



Procedure Number: AC033

Date: September 19, 2014
Last Revised: June 1, 2024

Rick Evans, Executive Director

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 are:

Rick Evans	(Executive Director)
Cindy Ruan	(Administrator-in-charge, Accounting)
Heather Cairns	(Associate Executive Director, Administrative Services)
Colin Donahue	(Vice-President, Admin. & Finance/CSUN)

All Checks of \$10,000 and over will require two signatures.

Expenditure Authorization Level

This expenditure authorization matrix is applicable to all check requests for vendor invoices without purchase orders; all purchase orders including capital items and project purchases, and travel expenses. The authorization levels for the principal investigators for the grants and contracts sponsored programs are governed by their respective sponsored project budget and will not be covered under this policy.

All check requests must have two signatures. One signature is the initiator and the second signature is the approver. The second signature must be from a person with higher signing authority. The check request approval limit is governed by the expenditure authorization level set forth below.



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

TUC Expenditure Authorization Limit		
Effective June 1, 2024		
Check Requests, Vendor Invoices without PO, Purchase Order including capital items and projects		
Title	Authorization expenditure type	Authorization limit (\$), up to
Executive Director	All	No limit
Chief Financial Officer or Administrator-in-charge of Accounting	All	\$100,000, and sign all POs
Director, Administrative Services	All	\$70,000
Licensing Manager	Licensing programs related	\$10,000
Associate Director, Human Resources	HR related	\$15,000
Managing Director, Research & Sponsored Program	Sponsored programs-Indirect costs related (IDC)	\$50,000 for indirect SP costs, SP-direct costs (project related) subject to respective project budget limit
Director or Administrator-in-charge of Research & Sponsored Programs - Post-Award	Sponsored programs-Indirect costs related (IDC)	\$50,000 for SP-direct costs (project related), subject to respective project budget limit
Manager/Supervisor, Research & Sponsored Programs - Post-Award	Sponsored programs-Indirect costs related (IDC)	\$25,000 for SP-direct costs (project related), subject to respective project budget limit
Post-Award Analyst or Associate	Sponsored programs-Indirect costs related (IDC)	\$10,000 for SP-direct costs (project related), subject to respective project budget limit
Accountant	Expenditures on Agency funds and internal award funds	\$10,000 for Agency funds and internal award funds
Associate Director, Real Estate	Real Estate related	\$35,000
Associate Director, Facilities Manager	Facilities related	\$35,000



	Travel Expense
Title	Authorization limit (\$), up to
Executive Director	No limit
Chief Financial Officer or Administrator-in-charge of Accounting	\$20,000
Director, Administrative Services	\$2,500
Licensing Manager	\$1,000
Associate Director, Human Resources	\$1,500
Managing Director, Research & Sponsored Programs	\$2,500 for post-awards support staff, all other SP travel expenses (direct costs) subject to project budget
Director or Administrator-in-charge, Research & Sponsored Programs – Post-Award	\$2,500 for post-awards support staff, all other SP travel expenses (direct costs) subject to project budget
Manager/Supervisor, Sponsored Programs - Post Awards	\$1,000 for post-awards support staff, all other SP travel expenses (direct costs) subject to project budget up to \$25,000
Post-Award Analyst or Associate	all SP travel expenses (direct costs) subject to project budget up to \$10,000
Accountant	\$10,000 for Agency Funds and Internal award funds travel expense
Associate Director, Real Estate	\$1,500
Associate Director, Facilities Manager	\$1,500

Petty Cash

\$ 50 limit for all employees

1. Items in excess of \$50 are to be processed with a check request.
2. Petty cash is not to be used for the reimbursement of employee’s travel expenses such as mileage. Mileage will be reimbursed by submitting a travel expense report.
3. An authorized signer of the fund must approve a TUC employee’s expense reports prior to payment.
4. CSUN Vice-President of Administration & Finance will approve Executive Director’s expense reports prior to payment.

Responsibility

The Chief Financial Officer, or the administrator-in-charge of Accounting, 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.