



### Approval Authority

#### Rationale

Established procedures for making financial commitments on behalf of SAMU and for the approval of budgeted expenditures, cheques, contracts, time sheets, payments, and credit cards will ensure financial integrity at SAMU.

#### Definitions

**Agreements** are Legal documents (e.g. contracts, grants, leases, letters, licenses, purchase orders, or any other obligation) that may create a financial or legal obligation or commitment upon SAMU.

The **General Manager's Designate** is a staff member designated signing authority in the absence of the General Manager and/or all Directors.

An **unbudgeted** expenditure is any expenditure from a budget line that was not contemplated when the budget was approved or that was contemplated but now exceeds the approved budget line.

#### Regulations

##### Budgeted Expenditure Approval Authority

**1** Approvals can only be given for expenditures within an individual's departmental budget and must encompass all associated project costs.

**1.1** All expenditures from the Executive Projects budget line require prior approval from Executive Committee by means of motion.

**2** Capital expenditures require written approval from the General Manager.

**3** Expenditures may only be approved up to the amounts stipulated below. If the amount of the expenditure exceeds the corresponding limit, the request must be referred to the next highest approval authority.

Coordinator /Specialist Team Lead	\$5,000
Manager	\$10,000
Director/Senior Manager	\$20,000
General Manager	\$37,500
Executive	Up to \$75,000
Executive Committee (majority vote)	Over \$75,000



### **Contracts**

- 5** Contracts valued at up to \$150,000 must go through a Quote process.
- 6** Contracts valued at more than \$150,000 or contemplated for more than one year in length must go through a Request For Proposal (RFP) process.
- 7** Quotes and RFPs are solicited from two different firms or vendors at minimum, except where special pricing agreements exist, or when it is infeasible for the service to be provided from more than one vendor.
- 8** Single engagement Entertainment and Performance contracts are exempt from these provisions.
- 9** Documentation of the full Quote or RFP process must be kept according to SAMU's record retention schedule.

### **Cheques and Direct Payments (Excluding Payroll)**

- 10** Cheque and direct payment signing authority is granted to each Executive, the General Manager, Directors (excluding the Finance Office), and the General Manager's Designate.
- 11** All cheques and direct payments must be signed by one Executive and either the General Manager, a Director (excluding the Finance Office), or the General Manager's Designate.
- 12** A signing authority may not sign a cheque or direct payment when that same signing authority has either requested or approved the expenditure.

### **Timesheets**

- 13** Staff members' timesheets are reviewed and may be approved by their direct supervisor.
- 15** Where applicable, approved timesheets must be submitted to the Finance Department as required by the Finance Department.

### **Credit Cards**

- 16** Approval of staff credit card statements and expenditure reports will follow the same process as stipulated above for staff members' timesheets.
- 17** Any executive may approve another executive's credit card expenditure report.
- 18** Credit card statements and approved expenditure reports must be submitted to the Finance Department as required by the Finance Department.

## Fact Sheet

### Approvals:

First Approval – October 28, 2013

Last Approval – April 23, 2025

**Date of Last Review:** April 23, 2025

### Source and Updates:

October 28, 2013: *Approvals* approved by Executive Committee motion E2013-10-28-8 upon recommendation of the Procedures Review Ad Hoc Committee. Source material drawn from *Procedure 8 – Approvals*.

April 30, 2014: *Approvals* approved by Executive Committee motion E2014-04-30-3. Item 3.1 added to identify process for expenditure of Executive Projects budget line.

September 16, 2015: *Approvals* approved by Executive Committee motion E2015-09-16-3. Direct Payments section was added to facilitate online payments.

July 6, 2016: *Approvals* approved by Executive Committee motion E2016-07-06-3 on the recommendation of the Procedure Sub Committee. Unbudgeted expenditures section removed to bring procedure in line with SAMU bylaws. Contracts section language updated to bring it in line with SAMU bylaws and for clarity.

May 16, 2018: *Approvals* approved by Executive Committee motion E2018-05-16-4 on the recommendation of the Procedure Sub-Committee. Expenditure approval levels increased (6) and unbudgeted expenditures line added back to procedure.

November 28, 2018: *Approvals* approved by Executive Committee motion E2018-11-28-3 on the recommendation of the Procedure Sub-Committee. Credit card expenditure report approval process updated.

December 18, 2019: *Approval Authority* approved by Executive Committee motion E2019-12-18-8 on the recommendation of the Procedure Sub-Committee. Major updates include a more specific definition of an unbudgeted expenditure, increases to expenditure approval limits, clarifying unbudgeted expenditure approval process and limits, and addition of a quote process to the Contracts section.

June 14, 2023: *Approval Authority* approved by Executive Committee motion E2023-06-14-4 on the recommendation of the Procedure Sub-Committee. Updates include the addition of an approval level for Coordinators, providing an opportunity for the General Manager to approve unbudgeted expenditures within limits, and identifying that unbudgeted approvals that would cause a departmental budget to exceed the amount approved by Students' Council would require Students' Council approval.

April 23, 2025: Approval Authority approved by Executive Committee motion 2025-04-23-1 on the recommendation of the Procedure Sub-Committee. Updates include: increasing expenditure approval amounts & adding Coordinator/Specialist Team Leads, and removal of the unbudgeted expenditure section (as it was moved to policy)



**STUDENTS' ASSOCIATION  
OF MACEWAN UNIVERSITY**

Procedure

**Related Documents and Forms:**

Purchase Orders  
Cheque Requisition  
Mileage Claim