

STATEMENT of POLICY and PROCEDURE

Manual:	Finance and Accounting	SPP No.	FN 3.03
Section:	Research	Issued:	Jan. 21/11
Subject:	RESEARCH – GRANT SIGNING AUTHORITY	Effective:	Jan. 21/11
Issue to:	All Manual Holders	Page:	1 of 2
		Replaces:	May 29, 2009
Issued by:	Finance and Audit Committee	Dated:	Jan. 21/11

1 POLICY

1.01 **This policy outlines the appropriate authorization of grants expenses from all levels of government and government agencies.**

2 PURPOSE

2.01 The purpose of this Statement of Policy and Procedure is to clarify signing authorities on grant and research accounts.

3 SCOPE

3.01 The Research – Grant Signing Authority policy applies to all employees, managers or scientists involved in Research. The signing authority includes Purchase Orders, disbursement requisitions, travel reimbursements and all forms of expense relating to grant funding.

6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

SPP FN 2.01 — Expense Authorization

SPP FN 3.05 — Research - Travel Guidelines

7 PROCEDURES

All expenses are to be made in accordance with TBRII policies.

7.01 Signing Authorities

(a) Account Holder/Delegate/Manager: less than or equal to \$5,000 for operating expenses.

Capital expenses over \$1,000 must be approved by the Account Holder and the Chief Operating Officer

(b) Account Holder, Manager and one of Director of Research Operations/

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Chief Operating Officer and Chief Executive Officer: \$5,001 to \$25,000

(c) Account Holder, Manager and

Chief Operating Officer: \$25,001 to \$200,000

(d) Account Holder, Chief Executive Officer

and Chief Operating Officer: greater than or equal to \$200,000

7.02 Any funds exceeding \$25,000 must be approved by the Chief Operating Officer for cash flow planning.

7.03 Peer-reviewed funding sources require all expenditures to be approved by the Account Holder or Designate.

7.04 Travel expense claims must be approved in accordance with the Research Institute's *Travel and Hospitality Expense Allowances Guidelines* policy.

7.05 All research contracts are signed by the Director of Research Operations or Chief Operating Officer.

7.06 An account holder may not authorize reimbursements for self, regardless of amount. The claim must be co-signed by the Director of Research Operations.

7.07 Prior to expenditure of goods or services exceeding \$5,000, grant expenditures are to be reviewed by the Finance Department to verify that the expenditure is eligible under the terms of the grant contract and/or that grant funds are available to cover the cost of the expenditure. When approved, the researcher will be notified and the purchase requisition shall be forwarded to the Purchaser/Designate. If not approved, the researcher shall be notified and the reasons shall be given.

8 ATTACHMENTS

None.