



UNIVERSITY OF
WEST GEORGIA

Last N/A
Approved
Effective N/A
Next Review N/A

Area Finance
(Procedures)
Chief Or Controller's
Responsible Office
Office

Authorized Financial Approvers

Authority for Procedure granted by [UWG PL #3001, Purchasing](#).

~~The University of West Georgia (UWG) safeguards institutional assets from unauthorized acquisition, use, or Disposition by requiring persons with appropriate fiscal accountability to approve all financial Transactions. (See [Authorized Approver List for Financial Transactions](#)). The person authorized to internally approve a Transaction may be different from the person who has authority to sign a contract, memorandum of understanding, or other external document that binds the University.~~

A. Background

~~The internal~~ 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 for financial Transactions is necessary to ensure an individual appropriately approves Transactions with fiscal responsibility and accountability. Approval of documents and Transactions is a form of internal control which safeguards~~ ensures proper stewardship of institutional resources and protects institutional assets from unauthorized acquisition, use, or Disposition.

B. Procedures

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.

C. 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 UWG Purchasing Card Manual](#). This procedure does not supersede the [Delegation of Authority Matrix](#).

~~The intent of this~~ This procedure ~~is~~ supplements but does not ~~to override~~ replace existing departmental approval paths within departments. This procedure only addresses financial Transaction approvals and ~~does not replace existing or~~ University requirements for prior approval requirements for purchasing special of certain commodities or services (i.e.g., technology, vehicles, hazardous materials, etc.). ~~This procedure~~ It also does not apply to ~~the approval of timesheets~~ timesheet approvals managed through other administrative systems.

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

D. Approval Process Overview

1. The financial Transaction approval process begins at the Appropriate Level of Fiscal Accountability ~~within the institution as defined~~, 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 the institution or charge another department~~ To obligate university funds or charge another department, prior approval ~~must be obtained~~ is required. Transactions may route through multiple individuals or levels before ~~it receives~~ reaching the final support by the individual approver with fiscal accountability. ~~Ultimately, this~~ This final approval is ~~necessary~~ essential to initiate the Transaction.
4. ~~Grants require~~ 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. ~~At no time should an Authorized Approver approve their own Transaction or request. No stamped signatures are acceptable.~~
6. ~~To initiate a change in the approver assignment~~ 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.
7. **NOTE:** ~~The requested change may affect two different approval formats.~~

E. Types of Approvals

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

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

F. Exceptions

1. Temporary Delegation

When an Authorized Approver is ~~out of the office~~temporarily unavailable, a Temporary Delegate should be designated to assume the approval ~~responsibility temporarily~~responsibilities.

~~To assign a Temporary Delegate, the Authorized Approver must complete a Temporary Delegate Request Form indicating the delegate's name and length of time for the delegation. The temporary delegation period should not exceed 21 days unless there are extenuating circumstances.~~

~~Submit a copy of the completed Temporary Delegate Request form with all requests.~~

~~Note: The supervisor of the Authorized Approver may approve Transactions regardless of whether a temporary delegate is established.~~ 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 ~~of authority only occurs when an~~may be granted under extenuating circumstances that prevent the Authorized Approver ~~has extenuating circumstances prohibiting regular approval of~~from regularly approving financial Transactions.

~~To request a Permanent Delegation, submit a written memorandum citing reasons for delegation to the Authorized Approver's division head and Chief Business Officer.~~

~~Upon granting of the Permanent Delegation, the approver records are changed to reflect the delegation of approval authority. Once approved, submit a completed Approver Change Form and follow the form instructions.~~ 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.

Guidelines/Related Material

[Authorized Approver List for Financial Transactions](#) (UWG single sign-on required)

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~~[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

- [~~Delegate Entry Authority Form~~](#)
- [~~Department Request~~](#)
- [~~Approver Change Form~~](#)
- [~~Temporary Delegate Request Form~~](#)
- [~~Delegation of Authority Matrix~~](#)

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