

Finance Policies and Procedures

- 5.0 **FINANCE**
- 5.01 Administrative Authority Matrix
- 5.02 College Agreements
- 5.03 Corporate Credit Cards
- 5.04 Procurement
- 5.05 Receiving & Inventory Control
- 5.06 Furniture & Equipment Transfers
- 5.07 Tangible Capital Assets
- 5.08 Provincial Sales Tax – (PST on Items for Resale)
- 5.09 Facilities and Equipment
- 5.10 Pricing Policy - Textbooks and Materials
- 5.11 Accounts Receivable, Bad Debts and Allowance for Doubtful Accounts
- 5.12 International Education & Development Project Participation
- 5.13 Reimbursement of Expenses
- 5.14 Payment of Salary for Three Days Between Christmas & New Year
- 5.15 Revenue Recognition
- 5.16 Copyright
- 5.17 Fair Dealing (Copyright)
- 5.18 Legal Services
- 5.19 Tangible Asset Disposal



POLICY 5.01

Subject: **Administrative Authority Matrix**

Approval/Amendment Date(s): September 10, 2013, June 16, 2016

Associated Procedure/Documents:

Next Review Date:

Purpose/Philosophy:

The purpose of this policy is to articulate the authority levels within the College.

1.0 Authority Levels for Commitment of College Resources:

In the interest of operational efficiency, and sound internal control, the authority to commit College resources is delegated to various management positions. Subject to the parameters set below those positions responsible for budgets within the College have authority to commit College funds to acquire goods and services for the purpose of delivering the services of their cost centre. Such commitments will normally be transacted through purchase order, contracts, leases, or other mechanisms approved by the Executive Management Team of the College.

- a) Authority Levels - Operations
 - i) Coordinators and Out-of-scope Managers may authorize commitments of up to \$1,500
 - ii) Directors may authorize commitments of up to \$10,000
 - iii) President shall authorize all commitments more than \$10,000

- b) Authority Levels - Capital
 - i) Directors may authorize commitment of up to \$10,000
 - ii) President may authorize all commitments up to \$100,000
 - iii) Board approval is required on all capital purchases in excess of \$100,000

c) Parameters:

The budget and the line category from which the commitment is being made must be under the control and jurisdiction of the individual making the commitment.

- i) There must be sufficient uncommitted resources in the budgetary line to cover the commitment made.
- ii) The individual making the commitment is responsible for the acquisition of the good or service.
- iii) This authority does not include the hiring of employees under the scope of the Collective Bargaining Agreement. Commitment of resources for this purpose requires the approval of the Director and President.
- iv) This authority does not include the hiring of an employee outside the scope of the Collective Bargaining Agreement.
- v) All commitments must be undertaken in the manner approved and prescribed by Executive Management Committee through the Policy 5.02 and Policy 5.04.

2.0 Authority Levels for Agreements for Delivery of Services by the College

In the interest of operational efficiency and sound internal control, the authority to enter into agreements whereby the College will provide a good or service shall be delegated to various management positions. Subject to the parameters set below Directors are authorized to enter into agreements whereby the College will provide a program or other service to third parties for a fee.

a) Parameters:

- i) The agreement must be for a program or service for which the Director has operational and budgetary responsibility.
- ii) The agreement must be formalized in writing and prepared in the manner approved and prescribed by the Executive Management Committee of the College.
- iii) The Director must ensure the financial and legal interests of the College are protected in the development of these contracts.
- iv) The Director must ensure adherence to specified recovery requirements and rates as set by the Executive Management Committee.
- v) The Director will not enter into any contractual arrangements with individuals or other enterprises whose financial status is under question at the College.
- vi) All contractual arrangements in excess of \$30,000 total value must be approved and signed by the President.

3.0 Authority for Creation/Deletion/Change of Positions, and the Hiring, Discipline and Termination of Staff

- a) In-scope Positions
 - i) Following recommendation from the appropriate Director, the approval of the President is required to create or eliminate a position or to substantially change the responsibility of any in-scope position.
 - ii) The Director is responsible for staffing positions under their jurisdiction, ensuring that the staffing policies of the College and those articulated in the Collective Bargaining Agreement are followed. The hiring into any in-scope position, excepting those which are less than 240 hours in a year, will be formalized with the President's signature on the Offer of Employment. The Director has authority to sign off on hiring of those in-scope employees working less than 240 hours annually.

- b) Out-of-Scope Management Positions
 - i) The approval of the President is required to create or eliminate a position (including term positions) or substantially change the responsibility of any out-of-scope management position.
 - ii) Directors are responsible for staffing positions under their jurisdiction, ensuring that staffing policies of the College are followed. The hiring of any out-of-scope management position requires approval of the President. All offers for employment of out-of-scope management positions must be signed by the President.
 - iii) All discipline, including termination of employees, will be undertaken in writing under the signature of the supervising executive manager following consultation with the President.

- c) Out-of-Scope Instructors for Contracts of Indefinite Duration (CID) Classes
 - i) Directors responsible for programming are authorized to create instructional positions for CID classes and have the authority to hire, fire or otherwise discipline employees in these positions without engaging the President. The Director will sign off on all contractual arrangements with individuals employed for this purpose, provided that the value of the contract does not exceed \$10,000. Any contract in excess of \$10,000 requires the President's approval.
 - ii) All such contractual arrangements will be articulated in a manner and form as prescribed by the Director of Finance and Administration.

4.0 Authority for Approval of Programs

- a) In accordance with Board Policy 1.04, the Board must authorize all new areas of instruction that the College will undertake. Recommendation to the Board to change the general areas of instruction will be done under the President's authority and typically be presented through the operational plan/budgetary process.
- b) Changes (additions, deletions, compaction, expansion) to the program offering in adult basic education, university programming and institute or industry credit full time programming must be authorized by the President. Such authorization is typically provided through the operational planning/budgetary process and the subsequent presentation of the same to the Board by the President.
- c) Any proposed changes through the course of the year must be recommended by the appropriate Director in writing and authorized by the President.

5.0 Authority for Affixing Corporate Seal

- a) The corporate seal may be required on certain official documents. The seal shall only be affixed under express authority and oversight of the President or the Director of Finance and Administration.

6.0 Signing Authority for Cheques

- a) Two signatures consisting of the following positions:
 - i) President
 - ii) Director of Programs
 - iii) Director of Finance and Administration
- b) Where one of the above is not available, then the:
 - i) Executive Secretary

7.0 Authority for Electronic Transfer of Funds

- a) Where appropriate the College may transfer funds electronically for purpose of issuance of payroll payments, transfer of funds between accounts, or for the investment of funds. All such transfers must be approved by the Controller and the Director of Finance and Administration. In the absence of either of these individuals the President may act in their stead. Should the President not be available another

member of the Executive Management Committee is also authorized to approve these transfers.

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POLICY 5.02

Subject: **College Agreements**

Approval/Amendment Date(s): December 2, 2011, July 11, 2018

Associated Procedure/Documents: Procedure E 5.02 College Agreements,
Policy 5.01 Administrative Authority Matrix

Next Review Date:

Purpose/Philosophy:

The College establishes many formal and informal partnerships and relationships that support its mandate. As such, there are times when its employees are required to negotiate the terms and conditions of, or enter into, legally-binding financial arrangements, business agreements or partnership efforts. NWC recognizes its responsibility to ensure such commitments are conducted in an ethical and legally-responsible manner.

This policy strives to ensure that appropriate control measures and safeguards are in place when allocating NWC resources entrusted in its care. It applies to legally-binding corporate agreements or other such instruments including, but not limited to, memorandums of understanding, letters of intent, training contracts, clinical placement agreements, practicum agreements, deeds, transfers, lease agreements, assignments and certificates. It does not interfere with or supersede the provisions of the current Collective Bargaining Agreement or employment service contracts.

1.0 Policy:

An NWC employee shall not enter into, or commit to enter into, any formal agreement or other legally-binding instrument that contradicts the laws of Canada, *The Regional Colleges Act*, or the bylaws and official policies of NWC.

Any agreement having binding financial, legal or other NWC resource implications must:

- a) have its terms approved by the appropriate Director, or in the case of an agreement binding multiple departments or divisions, have the

- mutual agreement of the respective Director(s), prior to formal execution;
- b) be properly authorized and executed further to signing authorities and limitations established via Policy 5.01 Administrative Authority Matrix; and
 - c) include College visual identity compliance, insurance, liability, responsibilities of each party, terms of the agreement, termination conditions, and contract dated. Where these elements are not applicable the agreement must be reviewed by the Director of Finance and Administration.

All formalized and duly executed agreements must be filed with Administration in a manner prescribed by the Director of Finance and Administration.

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POLICY 5.03

Subject: **Corporate Credit Cards**

Approval/Amendment Date(s): February 8, 1994, September 17, 2013

Associated Procedure/Documents: Procedure E 5.03 Corporate Credit Card

Next Review Date:

Purpose/Philosophy:

This will serve to outline the policy, procedures and guidelines for the issuance and administration of corporate credit cards.

1.0 Policy:

The President may approve the issuance of corporate credit cards to employees of the College and will establish the limit of such cards and the restrictions of usage. The Chairperson of the Board of Governors must approve the credit limit for any card issued to the President.

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POLICY 5.04

Subject: **Procurement**

Approval/Amendment Date(s): 2013

Associated Procedure/Documents: Procedure E 5.04 Procurement

Next Review Date:

Purpose/Philosophy:

Good business practice and the responsibility for the appropriate expenditure of College funds require the College follow a process of obtaining competitive bids/quotations.

The College is responsible for the procurement of materials, equipment and services from the most reliable sources. The procurement process involves researching and negotiating with vendors to acquire the products at the best competitive pricing, while considering quality, delivery and service.

1.0 Policy:

- a) Purchases shall be made on the basis of competitive prices, considering quality, suitability, delivery and service. College procedure requires acceptance of the most appropriate bid. When determining appropriateness, prices and other factors are to be considered.
- b) To ensure objectivity and eliminate unfair competitive advantage, suppliers (i.e., vendors) who participate in the development or drafting of specifications, requirements, requests for quotes or proposals must be excluded from competing for such purposes.
- c) To avoid potential conflicts of interest, no employee, officer, or agent of the College should participate in the selection, award, or administration of purchases or contracts in which, to his or her knowledge, the employee, immediate family, or partner has a financial interest in the supplier's organization.

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POLICY 5.05

Subject: **Receiving and Inventory Control**

Approval/Amendment Date(s): April 13, 1992

Associated Procedure/Documents: Procedure E 5.05 Receiving and Inventory Control

Next Review Date:

Purpose/Philosophy:

This policy has been developed to provide those individuals who are responsible for the receiving of supplies for the bookstore, office supplies, program supplies, and capital assets with appropriate procedures to follow.

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POLICY 5.06

Subject: **Furniture and Equipment Transfers**

Approval/Amendment Date(s): November 24, 1994

Associated Procedure/Documents: Procedure E 5.06 Furniture and Equipment Transfers

Next Review Date:

Purpose/Philosophy:

The College is required by legislation to safeguard the assets of the institution. This obligation is achieved through an inventory control system which facilitates the insurance requirements and keeps track of the assets within our system.

1.0 Policy:

The College inventory control system requires a tracking mechanism so that we know the whereabouts of all items at all times. This enables us to quickly determine the availability of furniture and equipment in response to user needs.

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POLICY 5.07

Subject: **Tangible Capital Assets**

Approval/Amendment Date(s): April 5, 2016, June 26, 2017, June 21, 2018

Associated Procedure/Documents: Procedure E 5.07 Tangible Capital Assets

Next Review Date:

Purpose/Philosophy:

Capital asset acquisition and amortization must be monitored closely to ensure adherence with accounting standards, Board Policy and the Regional Colleges Act, Chartered Professional Accountants (CPA) Canada Handbook, and CPA Canada Public Sector Accounting Handbook.

1.0 Policy:

Tangible Capital Assets have extended useful lives and are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets include land, buildings, furniture and equipment, vehicles, computer hardware and software, capital lease assets, and assets under construction. This excludes any asset purchased through the program pools provided by the Ministry of Advanced Education. All associated conditions must be met in order for an asset to be capitalized.

Major building improvements, purchases and construction.		
Major site improvements and purchases.		
Land:	estimated useful life: minimum capital value:	Indefinite \$0

- a) Land Improvements
 - i) estimated useful life: 5 years
 - ii) minimum capital value: \$5,000
- b) Buildings and betterments
 - i) estimated useful life: 10 years – betterments

- ii) estimated useful life: 50 years – newly constructed
 - iii) minimum capital value: \$20,000
- c) Vehicles
 - i) estimated useful life: 5 years
 - ii) minimum capital value: \$5,000
- d) Machinery and Equipment
 - i) estimated useful life: 5 years
 - ii) minimum capital value: \$5,000
- e) Office Equipment
 - i) estimated useful life: 5 years
 - ii) minimum capital value: \$2,000
- f) Office Furniture
 - i) estimated useful life: 10 years
 - ii) minimum capital value: \$2,000
- g) Computer Hardware
 - i) estimated useful life: 3 years
 - ii) minimum capital value: \$2,000
- h) System Development
 - i) estimated useful life: varies
 - ii) minimum capital value: \$20,000

2.0 Amortization:

The cost, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a rational and systematic manner appropriate to its nature and use as determined by the Controller and approved by the Director of Finance and Administration.

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POLICY 5.08

Subject: **Provincial Sales Tax (PST) on Items for Resale**

Approval/Amendment Date(s): May 31, 1996

Associated Procedure/Documents: Procedure E 5.08 Provincial Sales Tax (PST) on Items for Resale

Next Review Date:

Purpose/Philosophy:

The purpose of this policy is to inform individuals who are purchasing items for resale, the payment procedure of PST.

1.0 Policy:

When resale items are purchased, no PST is paid. When these items are sold, the customer is charged the PST and the College is responsible for remitting to the province. PST is paid by the end-user.

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POLICY 5.09

Subject: **Facilities and Equipment**

Approval/Amendment Date(s): 2013

Associated Procedure/Documents:

Next Review Date: January 2017

Purpose/Philosophy:

The College shall ensure that all facilities are suitable and appropriate for the intended purpose and further that such facilities are maintained in an effective and efficient manner.

Subject to any restrictions contained in Board Policy or the Regional Colleges Act the President has delegated responsibility for the effective operation and ongoing maintenance of facilities and equipment to the Director of Finance and Administration

1.0 Policy:

- a) NWC owned or leased facilities and grounds are to be used primarily for education and training purposes.
- b) NWC permits the use of its facilities and grounds by faculty, staff, students and the general public provided such use does not:
 - i) conflict with NWC's Mission, Vision and Values;
 - ii) cause interference with the orderly functioning of NWC business;
 - iii) infringe on the rights and privileges of others;
 - iv) promote hatred, contempt or discrimination;
 - v) advertise, promote or operate programs, services or activities that are in competition with NWC;
 - vi) conflict with current contracts or agreements; or
 - vii) directly or indirectly contravene provisions of any NWC policy, or municipal, provincial or federal law or statute.

- c) NWC permits political forums in its facilities during election campaigns provided that the forums are student-driven, multi-party events that do not interfere with classes or work assignments.
- d) All advertising, canvassing or soliciting promoting activities, products and services that have not been officially endorsed by NWC is not permitted without the express consent of the Executive Management Committee or President.
- e) Students and employees (for non-NWC activities), non-profit organizations, educational institutions, government departments and agencies, community groups, associations, and individuals can submit requests to the appropriate campus director for the rental of its facilities and grounds. All rental requests will be assessed to ensure appropriate usage.
- f) The criteria for rental and fee assessment include but are not limited to:
 - i) availability of space and equipment;
 - ii) relationship of the organization to NWC and the educational benefit of the event;
 - iii) profile of the event within the community; and
 - iv) adequate insurance coverage.
- g) Users of NWC facilities and grounds are responsible for all conduct related to their activities and will be held financially responsible for any damages or costs incurred as a result of their activity.
- h) NWC reserves the right to refuse any application for or use of its facilities and grounds.
- i) All rental use must be approved in writing by NWC, and all required utilization forms must be completed.
- j) Approved use of NWC's facilities or grounds does not imply its endorsement or approval of any behaviour, belief, product or activity.
- k) NWC is not responsible for any loss, injury or damage occurring to a rental user, any third party, or property as a result of the rental user's use of its facilities and grounds. The utilization form will require the rental user to agree to indemnify and save NWC harmless from all claims, law suits, liabilities, legal proceedings or actions arising out of or as a consequence of the use of its facilities and grounds.

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POLICY 5.10

Subject: **Pricing Policy - Textbooks and Materials**

Approval/Amendment Date(s): July 1, 1992

Associated Procedure/Documents: Procedure E 5.10 Pricing Policy - Textbooks and Materials

Next Review Date:

Purpose/Philosophy:

A pricing policy on the sale of all textbooks and other materials will be established through the Director of Finance and Administration. This policy will apply to all textbooks and materials sold to the public for the university, institute credit, adult basic education, GED, and literacy materials, and any other College program.

2.0 Policy:

All costs incurred by the College in the acquisition and sale of textbooks and materials will be recovered from the sales price. Cost to be recovered will include the purchase price of the book and shipping and handling charges.

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POLICY 5.11

Subject: **Accounts Receivable, Bad Debts and Allowance for Doubtful Accounts**

Approval/Amendment Date(s): 2013

Associated Procedure/Documents: Procedure E 5.11 Accounts Receivable, Bad Debts and Allowance for Doubtful Accounts

Next Review Date: January 2017

Purpose/Philosophy:

Accounts receivable must be monitored closely to ensure timely collection of accounts. In the event that an account becomes impaired the College needs a clear process to account for the impairment and, where appropriate, ultimately write off the account as uncollectible.

1.0 Policy:

- a) Interest at a rate of 1% per month shall be charged and invoiced to the client on accounts overdue for more than 60 days.
- b) Interest charges that become uncollectible shall be written off.
- c) Client accounts with account balances greater than \$30,000 that have been outstanding for more than 60 days will be placed on hold whereby no further credit will be granted, including but not limited to: student sponsorships, programming contracts and facility rentals.

2.0 Responsibilities:

- a) Accounting clerks are responsible for ensuring that:
 - i) statements of accounts are sent out monthly;
 - ii) customers' concerns regarding invoices are address promptly;
 - iii) credit comments related to a customer whose account has become a bad debt are updated accordingly; and
 - iv) All other business related to a customer who has failed to pay an invoice is reviewed and appropriate action is taken.

- b) The Controller (or designate) is responsible for ensuring that:
 - i) overdue accounts are brought to the attention of the respective Program Coordinator;
 - ii) overdue accounts not resolved by the Program Coordinator shall be followed up with appropriate action; and
 - iii) In the event of a write off for bad debt, customer accounts and any related interest are adjusted.

3.0 Definitions:

Allowance for doubtful accounts – a provision made by the College in anticipation of a standard amount of bad debt that is likely to be experienced over the course of a fiscal period.

Bad debt – an invoiced amount that is classified as uncollectible in whole or in part from the customer.

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POLICY 5.12

Subject: **International Education & Development Project Participation**

Approval/Amendment Date(s): 2011

Associated Procedure/Documents:

Next Review Date:

Purpose/Philosophy:

The Minister responsible for Saskatchewan Regional Colleges has acknowledged that Regional Colleges can participate in international projects within certain limitations. These limitations are incorporated and form part of the policy for North West College.

1.0 Policy:

The Board of Governors of North West College may approve participation by the College in international education and development activities on a project-by-project basis. Such projects must be within the mandate of the Regional Colleges as prescribed in Section 5 of *The Regional Colleges Act*. Activities may include the following:

- a) develop, promote, and deliver joint venture educational training programs to international clients on a contractual basis that will support sustainable development in developing countries;
- b) provide advisory personnel on overseas assignment for education administration, organizational development, brokering model development, curriculum development and modification, and program evaluation;
- c) provide training opportunities to staff from overseas ministries or educational institutions to observe and participate in the training available at Saskatchewan Regional Colleges; and
- d) provide programs and services to sponsored and fee-paying international students wishing to study at a Regional College.

2.0 Project Requirements:

The participation of Regional Colleges in international education and development projects is subject to the following requirements:

- a) programs and services of Regional Colleges will, first and foremost, continue to meet the educational and training needs of the residents of Saskatchewan;
- b) international projects undertaken will enhance the reputation of Regional Colleges and the province;
- c) the benefits to a regional College proposing to participate in any given international project must be transparent and clearly identified in the proposal;
- d) all direct and indirect costs associated with a project are fully recovered;
- e) collaboration and partnership with another Canadian partner will be established through all phases of any given international project to ensure quality services, provision of necessary resources, and sustainability;
- f) appropriate funding and contractual arrangements are developed for each project;
- g) appropriate precautions will be taken to ensure the health and safety of Regional College personnel on overseas assignments;
- h) adequate amount and type of insurance is procured and a risk management plan is in place and communicated to all concerned;
- i) there will be no negative impact on the employment of existing Regional College staff;
- j) regular project reports are provided to the Board and the department; and/or
- k) a post-project evaluation of each project is conducted and provided to the Board and the department.

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POLICY 5.13

Subject: **Reimbursement of Expenses**

Approval/Amendment Date(s): May 31, 1996, June 21, 2018

Associated Procedure/Documents:

Next Review Date:

Purpose/Philosophy:

The College endeavours to support reasonable reimbursement when staff travel for the purpose of advancing the business of the College.

1.0 Policy:

The Collective Bargaining Agreement provides for reimbursement of expenses at rates established by the Public Service Commission and are updated semi-annually on October 1st and April 1st. The Personnel Policies for Out-of-Scope Management Staff provided by the Board of Governors provides for management reimbursement of expenses.

The Director of Finance and Administration shall communicate the Kilometer Rate Schedule and the Meal Rates in accordance with rates established by the Public Service Commission.

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POLICY 5.14

Subject: **Payment of Salary for Three Days Between Christmas and New Year's**

Approval/Amendment Date(s): December 15, 1995

Associated Procedure/Documents: Procedure E 5.14 Payment of Salary for Three Days Between Christmas and New Year's

Next Review Date:

Purpose/Philosophy:

To outline the procedures for the administration of Article 9.5 in the Collective Bargaining Agreement, which deals with the three working days between Christmas and New Year's, in a manner consistent with the Saskatchewan Employment Act.

1.0 Policy:

The Collective Bargaining Agreement specifies that the three working days between Christmas and New Year's shall be considered as paid days off. It is necessary to make some distinction with respect to employees who work full-time and part-time.

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POLICY 5.15

Subject: **Revenue Recognition**

Approval/Amendment Date(s): 2013

Associated Procedure/Documents:

Next Review Date: January 2017

Purpose/Philosophy:

Revenue recognition must be monitored closely to ensure adherence with accounting standards, funding agreements, Board Policy and the Regional Colleges Act.

1.0 Policy:

Revenues shall be accounted for in the period the transactions or events giving rise to the revenues occurred provided the amount to be received can be reasonably estimated and collection is reasonably assured. Revenues are to be reported at gross amounts. The criteria should be applied when recognizing revenue:

2.0 Government Transfers:

Grants from governments are considered to be government transfers.

- a) Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured.
 - i) Eligibility criteria are criteria that the College has to meet in order to receive the transfer.

- b) An exception can be made and revenue deferred when and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.
 - i) Stipulations describe how the College must use the transfer or the actions it must perform in order to keep the transfer.
 - ii) Stipulations by the transferor may require that the funds only be used for providing specific services or the acquisition of tangible capital

assets. For transfers with stipulations, revenue is recognized in the statement of operations as the stipulation liabilities are settled.

3.0 Externally Restricted Contributions

Contributions or grants not provided by government are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

4.0 Other Revenue Sources

- a) Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.
- b) Tuition and fee revenue is recognized as the course instruction is delivered.
- c) Revenue from contractual services is recognized as the service is delivered.
- d) Interest and Dividend Income is recognized when reasonable assurance exists regarding measurement and collectability.
- e) Gifts and requests are recorded as revenue in the period received or receivable, if collection is reasonably assured. Gifts-in-kind are recorded at their fair market value on the date of receipt or at nominal value when fair market value cannot be reasonably determined. Pledges from fund raising and other donations are not recorded until the year of receipt of cash or other assets due to the uncertainty surrounding collection. The fund to be used can be determined as follows:
 - i) unrestricted gifts and bequests are recorded as general revenue;
 - ii) gifts and bequests restricted for purpose of scholarships are recorded in the Scholarship Fund. If stipulations are included or an endowment is established revenue is externally restricted and applied in the year in which the related expenses are incurred; and
 - iii) all other restricted gifts and bequests are recorded as revenue of the appropriate restricted fund.

5.0 Responsibilities:

- a) Accounting is responsible for:
 - i) recording revenue and setting up accounts receivable for grant and contract revenue transactions; and

- ii) recording investment income and setting up accounts receivable for any funds which are invested by the College or held in interest bearing accounts.

- b) Responsibility centres are responsible for recording revenue, setting up accounts receivable for activity related to their areas and providing related contracts and or other information to Accounting that may be necessary for setting up a deferral of the revenue to the following year.

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POLICY 5.16

Subject: **Copyright**

Approval/Amendment Date(s): 2010

Associated Procedure/Documents:

Next Review Date:

Purpose/Philosophy:

Copyright is designed to protect writers, publishers, artists and broadcasters who rely on royalties or sales as a means of income. The purpose of this policy is to inform staff and students of North West College of our legal commitment to copyright.

1.0 Policy:

- a) All staff and students shall adhere to copyright requirements.
- b) Copying, selling, or distributing books, articles, periodicals, audio-visual and/or materials received through print and/or electronic communication, in which copyright subsists shall only be done in accordance with the terms and conditions set out in College agreements, applicable federal and provincial laws/regulations and relevant College policies
- c) The College's printing/copying equipment and its information technology services, facilities and equipment are the sole property of North West College. College facilities and equipment shall not be used to copy, store, display or transmit copyright material, except as permitted for educational/research purposes, as defined in College guidelines.
- d) The Director of Finance and Administration , or designate, is responsible for oversight and copyright adherence. This responsibility extends to maintaining and updating related guidelines and educating and communicating the College community in relation to Copyright.
- e) This policy applies to all staff and in the case of instructors; responsibility extends to their oversight of students while under their supervision.

2.0 Copyright Compliance:

- a) North West College has entered into certain arrangements to facilitate access to print, visual, virtual and electronic resources to further academic teaching/learning and operational objectives in accordance with the *Copyright Act*, the Access Copyright Model License Agreement, and the College's Fair Dealing Practices (see North West College Administrative Procedure C 1.02).
- b) The College has developed Copyright guidelines, which describe the types of materials that can or cannot be reproduced, copied, distributed or sold within North West College.
- c) The College respects the rights of copyright owners and shall not knowingly copy, sell, distribute, or use any print or electronic materials, without the express permission by the copyright owner, or in accordance with a licence agreement or fair dealing capacity authorising same. Employees and students are obligated to report any incident where they know or believe that copyright protected materials are being accessed, copied, stored, distributed or sold by other persons.
- d) Any person who knows or believes that a member of the College community is in violation of this Policy should contact the Director of Finance and Administration who will investigate accordingly. Violations will be addressed in accordance with the relevant College disciplinary procedures.

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POLICY 5.17

Subject: **Fair Dealing (Copyright)**

Approval/Amendment Date(s): 2010

Associated Procedure/Documents: Procedure E 5.17 Fair Dealing (Copyright)

Next Review Date: January 2017

Purpose/Philosophy:

Further to Administrative Policy 5.19, Copyright, it is the practice of North West College to facilitate access to print, visual, virtual and electronic resources to further academic teaching/learning and operational objectives in accordance with the *Copyright Act*, the Access Copyright Model License Agreement, and the College's Fair Dealing Policy.

Fair Dealing is an exception in the *Copyright Act* which allows an individual to make a copy for the purpose of research or private study or for the purpose of criticism and review as long as the original source is credited. Fair Dealing also provides various exceptions for educational institutions as outlined in section 29 of the *Copyright Act*. The purpose of this policy is to inform staff and students of the Fair Dealing exception available and how said exception may be applied.

1.0 Policy:

- a) NWC has adopted a Fair Dealing Policy that has been sanctioned by Colleges and Institutes Canada (CICan), refer to North West College Administrative Procedure C 1.02).
- b) All staff and students must adhere to this Fair Dealing Policy as a first resource when using copyrighted materials.

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POLICY 5.18

Subject: **Legal Services**

Approval/Amendment Date(s): 2013

Associated Procedure/Documents:

Next Review Date:

Purpose/Philosophy:

This policy outlines the appropriate authority levels for the selection, retention and use of legal counsel.

1.0 Policy:

The authority to utilize legal counsel's services for any institutional matter resides with the Director of Finance and Administration or President. Any legal consultation or retention of services for advice or other legal matters must be pre-approved by one of either the President, or the Director of Finance and Administration.

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POLICY 5.19

Subject: **Tangible Asset Disposal**

Approval/ Amendment Date(s): May, 2016, June 26, 2017

Associated Procedure/Documents: Procedure E 5.19 Tangible Asset Disposal

Next Review Date:

Purpose:

North West College is committed to ensuring the appropriate asset management environment with respect to the disposal of its tangible assets. The College shall ensure that the disposal of surplus assets with a replacement value greater than \$50, is undertaken in the most efficient, effective and environmentally conscious fashion possible which represents the least risk to the College. This policy and related procedures define the standards for disposal (or transfer) of College tangible assets.

1.0 Scope:

This policy applies to all members of the College who transfer or dispose of College owned property that include, but are not limited to, computer and related equipment, furniture and related items, general laboratory/shop equipment, and supplies. All fixed assets purchased with College funds, including grants and gifts, or those donated to the College are the property of North West College.

2.0 Definitions:

Tangible Assets – Assets that have a physical substance, such as buildings, real estate, vehicles, inventories, equipment, etc.

Surplus – All tangible assets such as equipment, materials, supplies and furniture that are either no longer in use or for which there is no further plan for use.

3.0 Policy:

- a) A proposal to dispose of an asset arises either from a declaration of the item as surplus to the needs of an area in which it is normally in use, or the need to replace the item because of factors such as obsolescence

or high cost of maintenance. The decision to declare an item as surplus or to replace it is normally made by the Coordinator/Manager responsible for the asset.

- b) The method of disposal of surplus assets will be decided by Director of Finance and Administration.
- c) The proceeds from disposal are returned to the appropriate College account at the discretion of the Director of Finance and Administration. If an item is marked as disposal due to its replacement, the proceeds of that disposal may be used as a contribution towards the cost of replacement with the approval of the Director of Finance and Administration.

4.0 Responsibility:

The Director of Finance and Administration is responsible for all aspects of this policy.

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PROCEDURE E 5.02

Subject: **College Agreements**

Approval/Amendment Date(s): December 2, 2011

Associated Procedure/Documents: Policy 5.02 College Agreements, Board Policy 2

Next Review Date:

E.5.02.01

The appropriate Director is responsible to ensure that such agreement, once executed, will not conflict with or contradict any agreements or legally-binding instruments, including insurance liability policies, currently in effect.

E.5.02.02

If a proposed agreement will have binding financial, legal or other resource implications for other responsibility centres, the agreement must have the mutual agreement of the respective Director, prior to formal execution.

E.5.02.03

If legal consultation or legal services are required in the development or execution of a corporate agreement, the appropriate Director must be consulted prior to the retention of legal counsel.

E.5.02.04

Any agreement affecting NWC facilities or physical space shall be submitted to the Facilities Manager for review, prior to formal execution.

E.5.02.05

Following the formal execution of a corporate agreement or other legally-binding instrument, the responsible Director will electronically file a copy of the fully executed document in a designated central electronic repository and notify all internally affected parties.

E.5.02.06

The responsible Director shall also send the original hard copy of the formally executed document to Administration for permanent file retention and safekeeping.

E.5.02.07

The responsible Director is also responsible to initiate any required renewal or amendment of such document.

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PROCEDURE E 5.03

Subject: **Corporate Credit Cards**

Approval/Amendment Date(s): February 8, 1994, September 17, 2013

Associated Procedure/Documents: Policy 5.03 Corporate Credit Card

Next Review Date:

E.5.03.01

All executive administration positions will be eligible for a corporate credit card provided they are bondable. Issuance will be at the request of the employee.

Directors may request in writing to the President a corporate credit card for other staff clearly identifying the business need for such cards.

E.5.03.02

Credit cards will be issued once bondability is determined. The cards are specifically for purposes of business travel and are not to be used for other purposes unless expressly approved in advance by the President or the Director – Administration. The President may authorize issuance of corporate credit cards to allow for the acquisition of other goods and materials where a purchase order is not accepted, provided appropriate internal controls are in place to safeguard the financial assets of the institution and to ensure conformity with other administrative policies.

E.5.03.03

All credit card holders will be required to sign a user agreement whereby they agree to use the credit card for the purpose it was issued.

E.5.03.04

Under no circumstances are corporate credit cards to be used for cash advances or purchase of personal items. Such use will be viewed as a serious breach of policy and subject to appropriate discipline.

E.5.03.05

All credit cards will be issued in the name of the individual authorized to use the cards. The employee issued the card will be responsible for the security of the card and adherence to the policies that govern its use.

E.5.03.06

The cardholder will obtain a credit card receipt for all purchases. The cardholder may be held personally liable for any item which cannot be supported by the original receipt.

E.5.03.07

The credit card holder will submit a monthly credit card report on the form prescribed by the Director – Administration to their immediate supervisor, identifying the nature of the purchase and specifying the details of each purchase. Details required include:

- a) Vendor
- b) Vendor location
- c) Date
- d) Amount
- e) Budget against which purchase is to be charged

E.5.03.08

Credit card reports will be submitted within 5 days of month end to the employee's executive manager (President or Director) or in the case of the President to the Chairperson of the Board of Governors. Original credit card receipts will be submitted with the monthly credit card report to support the purchases of the period.

E.5.03.09

The Director – Administration will be responsible for the acquisition of all cards and administration of user agreements.

The Controller will be the College liaison with the credit card company, with all communication and correspondence (including credit card statements) to be directed to that position unopened.

C.1.02.10 Attachment (s)

- a) Attachment A - North West College Credit Card Holder Declaration
- b) Attachment B - Request for Use of College Credit Card

Attachment A

**NORTH WEST COLLEGE
CREDIT CARD HOLDER
DECLARATION**

I _____ do declare that the corporate credit card issued jointly in my name and that of the College shall be used solely for College business. It is further understood that the use of the card for cash advances or for purchase of personal goods is prohibited. I am aware that I am responsible at all times for the security of the card and shall notify the card-issuing agency and the College immediately should the card be misplaced or stolen.

I agree to comply with the administrative policy and procedures on corporate credit cards. It is understood that I will be liable for any purchases not transacted consistent with policy and procedures.

Signature of Cardholder

Witness

Date of issue:

Issued by:

Director of Administration

ATTACHMENT B

Request for Use of College Credit Card

Requesting party: _____

Responsibility Centre: _____

Submitted to: _____

Date of Submission: _____

I. BACKGROUND

Completion of this request by the Coordinator, Manager or Director responsible for the related responsibility centre is required where it is necessary to use a credit card to order supplies or materials that cannot be sourced via standard means, i.e. Purchase order. When completing the request, at a minimum the below questions should be answered.

What is being purchased and for what use?

Have College Acquisition Procedures been adhered to?

What fiscal period does this relate to?

II. FINANCIAL IMPLICATIONS

What is the current status of the general ledger expense account, i.e. is it within budget, was this purchase planned as part of the budget?

III. REQUESTED

To approve the above referenced purchase. Please sign off the attached purchase order if in agreement.

Requesting Party

Director Signature

President Signature (if required)

PROCEDURE E 5.04

Subject: **Procurement**

Approval/Amendment Date(s): 2013

Associated Procedure/Documents: Policy 5.04 Procurement

Next Review Date:

E.5.04.01

The following guidelines have been established to promote competitive bidding.

Staff involved in procurement acknowledge that the procedures identified herein are *minimum* requirements and that bids should be solicited, whenever the goods or services can be purchased, from several different, responsible suppliers.

Upon request, the Facilities Department will assist departments in locating potential suppliers and obtaining pricing and product availability information for any threshold level.

- a) **Purchases up to and including \$9,999.99** - For purchases less than or equal to \$9,999.99, requestors should follow their own judgment in identifying potential suppliers.
- b) **Purchases between \$10,000 - \$24,999.99** - All purchases over \$10,000.00 but not exceeding \$24,999.99 require at least three (3) quotations be obtained from suppliers if not utilizing a contracted/preferred supplier. All quotations must be in written form so they can be attached to the requisition. If there are limited sources of supply or the low bid is found unacceptable because of some factual circumstance, the department head or principal investigator should write a clear, concise, and factual justification for not accepting the lowest bid. If the requestor is unable to identify three suppliers, the Facilities Department should be contacted to assist in identifying additional suppliers.
- c) **Purchases over \$25,000** - All purchases over \$25,000 require the requestor to contact the Facilities Department to conduct more formal bid process. The Facilities Department will work with the requestor to directly solicit bids and provide a tabulation of bids for the requestor's review and evaluation.

E.5.04.02 Exceptions to Competitive Bid Procedures

There are a few circumstances and items excluded - in all or part from the competitive bid procedures. Failing to anticipate needs resulting from poor planning is not an exception to these procedures.

Certain situations which may justify purchases without following the competitive bid procedures are as follows:

Items purchased from current College, provincial, federal, or other cooperative contract or pricing agreement.

- a) Emergency purchases when:
 - i) Human life, health or College property is in jeopardy.
- b) Repairs of equipment involve hidden dangers.
- c) Repairs are immediately needed for equipment where delay would lead to higher expense.
- d) Items purchased for resale; such as the Bookstore, where a separate procedure is in effect.
- e) Items procured solely from a government agency.
- f) OEM (Original Equipment Manufacturer) requirements for equipment under lease, rental, warranty or maintenance.
- g) Agency specified vendor.
- h) Design compatibility with existing equipment.

The responsible party should submit a written, clear, but concise statement that justifies waiving the competitive bidding process. Final responsibility in determining whether an item is a proprietary item and may be purchased from a sole source rests with the Director of Administration or President.

E.5.04.03 Sole Source Purchases

A sole source purchase is one where a good or service can only be purchased from a single source. This situation makes it impossible to obtain competitive bids. The requisitioning department shall furnish documentation to justify why the technical characteristics inherent in the item make it essential to purchase the particular good or service. Written documentation of some form of price or cost analysis is required on all sole source purchases with an aggregate expenditure in excess of \$10,000.

Appropriate documentation may include copies of published price lists, advertised pricing in established magazines, journals, and newspapers, and similar indices. Final responsibility in determining whether an item is a proprietary item and may be

purchased from a sole source rests with the Director of Procurement, the Sourcing Manager, a Contract Manager or Buyer.

E.5.04.04 Solicitations for Quotes

Solicitations for quotes or requests for proposals/quotes shall set forth all requirements that the bidder must fulfill for their bid to be evaluated by the College. Solicitations should be based upon a clear and accurate description of the technical requirements. Complete information should be provided including but not limited to, quantity, description, delivery requirement, special conditions, drawings, specifications, bid due date and time. Specifications or requirements should not unduly restrict competition. Whenever a "brand name or equal" description is used to define performance or other salient requirements, the specific features of the named brand must be clearly specified.

E.5.04.05 Evaluating Bids

When evaluating quotes, consideration may be given but not necessarily limited to, the following: price, bidder's previous record of performance and service, ability of bidder to render satisfactory service in this instance (i.e., training, maintenance and repairs), availability of bidder's representative to call upon and consult with the end users, quality and conformance to specifications, delivery schedule, life expectancy, warranty and disposal value.

E.5.04.06 Notification

Unsuccessful vendors shall be notified that the bid is closed and awarded. It is not necessary to note the successful bidder. The College reserves the right to reject any bids, waive informalities and award the contract in the best interests of the College.

E.5.04.07 Ramifications if Procedure is Breached

If this procedure is breached, the College is at risk for not passing its audits from various auditing agencies. The staff responsible for the breach in procedure may be subject to discipline.

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PROCEDURE E 5.05

Subject: **Receiving and Inventory Control**

Approval/Amendment Date(s): April 13, 1992

Associated Procedure/Documents: Policy 5.05 Receiving and Inventory Control

Next Review Date:

E.5.05.01 Requisitions

- a) When preparing requisitions, one of five individuals will place their name on the requisition as a contact person; this will be typed on the purchase order so that suppliers may direct their questions to the appropriate individual.

- b) The five areas (contacts) to be identified are:
 - i) ATIP Program Secretary (program specific)
 Books for ATIP Program specific secretary (when not sold from bookstore)
 - ii) Bookstore Registration Clerk (books for resale)
 - iii) Capital Administrative Clerk
 - iv) Common & General Administrative Clerk
 - v) College Programs Program specific Program Secretary

- c) After the appropriate signatures are affixed for authorization on the requisition, the requisition is submitted to accounting for the preparation of the purchase order. The contact person's name and the delivery point is typed on the purchase order. In the case of books, the requisitioning coordinator/program secretary should have his/her name indicated as a contact and the pink copy of the purchase order and the pink copy of the requisition will be sent by accounting to the registration clerk for receiving of these items.

Note: Any changes to the original purchase order must be approved by the Director of Administration and accounting advised for revision of the purchase order. Accounting will return the pink copy of the requisition and pink copy of the purchase order to the party identified as the contact person.

- d) The white copy of the purchase order is sent to the supplier by accounting (unless otherwise directed) and the pink copy is retained for follow-up by the contact person.
- e) Switchboard will contact the Accounting Clerk as supplies are delivered to find out who the contact person is so that switchboard may direct them to the appropriate location/contact.
- f) The contact person is responsible for receiving the goods as they come in. Bookstore items will be delivered into the bookstore. ATIP orders will be received at the ATIP office. All other orders will be delivered to the area in front of the supply cabinets unless directed otherwise by the Administrative Clerk as in the case of large furniture items such as tables and desks.
- g) As soon as possible after the goods are delivered the packing slip will be checked against the pink copy of the purchase order by the individual who is receiving to ensure that all goods are received as ordered. Any discrepancies will be noted on the purchase order (i.e. backorders, over-shipments) and will be signed and dated by the receiver.
- h) Once the order is received, the pink copy of the purchase order will be stamped "received" dated and signed by the person receiving the goods. The packing slip and pink copy of the purchase order is then forwarded to accounting. If only part of the order is received, the receiver will photocopy the purchase order with the goods received indicated on it, and forward that along with the packing slip to accounting. This photocopy of the purchase order will serve as a reminder to accounting that some of the order is outstanding.
- i) Goods are dispersed by the receiver as soon as possible to eliminate the accumulation of supplies in an open area.
- j) Accounting will compare the purchase order against the invoice in preparation of payment.
- k) Accounting will process the payment of the invoice following standard payment procedures.

E.5.05.02 Inventory Control

- a) Any furniture and equipment under \$200 deemed as non-consumable during the current year will be assigned an inventory number. Such items will include calculators, coat racks, etc. (The Administrative Clerk can assist in determining these items if the receiver is unsure.) Don't need this
- b) When items to be inventoried arrive, the Administrative Clerk is informed so that s/he can affix an inventory control sticker to the items before they leave the receiving area.
- c) All furniture and equipment in excess of \$200 will be assigned an inventory control sticker and it will be immediately recorded in the computer inventory file by the Administrative Clerk. The recorded cost of the items will include applicable taxes and shipping charges as shown on the invoice. **Revise and include IT.**
- d) Accounting will provide monthly to Administrative Clerk printouts of equipment purchases, furniture and equipment < \$200, and leasehold improvements for all departments along with copies of invoices and requisitions for inventoried items. Any other inventoried item not reflected in this process will be reported to the Administrative Clerk by the Accountant monthly. **Don't need this**

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PROCEDURE E 5.06

Subject: **Furniture and Equipment Transfers**

Approval/Amendment Date(s): November 24, 1994

Associated Procedure/Documents: Policy 5.06 Furniture and Equipment Transfers

Next Review Date:

E.5.06.01

To facilitate this process a *Furniture and Equipment Transfer Request Form* (housed in the forms storage box) was developed for use when requesting the movement of items from one location to another. This will serve as an outline of the procedures and guidelines for the transfer of furniture and equipment as part of the inventory control system.

- a) Fully complete the Furniture and Equipment Transfer Request Form identifying:
 - i) the inventory control sticker number,
 - ii) the name of the item,
 - iii) a brief description of the item,
 - iv) the present location of the item, if known,
 - v) the proposed location of the item,
 - vi) the program name and course number, if applicable,
 - vii) the time period that the item will be required in the proposed location.

If the item does not have an inventory control sticker on it, please notify the Administrative Clerk to have the item inventoried before it leaves the present location.

- b) This form is to be signed and dated by the requesting party.
- c) The form is then submitted to the Administrative Clerk to secure the appropriate authorization. Once the request is authorized, it will be returned to the requesting party.
- d) The requesting party will initial in the last column to indicate that the transfer is complete.

e) The party requesting the transfer will keep a copy of the *Furniture and Equipment Transfer Request Form* for their files and return the original to the Administrative Clerk for use in updating the inventory database.

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PROCEDURE E 5.07

Subject: **Tangible Capital Assets**

Approval/Amendment Date(s): April 5, 2016, June 26, 2017

Associated Procedure/Documents: Policy 5.07 Tangible Capital Assets

Next Review Date:

E.5.07.01 Acquisitions

- a) All purchases of capital assets shall be approved in accordance with Board Policy and the Regional Colleges Act.
- b) Capital purchases will be recorded at cost.
 - i) Interest incurred while a tangible capital asset is under construction may be capitalized (optional).
 - ii) The cost of a contributed tangible capital asset is considered to be equal to its fair value at the date of contribution.
- c) All donations of capital equipment will be set up at the estimated fair market value.

E.5.07.02 Disposal of Capital Assets

If an asset has outlived its useful life and is no longer required:

- a) The Director of Administration shall approve the disposal of any capital assets.
- b) If disposal is approved, the asset may be written off and removed from the capital asset listing.
- c) Arrangements will then be made to remove the asset from its current location and transfer it to storage, arrange its sale or dispose of it at an appropriate location.

E.5.07.03 Reporting

The Capital Summary report and accounts receivable aging analysis will be produced annually by the Controller. The report will be distributed to the Facilities Manager, Director of Administration and President.

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PROCEDURE E 5.08

Subject: **Provincial Sales Tax (PST) on Items for Resale**

Approval/Amendment Date(s): May 31, 1996

Associated Procedure/Documents: Policy 5.08 Provincial Sales Tax (PST) on Items for Resale

Next Review Date:

E.5.08.01

When preparing purchase requisitions, items that are for resale should be identified as such.

E.5.08.02

The requisition should also quote our PST #1557727. By this, the supplier understands that the College assumes the responsibility to collect and remit the PST. This should be followed for purchases from within Saskatchewan and those outside the province. This will assist Accounting in paying the correct amount of PST to the province.

E.5.08.03

Accounting will review purchases to determine the application of PST on items for our use and for resale. If the College uses or donates these items, accounting must be advised in order to report and remit the PST accordingly.

* * *

PROCEDURE E 5.10

Subject: **Pricing Policy - Textbooks and Materials**

Approval/Amendment Date(s): July 1, 1992

Associated Procedure/Documents: Policy 5.10 Pricing Policy - Textbooks and Materials

Next Review Date:

E.5.10.01

In circumstances where the supplier's sales sticker must remain on the textbook the College will mark-up the cost of the textbook by an established amount per book. Such amount will be set each year by the Director, Administration. The sales price of the end user will be the sum of cost of the book from the supplier (net of GST) plus the established mark-up. GST will be charged on the sales price set by the College.

E.5.10.02

In situations where no sales sticker is affixed to the book by the supplier the College will mark-up the cost of the book by a set percentage to recover shipping and handling costs. Such percentage will be set each year by the Director, Administration and Student Services. The sales price to the customer will be the sum of the original cost of the book from the supplier (net of GST) plus the percentage mark-up. GST will be charged on the sales price set by the College.

E.5.10.03

Arrangements for the proper handling and reporting of GST are to be made through the Accountant.

E.5.10.04 Mark-up Rates

Current approved mark-up rates effective July 1, 1992 are as follows:

- a) For textbooks bearing the supplier sales sticker (university textbooks) a mark-up rate of \$1 per book to a maximum of \$5 per purchase has been approved
- b) For textbooks not restricted by a supplier sales sticker a mark-up percentage of 3% on the purchase price to the College (net of GST) has been approved.

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PROCEDURE E 5.11

Subject: **Accounts Receivable, Bad Debts and Allowance for Doubtful Accounts**

Approval/Amendment Date(s): 2013

Associated Procedure/Documents: Policy 5.11 Accounts Receivable, Bad Debts and Allowance for Doubtful Accounts

Next Review Date:

E.5.11.01 Interest on Overdue Accounts

- a) Interest at the rate of 1% per month is charged on payments overdue for greater than 60 days. Interest is calculated on a compound basis.
- b) Each month, a statement shall be sent to customers who have outstanding balances and any applicable interest should be charged in that month. The statement should indicate the date of the original invoice, the invoice number and the amount of interest being charged for past due accounts.

E.5.11.02 Bad Debts

- a) From time to time, a customer invoice will become uncollectible, either because the customer can or will not pay.
- b) Where there is a viable reason to believe that the customer will become able or willing to pay, the invoice should be aged and maintained.
- c) If there is no reason to believe that the invoice will ever be paid, it must be classified as uncollectible and treated as a bad debt.
- d) When an invoice is classified as a bad debt, the following shall occur:
 - i) An accounting entry cancels the account receivable from the customer and increases the bad debt expense.
 - ii) Any GST and PST recorded must be recovered by reversing the accounting entries previously made.
 - iii) Any other business currently underway with this customer must be reviewed by the Director of Administration and Program Coordinator and result in appropriate action being taken.

E.5.11.03 Allowance for Doubtful Accounts

- a) At the time that receivables are booked, the Controller may establish an allowance for doubtful accounts equal to a proportion of total receivables expected to become uncollectible. This is an account which reduces accounts receivable to the expected level of collection.
- b) When an allowance for doubtful accounts is used, customer accounts are written off to the allowance for doubtful accounts rather than directly to bad debt expense.

E.5.11.04 Accounts Receivable Aging Report

- a) The Accounts receivable aging report and accounts receivable aging analysis will be produced monthly by the Controller and reconciled to the total in the accounts receivable account. The report will be distributed to the Director of Administration and Program Coordinators.
- b) Individual customer invoice information will be provided for accounts more than 60 days past due.

* * *

PROCEDURE E 5.12

Subject: **Processing of the Provincial Training Allowance (PTA)**

Approval/Amendment Date(s): November 17, 1997

Associated Procedure/Documents: Policy 5.12 Processing of the Provincial Training Allowance (PTA)

Next Review Date:

E.5.12.01 Student Services

The Student Counselor and Student Advisor will have a basic understanding of the principles of the PTA so they can inform students of this financial assistance. They are responsible for the accurate completion of the PTA application form, assisting students in completing the application form, assisting the students in advising the College of changes in status, and assisting students in writing appeals.

E.5.12.02 Receptionist

Receptionists at the main office in North Battleford and at the Meadow Lake Campus, and the ABE program secretary will have an understanding of the PTA processing so they can answer questions regarding the processing of applications and payments to students.

E.5.12.03 ABE Program Staff in North Battleford and Meadow Lake

The ABE Program Secretary in North Battleford will attend to students enrolled in all programs outside of the Meadow Lake Campus. The Meadow Lake Receptionist will attend to students enrolled in programs offered at the Meadow Lake Campus. The procedures outlined below will be followed:

- a) Maintain a separate PTA file for each student. The file will include copies of the initial application, assessment results, change of status, and discontinuance of student.
- b) Provide a copy of the assessment results to the accounting department.
- c) Review all applications, notices of change of status, and notices of discontinuance for completeness.
- d) Send all applications, notices of change of status, or notices of discontinuance to the department of Post-Secondary Education and Skills Training for processing on a timely basis.

e) Distribute cheques to students when received from accounting.

E.5.12.04 Accounting

The Payroll Clerk will use the assessment results to set up student information in the PTA module of the accounting system.

The PTA will be run the last week of every month to insure payments will reach students by the last academic day of every month. Cheques will be dated for the first of the following month. Should the first of the month fall on a weekend or holiday, the PTA cheque will be dated the last banking day of the month and will be delivered to the students by this date.

New and revised PTA assessments will be processed weekly.

The Accountant will ensure that the Monthly Disbursement Confirmation Report received from the department of Saskatchewan Post-Secondary Education and Skills Training agrees with the total PTA paid out for the month; the Accountant will account for any discrepancies.

The accounting department will invoice Saskatchewan Post-Secondary Education and Skills Training for the total amount of PTA disbursed during the month. This invoice will be prepared within two days of receiving the Saskatchewan Post-Secondary Education and Skills Training's Monthly Disbursement Confirmation Report.

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PROCEDURE E 5.17

Subject: **Payment of Salary for Three Days Between Christmas and New Year's**

Approval/Amendment Date(s): December 15, 1995

Associated Procedure/Documents: Policy 5.17 Payment of Salary for Three Days Between Christmas and New Year's

Next Review Date:

Procedures:

This section applies to all staff in the scope of the collective agreement employed in positions which fall in field or office classifications. As the daily salary paid to instructional staff is inclusive of payment of designated holidays, this section is not applicable

E.5.17.01 Full-time (Office and Field)

Full-time employees would normally be scheduled to work these days and accordingly shall be paid the full daily rate as part of their regular monthly salary.

E.5.17.02 Part-time

a) *Field and Office Employees who are Working Full-time but Part-year*

These employees shall be paid the normal daily rate for the three days between Christmas and New Year's, provided that this period falls during the period they are employed.

b) *Office and field Employees Working Part-time with regularly scheduled hours*

The amount due shall be based on the regularly scheduled hours for the same named days as the three days between Christmas and New Year's.

Example:

The employee is scheduled to work 7 hours on Monday, Tuesday, Thursday, and Friday. Assume the 3 working days fall on Wednesday, Thursday and Friday. The employee would receive pay for those days normally worked (Wednesday - 0 hours, Thursday - 7 hours, Friday - 7 hours) resulting in wages for 14 hours.

c) *Office and Field Employees Working Part-time Whose Hours of Work May Vary from Day to Day and Week to Week*

Payment for each of the three normal working days between Christmas and New Year's shall be based on the normal hours for the same name day. Normal hours shall be based on an average of the four immediately preceding same name day for each of the three days referred to above.

Example:

Assume the three working days between Christmas and New Year's fall on a Wednesday, Thursday, and Friday.

	Hours worked per day					
	Mon	Tues	Wed	Thurs	Fri	Total
1 week prior	7	3	2	5	3	20
2 weeks prior	4	5	0	5	6	20
3 weeks prior	0	6	8	5	1	20
4 weeks prior	3	6	4	5	2	20
4 week total	14	20	14	20	12	80
Average per day	3.5	5	3.5	5	3	

The employee would be paid 11.5 hours for the average hours worked on Wednesday, Thursday, and Friday (3.5 hours, 5 hours, 3 hours).

d) *Field Employees with Set Hours per Week but Not Scheduled on specific days*

These employees shall be paid 3/5 of a normal week based on the regular hours to be worked per the letter of employment for the position.

Example:

If the employee's contract provides for 15 hours per week, the employee will be paid 3/5 of 15 hours or 9 hours wages. If the employee's position provided for 20 hours per week, they would be paid for 3/5 of 20 or 12 hours.

* * *

PROCEDURE E 5.17

Subject: **Fair Dealing (Copyright)**

Approval/Amendment Date(s): 2010

Associated Procedure/Documents: Policy 5.17 Fair Dealing (Copyright)

Next Review Date:

E.5.17.01

Fair Dealing adherence will depend on the particular circumstances of the copying event. Students and staff will have to make a judgment call as to whether the use can be classified as "fair". If in doubt, staff and students should check with their respective instructor or supervisor.

E.5.17.02

In the event that an instructor or supervisor seeks assistance the matter may be escalated to a Director who will interpret the use and determine next steps. If the use is not considered fair it may still fall under the Access Copyright Model License Agreement. If the use is not considered fair and does not fall under the Model License Agreement, the Director will work with the parties involved to seek permission to copy from the copyright owner.

E.5.17.03 Attachment(s):

a) Attachment A - Copyright Compliance - Fair Dealing Practices

* * *

ATTACHMENT A

Copyright Compliance – Fair Dealing Practices

A. Purpose

Definition of Fair Dealing

Fair dealing is a user's right as set out in the *Copyright Act Section 29* which permits the use of copyright material without permission or payment of royalties provided the "dealing," or use, is "fair" and is for one of the following five enumerated purposes: for research, private study, review, criticism or news reporting.

B. Practice on Fair Dealing

Legal counsel for College and Institutes of Canada (CICan) has prepared, and recommends for adoption by each CICan member outside Quebec, whether or not the member intends to operate under the Access Copyright Post-secondary Educational Institution Tariff, 2011 to 2013 (the "Proposed Tariff"), the fair dealing practice outlined below. The fair dealing practice outlines the copying of published works that can be made in print or electronic format by staff and instructors under the exception for fair dealing in sections 29 to 29.2 of the *Copyright Act*, without seeking permission of the copyright owner. The practice does not apply to audio or video recordings.

The fair dealing practice does not address exceptions in the *Copyright Act* other than fair dealing. Depending on the circumstances, other exceptions in the *Act* may also permit the copying of works without the permission of the copyright owner. One example of an exception is section 29.4(1). It provides that it is not an infringement of copyright for an educational institution to make a manual reproduction of a work onto a dry-erase board, flip chart or other similar surface intended for the display of handwritten material. Another example is section 30.2 which provides that it is not an infringement of copyright for a student resource centre to do anything on behalf of any patron that the patron could do herself under fair dealing. CICan member institutions may wish to include the fair dealing practice in copyright guidelines or a copyright compliance practice that addresses other exceptions under the *Copyright Act*.

The fair dealing practice does not restrict any copying that an CICan member institution is permitted to do under arrangements that the institution has with publishers, e.g., under a licence, or a transactional permission with the publisher or the publisher's representative, e.g., Access Copyright or the Copyright Clearance Centre.

The fair dealing practice does not permit making copies for sale to students in course packs, making copies of required readings for student resource centre reserve, or posting copies on course management systems, e.g., Blackboard, or on course websites, except for a copy in electronic form posted on a course management system

by a staff member of an CICA member institution's student resource centre or other administrative unit, and not by a course instructor, for the purpose of electronic student resource centre reserve, provided that the posting complies with the safeguards of the practice as illustrated in clause 3.2 below.

Some licence agreements that CICA member institutions have with publishers that provide access to publications in electronic format restrict the making or dissemination of copies. Where there is a conflict between the terms of a licence agreement and the fair dealing practice, the terms of the licence agreement apply.

The practice contemplates that the CICA member institution will appoint a person who will make decisions on whether copying outside the scope of the copying guidelines are for one of the fair dealing purposes of research, private study, review, criticism or news reporting, and in all the circumstances, whether the making of the copies is fair. Clause 1.10 of the practice sets out the factors to be considered in determining whether the making of a copy for one of the fair dealing purposes is fair. If the copying is for one of such purposes and the making of the copy is fair, the copying can be made under the fair dealing exception without the permission of the copyright owner.

C. Procedures on Fair Dealing

1. Copying Guidelines

- 1.1.** Except where otherwise stated, these guidelines apply to an CICA member institution making a single copy from a work protected by copyright for the purposes of research, private study, review, criticism or news reporting in circumstances in which the consent of the owner of copyright has not been secured and is not required by reason of the fair dealing exception in the Copyright Act. Permission from a copyright holder may be required where the copy falls outside of these guidelines.
- 1.2.** Single copies that are permitted to be made pursuant to this practice must be made only from publications in which copyright subsists, such as, books, journals and other periodical publications, newspapers and magazines ("Published Works"). A copy may only be made from a lawful copy of the work in the possession of the CICA member institution, and if the lawful copy is in electronic form, there is no restriction against making a copy under the contractual terms relating to the Published Work.
- 1.3.** No copying may exceed 10 per cent of a Published Work, other than a textbook produced primarily for the post-secondary education market, or the following, whichever is greater:
 - a) an entire chapter from a book provided that it does not exceed 20 per cent of the book;
 - b) an entire article from a periodical publication;

- c) an entire short story, play, poem or essay from a book or periodical publication;
 - d) an entire entry from an encyclopedia, dictionary, annotated bibliography or similar reference book;
 - e) an entire reproduction of an artistic work from a book or periodical publication; and
 - f) a single musical score from a book or periodical publication.
- 1.4. No copying may exceed 5 per cent of a textbook produced primarily for the post-secondary education market, or the following, whichever is greater:
- a) an entire chapter from a textbook provided that it does not exceed 10 per cent of the textbook;
 - b) an entire short story, play, poem or essay from the textbook provided that it does not exceed 10 per cent of the textbook; and
 - c) an entire reproduction of an artistic work or a single musical score from the textbook provided that it does not exceed 10 per cent of the textbook.
- 1.5. Notwithstanding any of the other provisions of these guidelines, no copies may be made of the following:
- a) any of the works referred to in clauses 1.3(b) to 1.3(f) of this practice where the publication containing the work does not contain other works. For example, no copy may be made of a play from a publication containing the play but no other work;
 - b) unpublished works, subject to the provisions of clause 10 below;
 - c) proprietary workbooks, work cards, assignment sheets, tests and examination papers;
 - d) instruction manuals;
 - e) newsletters with restricted circulation intended to be restricted to a fee paying clientele; or
 - f) business cases which are made available for purchase.
- 1.6. Each paper copy made pursuant to Article 2 of this practice shall contain, on at least one page, the name of the author or artist (where known), the title of the publication from which the copy was made, the name of the publisher of that publication and the following statement:

This copy is made solely for the use by a student, staff member, instructor or student resource centre patron for research, private study, review, criticism or news reporting. Any other use may be an infringement of copyright if done without securing the permission of the copyright owner.

- 1.7. Each electronic copy made pursuant to Article 2 of this practice shall have the information and statement referred to in clause 1.6 on at least one page, except for an electronic copy made available from a server pursuant to this practice, where that information and statement could instead be associated with the copy such that notice of that information and statement would come to the attention of the person who accesses the copy.

- 1.8. If a fee is charged for making a copy the fee is set no more than an amount representing a reasonable approximation of the actual cost of making and delivering the copy.
- 1.9. Staff shall use reasonable efforts to guard against systematic, cumulative copying from the same work which in total exceeds the portion of the work that may be copied pursuant to these guidelines and to ensure that the number of copies made complies with this practice. If a staff member suspects that a student, other staff member or instructor is engaged in systematic, cumulative copying, the matter must be referred to the staff member responsible for administering this practice or his or her delegate for review, and any further requests from that student, staff member or instructor for a copy may be refused.
- 1.10. Requests for the making of copies which fall outside these copying guidelines and requests for making of copies of unpublished works may be referred to the staff member responsible for administering this practice or to his or her delegate for evaluation. A determination will be made as to whether the proposed copies are permissible in all the circumstances relating to the requests and may ultimately be refused. The evaluation will examine all relevant circumstances, including:
 - a) the purpose of the proposed copying, including whether it is for research, private study, review, criticism or news reporting;
 - b) the character of the proposed copying, including whether it involves single or multiple copies, and whether the copy is destroyed after it is used for its specific intended purpose;
 - c) the amount or proportion of the work which is proposed to be copied and the importance of that work;
 - d) alternatives to copying the work, including whether there is a non-copyrighted equivalent available;
 - e) the nature of the work, including whether it is published or unpublished; and
 - f) the effect of the copying on the work, including whether the copy will compete with the commercial market of the original work.

2. Student Resource Centre Reserve

This practice applies to paper copies made by a staff member or instructor for student resource centre reserve, and to electronic copies made by a staff member of the CICA member institution's student resource centre or other administrative unit from Published Works for a student of the institution. This practice does not permit the making of copies for student resource centre reserve by a course instructor.

2.1. Paper Copies

One paper copy for each 30 students in a course of instruction up to a maximum of 3 may be made onto paper pursuant to the Copying Guidelines of this practice for student resource centre reserve, subject to the following safeguards:

- a) the paper copies are made by or at the request of an instructor in respect of a specific course of instruction offered by the CIGan member institution;
- b) the paper copies are made as an optional and supplementary source of information for students and must be a small proportion (no more than 25 per cent) of the required reading for a particular course, and the CIGan member institution's student resource centre has received, from the instructor requesting the copies, a written acknowledgement in paper or electronic form confirming that the copies are intended as an optional and supplementary source of information for students and that the copies amount to no more than 25 per cent of the required reading for the course;
- c) the use of student resource centre reserve must not substitute for the purchase of books, course packs or other published materials;
- d) prior to loaning the paper copy to a student, the student resource centre has received from the student a written acknowledgement in paper or electronic form that he or she is a student enrolled in a course of instruction at the CIGan member institution, that the student requires the copy for research, private study, review, criticism or news reporting, and that the student will not use the copy for any other purposes;
- e) where the student requires the copy for review, criticism or news reporting, the student resource centre advises the student that, in using the copy for any of those purposes, the student mentions:
 - i. the source; and
 - ii. if given in the source, the name of the author of the work;
- f) the paper copy is loaned to the student for a period of limited duration;
- g) the paper copy is destroyed within a reasonable time once the course of instruction or series of courses it pertains to comes to an end; and
- h) where the purpose of making the paper copy is to use it to make an electronic copy for student resource centre reserve, the paper copy is promptly destroyed after the electronic copy is made.

2.2. Electronic Copies

A single copy in electronic form may be made available to a student for student resource centre reserve from an CIGan member institution's server pursuant to the Copying Guidelines, subject to the following safeguards:

- a) the electronic copy is made at the request of an instructor in respect of a specific course of instruction offered by the CIGan member institution;

- b) the electronic copy is made as an optional and supplementary source of information for students and must be a small proportion (no more than 25 per cent) of the required reading for a particular course, and the CICan member institution's student resource centre has received, from the instructor requesting the copies, written acknowledgement in paper or electronic form confirming that the copies are intended as an optional and supplementary source of information for students and that the copies amount to no more than 25 per cent of the required reading for the course;
- c) the use of student resource centre reserve must not substitute for the purchase of books, course packs or other published materials;
- d) prior to providing a student with access to the electronic copy, the student resource centre has received from the student a written acknowledgement in paper or electronic form that he or she is a student enrolled in the course of instruction at the CICan member institution for which the copy was made, that the student requires the copy for research, private study, review, criticism or news reporting, that the student will not use the copy for any other purpose, that the student will not transmit the copy to any third party and that the student will only print out one paper copy from the electronic copy;
- e) the electronic copy is made available to the student from a secure server protected by a technological protection measure that ensures that the copy is only made available to the students enrolled in the course of instruction for which the copy was made;
- f) the electronic copy is made available to the student on a read-only basis in PDF format or a similar format that prevents the copy from being altered by the student; and
- g) the electronic copy made by the ACCC member institution is deleted once the course of instruction or the series of courses it pertains to has come to an end.

3. Document Delivery

This practice on document delivery applies to copies made by an CICan member institution's student resource centre from Published Works for a patron of the student resource centre.

3.1. Paper Copies

A single copy may be made onto paper pursuant to the Copying Guidelines for document delivery for a patron of the CICan member institution's student resource centre who is a student, staff member or instructor of the institution, subject to the following safeguards:

- a) the student resource centre has received written confirmation in paper or electronic form from the patron that is a student, staff member or instructor of the CICan member institution, and that the patron requires the copy for research, private study, review, criticism or news reporting;

- b) where the student requires the copy for review, criticism or news reporting, the student resource centre advises the student that, in using the copy for any of those purposes, the student mentions:
 - i. the source; and
 - ii. if given in the source, the name of the author of the work; and
- c) where the purpose of making the paper copy is to use it to make an electronic copy to provide to the patron, the paper copy is promptly destroyed after the electronic copy is made.

3.2. A single copy may be made onto paper pursuant to the Copying Guideline for document delivery, for a patron who is not a student, staff member or instructor of the CICan member institution, subject to the following safeguards:

- a) the student resource centre has permitted the patron to have access to its premises and the patron requests the copy while on the premises of the student resource centre;
- b) the student resource centre has received written confirmation in paper or electronic form from the patron that the patron requires the copy for research, private study, review, criticism or news reporting; and
- c) where the patron requires the copy for review, criticism or news reporting, the student resource centre advises the patron that, in using the copy for any of those purposes, the patron mentions:
 - i. the source; and
 - ii. if given in the source, the name of the author of the work.

3.3. Electronic Copies

A single copy may be made in electronic form pursuant to the Copying Guidelines for document delivery for a patron of the CICan member institution's student resource centre, subject to the following safeguards:

- a) the student resource centre has received written confirmation in paper or electronic form from the patron that the patron is a student, staff member or instructor of the CICan member institution, that the patron requires the copy for research, private study, review, criticism or news reporting, that the patron will only use that copy for research, private study, review, criticism or news reporting, and that the patron will not transmit the copy to any third party;
- b) where the patron requires the copy for review, criticism or news reporting, the student resource centre advises the patron that, in using the copy for any of those purposes, the patron mentions:
 - i. the source; and
 - ii. if given in the source, the name of the author of the work;
- c) the electronic copy is made available to the patron requesting the copy either by email sent directly to the patron, or from a secure server protected by a technological protection measure that ensures that the copy is only made available to the patron requesting the copy;

- d) the electronic copy is transmitted to the patron requesting the copy in PDF format or a similar format that restricts the copy from being altered by the patron; and
- e) if transmitting the copy by email, the student resource centre deletes its sent email once the email has been transmitted, and if making the copy available from a secure server, the student resource centre deletes the copy stored on its server once the patron requesting the copy has downloaded one copy from the server.

4. Instructor Fair Dealing

This practice on instructor fair dealing applies to paper and electronic copies made from Published Works by an instructor, or by a staff member of the ACCC member institution for an instructor.

4.1. Paper Copies

- 4.1.1. A single copy may be made by an instructor pursuant to the Copying Guidelines, subject to the following safeguards:
 - a) the instructor requires the copy for the instructor's personal research, private study, review, criticism or news reporting; and
 - b) where the instructor uses the paper copy for review, criticism or news reporting, the instructor mentions:
 - i. the source; and
 - ii. if given in the source, the name of the author of the work.
 - c) A single paper copy may be made by a staff member of the ACCC member institution for an instructor pursuant to the Copying Guidelines, subject to the following safeguards:
 - d) the instructor advises the staff member that the instructor requires the copy for the instructor's personal research, private study, review, criticism or news reporting;
 - e) the instructor uses the copy for the instructor's personal research, private study, review, criticism or news reporting; and
 - f) where the instructor uses the paper copy for review, criticism or news reporting, the instructor mentions:
 - i. the source; and
 - ii. if given in the source, the name of the author of the work.

4.2. Electronic Copies

- 4.2.1. A single copy in electronic form may be made by an instructor pursuant to the Copying Guidelines, subject to the following safeguards:
- a) the instructor requires the copy for the instructor's personal research, private study, review, criticism or news reporting;
 - b) where the instructor uses the electronic copy for review, criticism or news reporting, the instructor mentions:
 - i. the source; and
 - ii. if given in the source, the name of the author of the work; and
 - c) the instructor does not transmit the electronic copy to a third party, except where the transmission is pursuant to the purpose of review, criticism or news reporting.
- 4.2.2. A single copy in electronic form may be made by a staff member of the ACCC member institution for an instructor pursuant to the Copying Guidelines, subject to the following safeguards:
- a) the instructor advises the staff member that the instructor requires the copy for the instructor's personal research, private study, review, criticism or news reporting;
 - b) the instructor uses the copy for the instructor's personal research, private study, review, criticism or news reporting;
 - c) where the instructor uses the electronic copy for review, criticism or news reporting, the instructor mentions:
 - i. the source; and if given in the source, the name of the author of the work.

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PROCEDURE E 5.19

Subject: **Tangible Asset Disposal**

Approval/Amendment Date(s): May, 2016, June 25, 2017

Associated Procedure/Documents: Policy 5.19 Tangible Asset Disposal

Next Review Date:

Procedures:

E.5.19.01

Included in Tangible Assets are buildings, vehicles, materials, furniture and equipment items surplus to one department that may be useful to another College department or may be saleable outside the College.

E.5.19.02

The Administration Department is responsible for the sale or disposal of surplus/scrap moveable College assets.

E.5.19.03

The authorization of the Department Coordinator/Manager is required on all requests for the disposal of any College Tangible Assets.

E.5.19.04

Disposal of equipment that is jointly owned/used by two or more departments requires the sign off of the head of each department involved.

E.5.19.05 Disposal of Scrap/Surplus Tangible Assets:

Responsible Officer	Process
Coordinator/Manager	<p>Step 1 - Prepare an internal memorandum with the following information:</p> <ul style="list-style-type: none">• Quantity• Description (make, model, manufacturer, size, type, part number, serial number, application)• Inventory number(s), if available• Location and contact person <p>Note: This may be done by email or FAX, provided it is clear that the Coordinator/Manager have granted approval.</p> <p>Step 2- Forward the memorandum requesting the asset sale/disposal, signed by the responsible Coordinator/Manager, to the Director of Finance and Administration.</p> <p>Note: Should a department wish to salvage useful components from surplus equipment; such components are to be removed before the request for asset disposal is submitted to Administration.</p>
Administration Department	<p>Step 3 - Administration will arrange for the transfer of any item which is useful to another department. If there is no requirement within the College, Administration will arrange for the external sale or disposal of the item. In situations where Departmental expertise can assist in the sale/disposal of assets the Administration department will solicit said expertise from the requestors department.</p> <p>Step 4 - Revenue obtained from the transfer or sale of a surplus item may be credited to the department requesting the disposal, normally to the account from which the original purchase was made.</p> <p>Step 5 - Costs incurred in the disposal of a scrap item, such as obsolete heavy equipment, are charged to the department requesting the disposal.</p> <p>Step 6 - Surplus furniture is not initially advertised for sale, but is removed from the department for disposal or reuse at no cost. Items selected for reuse are stored in the Surplus Furniture & Equipment Warehouse until needed by a College department. This</p>

Responsible Officer	Process
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process is managed by the Facilities Department, and all communications relating to surplus furniture should be directed to this department.

Step 7 – Periodic audit of the Surplus Furniture and Equipment Warehouse will identify items for disposal. The Disposal process occurs as follows:

- **Internal Sale** – Items will be posted within the College and staff notified of available items. Items will remain up for sale for one week. Items purchased by staff must be collected within one week of purchase.
- **External Sale** – Items will be posted in local buy and sell venues and will remain up for sale for one week.
- **Donation** – If items are not able to be sold, the College will endeavor to donate to a local charitable organization or non-profit. The College may also post the items as donations to College students.
- **Disposal** – Items that are not sold or donated will be disposed of in the appropriate waste management facility, either as recycling or waste.

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