

FINANCIAL DELEGATION POLICY

1. OVERVIEW AND PURPOSE

1.1 This policy supports the Financial Regulations. It sets out the approach of the University in meeting the requirement of the Regulations with regards to delegations of financial authority and describes the means by which the principles of the Regulations should be applied in the day-to-day operations of the University.

1.2 The objectives of the policy are to ensure that:

- the requirements of the Financial Regulations are met
- there is clarity of responsibility
- financial delegations are transparent and appropriate
- staff are not unnecessarily overloaded with tasks or put into an inappropriate position for which they are not equipped or trained.

2. SCOPE

2.1 This policy and associated procedures are approved by the Director of Finance and must be adhered to by all members of staff and others authorised to act on behalf of the University in the same way as the Financial Regulations. The policy is subject to annual review by the Director of Finance.

2.2 Definition of 'Member of Staff'

Section 1.3 of the Financial Regulations defines the terms 'members of staff' and 'staff' to refer to people who have a paid contract of employment with the University or some other form of contractual relationship including but not limited to visiting and honorary staff, temporary staff, contract staff and contractors' staff acting on behalf of the University.

In exceptional circumstance the Director of Finance may authorise limited delegation of the ability to purchase items against a specific research budget by post graduate research students. No other authority may be delegated to these individuals.

In this situation these individuals are also subject to this policy.

3. RESPONSIBILITIES

3.1 The primary responsibilities within this policy are as follows:

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| Role | Responsibility |
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| Vice Chancellor | Delegate financial authority to the Director of Finance as set out in the Council Scheme of Delegation. |
| Heads of School and Directors of Professional Services | May delegate some day-to-day financial management responsibilities to named individuals within their School or Service in accordance with the Financial Delegations Policy with the prior written approval of the Director of Finance. |
| Heads of School and Directors of Professional Service | Ensure any delegation is to a qualified individual with appropriate authority and to balance the need to delegate responsibilities to ensure the efficient and effective running of an area with any potential risk. Consider potential the delegation against the criteria set out in Appendix 3 Guidance to ensure effective financial delegation |
| Heads of School and Directors of Professional Service | Carry out an annual review of delegations to ensure they remain appropriate. Review delegations in the event of changes in staff and staff responsibilities and budgetary structures during the year. |
| Finance Business Partners | Support Heads of School and Directors of Professional Service In relation to all decisions relating to new delegations and in review of existing delegations |
| Director of Finance | Maintain a scheme of delegated authorities for principal financial arrangements and transactions which is appended to the Financial Regulations and subject to periodic review with the Regulations themselves. |
| Director of Finance | Define and own the procedure by which financial delegations can be requested and authorised. This may only be varied with the express written permission of the Director of Finance. |
| Director of Finance | Maintain a staff delegations framework setting out the level to which financial authority can be delegated by Heads of School and Directors of Service, based upon the nature and value of a transaction and the related financial or other risk to the University. |
| Director of Finance | Provide approval for delegations. |
| Finance Service Desk | Provide further information with regards to any element of this policy |
| General Counsel, Governance and Compliance | Prepare Council Scheme of Delegation |
| All staff/others authorised to act on behalf of the University | Comply with all requirements of the Financial Regulations, including this policy and all aspects of associated procedures |

3.2 Non-compliance

Overall responsibility for the actions of the person to whom authority has been delegated remains with the delegator.

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Failure to comply with this policy and any other requirement under the Financial Regulations may lead to disciplinary action against staff, removal of honorary and visiting status, termination of contract or any other appropriate action.

4. **POLICY**

4.1 **Governance**

Financial delegations in the University are governed by the Financial Regulations (2020) section 1.4, which states:

- The Vice-Chancellor may delegate financial authority to the Director of Finance as set out in the Council Scheme of Delegation.
- A Scheme of Delegated Financial Authorities is maintained by the Director of Finance.
- Heads of School and Directors of Professional Services are responsible for overall financial management within their Schools and Divisions. Delegation of some day-to-day financial management responsibilities will be permitted to named individuals within their School or Service in accordance with the Financial Delegations Policy (this policy), and with the prior written approval of the Director of Finance.
- Authority may only be delegated to staff who have a paid contract of employment with the University or some other form of contractual relationship including, but not limited to, visiting and honorary staff, temporary staff, contract staff and contractors' staff acting on behalf of the University.
- Overall responsibility for the actions of the person to whom authority has been delegated remains with the delegator.
- Once approved any such delegation will be subject to annual review to ensure it continues to be appropriate.

4.2 **Scheme of Delegated Financial Authorities**

The Director of Finance maintains a scheme of delegated authorities for the University's principal financial arrangements and transactions. This is appended to the Financial Regulations and is subject to periodic review and authorisation of changes with the Regulations themselves.

These delegations are derived from the Financial Regulations or the Council Scheme of Delegation prepared by the General Counsel, Governance and Compliance Division and relate to Council Committees, Senior University officers and Heads of School and Directors of Professional Services.

Council may delegate further to its Committees. These will be defined in the terms of reference of those Committees as approved by Council.

4.3 **Staff Delegations framework**

Delegations to University staff below the level of the Scheme of Delegated Financial Authorities are by the authority of the Vice-Chancellor, Chief Operating Officer or the Director of Finance as allowed for in the Financial Regulations.

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These are documented in a delegation’s framework maintained by the Director of Finance setting out the level to which financial authority can be delegated by Heads of School and Directors of Service, based upon the nature and value of a transaction and the related financial or other risk to the University.

This schedule is appended to this policy and is reviewed annually with the policy– see appendix 1 Staff Delegations Framework.

4.4 Delegation by virtue of position in the University

Other than to senior officers and officers included in the Scheme of Delegated Financial Authorities, delegations are not automatically attached to a particular job-role or grade of staff.

It is the responsibility of the Head of School or Director of Professional Services, supported by their Finance Business Partner, to ensure that delegation is to a qualified individual with appropriate authority and to balance the need to delegate responsibilities to ensure the efficient and effective running of an area with any potential risk.

Before submitting a request, a Head of School or Director of Professional Services must be confident that the delegation has been properly considered against the criteria set out in Appendix 3 Guidance to ensure effective financial delegation.

4.5 Register and review of financial delegations

A list of authorised delegations is maintained by the Deputy Director of Finance on behalf of the Director of Finance. Enquiries regarding this list should be addressed to the Finance Service Desk in the first instance.

All delegations by Heads of School and Directors of Professional Services are subject to annual review, supported by the Finance Business partners to ensure they remain appropriate.

Heads of School and Directors of Professional Services are also required to review delegations in the event of changes in staff and staff responsibilities and budgetary structures during the year.

4.6 Withdrawal of delegated authority

Delegations may be withdrawn as a result of annual or other review as above.

Where a member of staff fails to comply with the Financial Regulations or any related policy or requirement, including finance systems access requirements, authority for any financial delegation will be automatically withdrawn.

4.7 Procedure to request a delegation

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The Director of Finance defines and owns the procedure by which financial delegations can be requested and authorised. This may only be varied with the express written permission of the Director of Finance.

4.8 Facilitation of the exercise of delegated authority by the finance system

Wherever possible the finance system is configured to ensure that financial decision making is aligned to the delegation's framework and scheme of delegations. In this case the finance system will automatically workflow a transaction to the designated 'decision maker', usually a budget holder or senior budget holder depending on the type and value of the transaction and any potential conflict of interest.

Within the finance system responsibilities are delegated to

- level 3 authorisers, attached to cost centers - Senior budget holders, typically Heads of School, Directors of Professional Services and their senior teams
- level 2 authorisers, attached to a sub project - Budget holders or Principal Investigators
- level 1 requisitioners - attached to a sub project or group of sub-projects.

The responsibilities attached to these are set out in Appendix 2, Finance Systems Facilitated Delegation Framework.

This categorisation is requested by the Director of Service or Head of School, through a written application to the Director of Finance.

Further delegation is permitted through 'substitutes' as requested by a Head of School or Director of Service to enable temporary delegation during holiday or sickness absence for example.

The Director of Finance may delegate his approval within the Finance Division.

5. Further information

- 5.1 Further information with regards to any element of this policy including how to request a new delegation can be obtained by contacting the Finance Service Desk at financeservicedesk@sussex.ac.uk.

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| Review / Contacts / References | |
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| Policy title: | Financial Delegation Policy |
| Date approved: | August 2020 |
| Approving body: | Director of Finance |
| Last review date: | September 2023 |
| Revision history: | Version 3 |
| Next review date: | September 2024 |
| Related internal policies, procedures, guidance: | <p>Financial Regulations</p> <p>Council Scheme of Delegations</p> <p>Scheme of Delegated Financial Authorities, please see Financial Regulations Appendix 1</p> <p>Procedure to request a delegation</p> <p>Appendix 1 Staff delegations' framework Appendix 2 Finance Systems Facilitated Delegation Framework Appendix 3 Guidance to ensure effective financial delegation</p> |
| Policy owner: | <i>Finance Division</i> |
| Lead contact / author: | <i>Deputy Director of Finance (Sian Thomas)</i> |

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Appendix 1- Staff Delegation Framework

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| | <p>Head of School and Director of Professional Service Financial Control Responsibilities (over and above general responsibilities as a member of staff)</p> <p><i>The Head of School or Director of Professional Service retains overall responsibility for the actions of the person to whom authority has been delegated</i></p> | <p>Head of School or Director of Prof Service only</p> <p>No onward delegation or substitution</p> | <p>Delegation to Senior Budget Holders only</p> <p>(Level 3)</p> | <p>Delegation to Senior Budget Holders and Budget Holders/PIs</p> <p>(Level 3 and 2)</p> | <p>Delegation to Senior Budget Holders, Budget Holders, PIs and requisitioners</p> <p>(Level 3,2 and 1)</p> | <p>Finance system facilitated</p> |
| | General | | | | | |
| 1. | Provide the Director of Finance with necessary information | Dependent on nature of request | | | | Yes |
| 2. | Ensure that the Director of Finance and the Director of Human Resources are provided promptly with all information they may require in connection with the appointment, resignation or dismissal of members of staff, and on any contractual change | Yes | | | | No |
| 3. | Consult the Director of Finance for advice regarding VAT and taxation implications | Yes | | | | No |
| | Control environment | | | | | |
| 4. | Ensure compliance with the Financial Regulations and associated policies within their areas of responsibility. This includes ensuring that members of staff are made aware of the existence and provisions of the Financial Regulations, the responsibilities the Regulations place upon them and the implications of non-compliance. | Yes | | | | No |
| 5. | Carry out annual review of delegations | Yes | | | | No |
| | Budgeting and financial management | | | | | |
| 6. | Consult with the Director of Finance and University Executive Group regarding budget allocations | Yes | | | | No |
| 7. | Decide to fund building works from their delegated budget (subject to University requirements and approval process) | Yes | | | | No |
| 8. | Decide to exceptionally contribute from their School or Divisional budget to a farewell party for a member of staff who is retiring or leaving after highly valued service | Yes | | | | No |

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| 9. | Decide to fund the cost of teamwork based training events to a total maximum cost of £50 per head | Yes | | | | No |
| | Tuition fees | | | | | |
| 10. | Consult with the Director of Student Recruitment re individual fees | Yes | | | | No |
| 11. | Seek approval of procedures for the application of fee waivers and discounts | Yes | | | | No |
| | Research, consultancy and other income | | | | | |
| 12. | If acting as PI ensure that their line manager carries out '7' above | Yes | | | | No |
| 13. | Approve proposed consultancy activity of a member of staff in their School or Service | Yes | | | | No |
| 14. | Formally approve the terms of funding of successful bids for external funding | Yes | | | | No |
| 15. | Be responsible for any loss to the University resulting from a failure to meet conditions of funding | Yes | | | | No |
| 16. | Ensure that best value (normally expected to be market value) is obtained for the sale of any goods, including obsolete stock, to external bodies or to members of staff | Yes | | | | No |
| 17. | Ensure that an approved commercial agreement is put in place for the use of University premises or facilities in their control for non-University activities, and for the granting of leases or licences for the use of University space for any purpose where advised by the Chief Operating Officer | Yes | | | | No |
| 18. | Ensure that any agreements entered into by their Schools or Divisions with external bodies mitigate commercial risk and cover any legal liabilities to which the University may be exposed | Yes- | | | | No |
| 19. | Take advice from the Director of Finance to ensure that any agreements negotiated within their Schools and Divisions with external bodies contain adequate insurance provisions to cover legal liabilities and indemnities to which the University may be exposed. | Yes | | | | No |
| | Purchasing and VFM | | | | | |
| 20. | Overall responsibility for achieving VFM and ensuring the requirements of the purchasing policy are met in their area | Yes | | | | No |
| 21. | Monitor purchasing cards annually to ensure cards re still required/have the correct limits. | Yes | | | | No |
| 22. | Ensure that out of pocket expense claims from budget holders, Principal Investigators and other senior staff are authorised by their line manager and that their personal claims are authorised by their own line manager | Yes | | | | Yes |

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| 23. | Approve (sign) contracts up to £25k where terms and conditions outside of the University standard are proposed – NAMED INDIVIDUALS WITH WRITTEN AUTHORITY FROM COO or DoF only. | Yes – and only on receipt of written authority | | | | |
| Stewardship of university assets | | | | | | |
| 24. | Ensure the care, custody and security of the assets within their control including <ul style="list-style-type: none"> buildings (in conjunction with Sussex Estates and Facilities), plant, equipment and furniture, IT equipment, vehicles, stocks and stores. assets purchased from all sources, including research grants and contracts and residue accounts. | Yes | | | | No |
| 25. | Maintain a record of authorised drivers of University vehicles and ensure that all University vehicles and persons authorised to drive these vehicles are appropriately insured | Yes | | | | No |
| Risk management and insurance | | | | | | |
| 26. | Promptly notify the Director of Finance of any potential new risks and additional property and equipment that may require insurance and of any alterations affecting existing risks | Yes | | | | No |
| 27. | Advise the Director of Finance immediately of any event that may give rise to an insurance claim and prepare a claim in conjunction with the Director of Finance for submission to the insurers | Yes | | | | No |

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| | Budgeting and financial management | | | | | |
| 28. | Report significant departures from agreed budgets to the Director of Finance and take corrective action if necessary | | Yes | | | No |
| 29. | Assume devolved responsibility for the proper management, control and spending of any gift or donation as confirmed by Director of DARO | | Yes | | | Yes |
| | Research, consultancy and other income | | | | | |
| 30. | Ensure that externally funded work is appropriately priced with reference to the terms of funding, Full Economic Costing (FEC) principles, and University resources and provide written justification to the Director of Research and Enterprise prior to submission where they wish to price below full cost | | Yes | | | No |
| | Purchasing and VFM | | | | | |
| 31. | Be responsible for the purchasing arrangements in a School or Division and recommend the appropriate access to the Finance System for staff who undertake purchasing | | Yes | | | No |
| 32. | Be responsible for the oversight and management of supply contracts in their areas of responsibility unless alternatives have been agreed with the Director of Finance | | Yes | | | Yes |
| 33. | Determine the appropriate number and distribution of purchasing cards and the use of specific cards and the role of cardholders within the purchasing policy | | Yes | | | No |
| 34. | Authorise an application by a member of staff for a purchasing card where he/she judges it appropriate to the business needs of the School or Division | | Yes | | | No |
| 35. | Provide advance authorisation for travel other than in the cheapest available class of travel | | Yes | | | No |

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| 36. | Approve purchase order requisition and invoices up to £50k providing University terms and conditions are in place | | Yes | | | Yes |
| 37. | Approve (sign) contracts up to £50k providing University terms and conditions are in place | | Yes | | | Yes |
| 38. | Certify an invoice between £10k and £25K where it cannot be matched to an order and receipt information (over £25k requires further authorisation) | | Yes | | | Yes |
| 39. | Authorise invoice > £10k which exceeds the purchase order value by £20 or more. (Invoice >£25k requires further approval) | | Yes | | (Comment only) | Yes |
| 40. | Approve expense claims with a value of over £500 (to any maximum value) | | Yes | | | Yes |
| 41. | Make written request for a petty cash float to the Director of Finance | | Yes | | | No |
| | Stewardship of university assets | | | | | |
| 42. | Ensure the security and administration of petty cash in accordance with the petty cash process | | Yes | | | No |
| 43. | Record all University plant, equipment and furniture with a unit cost over £5,000 (including items donated or held on trust) in an asset inventory as prescribed by the Director of Finance | | Yes | | | No |
| 44. | Ensure that suitable records are kept of plant which is subject to inspection by an insurance company and ensure that inspection is carried out in the periods prescribed. | | Yes | | | No |
| 45. | Provide written authorisation for personal use of University assets over and above limited incidental personal use of assets supplied to individuals to assist them in their work. Ensure a taxable benefit is not incurred. Refer any cases of doubt to the Director of Finance or Director of Human Resources | | Yes | | | No |

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| 46. | Head of School and Director of Professional Service Financial Control Responsibilities (over and above responsibilities as a member of staff) The Head of School or Director of Professional Service retains overall responsibility for the actions of the person to whom authority has been delegated | HoS or DoPS only | Delegation to Senior Budget Holders Only (level 3) | Delegation to all budget holders and PIs (Level 3 and 2) | Delegation to all budget holders, PIs and requisitioners (level 3,2 and 1) | Finance system facilitated |
| Purchasing and VFM | | | | | | |
| 47. | Consider whether to put in place their own procedures regarding the authorisation of expenses within the minimum controls set out in the purchasing policy | | | Yes | | No |
| 48. | Authorise invoice < £10k which exceeds the purchase order value by £20 or more (Invoice >£10k requires further approval) | | | Yes | (Comment only) | Yes |
| 49. | Certify an invoice below £10k where it cannot be matched to an order and receipt information (over £10k requires level 3 authorisation) | | | Yes | (Comment only) | Yes |
| Budgeting and financial management | | | | | | |
| 50. | Ensure financial management of the areas or activities they control and the proper and effective use of University funds in accordance with their approved budget | | | Yes | | Yes |
| 51. | Ensure that net income and expenditure remains within budget and that expenditure does not exceed funds available so that the financial target set for their School or Division is achieved in any given financial year | | | Yes | | Yes |
| 52. | Monitor and control any incentive budgets delegated to individual members of staff to incentivise or reward certain activities | | | Yes | | Yes |
| 53. | Accountable for the proper use of residue balances from PI account | | | Yes | | Yes |
| Research, consultancy and commercial income | | | | | | |
| 54. | Ensure that appropriate records are kept, performance requirements met and that no actions are taken that may prejudice the ability to recover debt | | | Yes | | No |

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| 55. | Budgeting and financial management | | | | | |
| 56. | Ensure the propriety of transactions in their area of responsibility | | | | Yes | Yes |
| 57. | Purchasing and VFM | | | | | |
| 58. | Use the defined procedures and authorise commitments to ensure that they are appropriate business expense against an approved budget, that there are sufficient funds to accommodate this cost and any future commitments | | | | Yes | Yes |
| 59. | Research, consultancy and commercial income | | | | | |
| 60. | Follow the standard University procedure for accounting for a sale and the receipt of sales proceeds | | | | Yes | Yes |
| 61. | Stewardship of university assets | | | | | |
| 62. | Establish procedures to ensure that local stocks and store items are ordered only in appropriate quantities of suitable quality at the best terms available, after appropriate requisition and approval and are adequately protected against loss, misuse or obsolescence | | | | Yes | No |
| 63. | Ensure that procedures are in place to account for all stock movements and the correct allocation to the appropriate user. | | | | Yes | No |
| 64. | Ensure that there is an annual stock-take and valuation of items requested by the Director of Finance according to procedures approved by the Director of Finance | | | | Yes | No |

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Appendix 2 Finance Systems Facilitated Delegation Framework

| Authorisation of PURCHASE ORDER REQUISITION within budget – this also applies where a retrospective purchase order requisition is required | | | | | | | |
|--|---|--|---|--------------------------------|-----------------|---------------------|-----------------|
| Task/value | Requisitioner | Level 1 authoriser – in level 1 group NOT requisitioner | Level 2 - budget holder/PI | Level 3 - senior budget holder | Procurement | Director of Finance | COO/VC/Provost |
| purchase order requisition below £1k | <ul style="list-style-type: none"> • Initiates purchase • Ensures PO requisition is the best way to purchase • Describes purchase and codes to appropriate budget • Checks funds are available • Attaches necessary supporting information | <ul style="list-style-type: none"> • Confirms purchase is necessary to meet objectives and correctly coded • Confirms policy and process have been followed • Confirms all information is included • Commits University funds. | No intervention | No intervention | No intervention | No intervention | No intervention |
| £1k - £10k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> • Confirms purchase is necessary to meet objectives and correctly coded • Confirms policy and process have been followed | No intervention | No intervention | No intervention | No intervention |

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| | | | <ul style="list-style-type: none"> • Confirms all information is included • Commits University funds. | | | | |
| £10k - £25k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> • Confirmation as above • Recommends to decision maker | <ul style="list-style-type: none"> • Confirms that purchase is consistent with wider school or divisional objectives • Commits University funds | No intervention | No intervention | No intervention |
| £25k - £50k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> • Confirmation as above • Recommends to decision maker | <ul style="list-style-type: none"> • Confirmation as above • Commits University funds subject to Procurement confirmation of contractual terms | <ul style="list-style-type: none"> • Confirms correct process followed and satisfactory contractual terms and conditions in place • Commits University funds | No intervention | No intervention |
| £50k - £750k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> • Confirmation as above • Recommends to decision maker | <ul style="list-style-type: none"> • Confirmation as above • Commits University funds subject to Procurement confirmation of contractual terms and DoF authorisation | <ul style="list-style-type: none"> • Confirmation as above • Recommends to decision maker | <ul style="list-style-type: none"> • Confirms consistency with wider University priorities and requirements • Commits University funds | No intervention |

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| over £750k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirmation as above Commits University funds subject to Procurement confirmation of contractual terms and DoF/COO/VC authorisation | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirms consistency with wider University priorities and requirements Recommends commitment of University funds to final decision maker | <ul style="list-style-type: none"> Makes final commitment decision based on DoF recommendation (required due to value of transaction) Commits University funds |
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| Authorisation of PURCHASE ORDER REQUISITION exceeding budget/not budgeted | | | | | | | |
|---|--|---|---|---|-------------|---------------------|----------------|
| Task/value | Requestioner | Level 1 authoriser – in level 1 group NOT requisitioner | Level 2 - budget holder/PI | Level 3 - senior budget holder | Procurement | Director of Finance | COO/VC/Provost |
| Research £0k -£10k | <ul style="list-style-type: none"> • Initiates purchase • Ensures PO requisition is the best way to purchase • Describes purchase and codes to appropriate budget • Explains why over budget and how to fund Attaches necessary supporting information | No intervention | <ul style="list-style-type: none"> • Confirms purchase is necessary to meet objectives and correctly coded to budget • Confirms policy and process have been followed • Confirms all information is included • Recommends to decision maker | <ul style="list-style-type: none"> • Confirms that purchase is consistent with Research funding/objectives • Commits University funds | | | |
| Non research £0k - £10k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> • Confirmation as above • Commits University funds where variance < £100 • Recommends to decision maker where variance>£100 | where variance > £100 <ul style="list-style-type: none"> • Confirms that purchase is consistent with wider school or divisional objectives • Commits University funds | | | |

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| £10 - £25k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirms that purchase is consistent with wider school or divisional objectives Commits University funds | | | |
| £25k - £50k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirmation as above Commits University funds subject to Procurement confirmation of contractual terms | <ul style="list-style-type: none"> Confirms correct process followed and satisfactory contractual terms and conditions in place Commits University funds | | |
| £50k - £750k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirmation as above Commits University funds subject to Procurement confirmation of contractual terms and DoF authorisation | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirms consistency with wider University priorities and requirements Commits University funds | |
| over £750k | Initiates purchase as above | No intervention | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirmation as above Commits University funds subject to Procurement confirmation of contractual terms and DoF/COO/VC authorisation | <ul style="list-style-type: none"> Confirmation as above Recommends to decision maker | <ul style="list-style-type: none"> Confirms consistency with wider University priorities and requirements Recommends commitment of University funds to final decision maker | <ul style="list-style-type: none"> Makes final commitment decision based on DoF recommendation (required due to value of transaction) Commits University funds |

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| Authorisation of PURCHASE INVOICE exceeding authorised purchase order requisition by more than £20 (automatic authorisation below this threshold) | | | | | | | |
|---|---|---|--|---|--|-------------------------------|----------------|
| Task/value | Requisitioner | Level 1 authoriser – in level 1 group NOT requisitioner | Level 2 - budget holder/PI | Level 3 - senior budget holder | Procurement | Director of Finance | COO/VC/Provost |
| Invoice below £10k | <ul style="list-style-type: none"> Investigates issue and Accepts legitimacy and explains to authoriser or <ul style="list-style-type: none"> Arranges credit note with supplier and rejects invoice | No intervention | <ul style="list-style-type: none"> Reviews information from requisitioner Rejects back to requisitioner where not satisfied Authorises payment of invoice | | | | |
| Invoice £10k - £25k | As above | No intervention | <ul style="list-style-type: none"> Reviews information from requisitioner Rejects back to requisitioner where not satisfied Recommends payment of invoice to senior budget holder | <ul style="list-style-type: none"> Authorises payment of invoice | | | |
| Invoice £25k - £50k | As above | No intervention | As above | <ul style="list-style-type: none"> Authorises payment subject to Procurement check of terms and conditions | <ul style="list-style-type: none"> Checks terms and conditions and recommends to DoF or rejects to supplier | | |
| Invoice £50k - £750k | As above | No intervention | As above | <ul style="list-style-type: none"> Authorises payment subject to Procurement check | <ul style="list-style-type: none"> Checks terms and conditions | Authorises payment of invoice | |

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|--------------------|----------|-----------------|----------|---|--|--|--|
| | | | | of terms and conditions and DoF authorisation | and recommends to DoF or rejects to supplier | | |
| Invoice over £750k | As above | No intervention | As above | <ul style="list-style-type: none"> Authorises payment subject to Procurement check of terms and conditions and DoF and COO etc authorisation | <ul style="list-style-type: none"> As above | Recommends to authorisation of invoice to decision maker | Authorises payment of invoice based on DoF recommendation (required due to value of transaction) |

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| Authorisation of PURCHASE INVOICE where no authorised purchase order requisition is required | | | | | | | |
|--|-----------------|---|---|---|---|---------------------|----------------|
| Task/value | Requisitioner | Level 1 authoriser – in level 1 group NOT requisitioner | Level 2 - budget holder/PI | Level 3 - senior budget holder | Procurement | Director of Finance | COO/VC/Provost |
| Invoice below £10k | No intervention | No intervention | <ul style="list-style-type: none"> Confirms purchase is necessary to meet objectives and correctly coded to budget Confirms all information is included Authorises payment from University funds | | | | |
| Invoice £10k - £25k | As above | As above | <ul style="list-style-type: none"> Confirms purchase is necessary to meet objectives and correctly coded to budget Confirms all information is included Recommends payment from University funds to decision maker | <ul style="list-style-type: none"> Confirms that purchase is consistent with wider school or divisional objectives Authorises payment | | | |
| Invoice £25k - £50k | As above | As above | As above | As above subject to Procurement confirmation of contractual terms | <ul style="list-style-type: none"> Reviews contractual terms | | |

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|----------------------|----------|----------|----------|---------------------------------------|---|------------------------------|---|
| | | | | | <ul style="list-style-type: none"> Commits University funds | | |
| Invoice £50k - £750k | As above | As above | As above | As above subject to DoF authorisation | <ul style="list-style-type: none"> Reviews contractual terms Recommends to decision maker | Authorises payment | |
| Invoice over £750k | As above | As above | As above | As above subject COO/VC authorisation | As above | Recommends to decision maker | Authorises payment based on DoF recommendation (required due to value of transaction) |

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| Authorisation of staff out of pocket expenses | | | | | | | |
|---|---|--------------------|--|--|-------------|--|--|
| Task/value | Claimant | Level 1 authoriser | Level 2 - budget holder/PI | Level 3 - senior budget holder | Procurement | Director of Finance | COO/VC/Provost |
| Claimant is level 2 budget holder/PI | <ul style="list-style-type: none"> Ensures their out of pocket expenditure is in accordance with University policy/research funder requirements where applicable Commits funds at own risk Ensures their out of pocket expenditure is accurately coded Ensures their claim is within University time requirements Ensures all supporting information is attached | No intervention | Budget holder/PI is claimant | <ul style="list-style-type: none"> Confirms purchase is correctly coded Confirms policy and process have been followed Confirms all information is included Authorises payment to the claimant | | | |
| Claimant is level 3 senior budget holder | As above | As above | <ul style="list-style-type: none"> Confirms purchase is correctly coded Confirms policy and process have been followed Confirms all information is included Recommends to decision maker | Senior budget holder is claimant | | As line manager of the senior budget holder <ul style="list-style-type: none"> Authorises payment to the claimant | As line manager of the senior budget holder <ul style="list-style-type: none"> Authorises payment to the claimant |

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| | | | | | | | |
| All other claims | As above | As above | <ul style="list-style-type: none"> • Confirms purchase is correctly coded • Confirms policy and process have been followed • Confirms all information is included • Authorises payment of claims < £500 • Recommends to decision maker for claims > £500 | For claims > £500 <ul style="list-style-type: none"> • Authorises payment to the claimant | | | |

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| Authorisation of purchasing card transactions | | | | | | | |
|---|---|--------------------|--|---|-------------|--|--|
| Task/value | Cardholder | Level 1 authoriser | Level 2 - budget holder/PI | Level 3 - senior budget holder | Procurement | Director of Finance | COO/VC/Provost |
| Cardholder is level 2 budget holder/PI | <ul style="list-style-type: none"> Ensures purchases on their card are in accordance with University policy/research funder requirements where applicable Commits University funds Ensures transactions on their card are accurately coded Ensures all supporting information is attached | No intervention | Budget holder/PI is cardholder | <ul style="list-style-type: none"> Confirms purchase is necessary to meet objectives and correctly coded Confirms policy and process have been followed Confirms all information is included Authorises transaction posting to subproject | | | |
| Cardholder is level 3 senior budget holder | As above | As above | <ul style="list-style-type: none"> Confirms purchase is correctly coded Confirms policy and process have been followed Confirms all information is included Recommends to decision maker | Senior budget holder/PI is cardholder | | As line manager of the senior budget holder <ul style="list-style-type: none"> Authorises transaction posting to subproject | As line manager of the senior budget holder <ul style="list-style-type: none"> Authorises transaction posting to subproject |
| All other cardholders | As above | As above | <ul style="list-style-type: none"> Confirms purchase is necessary to | | | | |

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| - Individual transaction below £10k | | | <p>meet objectives and correctly coded</p> <ul style="list-style-type: none"> • Confirms policy and process have been followed • Confirms all information is included • Authorises transaction for posting to subproject | | | | |
| All other cardholders - Individual transaction £10k - £25k | As above | As above | <ul style="list-style-type: none"> • Confirms purchase is necessary to meet objectives and correctly coded • Confirms policy and process have been followed • Confirms all information is included • Recommend to decision maker | <ul style="list-style-type: none"> • Authorises transaction for posting to subproject | | | |

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Appendix 3 Guidance to ensure effective financial delegation

1. Heads of School and Directors of Professional Services can delegate day-to-day financial management responsibilities to named individuals within a School or Service.

Ultimate responsibility remains with them and cannot be delegated.

2. **What to consider when deciding to delegate:**

When a delegation is made it is imperative that the person is qualified to make the financial decisions that are delegated to them.

That requires:

- that the member of staff has the capacity, capability and confidence to follow up queries and take advice and action where necessary
- appropriate seniority in relation to the delegation that is being made –is it acceptable to expect a junior member of staff to reject a request by a senior manager?
- good knowledge of activity in the business area and understanding of the resources and objectives of that area
- understanding of their responsibilities for making decisions over the allocation of resources and the implications of their decisions (e.g. purchasing, budget setting)
- financial awareness including knowledge of the Financial Regulations and relevant policies
- being appropriately trained
- no conflicts of interest, but if unavoidable complete transparency over potential conflicts of interest.

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