

LANCASTER UNIVERSITY STUDENTS' UNION

APPENDIX A: BUDGET HOLDERS & DELEGATED AUTHORITIES

Updated May 2025

Additional Notes

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 Head of Finance. The approval (if granted) will be from the Chief Exec. and cc'ing in the Head of Finance. 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.

Note 3: The report is split by the different cost categories of LUSU with the Charity first and the Commercial entities at the end of the report.

Budget Category	Budget Holder	Authorities & Authorisation Limits ¹	Delegated Authority
Salaries & Wages			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Head of Finance (invoice sign off)
Full Time Officers' Salaries	Chief Executive	Up to agreed budgeted spinal point	Head of Finance (payroll run)
<u>Student Staff Wages</u>		Hiring Managers approve the timesheets	
Academic Representation.	Head of Advocacy & Governance	Up to approved budget.	Academic Rep. Co-ordinator
Democracy & Governance	Head of Advocacy & Governance	Up to approved budget.	Insight & Student Voice Manager
Welcome Desk	CEO Personal Assistant	Up to approved budget.	Welcome Desk Assistant
Union Cloud	Head of Advocacy & Governance	Up to approved budget.	IT Co-ordinator
Societies	Head of Advocacy & Governance	Up to approved budget.	Societies & Student Communities Manager
Events Crew	Head of Commercial Services	Up to approved budget.	Events Manager (Interim solution: Head of Advocacy & Governance)
Sport	Head of Advocacy & Governance	Up to approved budget	Sports Development Manager Inter varsity Sports Co-ordinator
ERS charges	Head of Finance	£2,000	Management Accountant £500

¹ Amounts include VAT where charged.

Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority
Governance Costs			
Legal & Professional Fees	Chief Executive	Up to the level of the approved budget	Head of Finance £750
Audit	Head of Finance	Trustee Board approve the Auditors/ fees	Head of Finance (as per agreed fees)
Trustee Board	Chief Executive	Up to the level of the approved budget	Personal Assistant
Operating Costs			
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.	Head of Finance; based on agreed fee.
CEO – Operational Costs	Chief Executive	Up to approved budget.	CEO Personal Assistant £500
CEO- Building Related Costs	Chief Executive	Up to approved budget.	CEO Personal Assistant £500
CEO – Staff / Officer Development Fund	Chief Executive	Up to approved budget.	CEO Personal Assistant £500
Strategic Development	Chief Executive	Up to approved budget.	
Finance Office	Head of Finance	£2,000	Management Acct. (in absence of H of F £500)
Insurance	Head of Finance	£2,000	Management Acct. (in absence of H of F £500)

Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority
IT	Head of Advocacy & Governance	£2,000	IT Co-ordinator £500
Printing From 1/8/25 : moved to CEO Ops	Head of Finance	£2,000	Management Accountant: £500
Central Comms. (Promo/ Comms)	Head of Advocacy & Governance	Up to approved budget.	Comms. Manager £500 Comms. Asst: £200 Comms. Production Assistant: £200
Non-Recoverable VAT	Head of Finance	Reviewed as part of the VAT return process.	Management Accountant: journal. Reviewed by H of F.
Bad Debts	Head of Finance	£5,000. See section 14.2	Management Accountant £500
Clubs, Societies & Communities			
This includes Media Groups and Nightline		Membership Fees: 2 of their authorised signatories. For Nightline; in absence of 1 signatory, Societies & Student Comms. Mgr can sign	
Office costs / administration	Head of Advocacy & Governance	£2,000	Societies & Student Communities Manager £500 Societies Co-ordinator £250 Societies & Communities Asst. £200

Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority
Communities funding	Head of Advocacy & Governance	£2,000	Societies & Student Communities Manager £500 Societies Co-ordinator £250 Societies & Communities Asst. £200
Safety - Societies	Head of Advocacy & Governance	£2,000	Head of Health & Safety £500
SCAN, LA1 TV, BFM, Nightline LUSU Funded Costs	Head of Advocacy & Governance	As per Budget	
Sustainability Note : from 1 st Aug 25 this will be included in Communities Funding	Chief Executive	£2,000 / up to level of Budget	Manager £500 Co-ordinator £250 Assistant £200
Sport			
All Sport costs except Insurance	Head of Advocacy & Governance	Upto the level of the Budget	Sport Development Manager £500 Intervarsity Sports Co-ordinator £250 Sport & Physical Activity Assistant £250
Insurances	Head of Finance	£7,000 (Boat club is the highest value policy) Note; Minibus insurance is £6,319	Management Accountant £500
Lancaster Lioness Project	Head of Advocacy-& Governance	Up to the level of the Budget	

Budget Category	Budget Holder	Authorities & Authorisation Limits ²	Delegated Authority
Advocacy & Governance			
Academic Representation System	Head of Advocacy & Governance	£2,000	Student Insight & Voice Mgr. £300
Advice & Welfare	Head of Advocacy & Governance	£2,000	Advice Service Manager: £300
Advice – Cost of Living This will cease 1/8/25	Head of Advocacy & Governance	£2,000	Personal Assistant; £300
Advice – Sport / Society Access support	Head of Advocacy & Governance	£2,000	Societies & Communities Manager: £500 Sport Development Mgr. £500
Democracy & Governance	Head of Advocacy & Governance	£2,000	Student Insight & Voice Mgr. £300
Research & Insight	Head of Advocacy & Governance	£2,000	Student Insight & Voice Mgr. £300
Events			
Open Days	Head of Commercial Services	Up to the level of the approved funding	Events Manager: £500 Events Interim solution: Head of Advocacy & Governance
Roses: Sport	Head of Advocacy & Governance	Up to the level of the approved budget for University funding	Sports Development Manager: £1,000 Intervarsity Sports Co-ordinator: £500 Sport & Physical Activity Assistant £350

² Amounts are £net of VAT

			For above £1k: 2 signatories are required (1 must be CEO)
Events	Head of Commercial Services	A budgeted calendar of events will need to be completed. Up to the approved funding supplied by the University.	Events Manager: £1,000 Interim solution: Head of Advocacy & Governance.
Budget Category	Budget Holder	Authorities & Authorisation Limits ³	Delegated Authority
JCRS AND PG BOARD			
JCR / PG Board SU Funding From 1/8/25 : included in Communities 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 Finance signatory. Up to level of agreed Budget. Note: if the Finance signatory is the claimant; one other authorised signatory.	
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	Head of Finance; accounting entry based on capex.

³ Amounts are £net of VAT

Commercial Subsidiaries			
Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority
Retail			
Cost of Goods for Resale	Retail Manager Head of Commercial Services	£10,000 £25,000	Retail Supervisors: £5,000
Costs (not for Resale)			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Head of Finance (Invoice sign off)
Student Staff Wages	Retail Manager	Up to approved budget.	Head of Finance (Invoice sign off)
Costs: Overheads etc. excluding those below	Head of Commercial Services	£4,000	Retail Manager: £2,000 Retail Supervisors: £500
Asset Rental	Chief Exec.	This relates to CAPEX / depreciation.	
Insurance	Head of Finance	See Operating costs. Retail amount is recharged from Total Policy.	
Rent	Chief Executive	Lease Agreement signed with the Uni.	Head of Finance (invoice sign off based on the lease).
Utilities (electricity / water)	Head of Commercial Services	£13,000 (quarterly invoices)	Retail Manager: £7,000
Maintenance Agreements (All Cool and Fidelity)	Head of Commercial Services	Up to approved budget.	Retail Manager: £5,000

Budget Category	Budget Holder	Authorities & Authorisation Limits	Delegated Authority
Sugarhouse			
Cost of Goods for Resale	Venue Manager Head of Commercial Services	£15,000 £25,000	Sugarhouse Assistant Manager: £10,000
Costs (not for Resale)			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Head of Finance (invoice sign off)
Student Staff Wages	Venue Manager	Up to approved budget.	Sugarhouse Assistant Manager approves timesheets. Head of Finance (invoice sign off)
Costs: Overheads etc. excluding those below	Head of Commercial Services	Up to approved budget.	Venue Manager : £3,000 Venue Assistant Managers : £1,000
Asset Rental	Chief Executive	This relates to CAPEX / depreciation	
Insurance	Head of Finance	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.	Head of Finance (invoice sign off)
Student Staff Wages	Head of Commercial Services	Up to approved budget.	Head of Finance (Invoice sign off)
Costs: Overheads / direct costs	Head of Commercial Services	Up to approved budget.	Head of Finance £2,000

Bad Debts	Head of Finance based on rationale provided by Head of Commercial Services	£5,000 individual. See section 14.2	
Housing			
Salaries	Chief Executive	Agreed grade/ spinal point as per recruitment. Salaries / wages: up to approved budget.	Head of Finance (invoice sign off)
Student Staff Wages	Housing Manager	Up to approved budget.	Head of Finance (invoice sign off)
Direct Costs : Rent Payable	Head of Commercial Services	Rental income/ rent payable: agreed in Budget.	Housing Manger; as per agreed Rent Spreadsheet.
Direct Costs; 'New' Business Model i.e. Property Owner Costs	Head of Commercial Services	Costs need to be agreed in advance with Property Owners.	Housing Manager
Gas/electricity contract	Head of Commercial Services		
Direct costs for Properties not in new business model: E.g. Repair, Cleaning, Boiler Cover, broadband, TV license, accreditation fees, Contracts	Head of Commercial Services	Up to approved budget.	Housing Manager:–£2,000 Housing Assistant; £500
Overheads (except bad debts)	Head of Commercial Services	£5,000	Housing Manager; £2,000 Housing Assistant; £500
Non recoverable VAT	Head of Finance	Reviewed as part of the VAT return process	Management Accountant; journal. Reviewed by H of F.
Bad Debts	Head of Finance based on rationale provided by Head of Commercial Services	£5,000 individual. See section 14.2	Housing Manager £5,000