Approver Responsibility

The Approving Supervisor is Accountable
The Approving Supervisor has ultimate responsibility for all Purchasing Cards that he/she approves and is responsible for ensuring that departmental procedures safeguard use of the Purchasing Card, timeliness of reporting, and propriety of purchases in accordance with Baylor’s mission, Purchasing Card policies, and within budgetary limits.

Failure to comply may result in suspension of all Purchasing Cards under that approver. Cards may be suspended by the Budget Office, Internal Audit, or the Card Program Manager.

Enrollment/Activation
Approving Supervisor signs Purchasing Card Cardholder Enrollment Form prior to submittal to the Card Program Manager.

Purchasing Card Approver Online Tutorial
Approving Supervisors are required to complete the Purchasing Card Approver Online Tutorial before approver status can be granted. Completion is required every 2 years. An email will instruct the Approving Supervisor of this review.

Understanding of Purchasing Card Policies and Procedures
Instances of non-compliance will require additional policy review. Questions regarding grant purchases should be coordinated with Grants and Sponsored Programs or Grants Accounting. For employee terminations or department transfers, see Terminations/Transfers for detailed instructions.

Approver Monthly (End of Cycle) Email
An email will instruct the Approving Supervisor to review transactions on the printed Memo Statement and Baylor Transaction Detail (BTD) report to verify that proper itemized documentation exists for each purchase. The Approving Supervisor’s approval signature and date on a Cardholder's BTD report indicates that the Cardholder was authorized to make the purchases and the purchases were made in accordance with the applicable procedures. Please see Monthly Cardholder Reconciliation for an overview of the cardholder's monthly responsibilities. The monthly approving procedures can be found below.
Compliance for Accounts with Balance

The Approving Supervisor shall check the Cardholder's documentation and confirm the following items:

1. Check each transaction listed on the BTD report and Memo Statement against his/her receipts.
2. Review the original sales documents (packing slip, invoice, cash register tape, etc.) for all items listed and must be neatly attached in sequence to the statement. This data attachment is critical to provide audit substantiation. A receipt or a Missing Receipt Form must exist for each purchase.
3. Review the BTD report to assure:
   - Date range entered is correct
   - Grand total matches the Memo Statement
   - Detailed notes have been added to each transaction
   - Each purchase is in accordance with University policy, coded correctly and made with available budget funds
   - No tax was paid
   - Cardholder has signed and dated the BTD report before the monthly deadline

After review, sign and date the BTD report and return documentation to the Cardholder to file.

Compliance for Accounts with Zero Balance

The Approving Supervisor shall check the Cardholder's BTD report and confirm the following items:

- Date range entered is correct
- BTD includes the Cardholder's First and Last names
- Cardholder has signed and dated the report before the monthly deadline

After review, sign and date the BTD report and return to the Cardholder to file before the monthly deadline.

Memo Statements are not created for zero balance accounts.