



Unbudgeted Expenditures

Financial Services – Analysis and Reporting Policy C19

Policy:	C19 – Unbudgeted Expenditures
Policy Department(s):	Financial Services – Analysis and Reporting
Adoption Date:	June 14, 1999
Adoption Reference:	N/A
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Policy Purpose

To ensure the County remains fiscally responsible by establishing procedures to authorize and verify expenditures not included in a budget, pursuant to the Municipal Government Act.

Policy Statement

The County recognizes that circumstances arise during the fiscal year that result in changes to programs and services which may require unbudgeted funds.

Definitions

“CAO” means the person appointed by Council to the position of Chief Administrative Officer under the Municipal Government Act for the County or designate.

“Chief Elected Official” (CEO) means the Reeve of the County of Grande Prairie No.1 or their delegate.

“Council” means the duly elected Council members of the County of Grande Prairie No. 1.

“County” means the municipality of the County of Grande Prairie No. 1 having jurisdiction under the Municipal Government Act and other applicable legislation.

“Emergency” means an occurrence or situation which could jeopardize the safety, health or welfare of people or the protection of property in the municipality.

“Unbudgeted Expenditure” means an expenditure not included in an operating budget, interim operating budget or capital budget or otherwise authorized by Council, for an emergency, or legally required to be paid.

Policy Guidelines

1. The CEO or the CAO may approve a proposed unbudgeted expenditure for an emergency as determined under this policy.
2. The authorized signing authority under Policy I9 – Signing and Approval Authority may approve a proposed unbudgeted expenditure if it is:



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- 2.1. not an emergency
- 2.2. will not exceed the budget for a program or function
- 2.3. does not represent a new service offered, an increase to service levels, an increase to temporary staffing levels or a new capital purchase.
3. Council may approve a proposed unbudgeted expenditure if it is:
 - 3.1. not an emergency
 - 3.2. will exceed the budget for a program or function; or
 - 3.3. represents a new service offered, an increase to service levels, an increase to temporary staffing levels or a new capital purchase.
4. For this policy new items replacing an existing item are not considered “new capital”.
5. All expenditures will follow the proper procurement procedures under Policy I4 – Procurement as applicable. Financial variance reports will be provided to Council on a quarterly basis or as required.

Attachments

N/A

References

Legal Authorities	Municipal Government Act, RSA 2000, M-26, Section 248
Related Plans, Bylaws, Policies, Etc.	Policy B1 – Policy Development Policy I4 – Procurement Policy I9 – Signing and Approval Authority
Other	N/A

Revision History

Review Date	Description
July 25, 2022	Reviewed and Amended CM20220725.010
January 6, 2020	Reviewed and Amended CM20200106.015
April 7, 2014	Reviewed and Amended CM20140407.1079
June 14, 1999	Adoption Date