

PARKLAND COLLEGE	CATEGORY A	BUSINESS ADMINISTRATION
DELEGATION OF AUTHORITY	POLICY #: OPR A-10	APPROVED: FEBRUARY 26, 2013 BY THE BOARD OF GOVERNORS REVIEWED: JUNE 25, 2018

PRINCIPLE

The Board of Governors embrace the principle of empowerment: that governance and management are more effective and efficient when they are separated – the Board being responsible for governance, and the President generally for management – and when management decision-making authority is delegated as far into the organization as is consistent with levels of competence and capacity.

Within the limits and policies established by Statute, Bylaws, and the Board of Governors for Parkland College, authorities regarding various aspects of operations have been delegated to the President (and by the President to lower management levels) as outlined in this policy.

POLICY

An **approval level** means that approval decisions may be made up to this level as long as this is in compliance with Statute, Bylaws, Policy and Budget.

The President may grant additional authorities (not covered in this policy) to other Parkland College Supervisors by way of a signed memorandum.

Staff, other than the President, shall not further delegate their authorities provided by this policy.

Capital Expenditures

1. Capital projects

Approval Levels:	Board	President, Vice President, Administration
\$75,000 or more	X	
\$75,000 or less		X

- Expenditures over \$75,000 must be approved by the Board.
- Capital projects includes the purchase or construction of land, buildings, property, plant, equipment and other capitalized assets, and captures all work performed on existing buildings, property, plant, equipment and infrastructure of a capital nature (will be capitalized as part of assets).
- Dollar amounts shown are inclusive of all capital costs, fees, etc. required to deliver the final project.

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NOTES

- All new capital projects not meeting target financial results must be approved by the President.
 - Approval authorities are limited by the annual capital budget and subsequent Trimester forecasts. Capital projects not included in the budget/forecast must be approved by the Board.
2. Capital Progress Payments (for new capital projects and capital maintenance projects)
 - Addresses the approval for payment for capital projects where the project has been appropriately authorized and is on budget. Where payment would lead to the project being over-budget, the over-expenditure must be appropriately approved by the Board of Governors before payment can be authorized.
 3. Change Orders

Approval Levels:	Board	President, Vice President, Administration
Over \$500,000	X	
\$500,000 or less		X

- Approval limits where the total cost does not exceed the original approved budget. If the change order(s) results in the total project cost exceeding the original approved budget, project over-expenditure limits apply.

Operational Expenditures

1. Operating, General and Administrative Expenditures

Approval Levels:	Board	President	VP Academics, VP Administration, Director, Finance	IT Manager, HR Generalist, Facilities Manager, Head Counsellor	Coordinators /Executive Assistant
Over \$75,000	X				
Over \$10,000		X	X		
\$10,000 or less				X	
Up to \$7,500					X

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- Only new expenditures over \$75,000 need to be approved by the board. Budget approved reoccurring expenditures over \$75,000 can be approved by the President.
- Approved authorities are limited by approved budgets. If the budget is exceeded, the expenditure must be approved by the OOS Director.

2. Employee Expense Claims

- The President’s expense claim must be approved by the Director, Finance.
- Expense reports for staff reporting directly to the President must be approved by the President.
- All other staff must have expense reports approved by the staff member’s immediate supervisor, assuming the immediate supervisor has the authorization to approve the related expense items.

Execution of Legal Documents

1. Execution of Contracts for Operating Revenue

Approval Levels: (for multi-year agreements, \$ amounts refer to annual payments)	President, VP Academics, VP Administration., Director, Finance	IT Manager, HR Generalist, Associate Director of Administration, Coordinators, Head Counsellor
Over \$25,000	X	
\$25,000 or less/year		X

2. Execution of Contracts for Operating Purchases

Approval Levels: (for multi-year agreements, \$ amounts refer to annual payments)	President, VP Academics, VP Administration., Director, Finance	IT Manager, HR Generalist, Facilities Manager, Head Counsellor	Coordinator/Executive Assistant
Over \$10,000	X		
Up to \$10,000		X	
Up to \$7,500			X

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3. Execution of Leases, Rental and other Legal Agreements

Approval Levels: (for multi-year agreements, \$ amounts refer to annual payments)	Board	President	Vice-President, Administration and/or Facilities Manager
Over \$75,000	X		
Over \$50,000, Under \$75,000		X	
\$50,000 or less			X

- All leases are approved annually as part of the Capital Plan in the Annual Business Plan.
- Approved authorities are limited by approved budgets. If the budget is exceeded, the expenditure must be approved by the President.
- Includes the agreements to purchase land and buildings, offers to purchase assets, memorandum of understandings, contracts.

Commencing Legal Action (e.g. Litigation)

Approval Levels:	Board	President
Over \$50,000	X	
\$50,000 or less		X

- A list of legal actions taken up to \$50,000 will be provided to the Board of Governors on a timely basis.

Write Offs

Approval Levels:	Board	President/Director, Finance
Over \$25,000	X	
\$25,000 or less		X

- Includes the write-off of all assets (receivables, investments, assets, etc.)
- A report for all write-offs will be prepared and provided to the Board of Governors at the fiscal year end.

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Investments

Approval Levels:	President/Director, Finance
All Investments	X

- All investments in equity or debt instruments and of treasury cash and liquid assets must be in accordance with the Regional Colleges Act and the Financial Administration Act.
- Any changes in Investment holding will be reported to the Board of Governors at the following Regular Board meeting

New Debt

- All new debt must be approved by the Minister responsible for Regional Colleges.

Review: Annually by Governance Committee