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UNIVERSITET

REGULATORY DOCUMENT

COVER PAGE

Approval Rules – Guidelines for the Authority to Allocate Lund University’s Funds

Type of regulatory document: Guidelines

Definition of the type of regulatory document: Guidelines establish how someone must or should act in the area covered by the guidelines. A “must” rule is to be complied with, whereas the nature of a “should” rule is more of a strong recommendation, which means that in exceptional cases something can be done in another way.

Decision-maker: Vice-Chancellor

Date of decision: 10 October 2024

Registration number: STYR 2024/1911

Entry into force: 10 October 2024

Period of validity: until further notice

Replaces document: Lund University Approval Rules – Regulations on the Authority to Allocate University Funds. Vice-Chancellor’s decision dated 3 September 2020. Reg. no STYR 2020/563

Organisational unit responsible for the document: Division of Finances

Administrative officer responsible for the document: Assistant Head of the Division of Finances Agneta Sjöfors.

Short description: The Approval Rules state that the head of department/equivalent has the right to allocate the public authority’s funds through approval of payments and procurement decisions regarding their own department. The Approval Rules also include rules on how this right may be delegated and other guidelines regarding the management of the approval right such as how the

approval of expenditure concerning the person themselves must be managed.

DECISION

Reg. no STYR 2024/1911*Date* 10 October 2024

Vice-Chancellor

Approval Rules – Guidelines on the Authority to Allocate Lund University’s Funds

In accordance with the Swedish National Financial Management Authority’s regulations regarding Section 22 of the Ordinance (2000:606) on Public Authority Bookkeeping, the public authority must designate the officials who may allocate public authority funds. According to the general guidelines regarding the same paragraph, authority to allocate public authority funds refers to decisions on payments as well as all decisions regarding entering into financial obligations on behalf of the public authority, e.g. employment decisions, decisions on service contracts and procurement decisions. This decision covers designation of officials regarding payments as well as procurement decisions relating to the official’s own department. Other designations of officials with authority to manage public authority funds are covered in “Lund University’s Rules on the Allocation of Decision-Making Powers and the Right to Sign Agreements at Lund University”, with sub-delegations.

Designated authority regarding payments entails the right to approve:

- procurement orders
- product orders
- supplier invoices, repayments, forwarding of grants, and similar payment documentation
- requests for/replenishment of petty cash
- remuneration for hourly workers and fees
- compensation for additional working hours, overtime, unsocial and on-call working hours
- travel cost advances
- travel expense and reimbursement reports.

Designated authority regarding procurement decisions entails, within the framework for call-off orders and procurements that may be processed by departments in accordance with the “Guidelines for Purchasing”, the right to:

- make decisions to proceed with call-off orders/procurements
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- make allocation decisions and decide to discontinue procurements and
- sign call-off orders/purchasing agreements.

These rights are generally referred to in the following as approval rights.

1. Delegation of approval rights

1.1 Responsibilities of the head of department

Regarding their own department, the head of department has the right to allocate public authority funds through approval and decisions as specified above. When the head of department is not available, the deputy head of department has this right. The head of department is always responsible for the entire financial situation and internal control of the department, regardless of delegation.

1.2 Delegation by the head of department

The head of department may delegate approval rights to the assistant head of department

The head of department may also delegate rights to other employees in the following cases. These delegations are only valid if approved at the immediately higher level, which is often the head of faculty office. The details are shown in the approval hierarchy table in Section 4 below.

- If the department's activities are divided between managers who are responsible for the overall organisation and budget of one or more cost centres/activities each, the head of department has the right to delegate approval rights to such managers.
- The head of department may also delegate approval rights to employees with appropriate qualifications and positions of responsibility, e.g. administrative managers. See definition of appropriate positions of responsibility in Section 3 below.

The delegation may be limited to decisions below a certain amount and/or that concern specific cost centres, organisations and/or activities

A right that has been delegated by the head of department may not be delegated further.

The person who delegates a decision-making right is responsible for regular follow-ups on the utilisation of the delegated right and for any delegated decisions as well as their own decisions.

1.3 Delegation to other employees

In general, the head of the Division of Finances may allow rights to be delegated to persons other than those mentioned above upon written application. In addition, the head of the Division of Finances has the right to decide on specific procedures in the University's electronic purchasing and invoice management system.

2. Government statute – references and comments

2.1 Costs related to the individual

Pursuant to the Swedish National Financial Management Authority's regulations regarding Section 22 of the Ordinance (2000:606) on Public Authority Bookkeeping, *a government official may not decide on a case that results in payment or other benefit to themselves or a close natural or legal person.*

Accordingly, employees may not approve expenses relating to themselves (e.g. mobile phone bills, travel invoices, personal equipment purchases, credit card invoices, travel expense reports, entertainment, overtime compensation, etc.). Such decisions are to be taken at the immediately higher level, see Section 4 approval hierarchy.

2.2 Forms of approval

Pursuant to the Swedish National Financial Management Authority's regulations regarding Section 22 of the Ordinance (2000:606) on Public Authority Bookkeeping *the allocation of public authority funds must be approved by signature/electronic signature.*

Approval in accordance with the approval procedure in the University's electronic purchasing and invoice management system, and the payroll system, is considered an electronic signature. If a reliable system support is in place, approval rights are not necessarily required for each individual event but may cover a fixed period and a specific amount within which a specific purchaser is free to make purchases.

3. Definitions

Allocation of public authority funds: In accordance with the National Financial Management Authority's regulations regarding Section 22 of the Ordinance (2000:606) on Public Authority Bookkeeping, this refers to *the responsibility for ensuring that the funds are used*

- *within the limits of the public authority's activities,*

- *within the limits of the resources allocated to the public authority,*
- *in accordance with applicable rules.*

According to the general recommendations for the same paragraph, public authority funds refer *not only to government allocations, but also all other funding, public or otherwise, managed by the public authority, e.g. certain funding for research and education at universities.*

Approval: Decisions to allocate public authority funds through product orders, supplier invoices and other payment documentation, petty cash, remuneration for temporary or hourly work, compensation for additional working hours, overtime, unsocial and on-call working hours, travel cost advances, and travel expense and reimbursement reports. The purchasing process involves approval at different stages. For example, approval of a product/service order – if the amount is specified in the order – also involves approval of the corresponding supplier invoice.

Department: In the present Guidelines, department also refers to other comparable organisational units within Lund University, including centres, faculty offices and central administration divisions.

Head of department: Head of department also refers to managers of organisational units, in accordance with the definition above.

Deputy head of department: A person who performs the head of department's duties in their absence due to annual leave, illness, business trips, etc. The deputy head of department has approval rights only when the head of department is not available.

Assistant head of department: A person who performs certain duties, has certain responsibilities and certain powers which normally lie with the head of department. The division of responsibilities between the head of department and the assistant head of department must be documented in writing and apply regardless of whether or not the head of department is available. The assistant head of department has only those powers that are specified in a special delegation decision. The assistant head of department may also serve as deputy head of department, in which case they assume all of the head of department's duties, responsibilities and powers in the latter's absence.

Approval plan: Pursuant to the National Financial Management Authority's regulations regarding Section 22 of the Ordinance (2000:606) on Public Authority

Bookkeeping, the approval plan is a regularly updated list of all people authorised to allocate an organisational unit's funding i.e.:

- head of department
- deputy head of department
- other employees in accordance with delegation decisions

The approval plan must specify whether the delegated right is limited to a certain amount, cost centre, organisation or activity.

Appropriate position of responsibility: Functions that involve a separate area of responsibility. Rights may not be delegated to administrative support staff such as secretaries, regardless of their qualifications.

Product: Goods and/or services

4. Approval hierarchy

The right to delegate is stipulated in Section 1.2. A detailed picture of who has approval rights and how these may be delegated for different types of cost centres is provided below.

Cost centre belonging to	Approval rights	Approval rights by delegation	Higher level
Department	Head of department Deputy head of department	Assistant head of department Manager in charge of budget* Other employee with appropriate competence and position of responsibility*	Head of faculty office By delegation: employee at the faculty office with appropriate competence and position of responsibility
Faculty office	Head of faculty office Deputy/acting head of faculty office	Other employee with appropriate competence and position of responsibility *	Dean of faculty By delegation: employee at the faculty office/central administration with appropriate competence and position of responsibility
Division/equiv. in the central administration and services	Head of division/equiv. Deputy/acting head of division/equiv.	Other employee with appropriate competence and position of responsibility *	University director By delegation: employee within the central administration with appropriate competence and position of responsibility
Centres and similar organisational units	Head of unit Deputy/acting head of unit	Other employee with appropriate competence and position of responsibility *	Faculty or university-wide level, depending on the organisational placement of the cost centre
All cost centres	University director Head of Division of Finances	-	-

* = Delegation must be approved at a higher level

Costs incurred at a lower level can always be approved at the higher level.

5. Costs related to an individual

Costs related to an individual with approval rights, e.g. mobile phone bills, travel-related invoices, personal equipment purchases, credit card invoices, travel expense reports, entertainment, compensation for overtime etc. regardless of the organisational unit concerned, are approved in accordance with the table below.

Cost incurred by	Approval rights	Approval rights by delegation
Head of department	Head of faculty office	Employee at the faculty office with appropriate competence and position of responsibility
Head of faculty office Pro dean/equivalent Vice-dean/equivalent ¹	Dean of faculty	Employee at the faculty office/central administration with appropriate competence and position of responsibility
Vice-Chancellor Dean/equivalent, and their deputy Head of division/equiv. ²	University director	Employee within the central administration with appropriate competence and position of responsibility
Chair of the University Board Deputy vice-chancellor Pro vice-chancellors Senior advisor to the Vice-Chancellor University director Head of Internal Audit Office	Vice-Chancellor	Employee within the central administration with appropriate competence and position of responsibility

¹ Refers to those appointed by the dean to have an assistant role regardless of whether they hold the title of pro-dean/deputy vice-chancellor or vice-dean/pro vice-chancellor, but not the pro-deans appointed by the Vice-Chancellor to serve as deputy dean

² "Equivalent" in relation to these two positions refers to, for example, the dean of Campus Helsingborg, the director of MAX IV and head of the University Library.

6. Documentation

The delegation of approval rights must be documented and compiled in an approval plan that also specifies the head of department and deputy head of department. The approval plan must be updated upon revision. A current approval plan is to be in place even if there is no delegation.

In connection with any revisions, the department must submit a copy of the revised approval plan to the Division of Finances together with sample signatures of the persons concerned in those cases that involve manual signatures.

7. Entry into force

These Guidelines replace Lund University Approval Rules – Regulations on the Authority to Allocate University Funds (3 September 2020, Reg. no STYR 2020/563) and enter into force on 10 October 2024.