

## **POLICY #4202**

### **AUTHORITY FOR EXPENDITURES**

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#### **1. GENERAL SPENDING AUTHORITY**

- 1.1. Budgets, as originally Surrey Board of Education approved and as amended pursuant to [Policy #4203 – Operating Budget](#), constitute authority for management to expend funds. Where the board has incurred a legal obligation to pay (ie: pursuant to collective agreements, contracts or legislation), management 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. Management 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 staff where the board has approved the position, expressed in terms of full time equivalent (FTE) positions.
  - b) Substitute staff when deemed necessary by management.
  - c) Supplementary staff to the extent of budget.
  - d) Staff other than the foregoing to the extent of budget established based on special funding and cost recovery arrangements.

#### **3. SPECIFIC AUTHORITY FOR SPECIAL PURPOSE FUND EXPENDITURES**

- 3.1. Where special purpose funding arrangements are entered into pursuant to [Board Policy #4104 – District Generated Revenue](#), management is authorized to expend funds subject to the special purpose fund conditions. Each special purpose fund account will be assigned to a management or administrative officer who will be responsible for financial and program operation of the activity.
- 3.2. Where the program for which special purpose funds were received is completed and non-returnable funds remain, the superintendent and

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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. Management is authorized to expend funds on Bylaw Capital and Capital Reserve projects which have received board and ministry approvals.
- 4.2. Management is authorized to expend funds contained in the Local Capital Reserve based on board specific and budget approvals.
- 4.3. 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 – School District Signing Authority](#) defines bank signing authority.

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