



PROVINCE OF QUEBEC
MUNICIPALITY OF GRENVILLE-SUR-LA-ROUGE

BY-LAW NUMBER 2025-02-207

CONCERNING BUDGETARY CONTROL AND MONITORING RULES – DELEGATION TO CERTAIN EMPLOYEES – AUTHORITY TO AUTHORIZE EXPENDITURES AND AWARD CONTRACTS

- WHEREAS** the municipal council of Grenville-sur-la-Rouge has the authority, under the provisions of Article 961.1 of the Municipal Code, to delegate to any municipal officer the power to authorize expenditures on behalf of the Municipality;
- WHEREAS** the council deems it appropriate to amend the previous version of Regulation 2024-207 (RA) by repealing it and replacing it with this draft regulation;
- WHEREAS** a notice of motion was given during the meeting held on March 4, 2025, and the draft regulation was tabled at the same meeting;
- WHEREAS** the members of the Municipal Council declare, in accordance with the Municipal Code of Québec (CQLR, c. C-27.1), that they received a copy of the said draft regulation no later than two (2) legal days before the present meeting;
- WHEREAS** copies of the draft were made available to the public for consultation;
- WHEREAS** the members of the Council declare that they have read the said regulation and waive its reading;

THEREFORE, IT IS PROPOSED BY COUNCILLOR MANON JUTRAS AND RESOLVED THAT BY-LAW NUMBER 2025-02-207 BE ADOPTED AND THAT IT STATES AND DECREES AS FOLLOWS:

ARTICLE 1 PREAMBULE

The preamble forms an integral part of this by-law.

ARTICLE 2 AIM

This regulation establishes the budgetary control and monitoring rules that all municipal officers and employees are subject to. More specifically, it sets forth the responsibilities and procedures required to ensure that any expenditure to be incurred or made by a municipal officer or employee, including the hiring of a staff member, is properly authorized after verifying the availability of the necessary funds.

This regulation applies to any allocation of funds related to the financial activities or investment activities of the current fiscal year that the council may be required to adopt by resolution or regulation.

This regulation also establishes the budgetary monitoring and accountability rules that the Director of the Finance Department and the responsible managers for budgetary activities within the Municipality must follow.

Furthermore, this regulation sets out the rules for delegating the authority to authorize expenditures that the council grants under Article 961.1 of the Municipal Code.

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This regulation also establishes the rules for budgetary monitoring and accountability that the Director of the Finance Department and the responsible managers for budgetary activities within the Municipality must follow.

Furthermore, this regulation sets out the rules for delegating the authority to authorize expenditures that the council grants under Article 961.1 of the Municipal Code.

ARTICLE 3 **DEFINITIONS**

Unless stated otherwise, expressly or by the context of the provision, the following terms and words have, in this regulation, the meaning and application attributed to them by this article:

Purchase :	Designates any supply of goods or services required in the normal course of the Municipality's operations.
Competent authority	Designates the Director General and/or the Director of a municipal department related to the budget allocations concerned:
Purchase order	Designates a document confirming to a supplier the goods to be delivered or the services to be performed according to the negotiated terms.
Municipal council	Designates the Mayor, the councilors forming the Municipal Council of the Municipality of Grenville-sur-la-Rouge.
Exercice	Designates a period between January 1 and December 31 of a year.
Municipality	Designates the Municipality of Grenville-sur-la-Rouge.
Budget officer	Designates the Municipality employee responsible for a budget allocation assigned to them in connection with the operations of their department.
Director General and Clerk-Treasure	Refers to the senior official that the Municipality must have. In the case of Grenville-sur-la-Rouge, the council has deemed it appropriate to assign the responsibilities of Clerk-Treasurer to the Director General, in accordance with article 210 of the <i>Code Municipal du Québec</i> and oversees the administration of the municipality.

ARTICLE 4 **PRINCIPLES OF BUDGETARY CONTROL AND MONITORING**

4.1

The credits necessary for the Municipality's financial activities, operational activities, and investment activities must be approved by the Municipal Council prior to their allocation for the related expenditures. This credit approval takes the form of a vote on the credits expressed through the following means:

- a) The adoption by the Municipal Council of the annual budget forecasts or additional budget forecasts or their amendments.
- b) The adoption by the Municipal Council of a borrowing by-law.
- c) The adoption by the Municipal Council of a resolution or by-law through which credits are allocated from surplus revenues, accumulated surpluses, financial reserves, or reserved funds.

4.2

The Director General and Clerk-Treasurer is responsible for the application and up-to-date maintenance of this regulation.

4.3

Any person may bring to the Mayor's attention any situation that suggests a problem regarding the application of this regulation so that the Mayor can exercise the right of supervision, investigation, and control provided for in Article 142 of the Municipal Code.

The Mayor must then take the appropriate actions to ensure that this regulation is applied in accordance with the law.

4.4

The Director general is responsible for the management and adherence to the budget forecasts under their responsibilities. In this regard, they must ensure that, during the preparation of the budget forecasts for each fiscal year, the budget forecasts cover the expenditures to be incurred and that should be allocated to financial activities, operational activities, and investment activities.

4.5

In order to be carried out or incurred, any expenditure must be duly authorized by the Municipal Council, the Director General and Clerk-Treasurer, an authorized employee, or a budgetary activity manager in accordance with this regulation, after verifying the availability of the necessary credits.

4.6

Every employee of the Municipality is responsible for applying and complying with this regulation as it pertains to their role. Each budgetary activity manager must observe this regulation when authorizing an expenditure under their responsibility before it is incurred or made. They can only authorize expenditures within their area of responsibility and can only commit the credits allocated to their budget for the purposes for which they were designated.

4.7

The Director General and Clerk-Treasurer, in collaboration with the Director of the Finance Department, is responsible for ensuring that adequate internal controls are established and maintained to ensure the application and compliance with the regulation by all employees of the Municipality.

4.8

The Director of Finance submits monthly, or as needed, to a session of the Municipal Council, a list of paid and payable accounts, the report on investment activities, as well as a report regarding contracts awarded by mutual agreement and authorized by the Director General and Clerk-Treasurer.

ARTICLE 5 DELEGATION AND BUDGETARY TRANSFER POLICY

5.1

The Council delegates its expenditure authorization power as follows:

Each budgetary activity manager may authorize expenditures and enter into contracts on behalf of the Municipality, provided that they only commit the Municipality’s credit for the current fiscal year and within the limits of the budgetary allocations under their responsibility.

However, prior authorization is required when the amount of the expenditure or contract in question falls within the range indicated in the table below. Otherwise, any expenditure or contract award exceeding the limits of the range must be approved by a resolution of the Council.

BRACKET	STAFF		
Not exceeding 1 000\$	Director of publics works	Publics works foreman	
Not exceeding 3 000\$	Fire department director	Assistant clerk	Director or urban planning and environment
Not exceeding 10 000\$	Director of publics works	Finances director	Director general
Exceeding 10 000\$	Municipal council		

The delegation does not apply to an expenditure commitment or a contract extending beyond the current fiscal year. Such commitment or contract must be authorized by the council. The amount subject to its authorization must cover commitments extending beyond the current fiscal year.

5.2

The permissible budget transfer limit, without the obligation to submit prior authorization to the municipal council, per budget item during a fiscal year is set at the lesser of 100% of the budget item or \$10,000. The Director of the Finance Department may make the appropriate budget transfers with the approval of the General Director.

ARTICLE 6 GENERAL PROCEDURES FOR BUDGETARY CONTROL AND MONITORING

6.1

Except for expenditures under \$500, contributions, legal services, and public utilities, any authorization of expenditures or those granted under this regulation must be supported by a purchase order.

When a minor modification to an already approved purchase order represents less than 10% of its initial cost, a second purchase order is not required, provided that the modification does not exceed \$1,000 and the necessary credits are available.

6.2

Each budget activity manager, the Director of the Finance Department, or the Director General, as applicable, must verify the remaining available budget before authorizing, or having the Council authorize, expenditures during the fiscal year. To do this, they refer to the accounting records in use within the municipality, or to the records themselves.

6.3

If the verification of the available budget envelope shows a budget shortfall exceeding the budget variation limit set out in Article 5.2, the budget activity manager, or the Director of the Finance Department, or the Director General, as applicable, must follow the instructions provided in Article 9."

6.4

The Director General is responsible for keeping this regulation up to date and must present to the Council, for adoption if necessary, any proposed amendments to the regulation that may be required to adapt it to new circumstances or to a legislative change affecting it. The Director General, in conjunction with the Director of the Finance Department, is responsible for ensuring that adequate internal controls are established and maintained to ensure compliance with and enforcement of the regulation by all municipal officers and employees.

6.5

Every payment made under this regulation must be authorized in advance by the Council.

ARTICLE 7 COMMITMENTS EXTENDING BEYOND THE CURRENT FISCAL YEAR

7.1

Any authorization of a spending commitment extending beyond the current fiscal year must first be subject to a verification of available credits for the portion attributable to the current fiscal year

7.2

During the preparation of the budget for each fiscal year, the Director of the Finance Department must ensure that the necessary credits for previously committed expenses to be charged to the financial activities of the fiscal year are properly allocated in the budget.

ARTICLE 8 SPECIFIC EXPENSES

8.1

Despite Article 6.5 of this regulation, the Director of Financial Services is authorized to issue checks with the approval of the Mayor of the Municipality, without waiting for the council's approval of the check register, for the payment of the accounts listed below. However, a monthly report of the amounts disbursed must be submitted to the council at each regular meeting following the month of the disbursements.

The Director of Financial Services and/or Director general is authorized to proceed with the following particular expenditures that require immediate processing, regardless of the amount:

Council remuneration	Bank fees	Postage and mailing costs
Financing costs (Debt)	MRC apportionment	Purchase of chemical products
Sûreté du Québec apportionment	Administrative fees of the Municipal Court	
General insurance and vehicle insurance and registrations		
Marginal benefits, deductions, and contributions		
Regular, overtime, and occasional salaries for all services		
Public utility services (Telephone, cell phones, internet, electricity)		
Refund of overpaid taxes and interest		
Expenses related to public notices or legal notices pursuant to various laws		
Payments of donations and grants approved by the Council		
Administrative fees related to any payment delays or reimbursements for administrative errors.		
Operating expenses payable through petty cash.		
Reimbursement of expenses and costs incurred by employees, officials, and elected officials.		
Advance payments or mandatory funds.		
Expenses related to full reimbursements such as union dues, savings obligations, social funds, taxpayer deposits under regulations, and bid deposits.		

8.2

During the preparation of the budget for each fiscal year, the Director of the Finance Department must ensure that the necessary credits for these particular expenses are properly allocated in the budget.

The Director of the Finance Department may, after obtaining a resolution from the council to that effect, modify, add, or remove expenses from the list above in this regulation.

8.3

When an unforeseen situation arises, such as the conclusion of an out-of-court settlement or a new collective agreement, the Director of the Finance Department must ensure that the necessary additional credits are provided. If applicable, he or she must proceed with the appropriate budget transfers, with the approval of the Director General and/or the municipal council if these transfers exceed the limit set forth

in Article 5.2 of this regulation.

ARTICLE 9 BUDGET MONITORING AND ACCOUNTABILITY

Each budget activity manager must regularly monitor their budget and immediately report to the Director of the Finance Department and the Director General when they anticipate a budget variation exceeding the limit set forth in Article 5.2. They must justify or explain in writing any unfavorable budget deviation observed or anticipated and, if necessary, submit a request for a budget transfer.

If the budget variation cannot be resolved through a budget transfer, the Director of the Municipality's Finance Department must inform the council and, if necessary, submit for adoption a proposal for an additional budget to cover the required additional credits.

ARTICLE 10 PROCEDURE FOR RECEIPT AND PAYMENT

The employee requesting the expense is responsible for receiving and verifying the goods and products acquired. The receipt voucher must be approved.

The requester must check and approve the invoice, ensure that the goods have been received or the services have been provided, and sign the invoice to confirm everything before forwarding it to the Finance Department for payment.

All payments, without exception, must appear on the list of paid and unpaid accounts and be submitted for approval or confirmation by the Municipal Council during a meeting.

ARTICLE 11 DELEGATION AND POWERS IN HUMAN RESOURCES MATTERS

The municipal council delegates to the general director the authority to terminate the employment of an individual occupying a position (excluding managerial positions) who, during their probationary or trial period, does not meet the requirements of the position, or to reinstate them in their previous position if they held another position within the Municipality prior to their appointment, at the discretion of the director and based on the needs of the administration.

ARTICLE 12 INTERPRETIVES PROVISIONS

12.1

The masculine and singular forms are used in this regulation without discrimination and include the feminine and plural forms in order to avoid a cumbersome text.

12.2

In the event that any part or clause of this regulation is declared invalid by a recognized court, the validity of all other parts or clauses shall not be questioned. The Council hereby declares that it adopts the regulation part by part, regardless of whether one or more of these parts may be declared null and void by the Court.

ARTICLE 13 REPEAL AND COMMENCEMENT

13.1

This by-law repeals and replaces bylaws numbered 2024-207 (RA), R72-0-08, and RA-207-04-2019, along with their amendments.

13.2

This by-law comes into force in accordance with the law.

Tom Arnold
Mayor

François Rioux
General Director and Clerk-Treasurer

NOTICE OF MOTION :	2025, March 4
ADOPTION OF DRAFT BY-LAW :	2025, March 4
BY-LAW ADOPTION :	2025, April 8
ENTRY INTO FORCE :	2025, April 9