



- iii. For an Ancillary Account, the Unit Authority is the AVP Ancillary Services or any other individual approved by the VP Finance & Administration.
- iv. For a Research Account, the Unit Authority is the Principal Investigator to whom the research funds were awarded.
- v. For a Special Purpose Account, the Unit Authority is the individual assigned responsibility

## Delegation

4. Delegation of spending authority shall be made in accordance with the Procedures as outlined in this policy. Unit Authorities shall ensure that their delegates possess an understanding of relevant University policies and operational restrictions applicable to the unit in question, and that they are given access to financial information and systems necessary to fulfill their responsibilities.
5. For Operating, Endowment, Capital, and Ancillary Budget accounts, the Unit Authority may delegate spending authority as follows:
  - a. To a Chair, Department Head, Director or Manager that is responsible for a budget of a department within a Faculty, or Major Service and Support Unit; or an individual with appropriate responsibilities as approved by the Controller.
    - i. **Total Budget Spending.** If total budget is delegated, then this individual may further delegate spending authority as follows:

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approval is not available, an original signature is required, in accordance with protocols established by the Controller.

6. When a Unit Authority, Proxy or Delegate requests reimbursement of expenses, the additional approval of the University employee to whom that individual reports is required.