An employee's immediate supervisor or higher administrative authority must approve travel and business hosting expenses before reimbursement will be issued. Employees may not approve their own expenses, nor the expense report of the person to whom the employee reports functionally or administratively. Approval responsibility should be assigned to an individual who can assess the business appropriateness and reasonableness of each expenditure. By approving travel and/or hosting expenses, the approver is attesting that each transaction and its supporting documentation has been reviewed and is an allowable expense. - SPG 507.10-1: Travel and Business Hosting Expense Policy

Who?
Immediate Supervisor or Higher Administrative Authority
The expense approver should have a higher level of authority than the individuals for whom they are approving expenses.
- Procurement Service - FAQ

What?
Appropriateness & Financial Stewardship
The approver must be sure that:
1) the expenditure is both appropriate & reasonable
2) the correct funding sources are charged,
3) the purchase is in keeping with proper fiscal stewardship, and
4) each expense is consistent with departmental budgetary and project/grant guidelines.
- Procurement Services - Approving Expense Reports

How?
If the person in the higher position of authority cannot serve as the approver
S/he should delegate the role to someone else (the "assignee"). When delegating the approver role, please note:
- The delegation should be in writing using the Authorization by Signature Form.
- The person delegating does not give up their accountability.
- The assignee should be in a role independent of the submitter (i.e., assignee should not report to submitter).
- The assignee should have the authority and knowledge to assess the appropriateness and reasonableness of the activity.
- Authorization by Signature Form

Units should document who in their unit is an authorized approver, which expenses each approver is authorized to approve, and which employee's expenses they are authorized to approve (see the Employee Travel & Expense Internal Control guidance for further information and resources).
Leveraging Pre-Approvals

- Expenses are often approved before they're actually incurred. Some examples include requesting permission to: attend a conference before registering, place a catering order for a department meeting before it takes place, and order supplies in advance of an upcoming assignment.

- A pre-approval - with written documentation - may be used by a delegate approver to determine if the request is appropriate.

- When the person who pre-approved the expense is not the same person who will be approving the expense report, pre-approval documentation should be attached to the expense report in Concur.

Reviewers and/or Multiple Approvers

- The individual assigned the delegate reviewer option (in Concur) can check expense reports for things such as proper funding sources, verification of correct allocations, and compliance with internal processes. Following the review, they can return the report to the employee for correction, or notify the approver the report has been reviewed with no attestation.
  - Procurement Services - FAQ

- Since multiple approvers may be required for certain expense reports, units are advised to document the names of their authorized approvers.
  - Procurement Services - Approving Expense Reports

- If approval is required from multiple departments (e.g., for joint appointments), units should develop and agree on similar review and approval business processes. For example, unit administrators may want to be approvers for any expense report that has charges on their shortcode(s), regardless of the faculty or staff member's administrative home department.
  - Procurement Service - Concur Best Practices

* Avoid reciprocating approvals and approving the expenses of relatives.
  - SPG 201.23: Appointment of Relatives or Others with Close Personal or External Business Relationships; Procedures to assure Equal Opportunity and to Avoid the Possibility of Favoritism (Nepotism)