SIGNING AUTHORITY AND APPROVAL POLICY

Policy No. SAAP 2024

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KALASALINGAM ACADEMY OF RESEARCH AND EDUCATION

(Deemed to be University)

(Under the section 3 of UGC act 1956)

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Policy Preparation & Verification Team

Prepared: 2024

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1. INTRODUCTION

Kalasalingam Academy of Research and Education (KARE) is committed to maintaining strong governance, transparency, and accountability in all its academic, administrative, financial, and research operations. The execution of documents, approvals of transactions, and authorization of decisions are critical functions that must be performed in a structured and controlled manner.

This Signing Authority and Approval Policy establishes a formal framework for delegation of authority, approval hierarchies, and execution of official documents, ensuring that all institutional actions are properly authorized and documented. The policy aims to prevent unauthorized commitments, reduce risks of fraud or mismanagement, and ensure compliance with legal and regulatory requirements.

2. PURPOSE

The purpose of this policy is to:

- Define clear authority levels for signing and approval of documents and transactions
- Ensure accountability and traceability in institutional decisions
- Establish standardized approval workflows across departments
- Prevent unauthorized commitments and misuse of authority
- Strengthen internal control mechanisms and governance practices
- Ensure compliance with statutory, financial, and institutional requirements

3. SCOPE

This policy applies to:

- All departments, schools, and administrative units
- Faculty, staff, and administrative personnel
- Financial transactions, procurement activities, and contracts
- Academic approvals, research agreements, and administrative decisions
- All forms of documents, including:
    - Physical documents (contracts, agreements, letters)
    - Digital approvals (emails, ERP systems, electronic signatures)

4. DEFINITIONS

- Signing Authority: The authority granted to an individual to formally sign documents on behalf of the institution
- Approval Authority: The authority to review and approve transactions, decisions, or documents
- Delegation of Authority (DoA): The formal assignment of authority to individuals based on their roles and responsibilities
- Authorization Matrix: A defined hierarchy specifying approval levels, responsibilities, and limits
- Financial Threshold: The monetary limit up to which an individual is authorized to approve transactions
- Authorized Signatory: An individual officially permitted to execute documents on behalf of the institution

5. POLICY STATEMENT

KARE shall ensure that all approvals and document executions are carried out only by authorized personnel in accordance with defined authority levels and institutional procedures.

All approvals must:

- Be documented and traceable
- Follow the established approval hierarchy
- Be supported by valid justification and documentation
- Comply with applicable policies and regulations

Unauthorized signing or approval of documents is strictly prohibited.

6. AUTHORITY STRUCTURE AND APPROVAL FRAMEWORK

6.1 Delegation of Authority (DoA)

The institution shall maintain a formal Delegation of Authority framework that:

- Defines roles and responsibilities for approvals
- Specifies financial and administrative limits
- Ensures segregation of duties

Authority may be delegated based on:

- Position and responsibility
- Nature of transaction
- Risk and financial value

6.2 Approval Hierarchy

Approvals must follow a structured hierarchy to ensure accountability. Typical levels may include:

- Department Level (HoD / Coordinator)
- School Level (Dean)
- Administrative Level (Registrar / Finance Officer)
- Institutional Level (Vice Chancellor / Competent Authority)

Higher-value or high-risk decisions require higher-level approvals.

6.3 Financial Approval Limits

Replace the existing section with:

- Financial approval limits shall be governed by the University's Delegation of Financial Powers (DoFP) approved by the competent authority.
- The DoFP shall specify the financial limits applicable to Heads of Departments, Deans, Finance Officer, Registrar, Vice-Chancellor, and other authorized officers.
- The DoFP shall be reviewed periodically and updated whenever required.

6.4 Signing of Contracts and Agreements

Only authorized signatories may execute:

- Memorandums of Understanding (MoUs)
- Contracts and agreements
- Legal and financial documents

Requirements:

- Legal review (where applicable)
- Compliance with institutional policies
- Proper documentation and record keeping

6.5 Digital Approvals and Electronic Signatures

Digital approval systems shall ensure:

- Secure authentication of users.
- Audit trails for all approvals.
- Compliance with the University's IT Usage and Access Control Policy and Cybersecurity Policy.

Digital signatures may only be used by individuals included in the University's Authorized Signatory Register.

The Authorized Signatory Register shall include:

- Name and designation of each authorized signatory
- Scope of signing authority
- Specimen signature
- Digital signature certificate identification (where applicable)
- Period of validity of the authorization

Digital Signature Certificates (DSCs) issued to authorized signatories shall remain the property of the University for official institutional use and shall not be shared, transferred, or used by any other individual.

Upon transfer, retirement, resignation, expiry of authorization, or termination of employment, the corresponding digital signing privileges shall be immediately revoked or updated by the IT Department.

6.6 Emergency Approval Mechanism

In situations involving emergencies that require immediate action to protect life, health, safety, institutional property, critical infrastructure, or continuity of essential University operations, approvals may be granted through an expedited process.

- Emergency approvals may be granted by the Vice-Chancellor or an officer specifically authorized by the Vice-Chancellor.
- Where immediate approval by the competent authority is not feasible, the senior-most available authorized officer may grant provisional approval within the limits necessary to address the emergency.
- All emergency approvals shall be documented with justification and supporting evidence and shall be submitted for formal ratification by the competent authority within five (5) working days.
- Emergency approval procedures shall not be used to bypass established financial, procurement, or governance controls except to the minimum extent necessary to address the emergency.

6.7 Verbal Approvals

Verbal approvals shall generally not be used for routine institutional decisions.

- Where exceptional circumstances require verbal approval (such as emergencies affecting safety, critical infrastructure, or institutional continuity), the approving authority shall clearly communicate the scope of approval.
- The individual receiving verbal approval shall document the approval in writing (including date, time, approving authority, and purpose) within one (1) working day.
- The approving authority shall confirm the approval through email, ERP workflow, or written communication within three (3) working days.
- Failure to obtain subsequent written confirmation may result in the approval being treated as unauthorized unless otherwise determined by the competent authority.

7. ROLES AND RESPONSIBILITIES

7.1 University Management

- Approve and oversee the authority framework
- Ensure effective implementation of this policy

7.2 Finance Department

- Monitor financial approvals and compliance
- Maintain records of transactions

7.3 Department Heads

- Approve departmental activities within limits
- Ensure compliance with approval procedures

7.4 Authorized Signatories

- Exercise authority responsibly
- Ensure accuracy and legality of documents

7.5 Employees

- Follow approval processes
- Avoid unauthorized commitments

8. CONTROL MECHANISMS

To ensure effective implementation:

- Segregation of duties must be maintained
- Dual approvals may be required for critical transactions
- Periodic audits must be conducted
- Approval logs and documentation must be maintained
- All electronic approvals shall maintain a complete audit trail showing the approver, date, time, approval status, and any subsequent modifications.
- Delegated authority shall be reviewed at least annually to ensure continued appropriateness.

These controls help prevent fraud, errors, and misuse of authority.

9. POLICY VIOLATION

Violation of this policy includes:

- Unauthorized signing or approval
- Exceeding delegated authority limits
- Misuse of approval powers
- Lack of proper documentation

Consequences may include:

- Disciplinary action
- Financial recovery
- Legal action
- Revocation of authority

10. SUPPORTING POLICIES AND PROCEDURES

This policy must be read in conjunction with:

- Financial Regulations & Audit Procedures
- Procurement Policy
- Anti-Fraud Policy
- IT Usage and Access Control Policy
- Records Management Policy

11. REVIEW AND AMENDMENT

- This Policy shall be reviewed at least once every three (3) years or earlier whenever required due to changes in legislation, regulatory requirements, governance structures, or institutional needs.
- Amendments shall be recommended by the Registrar/Finance Officer in consultation with the Internal Audit Team and approved by the Vice-Chancellor or other competent authority authorized under the University's Statutes.

12. FURTHER INFORMATION

For clarification or assistance, contact:

- Finance Department
- Administrative Office
- Internal Audit Team

CONCLUSION

This Signing Authority and Approval Policy ensures that Kalasalingam Academy of Research and Education maintains strong governance, accountability, and control over institutional decisions, thereby safeguarding its resources and reputation.