

Table of Contents

Introduction 2
Applicability 2
Approving Financial Expenditures 2
 Transaction Type 3
 Approval Process 3
 Level of Approval 3
Approval Authority Security Audit 4
Training 4
References 4

EFFECTIVE DATE – October 1, 2011

Introduction

The purpose of this guideline is to ensure financial responsibility and accountability for expenditures made on behalf of San José State University.

The delegation of authority for approval of financial expenditures is limited to Approving Officials. Approval Officials are defined as management level staff consisting of MPP level employees and department chairs.

Exceptions may be granted with written approval by the Provost for the Academic Affairs Division; however, no exceptions to the delegation of authority will be made for approving Direct Pay purchases, ProCard/GoCard Adjustment Reports, or Travel. All other exceptions must be approved by the Vice President for Administration and Finance.

Financial expenditures must be approved in accordance with CSU and SJSU policies and procedures.

Applicability

The expenditures governed by this policy include, but are not limited to:

- Requisitions
- Direct Pays
- Travel Pre-Authorization
- Travel Reimbursements
- Employee Reimbursements
- ProCard Adjustment Reports
- GoCard Adjustment Reports
- Change Orders
- Petty Cash
- Registration Payments

Expenditures not governed by this policy include, but are not limited to:

- Budget Transfers
- Interdepartmental Expense Transfers
- Hospitality Payments
- HR Expense Adjustments

Approving Financial Expenditures

Depending on the transaction type, the approval process differs. In most cases, Approving Officials will approve financial transactions in one of two ways: approving a transaction in the Financial Transaction Services or approving a transaction with a manual review and signature. Approving Officials may not approve transactions that involve reimbursements for themselves, an immediate supervisor, or any upper management in their reporting structure.

Transaction Type	Approval Process	Level of Approval
Requisition	Financial Transaction Services	Approving Official
Direct Pay	Financial Transaction Services	Approving Official (no exceptions)
Travel Authorization	Financial Transaction Services	Approving Official and additional approval depending on type of travel (In-State, Out-of-State, International). No exceptions-please see SJSU Travel Guide for details.
Travel Reimbursement	Financial Transaction Services	Approving Official (no exceptions)
Employee Reimbursement	Financial Transaction Services	Approving Official
ProCard Adjustment Report	Manual review and signature	Approving Official (no exceptions)
GoCard Adjustment Report	Manual Review and Signature	Approving Official (no exceptions)
Change Order	Review and email	Approving Official
Petty Cash	Manual review and signature	Approving Official
Registration Payment	Manual Review and signature	Approving Official
Budget Transfer	Financial Transaction Services	Department staff granted access
Interdepartmental Expense Transfer	Financial Transaction Services	Department staff granted access

Hospitality Payments	Financial Transaction Services	Department staff granted access
HR Expense Adjustments	Financial Transaction Services	Department staff granted access

Approval Authority Security Audit

All Financial Transaction Services approval access must be reviewed and approved by the appropriate department head for each service group and division Finance Advisory Council Representative on an annual basis. Additionally, access to the Financial Transaction Services is reviewed as a part of the Employee Clearance Checklist to ensure only current employees have access to approve transactions.

Training

Approving Officials are required to complete the Finance Overview for Managers training, (Course No. FIN007) prior to gaining access to approve Financial Transaction Services transactions. Enroll in a session through [MySJSU](http://my.sjsu.edu/) (<http://my.sjsu.edu/>).

References

- For detailed information on qualifying purchases for transaction types, please see [Procurement Pathways](http://www.sjsu.edu/finance/financeconnect/resources/pathways/index.html) (<http://www.sjsu.edu/finance/financeconnect/resources/pathways/index.html>).
- For information regarding transfers, Hospitality Payments, and HR Expense Adjustments, refer to [Journal Transfers](http://www.sjsu.edu/finance/policies_guidelines/web_transfers/) (http://www.sjsu.edu/finance/policies_guidelines/web_transfers/).
- For SJSU travel policy, refer to the [Travel Guide](http://www.sjsu.edu/finance/policies_guidelines/travel_guide/) (http://www.sjsu.edu/finance/policies_guidelines/travel_guide/)

Please contact Finance Support at 4-1558 or financeconnect@sjsu.edu with any questions regarding this guideline or the Annual Security Audit.