Administrative Procedure 514

EXPENDITURE OF PUBLIC FUNDS

Belief

When using public funds, all Division staff must consider whether the intended expenditure is consistent with policies, administrative procedures and provincial regulations, represents good value for money, and would withstand public scrutiny.

Guidelines

1. Regardless of whether a purchase is made from a site budget or school generated funds, it is considered an expenditure of public funds. This applies to all purchases, whether completed by purchase order, purchasing card, petty cash, or reimbursement.

2. The purchase of goods and services shall be initiated by persons who are authorized to do so.

3. Site supervisors shall not authorize any expenditure he or she believes would not withstand public scrutiny.

4. When in doubt, site supervisors should contact the Superintendent or Associate Superintendent, Business.

5. Attendance at an out of province professional development activity must be approved by the site supervisor; site supervisors require the approval of their department or division supervisor.

6. When these requests are made the supervisor shall decide on the applicability of the request based on the following criteria:

   6.1 Relevance of content in relation to the goals and priorities of the school/jurisdiction
   6.2 Quality of content and presenters
   6.3 Availability of comparable activities within the province
   6.4 Cost

7. The prior approval of the Superintendent or designate is required for the purchase of alcohol when Division funds are being used.

8. Division funds, including school generated funds, shall not be used to compensate or reward staff. For example, cash, gifts, gift cards, tickets to a sporting event, etc., are not acceptable.
9. Notwithstanding item eight above, tokens of appreciation for Division-related accomplishments that are of trivial value, such as coffee/tea, flowers, chocolates, clothes with school logo, or lunch, are acceptable, however they shall be charged to the school based budget, not school generated funds.

10. Division funds, except for Board of Trustees’ or Superintendent of School’s sanctioned events, shall not be used for payment of staff retirement parties, bereavement gatherings or gestures, baby showers or shower gifts, get well flowers, etc.

11. School generated funds shall not be used to pay for expenditures for which funds are allocated by the Division. School generated funds shall be used for the purpose for which the funds were raised. See Administrative Procedure 521 School Generated Funds.

12. Personal credit cards should not be used for purchase of goods and services when a division purchasing card is available.

Reference: Policy 7 Board Operations
Administrative Procedure 418 Employee Expense Reimbursement
Administrative Procedure 515 Purchasing
Administrative Procedure 406 Professional Development
Administrative Procedure 521 School Generated Funds
Financial Procedures Handbook
WRPS Purchasing Card Handbook