

---

# SCHOOL DISTRICT NO. 36 (SURREY)

No. 4202

## POLICY: AUTHORITY FOR EXPENDITURES

---

### 1. GENERAL SPENDING AUTHORITY

- 1.1 Budgets, as originally Board approved and as amended pursuant to Policy 4203, constitute authority for Administration to expend funds. Where the Board has incurred a legal obligation to pay (ie: pursuant to collective agreements, contracts or legislation), Administration is authorized to make expenditures even though there may be no or insufficient budget.
- 1.2 The Secretary-Treasurer is responsible to the Board to ensure that all expenditures comply with this general authority. The Secretary-Treasurer, after consultation with the Superintendent, may refer to the Board, any question concerning authority to expend.

### 2. SPECIFIC AUTHORITY FOR PAYROLL EXPENDITURES

- 2.1 Administration is authorized, under the following circumstances, to pay staff salaries, benefits and payroll taxes at rates pursuant to Board approved contracts, Board policy and legislation.
  - a. Regular operating staff where the Board has approved the position, expressed in terms of full time equivalent (FTE) positions;
  - b. Substitute staff when deemed necessary by Administration;
  - c. Supplementary staff to the extent of budget; and
  - d. Staff other than the foregoing to the extent of budget established based on special funding and cost recovery arrangements.

### 3. SPECIFIC AUTHORITY FOR TRUST EXPENDITURES

- 3.1 Where trust funding arrangements are entered into pursuant to Board Policy 4104, Administration is authorized to expend funds subject to the trust conditions. Each trust account will be assigned to a management or administrative officer who will be responsible for financial and program operation of the trust activity.

Cont'd...

---

**POLICY:                    AUTHORITY FOR EXPENDITURES**

---

3.2     Where the program for which trust funds were received is completed and non-returnable funds remain, the Superintendent and Secretary-Treasurer acting jointly may redirect residual funds to other purposes. If the funds are substantial, Board approval for the action is to be obtained.

**4.     SPECIFIC AUTHORITY FOR CAPITAL FUND EXPENDITURES**

4.1     Administration is authorized to expend funds on Bylaw Capital and Capital Reserve projects which have received Board and Ministry approvals.

4.2     Administration is authorized to expend funds contained in the Annual Capital Allowance Reserve for its purposes to the extent of available funds.

4.3     Administration is authorized to expend funds contained in the Local Capital Reserve based on Board specific and budget approvals.

4.4     In the interest of the expeditious cost-effective development of capital projects, the Secretary-Treasurer is authorized to expend funds related to capital costs awaiting Ministry funding approval.

**5.     DISBURSEMENT OF FUNDS IN RELATION TO AUTHORIZED EXPENDITURES**

5.1     Upon receipt of authentic documentation, funds may be disbursed from the Board's central general bank account in relation to the expenditures authorized by this policy. Policy 2300 defines bank signing authority.

Amended:    1995-02-09

X-Ref: Policy 2300

4104

Approved:    1989-05-25

4203

---