

Authorization and Verification of Unbudgeted Expenditures

References: *Municipal Government Act, RSA 2000, c. M-26 s. 248*
Strathcona County's Chief Commissioner's Bylaw 21-2015

Cross-reference: FIN-001-004 Expenditure and Budget Management

Policy Statement

Strathcona County may only make expenditures that have been included in an operating budget, a capital budget or are otherwise authorized by Council resolution.

Purpose

This policy provides the procedure for the authorization and verification of unbudgeted expenditures.

Definitions

"Unbudgeted Expenditure" means an expenditure which has not been included in an operating budget or a capital budget including, but not restricted to, expenditures for an emergent purpose or which are legally required to be paid.

Guidelines

This policy shall apply to expenditures:

1. which have not been included in an operating budget or a capital budget, and
2. which have not otherwise been approved by Council resolution, and
3. which are for an emergency, or
4. where such amount is legally required to be paid.

Procedures

1. In the event that the Council has specifically authorized an Unbudgeted Expenditure, then it shall be verified in accordance with paragraph 3 of this policy.
2. In the event that an Unbudgeted Expenditure has not been specifically authorized by the Council, Council hereby delegates to the Chief Commissioner, where the Chief Commissioner in his discretion considers it advisable or necessary to do so, the authority to expend, without prior Council approval, a sum not to exceed TWO MILLION (\$2,000,000) DOLLARS per year for Unbudgeted Expenditures.

3. The Chief Commissioner shall provide a report to Council regarding the Unbudgeted Expenditure for verification at the next Council meeting following the expenditure. The Chief Commissioner may not authorize a subsequent Unbudgeted Expenditure prior to verifying a previous Unbudgeted Expenditure at a Council meeting.
4. Any single Unbudgeted Expenditure in an amount of over \$2,000,000 or an Unbudgeted Expenditure which results in a cumulative total of such expenditures in excess of \$2,000,000 for the budget year must have Council authorization before the expenditure.

Policy Record

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