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1. Purpose. To set forth the following for approving (“approve” or “approval” shall refer to both signing and approval) University business documents:

- Department Head responsibilities;
- Guidelines for appropriate delegation of approval authority;
- Procedures for delegation; and,
- The responsibilities of those who approve business documents.

2. Definitions. For the purpose of these regulations and procedures, the following definitions apply:

2.1 “Agreement Document” means the legally enforceable promise(s) between the University and one or more outside parties committing University resources. These resources may be money, e.g. direct payment, or use of University staff, facilities, equipment, or supplies.

2.2 “Executive Staff” means the President, vice presidents, General Counsel and Secretary to the Board of Regents, Equal Opportunity Director, Director of Athletics, Executive Director of Enrollment Management, and Special Assistant to the President.

3. Document Approval.

3.1 Internal Business Documents. Department Heads or their designees may approve internal business documents, including, but not limited to:

- Purchase Requisitions;
- Payment Vouchers;
- Travel Expense Reports;
- Entertainment Expense Reports;
- The receiving copy of the University Purchase Order; and,
- Time Sheets.

3.2 Agreement Documents. Except as provided in Subject R. Purchasing and Financial Obligations, Section 3.2 of Washburn’s Regulations and Procedures, documents which contractually obligate the University may be approved only by the:

- President;
- Vice President for Administration and Treasurer (VPAT);
- Assistant Vice President, Finance; and,
- Director of Purchasing.

Any of the above persons may delegate approval authority to another employee as deemed necessary or preferred to facilitate University operations.

3.2.1 For related Board policy, see Subject R. Purchasing and Financial Obligations, Section 2 of Board Policies.

4. Department Head Responsibility. Although approval authority may be delegated, the Department Head retains full budgetary and operational responsibility and accountability. Delegation of authority by a Department Head to approve internal business documents is an important management function and is dependent on the Department's internal control structure.

4.1 Delegation Considerations. When planning to delegate approval authority, the Department Head shall, at a minimum, consider:

- The size of the Department and its organizational structure;
- The impact on Department internal controls, such as segregation of duties;
- Restricting approval authority to those in the Department who have been delegated authority for financial management; and,
- The appropriate balance between financial control and efficient operation of the Department.

Delegation of approval authority shall be submitted to the Assistant Vice President, Finance using the "Request for Signing and Approval Authority Delegation" form.

4.2 The default requisition approval limits, which will be used if different limits are not requested, are:

- President and VPAT – unlimited, subject to appropriate Board approvals;
- Executive staff members– \$49,999;
- Academic deans and associate/assistant vice presidents – \$25,000;
- Department Heads, directors, and associate/assistant deans – \$10,000;
- Associate/assistant directors – \$5,000;
- Executive assistants and secretaries – \$2,500; and,
- Others – \$500

4.3 Notices of Change. It is the Department Head's responsibility to notify the Assistant Vice President, Finance of changes in approval authority.

5. Payments to Approvers. Requests for payment to or on behalf of an Employee with approval authority require approval by the next higher level of authority, generally following the framework shown above for approval authority limits. No approver may authorize a payment to or for the benefit of oneself.

6. Approval Representations. When reviewing proposed business transactions, the Finance Office and the Purchasing Department rely, in part, on representations Employees (approvers) make when approving internal business documents. Implicit representations include, but are not limited to:

- Sufficient funds are available in the applicable Department's general fund budget or other Banner fund for the transaction;

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- The transaction is within the scope and limit of the approvers authority as delegated;
 - The approver has personal knowledge of, or an adequate control system is in place to acknowledge, receipt of the goods or services provided;
 - The goods or services are for a University project or activity within the restrictions on the Banner fund being charged; and,
 - All applicable University regulations and procedures have been followed.

7. Signature Method. Any employees with direct or delegated document approval authority under this Section I shall sign by hand, electronically / digitally, or other mechanical devices. Approval by email is permitted if the authorized approver or delegated approver is working remotely or is otherwise unavailable to sign. No delegated approver may authorize others to sign the authorized approver's name, except for the President. Payroll and accounts payable checks may be facsimile-signed by the President and VPAT.