UWG PROCEDURE 5.1.1, Authorized Approvals
Authority: UWG POLICY 5.1 (Purchasing)

The University of West Georgia safeguards institutional assets from unauthorized acquisition, use, or disposition by requiring that all transactions and/or documents that bind the University must be approved by the person with the lowest level of fiscal accountability and responsibility for the department budget being charged.

This procedure applies to any member of the University community who seeks to obtain approval of a transaction.

The Chief Business Officer, pursuant to the authority of UWG Policy 5.1, establishes the following procedures for compliance with the Authorized Approvals policy.

A. Definitions

1. "Disposition" – any means of disposal, including recycling, selling, discarding, or transferring to another unit.
2. "Lowest level of fiscal accountability" – a full time employee with budgetary responsibility for a particular departmental budget. In most cases, this individual will hold the position of Department Head, Director or Manager of a particular unit. This individual will have the ability to approve transactions resulting in financial obligation of/for the Institution.
3. "Transaction" – for the purposes of this Policy and Procedures, "Transaction" includes any agreement, exchange, understanding, or transfer of cash or property between two or more parties.

B. Background

The approval process for financial transactions is necessary to ensure transactions are appropriately approved by an individual with fiscal responsibility and accountability. Approval of documents and transactions is a form of internal control which safeguards institutional assets from unauthorized acquisition, use or disposition.

C. Procedures

1. The approval process should begin at the lowest level of fiscal responsibility within the institution. This authority cannot be delegated to lower levels.
2. In order to financially obligate the institution or charge another department, the document(s) must be approved by the person with the lowest level of fiscal accountability and responsibility for the departmental budget being charged. Transactions may route through multiple individuals or levels of the organization before it receives final approval by the individual with fiscal accountability, but ultimately, this approval is necessary to initiate the transaction.
3. This policy applies to all financial documents including, but not limited to, requisitions, purchase and pay requests, vouchers, budget amendments, petty cash, expenditure transfers and travel expense reports. The signature requirements for purchasing card summaries are specified in the University of West Georgia Purchasing Card Manual. Grants require final approval from the Office of Research and Sponsored Projects (ORSP). The ORSP will attain approval from the Project Investigator (PI).

4. At no time should a requestor approve his/her own transaction or request. No stamped signatures are acceptable.

5. The intent of this guideline is not to override existing approval paths within organizations. This guideline addresses the approval of financial transactions only and does not replace existing University prior approval requirements for purchasing special commodities or services (i.e. technology, vehicles, hazardous materials, etc.). This guideline does not apply to the approval of timesheets through other administrative systems.

6. To initiate a change in the approver assignment, complete the Department Request and Approver Change Form. The completed request should be submitted to the Controller for review.

   **NOTE:** The requested change may affect two different approval formats.

   - *Electronic:* The PeopleSoft Travel and Expense module which is the only electronic approval currently utilized by the University.
   - *Paper:* The official list for all non-electronic financial transactions. The current list of Authorized Approvers for non-electronic financial transactions can be found on the Office of the Controller’s Website.

D. **Exceptions**

1. **Temporary Delegation**
   There may be times when the authorized approver will be out of the office and needs to temporary delegate another individual to assume the approval responsibility. In this situation, the authorized approver should complete a Temporary Delegate Request Form indicating the individual with temporary delegated authority and the time period for the delegation. A temporary delegation can only be made to an individual that serves in an Assistant or Associate level position. A temporary delegation period can be issued for no more than 3 weeks (21 days). A copy of the completed Temporary Delegate Request form will need to be submitted with all requests. The supervisor of the authorized approver can always approve a transaction regardless of whether a temporary delegation has been established.

2. **Permanent Delegation**
   A permanent delegation of authority would only occur in those situations where an authorized approver has extenuating circumstances prohibiting him/her from approving transactions on a regular basis. A **permanent delegation request should be in the form of a written memorandum citing reasons for delegation and should be submitted to the authorized approver’s Vice President and the Vice President for Business & Finance.** Upon granting of the permanent delegation, the approver records will be changed to reflect this delegation of approval authority.
E. **Additional Forms**

- Temporary Delegate Request Form
- Department Request and Approver Change Form
- Delegation of Authority Matrix

*Issued by the Chief Business Officer, the 5th day of April, 2016.*

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Signature, Chief Business Officer

Reviewed by VP, Business & Finance: ____________________

*Previous version: “Authorized Approvals”, Guideline #BFCNEX-11*