



# CLARIFYING THE GTFM POLICY ON ONE-UP APPROVER FOR EMPLOYEE EXPENSE REIMBURSEMENTS

Monthly Lunch & Learn Series presented by the **FAST Team**

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UNIVERSITY OF  
**TORONTO**

Financial Services

# PRESENTER

**RAMES PARAMSOTHY**

**SENIOR BUSINESS ANALYST (TRAINING)**

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# AGENDA

- Review GTFM policy on approvals and responsibilities for employee expense reimbursement
- Discuss newly added text to clarify the one-up approver policy for cross-appointment and administrative academic appointment
- Q&A



# L&L HOUSEKEEPING

- The presentation is recorded and will be available to view on the [Lunch & Learn site](#).
- Please turn off your camera and mic
- The chat will open for your post any questions, which will be addressed at the end.
- There will be time for Q&A after the presentation



# GENERAL POLICY ON APPROVALS AND RESPONSIBILITIES (NO CHANGE)



**All expense reimbursement claims from University funds, whether operating, restricted, capital or ancillary funds, require approval on a one up basis by the person to whom a claimant reports.**

It is both the *claimant's* and the *approver's responsibility* to ensure that the expenses have been incurred for legitimate university business purposes; are reasonable in the context of the university business activity; and are in accordance with this policy, with applicable granting agency guidelines, or with the terms of the specific award, **whichever imposes greater restrictions**. As an Ontario Broader Public Sector (BPS) organization, U of T is also guided by the BPS expenses directive.

It is the *claimant's responsibility* to incur reasonable expenses and to claim for reimbursement only actual out-of-pocket expenses for legitimate university business as supported by original receipts, and to provide the approver with all necessary documentation to assess the claim.



[Travel and Other Reimbursable Expenses - Policies and Guidelines - Financial Services](#)

# CROSS-APPOINTMENTS

## *(NEW ADDITION CLARIFYING THE POLICY)*

In circumstances where a faculty member has a cross-appointment, claimants require approval from the one-up approver in the department of their primary appointment (e.g. the unit with 51% appointment in HRIS).

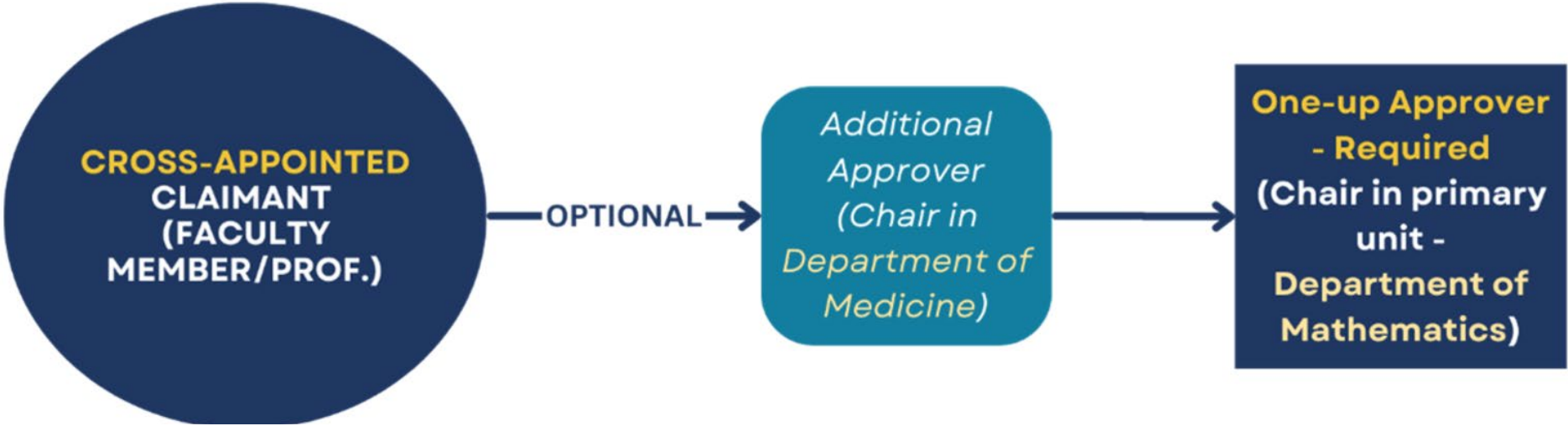
One-up approval by the primary appointment (i.e. claimant's direct supervisor in the HRIS organizational chart) **is required even in circumstances where the expense is being charged to a budget or grant in a secondary department.**

The Business Officer or one-up approver may also choose to forward the claim to a secondary reviewer in circumstances such as cross-appointments or administrative academic appointments, but this does not replace the requirement for approval by the one-up supervisor.



# CROSS-APPOINTED APPROVER WORKFLOW

Position	FTE	Department	Reports to
Prof	0.51	Mathematics	Chair
Prof	0.49	Medicine	Chair



[Read this Knowledge Centre article](#) to learn more about who the one-up approver for cross-appointed and AAA employees.

# ADMINISTRATIVE ACADEMIC APPOINTMENT (AAA) (NEW ADDITION CLARIFYING THE POLICY)

In circumstances where a faculty member has an administrative academic appointment (e.g., Chair, Dean, Vice Dean, Vice Provost), **claimants require the approval of the one-up supervisor/manager who is the most senior academic administrator to whom they report.**



 [Read this Knowledge Centre article](#) to learn more about who the one-up approver for cross-appointed and AAA employees.




## ALTERNATE APPROVAL (NO CHANGE)

If the person who is authorized to approve a claim is not available, the claim must be **approved by the person to whom that person reports**. In this situation, that means **the approver must be the “two-up”** (e.g. the provost, if the normal one-up is the dean, or the dean if the normal one-up is the chair).

However, if there is an individual who is placed in an “acting” role and therefore **taking over all the responsibilities of the approver** (e.g. the assistant dean becomes the “acting dean”, or a professor becomes the “acting chair” of a department) then the individual in the “acting” role would be authorized to approve the claim since they are, in effect, taking over the responsibilities of that position.

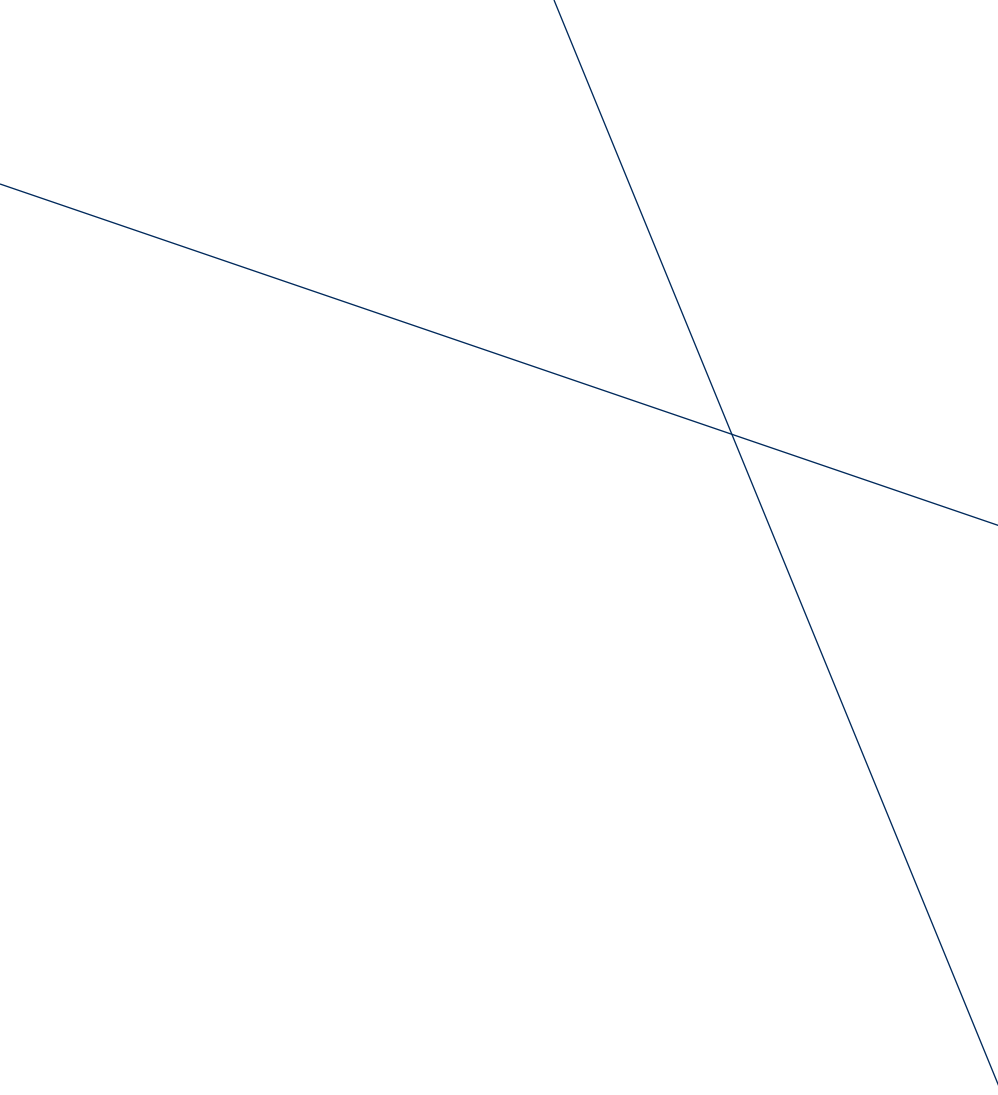
It should be noted that when the “one-up” approver is available, they cannot **delegate** this authority to someone else.

 [Read this Knowledge Centre article](#) to learn more about what delegation of signing authority means, when it is appropriate and the responsibilities of a delegate.

## WHO DO I CONTACT?



For questions/clarifications on the University travel and other reimbursable expenses policy, approvals and responsibilities, contact the FAST Team at [fast.help@utoronto.ca](mailto:fast.help@utoronto.ca).





**THANK YOU!**