



University of  
St Andrews

## Scheme of delegation

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## **1. Introduction and Scope**

- 1.1 This document supports the proper implementation of the University's Financial Regulations (FRs) as approved by the University Court. It summarises the level of delegation authorised by the FRs.
- 1.2 Any changes to this document, in so far as they apply to the powers of Court or its standing committees must be agreed by the University Court on recommendation of the Audit & Risk Committee.

## 2. Scheme of Delegation

Ref	Area of Delegation	Authority Delegated to	FR Ref
1.	<p><b>Budgets</b></p> <p><i>The University regards each Head of School / Director of Unit as the designated budget holder for their respective School or Unit. The budget holder may delegate authority to utilise resources within their budget, but they may not delegate their overall responsibility for budget management. Further guidance is found in the <a href="#">Budget Monitoring Financial Operating Procedure (FOP)</a>.</i></p>		6.2
1.1	<b>Budgets</b>		
a)	Approval of Annual Budget	University Court	6.1
b)	Request for additional revenue budget (p.a.)		9.2
	i) Up to £20,000	Head of FAS, Chief Financial Officer, Deputy Director of Finance	
	ii) Over £20k to £0.5million	The Principal, Deputy Principal, Quaestor & Factor or Chief Financial Officer	
	iii) Over £0.5million to £1.0million	The Principal or Deputy Principal in agreement with the Quaestor & Factor or Chief Financial Officer	
	iv) Over £1.0million to £5.0million	Planning and Resource Committee (PARC)	
	v) Over £5.0million	Court	
2.	<p><b>Treasury &amp; Investment</b></p> <p><i>Treasury management policies and procedures are required to ensure that cash resources are managed securely and efficiently. Further guidance can be found in the <a href="#">Treasury Management FOP</a> and the <a href="#">Cash Handling FOP</a>.</i></p>		7
2.1	<b>Bank Accounts</b>		7.3
a)	Appoint main retail bankers (excludes longer-term deposit accounts)	Chief Financial Officer	
b)	Open new bank account (including deposit accounts)	Two signatories from the Chief Financial Officer, Deputy Director of Finance or Tax & Treasury Manager	
c)	Amend bank mandate	Principal & Deputy-Principal	
d)	Set-up direct debits or standing orders	Chief Financial Officer, Deputy Director of Finance or Tax & Treasury Manager	

Ref	Area of Delegation	Authority Delegated to	FR Ref
2.2	<b>Borrowing Arrangements</b> To enter into new borrowing arrangements of:		7.4
a)	Less than £0.5million	Chief Financial Officer / Quaestor & Factor	
b)	Over £0.5million and up to £5.0million (with an expected repayment of 3 months or less)	The Principal or Deputy Principal in agreement with the Quaestor & Factor or Chief Financial Officer	
c)	Less than £5.0million and have an expected repayment of over 3 months but not exceeding 12 months.	PARC	
d)	Borrowings with an expected repayment schedule of over 12 months or any borrowings over £5.0million	Court	
e)	To manage existing borrowing arrangements. (Draw down on RCF, sign compliance certificates, authorise capital repayments etc.)	Deputy Director of Finance / Treasury Managers in agreement with Quaestor & Factor or Chief Financial Officer	
f)	To amend terms and covenants within existing borrowings of a) to d)	Quaestor & Factor or Chief Financial Officer	
2.3	<b>Payments</b> All payroll-related payments will be pre-authorised by Payroll & Pensions Manager or nominated deputy		9.7
a)	Cheque payments		
	(i) Up to £20k	Authorised signatory per bank mandate	
	(ii) Over £20k	Two authorised signatories per bank mandate	
b)	BACS payments made from the main retail bank	Deputy Director of Finance, Tax & Treasury Manager, Head of Financial Reporting, Senior T&T Accountant or Senior Financial Accountant	
c)	Online and electronic payments made from Bankline		
	(i) Up to £50k	Authorised signatory per bank mandate	
	(ii) Over £50k	Two authorised signatories per bank mandate	
d)	Online and electronic payments made from payment service providers (e.g. Fexco)	Deputy Director of Finance, Tax & Treasury Manager. Head of Financial Reporting or Senior T&T accountant	
e)	Payments from foreign bank accounts	Deputy Director of Finance, Tax & Treasury Manager, Head of Financial Reporting or Senior T&T accountant	
f)	Payroll BACS	Payroll & Pensions manager or Deputy Payroll Manager	
2.4	<b>Payment Service Providers</b>		7.3

Ref	Area of Delegation	Authority Delegated to	FR Ref
a)	Setting up payment service providers (such as foreign currency trading or other payment facilitation services such as Paypal)	Chief Financial Officer, Deputy Director of Finance or Tax & Treasury Manager	
2.5	<p><b>Investments in associated companies</b></p> <p><i>Any changes in the University group structure must be notified to the Audit &amp; Risk committee. Investments or other financing of associated University companies may be authorised as follows:</i></p>		13.1
a)	Up to £0.5million	Chief Financial Officer or Quaestor & Factor	
b)	Over £0.5million and up to £1.0million	Chief Financial Officer and Quaestor & Factor	
c)	Over £1.0million and up to £5.0million	PARC	
d)	Over £5.0million	Court	
2.6	<p><b>Endowment investments</b></p> <p><i>The University's endowment funds are overseen by the Investment &amp; Treasury Assurance group.</i></p>		12
a)	Authorisation to deal shares on behalf of the University through our nominated broker	Chief Financial Officer, Deputy Director of Finance, Tax & Treasury Manager, Director of Development or Head of Development Operations	
b)	Investments into and withdrawals from the University's endowment funds.	Quaestor & Factor, Chief Financial Officer or Deputy Director of Finance (ITAG must be notified)	
3.	<p><b>Land &amp; Property</b></p> <p>All L&amp;P transactions must be approved in line with the relevant procurement and <a href="#">capital project operating procedures</a> and be reviewed by the Space &amp; Asset Management Group (chaired by the Master).</p>		11
3.1	<b>Acquiring &amp; disposing of land and buildings</b>		11.1
a)	With a value of less than £250k	Director of Estates	
b)	Over £250k but less than £1.0million	Chief Financial Officer or Quaestor & Factor	
c)	Over £1.0million but less than £5.0million	PARC	
d)	More than £5.0million	University Court	

Ref	Area of Delegation	Authority Delegated to	FR Ref
3.2	Entering into or exiting from leases for land & buildings (amounts represent total exposure i.e. annual cost * lease term)		11.2
a)	Up to £100,000	Director of Estates or Strategic Asset Manager	
b)	Between £100,001 and £1.0million	Quaestor & Factor or Chief Financial Officer	
c)	Over £1.0million but less than £5.0million	PARC	
d)	More than £5.0million	University Court	
3.3	Renting or leasing University Space  The Director of Estates must approve the rental of University space. Lease agreements should be drafted by the University's Strategic Asset Manager and should be signed in line with the following limits where the amounts represent the total value of the lease (annual cost * lease term)		11.2
a)	Up to £100,000	Director of Estates or Strategic Asset Manager	
b)	Between £100,001 and £1.0million	Quaestor & Factor or Chief Financial Officer	
c)	Over £1.0million but less than £5.0million	PARC	
d)	More than £5.0million	University Court	
4.	Income  <i>Standard terms and conditions apply to the provision and sale of University services other than in the instances noted below where individual terms may be negotiated. The following are authorised to contract for and on behalf of the University of St Andrews within the specified capacity. No other members of staff are authorised to enter into bespoke contracts on behalf of the University for the sale of University goods or services</i>		8
4.1	Technology transfer agreements		8.6
a)	Registration and all subsequent dealings with patents, design rights, trademarks and other intellectual property rights including licensing and outright transfer of such rights	Vice-Principal (Research & Innovation – R&I), Director of Research & Innovation Services (RIS), Head of Commercialisation and Head of Intellectual Property	
b)	Dealings with copyright, know-how and all other unregistered intellectual property rights (including in relation to software and teaching materials), licensing and outright transfer of such rights.	Vice-Principal (R&I), Director of RIS, Head of Commercialisation and Head of Intellectual Property	



Ref	Area of Delegation	Authority Delegated to	FR Ref
c)	Technology transfer related agreements including Confidentiality Agreements, Material Transfer Agreements, and Heads of Terms	Vice-Principal (R&I), Director of RIS, Head of Commercialisation and Head of Intellectual Property  Head of RBDC, Senior Contracts Manager, Chief Financial Officer	
d)	Agreements related to University spin-out companies including Company formation documents, Shareholder Agreements and other documents establishing investment and equity distributions in such companies.	Vice-Principal (R&I), Director of RIS, Business Ventures Group	
4.2	<b>Research grant applications and awards</b>  <i>Where non-standard legal declarations are required, these should be reviewed and authorised by the Chief Legal Officer</i>		8.4
a)	Requests for matched funding from central university funds	Vice-Principal (Research & Innovation) in discussion with Chief Financial Officer <i>prior</i> to application submission	
b)	Non-EU Research Grants (with std T's & C's)		
	(i) US Government	Head of FAS, Chief Financial Officer, Deputy Director of Finance or Senior Management Accountant	
	(ii) Online submissions (main funders)	FAS Supervisor	
	(iii) Manual submissions	Head of FAS, Chief Financial Officer, Deputy Director of Finance or Senior Management Accountant	
c)	EU Research Grants		
	(i) Financial Reports	Head of FAS or delegated SMA, Chief Financial Officer or Deputy Director of Finance	
	(ii) Applications (must be costed by FAS)	Principal Investigator	
	(iii) European contracts	Head of RBDC , Senior Contracts Manager, Chief Financial Officer	
d)	Other grant applications		
	(i) From 'approved' grant funders (std T's & C's)	Head of FAS, Senior Management Accountant, Chief Financial Officer or Deputy Director of Finance	
	(ii) From 'approved' grant funders (non std T's & C's)  Note: List of 'approved grant funders' where std T's & C's have been reviewed and classed as grant funding will be maintained by RBDC	Head of FAS, Senior Management Accountant, Chief Financial Officer or Deputy Director of Finance (subject to being on approved grant funder list)	

Ref	Area of Delegation	Authority Delegated to	FR Ref
	(iii) From new funders	Head of FAS, Senior Management Accountant, Chief Financial Officer or Deputy Director of Finance	
e)	Grant Claims and Final expenditure statements  Note: Head of FAS, Deputy Director of Finance or Chief Financial Officer must authorise any return of monies to funder	FAS Supervisor, Head of FAS, Senior Management Accountant, Chief Financial Officer or Deputy Director of Finance	
f)	Distribution of income to collaborative research partners		
	(i) Below £25,000	Budget holder	
	(ii) Up to £250,000	Head of FAS or delegated SMA, Deputy Director of Finance or Chief Financial Officer	
	(iii) Over £250,000	Head of FAS, Deputy Director of Finance or Chief Financial Officer	
g)	Other non-financial and non-standard research related paperwork such as quotations and government tender responses	Head of RBDC, Senior Contracts Manager, Chief Financial Officer	
4.3	<b>Research &amp; Consultancy Contracts</b>  <i>Note that "Private" consultancy contracts will not be signed by the University. University branding or letterheads should not be used in any correspondence with private consultancy clients.</i>  See <a href="#">Consultancy Policy</a> .		8.5
a)	Research related contracts including Material Transfer Agreements, Industrial Studentships, Confidentiality Agreements, Collaboration & consortium agreements, Research Services & University Consultancy	Head of RBDC, Senior Contracts Manager, Chief Financial Officer	
b)	Clinical Trials		
	(i) Agreements	Head of RBDC, Senior Contracts Manager, Chief Financial Officer	
	(ii) Ethical Approval	University Teaching and Research Committee (UTREC)	
4.4	<b>Research Related Documents</b>		
a)	Research related tax compliance declarations	Tax & Treasury Manager or Deputy Director of Finance	
b)	Research related legal declarations or certifications relating to University staff	Chief Legal Officer or nominated deputy	
c)	NHS Sponsorship declarations	Vice-Principal (Research & Innovation) or Director of Research & Innovation Services	

Ref	Area of Delegation	Authority Delegated to	FR Ref
		or Head of Research Policy, Integrity and Governance	
d)	(i) Financial due diligence where required (e.g. GCRF grants)  (ii) Non-financial due diligence where required (e.g. GCRF grants)	Head of FAS or Senior Management Accountant as per agreed due-diligence procedures  Director of Research & Innovation Services or Head of Research Policy, Integrity and Governance or nominated deputy	
4.5	Tuition & accommodation fees		8.2
a)	Tuition Fees (Degree Courses)		
	(i) Inflationary or currency-matching changes	Quaestor & Factor and Chief Financial Officer	
	(ii) Other than above	Principal's Office	
b)	Non-degree courses (e.g. short courses or summer courses)  <i>Note that pricing should be in line with the University's pricing policy</i>	Head of School / Unit	
c)	Accommodation fees	PARC	
d)	Student refunds		8.7
	(i) Up to £2,000	Cash Office Supervisor	
	(ii) Between £2,000 and £25,000	Finance Operations Manager	
	(iii) Over £25,000	Deputy Director of Finance or Chief Financial Officer	
4.6	University Conference Services  Event Contracts with an income value of:		8.1
a)	Below £50,000	Events Managers or Hospitality Manager	
b)	Between £50,001 and £150,000	Commercial Services Manager	
c)	Between £150,001 and £300,000	Deputy Director of RBS	
d)	Between £300,001 and £500,000	Director of RBS	
e)	Over £500,000	Quaestor & Factor or Chief Financial Officer	
4.7	Gifts and Donations  Accepting gifts of the following values:		12
a)	Below £5,000	Director of Development	

Ref	Area of Delegation	Authority Delegated to	FR Ref
b)	Between £5,000 and £50,000	Director of Development subject to appropriate due diligence and a signed gift agreement	
c)	Between £50,000 and £250,000	Director of Development subject to appropriate due diligence, consultation with the Principal and a signed gift agreement	
d)	Over £250,000	Principal, subject to appropriate due diligence and a signed gift agreement	
4.8	<b>Provision of other University Services</b>		
	The University's standard terms and conditions will apply to sales of university services. Any bespoke contracts for provision of goods and services outside of our standard terms and conditions should be reviewed by the Chief Legal Officer who has the right to sign off on such contracts following review.	Chief Legal Officer	
5.	<b>Purchasing</b>  <i>Procurement procedures as laid out in the Procurement <a href="#">Financial Operating Procedures</a> and the <a href="#">Project Management Operating Procedures</a> must be complied with at all times. Particular attention should be paid to the requirements for best value purchasing and the tendering requirements for purchases in excess of the Public Contracts (Scotland) Regulations thresholds.</i>  All purchases of goods or services over the Public Contracts (Scotland) Regulations threshold should be signed-off in conjunction with the Chief Legal Officer who must review and approve any contracts over this value.  <i>Any bespoke contracts for purchasing of goods and services outside of our standard terms and conditions should be reviewed by the Chief Legal Officer who has the right to sign off on such contracts following review.</i>		9.4
5.1	<b>Lease Agreements (non-property)</b>		9.4
a)	Leases up to a value of £50,000	Director of Procurement	
b)	Leases with an overall value greater than £50,000	Chief Financial Officer or Deputy Director of Finance	

Ref	Area of Delegation	Authority Delegated to	FR Ref
5.2	Goods & Services (non-estate related)		9.2 9.5
a)	Up to £25,000	Budget holder	
b)	Over £25,000 but not exceeding £50,000	Director of Procurement	
c)	Over £50,000 but not exceeding £1million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Chief Financial Officer, Deputy Director of Finance or Director of Procurement (cover only)	
e)	Over £1million but not exceeding £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	PARC approval (CFO or Q&F sign-off)	
f)	Over £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Court approval (CFO or Q&F sign-off)	
5.3	Eden Campus Services (non-Estate related)		9.5
a)	Up to £25,000	Director of Eden Campus (EC)	
b)	Over £25,000 but not exceeding £50,000	Director of EC AND Director of Procurement	
c)	Over £50,000 but not exceeding £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements if appropriate)	Director of EC AND Chief Financial Officer or Deputy Director of Finance	
d)	Over £250,000 but not exceeding £1million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Chief Financial Officer or Quaestor & Factor	
e)	Over £1million but not exceeding £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	PARC (CFO or Q&F sign-off)	
f)	Over £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Court (CFO or Q&F sign-off)	
5.4	Services (Residential estate)		9.5
a)	Up to £25,000	Director of RBS, Deputy Director of RBS or Head of Technical Services (Estates)	
b)	Over £25,000 but not exceeding £50,000	Director of RBS, Deputy Director of RBS, Director of Estates, Assistant Director of Estates, Director of Operations (Estates) or Director of Procurement	
c)	Over £50,000 but not exceeding £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Director of RBS or Deputy Director of RBS, Director of Estates, Director of Operations (Estates) or Assistant Director of Estates AND Chief Financial Officer or Deputy Director of Finance	
d)	Over £250,000 but not exceeding £1million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Chief Financial Officer or Quaestor & Factor	

Ref	Area of Delegation	Authority Delegated to	FR Ref
e)	Over £1million but not exceeding £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	PARC (CFO or Q&F sign-off)	
f)	Over £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Court (CFO or Q&F sign-off)	
5.5	Services (Estates)		9.5
a)	Up to £25,000	Head of Technical Services (Estates)	
b)	Over £25,000 but not exceeding £50,000	Director of Estates, Assistant Director of Estates, Director of Operations (Estates) or Director of Procurement	
c)	Over £50,000 but not exceeding £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Director of Estates, Director of Operations (Estates) or Assistant Director of Estates AND Chief Financial Officer or Deputy Director of Finance	
d)	Over £250,000 but not exceeding £1million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Chief Financial Officer or Deputy Director of Finance	
e)	Over £1million but not exceeding £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	PARC (CFO or Q&F sign-off)	
f)	Over £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Court (CFO or Q&F sign-off)	
5.6	Services (Legal)		9.4
a)	Up to £25,000	Chief Legal Officer or Deputy Legal Officer	
b)	Over £25,000 but not exceeding £50,000	Chief Legal Officer	
c)	Over £50,000 but not exceeding £1million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Chief Legal Officer AND Chief Financial Officer or Deputy Director of Finance	
d)	Over £1million but not exceeding £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	PARC approval (CFO or Q&F sign-off)	
e)	Over £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Court approval (CFO or Q&F sign-off)	
5.7	Capital Works (Estates)  <i>An approved Business Case is required for all capital investment projects as per the <a href="#">Capital project operating procedures</a></i>  <i>All construction and related services carried out as part of approved capital projects must follow the tendering procedures set out in the Procurement <a href="#">Financial Operating Procedures</a>.</i>		9.3 9.5

Ref	Area of Delegation	Authority Delegated to	FR Ref
	Individual invoices which form part of the tendered services may be authorised as follows:		
a)	Up to £100,000	Designated Project Manager/Head of Development (Estates), Director of Estates, Director of Operations (Estates), Assistant Director of Estates or Deputy Director of Finance.	
b)	Over £100,000 but not exceeding £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Director of Estates, Director of Operations (Estates) or Assistant Director of Estates, Chief Financial Officer or Deputy Director of Finance	
c)	Over £250,000 but not exceeding £1million ((must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Director of Estates, Chief Financial Officer or Deputy Director of Finance in consultation with the Space and Asset Management Group	
d)	Over £1million but not exceeding £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	PARC (CFO or Q&F sign-off)	
e)	Over £5million (must be tendered in line with Public Contracts (Scotland) Regulations requirements)	Court (CFO or Q&F sign-off)	
f)	On all project's, authorisation should be provided from the Project Sponsor to the Project Manager in increments of 25% of the total approved contingency, to allow for managing the cumulative effect of individual variations within the Project Manager's authority. Any expenditure of the contract contingency must be approved as follows:		
i)	Projects up to £5m under the authority of SAMG/PARC <ul style="list-style-type: none"> <li>Under £10k</li> </ul>	Estates Project Manager/Head of Development (Estates) approval	
ii)	Projects up to £5m under the authority of SAMG/PARC <ul style="list-style-type: none"> <li>Over £10k</li> </ul>	Project Sponsor approval	
iii)	Projects over £5m under the authority of Court <ul style="list-style-type: none"> <li>Under £25k</li> </ul>	Estates Project Manager/Head of Development (Estates) approval	
iiii)	Projects over £5m under the authority of Court <ul style="list-style-type: none"> <li>Over £25k</li> </ul>	Project Sponsor approval	
6.	<b>Tax &amp; Duties</b>  <i>All taxation matters should be managed in line with the universities agreed taxation strategy.</i>		13.3
6.1	<b>VAT Returns</b>		
	Approval of VAT returns	Deputy Director of Finance or Tax & Treasury Manager	
	Notification of errors or any one off adjustments required under regulation of VAT Act 1994 (excluding annual partial exemption adjustments)	Deputy Director of Finance or Tax & Treasury Manager	



Ref	Area of Delegation	Authority Delegated to	FR Ref
	Alteration of the partial exemption special method with HM revenue & Customs	Chief Financial Officer, Deputy Director of Finance	
	Authorisation of Option to tax forms over land controlled by the University or its subsidiaries	Chief Financial Officer, Deputy Director of Finance or Tax & Treasury Manager	
6.2	<b>Payroll Taxes</b>		
	Authorisation of payroll taxes liabilities	Payroll and pension Manager or Deputy Payroll Manager	
	Authorisation of overseas payroll registrations and liabilities	Human Resources Director, Deputy HR Director, Nominated HR Business Partner, Payroll and Pension Manager or Deputy Payroll Manager	
	Overseas taxation compliance	Human Resources Director, Deputy HR Director, Nominated HR Business Partner, Payroll and Pension Manager	
6.3	<b>Corporation Tax</b>		
	Approval of the university and subsidiary corporation tax returns	Chief Financial Officer, Deputy Director of Finance or Tax & Treasury Manager	
	Acceptable level of risk with regards to permanent establishment risk for overseas operations  <i>Note: Anything other than low risk should be referred to CFO. CFO should be periodically notified of all decisions made</i>	Chief Financial Officer, Deputy Director of Finance or Tax & Treasury Manager	
6.4	<b>Import taxes</b>		
	Apply for import taxation reliefs	Devolved to staff member who has instructed the importation of goods	
6.4	<b>Non-resident landlord scheme</b>		
	Submission of non-resident landlord scheme return	Deputy Director of Finance or Tax & Treasury Manager	
6.5	<b>Gift Aid</b>		
	Authorisation of Gift Aid claims	Director of Development, Head of Development Operations	
7.	<b>Staff Related</b>  <i>The process of staff appointment follows a pattern where authorisation is given to proceed to advertise and interview. This delegated authority to provide this authorisation is outlined in 7.1 to 7.5 below. An interview panel is then convened to determine the most suitable candidate(s) and to make appointment. However, in the case of academic appointments, it is the role of the Master to make the formal offer of appointment and to agree a remuneration package.</i>		



Ref	Area of Delegation	Authority Delegated to	FR Ref
7.1	Recruitment of staff		10.2
a)	Like for like maternity / long-term sickness cover	Director of HR	
b)	Externally funded academic staff (lecturers, senior lecturers, readers & professors) <sup>1</sup>	Master together with relevant FAS SMA / supervisor (to check budget / finances)	
c)	Externally funded academic staff (excluding above group) <sup>1</sup>	Head of School and Budget holder together with relevant FAS SMA / supervisor (to check budget / finances)	
d)	Academic Staff – unfunded posts	Master together with Workforce Planning Group	
e)	Non-Academic Staff <sup>2</sup>  1. Subject to budget-check by relevant senior management accountant in FAS 2. Straight replacements for front-line posts for Estates / RBS / Library & rolling posts do not need WPG approval as long as they are approved posts within the complement.	Workforce Planning Group. Quaestor & Factor or Master in exceptional circumstances	
7.2	Salaries  <i>In support of the University's commitment to the principle of equal pay for work of equal value, all salary offers must be made within the standard incremental points of the grade at which the role has been evaluated. In addition, to ensure equity and consistency in approach to starting salaries across the University, employees should normally be appointed on the first incremental point of the designated grade as outlined in the <a href="#">Starting Salary policy</a>.</i>		10.3
a)	Off-scale (Academic) less than £100,000 pa	Master	
b)	Off Scale (Non-academic) less than £100,000 pa	Relevant Principal's Office member	
c)	All salaries over £100,000 including the Principal and the Principal's Office	Remuneration Committee	
7.3	Re-gradings and promotions		10.3
a)	Academic – all job families (promotion to G7-G9)	Promotions Panel	
b)	Academic-related	Workforce Planning Group together with grading review panel.	
c)	Non-academic	Workforce Planning Group together with grading review panel	
7.4	Retention & recognition  <i>The thresholds set out below apply to one-off payments and to permanent increases</i>		10.3

Ref	Area of Delegation	Authority Delegated to	FR Ref
a)	Academic staff – up to 2 incremental points (or equivalent) within a 12 month period	Master or Quaestor & Factor if not available	
b)	Academic-related / Non-academic – up to 2 incremental points (or equivalent) within a 12 month period	Quaestor & Factor or Master if not available	
c)	All staff – more than 2 incremental points (or equivalent) or any recognition and retention payment for Staff at Grade 9	Principal	
7.5	Termination of employment		10.6
a)	For disciplinary / capability reasons	Chair of the appropriate panel (notice entitlement and holiday pay)	
b)	Voluntary Severance Arrangements (VSER)	Workforce Planning Group	
c)	<p>Severance arrangements out-with the Workforce Planning Group</p> <p>Please note that in addition to the authorisation routes listed below, if the arrangement falls into the following category:</p> <ul style="list-style-type: none"> <li>• More than £100, 000</li> <li>• A member of the Principal's Office</li> <li>• Departing from the Severance Policy</li> </ul> <p>Approval must be sought from the Remuneration Committee along with seeking the view of the University's external auditor.</p> <p>For any member of staff at Professorial/Professional Grade 9 level, or where there is considered to be a reputational risk to the University, the Principal's approval will always be sought before any package is agreed.</p> <ul style="list-style-type: none"> <li>• In the case of the Principal</li> <li>• For Principal Office members</li> <li>• For academic staff</li> <li>• For non-academic staff</li> </ul>	<p><b>Authorisation Routes:</b></p> <ul style="list-style-type: none"> <li>• the Senior Governor (who will have sought approval from the Remuneration Committee)</li> <li>• the Principal (who will have discussed with the Senior Governor and sought approval from Remuneration Committee)</li> <li>• the Master, in discussion with the Principal.</li> <li>• the Quaestor &amp; Factor, in discussion with the Vice Principal (Governance) or Director of HR.</li> </ul>	

Ref	Area of Delegation	Authority Delegated to	FR Ref
7.6	<p>Personal expenses (including invoices &amp; credit cards)</p> <p><i>Personal expenses are defined as costs which the University pays for, but where the individual derives a direct benefit (such as travel or subsistence). The payment of these is governed by the <a href="#">expenses policy</a>.</i></p> <p><i>In line with HMRC requirements, the University will reimburse only business related expenses that are <b>wholly, exclusively and necessarily</b> incurred as part of University business - whatever the source of the funding. Any queries or ambiguities should be checked with the Payroll &amp; Pensions manager before incurring spend.</i></p> <p><b>No individual can authorise their own business expenses. Business expenses must always be reviewed and approved by someone with sufficient seniority and budget authority.</b> Specific details re authorisation are set out in the Financial Regulations– section 10.5.</p> <p><i>In cases where staff have charged expenses directly to the university through purchase invoices or via credit cards, and this spend is deemed not to be appropriate by reference to the principles and guidelines laid out in the <a href="#">expenses policy</a>, the University retains the right to recover these costs directly from staff.</i></p>		10.5
a)	Non-Executive Court Members	Deputy Principal, Vice-Principal (Governance), Quaestor & Factor or Chief Financial Officer	
b)	The Principal	The Senior Governor	
c)	The Deputy Principal	The Principal	
d)	Office of the Principal members (excluding the Principal & Deputy Principal)	The Principal or the Deputy Principal	
e)	Heads of School / Directors of Unit	Office of the Principal or designated other with management responsibility	
f)	Individual Staff member	Budget holder with appropriate level of seniority (i.e. grade 7 or	

Ref	Area of Delegation	Authority Delegated to	FR Ref
		above) as per section 10.5 of Financial Regulations	
8	<p><b>Heritage Collections</b></p> <p><i>Heritage Collections refer to Museum and Special Collections items and does not include routine purchases, such as book purchases which are covered through normal procurement routes (section 5)</i></p>		
a)	Acquisitions & Disposals:		
	Up to £5,000	Assistant Director, Heritage Collections and Curation	
	Over £5,000 to £25,000	Director of Libraries and Museums	
	Over £25,000 to £100,000	Vice-Principal (Collections)	
	Over £100,000 to £1million	Vice-Principal (Collections) and Chief Financial Officer	
	Over £1million	Planning and Resource Committee (PARC)	
9	<p><b>Legal agreements (no financial impact)</b></p> <p><i>Legal agreements with no financial impact include all agreements not covered elsewhere in this document – e.g., it would not include non-financial research related agreements with bespoke terms and conditions as these are covered under section 4.3</i></p>		
	<p>The University's standard terms and conditions will apply to all legal agreements. Any bespoke contracts for services outside of our standard terms and conditions should be reviewed by the Chief Legal Officer who has the right to sign off on such contracts following review. Alternatively, following review, the right to sign off on these contracts may be delegated by the Chief Legal Officer to a Service Unit Head/Project Manager to which the agreement relates.</p>	Chief Legal Officer or Service Unit Head/Project Manager as delegated by the Chief Legal Officer	

Version Number	Purpose / Changes	Document status	Author, role & School / Unit	Date
2021.05	<ul style="list-style-type: none"> <li>• s8 (a) – replace Acquisitions (with funding identified) &amp; Disposals to Acquisitions &amp; Disposals</li> <li>• s8 (a) – replace Head of Special Collections &amp; Head of Museum Collections to Assistant Director, Heritage Collections and Curation</li> </ul>	Published	HoFR	08/06/2021
2021.04	<ul style="list-style-type: none"> <li>• s2.2 (e) – update narrative to include reference to RCF in borrowing arrangements;</li> <li>• Approved by ARC</li> </ul>	Approved by ARC	HoFR	13/05/2021
2021.03	<p>Changes noted during 2021 annual review:</p> <ul style="list-style-type: none"> <li>• s4.1 - (a) to (d) Replace Head of Technology Transfer Centre with Head of Commercialisation and Head of Intellectual Property; (c) replace Deputy Head of RBDC with Senior Contracts Manager and Chief Financial Officer;</li> <li>• s4.2 (c)(iii) and (g)(iii) - replace Deputy Head of RBDC with Senior Contracts Manager and Chief Financial Officer;</li> <li>• s4.2 (d)(ii) – replace "subject to RBDC review" with "subject to being on approved grant funder list"</li> <li>• s4.3 - Update link to Consultancy policy and (a) and (b)(i) replace Deputy Head of RBDC with Senior Contracts Manager and Chief Financial Officer;</li> <li>• s4.4 (c) &amp; (d) - Update delegation to also include Head of Research Policy, Integrity and Governance;</li> <li>• s5.3 - change title from Services (Eden Campus) to Eden Campus Services (non-estate related);</li> <li>• s5.4 (a) to (c) - align spending limits with s5.5 as Estates assume responsibility for the maintenance budget for residential estates;</li> <li>• s5.5 (a) - Add Head of Technical Services (Estates) to delegated authority up to £25,000</li> <li>• s5.6 - Inclusion of delegated limits for legal services purchases;</li> <li>• s5.7 – Remove section to merge sections s5.7,s 5.8 and</li> </ul>	Draft for ARC review	HoFR	04/05/2021

	<p>s5.9 under the general heading of Capital Works (Estate);</p> <ul style="list-style-type: none"> <li>• s5.8 – Remove section to merge sections s5.7,s 5.8 and s5.9 under the general heading of Capital Works (Estate);</li> <li>• s5.9 – Renamed s5.7 after removal of s5.7 and s5.8</li> <li>• s5.9 - (a) update designated signatories to include Head of Development (Estates), Updated narrative of sub heading (f) from - ‘Any variations to the agreed contract must be approved as follow’s’ to ‘On all projects authorisation should be provided from the Project Sponsor to the Project Manager in increments of 25% of the total approved contingency, to allow for managing the cumulative effect of individual variations within the Project Managers authority. Any expenditure of the contract contingency must be approved as follows: (i) Projects up to £5m, under £10k - Estates Project Manager/Head of Development (Estates) approval; (ii) Projects up to £5m, over £10k - Project Sponsor approval; (iii) Projects over £5m, under £25k - Estates Project Manager/Head of Development (Estates) approval; (iiii) Projects over £5m, over £25k - Project Sponsor approval;</li> <li>• Replace reference to OJEU to “Public Contracts (Scotland) Regulations”;</li> <li>• Replace table header “SFI Ref” to “FR Ref” to refer to Financial Regulations</li> </ul>			
2021.02	Inclusion of delegated SMA as authorised signatories in s4.2(c) s4.2(f)	Published	DDoF	07/01/2021
2021.01	Inclusion of responsibility for acquisitions and disposals of Heritage Collections – section 8; Inclusion of responsibility for legal agreements with no financial impact - section 9	Published	DDoF	05/11/2020
2020.05	Update to retention and recognition s7.4 following HR review: <ul style="list-style-type: none"> <li>a) included words “within a 12 month period”</li> <li>b) included words “within a 12 month period”</li> <li>c) included words “or any recognition and retention payment for Staff at Grade 9”</li> </ul>	Published	DDoF	17/07/2020

	Insert authorisation for signing amendments to existing agreements into s2.2(f)			
2020.04	Approved by ARC	Approved	DDoF	15/05/2020
2020.03	Inclusion of RBDC authority in s4.1c TTR related docs which are negotiated by them	Draft	DDoF	05/05/2020
2020.02	Inclusion of retention & recognition section 7.4. Remove WFP group from 7.1 b-c, replace with FAS SMA. Insert 'rolling posts' into 7.1e. Insert 'grading review panel' into s 7.3 b-c. ; Insert authorisation to invest s2.5, insert authorisation for end funds s2.6; s4.2 insert FAS supervisor for final exp, break out auth for US Govt applications (higher risk); Insert accom fees s4.5; s5 include sections on variations to capital works	Draft	DDoF	04/05/2020
2020.01	Changes to s5 (Procurement). Inclusion of sections for Eden Campus. Inclusion of Project Managers as authorised signatories.	Published	DDoF	27/04/2020
2019.06	Approved by ARC	Approved	DDoF	14/05/2019
2019.05	Clean copy (no track changes) for ARC papers	Draft for ARC	DDoF	04/05/2019
2019.04	Updates from 2019 consultation (with track changes) S1.1b) insertion – include new £20k category (Head of FAS authorisation) S4.1d) deletion – Head of TTC (KTC) no longer allowed to unilaterally set up spin-out companies 4.2d) and e) insertion – senior management accountants authorised to sign grant claims 4.2f) – Head of FAS authorised to distribute income > £25k to partners S4.4d) – financial due diligence authorisation changed from RBDC to FAS S5.3 / S5.4 a) and b) insertion – authorisation granted to Director of Operations (Estates) S6.3 – insertion T&T Manager authorised to assess direct tax risk vis a vis overseas operations S7.1a) insertion – added long-term sickness S7.1b) to e) insertion – added Workforce Planning Group to all sections.	Draft for ARC review	DDoF (Finance)	03/05/2019
2019.03	Clean copy (remove track changes)	Draft for consultation	DDoF (Finance)	15/04/2019
2019.02	Insert version control table s1.1 Deletion - remove ability of named signatories to delegate	Draft (track changes)	DDoF(Finance)	15/04/2019

	<p>further (to improve transparency of decision making)</p> <p>s4.1 Amendment - Director of KTC changed to Head of KTC</p> <p>s4.2 Addition - Senior management accountants give responsibility for submission of standard research grant applications (expediency)</p> <p>s4.5c Amendment – thresholds increased to reflect higher fees and fee deposits</p> <p>s5.2. s5.3, s5.5 remove specific OJEU threshold</p>			
2019.01	S4.1 amended to add VPRI and Dir of RIS	Published	DDoF(Finance)	18/02/2019
2018.02	Front cover sheet added; S3.2 section on property leases added; S4.4 section on research due-diligence added; S4.5b HoS authority for agreeing non-degree course fees; S4.5c re refunds added; S4.7 section on Gift Acceptance added; S7.4 termination of employment aligned with severance policy	Published	DDoF(Finance)	25/06/2018
2018.01	Approved	Published	DDoF(Finance)	30/03/2018
2017.02	Change “Finance Director” to “CFO”; New section 6 (Taxation);	Draft	DDoF(Finance)	27/10/2017
2017.01	<p>S2.2 Clarification re management of existing borrowings; S4.1 Inclusion of TTAs and the formation of spin out companies; S4.5 authorisation of changes to tuition &amp; supplementary academic fees changed from VPG to Findir (consistent with Finregs); S5 requirement for CLO to sign off contracts &gt; OJEU limits; S6.2 approval of off-scale salaries threshold changed form £80k to £100k</p> <p>S7.5 amend to reflect updated authorisations for expenses in line with FR 10.5.3</p>	Published	DDoF(Finance)	31/05/2017