



Resolution or  
Notation No.

## By-Laws of the Municipality of Blanc-Sablon

### PROVINCE OF QUEBEC MUNICIPALITY OF BLANC-SABLON

#### BY-LAW NUMBER 2026-R-004

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#### BY-LAW 2026-R-004 ESTABLISHING RULES FOR BUDGET CONTROL AND MONITORING

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- WHEREAS** pursuant to the second paragraph of ARTICLE 960.1 of the Municipal Code of Québec, the council must adopt a bylaw concerning budgetary control and monitoring;
- WHEREAS** this bylaw must provide, in particular, for the means used to ensure the availability of funds prior to any decision authorizing an expenditure, which means may vary depending on the authority granting the expenditure authorization or the type of expenditure planned;
- WHEREAS** under the second paragraph of ARTICLE 165.1 of the Municipal Code of Québec, an employee commitment is effective only if, in accordance with the bylaw adopted under the second paragraph of ARTICLE 960.1, appropriations are available for that purpose;
- WHEREAS** under ARTICLE 961 of the Municipal Code of Québec, a bylaw or resolution of the council authorizing an expenditure is effective only if, in accordance with the bylaw adopted under the second paragraph of ARTICLE 960.1, appropriations are available for the purposes for which the expenditure is proposed;
- WHEREAS** under the fourth paragraph of ARTICLE 961.1 of the Municipal Code of Québec, an authorization of expenditure granted under a delegation has effect only if, in accordance with the bylaw adopted under the second paragraph of ARTICLE 960.1, appropriations are available for that purpose;
- WHEREAS** ARTICLE 176.4 of the Municipal Code of Québec and the fifth paragraph of ARTICLE 961.1 set out the terms and conditions for reporting to the council for the purposes of budgetary control and monitoring;
- WHEREAS** a notice of motion was given by the councillor on March 17<sup>th</sup>, 2026;
- WHEREAS** a project bylaw was adopted at the regular meeting of March 17<sup>th</sup> 2026;



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**CONSEQUENTLY**, it is proposed by **Dany Gaudreault**, seconded by **Johanne V. Beaudoin**, and unanimously resolved:

**That** Bylaw No. 2026-R-004 be and is hereby adopted by the council and that the following be ruled and decreed by this bylaw.

The above preamble forms an integral part of the bylaw.

### DEFINITIONS

**Municipality:** Municipality of Blanc-Sablon

**Council:** Municipal Council of the Municipality of Blanc-Sablon.

**General Director:** Senior official that the Municipality is required to have, who is responsible for municipal administration. This role is usually held ex officio by the Secretary-treasurer pursuant to ARTICLE 210 of the Municipal Code of Québec.

**Secretary-treasurer:** Officer that every municipality is required to have under ARTICLE 179 of the Municipal Code of Québec. He or she automatically performs the duties of chief administrative officer under ARTICLE 210, subject to ARTICLE 212.2, which provides for the possibility of the two duties being performed by different persons.

**Fiscal year:** The period between January 1 and December 31 of a given year.

**Delegation rules:** Rules set out in a bylaw whereby the council delegates to municipal officials or employees the authority to authorize expenditures and enter into contracts on behalf of the Municipality, pursuant to the first and second paragraphs of ARTICLE 961.1 of the Municipal Code of Québec.

**Budget variation rules:** Rules setting the limit on permitted budget variations and the terms and conditions for budget transfers.

**Budget activity manager:** Municipal officer or employee responsible for a budget envelope entrusted to them, which includes any budget envelope under the responsibility of a direct subordinate.

### ARTICLE 1 - OBJECTIVES OF THE BYLAW

#### Article 1.1

This bylaw establishes the budget control and monitoring rules that all relevant municipal officials and employees must follow.

More specifically, it establishes the rules of accountability and operation required to ensure that any expenditure to be incurred or made by a municipal official or employee, including the hiring of an employee, is duly authorized after verification of the availability of the necessary funds.



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These regulations apply to any allocation of funds attributable to financial or investment activities for the current fiscal year that the council may adopt by resolution or regulation.

### Article 1.2

This bylaw also establishes the budget monitoring and reporting rules that the Secretary-treasurer, any other authorized municipal officer, and those responsible for the Municipality's budgetary activities must follow.

## ARTICLE 2 – PRINCIPLES OF BUDGETARY CONTROL AND MONITORING

### Article 2.1

The appropriations necessary for the Municipality's operating and investment activities must be approved by the council prior to their allocation to the related expenditures. This approval of appropriations takes the form of a vote on appropriations expressed in one of the following ways:

- the adoption by the council of the annual budget or a supplementary budget,
- the adoption by the council of a borrowing by-law,
- the adoption by the council of a resolution or bylaw whereby appropriations are allocated from surplus revenues, accumulated surplus, financial reserves, or reserved funds.

### Article 2.2

In order to be incurred or committed, all expenditures must be duly authorized by the council, an authorized municipal officer, or a budget activity manager in accordance with the delegation regulations in force, after verification of the availability of the necessary funds.

### Article 2.3

All municipal officials and employees are responsible for applying and complying with these regulations as they pertain to them.

All budget activity managers must comply with these regulations when authorizing an expense under their responsibility before it is incurred or made. They may only authorize expenses within their jurisdiction and may only commit the appropriations provided for in their budget for the purposes for which they are allocated.



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### ARTICLE 3 – GENERAL TERMS AND CONDITIONS FOR BUDGET CONTROL AND MONITORING

#### Article 3.1

To verify the availability of appropriations prior to authorizing an expenditure, the person responsible for the budgetary activity concerned shall rely on the accounting system in force in the Municipality. The same applies to the Secretary-treasurer or the General Director, as the case may be, when either of them must authorize an expenditure or submit an expenditure for authorization to the council in accordance with the delegation by-law in force.

#### Article 3.2

If the verification of available credits shows a credit shortfall exceeding the limit permitted by the budget variation policy, the budget activity manager, or the Secretary-treasurer or the General Director, as applicable, must follow the instructions provided in 6.1.

#### Article 3.3

An officer or employee who is not a budget activity manager may not authorize any expenditure on his or her own. However, he or she may commit or make an expenditure that has been duly authorized in advance if he or she has been given the mandate to do so or if his or her job description provides for it.

If, for urgent reasons, an official or employee must incur an expense without authorization, they must notify the person responsible for the budgetary activity concerned as soon as possible and provide them with the relevant statements, invoices, or receipts.

#### Article 3.4

The General Director is responsible for keeping these regulations up to date. He or she must submit to the council for adoption, if necessary, any proposed amendments to these regulations that may be necessary to adapt them to new circumstances or to legislative changes affecting them.

The General Director, in conjunction with the Secretary-treasurer, is responsible for ensuring that adequate internal controls are put in place and maintained to ensure that the regulations are applied and complied with by all municipal officials and employees.



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### ARTICLE 4 – COMMITMENTS EXTENDING BEYOND THE CURRENT FISCAL YEAR

#### Article 4.1

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

#### Article 4.2

When preparing the budget for each fiscal year, each budget activity manager must ensure that their budget covers previously incurred expenses that must be charged to the financial activities of the fiscal year for which they are responsible. The municipal Secretary-treasurer must ensure that the appropriations necessary for these expenses are properly provided for in the budget.

### ARTICLE 5 – SPECIAL EXPENSES

#### Article 5.1

Certain expenses are of a special nature, such as:

- remuneration of elected officials and employees
- expense allowances for elected officials
- rebates for payroll deductions
- expenses incurred for travel and training for elected officials and employees in the performance of their duties
- postage
- telephone and telecommunications
- insurance
- registrations
- subscriptions
- electricity
- legal fees
- contracts
- contributions already authorized by the municipality to specific organizations.

When preparing the budget for each fiscal year, each budget activity manager must ensure that their budget covers the specific expenses for which they are responsible. The municipal Secretary-treasurer must ensure that the necessary appropriations for these specific expenses are properly provided for in the budget.



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### Article 5.2

Although the specific expenditures referred to in Article 5.1 are not readily amenable to prior control, they are subject, like any other expenditure, to the rules of monitoring and budgetary accountability prescribed in ARTICLE 6 of this bylaw.

### Article 5.3

When an unforeseen situation arises, such as the conclusion of an out-of-court settlement or a new collective agreement, the Secretary-treasurer must ensure that the additional funds required are provided. He or she may, if necessary, make the appropriate budget transfers, in agreement with the General Director where applicable.

## ARTICLE 6 – BUDGET MONITORING AND REPORTING

### Article 6.1

All budget managers must regularly monitor their budgets and immediately report to their supervisor as soon as they anticipate a budget variance exceeding the limit set out in the budget variance policy in effect. They must justify or explain in writing any unfavorable budget deviation observed or anticipated in a note sent to their superior, accompanied, if necessary, by a request for a budget transfer.

If the budget variation cannot be resolved by a budget transfer, the secretary-treasurer of the municipality must inform the council and, if necessary, submit a supplementary budget proposal for the additional appropriations required for adoption.

### Article 6.2

As prescribed by ARTICLE 176.4 of the Municipal Code of Québec, the Secretary-treasurer must prepare and table two comparative statements at the last regular meeting of the council held at least four weeks before the meeting at which the budget for the following fiscal year is to be adopted.

In the first comparative statement, revenues and expenditures realized up to the last day of the month ending at least 15 days before the date on which the statement is tabled are compared with those realized during the corresponding period of the previous fiscal year.



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In the second comparative statement, the revenues and expenditures expected to be realized for the current fiscal year, at the time the statement is prepared and based on the information then available to the Secretary-treasurer, shall be compared with those provided for in the budget for that fiscal year. This comparative statement shall cover twelve months, as it shall include the revenues and expenditures anticipated for the remaining period of the fiscal year.

In a general election year within the Municipality, both comparative statements shall be tabled no later than the last regular meeting held before the council ceases to sit in accordance with ARTICLE 314.2 of the Act respecting elections and referendums in municipalities (chapter E-2.2).

### Article 6.3

In order for the Municipality to comply with ARTICLE 176.5 and the fifth paragraph of ARTICLE 961.1 of the Municipal Code of Québec, the Secretary-treasurer must also prepare and periodically submit to the council at a regular meeting a report on the expenditures authorized by any officer or employee in accordance with the delegation bylaw in force. All authorizations must be reported to council at the first regular meeting held after the expiry of a period of 25 days following the authorization. Consequently, the report tabled by the Secretary-treasurer must include at least all authorizations made 25 days prior to the council meeting that had not already been reported to him or her.

## ARTICLE 7 – ORGANIZATIONS CONTROLLED BY THE MUNICIPALITY

### Article 7.1

In the case of a given organization included in the Municipality's accounting perimeter under the control indicators set out in the CPA Canada Public Sector Accounting Handbook, the council may decide that the rules of this bylaw apply to that organization when circumstances warrant, with the necessary adjustments.

In such a case, the chief administrative officer is responsible for ensuring that the agreement or arrangement governing the relationship between the controlled organization in question and the Municipality refers to compliance with the principles of this bylaw deemed relevant and to the applicable adapted terms and conditions.



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### ARTICLE 8: ENTRY INTO FORCE

This Bylaw comes into force in accordance with the law.

The notice of motion was given on: **March 17<sup>th</sup>, 2026**

The present project bylaw was adopted on: **March 17<sup>th</sup>, 2026**

The present bylaw was adopted on: **April 21<sup>st</sup>, 2026**

The present bylaw was published on: **April 22<sup>nd</sup>, 2026**

Colin Shattler, Mayor

Karine Benoit, General Director