

Expense Authority (EA) Quick Reference Guide

This guide is an overview and may not include all the policies applicable, so be sure to check the [CPM](#) and other resources for more detail.

Expense Authority Role

Role as an Expense Authority:

- EAs should be familiar with the [NRM Expenditure Management Controls](#) in place
- EAs must ensure transactions comply with central agency and ministry policies, Treasury Board directives and all relevant statutes;
- The EA cannot be the same person as the Qualified Receiver and cannot be the payee on the transaction;
- Transactions must be within your budget, must meet business requirements, and must be transacted under the Standards of Conduct.
- When you are going to be absent from the office, remember to set your [Vacation/Routing Rules](#) to approved alternate who is set up in the signing authority system.

An Expense Authority must only approve an expenditure or payment that will:

- be a proper charge against an appropriation over which they have been delegated authority
- be within their limits as identified on the EA matrix and their expense authority form

Training - [How is Expense Authority Delegated?](#) – training video (under 10 min)

Travel Expenses

Travel expenditure guidelines:

- All travel **must be pre-approved** as per the [NRM Expenditure Management Controls](#)
- The most cost effective mode of travel must be used
- Accommodation must be booked using the rates in the [Business Travel Accommodation Listing](#);
- Meals, mileage and some incidentals do not require receipts so verifying legitimacy may require additional diligence
- Tips should not be claimed on taxi fares
- [Travel training video](#) is available on [CSNR Financial Services Site](#)

Booking Flights:

- Most economical airfare must be considered
- Airfare must be directly billed to the ministry; options for booking flights include:
 - Travel agent or directly with airline
 - BMO Purchase Card or Business Travel Account (BTA)
- Employees must not pay for airfare with their own credit card unless an emergency
- Travel Card must only be used for airfare in emergency circumstances

iExpenses:

- Travel should be entered in CAS within 7 days of return from trip or at least monthly if on extended leave
- Ensure that meals are claimed appropriately (e.g. appropriate for time of departure and return of travel and group level 1, 2 or 3)
- If you are travelling with another employee, ensure to cross reference in the justification field
- A government vehicle should be used where possible
- Include any justifications or special notes in the comment area of iExpenses
- Scan and attach all travel documentation such as hotel receipts, car rental receipts, travel approvals, etc. to your iExpense claim submission – see detailed instructions at this [link](#)
- EAs should open the claim to review lines and backup documentation before approving

Government Purchases

BMO Purchase Cards:

- Used for making government purchases up to \$10,000 or as per individual card limit
- Purchase cards are paid off automatically each month by government
- EAs should review all transactions on Purchase Card Register
- Must **not** be used for purchase of goods or services related to ministry vehicles (ARI card used)
- Must **not** be used for individual travel related expenditures (e.g. meals, car rentals)
- Purchase Card **cannot be used** for grants or payments to contractors
- **Must not** be used for personal purchases
- [BMO Purchase Card video](#) is available on [CSNR Financial Services Site](#)

Purchase of Office Supplies:

- Office supplies should be purchased through:
 - BMO Purchasing Card
 - Petty Cash
 - Direct Invoice
- If a [CSA](#) exists you must use it
- Supplies should **not** be purchased on an individual's personal credit card or Travel Card
- iExpenses should not be used for reimbursement of office supplies as the correct expenditure STOB is not captured

Business Meeting Expenses:

- A [Business Meeting Expense Approval \(BEA\)](#) form must be completed when meeting expenses are expected to exceed \$100
- The appropriate EA must **pre-approve the form before the event occurs**
- Costs estimates should be for **all costs** including guests/speakers and travel costs
- Include a list of attendees when food and snacks are being provided
- Providing meals should be an exception and only provided where it is essential to meet over the meal period
- Retirements, birthdays and staff transfers are not appropriate
- Under the [NRM Expenditure Management Controls](#), pre-approval by the Assistant Deputy Minister (ADM) is required for all paid meeting facilities
- Business Meeting expenses are subject to public scrutiny, all costs must be reasonable and justified

Employee Recognition and Rewards:

- [Staff Appreciation Award Approval and Reimbursement](#) form must be completed
- Send in approved original staff appreciation form and original receipts to your branch's [Accounts Payable Department](#).
- Gift cards and cash are a taxable benefit and need to be included on the recipient's T4 slip. See the [Canada Revenue Agency Policy](#) . If form includes taxable items, you must also send a copy of the form to [BC Public Service Agency \(PSA\)](#).
- Recognition should be for significant individual or team accomplishments
- Staff Appreciation funds are not appropriate to use for birthdays, baby showers, weddings, christmas parties



There are other ways to recognize staff such as Ecards, certificates and letter of recognition see [@Work](#)

Contracts

Contracting is governed by:

- Legislation;
- Trade Agreements (NWPTA, CFTA, CETA, WTO-GPA); and
- Core Policy and Procedures (Chapter 6)

Expense Authority's Responsibilities in managing contracts:

- Ensure funds are available to complete the project and committed prior to solicitation
- Compete and award contracts in a manner that treats all vendors fairly
- Ensure contracts are designed to provide the best value for government
- Ensure records on contract activities are properly maintained
- Ensure the qualified receiver has sufficient knowledge to monitor the services or inspect the work
- Ensure all contract obligations have been met prior to release of holdbacks or performance securities
- Compliance with CPPM and Branch policy including the requirement to have a **written** contract. Verbal contracts are not acceptable except in extreme emergency, where the contract is signed as soon as possible.
- Ensure contract amendments are in accordance with policy
- Contract evaluations are completed where required

Coding and Documents

- The EA is responsible for ensuring the account coding is correct for all financial transactions
- It is costly and time consuming to correct coding at a later date
- All information recorded in CAS is subject to public scrutiny through a variety of FOI requests and reports specific to account coding used
- Procurement codes are also very important when seeking approval for contracts as the pull of data for FOI requests is based on these codes – video available with more details on Procurement Codes in the Financial Training section of [CSNR Financial Services Site](#)
- 3CMB reviews documents on a regular basis. therefore, the more information and backup that is included, the fewer questions will arise

Summary

- As an Expense Authority, you are responsible and accountable for the transactions you approve
- EAs need to be familiar with Core Policy and Procedures Manual (CPPM) and other guidelines
- Ensure that you review all transactions before signing them off
- Financial Services Branch, the Office of Comptroller General, and the Office of the Auditor General all monitor transactions
- Remember that you are a custodian of taxpayer dollars so please spend them wisely
- Utilize the expert financial resources which are available to you

If a transaction doesn't "look or feel right", don't approve it. Ask questions and consult with a financial support resource before proceeding.

Training and Resources

Training is available at the BC Learning Centre and on the [CSNR Financial Services Site](#)

For more information and other resources, click on following links:

[Core Policy and Procedure Manual](#)

Government wide policies and procedures

[Financial Services Site](#)

Natural Resource Ministries policies and procedures

[BC Bid Resources](#)

Government wide Procurement Information

[NRM Expenditure Management Controls](#)

Natural Resource Ministries expenditure guidelines

[Policy and Procedures for EAs](#)

Policies for EA's (travel, BEA, recognition)

[Financial Services Training](#)

Training videos on the Qualified Receiver role, Travel Cardholder and Purchase Cardholder accountabilities, and links to other training

Questions



[Financial Policy and Compliance Advice](#)

Advice on financial policies (travel, BMO, BEA etc.)

[Contract Procurement Advice](#)

Contract questions can be sent here

[Financial Systems Helpdesk \(CAS, FFS\)](#)

Questions on CAS, iExpenses or the Financial Forecast System

[BMO Card Program](#)

Contact this mailbox for questions on BMO travel and purchase cards, new applications, closures etc.

[Signing Authority Requests](#)

New EA forms, how to setup an alternate, EA training