



UNCOMMITTED EXPENDITURE POLICY

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1. OBJECTIVE

The objective of the policy is to provide direction in relation to expenditure that remains unexpended at the end of the financial year.

2. PRINCIPLES

In any financial year, where expenditure remains uncommitted at the end of the financial year, a summary statement and narrative is to be included within the Officer Report associated with [final budget forecast](#)/ draft budget presentation to Council. The report as a minimum is to briefly detail the following:

- Why the expenditure is uncommitted;
- The need to re-budget the expenditure for the same purpose in the coming financial year or to return uncommitted expenditure to general revenue (purpose of expenditure has changed);
- Any variance (either increase or decrease) in the re-budgeted expenditure in comparison to the original amount budgeted;
- Any associated income implications; and
- Any other information of relevance.

3. CONSEQUENCES

This policy represents the formal policy and expected standards of the City of Karratha. Appropriate approvals need to be obtained prior to any deviation from the policy. Elected Members and Employees are reminded of their obligations under the Council's Code of Conduct to give full effect to the lawful policies, decisions and practices of the City.

4. ROLES AND RESPONSIBILITIES

CUSTODIAN	OFFICER RESPONSIBLE FOR IMPLEMENTATION
Manager Financial Services/CFO	Management Accountant

5. REFERENCES TO RELATED DOCUMENTS

Include any informing Executive Guidelines, Procedural documents and forms.

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996*
- [City of Karratha - Long Term Financial Plan 2012-2022](#)
- [City of Karratha - Annual Budget](#)
- [City of Karratha - Annual Report](#)
- [City of Karratha - Final Budget Forecast](#)

Policy Number:	CF-15
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Last Review:	February 2013
Next Review:	February 2015
Responsible Officer:	Manager Financial Services/ CFO

This Policy takes effect from the date of adoption by Council and shall remain valid until it is amended or deleted.