

**Policy and Procedure**

Title:	<b>Delegation of Signing Authority Limits</b>
Policy Number:	01.002
Effective Date:	December 15, 1994
Latest Revision Date:	May 16, 2013
Approving Body:	CCMB Board of Directors
Authority:	The CancerCare Manitoba Act
Responsible Officer:	President and CEO
Delegate:	
Contact:	Board Chair or the President and CEO
Applicable to:	CancerCare Community

1.0 **BACKGROUND:** Not applicable.

2.0 **PURPOSE:**

The purpose of this policy is to ensure that appropriate controls are placed on the ability of the individuals to initiate financial commitments on behalf of CancerCare Manitoba.

3.0 **DEFINITIONS:**

3.1 **Commitment** – Any obligation, by way of contract, purchase order, lease, or other agreement or arrangement for which payment will be made when the goods are received, service rendered or the obligation is otherwise fulfilled. The value of a commitment means a total indebtedness to be incurred by CancerCare Manitoba as a result of the commitment being made, including all related taxes and freight charges. This includes commitments from operating, capital, building and grant funds.

For example, a contract for 9 monthly payment of \$30,000 would be a commitment valued at \$270,000 and would require **Chief Executive Officer** approval.

3.2 **Capital** – Tangible assets such as land, building, furniture and equipment that are held for use in the provision of services with a value of \$2,000 or more and more than one year useful life.

3.3 **Employment Contracts** – Commitments made for secondments and purchased service agreements. Does not include regular employment commitments.

4.0 **POLICY:**

4.1 Regardless of the delegation of signing authority made, financial accountability for the operations of the service rests with the individual who has been given the responsibility to manage the budget of that service within CancerCare Manitoba.

4.2 No person may approve any request for personal reimbursement. All requests for personal reimbursement must be signed by the claimant and approved by a person who is on an organizational level above that of the claimant (normally the

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person to whom the claimant reports).

**Authorization Limits for Commitments**

**Level 1** – Any commitment made on behalf of CancerCare Manitoba with a financial cost greater than \$500,000 must be approved by resolution of the CancerCare Manitoba Board.

**Level 2** – The President and Chief Executive Officer is delegated the authority to approve all commitments up to \$500,000.

The President and Chief Executive Officer hereby delegates signing authorizations for all commitments (not including capital equipment) as outlined below.

**Level 3** – Chief Operating Officer/Provincial Directors reporting to the President and Chief Executive Officer – may approve commitments less than or equal to \$100,000 in their Service.

**Level 4** – Directors/Service Heads who report directly to Level 3 signing authorities, as well as clinical/research grant holders – may approve commitments less than or equal to \$10,000 from their respective budget/grant.

**Level 5** – Managers who report directly to Level 4 signing authorities – such as Managers/Supervisors/Coordinators may approve commitments less than or equal to \$5,000 in their department.

**Exceptions to Policy:**

1. CancerCare Manitoba has expenditures relating to Capital projects. The President and Chief Executive Officer shall not require Board resolution where the payments are part of a Capital Project approved by the Board and where there are approvals from Manitoba Health.
2. Capital Commitments – capital equipment and project commitments require preauthorization, as follows:

Sources of Funds:

- Basic Equipment (Approved by Chief Operating Officer. Basic equipment purchases over \$100,000 require Manitoba Health approval)
- Specialized Equipment (All specialized equipment requires Manitoba Health approval on the Manitoba Health "Request for Equipment" form (Form 515))
- Projects involving significant renovations/construction (Approved by Manitoba Health where required).
- Building Project (Approved by Manitoba Health and CancerCare Manitoba Board)
- Capital purchased by CancerCare Manitoba and funded by CancerCare Manitoba Foundation Inc. (Approved by Provincial Director and Chief

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Operating Officer)

**Leases**

Prior to approval of leases, the total financial commitment for the entire lease term should be calculated and approved by an appropriate signing authority based on the calculated total lease commitment.

**Employment Contracts**

Employment contracts in excess of \$100,000 relating to secondments and purchased service arrangements shall be approved by the Chief Executive Officer. All written offers of employment must include the signature of the Chief Human Resource Officer or as designated by the CHRO.

**Levels of Signing Authority - Summary**

<b>Level</b>	<b>Authority</b>
1 - Greater than \$500,000	Officer of the Board and President & CEO
2 - Less than or equal to \$500,000	President and Chief Executive Officer
3 - Less than or equal to \$100,000	Chief Operating Officer/Provincial Director
4 - Less than or equal to \$10,000	Service Head/Director or Clinical/Research Grant Holder
5 - Less than or equal to \$5,000	Cost Centre Manager/Supervisor/Coordinator

Other regular recurring payments for payroll and purchased services and or goods in excess of \$500,000, shall not require board resolution where the CancerCare Manitoba Board approved the annual operating report, which includes the salary budget for CancerCare Manitoba.

**Cheque Signing**

All cheques with supporting documentation are to be reviewed and approved prior to release as indicated by an initial on the cheque stub. The required approval is:  
≤ \$2,000 - Accountant  
≤ \$10,000- Director of Finance  
> \$10,000 - any two of Director of Finance, Chief Executive Officer, Chief Operating Officer, Chief Human Resource Officer, Chief Nursing Officer, Provincial Director of Population Oncology.

**Policy Contact:**

All enquiries relating to this policy should be directed to:

Name:

Title/Position: Board Chair or the President and CEO

Phone: Via the Board Coordinator, Executive Office, CCMB

E-mail:

Address:  
(if required):

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**DOCUMENTATION**

**Policy Location:**

This policy is located (hard and e-copy formats):

1. The original signed and approved policy is on file in the Executive Office, CCMB
2. The e-copy is on file in the CCMB Governing Documents Library on SharePoint
- 3.

**Revision History:**

Date	Version	Status	Author	Summary of Changes
dd/mm/yyyy	#	Initial, Draft Final Minor/Major revision		
12/15/1994	1	Initial	CCMB Board	
23/10/2002	2	Revision	CCMB Board	
08/12/2009	2	Review	CCMB Board	
01/21/2010	4	Revision	CCMB Board	
16/05/2013	5	Revision	CCMB Board	

**Approvals Record:**

This Policy requires approval by:

Approval	Date	Name / Title	Signature
		Not applicable.	

**FINAL APPROVAL:**

Date	Name / Title	Signature
May 16, 2013	Chair of the CCMB Board of Directors	Original signed by the Board Chair, Dr. Arnold Naimark