

## APPENDIX A: BUDGET HOLDERS & DELEGATED AUTHORITIES

Note 1: The Agreement of the Chief Executive must be sought regarding any proposed financial commitment which cannot be met from the budget allocation (Section 11.3).

**Note 2:** When a Budget Holder / Delegated Authority is on annual leave / other absence; a temporary authority (for the period of absence) can be requested. This should be made by e-mail to the Chief Exec. and cc'ing in the Financial Controller. The approval (if granted) will be from the Chief Exec. and cc'ing in the Financial Controller. If it is the Chief Exec. who is to be absent, the Chief Executive can fully delegate authority to another member of the Senior Leadership Team.

Budget Category	Budget Holder	Authorities & Authorisation Limits <sup>1</sup>	Delegated Authority
Salaries & Wages			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Financial Controller (invoice sign off)
Full Time Officers' Salaries	Chief Executive	Up to agreed budgeted spinal point	Financial Controller (payroll run)
<b><u>Student staff wages</u></b>			
Academic Rep.	Advocacy & Governance Manager	Up to approved budget.	Academic Rep. Co-ordinator £200
Democracy & Governance	Advocacy & Governance Manager	Up to approved budget.	Insight & Student Voice Manager £200
Welcome Desk	Chief Executive		Executive Assistant £100 Welcome Desk Assistant £50
Union Cloud	Advocacy & Governance Manager	Up to approved budget.	IT Co-ordinator £300
Societies	CEO / Financial Controller	Up to approved budget.	Student Development Manager

<sup>1</sup> Amounts are £net of VAT

			£200
Crew	Commercial Services Manger	Up to approved budget.	Events Manager £300 Events Co-ordinator £200
Sport	Chief Executive / Financial Controller	Up to approved budget	Sports Development Manager £300
ERS charges	Financial Controller	£2,000	Management Accountant £500
Volunteering: covered separately below			
<b>Budget Category</b>	<b>Budget Holder</b>	<b>Authorities &amp; Authorisation Limits<sup>2</sup></b>	<b>Delegated Authority</b>
Governance Costs			
Legal & Professional Fees	Chief Executive	Up to the level of the approved budget	Financial Controller £750
Audit	Financial Controller	Trustee Board approve the Auditors/ fees	Financial Controller (as per agreed fees)
Trustee Board	Chief Executive	Up to the level of the approved budget	Chief Executive
<b>Budget Category</b>	<b>Budget Holder</b>	<b>Authorities &amp; Authorisation Limits<sup>3</sup></b>	<b>Delegated Authority</b>
Operating Costs			

<sup>2</sup> Amounts are £net of VAT

<sup>3</sup> Amounts are £net of VAT

NUS Affiliation Fees	Chief Executive	Up to the level of the approved budget: Note: the fee is tied into being a member and calculated as such. We can only leave if we disaffiliate; different approval process.	Financial Controller; based on agreed fee.
CEO – Operational Costs	Chief Executive	Up to approved budget.	Executive Assistant £100
CEO- Building Costs	Chief Executive	Up to approved budget.	Executive Assistant £100
CEO – Staff / Officer Development Fund	Chief Executive	Up to approved budget.	Executive Assistant £100
Finance Office	Financial Controller	£2,000	Management Acct. (in absence of FC £500)
Insurance	Financial Controller	£2,000	Management Acct. (in absence of FC £500)
IT	Advocacy & Governance Manager	£2,000	IT Co-ordinator £250
Printing	Financial Controller	£2,000	Management Accountant: £500
Promo. & Comms	Advocacy & Governance Manager	Up to approved budget.	Comms. Manager £500 Comms. Asst: £200 Graphic Designer £200
Welcome Desk op. costs	Executive Administrator	Up to approved budget	Executive Assistant £100 Welcome Desk Assistant £100

Non-Recoverable VAT	Financial Controller	Reviewed as part of the VAT return process.	Management Accountant: journal. Reviewed by FC.
Bad Debts	Financial Controller	£5,000. See section 14.2	Management Accountant £500
<b>Budget Category</b>	<b>Budget Holder</b>	<b>Authorities &amp; Authorisation Limits<sup>4</sup></b>	<b>Delegated Authority</b>
Student Groups			
SCAN	VP Societies & Media/ Advocacy & Governance Manager	Membership Fees: 2 of their authorised signatories.  Union operating / regulatory costs; Advocacy & Governance Mgr.  Approved budget allocation: 2 authorised signatories <£250. If > £250 requires A & G sign off.	
BFM	VP Societies & Media / Advocacy & Governance Manager	As above	
LA1 TV	VP Societies & Media / Advocacy & Governance Manager	As above	
Cinema	VP Societies & Media / Advocacy & Governance Manager	As above	

<sup>4</sup> Amounts are £net of VAT

Nightline	Advocacy & Governance Manager	Authorised signatories as per Approved Signatories list held in Finance (needs 2 sigs).	In absence of 1 authorised Nightline signatory :VP Welfare
<b>Budget Category</b>	<b>Budget Holder</b>	<b>Authorities &amp; Authorisation Limits<sup>5</sup></b>	<b>Delegated Authority</b>
<b>Societies</b>			
Office costs / administration	Chief Executive / Financial Controller	£2,000	Societies & Communities Manager £300 Societies Co-ordinator £150
Societies funding	Chief Executive / Financial Controller	£2,000	Societies & Communities Manager £300 Societies Co-ordinator £150
Safety	Chief Executive	£2,000	H&S Manager £200

<sup>5</sup> Amounts are £net of VAT

Budget Category	Budget Holder	Authorities & Authorisation Limits <sup>6</sup>	Delegated Authority
Sport			
Note: Non – payroll costs going through University Agresso System. With insurance costs; these are currently approved / paid by SU Finance dept. and then claimed back from the Uni. However, transitionally these will also transfer over.			
Office costs / administration	Chief Executive / Financial Controller	£2,000	Sport Development Manager £1,000 Opportunities Co-ordinator (Sport): £500
Insurances	Financial Controller	£4,500 (Boat club is the highest value policy)	Management Accountant £500
BUCS; Transport, Affiliations, Competitions, Kit, Equipment	Chief Executive / Financial Controller	In line with Uni Agresso limits	Sport Development Manager Opportunities Co-ordinator
Recreational Leagues	Chief Executive / Financial Controller	£2,000	Sport Development Manager £1,000 Opportunities Co-ordinator (Sport): £500
Carter Shield	Chief Executive / Financial Controller	£2,000/ level of approved budget; whichever is lower	As above
RFU Cluster project	Chief Executive / Financial Controller	£2,000	As above
College sport	Chief Executive / Financial Controller	£2,000	As above

<sup>6</sup> Amounts are £net of VAT

Budget Category	Budget Holder	Authorities & Authorisation Limits <sup>7</sup>	Delegated Authority
Advocacy & Governance			
Academic Representation System	Advocacy & Governance Manager	£2,000	Student Insight & Voice Mgr. £300
Advice & Welfare	Advocacy & Governance Manager	£2,000	Student Advice Manager: £300
Democracy & Governance	Advocacy & Governance Manager	£2,000	Student Insight & Voice Mgr. £300
Research & Insight	Advocacy & Governance Manager	£2,000	Student Insight & Voice Mgr. £300
President's Office			
Full Time Officers	FTO Team	Upto the level of the approved budget: Relevant FTO & 1 Other FTO	
Liberation Officer Team	VP Welfare	Up to the level of the relevant budget: Relevant LCO jointly with VP Welfare.	
Events			
Events: If the cost of an event exceeds or is not included in the annual approved budget, a separate budget needs to be completed. The event should break even and the budget needs to be approved before any costs are committed. See section 20.6 for further detail.			
Welcome Week	chief Executive	Up to the level of the approved budget	Events Manager £500 Events Co-ordinator £250

<sup>7</sup> Amounts are £net of VAT



Open Days	Chief Executive	Up to the level of the approved funding	Events Manager: £500 Events Co-ordinator £250
Roses: Sport	Chief Executive	Up to the level of the approved budget for University funding	Sports Development Manager: £1,000  Sports Co-ordinator: £500  For above £1k: 2 signatories are required (1 must be CEO)
Extrav	Chief Executive	Up to the level of the approved budget	Events Manager: £500 Events Co-ordinator: £25
Events: a budgeted calendar of events will need to be completed. Costs will also include PA / gazebo costs. Examples of potential events include Picnic by the Pond, Summer Fest, Live Well expo, Grad Ball. Budget Holder will be the Events Manager up to the approved funding supplied by the University.			Events Co-ordinator: £500
Budget Category	Budget Holder	Authorities & Authorisation Limits <sup>8</sup>	Delegated Authority
JCRS AND PG BOARD			
JCR / PG Board SU Funding	Annual funding approved by Trustee Board.	See below for JCR expenditure.	
JCR/ PG Board - expenditure	JCR Exec.	2 Authorised Signatories; 1 must be the Treasurer. Up to level of agreed Budget. Note: if Treasurer is claimant; one other authorised signatory.	

<sup>8</sup> Amounts are £net of VAT

PRS	Chief Executive	Up to the level of the approved budget	Events Manager: £1,000
Capital Expenditure			
Capital Expenditure	Chief Executive	Up to approved Budget	
Depreciation	Chief Exec.	Cost is based on capital expenditure and depreciation rates per the statutory accounts	Financial Controller; accounting entry based on capex.
<b>Budget Category</b>	<b>Budget Holder</b>	<b>Authorities &amp; Authorisation Limits</b>	<b>Delegated Authority</b>
Restricted: Volunteering Costs			
Volunteering (includes Green Lancaster and Schools, Note: Green Lancaster costs go through Agresso)	Chief Executive	£1,000 Note: over £1k – requires Chief Exec. additional sign off	Green Lancaster Manager: £500 Green Lancaster Co-ordinator/ Assistants: £250

Commercial Subsidiaries			
Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority
Retail			
<b>Cost of Goods for Resale</b>	Retail Manager Financial Controller	£10,000 £25,000	Retail Supervisors: £5,000
<b>Costs (not for Resale)</b>			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Financial Controller (Invoice sign off)
Student Staff Wages	Retail Manager	Up to approved budget.	Financial Controller (Invoice sign off)
Costs: Overheads etc. excluding those below	Financial Controller	£4,000	Retail Manager: £2,000 Retail Supervisors: £500
Asset Rental	Chief Exec.	This relates to CAPEX / depreciation.	
Insurance	Financial Controller	See Operating costs. Retail amount is recharged from Total Policy.	
Rent	Chief Executive	Lease Agreement signed with the Uni.	Financial Controller (invoice sign off based on the lease).
Utilities (electricity / water)	Financial Controller	£10,000 (quarterly invoices)	Retail Manager: £7,000
Maintenance Agreements (All Cool and Fidelity)	Financial Controller	Up to approved budget.	Retail Manager: £5,000
Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority

Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority
Sugarhouse			
<b>Cost of Goods for Resale</b>	Venue Manager Chief Executive	£15,000 £25,000	Sugarhouse Assistant Manager: £10,000
<b>Costs (not for Resale)</b>			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Financial Controller (invoice sign off)
Student Staff Wages	Venue Manager	Up to approved budget.	Sugarhouse Assistant Manager approves timesheets. Financial Controller (invoice sign off)
Costs: Overheads etc. excluding those below	Chief Executive	Up to approved budget.	Venue Manager : £3,000 Venue Assistant Managers : £1,000
Asset Rental	Chief Executive	This relates to CAPEX / depreciation	
Insurance	Financial Controller	Up to approved budget. As > £20k need Chief Exec. to counter sign	
Commercial Marketing			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Financial Controller (invoice sign off)
Student Staff Wages	Chief Executive	Up to approved budget.	Financial Controller (Invoice sign off)
Costs: Overheads / direct costs	Chief Executive	Up to approved budget.	Financial Controller £2,000
Bad Debts	Financial Controller	£5,000 individual. See section 14.2	

Housing			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Financial Controller (invoice sign off)
Student Staff Wages	Housing Manager	Up to approved budget.	Financial Controller (invoice sign off)
Direct Costs : Rent Payable	Financial Controller	Rental income/ rent payable: agreed in Budget. Annually; proposal agreed at Housing Sub-C. Any change in business model would need to be approved by F & R / Trustee Board	Housing Manger; as per agreed Rent Spreadsheet.
Direct costs : gas/electricity	Financial Controller	Due to value of contracts requires Chief Executive approval.	
Direct costs : Repair, Cleaning, Boiler Cover Contracts	Financial Controller	Up to approved budget. Contract signed by Finance Director	Housing Manager : as specified in signed contract
Direct Costs: the rest e.g. broadband , TV license, accreditation fees, Fire safety checks	Financial Controller	£5,000	Housing Manger ; £2,000 Housing Assistant; £500
Overheads (except bad debts)	Financial Controller	£5,000	Housing Manager; £2,000 Housing Assistant; £500
Non recoverable VAT	Financial Controller	Reviewed as part of the VAT return process	Management Accountant; journal. Reviewed by FC.
Bad Debts	Financial Controller	£5,000 individual. See section 14.2	