

THE CORPORATION OF THE TOWNSHIP OF LAKE OF THE WOODS  
By-law No. 135

A by-law to provide for the purchase of goods and services by the Township.

WHEREAS pursuant to Part VI, Section 271 of the Municipal Act, 2001, before January 1, 2005, a municipality and a local board shall adopt policies with respect to its procurement of goods and services; and

THEREFORE the Council of the Corporation of the Township of Lake of the Woods enacts as follows:

**1 LEGISLATIVE AUTHORITY:**

1.1 The Municipal Act, 2001, Part VI, Section 271, as amended states that a municipality and a local board shall adopt policies with respect to its procurement of goods and services, including policies with respect to:

- a) The types of procurement processes that shall be used;
- b) The goals to be achieved by using each type of procurement process;
- c) The circumstances under which each type of procurement process shall be used;
- d) The circumstances under which a tendering process is not required;
- e) The circumstances under which in-house bids will be encouraged as part of a tendering process;
- f) How the integrity of each procurement process will be maintained;
- g) How the interests of the municipality or local board, as the case may be, the public and persons participating in a procurement process will be protected;
- h) How and when the procurement process will be reviewed to evaluate it's effectiveness; and
- i) Any other prescribed matter. 2001, c25, s. 271 (1).

**2. PURPOSE OF PURCHASING POLICY**

2.1 The purpose of this policy is to set out guidelines for the municipality to ensure that all purchases of materials, supplies and services provide the lowest costs consistent with the required quality and service.

2.2 An open and honest process shall be maintained that is fair and impartial.

2.3 The purchasing policy will promote and maintain the integrity of the purchasing process and protect Council, vendors and staff involved in the process by providing clear direction and accountabilities.

**3. GENERAL PROVISIONS**

3.1 Unless otherwise provided in accordance with this By-law, the Clerk-Treasurer, the Road Superintendent or their designate shall act for the Township of Lake of the Woods, for the purchase of all goods and services and shall be responsible for providing all necessary advice and services required for such purchases in accordance with the method of purchase authorized by this By-law and the Purchasing Policy.

- 3.2 No purchase of goods and services shall be authorized unless it is in compliance with the Purchasing By-law and the Purchasing Policy. Goods and services that are obtained without following the provisions of the aforementioned will not be accepted, and any invoices received will not be processed for payment.
- 3.3 Unless otherwise provided in accordance with this By-law and the Purchasing Policy, the purchase of all goods and services shall be authorized in accordance with the provisions of Schedule "A" to this By-law.
- 3.4 Requisitions or purchase orders shall not be arbitrarily structured to alter the relationship of the price to the preauthorized expenditure limit.
- 3.5 "In-house bids", "Vendors of record" and "Two-Envelope procurement process" will not be considered for the procurement of goods or services.
- 3.6 The Clerk-Treasurer is authorized to make and promulgate from time to time administrative policies, procedures and directions respecting:
- i. the preparation and development of specifications;
  - ii. the requirements and form of bid deposits;
  - iii. other securities and documentation required or advisable for sealed bids;
  - iv. procedures for the opening, evaluation and recommendation of tenders; and
  - v. such other matters of an ancillary or incidental nature to more fully carry out the intent and purpose of this By-law.
- 3.7 Disputes are to be resolved pursuant to policies as established by council.
- 3.8 The financial interest of the municipality shall be paramount and therefore, in the procurement of goods and services, there shall be no preferential treatment afforded to any member of council, employee or their immediate family members. For the purposes of this by-law immediate family means spouse, parent, parent-in-law, child, child-in-law, brother, brother-in-law, sister and sister-in-law, resident in the same dwelling as the member of council or employee.
- 3.9 Goods and Services that are not subject to this By-law are listed in Schedule "B"

## **IMPLEMENTATION PROCEDURE**

### **4. DEFINITIONS**

4.1 For the purposes of this Policy,

"Bid" shall mean a submission from a prospective vendor in response to a request for the purchase of goods or services issued by the Township.

"Bid Deposit" shall mean a financial guarantee to ensure the successful bidder will enter into an agreement.

"Certificate of clearance" from the Workplace Safety and Insurance Board means a certificate issued by an authorized official of the WSIB certifying that the Board waives its rights under subsection 9(3) of the Workers' Compensation Act, R.S.O. 1990 W.11.

“Committee” shall mean Council unless the Council of the Corporation of Township of Lake of the Woods has designated a specific committee.

“Council” shall mean the Council of the Corporation of Township of Lake of the Woods.

“Cross Liability or Separation of Insureds” is where more than one named insured is present on a policy, the policy will respond as if each named insured had a separate policy. This allows one insure to bring an action against another.

“Emergency Purchase” shall mean a purchase made in a crisis situation where immediate action is required to prevent the possible loss of life or property.

“Formal Bid” shall mean a sealed bid submission.

“Formal Quotation” shall mean a document that sets out particular requirements for goods and/or services.

“Generic” shall mean that no specific brand or name shall be included as part of the specifications unless such a brand or name is required to identify the intent of a purchase, order or proposal.

“Informal Quotation” shall mean a competitive bid process for goods or services that is conveyed and received from bidders in a written format by e-mail, mail or fax.

“Manager” shall mean a head of a department operating within Township of Lake of the Woods, including either the Clerk-Treasurer or Road Superintendent.

“Sealed bids” are bids submitted in a sealed envelope to a specified location, by a specified date.

“Services” shall mean items such as telephone, gas, water, hydro, janitorial and cleaning services, consultant services, legal surveys, medical and related services, insurance, leases for grounds, buildings, office or other space required by the Corporation and the rental, repair or maintenance of equipment, machinery, or other personal and real property.

“Supplies” shall mean goods, wares, merchandise, material and equipment.

“Supplier” means any individual or organization providing goods and services to the Township including but not limited to contractors, consultants, vendors, service organizations etc.

“Tender” means a document, which sets out particular specifications for the commodity or service required. This can also refer to an offer in writing to execute some specified work or to provide some specified articles at a specified rate.

“The Corporation of Township of Lake of the Woods” herein is also referred to as the “Township” or the “Corporation”.

“Triggering Event” means an occurrence resulting from an unforeseen action or consequence of an unforeseen event, which must be remedied on a time sensitive basis to avoid a material financial risk to the Township or serious or prolonged risk to persons or property.

“Vendor” shall mean any person or enterprise supplying goods or services to the Corporation of Township of Lake of the Woods.

## **5. PURCHASING RESPONSIBILITIES**

### **5.1 Responsibilities**

5.1.1 Lake of the Woods Council has ultimate authority for all expenditures. Council delegates this authority by the authorization of budgets or by specific resolution. Clerk-Treasurer cannot pay for any item that has not been authorized by Council through budget appropriation or specific resolution. This purchasing policy provides guidelines outlining how spending authority is to be used.

5.1.2 Council is responsible for:

- i. The procurement process for all items greater than \$50,000 with the exception of those items listed in Schedule B;
- ii. Decisions whenever the specifications of a tender call or Request for Proposal cannot be met by two or more suppliers.

5.1.3 Clerk-Treasurer/Road Superintendent: is responsible for:

- i. Have responsibility for all procurement activities within their Departments and are accountable for achieving best value while following the procurement principles;
- ii. Monitoring compliance with this by-law;
- iii. Have authority to purchase items not exceeding \$10,000.

5.1.4 No provision of the By-law precludes the Clerk-Treasurer/Road Superintendent from recommending an award to Council where:

- i. in their opinion, it is in the best interest of the Township to do so, or
- ii. it is a matter of procurement procedure and, it is in the best interest of the Township to do so.

### **SINGLE/SOLE SOURCING**

5.1.5 In circumstances where there may be more than one source of supply in the open market, but only one of these is recommended by the Clerk-Treasurer/Road Superintendent for consideration on the grounds that it is more cost effective or beneficial to the Township and where the expenditure will exceed \$10,000, approval must be obtained from Council prior to negotiations with the single source. The Clerk-Treasurer/Road Superintendent or designate shall be responsible for submitting a report detailing the rationale supporting the use of the single source.

5.1.6 If the Clerk-Treasurer/Road Superintendent requires goods, services or equipment deemed to be available from only one source of supply, and where the expenditure will exceed \$10,000, they, shall obtain approval from the Council for the tendering procedure to be waived and for authorization to negotiate with the sole source supplier.

### **5.2 Clerk-Treasurer/Road Superintendent Authority**

5.2.1 The Clerk-Treasurer/Road Superintendent shall be responsible for approval of accounts within the approved budget for such department or any amendment to same as approved by Council. Unspecified capital expenditures in the annual estimates require prior Council approval by resolution.

- 5.2.2 Resolutions approving budget amendments, capital expenditures or special appropriations shall contain purpose of expenditure, cost estimates or expenditure limitation, and the fund in which an appropriation has been provided. All staff reports recommending such resolutions shall contain the Clerk-Treasurer/Road Superintendent endorsement.
- 5.2.3 The Clerk-Treasurer/Road Superintendent shall be authorized to make Small Order Purchases of goods and services up to an amount of \$5,000.00 from such vendor and upon such terms and conditions the Clerk-Treasurer/Road Superintendent deems appropriate.
- 5.2.4 The Clerk-Treasurer/Road Superintendent have the authority to award contracts in the circumstances specified in the Purchasing Policy provided that the delegated power is exercised within the limits prescribed in Schedule "A" to this By-law, and the requirements of this By-law and the Purchasing Policy are met.
- 5.2.5 The Clerk-Treasurer has the authority to instruct Road Superintendent to defer the award of contracts to Council for approval and may provide additional restrictions concerning procurement where such action is considered necessary and in the best interest of the Township.
- 5.2.6 When the Clerk-Treasurer/Road Superintendent is of the opinion that a "*triggering event*" has occurred, the Clerk-Treasurer/Road Superintendent may authorize the purchase of such goods, services and construction as is considered necessary to remedy the situation without regard to the requirement for a bid solicitation and may award the necessary contract amendment.

The relevant details surrounding the "*triggering event*" shall be included in a report and submitted to Council as soon as possible.

- 5.2.7 The Clerk-Treasurer has the authority to purchase goods, services and equipment considered necessary or advisable to carry out the requirements of the *Municipal Elections Act, R.S.O. 1996*. The Clerk-Treasurer shall wherever possible be guided by the provisions of this by-law and the Purchasing Policy.
- 5.2.8 Despite any other provision of this By-law, the following contracts are subject to Council approval:
- i. any contract requiring approval from the Ontario Municipal Board;
  - ii. any contract prescribed by Statute to be made by Council;
  - iii. where the cost amount proposed for acceptance is higher than the Council approved budget for that expenditure or where the expenditure would result in insufficient remaining funds in the project budget to complete the project as budgeted;
  - iv. where the net revenue amount proposed for acceptance is lower than the Council approved budget;
  - v. where a substantive objection emanating from the bid solicitation has been filed with the Clerk-Treasurer/Road Superintendent;
  - vi. where a major irregularity precludes the award of a tender to the supplier submitting the lowest bid; and
  - vii. where authority to approve has not been expressly delegated.

## **6.0 PURCHASING MECHANISMS**

### **6.1 Day Labour**

- 6.1.1 The Road Superintendent will in January of each year invite contractors to submit to the Clerk-Treasurer a list of their equipment and the hourly rate for such equipment. This list will be used for day labour projects **not exceeding \$5,000.00**.
- 6.1.2 The hourly rate including any applicable float time will be used as the basis upon which contractors are hired. In the case of where the hourly rates (including any float time) are the same a rotation system will be used to ensure the best value for the municipality.

### **6.2 Informal Quotation Purchases**

- 6.2.1 Clerk-Treasurer/Road Superintendent shall be authorized to make purchases of goods and services for estimated expenditures **exceeding \$5,000.00 and less than \$15,000.00** from such vendor and upon such terms and conditions as Council deems appropriate subject to first obtaining at least three (3) written quotations whenever possible. Bid documents and specifications (as applicable) can be issued and received by e-mail and/or fax transmission at the using department location.
- 6.2.2 Exclusions: Single item small capital projects or purchases including those of complex specifications or requirements must be issued in a formal bid document. (Example, the purchase of a new vehicle.)

### **6.3 Formal Quotation Purchases**

- 6.3.1 Clerk-Treasurer/Road Superintendent shall be authorized to make Formal Quotation Purchases for goods and services for estimated expenditures **exceeding \$15,000.00 and less than \$50,000.00** without requesting and obtaining sealed tenders for the goods and services unless specifically authorized to do so by a resolution of Council for a particular transaction. At least three (3) bids must be obtained whenever possible.
- 6.3.2 When the preferred Quotation exceeds the approved budget appropriation by 10% of the total project budget, the Clerk-Treasurer/Road Superintendent shall submit a report to Council for direction.

### **6.4 Tender Purchases**

- 6.4.1 The Clerk-Treasurer/Road Superintendent shall not order goods or services exceeding **\$50,000.00** without requesting and obtaining sealed tenders for the goods and services unless specifically authorized to do so by a resolution of Council to exempt this tendering policy on a particular transaction. At least three (3) bids must be obtained whenever possible.

## **6.5 REQUESTS FOR PROPOSALS**

- 6.5.1 The Clerk-Treasurer/Road Superintendent may use a Request for Proposal in place of a tender or quotation when goods or services cannot be specifically stipulated or when alternative methods are being sought to perform certain functions or services.

- 6.5.2 For estimated expenditures **not exceeding \$50,000.00**, the evaluation criteria and process shall be approved by the Clerk-Treasurer/Road Superintendent prior to the issuance of the Request for Proposal. For **expenditures exceeding \$50,000.00**, the evaluation criteria and process shall be approved by Council resolution prior to the issuance of the Request for Proposal.
- 6.5.3 Reporting will not include summaries of bids as this information will remain confidential. Any disclosure of information shall be made by the appropriate officer in accordance with the provisions of the Municipal Freedom of Information and Protection of Privacy Act,
- 6.5.4 Unsuccessful proponents may, upon their request, attend a debriefing session with the Clerk-Treasurer to review their bid submission. Discussions relating to any bid submission other than that of the proponent present will be strictly prohibited.
- 6.5.5 When the preferred proposal (i) exceeds the approved budget appropriation and/or (ii) exceeds \$50,000.00, the Clerk-Treasurer/Road Superintendent shall submit a report to Council for direction.

## **6.6 DISCOLUSRE OF INFORMATION & APPEALS**

- 6.6.1 Any disclousre of information shall be made by the appropriate officer in accordance with the provisions of the Municipal Freedom of Information and Protection of Privacy Act.
- 6.6.2 Unsuccessful proponents may, upon their request, attend a debriefing session with the Clerk-Treasurer to review their bid submission. Discussions relating to any bid submission other than that of the proponent present will be strictly prohibited.

## **7.0 BID OPENING**

- 7.1 The Clerk-Treasurer shall arrange for the public opening of tender bids at the time and date specified by the tender call. There shall be in attendance at that time,
  - i. The Clerk-Treasurer or designate and
  - ii. At least one other municipal representative, which could include a Council member.
- 7.2 A summary of the bids and a recommendation for the award to the lowest responsive bidder, subject to review shall be presented to Council for their action.

## **8.0 CONDITIONS APPLICABLE TO ALL BID SUBMISSIONS**

- 8.1 The following conditions apply to all bid submissions whether they are formal or informal:
  - 8.1.1 Bid documents must be submitted and received in the manner as specified in the bid document. No exemptions will be permitted.
  - 8.1.2 Bid received by the designated Township location later than the specified closing date and time will be returned to the bidder. In the case of sealed bids, the bid will be returned to the bidder unopened. No exemptions will be permitted.
  - 8.1.3 A bidder who has already submitted a bid may submit a further bid at any time up to the official closing time. The last bid received will supersede and invalidate all bids previously received by that bidder.

- 8.1.4 A bidder may withdraw a submitted bid at any time up to the official closing time by letter bearing their signature.
- 8.1.5 All departments must document the receipt of all submissions over \$5,000.00 including the bidder's name, date/time of receipt of bid and initials of the employee accepting the bid.
- 8.2 Bids may be rejected which are incomplete, conditional or obscure, or which contain additions not called for, erasures, alterations or irregularities of any kind.
- 8.3 The Township reserves the right to accept or reject any submission.

## **9.0 EMERGENCY PURCHASES**

- 9.1 The Clerk-Treasurer/Road Superintendent may request exemption from any or all the purchasing methods outlined in this policy by submission of a report requesting the same to Council. Such exemptions shall be granted by resolution.

## **10.0 EXCEPTIONS**

- 10.1 The Clerk-Treasurer/Road Superintendent may request exemption from any or all the purchasing methods outlined in this policy by submission of a report requesting the same to Council. Such exemption shall be granted by resolution.

## **11.0 EXCLUSIONS**

- 11.1 Competitive bids shall not be required for goods or services provided by any of the following when such goods or services are not available elsewhere, including, but not limited to:
  - 11.1.1 Utilities, government agencies, Crown corporations, traveling expenses, meals, conferences, seminars, memberships, subscriptions, medical exams, licenses, in-house services and any other goods or services as approved by Council (see Schedule B to the By-law).
  - 11.1.2 As identified elsewhere in this policy.

## **12.0 ADVERTISING**

- 12.1 Where effective in the opinion of the Clerk-Treasurer/Road Superintendent, information regarding the bid document shall be advertised in the local newspaper and/or applicable publications necessary to comply with all existing statutory regulations. Any requirement exceeding \$100,000.00 must be advertised.
- 12.2 Purchasing Procedures outline additional advertising opportunities and methods.

## **13.0 BID DEPOSITS**

- 13.1 Bid deposits shall be required to accompany bid submissions for the following circumstances:
  - 13.1.1 All bids for municipal construction projects in excess of \$50,000.00.
  - 13.1.2 Special contracts or scope of work as deemed appropriate by the Clerk-Treasurer/Road Superintendent.



- 13.2 Bid deposits shall be no less than 5% of the estimated value of the work prior to bidding or an amount equal to a minimum of 5% of the bid submitted. For estimated expenditures greater than \$100,000.00, the minimum bid deposit required shall be 10%.
- 13.3 A bid deposit shall be provided in one of the following formats:
- 13.3.1 A bid bond or an agreement to bond issued by a bonding agency currently licensed to operate in the Province of Ontario naming The Corporation of Lake of the Woods as the obligee.
- 13.3.2 A certified cheque made payable to The Corporation of Township of Lake of the Woods.
- 13.3.3 An irrevocable letter of credit naming The Corporation of Township of Lake of the Woods as the beneficiary.
- 13.3.4 Money orders made payable to The Corporation of Township of Lake of the Woods.
- 13.3.5 Canadian currency.
- 13.4 The Township does not pay interest on any bid deposits.
- 13.5 All bid deposits must be original documentation, signed and sealed as appropriate. No faxed or photocopies will be accepted.
- 13.6 The Township is authorized to cash and deposit any bid deposit in the Township's possession that is forfeited as a result of non-compliance with any of the terms, conditions and/or specifications of a sealed bid.

#### **14.0 BONDING REQUIREMENTS**

- 14.1 Performance, Labour and Material and/or Maintenance Bonds are required for all construction projects exceeding \$100,000.00 for a minimum of 50% of the bid amount.
- 14.2 All bonds must be originals, signed and sealed. No faxed or photocopies will be accepted.

#### **15.0 INSURANCE**

- 15.1 The standard insurance minimums are as follows:  
\$2 million – general liability policy  
\$2 million - automobile liability policy  
\$2 million – homeowners (e.g. for rental of facilities)  
\$5 million – general liability and automobile liability policies – for contract work done for most Public Works/Drainage projects  
\$2 million – professional errors and omissions liability  
Builder's Risk – the amount of the project cost

Bid documents must clearly indicate insurance requirements to be provided by the successful bidder.

- 15.2 The successful bidder must furnish the Township at his/her cost a “certified copy” of a liability insurance policy covering public liability and property damage for no less than the minimum amounts stated in 15.1 to the satisfaction of the Township and in force for the entire contract period. The policy must contain:
- 15.2.1 a “Cross Liability” clause or endorsement;
  - 15.2.2 an endorsement certifying that **The Corporation of Township of Lake of the Woods** and the successful bidder are included as an additional named insured;
  - 15.2.3 an endorsement to the effect that the policy or policies will not be altered, cancelled or allowed to lapse without thirty days prior written notice to Lake of the Woods.
- 15.3 Contractor’s Liability Insurance Policy shall not contain any exclusions of liability for damage, etc. to property, building or land arising from:
- 15.3.1 the removal or weakening of support of any property, building or land whether such support be natural or otherwise;
  - 15.3.2 the use of explosives for blasting;
  - 15.3.3 the vibration from pile driving or caisson work, provided that the minimum coverage for any such loss or damage shall be \$5,000,000.00.
- 15.4.1 WSIB certificate of clearance must be submitted to the Clerk-Treasurer’s office prior to the commencement of the project and periodically as the work is completed.

## **16.0 ADMINISTRATION**

- 16.1 No contract or purchase shall be divided to avoid any requirements of this policy.
- 16.2 In all purchases, price shall be the prime selection criteria prior to any special provisions or add/delete calculated into the bid price, providing that all specification requirements are met. Such specifications are to be generic or “as equivalent”. All factors influencing the purchasing decision are to be included in the specifications.
- 16.3 Township of Lake of the Woods may participate with other units of government, their agencies or public authorities in co-operative purchase ventures when the best interest of Township of Lake of the Woods will be served. Where such participation is at variance with the Township’s Purchasing policy, Council shall first authorize any participation.
- 16.4 Performance evaluations may be undertaken on suppliers and providers of service.
- 16.5 All invoices and accounts from vendors shall be authorized prior to payment. The Clerk-Treasurer is responsible to ensure authorization, accuracy, budgetary or specific resolution approval and the Clerk-Treasurer/Road Superintendent is responsible to indicate that goods and services were received in good order to authorize payment.
- 16.6 Between the last regular meeting of Council in any year and the adoption of estimates for the next year, the Clerk-Treasurer is authorized to pay the accounts of any ordinary business transactions of the Municipal Corporation that are required to maintain services. This shall include the payment of accounts or previously approved capital items and projects.

- 16.7 After the adoption of estimates, the Clerk-Treasurer is authorized to pay the accounts approved by the appropriate Clerk-Treasurer/Road Superintendent and to pay contract accounts upon receipt of evidence of value received.
- 16.8 Notwithstanding the provisions of this procedure, the Township shall have the right to reject the lowest or any bid at its absolute discretion. The Township also reserves the right to reissue the bid document in its original format or modified as best suits the requirements of the Township.

**17.0 RETENTION OF DOCUMENTATION**

- 17.1 All background information, information submitted by vendors, purchase orders and other relevant information involved in obtaining prices for goods and services exceeding \$5,000.00 shall be retained in the department for the entire budget year and five (5) years in record's retention.

**18.0 PURCHASING PROCESS REVIEW**

- 18.1 The Clerk-Treasurer and the Road Superintendent may randomly review departmental purchasing related files on an on-going basis to review the effectiveness and integrity of the processes and policy adherence. And make recommendations for change to Council.

**19.0 PURCHASING PROCEDURES**

- 19.1 Approved purchasing procedures are to be used as a guideline and for information on purchasing goods and services in compliance with this policy.

**20.0 REPEAL AND ENACTMENT**

- 20.1 Schedule "A" being the Levels of Contract Approval Authority is attached and forms part of this by-law.
- 20.2 Schedule "B" being the Goods And Services Not Subject To This By-law is attached and forms part of this by-law.
- 20.3 This by-law comes into force on the day it is passed.
- 20.4 This by-law may be referred to as the Procurement of Goods & Services By-law

Enacted this 7th day of December, 2004.

V PIZEY

Mayor

PATRICK W GILES

Clerk-Treasurer

## Schedule A

### LEVELS OF CONTRACT APPROVAL AUTHORITY

Note: Sales taxes, excise taxes, goods and service taxes and duties shall be excluded in determining the price of a contract for the supply of goods or services for the purpose of the relationship of the price to the preauthorized expenditure limit.

In the case of multi-year supply and/or service contracts, the preauthorized expenditure limit shall refer to the estimated annual expenditure under the contract.

<b>Dollar Value</b>	<b>Procurement Process</b>	<b>Approval Authority</b>
<b><u>Informal Process</u></b>		
\$5,000 or less	Purchasing Card or Purchase Order No formal quotes required.	Clerk-Treasurer/Road Superintendent
Greater than \$5,000 but not greater than \$15,000	Informal Quotation (3 written Quotes required )	Clerk-Treasurer/Road Superintendent as authorized.
<b><u>Formal Process</u></b>		
Greater than \$15,000 but not greater than \$50,000	Formal Quotation	Clerk-Treasurer/Road Superintendent as authorized
Greater than \$50,000	Request for Proposal	Council
Greater than \$50,000	Request for Tender	Council
<b><u>Direct Negotiation</u></b>		
Greater than \$5,000	Direct Negotiation as a result of Single or Sole Source	Council

## Schedule B

### GOODS AND SERVICES NOT SUBJECT TO THIS BY-LAW

1. Petty Cash Items
2. Training and Education including:
  - i. Conferences
  - ii. Courses
  - iii. Conventions
  - iv. Magazines
  - v. Memberships
  - vi. Periodicals
  - vii. Seminars
  - viii. Staff Development
  - ix. Staff Workshops
  - x. Staff Relations
3. Refundable Employee Expenses including:
  - i. Cash advances
  - ii. Meal allowances
  - iii. Travel expenses
  - iv. Accommodation
4. Employer's General Expenses including:
  - i. Payroll deduction remittances
  - ii. Medicals
  - iii. Insurance premiums
  - iv. Tax remittances
  - v. Group Benefits
5. Licences, certificates and other approvals required.
6. Ongoing maintenance for existing computer hardware and software.
7. Professional and skilled services provided to individuals as part of approved programs including but not limited to medical services, home care services, counseling services and child care.
8. Other Professional and Special Services up to \$5,000 including:
  - i. Additional non-recurring Accounting and Auditing Services
  - ii. Legal Services if made in accordance with the delegation of authority to the Clerk-Treasurer.
  - iii. Banking Services where covered by agreements.
  - iv. Public Debenture Sales