

**MISSISSIPPI STATE UNIVERSITY
REQUIRED SIGNATURES LEVELS FOR EXPENDITURE DOCUMENTS**

PURPOSE

The purpose of this operating policy and procedure is to provide the minimum level of signatures needed on expenditure documentation, other than personnel documents, meet federal and state requirements and provide an adequate system of internal control for the University.

POLICY/PROCEDURE

The minimum number and level of signatures are as follows:

| Document | Minimum # of Signatures | Minimum Level |
|------------------------------|--------------------------------|----------------------|
| Travel Authorization: | | |
| Outside U.S. | 1 | President |
| Outside Mississippi | 1 | Department Head |
| Convention Meetings | 1 | Department Head |
| Travel Reimbursement Request | 1 | Department Head |
| Budget Transfers* | 2 | Budget Mgr/Dept Head |

*Salary transfers must be approved by the appropriate vice president with the exception of Academic Affairs.

Note: The pre-audit functions of the Office of Accounts Payable/Travel 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

The Chief of Staff is responsible for the review of this operating policy every four years or as needed.

RECOMMENDED BY:

/s/ Wayne Bland
Wayne Bland
Controller and Treasurer

12-20-06
Date

/s/ Chris Clifford
Chris Clifford
Director of Budget & Finance

01-03-07
Date

/s/ Michael J. McGrevey
Michael J. McGrevey
Chief of Staff

01-03-07
Date

REVIEWED BY:

/s/ Don Zant
Don Zant
Director of Internal Audit

01-09-07
Date

/s/ Charles L. Guest
Charles L. Guest
General Counsel

01-04-07
Date

APPROVED BY:

/s/ Robert H. Foglesong
Robert H. Foglesong
President

01-10-07
Date

OP 01.02
09/10/1990
Revised 12/06/2006