



Policy Code: F - 002

Unbudgeted Expenditures Policy

CONTENTS

1. TITLE	3
2. POLICY STATEMENT	3
3. PURPOSE	3
4. SCOPE	3
5. OBJECTIVE	3
6. POLICY DETAILS	3-4
7. ROLES AND RESPONSIBILITIES	4
8. MONITORING, EVALUATION AND REVIEW	4
9. DEFINITIONS AND ABBREVIATIONS	5



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
January 21, 2021	3	Policy F – 002 replaces Policy No. 1501

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: January 21, 2021

Motion # _____

Responsibility: Administration

Next Review Date: January 2024