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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 to Approving Official designation may be granted with written approval from the Vice President for Administration and Finance except in Academic Affairs, where written approval is granted by the Provost. However, no exceptions to the delegation of authority will be made for approving Direct Pay purchases or ProCard/GoCard Adjustment Reports: these transactions must be approved by an MPP or department chair.

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

Please note: *Delegation of Authority for Approval of Financial Expenditures is **not the same as** [Delegation of Authority to Contract](#). Delegation of Authority to Contract is sub-delegated by the campus president to the Contracts and Procurement teams; these are the only individuals who have the authority to sign contracts, quotes, agreements, memorandum of understanding (MOU) memorandum of agreement (MOA), letter of intent (LOI), or any contractual document on behalf of the university. Refer to [PolicyStat 14073723](#) for more information.*

Applicability

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

- Change Orders
- Direct Pays
- Employee Reimbursements
- GoCard Adjustment Reports
- Petty Cash
- ProCard Adjustment Reports
- Requisitions
- Travel Authorization
- Travel Reimbursements
- Wireless Device Program

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

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

Approving Financial Expenditures

The approval process for financial expenditures depends on the transaction type. In most cases, Approving Officials will approve financial transactions in one of two ways: approving a transaction in [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
Change Order	Email notification	Approving Official
Direct Pay	Financial Transaction Services	Approving Official (no exceptions)
Employee Reimbursement	Financial Transaction Services	Approving Official
GoCard Adjustment Report	Manual review and signature	Approving Official (no exceptions)
Petty Cash	Manual review and signature	Approving Official
ProCard Adjustment Report	Manual review and signature	Approving Official (no exceptions)
Requisition	Financial Transaction Services	Approving Official
Wireless Device Program	DocuSign	Approving Official and Vice President

Travel Expenditures

The approval process for travel expenditures is based on the destination. Travel must be fully approved in [Financial Transaction Services](#) ahead of making non-cancellable travel arrangements.

Transaction Type	Approval Process	Level of Approval	Transaction Type
Travel Authorization	Domestic In-State	Financial Transaction Services	Approving Official (no exceptions) and Associate Vice President (except Academic Affairs, where Deans are the highest level required)
	Domestic Out-of-State	Financial Transaction Services	Approving Official (no exceptions) and Vice President (except Academic Affairs, where Deans are the highest level required)
	Domestic Lodging Rates Exceeding Limit¹	DocuSign and upload to Financial Transaction Services	Approving Official (no exceptions) and Associate Vice President (except Academic Affairs, where Deans are the highest level required)
	International	Financial Transaction Services	Approving Official (no exceptions), Vice President, and President (for Academic Affairs: Approving Official, Dean, Provost, and President or his/her designee)
Travel Reimbursement	Domestic and International	Financial Transaction Services	Approving Official (no exceptions)

¹ Per night maximum lodging is \$333 for travel on or after 4/18/24. For travel prior to 4/18/24, the per night maximum lodging is \$275.

Exclusions to the DAAFE

These following transactions involve expenses that have previously posted to our general ledger or are internal payments between university departments. We do not apply the DAAFE policy to these transactions.

Transaction Type	Approval Process	Level of Approval
Budget Transfer	Financial Transaction Services	Department staff granted access
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

Annual 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 process](#) to ensure only current employees have access to approve transactions.

Training

Approving Officials are required to complete FIN201 Finance Overview for Managers training, prior to gaining access to approve Financial Transaction Services transactions. Enroll in a session using the [Finance and Business Services Training Request Form](#).

References

- For detailed information on each transaction type, please see [Ways to Pay](#).
- For SJSU's travel policy, refer to the [Travel Guide](#).
- For SJSU's hospitality policy, refer to the [Hospitality Guidelines](#).

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