


|  |  |  |                            |
|--|--|--|----------------------------|
|  <b>CAPILANO UNIVERSITY</b> |  | PROCEDURE  |                            |
| Procedure No.  |  | Officer Responsible  |                            |
| <b>B.215.1</b>   |  | <b>Vice-President, Finance and Administration</b>  |                            |
| Procedure Name   |  |  |                            |
| <b>Spending and Signing Authority Procedures</b>   |  |  |                            |
| Policy This Procedure is Under   |  |  | Date of Next Policy Review |
| <b>B.215 Spending and Signing Authority Policy</b>   |  |  | <b>March 2024</b>          |
| Date Issued  | Date Revised   | Related Policies, Reference  |                            |
| <b>June 2021</b>   | <b>Replaces E.211<br/>Signing Authority<br/>Policy</b> | <i>University Act<br/> Board Manual Section 13 Delegation of Authority<br/> B.215.1 Spending and Signing Authority Procedures<br/> B.213 Travel and Business Expenses Policy<br/> B.212 Honoraria and Gifts Policy<br/> B.209 Banking and Borrowing Policy<br/> B.501 Appointment of Personnel Policy<br/> B.506 Standards of Conduct<br/> B.201 Investment Policy</i> |                            |

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## 1. PURPOSE

- 1.1 The purpose of *B.215 Spending and Signing Authority Policy* and related procedures is to:
- a) establish a framework and overarching principles for the delegation of spending and signing authority within the University,
  - b) delegate spending and signing authority to the President,
  - c) authorize the President to delegate spending and signing authority to subordinate positions, and
  - d) ensure that all organizational positions delegated spending and signing authority understand their fiduciary responsibilities to the university.
- 1.2 The purpose of these procedures is to:
- a) delegate spending and signing authority from the President to other organizational positions as authorized by the *B.215 Spending and Signing Authority Policy section 4.5* and
  - b) establish the processes to administer the spending and signing authorities as per *B.215 Spending and Signing Authority Policy section 4.12 and 4.13*.

## 2. DEFINITIONS

**“contract”** a legally enforceable agreement governing the provision of goods and/or services by one or more third parties in exchange for valuable consideration paid by the University (expenditure contract) or consideration received by the University (revenue contract or funding agreement).

**“financial transaction”** a transaction for the investment, commitment or expenditure/receipt of funds, forgiveness of debt, or provision of services by the University

**“monetary limits”** the maximum dollar value for spending authority assigned to an organizational position

**“spending authority”** the authority to approve financial transactions

**“signing authority”** the authority to sign legal documents such as purchase orders, contracts, and other non-monetary agreements on behalf of the University

**“signing officer”** an employee occupying an organizational position that has been delegated spending and/or signing authority

## 3. SCOPE

These procedures apply to the administration and operation of Capilano University and the Capilano University Foundation (collectively referred to as the “University”).

## 4. PROCEDURES

### ***Delegation of spending and signing authority***

- 4.1 *Appendix 1 Organizational Levels for Spending and Signing Authority* identifies organizational levels and the assignment of positions within each level that the President has delegated spending and signing authority to subject to the satisfactory completion of the following as prescribed by the Finance Department
- a) spending and signing authority training and
  - b) *FIN-B215-01 Spending and Signing Authority Delegation Form*
- 4.2 *Appendix 2 President’s Delegation of Spending Authority Matrix* prescribes spending authority by

type of financial transaction and the monetary value associated with each type of financial transaction that has been

- a) retained by the Ministry and Board and delegated by the Board to the President in *B.215 Spending and Signing Authority Policy* and
- b) delegated by the President to organizational positions.

4.3 *Appendix 3 President's Delegation of Signing Authority Matrix* prescribes the President's delegation of signing authority to organizational positions.

#### ***Responsibilities of spending and signing officers***

4.4 When exercising spending authority, signing officers must ensure that

- a) financial transactions benefit the University and support its mandate,
- b) the value of each financial transaction is within the scope of board approved operating and capital budgets allocated to cost centres within the signing officers portfolio and monetary limits set out in *Appendix 2 – Delegation of Spending Authority Matrix*,
- c) the related financial transaction complies with
  - i) University policies, applicable laws and regulations, and
  - ii) the terms and amounts that have been negotiated and agreed to by the University,
- d) where applicable, goods have been received, services rendered, or in the case of other payments, that the vendor is entitled to or eligible for payment by the University, and
- e) they are free of any real, potential or perceived conflicts of interest relating to the financial transaction.

4.5 When exercising signing authority, signing officers must ensure that

- a) any related financial transactions have been
  - i) authorized for spending authority by a signing officer in accordance with these procedures, and
  - ii) processed in accordance with procedures issued by the Finance Department,
- b) the related financial transaction complies with
  - i) University policies, applicable laws and regulations, and
  - ii) the terms and amounts that have been negotiated and agreed to by the University,
- c) adequate documentation supports the application of spending authority,
- d) documents have been reviewed by responsible organizational position(s), for legal, financial, risk or administrative implications,
- e) intellectual property matters have been considered in accordance with the University's policies and collective agreements,
- f) where applicable, goods have been received, services rendered, or in the case of other payments, that the vendor is entitled to or eligible for payment by the University, and
- g) they are free of any real, potential or perceived conflicts of interest relating to the financial transaction.

#### ***Conflict of interest***

4.6 As per ***B.506 Standards of Conduct*** signing officers who find themselves in an actual, perceived, or potential conflict of interest must disclose the matter to their supervisor, manager, Director/Dean or Human Resources Advisor before exercising spending and signing authority

4.7 The signing officer *and* the supervisor, manager, Director/Dean or Human Resources Advisor is also responsible for advising the Vice-President, Finance and Administration or Director Finance of any financial transactions or documents that may be of potential public interest regardless of

value, including financial transactions or documents that present unusual risks, might bring the activities of the University under public scrutiny and/or, those involving controversial matters.

***Absence of signing officers***

- 4.8 If a signing officer is not available and a temporary signing officer has not been appointed, spending and signing authority advances upward in accordance with the organization levels set out in *Appendix 1 - Organizational Levels for Spending Authority*.
- 4.9 To cover planned absences, a signing officer at organization levels 2 to 4 can assign spending or signing authority to another signing officer at an organizational position at the same level or one level below for a temporary period subject to restrictions set out in 4.10.
- 4.10 When spending or signing authority is assigned temporarily to another employee, the signing officer must
  - a) ensure that the temporary assignment complies with this policy and any related directives or procedures issued by the Finance Department,
  - b) ensure that the temporary signing officer has the skill and knowledge necessary to effectively apply spending or signing authority and has completed any required spending or signing authority training, and
  - c) ensure that the application of spending or signing authority by the temporary signing officer is appropriate and reviewed as necessary.
- 4.11 To temporarily assign spending or signing authority to cover planned absences complete *FIN-B215-03 Temporary Delegation of Spending and Signing Authority Form* and submit it to the Finance Department.

***Administrative responsibility for these procedures***

- 4.12 The Vice-President Finance and Administration or Director Finance is responsible for managing and administering these procedures.
- 4.13 To meet operational requirements, temporary variations may be made to the spending and signing authorities delegated by the President, subject to the written approval of the Vice-President, Finance and Administration or Director Finance.

## Appendix 1 – Organizational Levels for Spending and Signing Authority

The table below identifies organizational levels and the assignment of positions within each level that the President has delegated spending and signing authority and the scope of the spending authority.

- **Organization Level 1 to 5:** A person who is appointed to a position within organizational levels 1 to 5 is granted signing authority subject to the completion of both the *Spending and Signing Authority training* and *FIN-B215-01 Spending and Signing Authority Delegation Form* as prescribed by the Finance Department.
- **Organization Level 6:** Cost Centre Administrators (CCA) are delegated spending authority by incumbents of an Organization Level 4 position or above subject to completion of both the *Spending and Signing Authority training* and *FIN-B215-02 CCA Delegation of Spending Authority Form*. Cost Centre Administrators cannot be delegated signing authority.
- This table must be used in conjunction with:
  - Appendix 2 *President’s Delegation of Spending Authority Matrix* for determining and exercising spending authority and
  - Appendix 3 *President’s Delegation of Signing Authority Matrix* for determining and exercising signing authority.

| Organization Level | Organizational position   | Exceptions for specific positions            | Scope of signing and spending authority   |
|--------------------|---|--|---|
| 1                  | President   |  | Delegated by the Board to the President within the Board-approved operating and capital budget and the monetary limits set out in <i>Appendix 2- Delegation of Spending Authority Table</i> .   |
| 2                  | Vice-President  |  | <ul style="list-style-type: none"> <li>• Delegated by the President to subordinate organizational positions within Board approved operating and capital budget allocated to cost centres <b>within the signing officers portfolio</b>, the monetary limits set out in <i>Appendix 2 – President’s Delegation of Spending Authority Matrix</i> and the signing authority requirements set out in <i>Appendix 3 - President’s Delegation of Signing Authority Matrix</i>.</li> <li>• Operating and capital budgets cannot be interchanged.</li> </ul> |
| 3                  | Associate Vice-President<br>Chief Information Officer<br>University Librarian | Director Facilities                          |   |
| 4                  | Dean<br>Regional Director<br>Director<br>Registrar                            | Associate Directors Facilities               |   |
| 5                  | Manager<br>Associate Registrar  | Director, Bosa Centre for Film and Animation |   |
| 6                  | Cost Centre Administrators  |  |   |
|                    |   |  | * Cost Centre Administrators may be delegated spending authority for small dollar purchases and/or timesheets subject to completion of <i>FIN-B215-02 CCA Delegation of Spending Authority Form</i> , approved by the incumbent of an Organization Level 4 position or above. Monetary limits are as per <i>Appendix 2 - Delegation of Spending Authority Table</i> . Cost Centre Administrators cannot be delegated signing authority.   |

## Appendix 2 - President's Delegation of Spending Authority Matrix

The monetary limit represents the maximum dollar value for spending authority. 'Full' represents a monetary limit up to the board approved operating and capital budget allocated to cost centres within the spending authority officer's portfolio. The value of a financial transaction for the purpose of determining monetary limits is defined in the *B.215 Spending and Signing Authority Policy*.

| #           | Description of Financial Transaction  | Delegation by Board |              |             |                   | Delegation by President (see Note 1 for position titles) |                         |                      |                                   |                                      |                           |
|-------------|---|---------------------|--------------|-------------|-------------------|--|-------------------------|----------------------|-----------------------------------|--------------------------------------|---------------------------|
|             |   | Ministry            | Board Quorum | Board Chair | Level 1 President | Level 2A VP F&A only                                     | Level 2B All other VP's | Level 3 AVP/CIO/DFac | Level 4 Deans/Registrar/Directors | Level 5 Managers/Associate Registrar | Level 6 Cost Centre Admin |
| <b>1.00</b> | <b>Spending authority retained by the Ministry</b>  |                     |              |             |                   |  |                         |                      |                                   |                                      |                           |
| 1.01        | Mortgage, sell, transfer, lease not exceeding 99 years or dispose, of the University's land and lease for any time of the University's land to a college affiliated with the University ( <i>University Act s.50.2</i> )  | Full                |              |             |                   |  |                         |                      |                                   |                                      |                           |
| 1.02        | Borrow money and execute related documents for the purpose of<br>a) purchasing or otherwise acquiring land for use of the University, or<br>b) erecting, repairing, adding to, furnishing or equipping any building or structure for the use of the University ( <i>University Act s.58</i> ) | Full                |              |             |                   |  |                         |                      |                                   |                                      |                           |
| <b>2.00</b> | <b>Spending authority retained by the Board</b>   |                     |              |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.01        | Approval of annual and multi-year operating and capital budgets ( <i>University Act s.27(2)(l)</i> , <i>B.501 Appointment of Personnel Policy</i> )   |                     | Full         |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.02        | Collective agreements and the non-union employee compensation framework including salary grid and annual increases for employees ( <i>University Act s.27(2)(g)</i> , <i>B.501 Appointment of Personnel Policy</i> )  |                     | Full         |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.03        | New regular positions not in a board-approved operating budget ( <i>B.501 Appointment of Personnel Policy s.1.3</i> )   |                     | Full         |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.04        | Appointment and remuneration of the President and Vice-Presidents ( <i>Board Manual s.20d</i> , <i>B.501 Appointment of Personnel Policy s.2.2</i> )  |                     | Full         |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.05        | Setting tuition and mandatory fees ( <i>University Act s.27(2)(m)</i> )   |                     | Full         |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.06        | Appointment and remuneration of the external auditor unless the Auditor General is appointed in accordance with the <i>Auditor General Act (University Act s.33)</i>  |                     | Full         |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.07        | Non-audit services provided by the University's external auditor other than routine tax and accounting services   |                     | Full         |             |                   |  |                         |                      |                                   |                                      |                           |
| 2.08        | Travel and business expenses incurred by the Board Governors. Expenses exceeding \$5k must be jointly approved by VP F&A or President and Board Quorum (in accordance with <i>B.213 Travel and Business Expenses Policy</i> )   |                     | Full         |             | \$5k              | \$5k   |                         |                      |                                   |                                      |                           |

| #           | Description of Financial Transaction  | Delegation by Board |              |   |                   | Delegation by President (see Note 1 for position titles) |                         |                      |                                   |                                      |                           |
|-------------|---|---------------------|--------------|---|-------------------|--|-------------------------|----------------------|-----------------------------------|--------------------------------------|---------------------------|
|             |   | Ministry            | Board Quorum | Board Chair   | Level 1 President | Level 2A VP F&A only                                     | Level 2B All other VP's | Level 3 AVP/CIO/DFac | Level 4 Deans/Registrar/Directors | Level 5 Managers/Associate Registrar | Level 6 Cost Centre Admin |
| 2.09        | Travel and business expenses incurred by the President must be jointly approved by VP F&A and Board Chair (in accordance with <i>B.213 Travel and Business Expenses Policy</i> )  |                     |              | Full<br><i>Joint approval</i><br>Board Chair & VP F&A |                   |  |                         |                      |                                   |                                      |                           |
| 2.10        | Acquisition of assets or the incurrence of liabilities other than in the name of the University   |                     | Full         |   |                   |  |                         |                      |                                   |                                      |                           |
| <b>3.00</b> | <b>Spending authority for payments to/from the Ministry and other regulatory agencies</b>   |                     |              |   |                   |  |                         |                      |                                   |                                      |                           |
| 3.01        | Payments required by Federal or Provincial acts or regulations (i.e. tax remittances)   |                     | Full         |   | Full              | Full   |                         |                      | Dir FS Full                       | Fin Mgrs. Full                       |                           |
| 3.02        | Payments from/to the Ministry (e.g. funding agreements)   |                     | Full         |   | Full              | Full   |                         |                      | Dir FS Full                       |                                      |                           |
| <b>4.00</b> | <b>Spending authority for revenue and funding</b>   |                     |              |   |                   |  |                         |                      |                                   |                                      |                           |
| 4.01        | Rental/lease of University real property  |                     | Full         |   | \$3 million       | \$3 million  |                         | Dir FAC \$1 million  |                                   |                                      |                           |
| 4.02        | Liquor, licensing and entertainment in accordance to with <i>OP.414 Alcohol Service and Consumption policy and related procedures</i>   |                     | Full         |   | Full              | Full   | Full                    |                      |                                   | Mgr SEC Full                         |                           |
| 4.03        | Gifts and donations to the University and Foundation  |                     | Full         |   | Full              | Full   | VP UR Full              |                      |                                   |                                      |                           |
| <b>5.00</b> | <b>Spending authority for operating expenses (excluding employee travel and business expenses covered in section 6)</b>   |                     |              |   |                   |  |                         |                      |                                   |                                      |                           |
| 5.01        | Operating expenses subject to restrictions set out in sections 5.02 to 5.07 and in accordance with <i>E.205 Purchasing/Procurement – Donations/Vendors Partnerships – Contracts – Disposals policy and ARM1120 Purchasing Card procedures as prescribed by the Corporate Services department</i>                                  |                     | Full         |   | \$2 million       | \$1 million  | \$500k                  | \$75k                | \$50k                             | \$25k                                | \$1k                      |
| 5.02        | Operating expenses for Facilities, Library and IT department subject to restrictions set out in 5.03 to 5.07 and in accordance with <i>E.205 Purchasing/Procurement – Donations/Vendors Partnerships – Contracts – Disposals policy and ARM1120 Purchasing Card procedures as prescribed by the Corporate Services department</i> |                     | Full         |   | \$5 million       | \$3 million  |                         | \$100k               | \$50K                             | \$25K                                |                           |
| 5.03        | Legal expenses to initiate or defend actions by/against the University or Foundation (excluding routine legal services covered in section 5.01)   |                     | Full         |   | \$100k            | \$50k  | \$50K                   | \$25K                |                                   |                                      |                           |
| 5.04        | Honoraria payments and gifts purchased in accordance with <i>B.212 Honoraria and Gifts Policy and Procedure</i>   |                     | Full         |   | Full              | Full   | \$2k                    | \$500                | \$500                             |                                      | \$50 (Chair)              |
| 5.05        | Discretionary sponsorship and grants paid to third parties excluding students (Policy required)   |                     | Full         |   | \$50k             | \$5k   | VP UR \$5k              |                      |                                   |                                      |                           |
| 5.06        | Meeting and hosting expenses ( <i>policy in development</i> )   |                     | Full         |   | \$25k             | \$10k  | \$10k                   | \$5k                 | \$5k                              | \$2k                                 | \$1k                      |
| 5.07        | Financial transactions that<br>a) are not in the approved operating budget,<br>b) are funded by cost recovery activities and forecasted surplus, <b>and</b><br>c) advance the priorities of the University  |                     | Full         |   | \$250k            | \$100k   |                         |                      |                                   |                                      |                           |

| #  | Description of Financial Transaction   | Delegation by Board |                           |             |                   | Delegation by President (see Note 1 for position titles)  |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
|--|--|---------------------|---------------------------|-------------|-------------------|---|-------------------------|----------------------|-----------------------------------|--------------------------------------|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|--|--|--|
|  |  | Ministry            | Board Quorum              | Board Chair | Level 1 President | Level 2A VP F&A only  | Level 2B All other VP's | Level 3 AVP/CIO/DFac | Level 4 Deans/Registrar/Directors | Level 5 Managers/Associate Registrar | Level 6 Cost Centre Admin              |                                 |  |  |  |                                       |  |  |  |  |  |  |
| <b>6.00</b>  | <b>Spending authority for employee-related travel and business expenses</b>  |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 6.01   | Travel and business expenses incurred by employees other than Board Governors and the President, in accordance with <i>B.213 Travel and Business Expenses Policy</i>   |                     | Full                      |             | \$100k            | \$25k   | \$25k                   | \$10K                | \$5k<br>Dir CIE<br>\$10K          | \$5k                                 |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 6.02   | Professional membership fees and professional development costs in accordance with <i>B.213 Travel and Business Expenses Policy</i>  |                     | Full                      |             | \$25k             | \$10k   | \$10k                   | \$5k                 | \$2k                              | \$1k                                 |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| *6.03  | Pre-authorization before travel commences by the appropriate delegation authority, in accordance with <i>B.213 Travel and Business Expenses Policy section 4</i>   |                     | *6.03 not in Board Policy |             |                   | <table border="1"> <thead> <tr> <th>Type of expense</th> <th>Pre-authorized by</th> </tr> </thead> <tbody> <tr> <td>Travel outside Canada</td> <td>Claimant's responsible Vice-President*</td> </tr> <tr> <td>Travel in a class above economy</td> <td>*Travel undertaken by employees of the <i>Centre for International Excellence</i> in projects and operations administered by the Centre for International Experience may be pre-authorized by the <i>Director, Centre for International Excellence</i></td> </tr> <tr> <td>Accommodation within Metro Vancouver for claimants whose usual workplace is in Metro Vancouver</td> <td>Claimant's responsible Vice-President*</td> </tr> <tr> <td>Expenses of potential public interest</td> <td>Responsible Vice-President and President</td> </tr> </tbody> </table> |                         | Type of expense      | Pre-authorized by                 | Travel outside Canada                | Claimant's responsible Vice-President* | Travel in a class above economy | *Travel undertaken by employees of the <i>Centre for International Excellence</i> in projects and operations administered by the Centre for International Experience may be pre-authorized by the <i>Director, Centre for International Excellence</i> | Accommodation within Metro Vancouver for claimants whose usual workplace is in Metro Vancouver | Claimant's responsible Vice-President* | Expenses of potential public interest | Responsible Vice-President and President |  |  |  |  |  |
| Type of expense  | Pre-authorized by  |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| Travel outside Canada  | Claimant's responsible Vice-President*   |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| Travel in a class above economy  | *Travel undertaken by employees of the <i>Centre for International Excellence</i> in projects and operations administered by the Centre for International Experience may be pre-authorized by the <i>Director, Centre for International Excellence</i> |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| Accommodation within Metro Vancouver for claimants whose usual workplace is in Metro Vancouver | Claimant's responsible Vice-President*   |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| Expenses of potential public interest  | Responsible Vice-President and President   |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| <b>7.00</b>  | <b>Spending authority for capital assets</b>   |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 7.01   | Acquisition of and/or improvements to facilities capital assets (e.g. buildings, furniture and equipment other than IT assets)   |                     | Full                      |             | \$5 million       | \$1 million   |                         | Dir FAC \$100k       | AD Fac \$50K                      | Mgr FAC \$25k                        |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 7.02   | Acquisition of information technology assets   |                     | Full                      |             | \$5 million       | \$1 million   |                         | CIO \$100k           | DirIT \$50K                       | Mgr IT \$25k                         |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 7.03   | Acquisition of program specific assets not included in 6.01 and 6.02 (e.g. film equipment)   |                     | Full                      |             | \$2 million       | \$1 million   | VP ACAD \$500k          |                      | Deans \$50k                       |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| <b>8.00</b>  | <b>Spending authority for capital asset disposals, investments and receivables</b>   |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 8.01   | Disposal or write-off of capital assets excluding land (net book value) Per purchasing   |                     | Full                      |             | \$250k            | \$100k  |                         |                      | Dir FS \$50k                      |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 8.02   | Disposal or write-off of receivables   |                     | Full                      |             | \$250k            | \$50k   |                         |                      | Dir FS \$10k                      |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 8.03   | Investing money in accordance with <i>B.201 Investment Policy (University Act s.57)</i>  |                     | Full                      |             | Full              | Full  |                         |                      | Dir FS Full                       |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| <b>9.00</b>  | <b>Spending authority for human resources expenses</b>   |                     |                           |             |                   |   |                         |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 9.01   | Payroll expenses and payments including employee salary, statutory and union deductions and benefits plans in accordance with board-approved collective agreements and the non-union employee compensation framework                                   |                     | Full                      |             | Full              | Full  |                         |                      | Dir FS Full                       | Fin Mgrs Full                        |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 9.02   | Severance payments in accordance with Human Resource Policies  |                     | Full                      |             | \$100k            | \$100k  | VP HR \$50K             |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |
| 9.03   | Discretionary (non-medical) leave with pay in accordance with Human Resource Policies  |                     | Full                      |             | \$100k            | \$50k   | VP HR \$25K             |                      |                                   |                                      |  |                                 |  |  |  |                                       |  |  |  |  |  |  |



| #    | Description of Financial Transaction              | Delegation by Board |              |             |                   | Delegation by President (see Note 1 for position titles)   |                            |                             |  |  |                                    |
|------|---|---------------------|--------------|-------------|-------------------|--|----------------------------|-----------------------------|--|--|------------------------------------|
|      |   | Ministry            | Board Quorum | Board Chair | Level 1 President | Level 2A<br>VP F&A<br>only   | Level 2B<br>All other VP's | Level 3<br>AVP/CIO/<br>DFac | Level 4<br>Deans/<br>Registrar/<br>Directors | Level 5<br>Managers/<br>Associate<br>Registrar | Level 6<br>Cost<br>Centre<br>Admin |
| 9.04 | Approval of employee time sheets for hours worked |                     | Full         |             | Full              | Employee time sheets for hours worked are approved by the employee's supervisor. Level 6 CCA can be delegated this authority where employee's supervisor is not in an organizational position that has been delegated financial authority. |                            |                             |  |  |                                    |

| Note 1 – Organization Position Title abbreviations   |                                      |
|--|--------------------------------------|
| Vice-President Finance and Administration  | VP F&A                               |
| Vice-President Academic and Provost  | VP ACAD                              |
| Vice-President University Relations  | VP UR                                |
| Vice-President Human Resources   | VP HR                                |
| Associate Director Facilities  | AD Fac                               |
| Chief Information Officer  | CIO                                  |
| Director Financial Services  | Dir FS                               |
| Director Facilities  | Dir FAC                              |
| Manager Accounting Services, Manager Payroll & Benefits, Manager Student Financial Accounts, Manager Financial Planning and Analysis, Manager Capital and Restricted Funds | Collectively referred to as Fin Mgrs |
| Manager Facilities   | Mgr FAC                              |
| Manager Information Technology   | Mgr IT                               |
| Manager Special Events and Ceremonies  | Mgr SEC                              |

### Appendix 3 – President’s Delegation of Signing Authority Matrix

As per B.215 Spending and Signing Authority Policy section 4.2, the President has signing authority for all University documents. Appendix 3 focuses on the President’s Delegation of Signing Authority to subordinate positions. Signing Authority cannot be delegated to Level 6 Cost Centre Administrators.

| #           | Description of Authority   | \$ Threshold     | Mandatory Review                     | # Signing Auth req'd | Delegation by President    |                               |  |                    |                  |                 |       |
|-------------|--|------------------|--------------------------------------|----------------------|----------------------------|-------------------------------|--|--------------------|------------------|-----------------|-------|
|             |  |                  |                                      |                      | Level 2A<br>VP F&A<br>only | Level 2B<br>All other<br>VP's | Level 3 to 5   | Corporate Services |                  |                 |       |
|             |  |                  |                                      |                      |                            |                               |  | Director<br>CS     | Manager<br>Purch | Senior<br>Buyer | Buyer |
| <b>1.00</b> | <b>Signing Authority for revenue, funding agreements, research contracts/agreements, educational contracts/agreements</b>  |                  |                                      |                      |                            |                               |  |                    |                  |                 |       |
| 1.01        | Foundation Gift Acceptance Agreements  |                  |                                      |                      |                            | VP UR                         |  |                    |                  |                 |       |
| 1.02        | Revenue Contracts (e.g., sale of programs, instruction)  |                  | Corporate Services & Manager Finance | Any one of           | X                          | X                             | <ul style="list-style-type: none"> <li>Level 3 and 4</li> <li>Manager Children's Centre</li> </ul>   |                    |                  |                 |       |
| 1.03        | Rental Agreement of Capilano spaces  |                  | Corporate Services & Manager Finance | Any one of           | X                          |                               | <ul style="list-style-type: none"> <li>Manager, Athletics &amp; Recreation</li> <li>Director Bosa Centre</li> <li>General Manager Centre for PA</li> </ul> | X                  | X                |                 |       |
| 1.04        | Rental or lease of Capilano buildings/land or equipment  |                  | Corporate Services & Manager Finance | Any one of           | X                          |                               | <ul style="list-style-type: none"> <li>Dir. Facilities Serv.</li> </ul>  |                    |                  |                 |       |
| 1.05        | Funding Proposals, Funding Agreements/Research Contracts relating to intellectual property agreements, research contracts and grants, including applications and proposals)  | Up to \$50K      | Manager Finance                      | Any one of           | X                          | X                             | <ul style="list-style-type: none"> <li>Level 3 and 4</li> <li>Manager Children's Centre</li> </ul>   |                    |                  |                 |       |
|             |  | \$50K - \$100K   | Corporate Services & Manager Finance | Any one of           | X                          | X                             |  |                    |                  |                 |       |
|             |  | \$100K and above | Corporate Services & Dir Finance     | Any 2 of             | X                          | X                             |  |                    |                  |                 |       |
| 1.06        | Educational Partnerships and Contracts Agreements (subject to restrictions set out in 1.07 International agreements/contracts) for the pursuit of academically-related activities, including the establishment or management of an arrangement, program or organization, within or outside the university premises, between the university and another party | Up to \$50K      | Manager Finance                      | Any one of           | X                          | X                             | <ul style="list-style-type: none"> <li>Level 3 and 4</li> </ul>  |                    |                  |                 |       |
|             |  | \$50K - \$100K   | Corporate Services & Manager Finance | Any one of           | X                          | X                             |  |                    |                  |                 |       |
|             |  | \$100K and above | Corporate Services & Dir Finance     | Any 2 of             | X                          | X                             |  |                    |                  |                 |       |

| #           | Description of Authority  | \$ Threshold     | Mandatory Review                      | # Signing Auth req'd | Delegation by President    |                               |   |                    |               |              |       |
|-------------|---|------------------|---------------------------------------|----------------------|----------------------------|-------------------------------|---|--------------------|---------------|--------------|-------|
|             |   |                  |                                       |                      | Level 2A<br>VP F&A<br>only | Level 2B<br>All other<br>VP's | Level 3 to 5  | Corporate Services |               |              |       |
|             |   |                  |                                       |                      |                            |                               |   | Director CS        | Manager Purch | Senior Buyer | Buyer |
| 1.07        | International Educational Partnerships and Contracts Agreements for the pursuit of academically-related activities, including the establishment or management of an arrangement, program or organization, within or outside the university premises, between the university and another party | Up to \$50K      | Manager Finance                       | Any one of           | X                          | X                             | • Director CIE  |                    |               |              |       |
|             |   | \$50K - \$100K   | Corporate Services & Manager Finance  | Any one of           | X                          | X                             |   |                    |               |              |       |
|             |   | \$100K and above | Corporate Services & Dir Finance      | Any 2 of             | X                          | X                             |   |                    |               |              |       |
| <b>2.00</b> | <b>Signing Authority for expenditure contracts and agreements for goods/services</b>  |                  |                                       |                      |                            |                               |   |                    |               |              |       |
| 2.01        | Purchase orders   | \$5k to \$75K    |                                       | Any one of           |                            |                               | Bookstore Manager for Bookstore specific purchases.   | X                  | X             | X            | X     |
|             |   | \$75K and over   |                                       | Any one of           |                            |                               |   | X                  | X             | X            | X     |
| 2.02        | Contracts for goods and services (Capilano contract template or external party contract template) (excludes 1.03)   | up to \$75K      | Corporate Services                    | Any one of           | X                          | X                             | Contract owner ties to spending authority   |                    |               |              |       |
|             |   | \$75K and over   | Corp Serv or Mgr. Purchasing          | Any one of           | X                          | X                             | Contract owner ties to spending authority   |                    |               |              |       |
| 2.03        | Artist contract for Centre for Performing Arts  | up to \$10K      | Corporate Services                    | Any one of           |                            |                               | <ul style="list-style-type: none"> <li>• Program Director Centre for PA</li> <li>• General Manager Centre for PA</li> <li>• Dean FAA</li> </ul> |                    |               |              |       |
|             |   | Over \$10K       | Corp Serv or Mgr. Purchasing          | Two of               |                            |                               | <ul style="list-style-type: none"> <li>• Program Director Centre for PA</li> <li>• General Manager Centre for PA</li> <li>• Dean FAA</li> </ul> |                    |               |              |       |
| 2.04        | Practicum agreements – Partnerships   |                  | Corporate Services & Manager Finance  | Any one of           |                            | VP Acad & Provost             | <ul style="list-style-type: none"> <li>• Deans</li> <li>• Director International</li> </ul>   |                    |               |              |       |
| 2.05        | Practicum agreements – Individual practicum agreements  |                  | Corporate Services                    | Any one of           |                            |                               | <ul style="list-style-type: none"> <li>• Deans</li> </ul>   |                    |               |              |       |
| 2.06        | Expenditure contracts for rental or lease of non-Capilano buildings/land or equipment   |                  | Corporate Services & Director Finance | Any one of           | X                          |                               | <ul style="list-style-type: none"> <li>• Dir. Facilities Serv.</li> <li>• Dir Finance</li> </ul>  |                    |               |              |       |
| 2.07        | Liquor Control and Licensing Branch   |                  | Manager Special Events & Cer          | Any one of           | X                          | X                             | <ul style="list-style-type: none"> <li>• Manager Special Events &amp; Cer.</li> </ul>   |                    |               |              |       |

| #           | Description of Authority  | \$ Threshold | Mandatory Review                         | # Signing Auth req'd  | Delegation by President    |                               |   |                    |               |              |       |  |
|-------------|---|--------------|--|---|----------------------------|-------------------------------|---|--------------------|---------------|--------------|-------|--|
|             |   |              |  |   | Level 2A<br>VP F&A<br>only | Level 2B<br>All other<br>VP's | Level 3 to 5  | Corporate Services |               |              |       |  |
|             |   |              |  |   |                            |                               |   | Director CS        | Manager Purch | Senior Buyer | Buyer |  |
| <b>3.00</b> | <b>Real Property</b>  |              |  |   |                            |                               |   |                    |               |              |       |  |
| 3.01        | Real property signing authority – purchase or sale of real property (including all deeds, transfers, mortgages, instruments, or other documents). Documents must be in writing and corporate name and seal must be properly affixed (see Authorization 7)       |              | VP F&A<br>Dir Finance<br>Dir Facilities  | Any two of  | X                          | X                             |   |                    |               |              |       |  |
| 3.02        | Building permits and development permits with District of North Vancouver   |              |  | Any one of  | X                          |                               | <ul style="list-style-type: none"> <li>• Director Facilities</li> <li>• Director Finance</li> <li>• Manager Purchasing</li> </ul> |                    |               |              |       |  |
| <b>4.00</b> | <b>Signing Authority for banking and investments</b>  |              |  |   |                            |                               |   |                    |               |              |       |  |
| 4.01        | Investments signing authority – Investment Committee directs the University's Investment Manager to sell, assign and transfer holding of the University and Foundation  |              |  | Any one of  | X                          | VP UR                         | <ul style="list-style-type: none"> <li>• Director Finance</li> </ul>  |                    |               |              |       |  |
| 4.02        | Disposal of Donated Securities (Foundation)- Foundation receives securities as a donation. The Foundation's policy is to dispose of the securities immediately  |              |  | Any one of  | X                          | VP UR                         | <ul style="list-style-type: none"> <li>• Director Finance</li> <li>• Director Alumni &amp; Development</li> </ul>                 |                    |               |              |       |  |
| 4.03        | Bank signing officers<br>As per B.209 Banking and Borrowing Policy (University)<br>Required to approve and sign agreements, documents and instructions with or in favor of the university's banking service provider and sign all cheques and cash withdrawals. |              |  | Any 2 of  | X                          | VP Academic                   | <ul style="list-style-type: none"> <li>• Director Finance</li> </ul>  |                    |               |              |       |  |
| <b>5.00</b> | <b>Non-monetary agreements, Corporate Seal, and Patents, Copyright and Trademarks</b>   |              |  |   |                            |                               |   |                    |               |              |       |  |
| 5.01        | Non-monetary agreements include: <ul style="list-style-type: none"> <li>• Memorandum of Understanding</li> <li>• Partnership Agreements</li> <li>• Sponsorship Agreements</li> <li>• Educational Partnership Agreements</li> </ul>                              |              | Corporate Services &<br>Director Finance | 2 req'd: <ul style="list-style-type: none"> <li>• one at Level 1/2 &amp;</li> <li>• one at Level 3/4</li> </ul> | X                          | X                             | <ul style="list-style-type: none"> <li>• Level 3 and 4</li> </ul>   |                    |               |              |       |  |

| #    | Description of Authority  | \$ Threshold | Mandatory Review | # Signing Auth req'd | Delegation by President    |                               |              |                    |               |              |       |  |
|------|---|--------------|------------------|----------------------|----------------------------|-------------------------------|--------------|--------------------|---------------|--------------|-------|--|
|      |   |              |                  |                      | Level 2A<br>VP F&A<br>only | Level 2B<br>All other<br>VP's | Level 3 to 5 | Corporate Services |               |              |       |  |
|      |   |              |                  |                      |                            |                               |              | Director CS        | Manager Purch | Senior Buyer | Buyer |  |
| 5.02 | Corporate Seal may be fixed to degrees, diplomas and certificates issue by the University when appropriate approval has been granted and to other student records and reports as well as various legal documents.<br><br>The Corporate Seal is in custody of the President. |              |                  |                      |                            |                               |              |                    |               |              |       |  |
| 5.03 | Patent Applications Signing Authority – execute documents associated with preparation, filing and prosecution of patent, copyright, trademark and similar applications for recording interests in intellectual property   |              |                  | Any one of           | X                          | X                             |              |                    |               |              |       |  |