

Spending and Signing Authority Schedule A		Notes and Related Policy/procedure	Consult GC & Risk	# of signatures	Total Value/ Dollar threshold	Board approval	President	VP Finance & Admin	Provost	VP Human Resources	Other VP's	AVP, Dean, Divisional Head	Director/ Assoc Dean	Manager	Any Designated Employee	HR Business Partner	Finance - Budget
R= review, s-1= signature 1, s-2=signature 2, etc. Where more than one signature is required must have one signature in each category. E.g. 3 signatures require one of each s-1, s-2, and s-3. GV4 Signing Authority Policy and Procedure applies where no other policy or procedure is noted.																	
1 Requisitions for Goods, Services or Construction a Requisitions Unit/Faculty most responsible b Subsequent Invoice Approval c Invoice approval - Direct Pay	AD3 Procurement																
	Web requisitions		1	\$2,000,000+	motion	s-1	s-1										
			1	\$200,000+ to \$2,000,000		s-1	s-1	s-1	s-1	s-1							
			1	\$75,000+ to \$200,000		s-1	s-1	s-1	s-1	s-1	s-1						
			1	\$25,000+ to \$75,000		s-1	s-1	s-1	s-1	s-1	s-1	s-1					
			1	up to \$25,000		s-1	s-1	s-1	s-1	s-1	s-1	s-1	s-1				
	Matched: Invoices agree to PO/Contract terms and conditions and receipt of goods or services are confirmed		1	Matched to PO		s-1	s-1	s-1	s-1	s-1	s-1	s-1	s-1	s-1	s-1		
			1	Not Matched		Approval reverts to Requisition levels (1a)											
	Non-PO or Contract See Purchase Order Exemption Matrix		1			Approval reverts to Requisition levels (1a)											
2 Purchase Cards a P-Card Application b Purchases on a KPU P-Card c P-Card Reconciliations d Waiver of transaction or monthly limit	AD3 Procurement																
	Holder plus one-over one		3	Defined P-Card limits both by transaction and monthly limits		s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-1 (P-card holder)		
	Finance Approval								s-3 (AVP Fin)	s-3 (Dir Procurement)							
	P-Card Holder		1										s-1 P-card holder				
	Holder plus one-over one		2			s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-1 (P-card holder)			
	Finance Approval		1					s-1				s-1 (AVP Fin)	s-3 (Dir Procurement)				
3 Employee Expense Reimbursements a Pre-approval for travel b Advances c Expense Report d Missing Receipts	FM5 - Business and Travel Expense																
	Employee plus one-over one		2			s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-1 (Employee)		
	Minimum \$200		2								s-2 (AVP Fin)	s-2 (Dir Fin Ops)		s-1 (Employee)			
	Employee plus one-over one and spending authority if different (President & Board members - see Board governance manual)		2			s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-1 (Employee)			
	Employee plus one-over one		2	Under \$50		s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-2	s-1 (Employee)			
	Employee plus one-over one plus Finance		3	Over \$50								s-3 (AVP Fin)	s-3 (Dir Fin Ops)				

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4 Contracts and Agreement (Revenue and Expenditures) Unit/Faculty most responsible Expenditure Agreements - Procurement determines when legal, risk or finance review is needed. Revenue Agreements- require legal, risk, and finance review.	Purchase of Good and Services AD3 Procurement or Revenue Agreements FM9 Financial Structure of Revenue Based Activities excluding Research. For expenditure Procurement determines method of purchase, BCNET contract, PO, RFX, etc.			Minimum approval level is Director on a Contract. Consider including Finance review prior to executing revenue contracts.												
		R	2	\$2,000,000+	information	s-1	s-2	s-1	s-1	s-1						R
		R - as needed	2	\$200,000+ to \$2,000,000		s-2	s-2	s-1	s-1	s-1						R- as needed
		R - as needed	2	\$75,000+ to \$200,000		s-2	s-2	s-2	s-2	s-2	s-1					R- as needed
		R - as needed	2	Up to \$75,000		s-2	s-2	s-2	s-2	s-2	s-2	s-1				R- as needed
5 Contracts and Agreement - Non Procurement	GV8 Memorandum of Understanding / Letter of Intent: Non-Procurement - i.e. trade agreements do not apply, MOU's, Licenses, Partnerships	R	2			s-2	s-2	s-2	s-2	s-2	s-1					R
6 Human Resources a Collective Agreements b Taleo Requisition c Employee Transaction Form (ETF) d Employment Contract/Offer Letter	HR11, HR14, HR20, HR22, HR25: Search Advisory and Appointment of Positions															
	Collective agreement		2		motion	s-2			s-1							
	All Positions		4			s-2	s-2	s-2	s-2	s-2	s-1	s-1	s-1		s-3	s-4
	All Positions		1			s-1	s-1	s-1	s-1	s-1	s-1	s-1				
	President		1		s-1											
	Vice Presidents		1		motion	s-1										
	Deans, Academic AVPs, Academic Executive Directors		1			s-1		s-1								
	Faculty - Hire ongoing		1			s-1		s-1			s-1					
	Faculty - Hire NR1/NR2		1			s-1		s-1			s-1	s-1				
	Administrative AVPs, Administrative Executive Directors		1			s-1	s-1	s-1	s-1	s-1						
	Administrative and Support Staff and Casual Employees & Students		1			s-1	s-1	s-1	s-1	s-1	s-1	s-1	s-1			
7 Research & Restricted Funds a Contracts & Agreements b Non- value Contracts & Agreements c Applications for External Funding	RS4 Administration and Control of Research and Special Funds															
	Grants and Contracts	R	2	\$200,000+		s-2	s-2	s-2			s-1 AVP Research					R
		R	2	\$10,000+ to \$200,000		s-2	s-2	s-2			s-2 AVP Research	s-1 Dir Research				R
		R	1	Up to \$10,000		s-1	s-1	s-1			s-1 AVP Research	s-1 Dir Research				R
	Non-disclosure agreements, material transfer agreements, or letters of intent, with no financial commitment	R	1	n/a		s-1	s-1	s-1			s-1 AVP Research	s-1 Dir Research				
		R - as needed	3	Any value		s-3		s-3			s-2; s-3 AVP Research	s-2 Dir Research		s-1		R

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8 Use of Land, Buildings and Space a Purchase, Lease, Sale or Disposal of Land and Lease of Space b Right of Way, Easement, Land Titles, Zoning, etc.	BP4 Campus Planning																
	(may require Board and Ministry Approval)	R	2	\$25,000+ to \$2,000,000	approval of Capital plans	s-1	s-1 or s-2			s-2 (VP External)	s-2 (ED Facilities or AVP, CCP)						
		R	2	Under \$25,000		s-1&2	s-1&2			s-1&2 (VP External)	s-1&2 (ED Facilities or AVP, CCP)						
		R	2	Unlimited		s-1	s-1				s-2 (Facilities or CCP)						
9 International Contract and Agreements																	
	Academic & Student Exchanges and Development Programs	R	2	\$25,000+ to \$2,000,000		s-2	s-2	s-2		s-2 (VP Students)	s-1 (AVP International)						
		R	1	Under \$25,000		s-1	s-1	s-1		s-1 (VP Students)	s-1 (AVP International)						
10 Donations	Gifts to be accepted by the university. ER1 Fundraising		1			s-1	s-1			s-1 (VP Ext)							
11 University Student Loans, Bursaries, Financial Awards	Set up university and endowment funded student awards, loans or bursaries ST1 Student Awards		1			s-1		s-1		s-1 (VP Students)	s-1 (AVP Student Affairs)						
	Disbursement of Emergency bursaries/loan to individual students		1			s-1		s-1		s-1 (VP Students)	s-1 (AVP Student Affairs)	s-1 (Director Students)	s-1 (Manager Students)	s-1 (Financial Aid Advisor)			
	Disbursement of individual awards under guidance of the award program term of reference (refer to Section 1c invoice approval)																

Signing and Spending Authority Procedure Guidance

General Principles:

- **Legal and Risk Review:** All agreements must be reviewed by the Office of General Counsel (GC) and Risk or utilize approved KPU templates.
- **Procurement Involvement:** Procurement must be consulted for all expenditures, except those permitted by procurement policy such as P-Card.
- **Finance Involvement:** Finance (Budget & Reporting) should be engaged, where practical and possible, to conduct a comprehensive review of the agreement to ensure that pricing, payment terms, and financial obligations are accurate, reasonable, and aligned with KPU and prevailing market standards. This review should also confirm the agreement's compatibility with internal reporting requirements, tax regulations and financial administration capabilities.
- **Executive Oversight:** The Board Chair serves as the one-over for the President
- **Human Resources Oversight:** The Vice President, Human Resources (VPHR) must be involved in matters concerning HR forms and contracts.
- **Leadership Roles:** AVPs, Deans, and Division Heads include all leadership positions reporting directly to a Vice President.
- **Contract Minimum Signing Level:** Contracts require a minimum signature from a director-level position.
- **Dual Signatures:** All contracts will require two KPU signatures.
- **Position-Based Authority:** Spending and signing authority is inherently granted by virtue of the position.
- **Manager Roles:** Include Departmental and Divisional Business Managers assigned to the department
- **Any Designated Employees:** Where authority is not position-based, designated employees and Manager must complete signing forms.
- **Board Approval:** Where required, Board motions for contracts are to be made at the requisition stage.
- **Form Alignment:** Any discrepancies between current forms and Schedule A, forms will be reconciled.
- **Internal Division Authority:** Signing authority which is limited to internal or specific procedures within a single/limited number of department(s) (e.g., banking) is excluded from being detailed on Schedule A.

Guidelines for Using the Approval Schedule

Legend:

- **R** = Review
- **s-1, s-2, s-3, s-4** = Signature levels 1, 2, 3 and 4 respectively

Review Requirements:

- If a Review is required, it must be completed prior to collecting any signatures.
- Evidence of the review should be documented and shared with signatories.

Signature Protocol:

- When multiple signatures are required, each must come from a distinct category (e.g., when a document requires 3 signatures it is one of s-1, one of s-2 and of one s-3)
- The most senior position should typically provide the final signature.

Hierarchical Flow:

- Signatures should follow the organizational hierarchy. For example, if a manager requires approval from a Vice President, the document should progress through the Director and AVP levels before reaching the VP unless otherwise directed by the VP.