

**PROVINCE OF QUEBEC
MUNICIPALITY OF THE TOWNSHIP OF LOW**

BY-LAW 2026-003

**BY-LAW DELEGATING TO MUNICIPAL OFFICERS THE POWER TO AUTHORIZE
EXPENSES AND TO ENTER INTO CONTRACTS CONSEQUENTLY AND RULES
FOR THE CONTROL AND FOLLOW-UP OF THE BUDGET**

Considering that Council, as per Article 961.1 of the *Quebec Municipal Code (R.S.C. c.C-27.1)* may adopt a by-law in order to delegate to one or more officials of the Municipality, the power to authorize expenses and to enter into contracts in the name of the Municipality;

Considering that in order to facilitate day-to-day operations, it is preferable to delegate this power to certain official;

Considering that notice of motion was given on August 3rd, 2026 and that a draft by-law was also presented and tabled at this meeting.

CONSEQUENTLY, Council decrees as follows:

Article 1 - Interpretation

The powers, privileges and duties conferred by this by-law on the designated officials do not reduce, nullify or limit the powers, privileges and duties otherwise conferred on them by the Act.

This by-law applies to any appropriation attributable to financial or investment activities of the current fiscal year as defined in the by-law enacting the budgetary control and monitoring rules in force.

The necessary credits must be approved prior to their allocation for the realization of related expenses as stipulated in Article 961 of the *Quebec Municipal Code*.

The following words mean:

Council: The Municipal Council of the Municipality of the Township of Low.

Official: An employee of the Municipality of the Township of Low, including but not limited to an officer, professional or other employee whether unionized or not.

Municipality: The Municipality of the Township of Low or any person authorized to act on its behalf.

Article 2 - Application

- 2.1 Council delegates to all officials referred to in the first paragraph of Section 3 the power to authorize expenditures, sign contracts and authorize payment in accordance with Council approved budgets and funding. All amounts in this by-law shall be considered inclusive of applicable taxes.
- 2.2 Notwithstanding the generality of the foregoing, the following expenditures are excluded from the jurisdiction of the officials and must be authorized by Council:
 - a) Inter-municipal agreements and any other agreement with a level of government.
 - b) Agreements with promoters or developers who incur expenses for the Municipality
 - c) Lease agreements for a term of more than five years (including renewals) for buildings or land owned by a third party or the Municipality, as well as any such lease agreement for an amount exceeding five thousand dollars (\$5,000.00) annually.

- d) grants to non-profit organizations in excess of five thousand dollars (\$5,000.00);
- e) claims for damages in excess of ten thousand dollars (\$10,000.00);
- f) for any contract previously awarded by the appropriate municipal authority where the cumulative amount of additional work or contingencies exceeds the lesser of ten percent (10%) of the contract awarded or fifty thousand dollars (\$50,000.00); in the event that a major contract is awarded, Council may by resolution increase the maximum of fifty thousand dollars (\$50,000.00) for that contract only.
- g) contracts or expenses that may commit the responsibility or finances of the Municipality beyond the simple amounts appearing in the said contract and that exceed the authorized delegation limits
- h) acquisition of real property, easements and other land rights.

Article 3 - Delegation to officials

3.1The officers (or their acting or alternate officers) occupying the positions identified below may authorize the expenditures referred to in the first paragraph of Article 2, subject to the maximum amounts indicated below and subject to the following paragraphs:

Director General	\$25,000.00
Ass. to the office of the Director General (DG) and Deputy Clerk-Treasurer	\$5,000
Ass. to the office of the DG and Deputy Clerk-Treasurer(acting)	\$25,000.00
Department Directors	\$10,000.00
Foreman – Coordinator	\$5,000.00

- 3.2 The delegation of power provided for in this by-law is subject to the following conditions:
- the expense is necessary for the proper functioning of the Municipality's activities
 - the rules for the awarding of contracts provided for in the Municipal Code of Quebec and the Contract Management By-law in effect apply to any contract granted by virtue of the present by-law.
 - the expense does not commit the Municipality's credit for a period extending beyond the current fiscal year
 - the expenditure is provided for in the budget estimates for the current year, unless the authorization comes from the Director General.
 - the authorization of expenses granted to an official of the Municipality is confirmed by the affixing of his or her initials or signature on the purchase order or invoice concerning this expense.

- 3.3 In the event of a disaster or major breakdown of equipment or infrastructure serving the population or for public security purposes, the Director General or in his absence, the Deputy Clerk-Treasurer, is authorized to make any expenditure necessary to preserve life or health, to protect public and private property, as well as any action to counter crime or any other public mischief.
- Expenditures made, as well as any payments to the Canadian Red Cross, in connection with any event that may or may not require an emergency declaration are not subject to the expenditure limits set out in this by-law.

Article 4 - Election and Referendum

The granting of a contract for the following matters and, where applicable, the authorization of expenditures related to this contract are delegated to the Director General and Clerk-Treasurer

- the organization of an election.
- the organization of registration processes and referendum polls referred to in Title II of the Act respecting elections and referendums in municipalities (R.S.Q.,

chapter E-22), the Municipal Code of Québec, the Act respecting land use planning and development (R.S.Q., chapter A-19) or any other Act.

Article 5 - Human Resources

- 5.1 Municipal Council shall delegate to the Director general the authority to:
- modify the organizational chart, provided that such modification does not result in the creation or abolition of a department or the modification of its field of activities
 - to create a permanent position.
 - to abolish or modify a permanent position.
 - to proceed with the description and evaluation of personnel functions.
- 5.2 The Director general, Deputy Director general or Electoral Officer shall have the authority to hire a person and to grant the necessary contracts, in the following cases:
- for temporary employment and to fix the remuneration in accordance with the collective agreements or salary grids.
 - for temporary employment of trainees or students, within the framework of their studies, whether paid or not.
 - for casual employment under a government program to which the municipality has subscribed, for the duration of the said program.
 - for the hiring of election personnel
- 5.3 The Director General or Deputy Clerk-Treasurer may hire, without regard to the prescribed limit, any regular employee whose purpose is to permanently fill a vacant position provided for in the staffing plan, with the exception of an employee who is not an employee within the meaning of the Quebec Labour Code
- 5.4 The Director general or Deputy Clerk-Treasurer may hire, without regard to the prescribed limit, any employee whose purpose is to fill a position provided for in the staffing plan that is vacant on a temporary basis as a result of a movement of personnel, illness, or any other reason that prevents the regular incumbent from occupying the position. This exception also applies to a position normally occupied by an employee who is not an employee within the meaning of the Quebec Labour Code.
- 5.5 To the extent that funds are authorized in the budget and available, the Director general or the Deputy Clerk-Treasurer may hire, without regard to the limit prescribed in this by-law:
- Any temporary employee of the blue collar and white-collar groups
 - Any summer student employee
- 5.6 Subject, where applicable, to the provisions of the employment contract or collective agreement in force, the imposition of a disciplinary measure on an employee, with the exception of dismissal or suspension, is delegated:
- 1) To the Director general, for any employee under his authority
 - 2) To the Department Directors, for any employee under his direct authority.

Notwithstanding the foregoing, the Director General is authorized to suspend an employee from his duties, in accordance with articles 267.01 et seq. of the Municipal Code. The General Manager shall immediately report the matter to Council, which shall decide the fate of the suspended employee following an investigation.

Article 6 - Payments and Authorized Expenditures

6.1 Council authorizes the Director general and the Assistant to the office of the Director General and Deputy Clerk-Treasurer to make payments for the following expenses:

1. Replenishment of petty cash
2. Heating
3. Contracts
4. Agreements
5. Annual dues
6. Electricity
7. Inter-municipal agreements
8. Bills for which suppliers offer a discount
9. Maintenance and rental fees
10. Bank charges, principal and interest on loans
11. Travel expenses (amount set annually by resolution)
12. Material and equipment expenses
13. Telephone, Internet and postage costs
14. Propane, gasoline, diesel, heating oil
15. Court orders up to \$10,000
16. Gatineau Valley RCM share
17. By-laws
18. Insurance Reimbursements
19. Settlement of any employee's accounts upon termination
20. Refunds of Permits or Security Deposits Subject to Permit
21. Refunds of overpaid taxes
22. Refunds of activity fees (Revenue - Expenses)
23. Refunds for professional development or conference fees
24. Reimbursement of any expenses incurred by an employee on behalf of the Municipality
25. Remittance of various payroll deductions
26. Remuneration of council members
27. Resolutions passed by Council
28. Remuneration of municipal officers and employees including overtime
29. Tenders approved by Council
30. Refund of Bid Deposit
31. Payment of credit cards
32. Any expenses arising from a settlement
33. Any expenses arising from a provincial or federal statute, or any by-laws made under the authority of such statute

6.2 Any cumulative additional work not exceeding the lesser of ten percent (10%) of the cost of the contract awarded by the appropriate authority or fifty thousand dollars (\$50,000.00) requires, in the cases indicated below, the approval of the following officials:

- 1° when, for each amendment or modification related to the contract, the amount does not exceed ten thousand dollars (\$10,000.00): the Director of the Department.
- 2° when the amount of each amendment or modification related to the contract exceeds ten thousand dollars (\$10,000.00): the Director of the Department and the Director General or Deputy Clerk-Treasurer.

6.3 When the additional work related to a contract has been the subject of a resolution by the competent municipal authorities, the basis for calculating the ten percent (10%) must take into account all the amounts that have been the subject of a resolution. In addition, any resolution related to the acceptance of additional work

allows for a new ten percent (10%) or fifty thousand dollars (\$50,000.00) equivalent to the adjusted calculation base as mentioned above.

- 6.4 For travel expenses - mileage, it is recommended that a municipal vehicle be used whenever possible when traveling outside the city. If no vehicle is available, a personal vehicle or a rental car may be used, depending on the most economical solution for the Municipality. Carpooling is strongly recommended, or reimbursement may be denied. Mileage will be calculated from City Hall. The amount of reimbursement per kilometre shall be adopted by resolution annually.
- 6.5 Meal expenses for training, conventions and other events shall be reimbursed upon presentation of invoices. The amount of reimbursement per meal (breakfast, lunch, dinner) shall be adopted by resolution annually.
- 6.6 Reimbursement of expenses incurred through petty cash is limited to \$50.00 plus tax upon presentation of receipts. Advances of money to any person are prohibited.

Article 7 - Budgetary Controls and Monitoring

- 7.1 The appropriations required for the financial, operating and investment activities of the Municipality must be approved by the Municipal Council prior to their allocation to the realization of the related expenses. This approval of appropriations shall take the form of a vote of appropriations expressed in the following ways
 - a) The adoption by Municipal Council of the annual budget estimates or supplementary estimates or amendments thereto;
 - b) The adoption by Municipal Council of a borrowing by-law;
 - c) The adoption by Municipal Council of a resolution or by-law by which appropriations are made from surplus revenues, accumulated surplus, financial reserves or restricted funds.
- 7.2 The Directors are responsible for the management of and compliance with the budget estimates within their responsibilities. In this regard, each Director shall ensure, when preparing the budget estimates for each fiscal year, that the budget estimates cover expenditures to be incurred or already incurred and which must be charged to financial, operating and investment activities.
- 7.3 In order to be made or committed, any expenditure must be duly authorized by Council, the Director General, an authorized official or a person responsible for a budgetary activity in accordance with this by-law, after verification of the availability of the necessary credits.
- 7.4 Every employee of the Municipality is responsible for applying and respecting the present by-law as it relates to him or her. Every person responsible for budgetary activities shall comply with this by-law when authorizing an expenditure under his or her responsibility before it is incurred or made. He/she may only authorize expenditures within his/her jurisdiction and commit his/her budgeted funds for the purposes for which they are intended.
- 7.5 The Executive Director is responsible for the application and maintenance of this by-law. He/she shall ensure that adequate internal controls are put in place and maintained to ensure the application and respect of this by-law by all employees of the Municipality.
- 7.6 Once a month, a list of paid and payable invoices shall be submitted to Council for approval. The Director General shall also file a list of all contracts awarded by mutual agreement that he has authorized.

- 7.7 An expenditure that exceeds the amount authorized under Section 3.1 of this by-law shall not be split so that it can be authorized by more than one employee or so that it can be authorized more than once.

Article 8 - Exercise of Spending Authority

- 8.1 No expenditure may be made or incurred without the required authorizations and within the limits set out in Section 3.1 of this by-law.
- 8.2 The official must verify the available credits, by ensuring that the expenditure is provided for in the budget for the current fiscal year and for the purposes for which it is allocated in accordance with municipal accounting standards, that is, that the credits are available for the appropriate budgetary activity. An accounting system check must be performed.

Any authorization of an expenditure commitment that extends beyond the current fiscal year must be preceded by a verification of available appropriations for the portion chargeable in the current fiscal year. When preparing the budget for each fiscal year, each budget activity manager shall ensure that his or her budget covers expenditures that have been previously incurred and are to be charged to the financial activities of the subsequent fiscal year. The Director general shall ensure that the necessary appropriations for such expenditures are properly budgeted.

- 8.3 If the audit of available appropriations shows a shortfall in the budgetary activity concerned, excluding appropriations for budgetary items associated with remuneration and employer contributions, or if the expenditure is not provided for in the budgetary activity, the person responsible for the budgetary activity must demonstrate the justification for the request for a budgetary transfer.
- 8.4 In all cases, the Director General is authorized to reserve or limit the exercise of the power delegated to any official of the Municipality by virtue of the present by-law.
- 8.5 No expenditure can be made without a requisition, purchase order or resolution.
- 8.6 In case of emergency, and in the impossibility of reaching the Director General or Assistant to the office of the Director General and Deputy Clerk-Treasurer to obtain a verbal authorization, the civil servant may make the expense even if it exceeds his delegation of power as provided for in Article 3.1. He must however inform the Director General or Assistant to the office of the Director General and Deputy Clerk-Treasurer as soon as possible.
- 8.7 A requisition is mandatory for any purchase and must include the following elements
- a) The nature and purpose of the expenditure
 - b) The reasons justifying the expenditure
 - c) The names of the suppliers contacted, and the prices submitted
 - d) The budget item allocated to the expense
 - e) The approval of the Department Director
 - f) The authorization of the Director General or Assistant to the office of the Director General and Deputy Clerk-Treasurer to the effect that the credits are sufficient for the expense when required
 - g) Prior authorizations, if required
 - h) The signature of the civil servant requesting the expense and confirming that it is essential to the operation of the department concerned

The requisition may take various forms such as a prescribed form, e-mail, offer from the supplier. The requisition must be attached to the purchase order and the latter will be approved according to the delegation in effect.

- 8.8 No requisition or purchase order is required for the following expenses listed in section 6.1 with the exception of numbers 3, 8, 12, 17, 27, 29, 31 and 32.
- 8.9 The applicant or the department concerned is responsible for transmitting the purchase order to the supplier.
- 8.10 The employee requesting an expense is responsible for the receipt and verification of the merchandise, products received, or service rendered. Upon receipt of the invoice, the director of the department concerned shall sign the invoice confirming that the goods or services are in order and that the Finance and Procurement Department can proceed with the payment of the invoice.
- 8.11 The invoice should reflect the purchase order. If it does not, an explanation must be included on the purchase order explaining the discrepancies. Any supporting documentation may be requested by Finance and Purchasing.

Article 9 - Payment Procedure

- 9.1 All invoices paid or to be paid shall be presented monthly to Council for approval at a regular meeting.
- 9.2 The invoice sent for payment must include the purchase order number, delivery order (if available) and any other information deemed relevant.
- 9.3 The municipal administration may proceed with the payment of invoices for the expenses provided for in article 6.1. All other invoices will be paid following the approval of the list by the Council as provided in 9.1.

Article 10 - Budgetary Follow-up and Accountability

- 10.1 Every person responsible for a budgetary activity must regularly monitor his or her budget and immediately report to the Finance and Procurement Department as soon as he or she anticipates a budgetary variation that exceeds the limit provided for in the present by-law. He/she must justify or explain in writing any unfavourable budget variance observed or anticipated that he/she transmits on the prescribed form, if applicable, a request for a budget transfer or allocation.
- 10.2 The limit of budgetary variation allowed per budgetary item or budgetary envelope 3% or if less than a maximum of \$10,000 per fiscal year per budgetary year. A resolution will be tabled at a subsequent Council meeting to ratify the transfers requested during the period. Any budgetary reallocations in excess of the maximums allowed shall require prior authorization by Council.
- 10.3 The Director general shall prepare and file with Council comparative statements of revenues and expenditures at the intervals and times of the year determined by law. Comparative statements may also be filed more frequently at the request of Council or when deemed necessary by the Director.

Article 11 - Term Deposit and Borrowing

Council authorizes the Director General to invest the Municipality's monies in term deposit certificates or other investment vehicles in order to maximize returns on bank deposits, provided that the Municipality retains its power of withdrawal in the event of an emergency cash demand.

Council also authorizes borrowing from the line of credit for the payment of expenses when required.

ARTICLE 12 - INTERPRETATIVE PROVISIONS

12.1 In the present by-law, the masculine and singular genders are used without discrimination and include the feminine and plural genders in order to avoid excessive text.

12.2 PARTIAL INVALIDITY OF REGULATIONS

Should any part or clause of this by-law be declared invalid by a recognized court, the validity of all other parts or clauses shall not be questioned. The Board hereby declares that it adopts the by-law part by part, regardless of the fact that one or more of these parts may be declared null and void by the Court.

Article 13 - Repeal and coming into force

The present by-law repeals and replaces by-law number 2024-004 delegating to municipal officers the power to authorize expenses and to enter into contracts consequently and rules for the control and follow-up of the budget

This by-law shall come into force on the day of its publication in accordance with the law.

Myrian Nadon
Director general and Clerk-treasurer

Patrick Beaudry
Mayor

Notice of motion:
Adoption of the by-law :
Publication (posting):
Coming into force:

August 3, 2026
September 8, 2026