

Approval Date: April 15, 2005
Most Recent Editorial Date: February 1, 2013
Parent Policy: [Signing Authority and Delegation of Signing Authority Policy - All Funds](#)

Delegation of Signing Authority Procedure

This procedure is currently under evaluation due to the transition from manual to electronic financial transaction approval processes. Please refer to the Guide to Financial Management - [Expenditure Approvals](#) regarding the University's framework for electronic approvals.

Office of Administrative Responsibility:	Financial Services
Approver:	Director, Financial Services
Scope:	Compliance with this university policy/procedure extends to all Academic Staff and Colleagues and Support Staff as outlined and defined in Recruitment Policy (Appendix A and Appendix B).

Contact for questions about this procedure:	fs.requests@ualberta.ca
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Purpose

To outline the action required to delegate signing authority – all funds.

PROCEDURE

1. PRINCIPLES AND PRACTICE

- a. Delegation is invalid if precluded under University policy, or donor/sponsor terms and conditions (i.e. one-over-one approval cannot be delegated),
- b. Only the account holder can authorize delegation.
- c. The account holder may be able to delegate responsibility; however, the account holder cannot delegate accountability.
- d. Delegation must be in writing.
- e. Authorization to approve transactions can only be delegated to staff with the skill and knowledge necessary for the effective exercise of the authority.
- f. The delegator exercises control sufficient to ensure the discharge of his/her responsibilities.
- g. Effective procedures for the regular review and approval of the actions of the delegate must be in place and adhered to.
- h. The account holder cannot delegate the signing of financial reports.

i. A delegate may not authorize disbursements for which he/she is the recipient (e.g. the account holder must sign payments to a delegated signing authority for expenses personally incurred by the delegate), or for which the delegate might be seen as having received some personal benefit.

2. DEPARTMENT ACCOUNTABILITY

Ultimate responsibility for the administration of this policy rests with the Dean/Chair/Director of the units as applicable. Typically the administration of this responsibility will rest with a senior Administrative Professional Officer as delegate of the above referenced officer.

a. Ensures the parameters of delegated authority are documented and understood (refer to Appendix A).

(note: There are many examples whereby an account holder allows a number of individuals to carry out an activity that may result in charges to the account (eg: photocopy, purchase from departmental central stores). In cases such as these all that is required is a written authorization by the account holder giving access to the mechanisms that allow for these activities (eg: in the case of photocopying, will authorize the departmental administrator to provide a card to the individual, in the case of a central stores, will provide notification that the individual can purchase store items). This written authorization fully documents the parameters of the delegation of authority, and therefore Appendix A is not required.

b. Maintains files for Delegation of Signing Authority documentation.

c. Confirms that the signature for the authorizing of transactions is that of the account holder or an authorized delegate.

d. Investigates unusual items and takes appropriate action where necessary.

RELATED GUIDELINES – APPENDIX A

Delegation of Authority Document

The delegator may provide as much detail in the delegation document as they wish to in order to clearly define the parameters of the delegated authority. For example, restrictions on the type of expenditures, effective date/expiry date or dollar value limits might be imposed. Multiple delegates can be added if required. As a minimum, however, the following provides a description of the necessary elements to be included:

Account Holder's Statement (Delegator):

I, XXXXX, (Name of account holder) XXXXX, (Position (e.g. Dean, Chair, Director, Principal Investigator, Trust Holder)) hereby delegate signing authority on the account identified by the following chart field string:

Fund:

Dept ID:

Class:

Program:

Project/Grant:

and/or: Speed code:

TO:

XXXXX, (Name) XXXXX (Position)

I have read and I understand the Delegation of Signing Authority Policy and I agree to abide by it.

Account Holder's Signature & Date

Delegate Statement:

I hereby accept responsibility as delegated signing authority for the above referenced account. I have an appropriate level of knowledge of the applicable University policies and procedures. Where applicable I have an appropriate level of knowledge of any externally imposed conditions, regulations and guidelines:

Specifically in relation to research and trust (granting agency/donor) terms and conditions.

1. I understand and will comply with all terms and conditions of the grant or contract as communicated by the sponsor during the application or contract process.

2. I will use the funds only for the purpose for which they were awarded and will ensure that the expenditures:

- are in support of the research project named in the award and there is appropriate supporting documentation to satisfy the "relevance to research" requirement;

- conform to the funding source spending guidelines/restrictions, and (where applicable), the expenditures are consistent with the budget submitted to the sponsor;

- are processed to the correct expense classification, and occur within the grant/award period.

Delegate's Signature & Date

DEFINITIONS

There are no definitions for this Procedure. [[▲Top](#)]

FORMS

There are no forms for this Procedure. [[▲Top](#)]

RELATED LINKS

Should a link fail, please contact uappol@ualberta.ca. [[▲Top](#)]

There are no related links for this Procedure.