

3.1 The primary responsibilities are as follows:

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Failure to comply with these Financial Delegation Principles and Procedures 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.

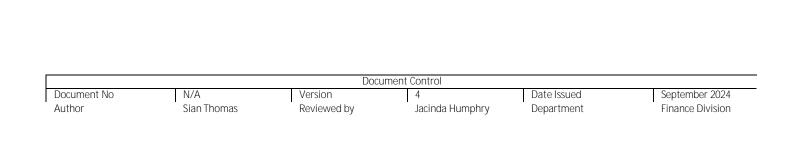
## **3.3** Governance

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 Chief Financial Officer as set out in the Council Scheme of Delegation.
- A Scheme of Delegated Financial Authorities is maintained by the Chief Financial Officer.
- Executive Deans and Directors of Professional Services are responsible for overall financial
  management within their areas of responsibility. Delegation of some day-to-day financial
  management responsibilities will be permitted to named individuals within each School or
  Service in accordance with these Financial Delegation Principles and Procedures and with
  the prior written approval of the Chief Financial Officer.
- 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 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.

## 3.4 Scheme of Delegaci

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University Financial Delegation Principles

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**Approve** 

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Use the defined procedures and authorise commitments to ensure that they are appropriate business expense against an approved budget, that

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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 requisitioner holder/PI

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	•	Confirms all		
		information is		
		induded		
	•	Commits University		
		funds.		

£10k - £25k Initiates

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over £750k Initiates purchase as No intervention above

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£10 - £25k	Initiates purchase as above	No intervention	Confirmation as above     Recommends to decision maker	<ul> <li>Confirms that purchase is consistent with wider school or divisional objectives</li> <li>Commits University funds</li> </ul>			
£25k - £50k	Initiates purchase as above	No intervention	Confirmation as above     Recommends to decision maker	Confirmation as above     Commits University     funds subject to     Procurement     confirmation of     contractual terms	Confirmscorrect processfollowed and satisfactory contractual terms and conditions in place     Commits     University funds		
£50k - £750k	Initiates purchase as above	No intervention	<ul><li>Confirmation as above</li><li>Recommends to decision maker</li></ul>	<ul> <li>Confirmation as above</li> <li>Commits University funds subject to Procurement confirmation of contractual terms and DoF authorisation</li> </ul>	<ul> <li>Confirmation as above</li> <li>Recommends to decision maker</li> </ul>	<ul> <li>Confirms         consistency with         wider University         priorities and         requirements</li> <li>Commits         University funds</li> </ul>	
over £750k	Initiates purchase as above	No intervention	Confirmation as above     Recommends to decision maker	Confirmation as above     Commits University     funds subject to     Procurement     confirmation of     contractual terms and     DoF/ COO/ VC     authorisation	Confirmation as above     Recommends to decision maker	<ul> <li>Confirms         consistency with         wider University         priorities and         requirements</li> <li>Recommends         commitment of         University funds         to final decision         maker</li> </ul>	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	Requistioner	Level 1 authoriser	Level 2 - budget	Level 3 - senior budget	Procurement	Chief Financial	COO/VC/Provost				
		in level 1 group NOT	holder/Pl	holder		Officer					
		requisitioner									
Invoice	<ul> <li>Investigates issue</li> </ul>										
below £10k	and										
	<ul> <li>Accepts legitimacy</li> </ul>										
	and explains to										

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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	•	Authorises payment subject to Procurement check of terms and conditions and DoF and COO etc authorisation	•	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 staff	out of pocket expenses			
Task/value	Claimant	Level 1 authoriser	Level 2 - budget holder/Pl	Level 3 - senior budget holder	Procurement	Chief Financial Officer	COO/VC/Provost
Claimant is level 2 budget holder/Pl	<ul> <li>Ensures their out of pocket expenditure is in accordance with University policy/research funder requirements where applicable</li> <li>Commits funds at own risk</li> <li>Ensures their out of pocket expenditure is accurately coded</li> <li>Ensures their claim is within University time requirements</li> <li>Ensures all supporting information is attached</li> </ul>	No intervention	Budget holder/Pl is daimant	Confirms purchase is correctly coded     Confirms policy and process have been followed     Confirms all information is included     Authorises payment to the daimant			
Claimant is level 3 senior budget holder	As above	As above	<ul> <li>Confirms purchase is correctly coded</li> <li>Confirms policy and process have been followed</li> <li>Confirms all information is included</li> <li>Recommends to decision maker</li> </ul>	Senior budget holder is daimant		As line manager of the senior budget holder  • Authorises payment to the daimant	As line manager of the senior budget holder  • Authorises payment to the daimant

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All other daims	As above	As above	<ul> <li>Confirms purchase is correctly coded</li> <li>Confirms policy and process have been followed</li> <li>Confirms all information is included</li> <li>Authorises payment of claims &lt; £500</li> <li>Recommends to decision maker for claims &gt; £500</li> </ul>	For daims > £500  • Authorises payment to the daimant		

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	Authorisation of purchasing card transactions							
Task/value	Cardholder	Level 1 authoriser	Level 2 - budget holder/Pl	Level 3 - senior budget holder	Procurement	Chief Financial Officer	COO/VC/Provost	
Cardholder is level 2 budget holder/Pl	<ul> <li>Ensures purchases on their card are in accordance with University policy/research funder requirements where applicable</li> <li>Commits University funds</li> <li>Ensures transactions on their card are accurately coded</li> <li>Ensures all supporting information is attached</li> </ul>	No intervention	Budget holder/Pis cardholder	<ul> <li>Confirms purchase is necessary to meet objectives and correctly coded</li> <li>Confirms policy and process have been followed</li> <li>Confirms all information is included</li> <li>Authorises transaction posting to subproject</li> </ul>				

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