

**MISSISSIPPI STATE UNIVERSITY
NONPERSONNEL EXPENDITURE APPROVAL
POLICY AND PROCEDURE**

PURPOSE

The purpose of this operating policy and procedure is to provide the required level of approval authority needed for non-personnel expenditure and travel documents, to meet federal and state requirements, and to provide an adequate system of internal control for the university.

POLICY

For purposes of this policy, the term “department head” is meant to include Deans, Directors and Department heads, or the administrator who administratively oversees the funding for a specific department. The department head, is responsible for all expenditures from his/her budget. All non-personnel expenditure transactions require approval by electronic or paper signature of the department head, or his/her documented designee.

PROCEDURES

1. The department head may authorize in writing one or more designees to approve non-personnel expenditures. Such written designations are to be sent to the Office of the Controller and Treasurer, and a copy kept on file with the unit and available for audit. The department head is responsible for compliance with university policy, federal and state laws applicable to the expenditure transactions even though approval has been delegated to a designee.
2. Department heads must not give out their user identification and password. A designee must acquire his/her own unique user identification and password.
3. A university employee cannot approve his/her own authorization or request for reimbursement of expenses. Approval must be at the next higher level.
4. The President’s approval is required for all travel outside the U.S.
5. The department head’s approval is required for all travel outside Mississippi, travel to conventions and meetings, and all advance and reimbursement requests.
6. Budget transfers, including those processed to support salary funding must be approved by the department head.
7. Journal voucher transactions (including reclassifications and transfers) must be approved by the department head.
8. The pre-audit functions of the Office of Procurement and Contracts and Office of the Controller and Treasurer require only the minimum level of signatures. Divisions requiring additional approval must be controlled at the authorizing level.

REVIEW

This policy and procedure will be reviewed a minimum of once every four years or as needed by the [Vice President of Budget and Planning](#).

RECOMMENDED BY:

/s/ Don Zant 09/11/12
Don Zant
Vice President for Budget and Planning

REVIEWED BY

/s/ Lesia Bryant 10/17/12
Lesia Bryant
Director of Internal Audit

/s/ Joan Lucas 10/29/12
Joan Lucas
General Counsel

APPROVED BY

/s/ Mark Keenum 11/27/12
Dr. Mark Keenum
President

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