

Title: Expenditure Officer

Policy No: 9002

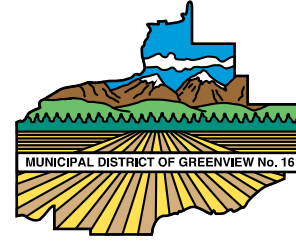
Effective Date: July 11, 2023

Motion Number: 23.07.377

Supersedes Policy No: 1018

Department: Finance

Review Date: July, 2026



Legal References:

Emergency Management Act, R.S.A. 2000, c.E-6.8.

Freedom of Information and Protection of Privacy Act, R.S.A 2000, c.F-25.

Prompt Payment and Construction Lien Act, R.S.A 2000, c.P-26.4.

Municipal Government Act R.S.A 2000, c.M-26.

Cross References:

Bylaw 22-904 "Records Retention and Disposition"

Bylaw 20-851 "Municipal Emergency Management"

Policy 9000 "Contract Management"

Policy 9001 "Procurement and Purchasing"

Policy 1042 "Access to Information"

Policy 1029 "Records Management"

Policy 1027 "Signing Authority"

Policy 09-01 "Contract Management"

Policy 09-02 "Procurement and Purchasing"

Purpose: To establish an expenditure officer policy that provides guidelines and controls for Greenview Administration when they commit to purchasing services, goods, construction, or intellectual property to ensure fiscal responsibility and accountability of Greenview funds. The following guiding principles drive this work:

- Council recognizes the need for the prompt payment of accounts, delegates the authority to disperse funds for all budget-approved expenditures to the CAO, and designates to the levels authorized under Procedure Section 2.1.
- Greenview’s expenditure officer practices offer strong accountability, transparency, consistency, and alignment with Greenview’s Strategic Plan.

1. DEFINITIONS

1.1. **Administration** means Greenview’s Chief Administrative Officer and employees of Greenview.

1.2. **Chief Administrative Officer (CAO)** means Chief Administrative Officer of Greenview, or delegate.

1.3. **Delegation of Financial Authority** means a temporary period with a clear start and end date. A Greenview employee has been delegated authority to commit Greenview funds through a contract or purchases.

1.4. **Designation of Financial Authority** means a Greenview employee deemed to require financial authority by their Manager, Director, or CAO. They can commit Greenview funds through a contract and, or purchase. A designation of financial authority has a precise start

date and remains in place until such designation is removed by their Manager, Director or CAO, the person leaves their position or ends employment with Greenview.

- 1.5. **Expenditure Officer** is a person authorized to commit Greenview for all contracts and purchases within their authority and that Council has approved in the annual budget or by resolution.
- 1.6. **Emergency** means an event that occurs and endangers Greenview elected officials, employees, clients, or the public; or has an imminent risk of disrupting workplace operations or causing catastrophic damage.
- 1.7. **Goods** means manufactured item(s).
- 1.8. **Greenview** means the Municipal District of Greenview No. 16.
- 1.9. **Intellectual Property** means the set of intangible assets owned and legally protected by a company or individual from outside use or implementation without consent. An intangible asset is a non-physical asset that a company or person owns.
- 1.10. **Proper Invoice** means the definition as described in the *Prompt Payment and Construction Lien Act*.
- 1.11. **Service** means any work or duties, including any materials provided.
- 1.12. **Signature** is a written or digital notation that signifies an individual's acceptance of the terms and conditions. It's a mark placed on a document, making it legally binding — held accountable in a court of law.
- 1.13. **State of Local Emergency** means a state of local emergency declared in accordance with the provisions of the *Emergency Management Act* or Bylaw 20-851 "Municipal Emergency Management."
- 1.14. **Statutory Obligation** means an obligation arising from, decided or controlled by law and, or legislation.

2. POLICY STATEMENT

- 2.1. The overall responsibility for implementing and monitoring the annual budget rests with the CAO. Greenview department managers are responsible for budget reporting and ensuring all expenditures are legitimate claims against Greenview, within established expenditure authorities, and have been authorized by contract.

3. EXPENDITURE OFFICER

- 3.1. Expenditure Officer is a person who has designated financial authority in accordance with the Designation of Expenditure Officer Authority as outlined in Table 1.

Table 1:

Designation of Expenditure Officer Authority	
Position	Financial Authority Level, Per Transaction
Chief Administrative Officer (CAO)	Up to the maximum budget allocations for capital and operational expenses
Director	\$500,000
Manager, Regional Fire Chief, and Sergeant	Up to \$50,000
Supervisor, Deputy Fire Chief, Assistant Manager, Specialist	Up to \$15,000
Executive Assistant	Up to \$5,000
Other Employees as designated	Up to \$2,500
*Thresholds outline TOTAL procurement and invoice costs that are inclusive of GST.	

4. BUDGET APPROVALS

- 4.1. For capital projects, Managers, Directors, or the CAO can transfer funds between approved capital projects. The maximum transfer threshold for Administration is the lesser of 20% of the originally approved capital project or \$500,000.
 - A) Capital Transfers that do not qualify and must be approved by Council are for:
 - i. Use of unallocated grant funds; or
 - ii. Capital project not previously approved by Council.

- 4.2. The operating budget has specific amounts allocated for Greenview services. Department managers are responsible for providing service levels within their budget limitations. During the year, actual expenditures may differ from the budget. A budget reallocation may be identified and approved; however, no physical change is made to budgeted figures. Any adjustment outside the scope of the existing budget requires Council approval. Any reallocations within the scope of the budget will be reported to Council through quarterly financial reporting.

- 4.3. Unbudgeted emergency expenditures may be undertaken in the event of an emergency situation or when a State of Local Emergency is declared. When Emergencies arise, the Expenditure Officer must make purchase decisions efficiently to bring the Emergency under control. As such;
 - A) Emergency expenditures may be authorized by the CAO, or designated and must align with the applicable trade agreement(s), as identified in Policy 9001 “Procurement and Purchasing.”
 - B) Expenditures shall be reported to Greenview Council at the next available opportunity.
 - C) All emergency approvals and expenditures require proper documentation and file in alignment with Policy 1029, Records Management.

5. CHEQUE REQUISITIONS

- 5.1. Cheque requisitions are required for:
 - A) All grant expenditures; and
 - B) All expenditures where an invoice or purchase order is unavailable, except for personal expense claims.

6. PURCHASE ORDERS:

6.1. Purchase orders must be completed:

- A) For the purchase of goods, services, construction, or intellectual property that is \$10,000 or more but below the respective thresholds identified in the NWPTA and where no formal contract or agreement is in place; and,
- B) When requested by the vendor for a purchase where a contract is in place.

7. COUNCIL RESPONSIBILITIES

7.1. Greenview Council approves and formally supports this policy.

8. ADMINISTRATION RESPONSIBILITIES

8.1. Administration will execute Expenditure Officers' processes in accordance with this policy.