

Approver Responsibilities

The approver must be an employee of Louisville Metro Government and must not be a subordinate in the direct reporting line of the cardholder. Furthermore, the cardholder cannot be an approver of his/her own card.

Prior to the end of a PCard cycle, the approver is responsible for reviewing each transaction within an expense report pending their approval. Below are guidelines of an approver's responsibilities to approve expenses.

Before approving the following items should be taken into account:

Receipt – Receipt should be itemized to support the transaction and typically contain the following:

- Vendor Name (invoice should contain vendor name showing in Concur)
- Item Description
- Quantity, if applicable
- Dollar amount of each line item purchased
- Total dollar amount with shipping/handling, when applicable
- Ship to Address (for goods) or Service Address (for services)

The Missing Receipt Affidavit form does not substitute for a receipt – it may be used if a receipt is lost or unable to be obtained. However, the use of the form will be recorded and repeat offenders could face revocation of their PCard.

Business Purpose

The business purpose should provide a clear explanation of why the purchase was made, who benefits from the purchase and where the item is located, if applicable. Below are examples of information needed for certain purchases. The business purpose for office supplies is acceptable for Office Supplies.

For example:

- Replacement of broken chair for Jane Doe
- Materials for repair of sink at Seneca Park restroom
- Board games for children's programming at SW Library
- Food for Event/Meeting name, Public purpose served, List of attendees if not an open event. A flyer is acceptable documentation for the event and may be attached.

If a Cardholder submits a report with transactions that have missing receipts, an unclear business purpose, or does not provide sufficient documentation for a food purchase; it is the approver's duty to return the transaction(s) to the cardholder for additional information.

Funding Source is Appropriate

The funding source (fund, dept, division, unit activity, and account) is appropriate for the purchase made.

If the cardholder submits a report with transactions that are allocated incorrectly, the approver can return the transaction for correction or modify the account string and save the record before approving.

Assignment of Delegate (Substitute Approver)

Approvers can request a delegate be assigned to assume their responsibilities, if the approver knows they will be unavailable for a period of time. An Approver Change Form located on the PCard website should be completed and submitted to PCard@louisvilleky.gov.

Upon returning from leave, an Approver Change Form should be submitted to revert access back from the Delegate assigned. The PCard office will keep all forms submitted on file.

If an Approver is out unexpectedly, the Director will need to request a delegate on behalf of the Approver.

In the case of a C/H leaving Metro with outstanding transactions to process, an existing approver for the department can be assigned to process the transactions on behalf of that C/H. Missing receipt affidavits can be used if receipts are unavailable. If transactions appear to be questionable, the Approver can forward those transactions to the PCard Office to review.