

POLICY

- 1.0 No person may exercise approval authority until a properly completed Signing Authorities Delegation form has been filed in Financial Services. Further, any staff member delegated approval authority must ensure they adhere to the policy as stated below.
- 1.01 Any authority delegated under these guidelines may also be exercised by a staff member at a higher level in the direct line of authority or any person delegated the authority in accordance with sections 1.09 and 1.10.
- 1.02 Except as otherwise provided the authorities granted apply only to specific transactions pertaining to the Division or function for which the staff member is responsible. When the scope of the transaction extends beyond the jurisdiction of a staff member, it shall be authorized by a higher level manager having jurisdiction over the total transaction.
- 1.03 No staff member shall be permitted to authorize transactions that involve payments to himself/herself. These shall be approved by a one-up supervisor except in the case of petty cash reimbursements up to \$100 and requests for payment reimbursements up to \$250 which can be approved by another staff member that has budget expenditure authority for the coding the transaction is being charged to.
- 1.04 It shall be the responsibility of staff members exercising authority in accordance with these guidelines for transactions involving payments to ensure that prices, calculations, sales taxes, discounts, account numbers etc. are correct and that the quantity, description and condition of the goods to be paid for agrees with the goods as received.
- 1.05 It shall be the responsibility of staff members exercising expenditure authority to ensure compliance with the Procurement Policy/Guidelines/Procedures and any other relevant policies.
- 1.06 The limits described in the guidelines are restricted to the amount of budget each staff member has responsibility for. Over-expenditures may be made in non-labour categories and covered by a surplus in casual labour funding and vice versa. However, over-expending of permanent labour funding is not permitted.
- 1.07 Leave and travel requests shall be approved by one level higher subject to limits shown in the approval matrix.
- 1.08 Travel may be approved at the Community Campus level within limits shown in the approval matrix.

- 1.09 Temporary delegations may be made to accommodate absences of delegated approving supervisors. The delegation may be lateral in the organization or to subordinate staff within the position limits described in the approval matrix. The delegation is to be authorized on the Signing Authorities Delegation – Approval queues form by the supervisor of the position delegating the authority (eg. the President must authorize the delegation of anyone to a Dean/Director position).
- 1.10 Permanent delegations (or until further notice) may also be made to subordinate staff within the position limits described in the approval matrix. The delegation is performed using the Signing Authorities Delegation – Approval queues form and requires the approval of the supervisor of the position delegating the authority.
- 1.11 Where partial payments are made on account, the limit of authority shall be based on the total amount to be incurred for the complete transaction. This does not apply to payments on authorized leases, maintenance contracts etc. requiring regular periodic payments.
- 1.12 All revenue contracts exceeding \$50,000 (and outgoing contribution agreements) shall be reviewed by the Director, Administrative Services or delegated individuals for form and substance. Legal advice may be sought where deemed necessary. A copy of all contracts will be filed with Financial Services.
- 1.13 All expenditure limits described in these guidelines shall generally apply at the same level to revenue transactions such as requests for invoicing.
- 1.14 In the event no person has been delegated as acting President, the Vice President Education and Training, or in his/her absence, the Director Administrative Services, shall assume that authority.

BOARD GOVERNING POLICIES

Board Policies as outlined in the Board Policy Handbook

Yukon College Strategic Plan 2008-2013

GOVERNING LEGISLATION AND RELEVANT DOCUMENTS

The Yukon College Act

PROCEDURES

Covered in policy statements

AUTHORIZATION

Approved by President *Prockie* (signature)

On 2016.06.08 (date).

B. FORM

Delegation of approval authority (myYC)

APPROVAL AUTHORITY MATRIX
DEFINITIONS OF AUTHORITIES

Budget Authority	Contract Authority	Payment Authority
<p>Authority to spend funds allocated through the budget process subject to:</p> <ul style="list-style-type: none"> - available budget; and - the level of delegated authority <p>The Budget Authority identifies the goods and/or services required on a Requisition for Supplies and Services.</p> <p>The Budget Authority (except as delegated through the Low Value Order process) cannot bind the College in a contractual arrangement.</p>	<p>Authority to bind the College in a contractual arrangement subject to the approved Requisition for Supplies and Services.</p> <p>The Contract Authority cannot enter into a contractual arrangement, except standing agreements, unless authorized through the requisition process.</p>	<p>Authority to pay invoices subject to an approved contract/purchase order and evidence of goods/services received.</p> <p>The Payment Authority cannot pay invoices without an approved contract/purchase (or in rare instances, the approval of the Budget Authority), to support the transaction.</p>
<p>All of the above authorities are subject to the Procurement Policy and related Guidelines. In particular, the transaction must conform to the tendering requirements.</p>		

APPROVAL AUTHORITY MATRIX

D: Decides/approves

C: Consulted before approval issued

I: Informed after approval issued

	Admin Asst/ equivalent	Admin Officer	Manager/ Coordinator	Dean/Director	VP	President	Board	Other
1. Staffing Decision (existing positions) a) Casual (Employment Contracts) b) Direct reports c) Direct reports to Dean/Director d) Non academic Directors and VP e) President f) Staffing process (eg: without competition)				D D D – Dir HRS	 D	 D	 D	C, I Dir HRS C, I Dir HRS C, I Dir HRS C, I Dir HRS C, I Dir HRS
1.1 Letter of Offer (Conditions of Hire) a) Casual b) Term/Indeterminate up to and including Manager c) Dean/Director/VP d) President								Dir HRS Dir HRS President Board
2. Staff Classification a) Content of job description – direct reports b) Content of job description – non academic and VP c) Rating/evaluation of position					D	 D		C, I Dir HRS C, I Dir HRS

APPROVAL AUTHORITY MATRIX

D: Decides/approves

C: Consulted before approval issued

I: Informed after approval issued

	Admin Asst/ equivalent	Admin Officer	Manager/ Coordinator	Dean/Director	VP	President	Board	Other
<p>3. Staff Leave</p> <p>a) Time Sheets (Straight Time only) * may be delegated to Admin Officer level</p> <p>b) Earned Leave (other than Special Leave)</p> <p>c) Special Leave (consult HRS before approval is granted if unsure)</p> <p>d) Leave Without Pay - Up to 5 days - 6 days to 1 month - 1 month to 1 year</p> <p>e) Other leave; not covered in Collective Agreement</p> <p>f) Overtime requires prior approval and is subject to budget resources being available.</p> <p>g) Acting authority must be authorized by <u>the Supervisor of the person delegating the authority.</u></p>			<p>D</p> <p>D</p> <p>D</p> <p>D</p>	<p>D</p> <p>D - Dir HRS</p> <p>D</p> <p>D Dean/Director can designate this authority to a staff member of their choice</p>		D	<p>I: HRS</p> <p>I: HRS</p> <p>C,I: Dir HRS, Supervisor approves the leave.</p> <p>C, I: Dir HRS</p> <p>C, I: Dir HRS</p>	

APPROVAL AUTHORITY MATRIX

D: Decides/approves

C: Consulted before approval issued

I: Informed after approval issued

	Admin Asst/ equivalent	Admin Officer	Manager/ Coordinator	Dean/Director	VP	President	Board	Other
4. Disciplinary Action a) Reprimand (consult HRS before action taken) b) Suspension (consult HRS before action taken) c) Dismissal (consult HRS before action taken)				D D		 D		C,I: Dir HRS, President C,I: Dir HRS, President C,I: Dir, HRS
5. Budget Authority Expenditures (including travel) - to \$1,000 - to \$2,500 - to \$5,000 - to \$20,000 - to \$100,000 - to \$250,000 - greater than \$250,000	D	 D	 D	 D	 D	 D		 C: Dir Admin Svcs C: Dir Admin Svcs C: Dir Admin Svcs C: Dir Admin Svcs
6. Contract Authority (Expenditures) - up to \$1,000 (purchase of goods only) - up to \$50,000 - greater than \$50,000	D	D	 D – Mgr of Procurement	 D –Dir Admin Svcs				 C: appropriate budget authority C: appropriate budget authority
7. Certification of Goods/Services Received	D							Shipping/Receiving Clerk Ayamdigut

APPROVAL AUTHORITY MATRIX

D: Decides/approves

C: Consulted before approval issued

I: Informed after approval issued

	Admin Asst/ equivalent	Admin Officer	Manager/ Coordinator	Dean/Director	VP	President	Board	Other
8. Authority to establish main operating bank accounts Authority to establish trust and imprest accounts				D		D		Two signatures required Dir, Admin Svcs (2 sign req'd)
9. Authorization to pay invoices based on purchase order/ Contracts and evidence of goods/services received, and to process payroll related expenditures. - Full			D – Spvr Fin Svcs	D– Dir Admin Svcs				May be delegated to Financial Services Staff
10. Authorization to process balance sheet transactions - Full			D – Spvr Fin Svcs	D– Dir Admin Svcs				May be delegated to Financial Services Staff
11. Revenue Contracts - up to \$10,000 - up to \$50,000 - up to \$250,000 - Unlimited All contracts over \$50,000 to be co-signed by Dir Admin Svcs			D	D	D	D		I: Dir Admin Svcs C,I: Dir Admin Svcs C, I: Dir Admin Svcs C,I: Dir Admin Svcs C,I: Dir Admin Svcs
12. Request for invoicing		D						Based on an approved revenue contract in place