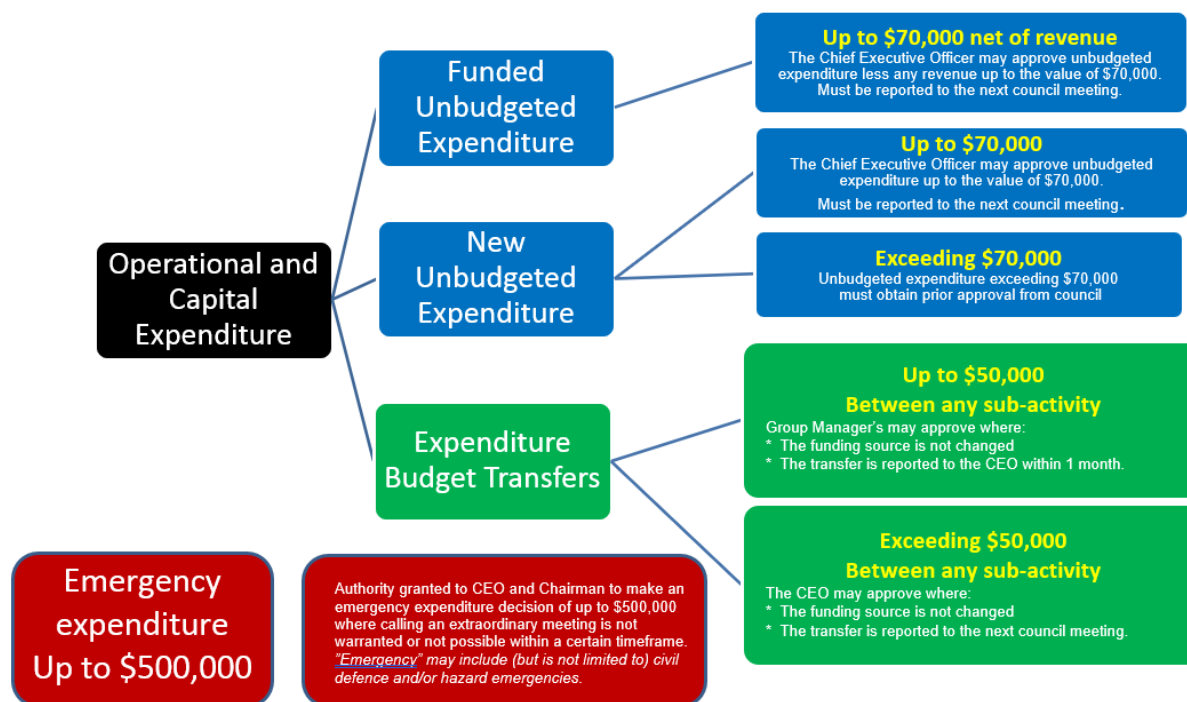


Schedule 3 Treatment of unbudgeted expenditure, budget transfers and emergency expenditure



Definition of "funding source" – general or targeted rates, user fees, charges, subsidies and general funds.

Obj Ref: A951897

Unbudgeted expenditure scenarios:

Scenario one – Unbudgeted expenditure of \$100,000 with subsidy of \$50,000. Net cost is \$50,000 so CEO can approve and it needs to be reported to the next council meeting.

Scenario two – Unbudgeted expenditure of \$100,000 with no offsetting revenue. Must go to council to be approved.

Scenario three – Unbudgeted expenditure of \$50,000 with no offsetting revenue. CEO can approve and it needs to be reported to the next council meeting.

Expenditure budget transfer scenarios:

Scenario one – Manager one wants to transfer \$30,000 of budget to Manager two's area. They are both funded by the biosecurity rate. The group manager can approve it and report it to the CEO within one month.

Scenario two - Manager one wants to transfer \$60,000 of budget to Manager two's area. They are both funded by the biosecurity rate. The CEO can approve it and report it to the next council meeting.

Scenario three – Manager one wants to transfer \$30,000 of budget to Manager two's area. They are funded by different rates. This cannot be transferred.