



LUNDS
UNIVERSITET

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Reg. no
STYR 2018/1079

Vice-chancellor

Approval rules – regulations regarding the right to allocate public authority funds

Regulations regarding the right to allocate public authority funds through approval of:

- procurement decisions,
- product orders,
- supplier invoices,
- requests for/replenishment of petty cash,
- remuneration for temporary or hourly workers,
- compensation for additional working hours, overtime, inconvenient and on-call working hours,
- travel cost advances,
- travel expense and reimbursement reports.

The following rules were adopted by Lund University, supported by the Ordinance (2000:606) on public authority bookkeeping.

1. Delegation of approval rights

1.1 Responsibilities of the head of department

The head of department has the right to allocate public authority funds through the approval of the decisions above. When the head of department is not available, the acting 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 by the head of faculty office (see Section 4, Approval hierarchy, for more details).

- 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 may 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 below).

The delegation may be limited to decisions below a certain amount and/or that concern specific cost centres, operations 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 continuous follow-up 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 Finance division may allow rights to be delegated to persons other than those mentioned above upon written application. In addition, the head of the Finance division has the right to decide on specific procedures in Lupin – the University’s electronic purchasing and invoice management system.

2. Government statute – instructions 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, overtime compensation, etc.). Such decisions are to be taken at a 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 Lupin – the University’s electronic purchasing and invoice management system – and the Primula payroll system, is considered an electronic signature. If a reliable support system 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

<p><i>Allocation of public authority funds</i></p>	<p>In accordance with the Swedish 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</p> <ul style="list-style-type: none"> • within the limits of the public authority’s activities, • within the limits of the resources allocated by the public authority, • in accordance with applicable rules. <p>According to the general advice for the same paragraph, public authority funds refers not only to state allocations but also all other funding, general or otherwise, managed by the public authority, e.g. certain funding for research and education at universities.</p>
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<i>Approval</i>	<p>Decisions to allocate public authority funds through approval of procurement decisions, product orders, supplier invoices, petty cash, remuneration for temporary or hourly work, compensation for additional working hours, overtime, inconvenient and on-call working hours, travel cost advances, and travel expense and reimbursement reports.</p> <p>The purchasing process involves approval at different stages. For example, approval of a product/service order also involves approval of the corresponding supplier invoice (if the amount is specified in the order).</p>
<i>Department</i>	In the present regulations, department also refers to other comparable organisational units within Lund University, including centres, faculty offices and divisions.
<i>Head of department</i>	In the present regulations, head of department also refers to managers of organisational units, in accordance with the definition above.
<i>Acting head of department</i>	Person who performs the head of department's duties in their absence due to annual leave, illness, business trips, etc. The acting head of department has approval rights only when the head of department is not available.
<i>Assistant head of department</i>	Person who performs certain duties, has certain responsibilities and certain powers which normally lie with the head of department. The division of labour between the head of department and the assistant head of department shall be documented in writing and apply regardless of whether the head of department is available or not. All powers of the assistant head of department must be specified in a special delegation decision. The assistant head of department may also serve as acting head of department, in which case they assume all of the head of department's duties, responsibilities and power in the head of department's absence.
<i>Approval plan</i>	<p>Pursuant to the Swedish 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:</p> <ul style="list-style-type: none"> - Head of department - Acting head of department - Other employees in accordance with delegation decisions <p>The approval plan shall specify whether the delegated right is limited to a certain amount, cost centre, organisation or activity.</p>
<i>Appropriate position of responsibility</i>	Functions which involve a separate area of responsibility. Rights may not be delegated to administrative support staff such as secretaries, regardless of their qualifications.
<i>Product</i>	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 they may be delegated for different types of cost centres is provided below.

Cost centre belonging to	Approval rights	Approval rights by delegation	Higher level
<i>Department</i>	Head of department Acting head of department	Assistant head of department Manager in charge of budget* Other employee with appropriate qualifications and responsibilities*	Head of faculty office By delegation: employee at the faculty office with appropriate qualifications and position of responsibility
<i>Faculty office</i>	Head of faculty office Acting head of faculty office	Other employee with appropriate qualifications and responsibilities*	Dean By delegation: employee at the faculty office/university administration with appropriate qualifications and position of responsibility
<i>Division within the university administration, services or equivalent corresponding to an organisational unit</i>	Head of division/equiv. Acting head of division/equiv.	Other employee with appropriate qualifications and responsibilities*	University director By delegation: employee within the university administration with appropriate qualifications and position of responsibility
<i>Centres and similar organisational units</i>	In accordance with a special decision taken in connection with the establishment of the organisational unit		Faculty- or university-wide level, depending on the organisational placement of the cost centre
<i>All cost centres</i>	University director Head of the Finance division Acting university director Acting head of the Finance division		

* = Delegation must be approved at a higher level

Costs incurred at a lower level can always be approved at the higher level. The approval right of the higher level can be delegated in accordance with the right-hand column.

5. Costs related to the individual

Costs related to an individual with approval rights (e.g. mobile phone bills, travel invoices, personal equipment purchases, credit card invoices, compensation for additional working hours/overtime, travel expense reports etc.) must be approved at a higher level, regardless of the organisational unit concerned. For example, travel expenses incurred by a head of department in their research activities must be approved by the head of the faculty office.

Cost incurred by	Approval rights	Approval rights by delegation
<i>Head of department</i>	Head of faculty office	Employee at the faculty office with appropriate competence and position of responsibility
<i>Head of faculty office</i> <i>Pro dean</i> <i>Vice-dean</i>	Dean	Employee at the faculty office/university administration with appropriate competence and position of responsibility
<i>Vice-chancellor</i> <i>Dean</i> <i>Head of division/equiv.</i>	University director	Employee within the university administration with appropriate competence and position of responsibility
<i>Chair of the University Board</i> <i>Deputy vice-chancellor</i> <i>Pro vice-chancellors</i> <i>Vice-chancellor's council</i> <i>University director</i> <i>Head of the Internal Audit office</i>	Vice-chancellor	Employee within the university administration with appropriate competence and position of responsibility

6. Documentation

The delegation of approval right must be documented and compiled in an approval plan that specifies the head of department and acting head of department. The approval plan must be updated upon revision.

The approval plan is to be registered and stored at the faculty office. Decisions of other organisational units shall be stored in the university management's archives.

In connection with any revisions, the department must submit a copy of the approval plan to the Finance division together with sample signatures of the persons concerned (sample signatures are not necessary for persons who are only authorised to approve in Lupin and/or Primula).

Destruction

Original decisions are not to be destroyed. Copies of approval plans may be destroyed if no longer applicable. Approval plans may be destroyed 10 years after their period of validity. Copies of approval plans and copies of decisions submitted to the Finance division may be destroyed 2 years after their period of validity. Sample signatures submitted to the Finance division may be destroyed 10 years after their period of validity.

Entry into force and repeal of previous decision

The rules take effect on 21 June 2018. Simultaneously, the previous Approval rules, vice-chancellor's decision on 30 September 2010, Reg. no EK 2010/43, cease to apply.