

+

Research St. Joseph's – Hamilton (RSJ-H)		<b>Pages</b> 1 of 2	<b>Number</b> 042-RSJ-H
<b>Policy Title</b> Signing Authority – Operating and Capital Expenditures (Non-Salary)		<b>Date</b> 01 November 2015	
<b>Supersedes</b> New Policy	<b>Cross Reference</b> 039-RSJ-H Purchasing Goods and Services	<b>Issuing Authority</b> RSJ-H Scientific Director	
<input checked="" type="checkbox"/> Charlton Campus	<input checked="" type="checkbox"/> West 5th Campus	<input checked="" type="checkbox"/> King Campus	

**Position responsible for developing and maintaining the policy:** RSJ-H Scientific Director

## 1.0 PURPOSE & GOALS DESCRIPTION

This policy is intended to clarify the required authorization levels for non-salary, operating, and approved capital expenditures.

The procurement of non-salary, operating, and capital expenditures must be in accordance with the RSJ-H Purchasing of Goods and Services policy 039-RSJ-H and must meet eligibility requirements set forth in any research funding agreements. The approval of such expenditures is based on the dollar value of the item(s), the nature of the expense and the position as defined under the definitions section of this policy.

### 1.1 Scope

This policy relates to the procurement of approved budget operating expenses and capital project expenditures as processed through a requisition for a Purchase Order, approval of an invoice, approval of a Request for Payment, and/or submission of an Expense Reimbursement form. It excludes the encumbering of payroll related expenditures.

## 2.0 DEFINITIONS

- 2.1 Executive Management Group:** The positions classified as the RSJ-H Board of Directors, RSJ-H Scientific Director, and Executive Director of Research Administration.
- 2.2 Research Program Lead:** The positions classified as the program lead of the four research programs at RSJ-H.
- 2.3 Account Holder:** The positions classified as the individual who has sole responsibility of a cost centre and its associated finding agreement.
- 2.4 Designated Signing Authority:** The positions classified as any personnel who have been pre-authorized by the Account Holder to be able to approve expenditures against the Account Holder's cost centre as documented on the Signing Authority page of the account request.

These Research St. Joseph's – Hamilton policies are **CONTROLLED** documents as are all management system files on the intranet. Any documents appearing in paper form are not controlled and should **ALWAYS** be checked against the intranet version (electronic version) prior to use

### 3.0 POLICY

As a signing authority, the individual who approves payments/expenditures against a research account acknowledges that the expense is in compliance with all RSJ-H policies and sponsor funding agreement terms surrounding eligible expenses and approved budget.

3.1 The dollar limitations for expenditure approvals are as follows:

Position Approval Level	Dollar Limitation
Executive Management Group (two signatures required)	Greater than \$250,000
Executive Management Group (one signature required)	Up to \$250,000
Research Program Lead	Up to \$75,000
Account Holder	Up to \$50,000
Designated Signing Authority	Up to \$5,000

Any exceptions to the above signing limits must be authorized by two members of the Executive Management Group, and recorded on file in the Finance Department.

3.2 Individuals are not allowed to approve expenses when the expenditure is to be made payable to themselves. In this event, a 'one-up' level of approval is required to approve the expense while following the dollar limitations in section 4.1 of this policy. The required level of approval in these situations is as follows:

Position Level of Payment Recipient	Position Level of Required Approval
Executive Management Group	Approval must come from a different member of the Executive Management Group
Research Program Lead	Approval must come from a member of the Executive Management Group
Account Holder	Approval must come from the Research Program Lead or higher
Designated Signing Authority	Approval must come from the Account Holder or higher