



RESEARCH FINANCE POLICIES AND PROCEDURES

Policy Category:

Subject: Delegation of Signing Authority for Research Project Expenditures

Effective Date: November 2013

Revised: not applicable

Related: [Delegation of Signing Authority form](#)
[Researcher Responsibilities](#)

I. PURPOSE

This policy outlines the requirements for delegating signing authority on a research project and the procedures for documenting such delegations. This ensures expenditures are authorized by the approved delegate and that such activity is in compliance with the [Tri-Agency guidelines](#) and other funding agencies as required.

II. DEFINITIONS

Delegation of Signing Authority: Sharing authority with others for approving project expenditures.

Research Project: A research grant, award, contract or sub-grant identified in the PeopleSoft Financial system with an 8-digit project number beginning with R or X, or identified by a 4-digit speed code.

Account Holder: The individual under whose name or title the research project is held. The Account Holder is most often the Principal Investigator; however, there are instances where a department Chair or Dean is the Account Holder. The Account Holder responsibilities apply regardless of the role within the research project.

Principal Investigator: The lead researcher who is responsible for carrying out the research activities.

Delegate: A current Western employee or other individual registered in the Human Resources system (post-doctoral fellow or student) who has been provided signing authority by the Account Holder to approve commitments and expenditures on a research project on his/her behalf. The delegate must be a named individual, not a position or title.

III. POLICY

An Account Holder is the primary signing authority on his/her research project(s).

Account Holders may delegate their signing authority to others (the delegate), allowing them to approve commitments and expenditures in accordance with university policy and the terms and conditions of funding sponsors.

i. PRINCIPLES

- Delegation is to a named individual and cannot be provided to a position or title.
- Delegation is invalid if precluded under University policy, or agency terms and conditions.
- Delegation must be properly documented by completing the Delegation of Signing Authority (DoSA) form.
- Authorization to approve expenditures can be delegated only to individuals with the skill and knowledge necessary to assume such responsibilities.
- The Account Holder can delegate responsibility for authorizing expenses; however, the Account Holder cannot delegate accountability for the management of the funds and the project. The Principal Investigator/Account Holder therefore remains fully responsible for the conduct of the research, compliance with sponsor policies, and financial management of the funds.
- The Account Holder must review and have oversight of the actions of the delegate.
- The Account Holder approves all travel and expense claims of the delegate and other research team members.
- The DoSA form is valid only for projects listed on the form at the time it is submitted. The delegated authority does not extend to future research projects.
- Completion of the DoSA form does not provide the delegate with access to the PeopleSoft Financials system. If this is required, the *Request for Access to Corporate Information* form must be completed and submitted to ITS.

ii. RESPONSIBILITIES

Delegate:

- Understand the research project, including its purpose, budget and sponsor guidelines/policies (i.e., expense eligibility and compliance requirements)
- Verify the eligibility of expenses relating to the project based on the agency guidelines
- Comply with the procurement policies of the university (MAPP 2.8)

Principal Investigator / Account Holder:

- Ensure that the delegation of authority is communicated, understood and confirmed in writing, so the delegated responsibilities can be carried out effectively.

- Provide the delegate(s) with the project description, budget and sponsor guidelines (i.e., expense eligibility and compliance requirements).
- Complete the DoSA form and submit the signed original to Research Finance.
- Exercise control over the persons to whom signing authority has been delegated and put in place processes to monitor and verify expenses incurred (i.e. review supporting documentation and the monthly financial statement).
- Sign financial reports as required by the sponsor.
- Approve reimbursements to delegates for project-related expenses personally incurred by the delegate.
- Complete regular reviews of any delegated authorities to ensure they remain current.
- Retain accountability for the progress of the research project regardless of who has been provided delegation of signing authority for expenditures.
- Notify Research Finance when delegated authorities need updating.

iii. PROCEDURES

1. Account Holder:

- Reviews the email notification for each research project that is activated in PeopleSoft.
Note: This notice provides the project number, period of the award and the budget amounts by year. It also provides links to the Account Holder Responsibilities document and the Delegation of Signing Authority form (DoSA).
- Delegates signing authority by completing one form per individual and sends to Research Finance with original signatures.

2. Research Finance:

- Receives DoSA form, creates an electronic copy and updates the PeopleSoft tables with the DoSA information.
- Sends a system-generated email semi-annually to all Account Holders who have delegated their signing authority on 1 or more of their research projects.

3. Account Holder

- Confirms the accuracy of the listed delegates semi-annually.
- If changes or updates are necessary, submits a new DoSA form to Research Finance.