

*All approval levels are within functional responsibility and spending limit \* see Appendix A for spending limits*

Subject		Board of Trustees	President	CFO	VP Academics and Student Affairs	Controller/ Exec Marketing Dir.	Dean/Director /Registrar/IR	Manager/ Coach	Staff incl Assistant Coaches
<b>BASIC FOUNDATIONS</b>									
Delegations	Approve changes to Delegation of Authority	✓	✗	✗	✗	✗	✗	✗	✗
Board Procedures	Approve Board Minutes	✓	✗	✗	✗	✗	✗	✗	✗
Auditors	Approve appointment of auditors	✓	✗	✗	✗	✗	✗	✗	✗
President	Approve appointment, remuneration and incentive package of Presidnet including accept resignation	✓	✗	✗	✗	✗	✗	✗	✗
Chief Financial Officer	Approve appointment, removal & remuneration of Chief Financial Officer incl accept resignation	✓	✓	✗	✗	✗	✗	✗	✗
Powers of Attorney	Approve appointment and grant Power of Attorney to any person	✓	✗	✗	✗	✗	✗	✗	✗
Incentive Plans	Approve annual incentive plan of whatever nature at any level at GCCD, (except one off individual discretionary payments)	✓	✓	✗	✗	✗	✗	✗	✗
<b>CAPITAL &amp; OPERATING EXPENDITURE</b>									
Operating Budget	Approve annual operating budget	✓	✗	✗	✗	✗	✗	✗	✗
Capital Expenditure	Approve annual capital budget	✓	✗	✗	✗	✗	✗	✗	✗
	Approve capital expenditure for Budgeted items, if approximately in line with budgeted timing	✓	✓	✓	✓	✗	✗	✗	✗
	Approve capital expenditure for Unbudgeted items or outside of budgeted timing	✓	✓	✓	✗	✗	✗	✗	✗

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<b>Operational Expenditure</b> (for the purposes of this section "contract" includes Purchase Orders)	Approve a purchase order for the procurement of goods and/or services for BUDGETED operational expenditure	✓	✓	✓	✓	✓	✓	✓	✓
	Approve a purchase order for the procurement of goods and/or services for UNBUDGETED operational expenditure	✓	✓	✓	✓	✓	✗	✗	✗
<b>Sponsorships</b>	Approve sponsorships (cash & in-kind)	✓	✓	✗	✗	✗	✗	✗	✗
<b>Travel</b>	Approve budgeted direct reports' Domestic flights	N/A	✓	✓	✓	✓	✓	✗	✗
	Approve budgeted direct reports' international flights	N/A	✓	✗	✗	✗	✗	✗	✗
	Approve budgeted direct reports' travel, meals, and accommodations	N/A	✓	✓	✓	✓	✓	✗	✗
	Approve unbudgeted travel	N/A	✓	✓	✓	✗	✗	✗	✗
<b>Expense &amp; Credit Card Claims</b>	Approve <u>direct</u> reports' Expense and Credit Card claims	N/A	✓	✓	✓	✓	✓	✗	✗
	Approve President's Expense and Credit Card claims	✓	✗	✓	✗	✗	✗	✗	✗

Subject		Board of Trustees	President	CFO	VP Academics and Student Affairs	Controller/ Exec Marketing Dir.	Dean/Director /Registrar/IR	Manager/ Coach	Staff incl Assistant Coaches
<b>ASSETS</b>									
<b>Fixed Asset Sales and Retirements</b> For the purposes of this section Dollar amount is the higher of the carrying value of the asset and the potential / actual proceeds	Approve sale, disposal or retirement of strategically important fixed assets (e.g. IT equipment, buildings, autos, other property and intangible assets)	✓	✓	✓	✗	✗	✗	✗	✗
	Approve sale, disposal or retirement of other fixed assets (e.g.: vehicles, computers)	✓	✓	✓	✓	✗	✗	✗	✗
<b>Asset Impairments, write-offs and write-ons</b>	Approve impairments / write-offs of fixed assets (tangible & intangible)	✓	✓	✓	✗	✗	✗	✗	✗
	Approve inventory write-offs/ons (including inventory count variances)	✓	✓	✓	✗	✗	✗	✗	✗
	Approve bad debt write-offs	✓	✓	✓	✗	✓	✗	✗	✗
<b>Accounting Journal Entries</b>	Approve journal entries, prepayments, accruals, provisions and other accounting adjustments	✗	✗	✓	✗	✓	✗	✗	✗
<b>Property</b>	Enter into agreements in relation to the acquisition and disposal of property and interests in property	✓	✗	✗	✗	✗	✗	✗	✗
<b>Facility Uses</b>	Approve agreements for renting campus facilities. (ALL facility uses by outside parties must have one of these approvals. If a rental is going to be "free" this needs to be approved at executive level)	✓	✓	✓	✓	✗	✓ FACILITIES DIRECTOR ONLY	✗	✗
<b>Property Leases</b>	Enter into agreements in relation to leasing and tenancies	✓	✓	✓	✗	✗	✗	✗	✗



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<b>HUMAN RESOURCES</b>									
<b>Recruitment and Termination (permanent, temporary and contract). Recruitment and hiring protocols have been established and will be executed in conjunction with these limits.</b>	Offering employment for faculty or administrative positions for vacant budgeted positions. <b>In conjunction with HR and applicable Dean or Director.</b> Final Presidential approval required	N/A	✓	✓	✓	✓	✓	✓	✗
	Offering employment for faculty or administrative positions for vacant unbudgeted positions. Presidential approval required.	N/A	✓	✓	✓	✗	✗	✗	✗
	Making of decisions in relation to termination for any reason whatsoever. <b>ALL TERMINATIONS MUST BE CLEARED WITH HR &amp; THE PRESIDENT PRIOR TO ENACTING</b>	N/A	✓	✓	✓	✓	✓	✓	✗
<b>Salary and Benefits</b>	Approve changes to salary and benefits (both monetary and non-monetary) for faculty or staff (budgeted & unbudgeted)	N/A	✓	✓	✓	✗	✗	✗	✗
<b>Promotions &amp; demotions</b>	Approve staff or faculty promotions at any level with Presidential approval	N/A	✓	✓	✓	✗	✗	✗	✗
<b>Job Title</b>	Changes to job titles with Presidential approval	N/A	✓	✓	✓	✗	✗	✗	✗
<b>Leave</b>	Approve leave for direct reports and below where employee has sufficient accrued leave	N/A	✓	✓	✓	✓	✓	✓	✗
	Approve leave for direct reports and below where employee does not have sufficient accrued leave	N/A	✓	✓	✓	✗	✗	✗	✗
	Approve Sabbatical leave for any staff	✓	✗	✗	✗	✗	✗	✗	✗
<b>Overtime</b>	Approve overtime for eligible staff who are direct reports and below, and approve overloads for faculty who are direct reports and below	N/A	✓	✓	✓	✓	✓	✓	✗
<b>Payroll</b>	Approve payroll payment runs and other employee benefit expenses in accordance with approved salary packages	N/A	✓	✓	✗	✓	✗	✗	✗
	Grant access to the Payroll system and approve access rights	N/A	N/A	✓	✗	✓	✗	✗	✗
	Authorisation of ad hoc payments NOT part of normal salary	N/A	✓	✗	✗	✗	✗	✗	✗

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<b>BRANDS, TRADEMARKS, MARKETING</b>									
<b>Brands, Trademarks and Logos</b>	Making of decision in relation to the modification, change or update to existing brands, trademarks and logos	✓	✗	✗	✗	✗	✗	✗	✗
	Registration of new or modified trademarks, brands and logos	✓	✗	✗	✗	✗	✗	✗	✗
<b>Websites</b>	Making of decision in relation to the modification, change or update of existing websites	N/A	✓	✓	✓	✗	✗	✗	✗
<b>Marketing Material</b>	Making of decisions in relation to marketing collateral using approved brands, trademarks and style guides	✓	✓	✗	✗	✗	✗	✗	✗
<b>TREASURY</b>									
<b>Banking and Cash Management</b>	Approve opening and closing of Bank Accounts	N/A	✓	✓	✗	✗	✗	✗	✗
	Approve addition and removal of signatories to bank accounts	N/A	✓	✓	✗	✗	✗	✗	✗
	Amend, add, edit any bank mandates (signatories, limits, approvers, creators etc)	N/A	✓	✓	✗	✗	✗	✗	✗
	Approve new college credit cards and/or credit limit increases	N/A	✓	✓	✗	✗	✗	✗	✗
<b>Financing</b>	Approve new finance facilities	✓	✗	✗	✗	✗	✗	✗	✗
	Approve drawdowns against approved finance facilities for normal operational needs and approved capital expenditure	N/A	✓	✓	✗	✓	✗	✗	✗
	Approve drawdowns against approved finance facilities <b>outside of normal operational needs and approved capital expenditure</b>	N/A	✓	✗	✗	✗	✗	✗	✗
	Approve individual guarantees or letters of credit against an already approved facility	N/A	✓	✓	✗	✓	✗	✗	✗
<b>Insurance</b>	Approve insurance policies and related service agreements	✓	✓	✓	✗	✗	✗	✗	✗
<b>Leases</b>	Approve and sign lease agreements (other than property annual commitment)	✓	✓	✓	✗	✗	✗	✗	✗

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<b>Revenue</b>									
<b>Auxillary</b>	Approve new Auxillary payor accounts credit limit or increase existing credit limit only (cap is for total credit limit)	N/A	✓	✓	✓	✓	✗	✗	✗
	Approve Auxillary payor rates, discounts, product discounts or free issue products	N/A	✓	✓	✓	✓	✗	✗	✗
	Approve payment terms exceeding 30 days after the end of the month	N/A	✓	✓	✓	✓	✗	✗	✗
<b>INFORMATION TECHNOLOGY</b>									
<b>Users</b>	New users and related access rights to data and software for direct reports	N/A	✓	✓	✓	✓	✓	✓	✗
	User terminations or access restrictions for direct reports	N/A	✓	✓	✓	✓	✓	✓	✗
<b>Software</b>	Acquisition of any software or application (paid or free) on premise or hosted for use by any IT user of the College	N/A	✓	✓	✓	✗	✗	✗	✗
<b>13. PUBLIC RELATIONS</b>									
<b>Answer questions posed by the media</b> <i>*NOTE all staff are responsible for what they say.</i>		✓	✓	✓	✓	✓	✓	✓	✓
<b>Speak on behalf of the college</b>	Authorise <u>routine</u> public/media statements on behalf of Group or any individual Business Unit / Subsidiary	✓	✓	✗	✗	✗	✗	✓ Marketing Manager Only	✗
	Respond publicly to significant issues and/or authorise public/media statements on behalf of the Group or any individual BU	✓	✓	✗	✗	✗	✗	✗	✗

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<b>COLLEGE ENTITY</b>									
<b>Contract Signatories</b>	Documents previously approved by Board	✓	✓	✓	✓	✗	✗	✗	✗
	Confidentiality Deed and Non-Disclosure Agreements in accordance with college approved signatories	✓	✓	✓	✓	✓	✓	✓	✗
<b>Establish Entity/Business Name</b>	Authorise and instruct lawyers to establish entity, either collegiate or corporate in nature, or deregister entity	✓	✗	✗	✗	✗	✗	✗	✗
	File application for new or change in business name	✓	✗	✗	✗	✗	✗	✗	✗
<b>Updating Consumer Information</b>	Submission of documents and reports, subject to approval in accordance with Continuous Disclosure Policy	N/A	✓	✓	✓	✓	✓	✓	✓
<b>Capital Raising</b>	Approve capital raising strategies	✓	✗	✗	✗	✗	✗	✗	✗
<b>Financing and Refinancing</b>	Approve refinancing strategies	✓	✗	✗	✗	✗	✗	✗	✗
<b>Mutual business agreements or binding contractual arrangement</b>	Commitments to enter any arrangement conferring rights to another party in a mutual business agreement irrespective of form which does not confer control or ownership to the other party	✓	✗	✗	✗	✗	✗	✗	✗
	Commitments to enter any arrangement conferring rights to another party in a mutual business agreement irrespective of form which does confer control or ownership to the other party	✓	✗	✗	✗	✗	✗	✗	✗
<b>Binding Memorandum of Understanding</b>	Binding Heads of Agreement	✓	✗	✗	✗	✗	✗	✗	✗
<b>Non-Binding Memorandum of Understanding</b>	Non-Binding Heads of Agreement	✓	✓	✓	✓	✗	✗	✗	✗
<b>Creation and Revision of Policies</b>	GCCD organizational policies	✓	✗	✗	✗	✗	✗	✗	✗

KEY:

✗
✓
N/A

No spending authority

Spending Authority within limit based on Appendix A

Not applicable to this category

Operational Costs Spending Limits :

Level	
A	\$ 500.00
B	\$ 1,000.00
C	\$ 4,999.99
D	\$ 60,000.00
E	No Limit

*Student workers have no spending authority*

Level A

Faculty, not including Adjuncts  
Professional Advisors  
Assistant Financial Aid Director  
Student Outreach and Enrollment Specialist  
Interim Director of College and Career Readiness

Level B

Risk Manager  
Custodial Supervisor  
Assistant Deans  
Enterprise Systems Administrator  
Director of Access and Success  
MSHA Instructors  
Grounds Supervisor  
Administrative Assistant  
Veterans Affairs Director  
Vince Davis

Level C

Deans  
Facilities Director  
HR Director  
Executive Director of Marketing and Strategic Communications  
IT Director  
Athletic Director  
Library Services Director  
Head Coaches  
Accounting Manager  
Area 59 Director  
MSHA Director  
Coordinator of Academic Affairs  
Housing Director  
Director of Workforce and Community Development

Level D

President  
VP Academic and Student Affairs  
VP Administration/CFO

Level E

Board Chairman and Trustees

**Example:**

If you fall under Spending Limit B, you may not purchase anything costing more than \$1000 without prior written (email is acceptable) approval by your supervisor.

You may spend up to \$1000 for anything that has been approved in the budget within your department

**Other notes:**

Under no circumstances can a supervisor approve an expense for a subordinate that is greater than their own spending limit

These limits cover expenses that you charge to a Gillette College Credit card and expenses that you pay for yourself and submit for reimbursement, and any expense you make through a Purchase Order or vendor agreement.

If an order from one provider is over your limit, breaking up the order into smaller amounts is against the spending authority procedure, and is not acceptable.