

System-wide Policy: FI0150 - Approvals	
Version: 2	Effective Date: 10/16/2017

FI0150 – Approvals

Topics:

General Policies	Procedures
Delegating Approval Authority	Forms

Objective:

To provide policies regarding the department head's responsibility for approving financial and human resources transactions and guidelines for delegating approval authority.

Policy:

General Policies

1. Within the university's organizational structure, the individual designated as department head for a fund center has the inherent authority to approve financial and human resources transactions for that department. The department head may designate one or more alternate approvers for such transactions.
2. The department head is responsible for ensuring the transactions he or she (or the designee) approves are reasonable, appropriate, and comply with university policies and procedures.
3. Failure to comply with the university's policy on approvals may result in disciplinary action.
4. Approvers may not approve any transaction that they initiated or results in a payment of university funds (including sponsored project funds) to themselves, such as travel expense reimbursements, petty cash reimbursements, and additional pay. In these situations, the IRIS transaction will be routed to the next highest level administrator in the funds center hierarchy for additional approval.

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Delegating Approval Authority

5. Only the designated department head (or the individual to whom he or she reports) can officially delegate approval authority. When designating an alternate approver, the department head must acknowledge the delegation of approval authority does not diminish his or her ultimate responsibility and accountability for the fund center's transactions.
6. To designate an alternative approver, the department head must submit the IRIS USER ID REQUEST/CHANGE FORM. By submitting this form, the department head is certifying the following conditions are true regarding the employee proposed for an approval role:
 - a. The employee's position is classified as exempt (according to the provisions of the Fair Labor Standards Act).
 - b. The employee does not approve any expenditures or payroll transactions in IRIS that he or she has entered or prepared for entry.
 - c. The employee has demonstrated sufficient ethical standards and knowledge of university and departmental operations to be entrusted with the responsibility for university funds.

PROCEDURES:

Chattanooga:	http://www.utc.edu/business-financial-affairs/fiscalpolicies.php
Knoxville:	budget.utk.edu/fiscal-policy/
Health Science Center:	https://uthsc.policymedical.net/policymed/home/index?ID=de47aa28-16aa-408b-9c96-cb04f232964f&
Institute of Agriculture:	ag.tennessee.edu/Pages/UTIApolicies.aspx
Martin:	utm.edu/departments/finadmin/procedures.php

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FOR MORE INFORMATION:

Mark Paganelli (865) 974-2588 mpaganel@tennessee.edu

FORMS: [Instructions to Access IRIS User ID Request/Changes Form](#)