

## 4. Financial Resources

### Introduction

This section covers information on the institution's strategy and management of financial resources. The Finance Division provides accounting, procurement and contracting services, helping to make best use of resources and fulfilling statutory responsibilities. Information that may substantially prejudice the commercial interests of any person, personal information, or information which would disrupt the effective conduct of public affairs will be excluded from publication.

Class Name	Class Definition	Examples/Comments	Web link to Information / Format of Information	Fee	Withheld Information
Financial statements	The institution's annual accounts	<p>Examples Include:</p> <ul style="list-style-type: none"> <li>Financial statements approved by the governing body</li> <li>Annual Reports</li> </ul> <p>Please note that our Financial statements are published on our Web site in January each year.</p>	<a href="http://www.rgu.ac.uk/financial-services">http://www.rgu.ac.uk/financial-services</a>	Free	
Budgetary processes	Policies and procedures for making budgetary allocations to major budgetary units		<a href="http://www.rgu.ac.uk/financial-services">http://www.rgu.ac.uk/financial-services</a>	Free	
Budgets overview	Summary of budgetary allocations to major budgetary units	Finalised budgetary allocations	<a href="http://www.rgu.ac.uk/financial-services">http://www.rgu.ac.uk/financial-services</a>	Free	

Class Name	Class Definition	Examples/Comments	Web link to Information / Format of Information	Fee	Withheld Information
Financial regulations	Institution's financial administration manual	<p>Information on purchasing goods and services and on reclaiming expenses.</p> <p>Examples Include:</p> <ul style="list-style-type: none"> <li>• Financial Regulations</li> <li>• Expenses Forms e.g. travel claims</li> <li>• Mileage and Subsistence rates</li> <li>• Staff Travel Policy &amp; Procedures</li> <li>• Year End Instructions</li> <li>• Cash Security &amp; Transportation (Abridged Version)</li> <li>• Policy for Fraud Prevention, Detection &amp; Investigation</li> <li>• <b>Fraud Policy Statement</b></li> </ul>	<p>Hard copy or Electronic</p> <p><a href="http://www.rgu.ac.uk/financial-services">http://www.rgu.ac.uk/financial-services</a></p> <p><a href="http://www.rgu.ac.uk/about/planning-and-policy/policies/planning-finance-and-estates">http://www.rgu.ac.uk/about/planning-and-policy/policies/planning-finance-and-estates</a></p>	Free	Where an abridged version is published, no exemptions apply. The full version contains information where disclosure would substantially prejudice our commercial interests under s.33 of the Act.
Insurance	Summary information on the institution's major insurance policies	<p>Examples Include:</p> <ul style="list-style-type: none"> <li>• Names and addresses of the University's insurers, and broad information on the range of risks</li> </ul>	<p>Available on request</p> <p><a href="http://www.rgu.ac.uk/financial-services">http://www.rgu.ac.uk/financial-services</a></p>	Free	

		<p>covered</p> <ul style="list-style-type: none"><li>• Insurance procedures</li><li>• Frequently Asked Questions</li></ul>			
--	--	--	--	--	--

Class Name	Class Definition	Examples/Comments	Web link to Information / Format of Information	Fee	Withheld Information
Senior staff remuneration	Principal's remuneration and statistical information on remuneration of other senior staff required to be published under the Scottish Funding Council's Financial Memorandum	<p>Information can be found within our Annual Reports and Financial Statements.</p> <p>Details of expenses for the principal officers of the University can be found on the Financial Services Web pages.</p>	<a href="http://www.rgu.ac.uk/financial-services">http://www.rgu.ac.uk/financial-services</a>	Free	
Investments	Summary information on institutional endowments and investments	Information can be found within our Annual Reports and Financial Statements	<a href="http://www.rgu.ac.uk/financial-services">http://www.rgu.ac.uk/financial-services</a>	Free	