

Procedure 10305b: Accounting Approvals

A. Introduction

Proper approvals are necessary to assure transactions are authorized and to assist in timely processing of documents. A person must be authorized to sign any accounting document.

B. Procedure

When an approval is required on a particular accounting document, the approval must be signed with the full legal signature (no initials) of a person whose signature is on file in the Controller's office as an authorized signer for the applicable area.

Signature requirements are as follows:

1. The department head, dean or director may permit clerical employees to authorize an order with a value of \$2,000 or less. Departments may wish to further restrict such delegation of authority.
2. The department head, dean, director or the approved designee signature is required, travel vouchers, purchase requisitions, and monthly leave report forms.
3. Reimbursements to individuals, purchase of airline tickets, travel loans, travelers checks, annual and sick leave and any other items of value that the University pays or provides to an employee must be approved by the next higher level of supervision. Sometimes the next higher level of supervision is not available to make this approval. In that case, the designee on that level is authorized to approve reimbursements.

The following table shows the position of the employee receiving reimbursement or leave authorization and the position of the employee permitted to sign that authorization.

Position Receiving Reimbursement or Leave Authorization	Position Permitted to Authorize Reimbursement or Leave
Faculty and Staff	Department Head
Department Head	Dean Associate Dean Assistant Dean
Director	Department Head
Dean	University Provost and VP for Academic Affairs Associate Provost Assistant Provost
Assistant Vice President Associate Vice President Assistant Provost Associate Provost	University Provost and VP for Academic Affairs Vice President
Vice President	President

Controller's Office Procedure

University Provost and VP for Academic Affairs Executive VP and Chief Operating Officer	
President	University Provost and VP for Academic Affairs Executive VP and Chief Operating Officer
Governing Board	President University Provost and VP for Academic Affairs Executive VP and Chief Operating Officer

Approvals are maintained electronically in the HokieMart. When the department head wishes to add or delete individuals who are authorized to place orders or approve requisitions, the proper access forms must be completed and sent to General Accounting. The access form can be found [here](#). Generally, employees must be in a management level position, pay band four (4) or higher, to be authorized to disburse public funds. When a department has other mitigating internal controls to safeguard their public funds, they may request an exception to the grade level. The exception is addressed to the Manager of Accounts Payable.

Administrators, or their designee, at the level of Dean or higher, the Director of VCE, and the Director of VAES may authorize disbursement of funds for organization units at a lower level.