


Function: Corporate Services - 03
Department: Finance - 050
Policy No.: 017



Unbudgeted Expenditures

Effective Date: August 13, 2020
Review Date: August 13, 2025
Cancel: Policy 206– Unbudgeted Expenditures
Resolution #: 437-2020

CAO Signature: 

Purpose: To determine how expenditures not included in the budget will be authorized.

Guidelines: Council shall establish procedures to authorize and verify expenditures that are not included in an operating budget or capital budget.

For expenditures not included in an operating budget, interim budget, or capital budget or otherwise authorized by Council, the following procedure will apply:

1. For Non – Emergency Expenditures- Operating

- a) Subject to the expenditure for each department (program function) not having been exceeded, the CAO is authorized to approve the said expenditure(s).
- b) If the expenditure for a department (program function) will exceed the budgeted amount, Council by resolution must approve the said expenditure(s).

2. For Non – Emergency Expenditures- Capital

- a) All expenditures not included in the Capital budget must be approved by Council.
- b) All expenditures that exceed the Capital Budget line item must be approved by Council.

3. For Emergency Expenditures:

a) If in the opinion of the CAO an emergency arises, that person shall be authorized to approve the said expenditure(s). A Designated Officer or an employee may authorize the expenditure only if they have been delegated that responsibility or it is contained within their respective job description and formally delegated that responsibility during that time.

Definition:

Emergency is defined as an occurrence or situation that arises which could jeopardize the safety, health or welfare of people and the protection of people and property in the County.