1. PURPOSE

This policy statement PS defines procedures for establishing signature authority on all University of Houston - Downtown (UHD) funds in accordance with the authority and responsibility for expenditure accountability delegated to the Vice President for Administration and Finance in System Administrative Memorandum 03.A.01.

2. DEFINITIONS

There are no definitions associated with this policy.

3. POLICY

3.1 Every expenditure request must be signed by the appropriate signature authority for the PeopleSoft Cost Center against which that expenditure is requested. An up-to-date list of authorized signatories for different PeopleSoft Cost Centers is to be maintained with Accounts Payable, Budget, and Purchasing Offices. Each department is responsible for providing a list of names of authorized signatories on September 1 of each year to Business Affairs and maintaining those lists as changes occur during the year. See Authorized Signature List.

3.2 The Department Structure of UHD is divided into five (5) levels. The person with signature authority at the highest level for their department has authority to sign off on expenditures at lower department levels. For example, the signature authority for D0036 will have authority to sign for level 5 departments D0037, D0038, D0056 and D00650 (Sample form completed for Business Affairs).

3.3 All University expenditures shall be consistent with applicable state and federal laws and regulations; with any restrictions, rules, or regulations placed on the use of the funds by donors and granting or contracting agencies; and with prudent management practices. In addition, all expenditures must be reasonable and necessary for carrying out the programs and activities of the University within the budget allocations approved by the senior administrative official (i.e., vice president, dean, director, department chair, or principal investigator), and shall be documented in a way that clearly substantiates such reasonableness and necessity.

3.4 Requests for expenditures not meeting the documentation standards and other guidelines contained in this document must be rejected. Unless the problem is resolved...
by the requesting authority, the payment will not be approved.

3.5 Normally, payment for purchases of materials and services require the following supporting documents:

3.5.1 An original invoice from the vendor;

3.5.2 A receiving report signed by the individual actually receiving the material and/or the individual authorized to inspect material and certify receipt of materials;

3.5.3 A copy of the purchase order or other document which authorized the commitment of funds and shipment of the materials; and

3.5.4 Any other pertinent documents.

3.6 Petty cash purchases should be made in compliance with PS 05.A.04 Petty Cash Policy.

3.7 Authorized signatories who approve an expenditure voucher certify that:

3.7.1 Authorized signatories who approve an expenditure voucher certify that:

3.7.2 The procurement process was followed and the documents are prepared in accordance with federal, state, University of Houston System, and UHD guidelines; and

3.7.3 The required funds are available.

3.8 All expenditure vouchers and purchase requisitions require, at minimum, approval by the authorized signatories for the account being charged.

3.9 Expenditure vouchers and purchase requisitions may require endorsement by a higher authority level subsequent to the authorized signatory’s approval.

3.10 Expenditure vouchers not in compliance with the above policies and procedures will be returned.

3.11 Purchase requisitions not in compliance with the above policies and procedures will be returned.

3.12 The Accounts Payable Department has the authority to process and pay all utilities without the authorized signatures as noted above.
5 REVIEW PROCESS

Responsible Party (Reviewer): Vice President for Administration and Finance

Review: Annually, on or before August 31st

Signed original on file in Employment Services and Operations.

6. POLICY HISTORY

Issue #1: 03/23/94
Issue #2: 09/15/99
Issue #3: 09/01/01
Issue #4: 05/20/15
Issue #5: 07/05/19 – Reaffirmed as Issue #6 and #7

7. REFERENCES

UH System Memorandum 03.A.01
PS 05 A 04 Petty Cash
UHD PeopleSoft Department Structure
UHD Operational Procedures for Approval Authority for Payment or Reimbursement
UHD PeopleSoft Cost Center Authorized Signature List
Sample CC Authorized Signature List