Policy 2.110
Approval Requirements for Reimbursements and Payments

This policy version was not current at the time of printing. Please see http://policies.emory.edu/2.110 for the current version.

Responsible Official: Vice President for Finance/Chief Finance Officer
Administering Division/Department: Payment Services
Effective Date: March 01, 2011
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Overview

The purpose of this policy is to document the requirements and responsibilities of the employee that approves any type of disbursement or reimbursement on behalf of Emory University.

Applicability

This policy applies to faculty and staff who have budgetary authority for University funds. The policy encompasses requests for reimbursement or payment by the University regardless of the funding source or form of payment, including personal funds, purchasing cards and/or corporate cards.

Policy Details

School / Operating Division Approval Authority

Approval of reimbursement requests is required by the person who has primary budget responsibility for the source of funds.

Approving a payment is not the same as processing a payment. Every transaction must be approved by an individual having sufficient knowledge to evaluate the transaction and the authority to challenge or seek further approvals for questionable transactions. Processing a payment is clerical in nature and the processor may not be evaluating whether the payment is appropriate and within policy. Approvers are expected to challenge any transaction that does not appear to be an appropriate expenditure of university funds. (See definition of roles below.)

If the reimbursement is paying the person with primary budget responsibility, this person is required to obtain the approval of their supervisor or higher level of authority.

It is NOT appropriate for a subordinate, in fact or circumstances, to approve any transaction for anyone deemed at a higher level of authority. Higher level of authority is defined to be a person or office that has supervisory responsibility over the payee of the reimbursement.

Delegation of approval authority or Granting Approval Proxy
Delegation of approval authority does not relieve the responsibility of the person who has primary budget responsibility.

School/Division approval

The person who has primary budget responsibility also has primary responsibility to ensure all expenditures are appropriately approved. The School or Operating division is responsible for ensuring that each reimbursement request is appropriately reviewed and approved.

Approval requires validating the following:

1. Is the request compliant with Emory University policy?
2. Is the request for a valid business purpose and is it properly and adequately documented? (See policy 2.109 Business Purpose)
3. Is the required documentation attached and clearly imaged?
4. Is the reimbursement “recipient” the correct recipient?
5. Is the SmartKey and Account correct?
6. Are there funds available for these expenses?
7. Is each expense amount reasonable for the activity?
8. When applicable, have special requirements for sponsored research activity or donor intentions been addressed and handled appropriately?
9. Is the final school/division approver in the approval workflow in a position of higher authority as defined by this policy?

Payment Services review and audit

Payment Services and/or Internal Audit may audit and review select transactions. Transactions may be selected prior to payment or post payment. A review and audit will be done focusing on the “School/Division approval” items defined above. If during the post payment review a transaction is found to be in violation of University policy, the payee will be required to reimburse the University.

All individuals involved in a transaction may be held personally liable for a transaction that is made in violation of policies, laws, regulations, contracts, grants and donor restrictions, regardless of when the approval occurred.

Employees, associates, affiliates and other individuals (including students) responsible for making expenses using university funds have an obligation to stay up-to-date in their knowledge about, and act in compliance with, applicable policies, laws, regulations, contracts, grants, and donor restrictions. Final determination of the adequacy of approval requirements and the business purpose substantiation resides with the Associate Vice President for Financial Operations.

The Office of Financial Operations will enlist, as appropriate, those subject-matter-experts (e.g. General Counsel, Internal Audit) needed to insure that all policy clarifications are consistent and in the best interests of the University.

Related Links

- Current Version of This Policy: http://policies.emory.edu/2.110

Revision History

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.