

**BOARD OF MANAGEMENT OF THE  
METROPOLITAN TORONTO ZOO  
BY-LAW NO. 1-97**

**To confer certain authorities and responsibilities with respect to the appropriation and commitment of funds and the payment and reporting of accounts of the Board of Management of the Metropolitan Toronto Zoo**

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METROPOLITAN TORONTO ZOO**

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**To confer certain authorities and responsibilities with respect to the  
appropriation and commitment of funds and the payment and reporting of accounts of  
the Board of Management of the Metropolitan Toronto Zoo.**

WHEREAS the Board has sole authority to allocate funds through its adoption of the estimates and the capital works program for financing approved Board programs and objectives;

AND WHEREAS the General Manager has the authority to commit Board funds for implementing approved Board programs and objectives, subject to the terms of this by-law, any other financial by-law and there being sufficient funds;

AND WHEREAS the General Manager is authorized to pay all accounts and other liabilities of the Board, subject to the terms of this by-law;

NOW THEREFORE the Board of Management of the Metropolitan Toronto Zoo HEREBY ENACTS as follows:

**1. Definitions**

In this by-law,

- (a) "account" means a financial liability of the Board arising from a commitment and evidenced by any invoice, paysheet, receipt or other document indicating payment is due for the goods or services specified in the account;
- (b) "appropriation" means the allocation of funds by the Board for a specified purpose and shown as such in the estimates;
- (c) "Board" means the members of the Board of Management of the Metropolitan Toronto Zoo;
- (d) "budget" means the budget of the Zoo as approved by the Board adopting the estimates;
- (e) "capital account" means the funds allocated by the Board for a particular work or project in the capital works program;
- (f) "committee" means the Management Committee of the Zoo;
- (g) "contract" means an agreement entered pursuant to a tender;
- (h) "Cost Centre Manager" means a person designated as such and authorized by the General Manager to exercise limited financial authority;
- (i) "Executive Director" means the Executive Director of Administrative & Site Services of the Zoo, or his designate;
- (j) "General Manager" means the General Manager of the Zoo or his designate acting pursuant to section 36;

- (k) "goods" means all manner of property, both real and personal, and tangible and intangible;
- (l) "member" means a member of the Board.
- (m) "official" means any employee of the zoo, any agent actually or apparently authorized to make a commitment and includes a member;
- (n) "project" means an undertaking, work or scheme included in the capital works program;
- (o) "Purchasing Agent" means the officer duly appointed by the board to procure goods and services for a unit of the Zoo on the most favourable terms possible from interested suppliers;
- (p) "quotation" means duly executed offer, presented either orally and recorded, or submitted in writing on the prescribed form, and delivered to the specified location on or before the specified time and due date, received from an interested supplier, for the provision of goods or services to the Zoo on the basis of the general terms and conditions outlined in the quotation;
- (q) "services" means any matter in respect of which the Zoo may incur a financial obligation except for the provision of property;
- (r) "Solicitor" means the Metropolitan Solicitor;
- (s) "tender" means a bid, received from a contractor to carry out a project for the Zoo delivered to the specified location on or before the specified time and due date;
- (t) "Treasurer" means the Metropolitan Commission of Finance and Treasurer;
- (t) "unit" means an organizational unit of the Zoo;
- (v) "Zoo" means the Board of Management of the Metropolitan Toronto Zoo;

#### Part I General

#### 2. Sole Authority

The Board has the sole authority to allocate funds to Zoo appropriations and projects and for approving corporate programs and objectives.

#### 3. Purpose:

The commitment of funds and payment of accounts to the Zoo shall be carried out in accordance with the provisions of this by-law.

#### Part II Appropriations

#### 4. Estimates

The Board, in adopting the estimates of all sums required during the year for the purposes of the Zoo in accordance with the Municipality of Metropolitan Toronto Act, and agreements executed thereunder, shall determine the sums required for every purpose and the sums required for the various categories of

purposes, as determined by the Board shall be an appropriation.

5. Interim Appropriations

The Board shall, before the adoption of the estimates for a year, adopt interim appropriations for the sums required in that year for the period from the 1st day of January to the date the estimates for that year are adopted.

6. Transfers

The transfer of sums between appropriations (i.e. from revenues to expenditures) or between projects shall require the approval of the Board.

Part III  
Capital Works Program

7. Projects

(1) The board in adopting the capital works program shall determine the sums required for every purpose and each category of purpose shall be a project and each sum provided therefor shall be a capital account.

(2) Notwithstanding the inclusion of a project within the capital works program adopted by the Board, each individual project therein, including the funding therefor, must be separately justified and approved by the Board.

Part IV  
Board Approval

8. Approval

No commitment shall be made, no debt shall be incurred, no expenditure shall be made and no account shall be paid by or on behalf of the Zoo except as approved by the Board in accordance with the provisions of this by-law.

9. Contents of Reports

Every report by an official to the Board recommending the expenditure of money shall:

- (a) state the grounds on which the recommendation is made in sufficient detail to enable a member to judge the recommendation;
- (b) state the name of the person supplying the goods or services unless the Board, in adopting the report, specifically waives compliance with this clause. In which case, the name of the person supplying the goods or services shall be reported to the Board as soon as practicable;

- (c) provide an estimate of the probable cost, or, in the absence of an estimate, a limit on the amount recommended to be expended;
- (d) state the source of the funding for the expenditure including the following, to the extent applicable:
  - (i) for expenditures the cost of which, or a portion thereof, is to be raised in the current year, whether funds are available in the appropriation or the interim appropriation therefor;
  - (ii) for expenditures the cost of which, or a portion thereof, is to be raised in a subsequent year, whether the approval of the Ontario Municipal board is required;
  - (iii) for expenditures for a project, a statement that the Treasurer has calculated that such expenditures can be accommodated within the annual debt and financial obligation limits of the Corporation;
  - (iv) whether any other approval is required before the expenditure may be made and, if so, identify the nature of such approval;
  - (v) any reserve or reserve fund available to provide the funding; or
  - (vi) any other source of funding; and
- (e) be signed by the General Manager.

#### Part V Commitments

##### 10. Specific Board Approval

(1) Except as provided in sections 12 and 29, no official or committee shall make any commitment on behalf of the Zoo unless the Board has approved the expenditure in a specific report in accordance with section 9.

(2) All commitments in excess of \$100,000.00 may be made only by an agreement in writing or by such other method as the Board may direct.

##### 11. Authority to General Manager:

(1) Subject to subsection 12., the General Manager may make a commitment not exceeding \$100,000.00 in any one instance provided that

- (a) the Board has
  - (i) provided funds by way of an appropriation for that purpose, or
  - (ii) approved the project and the funding therefor, and
- (b) the commitment

(i) does not exceed the funds appropriated or approved for the project by the Board, and

(ii) is in a form specified in Part VI.

(2) The General Manager may authorize an additional expenditure on a commitment authorized in accordance with this by-law of up to

(a) in the case of a commitment of \$200,000.00 or less, 15 per cent of the commitment, and

(b) in the case of a commitment exceeding \$200,000.00, an amount equal to the sum of 15 per cent of the first \$200,000.00 and 10 per cent of the remainder.

## 12. Animal Transactions

(1) Animal transactions for cash or trade for less than \$2,500.00 per specimen or for less than \$10,000.00, if more than one specimen (including shipping charges and currency exchange), shall be approved by the General Manager or his designate.

(2) Animal transactions of \$2,500.00 to \$9,999.00 per specimen or \$10,000.00 to \$14,999.00, if more than one specimen (including shipping charges and currency exchange), or the elimination of an exhibit species shall receive prior approval of the Animal Care, Research and Acquisition Committee.

(3) Animal transactions of \$10,000.00 or greater per specimen or \$15,000.00 or greater if more than one specimen (including shipping charges and currency exchange) shall receive prior approval of the Board upon recommendation of the Animal Care, Research and Acquisition Committee.

(4) Animal transactions for cash or trade exceeding \$200,000.00 (including shipping charges and currency exchange) require the prior approval of the Metropolitan Toronto Council.

(5) A cash outlay exceeding the uncommitted cash balance in the Animal Transaction Reserve Fund requires the prior approval of the Metropolitan Toronto Council.

## 13. Grants

Notwithstanding section 11, no grant shall be made on behalf of the Zoo except pursuant to a specific Board approval there including the name of, or other information sufficient to identify, the donee.

## Part VI Forms of Commitment

## 14. Petty Cash

(1) There may be established in a unit a petty cash fund in an amount approved by the General Manager or his delegate having regard to the operational requirements of the unit.

(2) The General Manager or his delegate may authorize petty cash expenditures not exceeding \$200.00 in any one instance.



(3) The Executive Director is authorized to reimburse a petty cash fund upon the submission of receipts and such other documentation as the Executive Director may require.

15. Zoo Purchase Order

(1) Subject to subsection (2), the General Manager may authorize the purchase of goods or services not exceeding the cost of \$100,000.00 by the issue of a Zoo purchase order.

(2) Where the estimated cost of goods and services is in excess of \$5,000.00, the General Manager shall only authorize the issue of a Zoo purchase order where three competitive bids have been received and the purchase order is issued to the bidder submitting a bid with the low cost or lowest life cycle cost meeting the specifications.

(3) A Zoo purchase order shall be in such form as the Executive Director and the Solicitor may prescribe.

(4) The Purchasing Agent shall, upon the requisition of the General Manager, procure prices for the goods or services required by means of written quotations or in such other manner as the Executive Director may deem advisable.

(5) If the Executive Director is of the opinion that advertising is necessary to secure the lowest price, requests for quotations shall be advertised by publication by such means as the Executive Director may deem appropriate.

16. Request for Proposals

(1) The General Manager may authorize the purchase of goods or services not exceeding the cost of \$100,000.00 in any one instance by the issue of a request for proposals.

(2) A request for proposals shall be in such form and be conducted in such manner as the Executive Director and the Solicitor may prescribe.

17. Consultant's Agreements

(1) The General Manager may authorize the entering of an agreement with a consultant for the provision of professional services at a cost not exceeding \$100,000.00.

(2) the process for the selection of a consultant shall be in accordance with the policies of the Board as approved from time to time.

(3) The agreement shall be in writing, describe the services to be performed, prescribe the basis and times of payment, establish a maximum fee and be in a form approved by the Solicitor.

18. Convention, Business and Travel Expenses, etc.

Notwithstanding anything contained in this by-law, the General Manager shall not make a

commitment of expenditures to reimburse an official for convention, business and travel expenses and expenses related thereto, except in accordance with the provision of this by-law and the policies approved by the Board from time to time.

19. Metrage

Employees who are authorized to use their own vehicles for Zoo purposes shall be allowed to claim metrage at a rate equivalent to the rate specified in the applicable collective agreement or Exempt Staff Benefit Program.

20. Agreements

Where the form of commitment is not otherwise specified in this Part, the General Manager may make a commitment as provided for in section 11 by means of an agreement in a form approved by the Solicitor in consultation with the Executive Director.

Part VII  
Capital Projects

21. Contracts and Tenders

(1) A contract shall be used to commit to a project, excluding therefrom any agreement with an architect, engineer or other consultant retained in connection therewith, unless the Board otherwise directs.

(2) Unless the contract is to be awarded by the Council of The Municipality of Metropolitan Toronto, the following conditions shall apply:

- (a) The form of tender, general conditions and the kind and amount of security forming part of a contract shall be as approved by the Board from time to time.
- (b) All invitations to tender shall be advertised at least 10 days before tenders are to be opened unless the Board otherwise directs.
- (c) All tenders shall be opened in public by the Executive Director or such senior member of the Finance staff as the Executive Director may designate.
- (d) The General Manager, under whose supervision the project will be carried out, shall prepare a report to the Board recommending the awarding of the contract to the lowest tender conforming to the tender call requirements.
- (e) All contracts shall be awarded by the Board.

22. Execution

Where a commitment is made in accordance with Parts V and VI, the appropriate officials are authorized to take the necessary action to give effect thereto, including the execution of any necessary agreement.

Part VIII  
Documents

23. Safekeeping of Documents

Duly executed copies of all agreements, including all contracts; all bonds, letters of credit and other security for the due performance thereof; all insurance and certificates thereof; and all other documents executed by or on behalf of the Zoo shall be delivered to the Executive Director for safekeeping.

Part IX  
Certification

24. Certification for Payment

The Cost Centre Manager, under whose supervision a commitment is made, on requisitioning from the accounting unit payment for an account, shall, in a form approved by the Executive Director, certify

- (a) that funds are available in an appropriation or capital account therefor,
- (b) the authority to commit the expenditure pursuant to
  - (i) Board approval in a specific report in accordance with section 9, or
  - (ii) authority of the General Manager pursuant to sections 11 and 12 and the section in Part VI of this by-law authorizing the form of commitment, and
- (c) that payment is due in accordance with Part X.

Part X  
Evidence of Payment Due

25. General

- (1) The Cost Centre Manager, in certifying an account payable under section 24, shall state
  - (a) the appropriation or capital account to be charged therefor,
  - (b) the reserve or reserve fund, if any, and any other source of available funding,
  - (c) the nature of the goods or services supplied, and
  - (d) that all goods or services which are the subject of the account have, in fact, been supplied or rendered or that section 26 applies.
- (2) Where goods or services are supplied pursuant to a purchase order or a contract and the purchase order or contract is under the supervision or direction of an architect or engineer or other person retained by or on behalf of the Zoo, the General Manager shall obtain a certificate from such architect, engineer or other person evidencing the supply or rendering of such goods and services prior to requisitioning from the accounting unit payment for the account.

26. Advance Payments

The General Manager may certify an account is payable prior to goods or services being supplied

or rendered if such goods or services are provided to the Zoo in the usual course of its operations and advance payment is normal business practice as determined by the Executive Director.

27. Payroll

The General Manager shall ensure the accuracy of all documentation relating to the production of the payroll, including attendance records.

Part XI  
Payments

28. Executive Director - Requisition from a Unit

- (1) The Executive Director is authorized to pay all accounts where the General Manager
  - (a) certified the account in accordance with Part IX,
  - (b) provided evidence of payment due in accordance with Part X, and
  - (c) delivered all documents in accordance with Part VIII.

(2) Before the payment is released, the Executive Director shall ensure the account is recorded in the corporate accounts and that funds sufficient to pay the account are available in the appropriation or capital account as certified by the General Manager.

29. Executive Director's Authority

Notwithstanding any other provision in this by-law, the executive Director is authorized to pay the following accounts, provided that funds are available in the appropriation or capital account for that purpose:

- (a) subject to section 27,
  - (i) all salaries, wages and benefits due to any person in the employ of the Zoo, and
  - (ii) all retiring allowances and mandatory sick pay grants due to any person previously in the employ of the Zoo;
- (b) all accounts for telephones, postage and utilities supplied to the Zoo;
- (c) all accounts for fees and levies payable to the federal, provincial or other municipal government, or to any agency, board or commission thereof;
- (d) all overdrafts, including foreign exchange; and
- (e) all accounts relating to employee employer pension deductions and contributions in respect of the salaries and wages to those persons who are paid by or employed by the Zoo and which are payable to the trustees of any duly authorized registered pension plan on behalf of the respective employees.

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Part XII  
Special Powers

30. Successive Agreements

Where goods or services designated by the General Manager as essential to the ongoing operations of the Zoo are provided under agreements renewed not more frequently than annually, the Executive Director is authorized to pay accounts for such goods and services under the same authority, at the same rates and on the same basis as the last previously executed agreement from the date of the expiry of such agreement until the date of its renewal or replacement, provided that all other provisions of this by-law, except as herein provided, shall continue to apply.

31. Emergencies

Notwithstanding any other provision of this by-law, where in the opinion of the General Manager an emergency exists, the General Manager is authorized to take such immediate steps as may be considered necessary, acting reasonably, to deal with the emergency and the General Manager shall

- (a) if the funds to be committed exceed \$100,000.00, immediately notify the Chairman of the board of the proposed course of action, and
- (b) report the action taken and request concurrence of the appropriate committee at its meeting immediately following such action.

Part XIII  
Over-Expenditures

32. Overrun on Amount Specifically Approved

Where the cost of goods or services provided, pursuant to a report to the Board in accordance with section 9 will exceed the amount approved by the Board, plus any additional amount permitted under subsection 11.(2), the General Manager shall report this fact to the Board as soon as possible, acting reasonably, together with a detailed explanation of the reasons therefor and recommendations on an appropriate course of action.

33. Overrun on Appropriation

Where expenditures will exceed the appropriation or capital account therefor, the General Manager shall report this fact to the appropriate committee as soon as possible, acting reasonably, together with a detailed explanation of the reasons therefor and recommendations on an appropriate course of action.

Part XIV  
Write-Offs

34. Authority for Write-Offs

The General Manager on the recommendation of the Solicitor is authorized to write-off outstanding amounts owing to the Zoo as uncollectible provided that such amount shall not exceed \$5,000.00 without the approval of the Board.

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Part XV  
Disposal of Surplus Property

35. Chattels

(1) Any materials or equipment managed by the Zoo, which are surplus to Zoo requirements, shall be disposed of by having materials and equipment declared by the General Manager to be surplus to the requirements of the Zoo.

(2) Surplus property shall be disposed of

(a) at the discretion of the Executive Director

(i) by public auction,

(ii) by a call for competitive bids, or

(iii) by way of trade-in at a fair value in connection with the acquisition of other material or equipment, or

(b) as the Board may otherwise direct.

(3) Surplus property may be disposed of by competitive where the Purchasing Agent and the Executive Director are of the opinion that the highest competitive bid is a fair or favourable price, and the bid price is paid by cash, certified cheque or credit note, or by any combination thereof, at the time of disposal.

(4) The General Manager shall report to the Board annually on all disposal activity, including sales, expenses and net amounts realized from the disposal of surplus property pursuant to subsection 2.

(5) For the purpose of this section, "property" means any property that is not real property.

Part XVI  
Administration

36. Designation

(1) The General Manager shall formulate and maintain a current schedule specifying the delegation of financial signing authority within the Metropolitan Toronto Zoo including commitment and payment authorities, and the authority levels for each level of management within the Zoo.

(2) The schedule shall be signed by the General Manager and a copy of the schedule shall be forwarded to the Management Committee for information.

37. Controls

The Metropolitan Auditor shall carry out whatever tests and inquiries are appropriate to ensure that the Zoo maintains satisfactory internal control practices, and that the terms of this by-law are duly carried out.

38. Banking Arrangements

The banking business of the Board shall be transacted with such bank or trust company carrying on a banking business as the Board may designate, appoint or authorize from time to time by resolution, and all such banking business shall be transacted on the Board's behalf by such one or more officers of other persons as the Board may designate, direct or authorize from time to time by resolution and to the extent therein provided.

39. Financial Reporting

(1) The General Manager shall report on attendance and revenues to the Board on a monthly basis.

(2) The General Manager shall report on the operating budget variances at the summary level to the Board on a tri-annual basis.

(3) The General Manager shall report on the progress of all projects in the approved capital program on a semi-annual basis.

40. Repeal

By-law No. 1-92, a by-law "To govern the financial authorities of the Board of Management and its officers", and all amendments thereto are hereby repealed.

41. Effective Date

This by-law shall come into force on the 1st day of July, 1997.

ENACTED by the Board of Management of the Metropolitan Toronto Zoo on the 26th day of June, 1997.

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Secretary

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Chairman