

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

Subject		Board of Trustees	President	CFO & VP of Admin Svcs	All other VPs	Controller (Accounting Mgr)	Dean/Director /Registrar/IR	Manager/ Coach	Staff titles not listed here
BASIC FOUNDATIONS									
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 President 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	✓	✓	✗	✗	✗	✗	✗	✗
CAPITAL & OPERATING EXPENDITURE									
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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Operational Expenditure (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	✓	✓	✓	✓	✓	✗	✗	✗
Sponsorships	Approve sponsorships (cash & in-kind)	✓	✓	✗	✗	✗	✗	✗	✗
Travel	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	✓	✓	✓	✗	✗	✗	✗
Expense & Credit Card Claims	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 of Admin Svcs	All other VPs	Controller (Accounting Mgr)	Dean/Director /Registrar/IR	Manager/ Coach	Staff titles not listed here
ASSETS									
Fixed Asset Sales and Retirements 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)	✓	✓	✓	✓	✗	✗	✗	✗
Asset Impairments, write-offs and write-ons	Approve impairments / write-offs of fixed assets (tangible & intangible)	N/A	✓	✓	✗	✓	✗	✗	✗
	Approve inventory write-offs/ons (including inventory count variances)	N/A	✓	✓	✗	✓	✗	✗	✗
	Approve bad debt write-offs	N/A	✓	✓	✗	✓	✗	✗	✗
Accounting Journal Entries	Approve journal entries, prepayments, accruals, provisions and other accounting adjustments	✗	✗	✓	✗	✓	✗	✗	✗
Property	Enter into agreements in relation to the acquisition and disposal of property and interests in property	✓	✗	✗	✗	✗	✗	✗	✗
Facility Uses	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	✗	✗
Property Leases	Enter into agreements in relation to leasing and tenancies	✓	✓	✓	✗	✗	✗	✗	✗

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LEGAL									
Legal Proceedings	Empowered to make decisions in relation to the initiation and conduct of legal proceedings by the college	✓	✓	✗	✗	✗	✗	✗	✗
	Empowered to make decisions in relation to the defense and conduct of legal proceedings lodged against the college	✓	✓	✗	✗	✗	✗	✗	✗
	Empowered to make decisions in relation to the conduct of negotiations and the making of settlement arrangements in respect of any legal claims whether separate from or as part of any legal proceeding	✓	✓	✗	✗	✗	✗	✗	✗
Intellectual Property	Apply, maintain, sell or abandon patent or trademark or design registrations	✓	✓	✗	✗	✗	✗	✗	✗
GOVERNMENT FILINGS									
	Government reports related to your department	N/A	✓	✓	✓	✓	✓	✓	✗

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HUMAN RESOURCES									
Recruitment and Termination (permanent, temporary and contract). Recruitment and hiring protocols have been established and will be executed in conjunction with these limits.	Offering employment for faculty or administrative positions for vacant budgeted positions. In conjunction with HR and applicable Dean or Director. 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. ALL TERMINATIONS MUST BE CLEARED WITH HR & THE PRESIDENT PRIOR TO ENACTING	N/A	✓	✓	✓	✓	✓	✓	✗
Salary and Benefits	Approve changes to salary and benefits (both monetary and non-monetary) for faculty &/or staff (budgeted & unbudgeted)	N/A	✓	✗	✗	✗	✗	✗	✗
Promotions & demotions	Approve staff or faculty promotions at any level with Presidential approval	N/A	✓	✓	✓	✗	✗	✗	✗
Job Title	Changes to job titles with Presidential approval	N/A	✓	✓	✓	✗	✗	✗	✗
Leave	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	✓	✗	✗	✗	✗	✗	✗	✗
Overtime	Approve overtime for eligible staff who are direct reports and below, and approve overloads for faculty who are direct reports and below	N/A	✓	✓	✓	✓	✓	✓	✗
Payroll	Approve payroll payment runs and other employee benefit expenses in accordance with approved salary packages	N/A	✓	✓	✗	✓	✓ HR DIR ONLY	✗	✗
	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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BRANDS, TRADEMARKS, MARKETING									
Brands, Trademarks and Logos	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	✓	✗	✗	✗	✗	✗	✗	✗
Websites	Making of decision in relation to the modification, change or update of existing websites	N/A	✓	✗	✓	✗	✓ EX MKTG DIR ONLY	✗	✗
Marketing Material	Making of decisions in relation to marketing collateral using approved brands, trademarks and style guides	✓	✓	✗	✗	✗	✓ EX MKTG DIR ONLY	✗	✗
TREASURY									
Banking and Cash Management	Approve opening and closing of Bank Accounts	✓	✗	✗	✗	✗	✗	✗	✗
	Approve addition and removal of signatories to bank accounts	✓	✓	✗	✗	✗	✗	✗	✗
	Amend, add, edit any bank mandates (limits, approvers, creators etc)	✓	✓	✓	✗	✗	✗	✗	✗
	Approve new college credit cards and/or credit limit increases	N/A	✓	✓	✗	✗	✗	✗	✗
Financing	Approve new finance facilities	✓	✗	✗	✗	✗	✗	✗	✗
	Approve drawdowns of approved finance facilities for normal operational needs and approved capital expenditure	N/A	✓	✓	✗	✓	✗	✗	✗
	Approve drawdowns against approved finance facilities <u>outside of normal operational needs and approved capital expenditure</u>	✓	✓	✗	✗	✗	✗	✗	✗
	Approve individual guarantees or letters of credit against an already approved facility	N/A	✓	✓	✗	✗	✗	✗	✗
Insurance	Approve insurance policies and related service agreements and premium costs.	✓	✓	✓	✗	✗	✗	✗	✗
Leases	Approve and sign lease agreements (other than property annual commitment)	✓	✓	✓	✓	✗	✓	✗	✗

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Revenue									
Auxillary	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	✓	✓	✓	✓	✗	✗	✗
INFORMATION TECHNOLOGY									
Users	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	✓	✓	✓	✓	✓	✓	✗
Software	Acquisition of any software or application (paid or free), on premise or hosted, for use by any IT user of the College. All IT related acquisitions must be reviewed and approved by Dir. of IT	N/A	✓	✓	✓	✗	✓	✗	✗
13. PUBLIC RELATIONS									
Answer questions posed by the media *NOTE all staff are responsible for what they say.		✓	✓	✓	✓	✓	✓	✓	✓
Speak on behalf of the college	Authorise <u>routine</u> public/media statements on behalf of GCCD	✓	✓	✗	✗	✗	✓ EX MKTG DIR ONLY	✗	✗
	Respond publicly to significant issues and/or authorise public/media statements on behalf of the College	✓	✓	✗	✗	✗	✗	✗	✗

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COLLEGE ENTITY									
Contract Signatories	Documents previously approved by Board	✓	✓	✓	✓	✗	✗	✗	✗
	Confidentiality Deed and Non-Disclosure Agreements in accordance with college approved signatories	✓	✓	✓	✓	✓	✓	✓	✗
Establish Entity/Business Name	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	✓	✗	✗	✗	✗	✗	✗	✗
Updating Consumer Information	Submission of documents and reports and website updates	N/A	✓	✗	✗	✗	✓ EX MKTG DIR ONLY	✗	✗
Capital Raising	Approve capital raising strategies	✓	✗	✗	✗	✗	✗	✗	✗
Financing and Refinancing	Approve refinancing strategies	✓	✗	✗	✗	✗	✗	✗	✗
Mutual business agreements or binding contractual arrangement	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	✓	✗	✗	✗	✗	✗	✗	✗
Creation and Revision of Policies	GCCD organizational policies created with participation of staff	✓	✗	✗	✗	✗	✗	✗	✗

KEY:	✗	No spending authority
	✓	Spending Authority within limit based on Appendix A
	N/A	Not applicable to this category

Operational Costs Spending Limits :

Level	
A	\$ 500.00
B	\$ 1,000.00
C	\$ 5,000.00
D	\$ 10,000.00
E	\$ 60,000.00
F	No Limit

Student workers have no spending authority

Level A

Assistant Financial Aid Director
Faculty, not including Adjuncts
Health & Nursing Coordinator
Professional Advisors
Residence Life & Housing Coordinator
Student Outreach and Enrollment Specialist

Level B

Assistant Deans
Coordinator of Academic Affairs
Custodial Supervisor
Director of Adult Education
Director of Residence Life & Housing
Enterprise Systems Administrator
Executive Administrative Assistant
Facilities Coordinator
Grounds Supervisor
Maintenance Supervisor
Mental Health Counselor
MSHA Instructors
Registrar
Student Activities Coordinator
Director of Access and Success

Level C

Deans
Director of Area 59
Director of Career Services
Director of Energy City Voices
Director of Facilities
Director of Financial Aid
Sr. Director of Institutional Research

Director of IT
Director of Library Services
Director of MSHA
Director of Recruitment & Retention
Director of Risk Management
Director of Veterans Affairs
Director of Workforce and Community Development
Executive Director of Foundation
Executive Director of Marketing and Strategic Communications
Head Coaches
HR Director

Level D

Athletic Director
CIO
Controller
Interim Associate VP of Academic Affairs

Level E

President
VP Administration/CFO
VP Academic and Student Affairs
VP Institutional Advancement

Level F

Board Chairman and Trustees

Example:

If your role falls under Spending Limit B, you may not purchase anything costing more 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

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, expenses that you pay for yourself and submit for reimbursement, and any expense you make Purchase Order or vendor agreement.

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