



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. Definitions and Interpretations

a. It is agreed as follows:-

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|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Approval Group | A group initiated by the Budget Holder, wherein budget delegation extends to a maximum of two direct subordinates beneath them, aligning with HR reporting and hierarchical management structures. |
| Approval Hierarchy | The Approval hierarchy is the approval process used for an individual Approval Group. (See Financial Regulations Section 9.1.2) |
| BTB | Business Transformation Board |
| BTPO | Business Transformation Portfolio Office |
| Budget Holder | Head of School or Unit |
| CFO | Chief Financial Officer |
| CLO | Chief Legal Officer |
| Cost Centre Manager | The Cost Centre Manager is first level approver for each cost centre, higher value approvals follow the Approval Hierarchy |
| Court | The senior University governing body |
| DDoF | Deputy Director of Finance |
| DoE | Director of Estates |
| DoP | Director of Procurement |
| DTG SFA | Doctoral Training Grant Senior Financial Accountant |
| DTM | Development Team Member – Estates Project Lead, managing the day to day capital projects |
| FAS | Financial Support and Advice |
| FR | Financial Regulations |
| HR | Human Resources |
| ITAG | Investment & Treasury Assurance Group |
| PARC | Planning & Resource Committee |
| PO | Principles Office |
| Q&F | Quaestor & Factor |
| RBD | Research Business Development |
| RBS | Residential & Business Services |
| RIS | Research & Innovation Services |
| SAMC | Space & Asset Management Committee |
| SI | St Andrews Innovation Ltd |
| SFA | Senior Financial Accountant in FAS |
| SMA | Senior Management Accountant in FAS |
| Spend Controller | As defined at project set up |
| SPO | Senior Procurement Officer |
| T&T | Tax & Treasury |
| TTC | Technology Transfer Centre |

3. Scheme of Delegation

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 1. | <p>Budgets</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 Budget Monitoring Financial Operating Procedure (FOP).</i></p> | | 6.0 |
| 1.1 | Budgets | | |
| a) | Approval of Annual Budget | University Court | 6.1 |
| b) | Request for additional revenue budget (p.a.) | | 9.2 |
| | i) Up to £20,000 | Any one of the following <ul style="list-style-type: none"> • Head of FAS, • CFO • DDoF | |
| | ii) Over £20,000 to £0.5million | Any one of the following <ul style="list-style-type: none"> • The Principal • Deputy Principal • Q&F • CFO | |
| | iii) Over £0.5million to £1.0million | One approver from each section A & B Section A <ul style="list-style-type: none"> • The Principal • Deputy Principal Section B <ul style="list-style-type: none"> • Q&F • CFO | |
| | iv) Over £1.0million to £5.0million | PARC | |
| | v) Over £5.0million | Court | |
| 2. | <p>Treasury & Investment</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 Treasury Management FOP and the Cash Handling FOP.</i></p> | | 7 |
| 2.1 | Bank Accounts | | 7.3 |
| a) | Appoint main retail bankers (excludes longer-term deposit accounts) | CFO | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| b) | Open new bank account (including deposit accounts) | Any two signatories from the following <ul style="list-style-type: none"> • CFO • DDoF • T&T Manager | |
| c) | Amend bank mandate | Principal and Deputy Principal | |
| d) | Set-up direct debits or standing orders | Any one of the following <ul style="list-style-type: none"> • CFO • DDoF • T&T Manager | |
| 2.2 | Borrowing Arrangements To enter into new borrowing arrangements of: | | 7.4 |
| a) | Up to £0.5million | Any one of the following <ul style="list-style-type: none"> • CFO • Q&F | |
| 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 either the Q&F or CFO | |
| c) | Over £0.5million and up to £5.0million (with 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 or T&T Manager in agreement with either Q&F or CFO | |
| f) | To amend terms and covenants within existing borrowings of a) to d) | Any one of the following <ul style="list-style-type: none"> • Q&F, • CFO | |
| 2.3 | Guarantees As part of entering into new borrowing arrangements, under Ordinance 119, the University can grant securities and to give such other security, including the granting of guarantees, as the University Court shall think fit: | | |
| a) | Up to £500,000 | Any one of the following <ul style="list-style-type: none"> • Q&F, • CFO | |
| b) | Over £500,000 | <ul style="list-style-type: none"> • Q&F | |
| | | | |

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| 2.4 | Payments All payroll-related payments will be pre-authorised by Payroll & Pensions Manager or nominated deputy | | 9.7 |
| a) | Cheque payments | | |
| | (i) Up to £20,000 | One authorised signatory per bank mandate | |
| | (ii) Over £20,000 | Two authorised signatories per bank mandate | |
| b) | BACS payments (made from the main retail bank) | Any one of the following <ul style="list-style-type: none"> • DDoF, • T&T Manager, • Head of Financial Reporting, • Senior T&T Accountant, • SFA | |
| c) | Online and electronic payments made from Bankline | | |
| | (i) Up to £50,000 | One authorised signatory per bank mandate | |
| | (ii) Over £50,000 | Two authorised signatories per bank mandate | |
| d) | Online and electronic payments made from payment service providers (e.g. Fexco) | Any one of the following <ul style="list-style-type: none"> • DDoF, • T&T Manager, • Head of Financial Reporting, • Senior T&T accountant | |
| e) | Payments from foreign bank accounts | Any one of the following <ul style="list-style-type: none"> • DDoF, • T&T Manager, • Head of Financial Reporting, • Senior T&T accountant | |
| f) | Payroll BACS | Any one of the following <ul style="list-style-type: none"> • Payroll & Pensions manager, • Deputy Payroll Manager | |
| 2.5 | Payment Service Providers | | 7.3 |
| a) | Setting up payment service providers (such as foreign currency trading or other payment facilitation services such as Paypal) | Any one of the following <ul style="list-style-type: none"> • CFO, • DDoF, • T&T Manager | |
| 2.6 | Investments in associated companies <i>Any changes in the University group structure must be notified to the Audit & Risk committee. Investments or other</i> | | 13.1 |

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| | <i>financing of associated University companies may be authorised as follows:</i> | | |
| a) | Up to £0.5million | Any one of the following: <ul style="list-style-type: none"> • CFO, • Q&F | |
| b) | Over £0.5million and up to £1.0million | CFO and Q&F | |
| c) | Over £1.0million and up to £5.0million | PARC | |
| d) | Over £5.0million | Court | |
| 2.7 | Endowment investments <i>The University's endowment funds are overseen by the Investment & Treasury Assurance group.</i> | | 12 |
| a) | Authorisation to deal shares on behalf of the University through our nominated broker | Any one of the following <ul style="list-style-type: none"> • CFO, • DDoF, • T&T Manager, • Director of Development, • Head of Development Operations | |
| b) | Investments into and withdrawals from the University's endowment funds. | Any one of the following <ul style="list-style-type: none"> • Q&F, • CFO, • DDoF (ITAG must be notified) | |
| 3. | Land & Property All L&P transactions must be approved in line with the relevant procurement and capital projects policy and be reviewed by the Space & Asset Management Committee (chaired by the Deputy Principal). Following approval, any of the named individuals can sign relevant legal documents | | 11 |
| 3.1 | Acquiring & disposing of land and buildings | | 11.1 |
| a) | With a value of up to £250,000 | Any two of the following: <ul style="list-style-type: none"> • DoE, • CLO, • CFO, • Q&F | |
| b) | Over £250,000 and up to £1.0million | Any three of the following: <ul style="list-style-type: none"> • DoE, • CLO, • CFO, | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| | | <ul style="list-style-type: none"> Q&F | |
| c) | Over £1.0million and up to £5.0million | PARC | |
| d) | Over £5.0million | University Court | |
| 3.2 | <p>Entering into or exiting from leases for land & buildings (amounts represent total exposure i.e. annual cost * lease term for entering a lease and annual cost * remaining lease term plus exit penalty when exiting a lease.)</p> <p>Following approval, any of the named individuals can sign relevant legal documents</p> | | 11.2 |
| a) | Up to £100,000 | <p>Any one of the following</p> <ul style="list-style-type: none"> DoE Strategic Asset Manager | |
| b) | Over £100,000 but not exceeding £1.0million | <p>Any two of the following individuals required for approval</p> <ul style="list-style-type: none"> DoE, CLO CFO Q&F | |
| c) | Over £1.0million but not exceeding £5.0million | PARC | |
| d) | Over £5.0million | University Court | |
| 3.3 | <p>Renting or leasing University Space</p> <p>The Director of Estates must approve the rental of University space. Lease agreements should be drafted by the University's Chief Legal Officer or Deputy Legal Officer (in consultation with Estates) and should be signed in line with the following limits where the amounts represent the total value of the lease (annual cost x lease term)</p> <p>Following approval, any of the named individuals can sign relevant legal documents</p> | | 11.2 |
| a) | Up to £100,000 | <p>Any two of the following individuals required for approval</p> <ul style="list-style-type: none"> DoE, CLO CFO | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| | | <ul style="list-style-type: none"> Q&F | |
| b) | Over £100,000 but not exceeding £1.0million | Any three of the following individuals required for approval <ul style="list-style-type: none"> DoE, CLO CFO Q&F | |
| c) | Over £1.0million but not exceeding £5.0million | PARC | |
| d) | Over £5.0million | University Court | |
| 4. | <p>Income</p> <p><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></p> | | 8 |
| 4.1 | Write off of or adjustments to outstanding debt | | 8.8.2 |
| a) | Write off or adjustments to commercial customer balances (gross) | | |
| | (i) Up to £5,000 | Any one of the following <ul style="list-style-type: none"> T&T Assistant, T&T Accountant, T&T Manager Credit controller | |
| | (ii) Over £5,000 but not exceeding £30,000 | Any one of the following <ul style="list-style-type: none"> Credit controller Operations Manager T&T Manager DDoF | |
| | (iii) Over £30,000 | CFO | |
| b) | Write off or adjustments to commercial research customer balances (gross) | | |
| | (i) Up to £30,000 (subject to agreement at the Debt Recovery Group) | DDoF Authorised in Oracle on behalf of DDoF <ul style="list-style-type: none"> FAS SMA | |
| | (ii) Over £30,000 | CFO Authorised in Oracle on behalf of CFO <ul style="list-style-type: none"> FAS SMA | |
| c) | Return of funding to research funder (gross) | | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| | Up to £10,000 | FAS SMA | |
| | Over £10,000 but not exceeding £30,000 | Head of FAS | |
| | Over £30,000 | Any one of the following <ul style="list-style-type: none"> • DDoF • CFO <p>Authorised in Oracle on behalf of DDoF or CFO</p> <ul style="list-style-type: none"> • FAS SMA | |
| d) | Write off or adjustments to student debt (gross) | | |
| | (i) Up to £5,000 | Finance Operations Manager | |
| | (ii) Over £5,000 but not exceeding £30,000 | Any one of the following <ul style="list-style-type: none"> • DDoF • CFO | |
| | (iii) Over £30,000 | CFO | |
| 4.2 | IP and Technology transfer agreements | | 8.6 |
| a) | Registration and all subsequent dealings with patents, design rights, trademarks and other intellectual property rights including recordal of agreements relating to such rights | Any one of the following <ul style="list-style-type: none"> • Vice-Principal (Research, Collections & Innovation – RC&I), • Director of RIS, • Head of Commercialisation, • Head of TTC • Q&F • CLO | |
| b) | Dealings with copyright, know-how and all other unregistered intellectual property rights (including in relation to software and teaching materials), recordal of agreements relating to. | Any one of the following <ul style="list-style-type: none"> • Vice-Principal (RC&I), • Executive Director of Research Support, • Head of Commercialisation • Head of TTC • Q&F • CLO | |
| c) | IP and Technology transfer related agreements up to £500,000 (estimated value over 10 years at time of execution) | Any one of the following <ul style="list-style-type: none"> • Vice-Principal (RC&I), • Executive Director of Research Support, • Head of TTC • Head of RBD • CLO • CFO • Q&F | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| d) | IP and Technology Transfer Agreements from £500,000 up to £1.0million (estimated value over 10 years at time of execution) | Any two of the following <ul style="list-style-type: none"> • Vice-Principal (RC&I), • Head of TTC • Q&F • CFO • CLO | |
| i) | IP and Technology Transfer Agreements over £1.0million and up to £5.0million (estimated value over 10 years at time of execution) | PARC | |
| ii) | IP and Technology Transfer Agreements over £5.0million (estimated value over 10 years at time of execution) | Court | |
| e) | IP and Technology Confidentiality Agreements | Any one of the following <ul style="list-style-type: none"> • Vice-Principal (RC&I) • Executive Director of Research Support • Head of Commercialisation, • Head of TTC • Head of RBD • CLO • CFO • Q&F | |
| f) | Heads of Terms | Any one of the following <ul style="list-style-type: none"> • Vice-Principal (RC&I), • Executive Director of Research Support, • Head of Commercialisation, • Head of TTC, • Head of RBD, • CLO, • CFO • Q&F | |
| g) | <p>Agreements related to University spin-out companies including Company formation documents, Shareholder Agreements and other documents establishing investment and equity distributions in such companies.</p> <p>Applicable to minority shareholdings and those with significant control.</p> <p>Where investment is through St Andrews Innovation Ltd (SI), then must comply with SI governance processes</p> | <ul style="list-style-type: none"> • Approval by any one of the following, along with oversight by Business Ventures Group • Q&F • CFO | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| | All transactions must first comply with the conflict of interest policy. | | |
| 4.3 | <p>Research grant applications and awards</p> <p><i>Where non-standard legal declarations are required, these should be reviewed and authorised by the Chief Legal Officer</i></p> | | 8.4 |
| a) | Requests for matched funding from central university funds | Vice-Principal (RC & I) in agreement with CFO <i>prior</i> to application submission | |
| b) | Non-EU Research Grants (standard T's & C's) | | |
| | (i) US Government (subject to funder requirements) | Any one of the following <ul style="list-style-type: none"> • Head of FAS, • CFO • DDoF • SMA | |
| | (ii) Online submissions (main funders) | Any one of the following <ul style="list-style-type: none"> • Head of FAS, • SMA • FAS SFA | |
| | (iii) Manual submissions (subject to funder requirements) | Any one of the following <ul style="list-style-type: none"> • Head of FAS, • CFO • DDoF • SMA • FAS SFA | |
| c) | EU Research Grants | | |
| | (i) Financial Reports | Any one of the following <ul style="list-style-type: none"> • Head of FAS or delegated SMA, • CFO • DDoF | |
| | (ii) Applications (must be costed by FAS) | Any one of the following <ul style="list-style-type: none"> • Head of FAS or delegated SMA, • EU Coordinator • EU Senior Finance Assistant | |
| | (iii) European contracts | Any one of the following <ul style="list-style-type: none"> • Head of RBD • Appropriate nominated deputy (Designated by Head of RBD), • | |
| d) | Other grant applications | | |
| | (i) Approved grant funders (standard University approved T's & C's) | Any one of the following <ul style="list-style-type: none"> • Head of FAS, • SMA, • CFO | |

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| | | <ul style="list-style-type: none"> DDoF | |
| | (ii) Approved grant funders (non-standard University approved T's & C's) | One from each of the following groups Group A <ul style="list-style-type: none"> Head of FAS, SMA DDoF CFO Group B <ul style="list-style-type: none"> Contracts Manager (or appropriate nominated deputy) CLO (or appropriate nominated deputy) | |
| | (iii) From new funders | One from each of the following groups Group A <ul style="list-style-type: none"> Head of FAS, SMA DDoF CFO Group B <ul style="list-style-type: none"> Contracts Manager (or appropriate nominated deputy) CLO (or appropriate nominated deputy) | |
| 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 | Any one of the following <ul style="list-style-type: none"> FAS SFA SMA, Head of FAS, DDoF CFO | |
| f) | Distribution of income to collaborative research partners | | |
| | (i) Up to £25,000 | Budget holder | |
| | (ii) Over £25,000 but not exceeding £250,000 | Any one of the following <ul style="list-style-type: none"> Head of FAS Delegated SMA (By Head of FAS), DDoF CFO | |
| | (iii) Over £250,000 | Any one of the following <ul style="list-style-type: none"> Head of FAS, DDoF CFO | |
| g) | Other non-financial and non-standard research related paperwork such as quotations and government tender responses | Any one of the following <ul style="list-style-type: none"> Head of RBD, Appropriate nominated deputy (Designated by Head of RBD), | |
| h) | Approval of the approach and methodology for Transparent Approach to Costing (TRAC) | PARC | |

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| | <i>(TRAC & fEC Steering Group are responsible for the annual review of the TRAC return and Research Rates with the Principal responsible for final sign off)</i> | | |
| 4.4 | <p>Research & Consultancy Contracts</p> <p><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></p> <p>See Consultancy Policy.</p> | | 8.5 |
| a) | Research and Innovation related contracts including, but not limited to, Material Transfer Agreements, Industrial Studentships, Confidentiality Agreements, Collaboration & Consortium Agreements, Research Services Agreements, and Outgoing University Consultancy Agreements. <i>(in consultation with Finance)</i> | Any one of the following <ul style="list-style-type: none"> • Head of RBD, • Appropriate nominated deputy (Designated by Head of RBD), | |
| b) | Clinical Trials | | |
| | (i) Agreements | Any one of the following <ul style="list-style-type: none"> • Head of RBD, • Appropriate nominated deputy (Designated by Head of RBD), | |
| | (ii) Ethical Approval | University Teaching and Research Committee (UTREC) | |
| 4.5 | Research Related Documents | | |
| a) | Research related tax compliance declarations | Any one of the following <ul style="list-style-type: none"> • T&T Manager • DDoF | |
| b) | Research related legal declarations or certifications relating to University staff | CLO or nominated deputy | |
| c) | NHS Sponsorship declarations | Any one of the following <ul style="list-style-type: none"> • Vice-Principal (RC&I) • Executive Director of Research Support or • Head of Research Policy, Integrity and Governance | |
| d) | (i) Financial due diligence where required (e.g. GCRF grants) | Any one of the following <ul style="list-style-type: none"> • Head of FAS or • SMA (as per agreed due-diligence procedures) Any one of the following | |

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| | (ii) Non-financial due diligence where required (e.g. GCRF grants) | <ul style="list-style-type: none"> Executive Director of Research Support Head of Research Policy, Integrity and Governance or nominated deputy | |
| 4.5 | Tuition & accommodation fees | | 8.2 |
| a) | Tuition Fees (credit bearing) | | |
| | (i) Inflationary, currency-matching, or other market focused changes | PO (notified to PARC) | |
| b) | Non-credit bearing (e.g. short, digital or summer courses) <i>Note that pricing should be in line with the University's pricing policy</i> | Head of School / Unit in consultation with Head of Digital Strategic Initiatives, approved by CARSG | |
| c) | Accommodation fees | PARC | |
| d) | Student refunds | | 8.7 |
| | (i) Up to £2,000 | Cash Office Supervisor | |
| | (ii) Over £2,000 but not exceeding £25,000 | Any one of the following <ul style="list-style-type: none"> Finance Operations Manager Finance Operations Assistant Manager | |
| | (iii) Over £25,000 | Any one of the following <ul style="list-style-type: none"> DDoF CFO | |
| 4.6 | University Conference Services Event Contracts with an income value of: | | 8.1 |
| a) | Up to £50,000 | Any one of the following <ul style="list-style-type: none"> Events Managers Sales & Marketing Manager | |
| b) | Over £50,000 but not exceeding £150,000 | Commercial Services Manager | |
| c) | Over £150,000 but not exceeding £300,000 | Deputy Director of RBS | |
| d) | Over £300,000 but not exceeding £500,000 | Director of RBS | |
| e) | Over £500,000 | Q&F or CFO | |
| 4.7 | Gifts and Donations Accepting gifts of the following values: | | 12 |
| a) | Up to £5,000 | Director of Development | |
| b) | Over £5,000 but not exceeding £50,000 | Director of Development subject to appropriate due | |

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| | | diligence and a signed gift agreement | |
| c) | Over £50,000 but not exceeding £250,000 | Director of Development subject to appropriate due diligence, in agreement 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 | University Collections | | 12 |
| | <i>University Collections refer to Archives, Rare Books, Museum and Photographic Collections (including artworks), whether acquired by purchase, gift or loan. This includes commissioning or purchase of these types of items using University funds (including grants and donations) and of loans-in or -out of these types of items. . It does not include routine Library acquisitions, such as book purchases which are covered through normal procurement routes (section 5)</i> | | |
| a) | Acquisitions & Disposals: | | |
| | Up to £5,000 | Assistant Director, University Collections and Museums | |
| | Over £5,000 but not exceeding £25,000 | University Librarian and Director of Collections and Museums | |
| | Over £25,000 but not exceeding £100,000 | Vice-Principal (RC&I) | |
| | Over £100,000 but not exceeding £1m | Principal, Vice-Principal (RC&I) and CFO | |
| | Over £1m | PARC | |
| b) | Loans in or out | | |
| | Up to £5,000 | Assistant Director, University Collections and Museums | |
| | Over £5,000 but not exceeding £50,000 | University Librarian and Director of Collections and Museums | |
| | Over £50,000 but not exceeding £1m | Vice-Principal (RC&I) | |
| | Over £1m | PARC | |
| 4.9 | Provision of other University Services | | |
| | 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. | CLO (DLO can be assigned as cover for the CLO) | 8.0 |

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| 5. | <p>Purchasing</p> <p><i>Procurement procedures as laid out in the Procurement Financial Operating Procedure and the Project Management Operating Procedures 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></p> <p>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.</p> <p><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></p> | | 9.4 |
| 5.1 | Lease Agreements (non-property) | | 9.4 |
| a) | Leases up to a value of £50,000 | DoP | |
| b) | Leases with an overall value greater than £50,000 | Any one of the following <ul style="list-style-type: none"> • CFO • DDoF | |
| 5.2 | Goods & Services (excluding Research, Capital Projects, DTG, Donations, BTPO) | | 9.0 |
| a) | Up to £5,000 | Budget holder or other individual as delegated by the budget holder (as per section 9 of the Financial Regulations) | |
| b) | Over £5,000 but not exceeding £20,000 | Budget holder or other individual as delegated by the budget holder (as per section 9 of the Financial Regulations) | |
| c) | Over £20,000 but not exceeding £50,000 (at least 3 written quotations must be obtained & ordinarily the lowest price quotation be selected unless otherwise agreed, as stated in the Procurement financial operating procedure) | Two individuals required for approval <ul style="list-style-type: none"> • Budget Holder, and • DoP | |

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| | | DDoF or SPO can be assigned as cover for DoP | |
| d) | Over £50,000 but not exceeding £1m (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Three individuals required for approval <ul style="list-style-type: none"> • Budget Holder, and • DoP, and • DDoF CFO can be assigned as cover for either DoP or DDoF | |
| e) | Over £1m but not exceeding £5m (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | PARC (approval in Oracle follows 5.2 d)) | |
| f) | Over £5m (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | University Court (approval in Oracle follows 5.2 d)) | |
| 5.3 | Goods & Services (Research) | | 9.1 9.5 |
| a) | Up to £20,000 | Spend Controller or other individual as delegated by the Spend Controller (as per section 9 of the Financial Regulations) | |
| a) | Over £20,000 but not exceeding £50,000 | Two individuals required for approval <ul style="list-style-type: none"> • Spend Controller and • DoP DDoF or Senior Procurement Officer can be assigned as cover for DoP | |
| b) | Over £50,000 but not exceeding £1m (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Three individuals required for approval <ul style="list-style-type: none"> • Spend Controller and • DoP, and • DDoF CFO can be assigned as cover for either DoP or DDoF | |
| c) | Over £1m (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Three individuals required for approval <ul style="list-style-type: none"> • Spend Controller, and • DoP, and • CFO DDoF can be assigned as cover for either DoP or CFO | |
| 5.4 | Goods & Services (Capital Projects) <i>An approved Business Case is required for all capital investment projects as per the Capital project operating procedures other than those funded from the annual</i> | | 9.1 9.2 9.5 |

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| | <p><i>pre-approved change and enhancement budget in the capital plan (Residencies, Estates, & TSSUPG)</i></p> <p><i>All construction and related services carried out as part of approved capital projects must follow the tendering procedures set out in the Procurement Financial Operating Procedures.</i></p> | | |
| | Individual invoices which form part of the tendered services for approved projects may be authorised as follows: | | |
| a) | Up to £100,000 (Over £50,000 must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Spend Controller or other individual as delegated by the Spend Controller (as per section 9 of the Financial Regulations) | |
| b) | Over £100,000 but not exceeding £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Two individuals required for approval <ul style="list-style-type: none"> • Spend Controller • DoE (or Assistant DoE as cover only as delegated by DoE) | |
| c) | Over £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Three individuals required for approval <ul style="list-style-type: none"> • Spend Controller • DoE • DDoF Assistant DoE can be assigned as cover for DoE CFO can be assigned as cover for DDoF | |
| 5.5 | Goods & Services (DTG) | | 9.0 |
| a) | Up to £2,500 | Cost Centre Manager (as per section 9 of the Financial Regulations) | |
| a) | Over £2,500 but not exceeding £20,000 | Two individuals required for approval <ul style="list-style-type: none"> • Cost Centre Manager, and • DTG SFA Head of FAS can be assigned as cover for DTG SFA | |
| b) | Over £20,000 but not exceeding £50,000 | Three individuals required for approval <ul style="list-style-type: none"> • Cost Centre Manager, and • DTG SFA, and • DoP | |

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| | | Head of FAS can be assigned as cover for DTG SFA DDoF or Senior Procurement Officer can be assigned as cover for DoP | |
| c) | Over £50,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Four individuals required for approval <ul style="list-style-type: none"> • Cost Centre Manager • DTG SFA • DoP • DDoF HoFAS can be assigned as cover for DTG SFA CFO can be assigned as cover for either DDoF or DoP | |
| 5.6 | Goods & Services (Donations) | | 9.0 |
| a) | Up to £20,000 | Spend Controller or other individual as delegated by the Spend Controller (as per section 9 of the Financial Regulations) | |
| a) | Over £20,000 but not exceeding £50,000 | Two individuals required for approval <ul style="list-style-type: none"> • Spend Controller, and • DoP DDoF or SPO can be assigned as required for DoP | |
| b) | Over £50,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Three individuals required for approval <ul style="list-style-type: none"> • Spend Controller, and • DoP, and • DDoF CFO can be assigned as required for either DoP or DDoF | |
| 5.7 | Goods & Services (BTPO) | | 9.0 |
| a) | Up to £100,000 (Over £50,000 must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Spend Controller or other individual as delegated by the Spend Controller (as per section 9 of the Financial Regulations) | |
| a) | Over £100,000 but not exceeding £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Two individuals required for approval <ul style="list-style-type: none"> • Spend Controller and • DoP | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| | | DDoF or can be assigned as required for DoP | |
| b) | Over £250,000 (must be tendered in line with Public Contracts (Scotland) Regulations requirements) | Three individuals required for approval <ul style="list-style-type: none"> • Spend Controller and • DoP, and • DDoF CFO can be assigned as required for either DoP or DDoF | |
| 5.9 | Services (Legal) Unless otherwise agreed in advance with the CLO or DLO, no University member of staff can instruct external solicitors or Counsel on behalf of the University. The CLO or DLO must approve the engagement of all external legal services prior to the commencement of work. | | 9.0 |
| a) | All values | CLO to be approver in addition to hierarchy at Section 5.2 (DLO can be assigned as cover for the CLO) | 9.4 |
| 5.10.1 | Insurance (Premiums) Unless otherwise agreed in advance with the Director of Planning, no University member of staff can purchase Insurance on behalf of the University. | | 11.5 |
| 5.10.2 | Insurance (Claims) Disbursement/settlement of claims | | |
| a) | Up to £5,000 | Any one of the following <ul style="list-style-type: none"> • Risk and Insurance Co-ordinator, • Deputy Director of Planning • Director of Planning | |
| b) | Over £5,000 but not exceeding £20,000 | Any one of the following <ul style="list-style-type: none"> • Deputy Director of Planning • Director of Planning | |
| c) | Over £20,000 | As per Section 5.2 | |
| 5.11 | Capital Projects (Project approval) Delegation restricts itself to investments that alter or adapt the University's built environment in line with the Capital Project Policy . Investment in process or system change are referred to the Business Transformation Policy . Proposals must be made via the Project Development Team in Estates | | 9.3 9.5 |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| | Up to £250,000 | DoE or SAMC if referred by DoE Authorised in Oracle on behalf of DoE or SAMC (Finance Manager) <ul style="list-style-type: none"> Capital & Treasury Accountant | |
| | Over £250,000 but not exceeding £1.0million | Approval by SAMC Authorised in Oracle on behalf of SAMC (Finance Manager) <ul style="list-style-type: none"> Capital & Treasury Accountant | |
| | Over £1.0m but not exceeding £5.0m | PARC following approval by SAMC Authorised in Oracle on behalf of PARC (Finance Manager) <ul style="list-style-type: none"> T&T Manager | |
| | Over £5.0m | Court following approval by SAMC & PARC Authorised in Oracle on behalf of Court (Finance Manager) <ul style="list-style-type: none"> T&T Manager | |
| 5.12 | <p>Capital Projects (Contingency budget)</p> <p><i>An approved Business Case is required for all capital investment projects as per the Capital project operating procedures and Capital Project Policy</i></p> <p>The oversight of approved contingency expenditure falls under the purview of the Project Sponsor and Project Managers. This responsibility entails overseeing the cumulative impact of individual variations. The utilisation of contingency funds must be documented in updates provided to PARC.</p> <p>Contingency budget thresholds for each project should be articulated within the Investment Business Case. In cases where this is not specified, default levels, as outlined in section b) below, will be employed.:</p> | | 9.3 9.5 |
| a) | Contingency budget levels specific to each project should be introduced as components of the Investment Business Case. These levels should undergo | | |

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| | approval in accordance with the capital project approval process. | | | | | | | | | | | | | | | | | | | | |
| | Up to £250,000 | DoE or SAMC if referred by DoE Authorised in Oracle on behalf of DoE or SAMC (Finance Manager) <ul style="list-style-type: none"> Capital & Treasury Accountant | | | | | | | | | | | | | | | | | | | |
| | Over £250,000 but not exceeding £1.0m | Approval by SAMC Authorised in Oracle on behalf of SAMC (Finance Manager) <ul style="list-style-type: none"> Capital & Treasury Accountant | | | | | | | | | | | | | | | | | | | |
| | Over £1.0m but not exceeding £5.0m | PARC following approval by SAMC Authorised in Oracle on behalf of PARC (Finance Manager) <ul style="list-style-type: none"> T&T Manager | | | | | | | | | | | | | | | | | | | |
| | Over £5.0m | Court following approval by PARC & SAMC Authorised in Oracle on behalf of Court (Finance Manager) <ul style="list-style-type: none"> T&T Manager | | | | | | | | | | | | | | | | | | | |
| b) | <p>The standard contingency budget is determined as a percentage of the total investment business case budget, contingent upon the project phase, as outlined below:</p> <table border="1"> <thead> <tr> <th>Project Phase</th> <th>% of full budget</th> <th>Contingency budget (as a % of approved budget)</th> </tr> </thead> <tbody> <tr> <td>Propose</td> <td>3%</td> <td>0%</td> </tr> <tr> <td>Appraise</td> <td>8%</td> <td>30%</td> </tr> <tr> <td>Define</td> <td>15%</td> <td>20%</td> </tr> <tr> <td>Deliver</td> <td>100%</td> <td>10%</td> </tr> <tr> <td>Benefits</td> <td>100%</td> <td>0%</td> </tr> </tbody> </table> <p>Spend of approved contingency outlined above</p> | Project Phase | % of full budget | Contingency budget (as a % of approved budget) | Propose | 3% | 0% | Appraise | 8% | 30% | Define | 15% | 20% | Deliver | 100% | 10% | Benefits | 100% | 0% | <p>Any one of the following:</p> <ul style="list-style-type: none"> Project Spend Controller, DoE, Project Sponsor | |
| Project Phase | % of full budget | Contingency budget (as a % of approved budget) | | | | | | | | | | | | | | | | | | | |
| Propose | 3% | 0% | | | | | | | | | | | | | | | | | | | |
| Appraise | 8% | 30% | | | | | | | | | | | | | | | | | | | |
| Define | 15% | 20% | | | | | | | | | | | | | | | | | | | |
| Deliver | 100% | 10% | | | | | | | | | | | | | | | | | | | |
| Benefits | 100% | 0% | | | | | | | | | | | | | | | | | | | |
| c) | For every capital project, a designated contingency is assigned as a percentage of the budget. If capital project changes and sponsor controlled scope changes occur during the design or construction | | | | | | | | | | | | | | | | | | | | |

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| | phase, leading to an increase in either the contingency budget or the overall project budget beyond the approved limit, an escalation paper must be drafted. This paper necessitates approval from the following: | | |
| | Up to £250,000 | Any one of the following <ul style="list-style-type: none"> • DoE • Or SAMC if the original business case was referred to SAMC | |
| | Over £250,000 but not exceeding £1.0m | SAMC | |
| | Over £1.0m but not exceeding £5.0m | PARC | |
| | Over £5.0m | Court | |
| 6. | Tax & Duties <ul style="list-style-type: none"> • <i>All taxation matters should be managed in line with the universities agreed taxation strategy.</i> | | 13.0 |
| 6.1 | VAT Returns | | 13.3 |
| | Approval of VAT returns | Any one of the following <ul style="list-style-type: none"> • DDoF, • T&T Manager | |
| | Notification of errors or any one off adjustments required under regulation of VAT Act 1994 (excluding annual partial exemption adjustments) | Any one of the following <ul style="list-style-type: none"> • DDoF, • T&T Manager | |
| | Alteration of the partial exemption special method with HM revenue & Customs | Any one of the following <ul style="list-style-type: none"> • CFO, • DDoF | |
| | Authorisation of Option to tax forms over land controlled by the University or its subsidiaries | Any one of the following <ul style="list-style-type: none"> • CFO, • DDoF, • T&T Manager | |
| 6.2 | Payroll Taxes | | |
| | Authorisation of payroll taxes liabilities | Any one of the following <ul style="list-style-type: none"> • Payroll and Pension Manager, • Deputy Payroll Manager | |
| | Authorisation of overseas payroll registrations and liabilities | Any one of the following <ul style="list-style-type: none"> • Human Resources Director, • Deputy HR Director, • Nominated HR Business Partner, • Payroll and Pension Manager, • Deputy Payroll Manager | |
| | Overseas taxation compliance | Any one of the following: | |

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| | | <ul style="list-style-type: none"> Human Resources Director, Deputy HR Director, Nominated HR Business Partner, Payroll and Pension Manager | |
| 6.3 | Corporation Tax | | |
| | Approval of the university and subsidiary corporation tax returns | Any one of the following <ul style="list-style-type: none"> CFO, DDoF, T&T 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> | Any one of the following <ul style="list-style-type: none"> CFO, DDoF, T&T Manager | |
| 6.4 | Import taxes | | 13.0 |
| | Apply for import taxation reliefs <i>(Support provided by Tax & Treasury Team on vatenquiries@st-andrews.ac.uk)</i> | Devolved to staff member who has instructed the importation of goods | |
| 6.5 | Non-resident landlord scheme | | |
| | Submission of non-resident landlord scheme return | Any one of the following <ul style="list-style-type: none"> DDoF, T&T Manager | |
| 6.6 | Gift Aid | | |
| | Authorisation of Gift Aid claims | Any one of the following <ul style="list-style-type: none"> Director of Development, Head of Development Operations | |
| 7. | Staff Related <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> | | 5.1 |
| 7.1 | Recruitment of staff | | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| a) | Like for like maternity cover and all acting up cover (including long-term sickness cover) | Director of HR | 10.2 |
| b) | Externally funded academic staff (lecturers, senior lecturers, readers & professors) ¹ | Head of School/Unit together with relevant FAS SMA / supervisor (to check budget / finances) | |
| c) | Externally funded academic staff (excluding above group) ¹ | 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 – in budgeted complement ^{1,2} | Head of School/Unit and Budget holder together with relevant FAS SMA / supervisor (to check budget / finances) | |
| f) | Non-Academic Staff – not in budgeted complement | Workforce Planning Group. Q&F or Master in exceptional circumstances | |
| g) | BTB approved posts/Restructures | BTB | |
| | <ol style="list-style-type: none"> 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. | | |
| 7.2 | <p>Salaries</p> <p><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 Starting Salary policy.</i></p> | | |
| a) | Academic New Starts – in excess of advertised salary band (including contribution points) up to £130,000 pa. | Master | 10.3 |
| b) | Professional Services New Starts - in excess of advertised salary band (including contribution points) up to £130,000 pa. | Relevant Principal's Office member | |
| c) | All salaries in excess of £130,000 pa and all Principal's Office and Principal's salary | Remuneration Committee | |
| 7.3 | Re-gradings and promotions | | |

| Ref | Area of Delegation | Authority Delegated to | FR Ref |
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| a) | Academic – all job families (promotion to G6-G9) | Promotions Panel | 10.3 |
| 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> | | |
| a) | Academic staff – up to 3 incremental points (or 6%) within a 12 month period | Master or Q&F if not available | 10.3 |
| b) | Academic-related / Non-academic – up to 3 incremental points (or 6%) within a 12 month period | Q&F or Master if not available | |
| c) | All staff – more than 3 incremental points (or 6%) or any recognition and retention payment for Staff at Grade 9 | Principal | |
| 7.5 | Termination of employment | | |
| a) | For disciplinary / capability reasons | Chair of the appropriate panel (notice entitlement and holiday pay) | 10.6 |
| b) | Voluntary Severance Arrangements (VSER) | Workforce Planning Group | |
| c) | Severance arrangements out-with the Workforce Planning Group Please note that in addition to the authorisation routes listed below, if the arrangement falls into any of the following categories: <ul style="list-style-type: none"> • More than £100,000 • A member of the Principal's Office • Departing from the Severance Policy Approval must be sought from the Remuneration Committee along with seeking the view of the University's external auditor. 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. | Authorisation Routes: | |

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| | <ul style="list-style-type: none"> • In the case of the Principal • For Principal Office members • For academic staff • For non-academic staff | <ul style="list-style-type: none"> • The Senior Lay Member (who will have sought approval from the Remuneration Committee) • The Principal (who will have discussed with the Senior Lay Member and sought approval from Remuneration Committee) • The Master, in discussion with the Principal. • The Q&F, in discussion with the Vice Principal (Governance) or Director of HR. | |
| 7.6 | <p>Personal expenses (including invoices & 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 expenses policy.</i></p> <p><i>In line with HMRC requirements, the University will reimburse only business related expenses that are wholly, exclusively and necessarily incurred as part of University business - whatever the source of the funding. Any queries or ambiguities should be checked with the Payroll & Pensions manager before incurring spend.</i></p> <p>No individual can authorise their own business expenses. Business expenses must always be reviewed and approved by someone with sufficient seniority and budget authority. 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 expenses policy, the University retains the right to recover these costs directly from staff.</i></p> | | |
| a) | Non-Executive Court Members | Any one of the following | 10.5 |

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| | | <ul style="list-style-type: none"> • Deputy Principal, • Vice-Principal (Governance), • Q&F, • CFO | |
| 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 above) as per section 10.5 of Financial Regulations | |
| 8 | <p>Legal agreements (no financial impact)</p> <p><i>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.</i></p> | | |
| | Legal agreements with no financial impact include all agreements not covered elsewhere in this document. | CLO, or DLO or Service Unit Head/Project Manager as delegated by the CLO | |

| Version Number | Purpose / Changes | Document status | Author, role & School / Unit | Date |
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| 2024.04 | <ul style="list-style-type: none"> • 2.3 - Update to include provision for approving guarantees as not specifically noted in previous draft • 3 - Update SAMG to SAMC and replace Chair from Master to Deputy Principal • 3.2 - Clarification of how total exposure for entering into or exiting a lease is calculated • 4.2a/b - Change licensing and outright transfer to recordal of agreements, include CLO as authorised signatory • 4.2b/c/e/f & 4.5c/d - Change Director of RIS to Executive Director of Research Support from 8/1/24 due to new role • 4.2c-d - Clarify the value of contract is over 10 years from execution • 4.2f – change approval from two to one • 4.2g - Update to the wording and approval where we are minority sharholders and those with significant control • 4.3c (iii)/g, 4.4a, 4.4b (i) • 4.3d - Remove "from approved grant funders list" as headers already say this and clarify T's & C's refer to "University Approved" T's & C's. Include ability for Group B individuals to delegate authority as necessary • 4.4a - Include "and innovation" when referring to Research related contracts and include Consultancy Agreements under this remit • 4.5b - Change Global Office to Head of Digital Strategic Initiatives as now Digital Course with final approval being through CARSG • 4.8 - Update to clarify this covers artowrks and loans into and out of the University • 4.8(a) - Change Director of Libraries and Museums to University Librarian, and Director of Collections and Museums and Assistant Director, University Collections and Curation to Assistant Director, University Collections and Museums | Draft | HoFR | 24/01/2024 |

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| | <ul style="list-style-type: none"> • 4.8(a) – Update to include Principal for acquisitions between £100k and £1m • 4.8(b) - New section added for guidance on loans of assets into and out of the University • 4.9 - Update to allow Deputy Legal Officer to cover for Chief Legal Officer as necessary • 5.2c - Update wording to be in line with Procurement procedure which allows less than 3 quotations in some instances • 5.9 - Update to allow Deputy Legal Officer to cover for Chief Legal Officer as necessary • 7.1e - Update to state School/Unit for non-academic post • 7.3a - Change from grade7-9 to grade 6-9 • 7.5c - Change Senior Governor to Senior Lay Member • 8 - Update to allow Deputy Legal Officer to cover for Chief Legal Officer as necessary | | | |
| 2024.03 | <ul style="list-style-type: none"> • 4.1 (a-d) – new section inserted for write-off or adjustments to outstanding debt • 4.3b – update to clarify subject to funder requirements and to include Head of FAS for online submissions • 4.3c – update Principal Investigator to relevant FAS members and include Senior Business Development Manager and Head of TTC for European contracts • 4.3d – split of responsibilities into different authorisation groups • 4.3e – update to include Head of FAS • 4.3g - update to include Senior Business Development Manager and Head of TTC for European contracts • 4.3h – include approval section on TRAC • 4.4a&b - update to include Senior Business Development Manager and Head of TTC for European contracts • 5.4 – include reference to Capital project operating procedure and updated to include spend controller as available authoriser • 5.5c – updated to include DDoF as available authoriser | Draft | DDoF | 16/11/2023 |

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| | <ul style="list-style-type: none"> • 5.9 – remove the split of authority <£20k and > £20k to all one authorisation process • 5.10.1 – added narrative to clarify who can purchase insurance • 5.11 – updated to specify Capital & Treasury accountant can authorise spend in Oracle on behalf of relevant parties • 5.12 – updated to specify Capital & Treasury accountant or T&T Manager can authorise spend in Oracle on behalf of relevant parties • 7.2a&b – clarified wording around “off scale” academic and non-academic • 7.2c – changed to in excess of £139k rather than up to | | | |
| 2024.02 | <ul style="list-style-type: none"> • Clean version sent to ARC for review | Draft | DDoF | 14/09/2023 |
| 2024.01 | <ul style="list-style-type: none"> • 2.0 new table of definitions • 1.1b (iii) – update to state one approver from group A&B • 3.0 & 3.2 insert about who can sign legal docs after approval • 3.1 a Land disposals - remove director of estates from below £250k disposal • 3.1b change to any 3 individuals • 3.2b & 3.3a include any 2 approvers, include DoE & CLO as approvers • 3.b include any 3 approvers, add in CLO & DoE • 4.1c split out authority into bandings of value, remove Head of Commercialisation • 4.1d new category & approvers • 4.5 removed (ii), (i) category approved by PO notified to PARC, removed CFO & Q&F approval • 4.5 (b) in consultation with Global (removed Registry) • 4.8 moved University collections (9) next to Gifts & Donations • Section 5 complete re-write new section reflecting Oracle set up for purchasing • 5.11 include capital projects approvals & contingency approvals • 9.0 update to legal agreements with no financial impact (and changed to (8) following removal of Collections | Draft | DDoF | 30/08/2023 |
| 2022.06 | <ul style="list-style-type: none"> • S4.1 (d) – update to change reference from Business | Published | HoFR | 05/06/2023 |

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| | Venture Group to Finance Director | | | |
| 2022.05 | <ul style="list-style-type: none"> • S7.2 (a-c) - update threshold from £100k to £130k in line with changes to Remuneration Committee remit • S7.4 (a-c) – update thresholds to 3 incremental points or 6% (from 2 incremental points or equivalent) in line with Remuneration Committee remit | Published | HoFR | 29/03/2023 |
| 2022.04 | S4.6 (a) – update to included Sales & Marketing Manager to approve spend up to £50,000 | Published | HoFR | 05/12/2022 |
| 2022.03 | s3.3 and s3.3 (a) – update to change responsibility for drafting lease agreements for rental of University space from Estates to Legal | Published | HoFR | 12/05/2022 |
| 2022.02 | Approved by ARC S5.2 (a) – update to clarify that authorisation of goods under £20,000 can be delegated by the budget holder (in line with the Financial Regulations) | Published | HoFR | 12/05/2022 |
| 2022.01 | Changes noted during 2022 annual review: <ul style="list-style-type: none"> • s4.1 (a-d) – include Quaestor and Factor • s4.1 (c) – replace Head of Intellectual Policy with Head of Technology and Transfer • s4.2 (d) – remove duplicate wording around approved grant funders • s4.5 (a) (ii) – update responsibility from Principals Office to PARC (in agreement with the Quaestor & Factor and Chief Financial Officer) • s4.5 (d) – update to include Finance Operations Assistant Manager role • s5.2 (a) and (b) to s5.6 (a) and (b) – update limit to £20k to be in line with Aptos limits • s5.3 (c) to s5.6 (c) – update to include Director of Procurement as cover, in line with s5.2 (c) • s5.7 – include new section on Insurance (Claims, Premiums and Fees) • s5.8 – move Capital Works (Estates) from s5.7 to s5.8 • s7.1 – include section (f) in relation to non-academic posts out with budget complement and included section (g) in relation to BTB • s7.5 (c) - clarify that the authority relates to any of the | Draft for ARC review | HoFR | 05/05/2022 |

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| | <p>categories noted rather than all of them</p> <ul style="list-style-type: none"> • s8 – replace the term Heritage Collections to University Collections | | | |
| 2021.06 | <ul style="list-style-type: none"> • s4.1 (a) and (b) – replace Head of Intellectual Policy with Head of Technology and Transfer | Published | HoFR | 05/11/2021 |
| 2021.05 | <ul style="list-style-type: none"> • s8 (a) – replace Acquisitions (with funding identified) & Disposals to Acquisitions & Disposals • s8 (a) – replace Head of Special Collections & Head of Museum Collections to Assistant Director, Heritage Collections and Curation | Published | HoFR | 08/06/2021 |
| 2021.04 | <ul style="list-style-type: none"> • s2.2 (e) – update narrative to include reference to RCF in borrowing arrangements; • Approved by ARC | Approved by ARC | HoFR | 13/05/2021 |
| 2021.03 | <p>Changes noted during 2021 annual review:</p> <ul style="list-style-type: none"> • 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; • s4.2 (c)(iii) and (g)(iii) - replace Deputy Head of RBDC with Senior Contracts Manager and Chief Financial Officer; • s4.2 (d)(ii) – replace "subject to RBDC review" with "subject to being on approved grant funder list" • 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; • s4.4 (c) & (d) - Update delegation to also include Head of Research Policy, Integrity and Governance; • s5.3 - change title from Services (Eden Campus) to Eden Campus Services (non-estate related); • s5.4 (a) to (c) - align spending limits with s5.5 as Estates assume responsibility for the maintenance budget for residential estates; • s5.5 (a) - Add Head of Technical Services (Estates) to delegated authority up to £25,000 | Draft for ARC review | HoFR | 04/05/2021 |

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| | <ul style="list-style-type: none"> • s5.6 - Inclusion of delegated limits for legal services purchases; • s5.7 – Remove section to merge sections s5.7,s 5.8 and s5.9 under the general heading of Capital Works (Estate); • s5.8 – Remove section to merge sections s5.7,s 5.8 and s5.9 under the general heading of Capital Works (Estate); • s5.9 – Renamed s5.7 after removal of s5.7 and s5.8 • 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; • Replace reference to OJEU to “Public Contracts (Scotland) Regulations”; • Replace table header “SFI Ref” to “FR Ref” to refer to Financial Regulations | | | |
| 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: | Published | DDoF | 17/07/2020 |

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| | <p>a) included words “within a 12 month period”</p> <p>b) included words “within a 12 month period”</p> <p>c) included words “or any recognition and retention payment for Staff at Grade 9”</p> <p>Insert authorisation for signing amendments to existing agreements into s2.2(f)</p> | | | |
| 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 | <p>Updates from 2019 consultation (with track changes)</p> <p>S1.1b) insertion – include new £20k category (Head of FAS authorisation)</p> <p>S4.1d) deletion – Head of TTC (KTC) no longer allowed to unilaterally set up spin-out companies</p> <p>4.2d) and e) insertion – senior management accountants authorised to sign grant claims</p> <p>4.2f) – Head of FAS authorised to distribute income > £25k to partners</p> <p>S4.4d) – financial due diligence authorisation changed from RBDC to FAS</p> <p>S5.3 / S5.4 a) and b) insertion – authorisation granted to Director of Operations (Estates)</p> <p>S6.3 – insertion T&T Manager authorised to assess direct tax risk vis a vis overseas operations</p> <p>S7.1a) insertion – added long-term sickness</p> | Draft for ARC review | DDoF (Finance) | 03/05/2019 |

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| | S7.1b) to e) insertion – added Workforce Planning Group to all sections. | | | |
| 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 further (to improve transparency of decision making) s4.1 Amendment - Director of KTC changed to Head of KTC s4.2 Addition - Senior management accountants give responsibility for submission of standard research grant applications (expediency) s4.5c Amendment – thresholds increased to reflect higher fees and fee deposits s5.2. s5.3, s5.5 remove specific OJEU threshold | Draft (track changes) | DDoF(Finance) | 15/04/2019 |
| 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 | 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 & supplementary academic fees changed from VPG to Findir (consistent with Finregs); S5 requirement for CLO to sign off contracts > OJEU limits; S6.2 approval of off-scale salaries threshold changed form £80k to £100k S7.5 amend to reflect updated authorisations for expenses in line with FR 10.5.3 | Published | DDoF(Finance) | 31/05/2017 |