SIGNING OFFICER AND EXPENDITURE AUTHORIZATION SIGNATORY LEVELS

Background

Business transaction forms must be duly and deliberately signed to indicate approval for execution.

For operating, payroll, trust and capital expense proposals, the signing officer is required to make use of a mechanical or other device for the purpose of affixing his/her signature to the cheque instead of signing each cheque manually.

Procedures

1. The Secretary-Treasurer is the signing officer for the District.

   1.1 In the absence of the Secretary-Treasurer, the Assistant Secretary-Treasurer, Corporate and Financial Services, shall be the signing officer for the District.

2. Authorization limits

   2.1 Authorization limits have been established in alignment with operational requirements, to maintain internal control and ensure timely payments to vendors.

   2.2 The following delegation of expenditure authorization signatory levels, by position, has been approved to initiate purchase requests and approve invoices.

Up to $2,000	Community Development Facilitators
Up to $5,000	Advisors, Assistant Managers, Excluded Coordinators Teacher Coordinators, and Executive Assistants, Buyers
Up to $10,000	Senior Buyers
Up to $25,000	Managers
Up to $35,000	Senior Managers, Assistant Directors (*except those identified at $175,000 limit)
Up to $50,000	Principals and Vice-Principals, District Principals,
Up to $175,000	Manager, Purchasing and Transportation, *Assistant Director, Procurement & Contract Administration, *Assistant Director, Maintenance Operations Assistant Director, Capital Projects and Planning.
Up to $ 300,000	Directors, Executive Directors, Assistant Secretary Treasurer and Assistant Superintendents
Up to $1,000,000	Secretary-Treasurer
Up to $ 7.5 million	Secretary-Treasurer/Superintendent in consultation
Over $ 7.5 million	Board

2.3 In the event of absence, signing officers may delegate their signing authority on a temporary basis by notifying, in writing, the Assistant Secretary Treasurer, Corporate and Financial Services or designate. No additional delegation of signing authority will be acceptable. Secretaries will not be considered as acceptable for delegation of signing authority.

3. Approval of expenditures
   3.1 Expenses incurred by an individual for his/her own benefit, mileage, travel claims, etc., must be approved by the next level of signing authority.

   3.2 Each signing authority should be aware that when signing invoices, they are confirming that:

      3.2.1 The goods or services have been received in good condition in accordance with the purchase agreement.

      3.2.2 The goods or services received are legitimate expenses of the District and are in accordance with established administrative procedures.

   3.3 Approval must include signature, printed name and title of the signing authority.

   3.4 The signing authority designated under this AP is not a substitute for compliance with the procurement practices articulated in AP 514 – Purchasing.

Reference: Section 65, 85, School Act
Policy 5 – Role of the Board Chair
Policy 6 – Role of the Vice Chair

Last reviewed: November 2023

Reference: AP514 - Purchasing