



FINANCE

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NAME: DELEGATION OF AUTHORITY

PURPOSE:

The purpose of this policy is to establish the internal accountability framework for the College including delegation of financial and administrative authorities for both program and operational activities.

STATUS OF THE POLICY

The policy has been developed to reflect the present organizational structure and principal components of the College. As circumstances change, it may become necessary to revise this policy. For example, jobs not specified in the delegated financial authorities can be included as they are created.

TYPES OF AUTHORITY

Delegations of authority established for the College are of two types - financial and non-financial. Financial authorities have been identified and delegated to cover spending, payment decisions and revenue related to the finances of the College. Non-financial authorities have been defined and delegated to address general/operational management.

FINANCIAL AUTHORITIES -- Any Type of Commitment

Category	Financial Authority
President	To a maximum of \$500,000
Chief Financial Officer Director of Communications & Development Director of Learner Services & Adult Basic Education Vice-President (Academic)	To a maximum of \$100,000
Accounting Manager Manager of Human Resources Region Managers Manager of Donor Services	To a maximum of \$25,000
Executive Coordinator Facility Coordinator	To a maximum of \$10,000

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Communications & Marketing Coordinator Digital Media & Design Coordinator Human Resource Associate Information Officer Payroll Officer Information System Administrators Program Coordinators Recruitment & Special Events Coordinator Student Advisers SunDogs Athletics and Recreation Coordinator	To a maximum of \$5,000
Accounting Clerks Administrative Assistants IT Assistant Recruitment & Special Events Assistant	To a maximum of \$1,000

These authorities are for expenditures within the budget of a staff member.

PROJECT SPLITTING

Delegated authority relates to the total cost of a transaction. Having a vendor issue two invoices for a transaction does not obviate the requirements to follow the delegated authority policy. For example, if a piece of equipment costs \$150,000 receiving two invoices for \$75,000 each does not negate the need to obtain approval of an institutional official with sufficient delegated authority for the \$150,000 purchase.



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COMPETITIVE BIDS AND TENDERING

Nothing in this delegated authority policy obviates the need to follow institutional policies for soliciting competitive bids where required.

ADMINISTRATIVE COMMITMENTS

Letters of Commitment and contracts may be signed by the officer responsible for the project provided the appropriate authority has approved the project (ex. Saskatchewan Polytechnic brokerage agreements of any value may be signed off by any officer provided authority for the commitment has already been obtained).

Any project that is deemed controversial or sensitive, whether in terms of risk or some other aspect, will be brought to the President for approval, regardless of the amount of the commitment. If any staff member is uncertain about sensitivity of a particular file they should consult with their immediate supervisor.

These authorities are maximums, unless otherwise noted, and the President and Executive Management have the discretion to limit the authorities for any position that is within their authority level.

TRAVEL

Travel claims will be signed off by the supervisor.
Reimbursement rates and further information can be found in the Travel Allowance policy.

TRAVEL APPROVAL

Out-of-Scope Management

Travel outside of the province shall require the permission of the President.

In-Scope

Travel inside Saskatchewan shall require approval of their supervisor.
Travel outside of the province within Canada shall require pre-approval of the appropriate director.
Travel outside of the country shall require pre-approval of the President.

HOSPITALITY EXPENSES

Hospitality expenses (hosting a business meeting lunch with staff or external clients, expenses for client hosting) of greater than the amounts outlined below shall require pre-approval.

- Anticipated expenses of more than \$100 but less than \$250 shall require the pre-approval of their direct supervisor.
- Anticipated expenses of more than \$250 shall require the pre-approval of the President.



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All claims shall be processed in accordance with the process for travel and meeting expenses. All expense claims for hospitality and personal reimbursements must be signed off by a supervisor with sufficient delegated authority (i.e. you cannot approve reimbursements to yourself).

RESPONSIBILITY FOR COMPLIANCE

The President has overall responsibility for ensuring compliance to the established delegation of authorities. The Chief Financial Officer is specifically responsible for ensuring all spending and payment authorities are properly exercised in accordance with the established delegation of authorities.

APPROVAL OF PAYMENTS

Once a contract, whether it is related to a program or for administrative purposes, has been issued with appropriate approvals, payments, regardless of amount, may be approved by the Chief Financial Officer or designate in accordance with the terms and conditions of the contract.

CORPORATE SEAL

All documents which are required by law to be registered at any public registry must be signed under the Corporate Seal. Any other document which contains a contractual commitment on behalf of the College may be signed by the appropriate officer.

HUMAN RESOURCES

1) Job Postings

This shall relate equally to the posting of a position or the decision to initiate a staffing action without competition.

a. Administration

i. In-Scope and Management:

All positions are brought to Executive Management table for approval. All job postings require the approval of the President.

ii. Out-of-Scope:

All postings require the approval of the immediate out-of-scope supervisor and the Manager of Human Resources.

b. Instructional Staff and Educational Assistants

i. In-Scope:

All new positions are brought to Executive Management table for approval. All job postings require the approval of the Director overseeing the instructor/EA.

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ii. Out-of-Scope:

Require the approval of the appropriate Region Manager.

2) Hiring Staff

This relates to the decision to select an individual for a given assignment.

a. Administration

i. In-Scope and Management:

Requires the approval of the President. Further, any contract, even if it is less than prescribed hours or occasions which will result in an individual being in-scope, shall require the approval of the President (i.e. no project splitting).

ii. Out of Scope:

Delegated authority is provided for all other hiring decisions and shall require the approval of the immediate out-of-scope supervisor and the Manager of Human Resources.

b. Instructional Staff and Educational Assistants

i. In-Scope:

Requires the approval of the Director overseeing the instructor/EA. Further, any contract, even if it is less than prescribed hours or occasions which will result in an individual being in-scope shall require the approval of the Director overseeing the instructor/EA (i.e. no project splitting).

ii. Out-of-Scope:

Approval of the Region Manager or a Director is required to hire out-of-scope instructors.

3) Contract Generation

a. Administration

All contracts require the signature of the Manager of Human Resources.

b. Instructional Staff and Educational Assistants

i. In-Scope:

All contracts require the signature of the Manager of Human Resources.

ii. Out-of-Scope:

- o Institute credit (includes Adult Basic Ed and ESL):

All contracts require the signature of the Manager of Human Resources.



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- Industry Credit and Non-Credit:

All contracts require the signature of the Region Manager.

PROFESSIONAL DEVELOPMENT

Professional Development requests shall be submitted in accordance with the Professional Development Policy.

All travel expense claims for Professional Development shall be in accordance with the Travel Allowance Policy.

Definitions:

In-Scope – employees who are covered by the Staff Agreement or the Collective Bargaining Agreement.

Out-of-Scope – employees who are not covered by the Staff Agreement nor the Collective Bargaining Agreement (they don't work enough hours or occasions).

Management – employees hired as part of the management team of the college. They are not covered by either agreement.

Administration - office, field and management.