1. **Background and Purpose**
   Approving Officials within the university’s procurement card program play a critical role to ensure sound fiscal management of university resources. Approving Officials must adhere to a comprehensive set of responsibilities as set forth in the *Procurement Card Handbook*. Guidance concerning the approval authority of Approving Officials comes from several university sources, including the following:

   Approvers may not approve their own transactions, nor are approvers permitted to approve transactions that provide personal reimbursement for their supervisor. — *Propriety of Expenses APS*

   Every transaction must be approved by an individual having the authority to challenge or seek further approvals for questionable transactions. — *Fiscal Roles and Responsibilities APS*

   The purpose of this Procedural Statement is to support a standard of rigorous internal controls by providing further authoritative guidance on the selection of Approving Officials.

2. **Procedural Statement**
   In order to establish a credible ability to challenge transactions, Approving Officials cannot be subordinate to cardholders. Therefore, the following selection criteria shall apply.

   1. Approving Officials cannot report to the cardholder (as identified as a “Reports To” in the HCM).
   2. Approving Officials cannot report to a supervisor who, in turn, reports to the cardholder.
   3. Cardholders who hold a top administrative position (e.g., Vice Chancellors, Deans, and Directors) must have an Approving Official who works in an appropriate unit outside of their own, normally the office to which the cardholder reports.
   4. The Approving Officials for cardholding Chancellors shall work within the Vice Chancellor of Finance or Campus Controller’s office.

   The Campus Controller’s Office is responsible for monitoring compliance with this Procedural Statement.
3. Exceptions
   Exceptions must be approved by the Assistant Vice Chancellor and Controller.

4. Resources
   - Propriety of Expenses APS
   - Procurement Card Handbook
   - PSC Forms