Status **Draft** PolicyStat ID **19004543**

Last Approved	N/A	Area	Finance (Procedures)
Effective	N/A	Chief Or Responsible Office	Controller's Office
Next Review	N/A		

Authorized Financial Approvers

Authority for Procedure granted by UWG PL #3001, Purchasing.

All University of West Georgia (UWG) financial Transactions must be approved by individuals with appropriate fiscal responsibility and accountability as outlined in the Authorized Approver List for Financial Transactions.This approval process ensures proper stewardship of institutional resources and protects institutional assets from unauthorized acquisition, use, or Disposition.

Please note *that the individual authorized to approve an internal financial Transaction may differ from the individual authorized to sign contracts, memoranda of understanding, or other external documents that legally bind the University.*

A. Scope and Applicability

This procedure applies to all financial Transactions and documents including, but not limited to, requisitions, check requests, vouchers, budget amendments, petty cash, expenditure transfers, and travel expense reports. Signature requirements for purchasing card summaries are specified in the UWG Purchasing Card Manual. This procedure does not supersede the Delegation of Authority Matrix.

This procedure supplements but does not replace existing departmental approval paths or University requirements for prior approval of certain commodities or services (e.g., technology, vehicles, hazardous materials). It also does not apply to timesheet approvals managed through other administrative systems.

Note: *When executing a contract, memorandum of understanding, or other externally binding document, refer to UWG PL #1007, Contract Management.*

B. Approval Process Overview

1. The financial Transaction approval process begins at the Appropriate Level of Fiscal Accountability, as outlined in the Authorized Approver List for Financial Transactions. *See Temporary and Permanent exceptions below.*

2. An Authorized Approver should complete the approver training via DevelopWest/ Percipio. Once training is complete, the approver roles will be granted after the Business Systems Security Request Form is submitted to psworkflowupdates@westga.edu.
3. **To obligate university funds or charge another department**, prior approval is required. Transactions may route through multiple individuals or levels before reaching the final approver with fiscal accountability. This final approval is essential to initiate the Transaction.
4. **For grants-related expenditures**, approval must be obtained from the Principal Investigator (PI) and the Office of Research and Sponsored Projects (ORSP). ORSP is responsible for obtaining PI approvals.

   Important: *An Authorized Approver may not approve their own Transaction or request. Stamped signatures are not permitted.*
5. **To initiate a change in the approver assignment**, complete the Approver Change Form and follow the form instructions provided on the form. ***NOTE:*** *The requested change may affect two different approval formats.*

C. Types of Approvals

Approvals may be required in one or both of the following formats:

- **Electronic:** Includes systems such as PeopleSoft Travel and Expense and the PeopleSoft eProcurement modules.
- **Paper:** Applies non-electronic financial Transactions. For the current list of paper-based approvers, see the Authorized Approver List for Financial Transactions on the Office of the Controller website.

D. Exceptions

1. **Temporary Delegation**
   When an Authorized Approver is temporarily unavailable, a Temporary Delegate should be designated to assume the approval responsibilities. **To assign a Temporary Delegate:**
   a. The Authorized Approver must complete a Temporary Delegate Request Form, specifying the delegate's name and the effective date range. Temporary delegations should not exceed 21 days, unless there are extenuating circumstances.
   b. A copy of the completed Temporary Delegate Request Form must be submitted with all related Transaction requests.

      Note: The supervisor of the Authorized Approver may approve Transactions in the absence of a temporary delegate.
2. **Permanent Delegation**
   A Permanent Delegation may be granted under extenuating circumstances that prevent the Authorized Approver from regularly approving financial Transactions. **To request a Permanent Delegation:**
   a. Submit a written memorandum citing reasons for the delegation to the Authorized Approver's division head and Chief Business Officer.

b. Upon approval, the approver records are updated to reflect the new delegation authority.

c. A completed Approver Change Form must then be submitted following the form instructions.

Definitions

Appropriate 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 can approve transactions resulting in financial obligation of/for the Institution.

Authorized Approver - An individual designated to authorize and approve financial Transactions on behalf of the institution.

Disposition - any means of disposal, including recycling, selling, discarding, or transferring to another unit.

Transaction - includes any agreement, exchange, understanding, or transfer of cash or property between two or more parties.

Guidelines/Related Material

- Authorized Approver List for Financial Transactions (UWG single sign-on required)
- UWG Purchasing Card Manual
- Delegation of Authority Matrix
- UWG PL #1007, Contract Management
- Office of the Controller website

Forms

Forms are available internally to faculty and staff only. You must have a UWG ID username and password to access the WorkWest website.

- Department Request Form
- Approver Change Form
- Temporary Delegate Request Form
- Business Systems Security Request Form

Approval Signatures

Step Description	Approver	Date