



Corporate Directive

Policy Number: dir_pro_exe_2014

Procurement Directive

Approved by: SLT

County Commissioner:

A handwritten signature in blue ink, likely belonging to the County Commissioner.

Directive Statement: Sturgeon County supports open and non-discriminatory procedures for the purchase of goods and services.

Sturgeon County is subject to two trade agreements, the New West Partnership Trade Agreement (NWPTA) and the Agreement on Internal Trade (AIT).

A Municipality may only make an expenditure that is:

- ✓ included in an operating budget, interim operating budget, capital budget or otherwise approved by Council
- ✓ for an emergency
- ✓ legally required to be paid

1. Purpose

To establish a system of expenditure control by identifying roles and responsibilities for spending and delegating the spending authority to appropriate positions in support of effective operations.

2. Definitions

2.1. Expenditure Officer

An expenditure officer has the authority to sign contracts, purchase orders and invoices for payment. Typically, an expenditure officer will be the CAO, a general manager or manager responsible for a department, who are accountable for budget control and administration. Non-management staff may be designated expenditure officers in the absence of a manager or as appointed by the Senior Financial Officer, which is the General Manager, Corporate Support

Expenditure officers are responsible for:

- ✓ authorizing a proposed expenditure or disbursement;
- ✓ certifying that the amount of a proposed expenditure or disbursement is fair and just; if the expenditure officer is satisfied that the amount involved is reasonable and acceptable, after considering the nature, quality and quantity of the goods or services obtained. Other factors that may be considered are: the availability of goods or services, the urgency of the situation, or the remoteness of the location where the proposed expenditure or disbursement is made.
- ✓ initiating a disbursement only if it is consistent with the purpose for which the money is available;
- ✓ managing program delivery within Sturgeon County's approved budget allocations;
- ✓ verifying that the goods and services have been received or the work has been performed; and
- ✓ ensuring that a request for cheque is supported by adequate documentation.
- ✓ ensuring the accurate coding of invoices related to their financial and budget responsibility
- ✓ ensure that procurement card procedures are followed where applicable

3. Accounting Officer

An accounting officer has the responsibility of ensuring adequate processes and controls are in place so that a transaction is free of material misstatement and follows the guidelines set out herein. Typically, an accounting officer will be the General Manager, Corporate Support, the Manager, Finance, or Senior Accountant.

3.1. Accounting officers are responsible for certifying that:

- ✓ a proposed expenditure or disbursement is authorized by an approved expenditure officer;
- ✓ a proposed expenditure or disbursement is for the purpose authorized by the approved County budget, or it is consistent with the purpose for which the money is available;

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- ✓ ensuring that the expenditure is recorded in the appropriate fiscal and reporting period;
- ✓ the required supporting documentation is available;
- ✓ expenditure is charged to the appropriate general ledger account; and
- ✓ the proposed expenditure or disbursement does not contravene any applicable legislative authority