BPPM 85.33 for authorization procedures to access Account Balances.
Expenditure Authority

Executive and Principal Administrative Officers

An executive or principal administrative officer automatically has expenditure authority for any budget under his or her jurisdiction.

DELEGATION

A department chair (or equivalent administrator) may delegate expenditure authority to other departmental personnel such as a departmental secretary, administrative assistant, or a principal investigator.

Only the administrator may delegate expenditure authority. A designated employee may not delegate authority to another employee.

Limits

An administrator may limit the authority by dollar amount and expenditure type. This type of control is implemented by agreement between the administrator and the employee. Since the list of authorized personnel only includes names, vendor departments and the Purchasing Office cannot monitor these types of limits.

17A Accounts

See BPPM 70.33 for special requirements for delegating 17A expenditure authority for discretionary accounts. (Use the Expenditure Authority Delegation form described in this section to delegate 17A expenditure authority.)

Removal

Remove expenditure authority when it is no longer required, e.g., when an employee changes positions, moves to a new department, or leaves the University. See also BPPM 60.74.

Delegation Form

Complete an Expenditure Authority Delegation form to delegate or remove expenditure authority (see Figure 1).

Route the completed form to the Controller's Office; mail code 1025.
Expenditure Authority

### EXPENDITURE AUTHORITY DELEGATION

<table>
<thead>
<tr>
<th>Add</th>
<th>Delete</th>
<th>WSU No. (required)</th>
<th>Name of Employee</th>
<th>Employee Signature (adds only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX</td>
<td></td>
<td>44476-999</td>
<td>John B. Bushnel</td>
<td></td>
</tr>
<tr>
<td>XX</td>
<td></td>
<td>33399-888</td>
<td>Nancy V. Monroe</td>
<td>/a/</td>
</tr>
</tbody>
</table>

The indicated employee(s) are hereby added or deleted from the list of personnel authorized to sign expenditure documents which obligate the accounts below. Indicate all budgets and projects affected by this change. Leave project blank if you are delegating authority for all projects within a budget.

<table>
<thead>
<tr>
<th>Budget Number</th>
<th>Budget Number</th>
<th>Budget Number</th>
<th>Budget Number</th>
<th>Budget Number</th>
<th>Budget Number</th>
<th>Budget Number</th>
<th>Budget Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>2345</td>
<td>2346</td>
<td>0001</td>
<td>0034</td>
<td>17A</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

17A delegation requires approval by the responsible vice president or dean. See BPPM 70.33.

<table>
<thead>
<tr>
<th>Title of Authorizing Administrator</th>
<th>Typed/Printed Name</th>
<th>Signature of Administrator</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department Chair</td>
<td>Pete Smithson</td>
<td></td>
<td>8/10/09</td>
</tr>
</tbody>
</table>

Submit to General Accounting, Controller's Office, Mail Code 1025.

WSU1198-CONTR073-0601

Figure 1