



## **POLICY #57001.2**

(related Policies #57001; 57001.1 and 57008)

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### **DEPARTMENTAL PURCHASING ACCOUNTABILITY POLICY**

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**Effective Date:** June 15, 2026

**Responsible Office:** Purchasing Department

**Division:** Administration & Business Affairs / Department of Finance

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#### **I. PURPOSE**

The purpose of this policy is to establish clear accountability standards for departmental purchasing activity, reinforce compliance with Grambling State University procurement procedures, and ensure adherence to state regulations, audit requirements, and internal financial controls. This policy strengthens oversight of procurement actions to prevent unauthorized commitments and to maintain fiscal integrity across all University departments.

#### **II. STATEMENT OF APPLICABILITY**

This policy applies to:

- a. All faculty, staff, and administrators initiating or approving purchases.
- b. All purchases made with university-controlled funds (including state, federal, grant, and auxiliary funds).
- c. All purchase activities, including requisition-only transactions and small dollar purchases.
- d. All departments and university affiliates engaged in procurement.
- e. All vendors providing goods or services to the University.

#### **III. DEFINITIONS**

1. **Requisition:** An internal request submitted by a department to initiate the procurement process. A requisition is not an authorization to purchase.
2. **Purchase Order (PO):** The official authorization issued by the Purchasing Office that permits a vendor to provide goods or services and creates a binding financial commitment for the University.
3. **Unauthorized Commitment:** Any agreement, verbal or written, or action taken by a department that obligates University funds without a valid Purchase Order.

#### **IV. SCOPE OF POLICY – VENDOR AUTHORIZATION REQUIREMENTS**

- A.** Grambling State University maintains a strict procurement control environment requiring that all purchases of goods and services be properly authorized in advance through the issuance of a valid Purchase Order (PO).
- B.** A requisition alone does not constitute authorization to engage a vendor or incur financial obligation on behalf of the University.
- C.** The University enforces a “No PO, No Work” policy, meaning no goods or services may be rendered without a fully executed Purchase Order issued prior to vendor engagement.
- D.** Departmental Accountability and Budget Impact: To reinforce compliance and promote fiscal responsibility:

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1. Departments with documented repeat violations of this policy may be subject to reductions or adjustments in subsequent fiscal year budget allocations, based on frequency and severity of non-compliance.
  2. Department heads are responsible for ensuring compliance within their units.
  3. Continued violations may result in heightened administrative oversight and audit review.
- E. Employee and Supervisory Responsibility:** All supervisors and department heads are responsible for ensuring that staff adhere to procurement procedures. Employees are prohibited from independently engaging vendors or initiating commitments outside of established Purchasing protocols. Violations may result in administrative review consistent with University personnel policies.

**V. PURCHASING AUTHORIZATION REQUIREMENT**

All University departments must comply with the following:

- a) Vendors may not begin work, deliver goods, or provide services without an approved Purchase Order.
- b) Budget availability does not authorize procurement activity.
- c) All procurement actions must be routed through the Purchasing Department for approval and execution.
- d) Informal agreements, verbal commitments, or direct vendor engagements are strictly prohibited.

**VI. UNAUTHORIZED PURCHASES / PROCUREMENT ACTIVITY**

Any services rendered or goods received without a valid Purchase Order constitute an unauthorized commitment and are subject to review by Finance, Purchasing, and Administration & Business Affairs. The University is not obligated to pay for unauthorized commitments. In addition to this policy, Policy 57008 Purchasing Non-Compliance may also be applicable.

**VII. RESOLUTION OF UNAUTHORIZED COMMITMENTS**

Unauthorized commitments will be handled through administrative review and may result in one or more of the following actions:

- a) Denial of payment
- b) Requirement for departmental justification and corrective documentation
- c) Formal review by Finance, Purchasing, Administration & Business Affairs and Internal Audit
- d) Mandatory procurement compliance training for responsible personnel
- e) Escalation to executive leadership for repeated violations

**VIII. COMPLIANCE EXPECTATION**

Compliance with this policy is mandatory. Failure to adhere to procurement requirements undermines institutional fiscal controls, increases audit risk, and may impact departmental funding and operational authority. This policy is issued in support of the University's commitment to maintaining a strong internal control environment, ensuring compliance with applicable state procurement laws, and supporting audit readiness standards. Departments are expected to integrate procurement compliance as a core operational responsibility.

**IX. ACCREDITATION**

GSU is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate, baccalaureate, master's, and doctorate degrees. GSU also may offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of GSU may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website ([www.sacscoc.org](http://www.sacscoc.org)).