**SECTION**: Procurement

**NOTE:** Any changes to process due to remote work should be documented in procedures.

**SUBJECT**: Employee Expense Reporting System (Emburse Enterprise) – Process Documentation

**APPLIES** **TO**: University Expense Reporting System (Emburse Enterprise) Users/Approvers

**Emburse Enterprise Expense Reporting (formerly Chrome River) System Overview**

The university’s expense reporting system (Emburse Enterprise) is used for reconciling employee business expenses including PCard/Travel Card, and reimbursable out-of-pocket expenses.

**Expense Reporting System Process**

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| --- | --- | --- |
| **Activity** | **Responsibility** | **Reference/Comments** |
| **KEY ROLES/PROFILE SET-UP** |  |  |
| All university faculty and staff with active, *regular* appointment have access to Emburse Enterprise. Temporary staff paid through the university payroll system have access to create expense reports in Emburse Enterprise, but they do nothave access to *approve* expense reports. |  | Employees must do the following tasks:   * define their delegates (if applicable) * define their [default approver](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=12099#Single%20Approver) (required) * [create or preview and submit](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11880) their own expense reports, or review and “approve” their expense reports that were submitted on their behalf by a delegate * submit their own [cash advance request](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11930) (if unit allows cash advances) |
| The following positions (if any) are authorized to be delegates for report creation in the Emburse Enterprise Expense Reporting System within the [insert name of school/college/unit/department]: | [insert appropriate person/position/titles and who they are a delegate for]  or See Appendix A (appendix may be useful for larger departments/units or where a multi-level review/approval process is in place) | Delegates should not do the following tasks:   * submit a cash advance request on behalf of the employee * approve expense reports they helped prepare   ***NOTE:*** *SSC report creation team is considered a delegate but does not need to be added to the employee’s profile.* |
| The following positions are authorized to be default approvers in the Emburse Enterprise Expense Reporting System within the [insert name of school/college/unit/department]: | [insert appropriate person/position/titles and whose expense reports they are responsible to approve] or See Appendix A | The default approver should be a person in a higher-level p0osition of authority who is able to determine the appropriateness and reasonableness of expenses. If the person in the higher-level position of authority cannot serve as the default approver, they should delegate the role in writing using the Authorization by Signature form found on the [Forms](https://procurement.umich.edu/forms/) page under Travel & Expense.  ***NOTE:*** *Avoid reciprocating approvers and approving the expenses of family and friends. See* [*Expense Approver Roles & Responsibilities*](https://finance.umich.edu/finops/controls/resources) *on the Internal Controls website.* |
| The following positions (if any) are authorized to be added approvers in the Emburse Enterprise Expense Reporting System within the [insert name of school/college/unit/department]: | [insert appropriate person/position/titles and whose expense reports they are responsible to approve] or See Appendix A | To add approvers, go to the add approver option in Emburse Enterprise. See instructions under [Adding More Approvers to an Expense Report](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11909#Adding%20More%20Approvers%20to%20an%20Expense%20Report). |
| The [insert name of school/college/unit/ department] has established the following approval process: [insert methodology for approval process (e.g. all drafted expense reports are first reviewed and submitted by an expense delegate] and has instructed employees to add specified expense delegates to their profile accordingly.  ***NOTE:*** *For instructions to* *add an expense delegate see* [*Authorize a User to Work for You*](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11909#Authorize)*.* | [insert appropriate person/position/titles and whose expense reports they are responsible to approve] or See Appendix A | For description of Emburse Enterprise roles see [Emburse Enterprise: Delegate and Approver Functions](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11909).  ***NOTE:*** *SSC report creation team is considered a delegate but does not need to be added to the employee’s profile.* |
| Ensure account settings information is accurate/appropriate for all users by [insert methodology for checking users’ account settings information (e.g. annually reviewing FN06 Procurement Emburse Enterprise Employee Profile in Business Objects)] | [insert appropriate person/position/titles] | The report shows Default Approvers, DeptID Defaults and Delegates by DeptID or DeptGrp.  FN06 Procurement Emburse Enterprise Employee Profile report is located in [Wolverine Access](https://wolverineaccess.umich.edu/)/ Business Objects: UM-Maintained → Financials → FN06 Procurement |
| **TRAINING** |  |  |
| Review of the Emburse Enterprise Overview Knowledge Base Article (KBA) for job aids, FAQs, and training is encouraged for all Emburse Enterprise expense delegates and employees completing their own expense reports. | Employees and Delegates | See Expense Reporting policies, FAQs and Emburse Enterprise best practices on the [Procurement Website.](https://procurement.umich.edu/u-m-employees/travel-expense-reporting/expense-reporting/) |
| **All** employees approving expense reports (default and added approvers) must complete the [Emburse Enterprise Approver Training course](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=12165) and Assessment before approving any expense reports.  Every 3 years thereafter, approvers must complete the [My LINC](https://its.umich.edu/enterprise/administrative-systems/training/my-linc-overview) Emburse Enterprise Approver Assessment to fulfill the training requirement.  ***NOTE:*** *The system will prevent submission of a report to the Default Approver, if their training is not up to date, but will not prevent submission to added approvers.*  ***NOTE:*** *Internal Controls Push Notifications can be reviewed to identify any employee who was an added approver of a Emburse Enterprise expense report but has either not completed the Emburse Enterprise Approver Training in My LINC or whose Emburse Enterprise Approver Training has expired.* | Employees and Delegates | **Each time an expense report is approved, the approver attests to successfully completing online training in compliance with university requirements.**  ***NOTE:*** *To subscribe to the regular email for* [*Tableau reports*](https://tableau.dsc.umich.edu/#/site/UM/views/ChromeRiverComplianceReports/ReviewerNotes?:iid=3) *including FN06 Procurement Emburse Enterprise Approver Reports to identify added approvers who have not completed the Emburse Enterprise approver training. Click “watch” then “subscriber” in the Tableau Tool Bar. The email is automatically sent to Department Managers.*  ***NOTE:*** *To opt in to receive* [*monthly Internal Controls push notifications*](https://finance.umich.edu/finops/controls/Reports) *for Emburse Enterprise send an email request to OfficeofInternalControls@umich.edu.* |

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| **CASH ADVANCE REQUEST/APPROVAL** |  |  |
| Complete all required cash advance fields and click Submit. Emburse Enterprise will notify approver via system-generated email that they need to approve a cash advance.  ***NOTE:*** *Cash advances should only be used in limited approved circumstances as outlined on the Procurement website under* [*Cash Advance.*](https://procurement.umich.edu/u-m-employees/travel-expense-reporting/travel/cash-advances/)  ***NOTE:*** *Reports submitted over 60 days will be automatically routed to the Tax Department for review.* | Employee | When employee submits request, they attest to submit an expense report to reconcile the cash advance within 45 days of travel end date and recognize noncompliance may be subject to payroll deduction based on the review by the U-M Tax Department.  Cash advances and PCard/Travel Card ATM withdrawals cannot be used to pay per diem expenses.  For step-by-step instructions on completing a cash advance request and specifics on what has to be typed in the fields, see the [Emburse Enterprise: Create a Cash Advance](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11930) KBA. |
| Review the details of the cash advance and ensure the required fields include appropriate information.  If appropriate, click the Approve button.  If you do not want to approve the request, click the Reject button and include the reason for the rejection in the Comments field.  ***NOTE:*** *The minimum advance amount for employees is $300.00.* | Cash Advance Approver | Once approved at unit level, request is sent to Shared Services Accounting Customer Service for final review. Notification will be sent when advance is issued or denied.  For step-by-step instructions on approving a cash advance as well as required fields guidelines, see the [Travel Cash Advance Approval Process](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11930#Process) work instructions.  ***NOTE:***[*Cash Advances*](https://procurement.umich.edu/u-m-employees/travel-expense-reporting/travel/cash-advances/) *are only issued for extended business travel, generally when traveling for research with students.* |
| **EXPENSE REPORT SUBMITTAL** |  |  |
| Create an expense report and ensure the following:   * Cash advance has been applied (if applicable); employee receiving cash advance has agreed to submit an expense report to reconcile the cash advance within 45 days of travel end date (noncompliance requires the Tax department’s review and is generally subject to payroll deduction) * Report includes appropriate description of business purpose and justification in the Business Purpose field consistent with the [Expense Business Purpose Guide](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=9212). * "Department reference" field is utilized where necessary to connect expenses across reports [insert description of how field is utilized in unit] * Report includes receipts where necessary consistent with [SPG 507.10-1](http://www.spg.umich.edu/policy/507.10-1) Section III-B. [insert unit’s process on maintaining/ destroying receipts] * “Flag” notifications (indicated by red or orange triangle warning symbol) are corrected, or a comment added to explain the exception (if an informational message (indicated by blue box) is displayed, these do not require any action). * Shortcodes/funding sources are accurate * Expenses are appropriate for processing payment through the employee expense system (Emburse Enterprise) (e.g. [moving/relocation](https://hr.umich.edu/working-u-m/management-administration/uhr-procedures/20168-moving-relocation-expenses) expenses should be submitted through PeoplePay) * Report is submitted to the appropriate approver(s) (approval workflow) according to the unit defined approval process above * For expense reports including multiple departments, appropriate approver(s) from each department were added to the approval workflow   ***NOTE:*** *If a delegate/SSC staff assists in preparing expense report, user is still responsible for the above items.* | Employee and/or Delegate | For step-by-step instructions on creating an expense report see the [Emburse Enterprise: Create an Expense Report](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11880) KBA.  Refer to the [Emburse Enterprise: Create a Cash Advance](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11930) KBA for assistance with cash advances.  See [Emburse Enterprise Expense Report Key Fields and Character Limits](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=12478) for guidance on field character limits and how to complete the fields in Emburse Enterprise.  See the [Emburse Enterprise: Expense Account Map](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11688) for a full list of available expense types and account numbers.  See [Adding More Approvers to an Expense Report](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11909#Adding%20More%20Approvers%20to%20an%20Expense%20Report) for steps to add an additional approver to an expense report and examples of when needed. |
| If Delegate prepared report, the delegate notifies the Employee (expense owner) that report is ready to be submitted by clicking the submit button. | Delegate | ***NOTE:*** *Expense owner becomes the first “approver” of the report that was created on their behalf.* |
| If Delegate prepared report, the employee (expense owner) reviews report to ensure report and approval workflow are accurate.  If additional approver needs to be added, use the add approver option to route to Added Approver prior to the report going to the Default Approver. Click “approve” to send report to either the Default Approver or Added Approver (if appropriate). See [Adding More Approvers to an Expense Report](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11909#Adding%20More%20Approvers%20to%20an%20Expense%20Report) for steps to add an additional approver to an expense report and examples of when needed. | Employee (Expense Owner) | Expense owner ensures all appropriate expenses are properly identified and consistent with the following university guidelines:   * [Expense Business Purpose Guide](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=9212) * [SPG 507.10-1, Travel and Business Hosting Expense Policy](https://spg.umich.edu/policy/507.10-1) * [Policy on Indirect Cost Recovery Excluded (ICRX) Expenditures](https://finance.umich.edu/finops/reporting/contact-ocr) * [SPG 601.30, Payments/ Reimbursements to Students for Non-Employment Purposes](https://spg.umich.edu/policy/601.30) |
| Submit expense report within 45 days from the transaction or trip end date, per [SPG 507.10-1](http://www.spg.umich.edu/policy/507.10-1) to allow the approver sufficient time to review and approve.  ***NOTE:*** *Expenses submitted in excess of 60 calendar days from the transaction or trip end date will be automatically routed to the Tax Department in Emburse Enterprise for review and may be subject to taxation. A detailed explanation for the late submission should be included when prompted by a flag in Emburse Enterprise. If denied for tax-free treatment, the expenses will be considered taxable income and must be processed through Payroll.*  ***NOTE:*** *To process through Payroll, enter a Taxable Expense Reimbursement (TEA) via the Additional Pay PAR process. Units may elect to gross up the taxes (cover the taxes on behalf of the expense owner).* | Employee | When an employee leaves the university, ensure all PCard/Travel Card and CTA expenses have been submitted. If employee has already left, contact the Shared Services Center for further assistance.  ***NOTE:*** *Best practice, make sure this step is included on the offboarding checklist.*  Out of pocket expenses cannot be submitted through Emburse Enterprise once the employee leaves. Reimbursement of out-of-pocket expenses, if necessary, must be completed through a non-PO voucher with the SSC. |
| If expense report is returned for correction update and resubmit the report or contact the report creator (delegate) for assistance. | Employee | Refer to the Emburse Enterprise help center article on how to [Recall an Expense Report to Draft Status](https://help.chromeriver.com/hc/en-us/articles/15295596273165-Recall-an-Expense-Report-to-Draft-Status) for assistance.  Returned reports must be recalled from the Returned folder to the Drafts folder before updates can be made. |
| **EXPENSE REPORT APPROVAL** |  |  |
| Review the report timely and ensure it is consistent with university guidelines, including:   * business appropriateness of the expenditure, reasonableness of the amount, does not contain split transactions * if other methods such as Internal Service Providers, university Contracts, or Purchase Orders would not have been more appropriate (See [Buying Methods](https://procurement.umich.edu/u-m-employees/purchasing/) for order of consideration) * all required receipts per [SPG 507.10-1](http://www.spg.umich.edu/policy/507.10-1) are included * verifying any outstanding advance has been applied (if applicable); employee receiving cash advance agreed to submit an expense report to reconcile the cash advance within 45 days of travel end date; reports over 60 days are reviewed by the Tax Department and may be subject to payroll deduction * availability of funds * compliance with funding agency regulations and university procurement, reimbursement, and PCard/Travel Card policies * completeness and accuracy of documentation * compliance with Policy on Indirect Cost Recover Excluded (ICRX) Expenditures * correct funding sources are charged * all out-of-pocket receipt dates match the transaction date in the system | Approver | Individuals should not be approving their own expense reports or their own expenses on another user’s expense report. For example, a director should not be approving their travel expenses charged on their admin’s PCard. Delegates should not approve expense reports that they have helped prepare.  Use the Default Approver Override option when needed to route reports to someone other than the standard Default Approver.  ***NOTE:*** *Default Approver is notified when the override option is used.*  Refer to the [Emburse Enterprise Approve Expenses KBA](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11947) for step-by-step instructions on how to approve an expense report.  Additional guidance and approver options can be found on the [Emburse Enterprise Approval Process Options](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=12726) KBA.  ***NOTE:*** *The best practice is to submit expenses that are related to the same business purpose, event, or trip in the same report. There is no monthly limit to the number of reports submitted in Emburse Enterprise.* |
| Send back expense report to employee for correction if it contains any incomplete or incorrect items.  Alternatively, approvers can change/update all fields that are not grayed out (e.g. update the expense type, transaction date, additional business purpose information, and department reference field details). When making any significant changes to the report, select the Notify Expense Owner of the Change option, especially when there is a decrease in the reimbursement amount.  ***NOTE:*** *Out-of-pocket reimbursements submitted over 45 days should include a detailed comment when prompted by Emburse Enterprise to address the reason for the late submission. Reports over 60 days will be automatically routed to the Tax Department for review to determine whether they are reimbursable (*[*SPG 507.10-1*](https://spg.umich.edu/policy/507.10-1)*, III. Expense Reporting and Approval Requirements, D. Internal Revenue Service Requirements). If an exception is denied and the department chooses to still reimburse for the old expense, it must be processed through the PAR process and paid as additional pay using earning code TEA.* | Approver/Expense Reviewer | All reports returned to employees for corrections require a comment entered by the approver/expense reviewer. Be as specific as possible, so employees know what steps they need to take to correct the report prior to returning it for a second approval. |
| Once reviewed and approved, route expense report to additional approver (if necessary).  ***NOTE:*** *Potential conflicts that warrant an additional added approver include: an expense that was purchased on your behalf, an expense report you helped to create, reciprocating approvals (e.g. you approve expense reports for the individual who approves your expense reports), etc. If any conflicts are identified, add an additional approver to the report.* | Approver | Refer to [Adding More Approvers to an Expense Report](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=11909#Adding%20More%20Approvers%20to%20an%20Expense%20Report) for steps to add an additional approver to an expense report and examples of when needed. |
| **MONITORING & OVERSIGHT** |  |  |
| Review the [Emburse Enterprise Compliance Reports in Tableau](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=12514#Tableau%20Report%20Workbook) monthly to:   * monitor for and address potential inappropriate activity * manage business processes for outstanding PCard/Travel Card and CTA reconciliation * supplement the reports available in the data warehouse * monitor cash advance activity   ***NOTE:*** *To set up a regular email subscription, click “Watch” then “Subscribe” in the Tableau tools bar. To receive all tabs in the workbook, select “Entire Workbook” in the dropdown menu under “Include”.*  ***NOTE:*** *These Tableau reports replace the burst reports that used to be sent directly from Concur to department managers monthly.* | Department Manager [insert appropriate person/position] | The following reports are available in tableau:   * **Outstanding PCard/Travel Cards and CTA Transactions** – a list of outstanding transactions on PCard/Travel Cards and CTA held by unit employees. * **Unsubmitted Emburse Enterprise Expense Reports –** expense reports that were created by unit employees or their delegate and have not been submitted as of the day before. * **Emburse Enterprise Expense Exception Analysis** – a list of expense line exceptions and comments that generated a “yellow flag”. * **Emburse Enterprise Cash Advance Activity –** a list of all cash advances for employees in unit.   **The following reports can be viewed in Tableau or received monthly by opting in to the Internal Controls Monthly Push Reports.**   * **Emburse Enterprise Default Approver’s Training Has Expired or Never Taken** * **Emburse Enterprise Blank Default Approver –** identifies employees without a default approver. * **Emburse Enterprise Default Approver Not Active Employee –** identifies employees whose default approver has left the university or is not an active U-M employee. * **Emburse Enterprise Expense Report Approved by Untraining Approver –** identifies individuals who have approved an expense report as an added approver but have not taken the required training or their training status has expired.   For more information regarding these reports, see the [Emburse Enterprise University Reporting KBA](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=12514#Tableau%20Report%20Workbook).  ***NOTE:*** *To opt in to receive* [*monthly Internal Controls push notifications*](https://finance.umich.edu/finops/controls/Reports) *for Emburse Enterprise send an email request to OfficeofInternalControls@umich.edu.* |
| In addition to the Tableau reports, administrative reports are available in Business Objects to validate: that users’ profiles and roles are appropriate   * expense reports were approved by the appropriate individuals * cross reference expense report with corresponding M-Pathways voucher ID   ***NOTE:*** *The “Workflow Audit” and “Approved Expense” reports can be reviewed when needed. These reports provide additional details not included in the “Travel & Expense Approver” management oversight report.* | Administrator [insert appropriate person/position] | Reports are in Business Objects: UM-Maintained > Financials > FN06 Procurement:   * FN06 Procurement Emburse Enterprise Employee Profile * FN06 Procurement Emburse Enterprise Workflow Audit Report * FN06 Procurement Emburse Enterprise Approved Expense Reports * FN06 Procurement Emburse Enterprise-MPathways Cross Reference   For more information regarding these reports, see the [Emburse Enterprise University Reporting KBA](https://teamdynamix.umich.edu/TDClient/68/Portal/KB/ArticleDet?ID=12514#Tableau%20Report%20Workbook). |
| Annually review the Emburse Enterprise related Internal Control Management Oversight reports in M-Reports to:   * monitor and compare employee spending * identify potentially missing or unexpected expense report | Administrator [insert appropriate person/position] | Reports are in M-Reports > Compliance > Internal Controls Other Reports/Tools > PCard/Expense Controls:   * FN06 Procurement Emburse Enterprise Approver Report * FN06 Procurement Emburse Enterprise Spend Report   Reports can also be found in Business Objects: UM-Maintained > Financials > FN06 Procurement  ***NOTE:*** *For Spend Report required parameters include: Appt Dept Grp - "Unit" (example “School of Dentistry”), Funding DeptID "\*" (asterisk), and Funding Dept Grp Descr - "School of XX” (example “School of Dentistry”).* |
| Review the Procurement Spend Report in M-Reports at least annually for all Procurement spend activity analysis including summary by vendor, account, etc. | Administrator [insert appropriate person/position] | Report can be found in M-Reports > Mgmt Reports under either:   * Tableau Mgmt Reports * Finance |

Other related information:

Key Contacts:

* Policy – Owned by Procurement Services. For questions contact:
  + Shared Services Center (734) 615-2000 (option 2)
  + <https://procurement.umich.edu/u-m-employees/travel-expense-reporting/expense-reporting/>

System Navigation:

* Shared Services Center, 734-615-2000, [sharedservices@umich.edu](mailto:sharedservices@umich.edu), or Travel and Expense General Inquiry eForm
* <https://ssc.umich.edu/>

Related Standard Practice Guides:

* See [SPG 507.01, Procurement General Policies and Procedures](http://www.spg.umich.edu/policy/507.01), for procurement and PCard/Travel Card and CTA related policies and procedures.
* See [SPG 507.10-1, Travel and Business Hosting Expense Policy](http://www.spg.umich.edu/policy/507.10-1), for information on university travel and business hosting policies.

Record of Revisions:

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| **Date of Issue** | **Description of Change** | **Page(s) Affected** | **Approved By** |
| 12/13/2024 | Original template created | All | [insert name] |
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Administrative Owner: [insert name], [insert title]

***Appendix A***

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| **Emburse Enterprise Users and/or Department** | **Authorized Expense Delegate**  **(if applicable)** | **Authorized Default Approver** |
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