

Common Expense Authority Matrix*

	<i>Level</i>	1	2	3	4	5
Purchases, Payments, Accounting Transfers (Subject to budget, central agency and ministry policies)	Full \$	500k	250k	50k	5k	

All STOBs (per the guide below)	A	A	A	A	A
--	----------	----------	----------	----------	----------

All STOBs, except Salaries and Benefits	B	B	B	B	B
All STOBs, except Government Transfers	C	C	C	C	C
Assets and Liabilities	D	D	D	D	D
Salaries and Benefits, and Operating Costs	E	E	E	E	E
Operating Costs	F	F	F	F	F
Government Transfers	G	G	G	G	G
Other Expenses	H	H	H	H	H
Revenues	I	I	I	I	I

STOB Guide:

Salaries & Benefits	50 - 54
Operating Costs	55 - 75
Government Transfers	77 - 80
Other Expenses	81 - 85
Recoveries	86 - 90
Assets	1000 - 1999
Tangible Capital Assets	2000 - 2999
Liabilities	3000 - 3999
Revenues	4000 - 4999

*Guiding Principles & Objectives:

- one cell selection is permitted for each delegated authority;
- applies to financial transactions for the STOBs per the guide above, whether processed by manual or electronic systems;
- supports staff training and understanding of authorities and accountabilities;
- provides a standard but flexible framework that is responsive to changing program objectives and business activities without changing the overall methodology;
- consistent with government's migration to a risk-based financial framework;
- supports the one-corporate way best practice endorsed by EFOs/ADMs Corporate Services.