



Kawartha Pine Ridge District School Board

Administrative Regulation

Regulation Name: Signing Authority, Purchasing Approval and Statutory Remittances **Regulation Code:** B-1.4.1

Section: Board and Community

Policy Code Reference: B-1.4

Established: November 2, 2004

Revised or

Reviewed: March 30, 2006, March 30, 2010, April 28, 2025

1. Objective

To designate the Signing Officers of the corporation and to establish a framework to ensure control over expenditures through delegation of purchasing approval to staff.

2. Definitions

Board

The corporate Board which maintains the daily operation of the system; Kawartha Pine Ridge District School Board; a reference specifically pertaining to Kawartha Pine Ridge District School Board as a legal entity; also referred to as KPR or KPRDSB.

Board of Trustees

The elected governance branch of the Board.

Policy

A statement of intent, governing principle or end result, adopted by the Board of Trustees in open public session; it is intended to articulate what must be done, the rationale for it and a framework for the system.

Signature Authority

Formal authority to sign on behalf of and legally bind the Board to financial or non-financial commitments.

Financial Approval Authority

A designation giving authority to spend or approve the commitment of Board funds within the scope of management responsibilities and approved budget.

3. Application

This administrative regulation shall be applied to any document requiring a signature that legally binds the Board. The financial approval authority applies to any and all use of Board funds including School Generated Funds.

4. Responsibility

The Director of Education and the Superintendent, Business and Corporate Services have the responsibility for this Administrative Regulation.

Any employee using Board funds is responsible for following the guidelines as outlined in this administrative regulation.

5. Procedure

5.1 Signature Authority

The Director of Education, the Superintendent, Business and Corporate Services, or delegate, are authorized to sign contracts on behalf of the Board and commit the Board financially, provided that:

5.1.1

such contracts are reflected in an approved budget of the Board; and

5.1.2

procurement procedures and/or other approved processes for acquiring goods and services have been followed.

5.2

Board banking documents shall be authorized and endorsed by the Director of Education or the Superintendent, Business and Corporate Services. This includes but is not limited to the following: bills of exchange, cheques, drafts and orders for payment of money, for deposit to the credit of the Board and to adjust accounts with the bank, settle balances and receive all paid cheques and vouchers and any documents the said bank may have from time-to-time belonging to the Board and to sign the bank's form of settlement and release.

All other banking, business matters and undertakings approved by the Board shall be authorized by:

5.2.1

either the Chairperson or Vice-chairperson,

together with

5.2.2

one of the Director of Education (Secretary), or the Superintendent, Business and Corporate Services (Treasurer).

5.3 Delegation of Signature Authority

Section 277.18(1) of the *Education Act, 1990* allows for the delegation of signature authority where the supervisory officer who would ordinarily perform the duty or exercise the power is unable to do so in a timely way because of absence or for some other reason. The delegation of Board signing authority is only permitted in writing by the Director of Education or the Superintendent, Business and Corporate Services together with the Chair of the Board, or Vice Chair in accordance with the *Education Act, 1990*. Signing authority is not permitted to be further sub-delegated. Any delegated signing authority must be reaffirmed annually.

5.4 One Time Events

In circumstances where a contract is required for a one-time event, such as reserving a banquet hall for graduation, or to book a guest speaker, an exception exists whereby a Superintendent, Executive Assistant, Principal or Manager may sign the contract; to a maximum of \$10,000. No other staff shall commit to any contractual agreement.

5.5 Multiyear Agreements

Where the total value of a multiyear contractual agreement exceeds \$200,000, the contractual agreement must be reviewed by the Business and Corporate Services department prior to commitment, save and except for labour and personal employment agreements.

5.6 Financial Approval Authority – Goods and Services

The financial approval authority for acquisition of goods and services required for annual consumption may be delegated by the Director of Education and the Superintendent, Business and Corporate Services.

The delegation is made to the superintendent responsible for a particular department or initiative. Once authorized, the superintendent is accountable for those areas of the Board's approved budget and may approve expenditures on behalf of the Board within their approved budgets and approval limits, and in accordance with approved tendering procurement procedures and purchasing processes. Expenditures in excess of budget must be approved in accordance with Board Policy BA-4.5, Financial Reporting and School Budgets and Administrative Regulation BA-4.5.1, Financial Reporting.

The Superintendent may further delegate the financial approval authority, subject to the following limits, with the understanding that the superintendent remains responsible and accountable for approved expenditures and budget.

Title	Maximum Authorized
Director of Education and Superintendent, Business and Corporate Services	Over \$200,000
All other superintendents, executive officers, and senior managers	Up to \$200,000
Manager, Procurement Services and Central Services	Up to \$100,000
Other management staff, system principals, and school principals	Up to \$25,000

Since each department or program may have a unique management structure, the approval authority limits for each area must be approved by the responsible superintendent and the Superintendent, Business and Corporate Services and filed with the Business and Corporate Services Department.

All financial commitments of Board funds will be made in the form of purchase orders or written and executed contracts, issued before the goods and services are acquired and in accordance with approved procedures. Prior to approval all contracts should be reviewed by the Business and Corporate Services department.

The Manager, Procurement and Central Services, or delegate, is authorized to issue purchase orders for all goods and services which have been provided for in the Board's annual approved budget, subject to approved tendering procedures or other authorized means (see Administrative Regulation BA-5.1.1A, and BA-5.1.1B, Procurement Procedures). Exceptions to this provision must be pre-authorized by the Superintendent, Business and Corporate Services and be within their authorized spending limits.

Expenditures of more than \$25,000 that require suspension of normal procurement procedures must be authorized by the Director of Education, or the Superintendent, Business and Corporate Services before funds are expended.

Any multi-year agreement that commits Board funds over multiple fiscal years must be approved by the Director of Education or the Superintendent, Business and Corporate Services, or delegate herein and in accordance with procurement procedures.

Financial approval authority does not include signature authority, as described above.

5.7 Financial Approval Authority – Investments and Statutory Remittances

The Superintendent, Business and Corporate Services, or the persons described below, is authorized to process:

5.7.1

pre-authorized payments under contracts authorized in accordance with Policy BA-1.4;

5.7.2

any payments required under Federal or Provincial law, including remittances for benefit and pensions; and

5.7.3

all necessary short-term financial arrangements.

5.7.4

This authority is delegated as follows:

5.7.4.1

Payments and Remittances:

Payroll Manager, Manager, Finance, and Senior Manager, Finance.

5.7.4.2 Short-term Financial Arrangements

The following are authorized to endorse short-term financial arrangements in accordance with Board approved banking and borrowing resolutions:

Over 12 months Superintendent, Business and Corporate Services

Up to 12 months Senior Manager, Finance

6. Related Policies, Administrative Regulations or Procedural Documents

Board Policies:

B-1.4, Signing Officers of the Board

[BA-5.1, Procurement Procedures](#)

[BA-4.5, Financial Reporting and School Budgets](#)

Administrative Regulation:

[BA-5.1.1A, Procurement Procedures](#)

[BA-5.1.1B, Procurement Procedures](#)

[BA-4.5.1, Financial Reporting](#)