



The University of Fiji

SCHEME OF FINANCIAL DELEGATION FOR THE UNIVERSITY OF FIJI

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SCHEME OF FINANCIAL DELEGATION

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SCHEME OF FINANCIAL DELEGATION

1. Introduction

The scheme of delegation is part of the University's overall governance framework. This schedule identifies where the authority lies within the University for making particular types of decision in the name of and on behalf of the University.

2. Principles of Delegation

Basic principles of Delegation are as follows:

- (1) Under the provisions of the University Decree No. 26 of 2011, the Council as the governing body of the University, is itself responsible for approving the corporate strategy and associated plans and the budget, and for the framework of governance and management of the University. These responsibilities cannot be delegated.
- (2) As the designated officer appointed by the Council, the Vice-Chancellor has a general responsibility for the operational management of all aspects of the University's work, within the framework laid down by the Council, General Regulations set down in the University Decree of 2011, the University's Financial Regulations and this Scheme of Financial Delegation.

No individual may have any financial responsibility until assigned to him/her by the Council.

Any changes to delegates or delegations will be approved by the Council. However, in urgent cases, the Chair of Council may give approval to a

recommendation from the Vice-Chancellor, in consultation with the Chair of Finance Committee, and shall report to the Council.

- (3) Delegations are attached to positions and **not** to the occupants of the positions. This means, for instance, Heads of Budget Units/Budget Holders will be delegated authorities appropriate for their role and responsibilities. The Head of a Budget Unit is the principal delegate of that Budget Unit.
- (4) All principal delegates (i.e. Heads of Budget Units) are answerable to the Vice-Chancellor for the proper exercise of delegations in their areas. Delegations must be exercised within the University's regulations policies and procedures.

All delegates are accountable for the result of exercising their delegated authority.

If a delegate is found to have not exercised the delegation properly, he/she may be subject to disciplinary action.

- (5) The authorities held by any delegate are included in the authorities held by his/her line manager.
- (6) Where a delegation is a non-transferable one, it can be exercised only by the delegate who has been assigned that authority.
- (7) Delegates shall not exercise any delegations concerning themselves (or their spouse/partner and members of their family); they should not approve any form of transaction which provides them with a personal benefit. This includes, for example, anything to do with own (or spouse/partner/family member's) appointment, promotion, any kind of remuneration/payment, absence.
- (8) Heads of Budget Units will be required to provide assurances annually that the policies of the University have been adhered to and financial controls were exercised over the resources of their budget units.

SCHEDULE - DELEGATION OF AUTHORITY

Area	Delegate(s)
<p>1. Framework & Policies/Procedures</p> <p>1.1 Authorize release of financial policies</p> <p>1.2 Authorize release of annual audited financial Statements</p>	<p>Executive Director Finance</p> <p style="text-align: center;">Vice-Chancellor (Council)</p> <p>Council and Sabha</p>
<p>2. Budgets</p> <p>2.1 Approve annual University budget</p> <p>2.2 Authorize variations to annual University budget</p> <p>2.3 Allocate resources annually to budget units in accordance with University policy.</p> <p>2.4 Virement of funds within Budget Unit</p> <ul style="list-style-type: none"> - between constituent parts of operating budget up to \$10,000 - between staffing budget and operating budget up to \$10,000 - in excess of \$10,000 	<p style="text-align: center;">Council (on Finance Committee's Recommendation)</p> <p>Finance Committee (Council) (N.T)</p> <p style="text-align: center;">Finance Committee</p> <p style="text-align: center;">Vice-Chancellor</p> <p style="text-align: center;">Chair of Finance Committee</p> <p style="text-align: center;">Finance Committee</p>
<p>3. Expenditure</p> <p>3.1 Assign and revoke authority to staff</p> <p style="padding-left: 40px;">Within Schools For other Budget Units</p> <p>3.2 Authority to approve purchase requisitions</p>	<p style="text-align: center;">Vice-Chancellor (N.T)</p>

<p>To \$10,000 per transaction</p>	<p>Vice-Chancellor</p>
<p>3.3 Authority to approve purchase orders/work orders For the whole university (signing of orders)</p> <p>3.4 Purchase of Land and Buildings</p> <p>3.5 Authority to incur expenditure via purchase cards</p> <p>Up to \$10,000</p> <p>3.6 Authority to certify invoices for goods & services</p> <p>3.7 Payment of Invoices</p> <ul style="list-style-type: none"> - Authority to approve payment voucher 	<p>Vice-Chancellor or Procurement Officer</p> <p>Sabha (on Council's recommendation)</p> <p>Vice-Chancellor (N.T)</p> <p>Procurement Office/Internal Audit</p>
<ul style="list-style-type: none"> - Authority to pay invoices <p>3.8 Authority for Advance Payment of Purchase Orders - Full or partial payment</p> <p>3.9 Purchase of goods from the University Bookshop:</p> <p>Schools – within available Department/Budget Unit Funds</p> <p>Other Budget Units</p>	<p>Executive Director Finance Procurement/Internal Audit Vice-Chancellor Chair Finance</p> <p>Vice-Chancellor</p> <p>Procurement Office</p>

<p>4. Purchase Card</p> <p>4.1 Authority to approve University Purchase Card (only Executive Director Finance and VC to hold Purchase Card)</p>	<p>Council</p>
<p>4.2 Withdrawal of Authority to hold a University Purchase Card</p>	<p>Vice-Chancellor Chair of Council</p>
<p>5. Opening/Closing Accounts</p> <p>5.1 Authority to open and close “internal” accounts For all University budget units</p>	<p>Executive Director Finance Vice-Chancellor</p>
<p>6. Assets and Inventory</p> <p>6.1 Commission and establish valuations of University Assets.</p> <p>6.2 Declare inventories lost/irrecoverable</p> <p>6.3 Dispose of goods and assets, including by sale</p>	<p>Executive Director Finance Chair of Council Council Council</p>
<p>7. Invoicing</p> <p>7.1 Raise invoices for supply of goods and services by the University.</p>	<p>Executive Director Finance</p>
<p>8. Travel</p> <p>8.1 Approve domestic travel All staff – on recommendation of the staff member's designated Head</p>	<p>Vice-Chancellor</p>

<p>8.2 Approve overseas travel</p> <p>8.3 Vice-Chancellor's travel</p>	<p>Vice-Chancellor</p> <p>Pro-Chancellor/Chair Finance on the advisement of the Pro-Chancellor</p>
<p>9. Use of Vehicle</p> <p>9.1 Authorize use of University vehicle within University policies. (Application of rule when University acquires a vehicle)</p>	<p>Vice-Chancellor</p>
<p>10. Cheques and Banking</p> <p>10.1 Authority to deal with matters relating to University bank accounts and credit facilities</p> <p>10.2 Authority to approve University cheque signatories</p> <p>10.3 Authority to sign cheques on behalf of the University</p>	<p>Executive Director Finance and Vice-Chancellor (in consultation with Finance Committee and Sabha)</p> <p>Finance Committee</p> <p>Executive Director Finance Vice-Chancellor</p> <p>Chair Finance</p>
<p>11. Tenders and Contracts</p> <p>11.1 Authority to invite tenders in accordance with University policy and procedures.</p> <p>11.2 Authority to accept/approve tenders</p>	<p>Procurement Officer Vice-Chancellor</p> <p>Tender Committee</p>
<p>12. Debtors</p> <p>12.1 Authority to approve debt recovery by installments To \$5,000</p>	<p>Executive Director Finance</p>

No limit	Finance Committee
12.2 Authority for debts write-off	Council and Sabha
13. Financial Systems 13.1 Approve access to financial system (for read access only)	Executive Director Finance Vice-Chancellor
14. Gifts and Endowments 14.1 Accepts gifts and endowments for the University within policy guidelines	Vice-Chancellor
15. Borrowing 15.1 Authority to borrow money from bank/other external sources on behalf of the University	Executive Director Finance Vice Chancellor Sabha (on the recommendation of Council)

N.T means non-transferrable.

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