



Policy No. 1501

Unbudgeted Expenditures Policy

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REVISION RECORD

Date	Version	Revision description
August 16 th 2011	1	Original and Current Unbudgeted Expense Policy
September 21, 2016	2	Reviewed and Revised Unbudgeted Expenditures Policy

1. TITLE:

1.1 Unbudgeted Expenditures Policy

2. POLICY STATEMENT:

- 2.1 The Village of Heisler recognizes that unanticipated situations arise during the fiscal year which may require unbudgeted funds. When these situations arise, the Heisler Village Council, and/or the Chief Administrative Officer may approve expenditures depending on the nature of the situation.**

3. PURPOSE:

- 3.1 To ensure that the Village of Heisler remains fiscally responsible, all unbudgeted expenditures will be discussed to ensure that the expenditure is necessary in the current fiscal year.**

4. SCOPE:

- 4.1 The scope of this policy can include but is not limited to staff, the Heisler Village Council, community groups, organizations and institutions.**

5. OBJECTIVES:

- 5.1 The Objective of this policy is to ensure that the ideas presented in the Purpose of this Policy will be upheld.**

6. POLICY DETAILS:

- 6.1 The Administration Department of the Village of Heisler must determine whether the situation is an emergency or not.**
- 6.1.1 An emergency is an occurrence or situation which could jeopardize the safety, health or welfare of people or the protection of property in the municipality.**

- 6.2** If the proposed unbudgeted expenditure is not an emergency, and the expenditure will not exceed the budget for the project or function, the Chief Administrative Officer may approve the expenditure.
- 6.3** If the proposed unbudgeted expenditure is not an emergency, and the expenditure will exceed the budget for the project or function, the Heisler Village Council must approve the expenditure.
- 6.4** If the proposed unbudgeted expenditure is defined as an emergency as determined through a special meeting called by the Mayor or designate, the Heisler Village Council may approve the expenditure.
- 6.5** Financial variance reports will be provided to Council on a quarterly basis or as required.
- 6.6** The Chief Administrative Officer will make the municipality's auditor aware of the unbudgeted expenditure.

7. ROLES AND RESPONSIBILITIES:

- 7.1** It is the role of the Administration Department of the Village of Heisler to uphold this policy.
- 7.2** It is the role of the Heisler Village Council, Chief Administrative Officer or a designate to determine whether or not a situation is an emergency.
- 7.3** If an unbudgeted expenditure is deemed a non-emergency, it is the responsibility of the Heisler Village Council to decide whether or not funds will be distributed to the unbudgeted expenditure.
- 7.4** It is the role of the Chief Administrative Officer to make the municipal auditor aware of the unbudgeted expenditure.

8. MONITORING, EVALUATION AND REVIEW:

- 8.1** The monitoring, evaluation and review of this policy is the responsibility of the Administration Department of the Village of Heisler.

9. DEFINITIONS AND ABBREVIATIONS:

- 9.1 All Definitions are subject to those found within the Municipal Government Act Revised Statutes of Alberta 2000 Chapter M-26.

Council Approved: _____

Motion # _____

Responsibility: Administration

Next Review Date: September 21, 2021