

<b>System-wide Policy: FI0150 - Approvals</b>	
<b>Version: 3</b>	<b>Effective Date: 02/26/2024</b>

## FI0150 – Approvals

### SECTION 1. Policy Statement

- I. **General approach to workflow approvals**
  - A. The University uses electronic workflow approvals to route various items for formal approval, such as travel reimbursement requests, petty cash reimbursement, etc.
  - B. Department heads have authority to approve all financial and human-resources transactions for their department(s). No other department employee has authority to delegate approval authority.
  - C. Approvers must not approve workflow items for their supervisor or someone in their supervisory chain. Any exceptions would be extremely rare and require formal approval from the UT System Administration CFO.
  
- II. **Delegating workflow approval authority**
  - A. Department heads may designate one or more delegates as alternate approvers, provided that the department head may only delegates authority to:
    1. Regular full-time or part-time University employees who have demonstrated comprehensive working knowledge of the University’s policies and procedures. Department heads may delegate approval authority to exempt or non-exempt employees.
      1. Temporary employees, contractors, or student workers are not eligible to be delegates.
    2. If multiple delegates have access to the same set of workflow items, each delegate must be careful when reviewing transactions. Delegates must only review items that directly relate to their scope of delegated authority.
  - B. Department heads are still accountable for their department’s approvals in workflow, even when the department head has delegated their approval authority to someone else.
  
- III. **Restrictions on approving certain workflow items**
  - A. Except as specified below in III(D), approvers may not approve any workflow item that meets one or both of the following criteria:
    1. The approver initiated the transaction
    2. The University will pay the approver funds from any funding source for any reason
  - B. If a workflow item meets the criteria is (III)(A), the workflow item will be routed to the next highest-level administrator in the department account hierarchy for approval.
  - C. BT0030 – Policy Statement on Travel and FI0705 – Travel include certain restrictions on certain University employees approving travel-related exceptions for various University employees and Board members.
  - D. University employees may approve workflow items that they enter when the workflow item meets one of the criteria below:

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1. The University employee is designated as having contract-office/administrator access to the University's contract management system. The reason that the University allows this practice is because legal approval of the contract occurs when the University's authorized official signs the contract.
  2. The University employee has procurement-office access to the University's procurement system. The University empowers its procurement offices to issue purchase orders and to facilitate procurement-related processes. The University allows this practice to facilitate efficient and effective procurement processes.
- E. University employees who fall under III(D) above must comply with all applicable policies and procedures.

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## **SECTION 2. Reason for the Policy**

This policy provides guidance regarding the department head's responsibility for approving workflow items. Further, this policy specifies when a department head may delegate approval authority to a staff member.

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## **SECTION 3. Scope and Application**

This policy applies to all University employees.

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## **SECTION 4. Procedures**

The University has not issued procedures for this policy.

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## **SECTION 5. Definitions**

N/A

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## **SECTION 6. Penalties/Disciplinary Action for Non-Compliance**

Violating this policy could result in progressive disciplinary actions, up to and including termination. Moreover, an employee who approves workflow items that they initiated and that result in personal financial gain might be violating the University's code of conduct or conflicts of interest policies.

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### SECTION 7. Responsible Official & Additional Contacts

Subject Matter	Office Name	Telephone Number	Email/Web Address
Policy Clarification and Interpretation	Blake Reagan	865-974-3971	<a href="mailto:breagan@tennessee.edu">breagan@tennessee.edu</a>

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### SECTION 8. Policy History

(to be completed later)

Revision 3: 02/14/2024

Revision 2: 10/16/2017

Revision 1: 10/01/2017

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### SECTION 9. Related Policies/Guidance Documents

This policy relates to all fiscal and human resource transactions that have a workflow component.

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