



**Les Savoirs guident nos Nations
Knowledge guides our Nations**

FINANCIAL ADMINISTRATION POLICIES & PROCEDURES MANUAL

Final Version: April 22, 2015

PREAMBLE / MISSION

This *Financial Administration Policies and Procedures Manual* contains the basic policy statements and guidelines for managing the business of the First Nations Adult Education School Council (FNAESC) and serves as a framework for the Regional Adult Education Centers (RAECs) it manages.

The overall authority and responsibility to approve comprehensive policies for financial administration rests with the Trustees of the First Nations Adult Education Trust 1. The authority and responsibility for financial administration rests with the First Nations Adult Education School Council, a not-for-profit organization under Chapter III of the Law of Companies in Quebec, and its administrators.

This *Financial Administration Policies and Procedures Manual* shall be used by the Regional Adult Education Centers and may be adapted by the RAECs prior to use.

For the purposes of this document and ease of reference, the First Nations Adult Education School Council is hereinafter referred to as the “School Council”. The First Nations Adult Education Trust 1 is hereinafter referred to as the “Trust” and the Regional Adult Education Centers will be referred to as the “Centers”.

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1.0 Definitions

The following definitions apply to the mandate of this policy:

AANDC: Aboriginal Affairs and Northern Development Canada is the department of the Federal Government which oversees Aboriginal affairs; AANDC is one of the School Council's government partners and funders.

Aboriginal Caucus: The group of Trustees who are the decision-making body of the School Council and who are administrators of the School Council.

Academic Year: Period commencing on July 1 in one calendar year and ending on June 30 in the next calendar year.

Adult Education: Encompasses all educational services offered at the Centers geared to students over 16 years of age and based on the MELS programs.

Administration Costs: Eligible expenditures supporting but not directly related to the delivery of educational programming for students.

Advance Payment: A payment issued before the activities have occurred. This payment allows the Centers to meet financial obligations as they arise, and is based on a budget forecast prepared by each Center Director, based on the Budget Distribution Model and approved by the School Council.

Annual Budget: A detailed budget forecast for the expensing of funds allocated to the School Council in a fiscal year. This budget is developed by the Executive Director, based on individual Center budgets submitted by each Center Director in August, submitted to and approved by the School Council prior to the beginning of the fiscal year (March 31) and again before the beginning of the school year (August 1).

Annual Budget Template: Used by Center Directors and Executive Director to identify expenses and revenues and submitted to the School Council for adoption (see Appendix A).

Annual Report: A summary of annual activities of the School Council and its Centers presented at the end of the academic year, during a meeting of the Trustees.

Assembly of First Nations of Quebec and Labrador (AFNQL): The governing body overseeing all mandates of its Commissions, including the School Council.

Audited Financial Statement: A financial statement created through a formal, comprehensive, examination of the School Council's business methods, financial controls, and accounting records. Audited statements can be used as a tool to supplement financial monitoring.

Auditors: Mandated, by resolution by the Trustees, to complete a financial audit of the School Council's finances.

Budget Distribution Model: A model for equitable distribution of the budget between existing Centers and the administration of the School Council, which was developed by the Budget Working Group and approved, by resolution, by the School Council.

Budget Working Group: A sub-committee of the School Council designated with the task of creating an equitable Budget Distribution Model. The committee includes the Center Directors, representatives from the communities which host the Centers, and the CHIEF FINANCIAL OFFICER (CFO).

Cash Flow Forecast: The document used by the School Council outlining the anticipated quarterly cash flow requirements. It is prepared by the Executive Director to inform the Trustees of the School Council's financial situation on a quarterly basis.

Center: The regional adult education center where adult education courses are offered to students over the age of 16.

Center Director: The employee of the School Council mandated to oversee the operations at the Center and must have the qualifications designated for such a person by the MELS.

Centre local d'emploi (CLE): CLEs are provincial structures supporting the integration of individuals into the workforce.

Chief Financial Officer (CFO): The employee of the School Council mandated to advise on financial matters and oversee aspects of the budget. The CHIEF FINANCIAL OFFICER (CFO) is required to have an educational background in commerce, finance and/or accounting. The minimum educational requirement is a bachelor of commerce.

Conflict of Interest: Any situation in which a person, such as a public official, an employee, or a professional, has a private or personal interest sufficient to appear to influence the objective exercise of his or her official duties.

Contract: Any formal or deliberate written agreement.

CPA Canada: Chartered Professional Accountants Canada is the national organization established to support a unified Canadian accounting profession.

Desjardins Pay Service: Service provided by Desjardins Bank to process employee pays, government remittances and end of year pay statements (T4).

Due Diligence: The reasonable care or attention to a matter, which is good enough to ensure the provided funding would contribute to the intended objectives of the transfer payment and stand the test of public scrutiny. This includes: (a) being guided by an understanding of the purpose and objective to be achieved; (b) supported by competence and capability of information, resources and skills; (c) a shared commitment to what needs to be done and an

understanding of respective authorities, responsibilities and accountabilities; and (d) ongoing monitoring and learning to ensure reassessment and effectiveness.

Executive Director: Under the direction of the School Council Board of Trustees, the employee within the School Council operations who has the overall responsibility for the daily administration of the School Council and provide oversight of, and support to, the Adult Education Centers.

External Contracts: Established, in writing, between a Center and any partner wishing to provide money in return for adult educational services or specific projects.

Financial Administration Act: An Act to provide for the financial administration of the Government of Canada

Financial Audit: An undertaking carried out by a publicly certified accountant which evaluates an organization's concepts of reasonable assurance, completeness, management estimates, accounting principles, internal controls and information presentation, assessed against generally accepted accounting principles (GAAP).

Financial Clerk: The employee responsible for several clerical and financial duties as stated in this policy and as assigned by the Executive Director.

Fiscal Year: Period commencing on April 1 in one calendar year and ending on March 31 in the next calendar year.

FNHRDCQ: First Nations Human Resources Development Commission of Quebec; the administrative body responsible for the creation of the Trust and the School Council.

FTE: Full Time Equivalents: The number of student hours for which funding from the MELS is allocated. 900 student hours are equivalent to one FTE.

GAAP: Generally Accepted Accounting Principles which serve to provide sound management of finances.

Goods, Services, or Equipment: Supplies, materials, services, and equipment of every kind required to be used to carry on the operations of the School Council and the Centers.

Local First Nation Commission (LFNC): The local office within a community that manages employment and training funding on a daily basis.

Loi sur l'instruction publique (Education Act): The law governing the agreement with the MELS and for which the Centers and the School Council are accountable.

Mandatory Employment Related Costs (MERC): The employer cost, required by statute, are the employer CPP contributions, employer premiums for Employment Insurance, Vacation Pay, QPIP, CSST, and any other employer required contributions.

Ministère de l'Éducation, du Loisir et des Sports (MELS): Ministry with the provincial authority over education in Quebec; main funding structure of the School Council.

NFP: Not-for Profit organization subject to chapter III in the law of companies. The School Council is a NFP.

Operating and Maintenance Budgets (O&M): The funding used to support the School Council and the Centers in their everyday operations, i.e. service contract, purchase of supplies, repairs, etc.

RBA: Régime de bénéfices Autochtones is the company which provides School Council employees with a pension plan and other related benefits.

Régime pédagogique de la formation général des adultes: The law governing the educational program offered to adults at the Centers, which include: pedagogical support, literacy, pre-secondary, secondary cycle 1, secondary cycle 2, social integration, sociovocational integration, francization services, vocational training preparation services, preparatory services for postsecondary education.

Regional Adult Education Centers: see Center

Regional Chief: The individual who is the Regional Chief of the AFNQL, as elected by the Chiefs in Assembly, and is the signing authority for the MELS Agreement.

Regional Office: The School Council occupies space at the First Nations Human Resources Development Commission's offices in Kahnawake. As such, Regional Office refers to the School Council offices, which are one and the same as the FNHRDCQ Regional Office.

School Council: The First Nations Adult Education School Council, referred to throughout the document as the School Council, is comprised of Trustees, who make up the decision-making body of the School Council, Government partners, including the MELS, AANDC and Service Canada are non-voting members of the School Council.

Service Canada: Department of the Federal Government which oversees programs and project possibilities; is one of the School Council's government partners.

SSQ: Financial Group provides health benefits to employees of the School Council.

Student: Any individual over the age of 16 registered for one or several courses at any of the Centers.

Success Plan: A plan written annually by each Center Director, based on the School Council's strategic plan, which outlines objectives to ensure student success and the methods, the timeframe, which will be used to attain each objective as well as the measures used to evaluate each objective.

Terms and Conditions: Outline the eligibility requirements, definition, scope, limits, and details (of an agreement, a program etc.).

Trustees: Members of the Board of Directors of the School Council, as defined by the Trust Deed.

2.0 General Policies

The general financial and administrative policies of the School Council are intended to build and maintain a management framework based on generally recognized business practices. The responsibility of the parties identified by the Trustees of the School Council by and for the Adult Education Centers, also known as beneficiaries of the Trust, is to adopt the best possible approach for effective financial controls and management. These controls meet the requirements set forth in the agreements signed with the Governments and focus on the performance and achievement of the objectives of the Strategic Plan of the School Council and the laws governing public education and adult general education.

2.1 Adoption of the Policies

The *Financial Administration Policies and Procedures Manual* must be adopted by resolution by the Trustees at a meeting of the Aboriginal Caucus.

2.2 Amendments to this Policies

Amendments to this *Financial Administration Policies and Procedures Manual* may be made from time to time in order to improve the effectiveness and applicability of the policies. Changes may be considered after input is gathered or deficiencies are noted. In general, all School Council employees may note problem areas to the Executive Director.

Any and all possible amendments shall be drafted as necessary, and then discussed at the Directors' meeting. All amendments must be adopted by resolution at a meeting of the Aboriginal Caucus.

3.0 Financial Administration

3.1 Objectives

The objectives of this *Financial Administration Policies and Procedures Manual* are to:

- a) Strengthen financial management and leadership thereby contributing to appropriate stewardship of public resources, effective decision-making, and efficient policy and program delivery;
- b) Clarify the roles and responsibilities for financial management governance that must be exercised for the stewardship;
- c) Render the Executive Director accountable to the School Council for the implementation of this policy, and the Center Directors accountable to the Executive Director;
- d) Provide the basis for each individual Center in the utilization of this financial management policy, which may, upon prior approval by the School Council, be adapted to each Center's specific needs.

3.2 Expected Results

- 3.2.1 An awareness and clear understanding by all stakeholders of their roles, responsibilities, and accountabilities for both financial management and stewardship of public resources.
- 3.2.2 Sound and transparent, and effective financial management is in place including:
 - Compliance and financial management policies, directives and standards;
 - Accountability to funders.
- 3.2.3 Well-informed decision-making, clear accountability for public resources, and efficient and effective policy and program delivery.

3.3 Application

This policy applies to all staff, departments and organizations of the School Council as well as communities who are beneficiaries of the Trust, as defined by the Trust Deed.

Any areas not presently covered by this policy will be handled in a fair and equitable manner.

3.4 Forms

The School Council shall create and maintain an inventory of all forms required for the management of programs with the governments and financial providers. These shall include the forms related to the annual budget forecast, requests for advances of funds, quarterly expenditures, travel expense claims, etc.

3.5 Retention of Financial Records

The School Council shall retain its financial records for a period of six years or more in accordance with the requirements of the Agreement with the governments. Upon request, the School Council shall make the books, accounts and records related to its operations available for inspection and audit by representatives of Quebec or Canada.

3.6 Compliance with Government Requirements

The School Council and the Centers shall keep proper books of account and records, in accordance with generally accepted accounting principles. The records shall include all agreements, contracts, invoices, receipts and other documents related to the revenues and expenditures of the programs administered by the School Council.

3.7 Non-Compliance

3.7.1 The Executive Director is responsible for investigating and acting when significant issues arise regarding policy compliance. The Executive Director is also responsible for ensuring appropriate remedial actions are taken to address these issues within the Centers.

3.7.2 If the School Council determines a Center may not have complied with any requirements of this policy, the School Council may request the Executive Director:

3.7.2.1 Conduct an audit or a review to assess whether requirements of this policy or its supporting directives/standards have been met. The cost of such an audit or review will be paid from the Center's External Contracts; and

3.7.2.2 Take corrective actions and report back on the results achieved.

3.7.3 Consequences of non-compliance with this policy and supporting directives and standards, or of failure to take corrective actions requested by the Executive Director, may include recommending to School Council:

3.7.3.1 Limits on the spending authority of the Center;

3.7.3.2 Imposition of any other measures determined appropriate in the circumstances; and

3.7.3.3 Imposition of any measure allowed by the Financial Administration Act.

4.0 Responsibilities

4.1 The Trustees and Board of the School Council

are responsible for:

- 4.1.1 Diligently reviewing this policy, adopting it by resolution, and monitoring compliance with the policy;
- 4.1.2 Providing leadership by demonstrating financial responsibility, transparency, accountability, and ethical conduct in financial and resources management;
- 4.1.2 Approving an Annual Budget;
- 4.1.3 Adopting the Budget Distribution Model.

4.2 The Executive Director

is responsible for:

- 4.2.1 Providing leadership by demonstrating financial responsibility, transparency, accountability, and ethical conduct in financial and resources management;
- 4.2.2 Preparing, following consultation with the Center Directors, and submitting an annual budget for approval by the School Council;
- 4.2.3 Assuming overall stewardship responsibilities for the integrity of the School Council's financial management capabilities;
- 4.2.4 Ensuring Centers' compliance with this policy, this includes, but is not limited to, performing internal audits of the Centers to ensure compliance;
- 4.2.5 Supervising financial staff including the Chief Financial Officer, the Finance Clerk;
- 4.2.6 Establishing clear responsibilities and performance expectations for the financial staff;
- 4.2.8 Undertaking the periodic performance evaluation of staff (including Center Directors, Chief Financial Officer, and Financial Clerk) and their ability to ensure sound financial management of the Centers and the School Council;
- 4.2.9 Approving and signing off on expenses and quarterly payments to the Centers;
- 4.2.10 Working closely with external auditors to complete annual financial statements.

4.3 The Center Directors

are responsible for:

- 4.3.1 Providing leadership by demonstrating financial responsibility, transparency, accountability, and ethical conduct in financial and resources management;
- 4.3.2 Applying the tenants of this policy to maintain financial control of their Center and managing financial resources entrusted to them in a prudent manner;
- 4.3.3 Planning, evaluating and then submitting an annual budget, which respects the parameters identified by the Budget Distribution Model, in April for projected needs from July 1 until June 30. These dates are dependent on receiving parameters from the funders in a timely manner
- 4.3.4 Ensuring the sound financial management of their Center by acting in good faith and applying the tenants of this policy;
- 4.3.5 Ensuring any training provided to their staff is cost-effective and answers to the needs related to the skills required for performing the duties entrusted to them;
- 4.3.6 Maintaining records for employee sick days, compensatory days and vacation days, when applicable and providing these to the Executive Director or the Financial Clerk, as required;
- 4.3.7 Ensuring sound management of local revenue generating initiatives and a local bank account;
- 4.3.8 Seeking the advice and support of the Chief Financial Officer or the Executive Director to carry out duties of financial management, control and financial reporting;
- 4.3.9 Supporting the Chief Financial Officer and Executive Director to complete the annual financial audit, as required;
- 4.3.10 Submitting quarterly report on expenses to the Chief Financial Officer.

4.4 The Chief Financial Officer

is responsible for:

- 4.5.1 Supporting the Executive Director by providing:
 - 4.5.1.1 Objective, strategic advice for business and financial management;
 - 4.5.1.2 Applying the Budget Distribution Model to determine each Center's budget;
 - 4.5.1.3 Working with the external auditors to provide information about finances, as required;
 - 4.5.1.4 Updating actual expenditures budget monthly.
- 4.5.2 Receiving, recording and depositing all money received by the School Council and providing a copy of record to the Financial Clerk;
- 4.5.3 Providing instructions for invoice amounts to the Financial Clerk;
- 4.5.4 Providing budget updates at School Council meetings;

- 4.5.5 Providing functional guidance, direction and advice to:
 - 4.5.5.1 The Financial Clerk;
 - 4.5.5.2 The Center Directors.on matters of financial management, when requested.

4.5 The Financial Clerk

is responsible for:

- 4.5.6 Keeping the books, files and accounts of the School Council according to the established methods;
- 4.5.7 Maintaining up-to-date personnel and business files, all by-laws, copies of receipts, bank account statements, cancelled cheques and financial correspondence related to the business of the School Council;
- 4.5.8 Maintaining the general ledger of the School Council;
- 4.5.9 Liaising with Desjardins Pay Service to ensure:
 - 4.5.9.1 Employees are paid biweekly;
 - 4.5.9.2 Employees are awarded appropriate deductions, vacation pay, and other benefits;
 - 4.5.9.3 CSST and deductions at source payments are made, as appropriate;
- 4.5.10 Completing Records of Employments and other payroll related documentation;
- 4.5.11 Deducting RBA & SSQ from employee pays, consolidating these monthly and emitting cheques to RBA and SSQ for payment;
- 4.5.12 Preparing invoices as per the Chief Financial Officer's indication;
- 4.5.13 Preparing cheques as per invoices received;
- 4.5.14 Consolidating general ledger with bank account on a monthly basis and providing an update on accounts to the Executive Director and the Chief Financial Officer.

5.0 Conflict of Interest

This guideline is complimentary to the Conflict of Interest (article 3) contained within the Code of Ethics approved by the School Council.

This guideline will permit to establish a standard of conduct applicable to the members and employees of the School Council, which includes the personnel of the Regional Adult Education Centers. This standard of conduct is required to ensure the integrity of the School Council's activities. The School Council has a duty to act in its best interests and to make objective decisions in regards to its education and training activities.

The School Council enters into agreements with external contractors, suppliers, training institutions, School Boards, and others.

In these cases, the employees of the School Council should respect certain professional ethics and the following considerations:

- a) Give first consideration to the overall policies and objectives of the School Council;
- b) Optimize the use of funds for each dollar of the School Council;
- c) Decline personal gifts or gratuities valued at more than \$50. It is understood that appreciative students or parents may want to provide a token of their appreciation; such gifts valued at under \$50 may be accepted.
- d) Notwithstanding article c) above, the School Council declares that no benefits of any sort or other inducement has been or will be paid, given, promised or offered directly or indirectly to any employee or official or to a member of the family of such a person with a view to influence to enter into or the administration of the Agreement.
- e) Grant all suppliers and contractors equal consideration;
- f) Conduct business with potential and current suppliers and contractors in an atmosphere of good faith, without any intentional misrepresentation;
- g) Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any dispute with the suppliers and contractors;
- h) Provide a prompt and courteous reception to all suppliers and contractors who visit the Center for legitimate business reasons;

In general, promote an environment fostering fair and ethical procedures during the financial and administrative activities.

5.1 Disclosure of Conflict of Interest

The Education Act indicates every member of the School Council board, the Center Directors or the Executive Director who “have a direct or indirect interest in any enterprise which places the members’ personal interest in conflict with the interest of the [School Council or the Center] must, on pain of forfeiture of office, disclose the interest in writing to the [Executive Director and the School Council], abstain from voting on any matter concerning the enterprise and avoid influencing the decision relating to it. The member must, in addition, withdraw from a sitting while the matter is discussed or voted on.

However, forfeiture of office is not incurred if the interest is acquired by succession or gift, provided the member renounces or disposes of it promptly.

A disclosure [using the form provided in Appendix E] under the first paragraph must be made at the first sitting of the [School Council]

- (1) after a person having such an interest becomes a member of the [School Council or becomes a Director];
- (2) after a member [...] acquires such an interest;
- (3) during which the matter is dealt with.

Forfeiture of office incurred under this section shall subsist for five years after the date on which the judgment in which the forfeiture is declared acquires the authority of *res judicata*.”

6.0 Budget

6.1 Budget Distribution Model

The Budget Distribution Model, developed by the Budget Working Group and adopted by the School Council, is used to determine the amount of funding each Center will receive from the School Council in a given fiscal year. These funds include only monies from MELS and AANDC.

This amount is used to plan the Annual Budget for each Center and the administration of the School Council.

6.2 Annual Budget Planning

The Executive Director, in collaboration with the chief financial officer (CFO) and Center Directors, shall conduct the annual budget planning according to revenues from governmental programs and/or other funding sources and expenditures. This planning process is based on the Budget Distribution Model, must be carried out before the end of January of each fiscal year, or as soon as government agencies confirm funding for the following fiscal year. The planning shall respect the ratio of funding received from MELS and AANDC as well as eligible funding categories for each. It shall be presented to the School Council and approved by the responsible authorities at the latest, on March 31st, of each year, or two weeks following confirmation of funding amounts from government partners.

Each Center Director shall, based on the Budget Distribution Model and the annual budget plan approved by the School Council, conduct annual budget planning beginning in July for the subsequent academic year. The Annual Budget must include expenditures from financing received from the School Council as well as expenditures attributed to other sources of revenue. The Annual Budget must be submitted to the Executive Director for approval by April 1 using the Annual Budget Template (see Appendix A). The budget must maintain a balance between expenditures, on the one hand, and the financial resources allocated to the Center by the School Council and revenue from other sources, on the other.

If, on August 1, the Annual Budget has not been approved, the Center is authorized to incur expenses for that month for an amount equal to one-twelfth of the amount of expenses of the preceding academic year.

6.2.1 Revenues

The School Council's revenues are mainly derived from the Ministère de l'éducation, du loisir et du sport (MELS) and Aboriginal Affairs and Northern Development Canada (AANDC). Concerning other revenues, they are identified according to the source of funding and may stem from other governmental departments or special projects with education and training partners.

In addition, the School Council receives salary reimbursements from the Centers when existing human resources are utilized to complete local External Contracts (see section 6.2.1.1).

An amount representing the interest revenues and the surpluses and deficits of the preceding fiscal year is identified and incorporated into the revenues section of the Annual Budget.

6.2.1.1 External Contracts

In the absence of sufficient funding allocated by the School Council through the Budget Distribution Model, Center Directors are encouraged to supplement their budget by establishing partnerships within their communities and with various partners in their region, including communities or businesses willing to purchase adult education services. External Contracts are those established, in writing, between a Center and any partner wishing to provide money in return for adult educational services or specific projects. These include, but are not limited to:

- Contribution agreements for:
 - Timely projects or grants;
 - Local employment grants established with LFNCs or CLEs;
- Contracts for:
 - Adult educational services;
 - Training courses;

External Contracts are managed at the Centers. When human resources, paid for by the School Council, are employed to fulfill the requirements of External Contracts, Centers are required to reduce employee costs by reimbursing the employee's wages, MERCS, benefits and an additional 5% for administration costs.

Profits generated by External Contracts are used to further the mission of the School Council at the Center where the profits were generated. Revenues must appear in the Center's Annual Budget and expenses shall abide by eligible expenses outlined in section 6.2.2.

6.2.1.2 Other Revenues

In the absence of sufficient funding allocated by the School Council through the Budget Distribution Model, Center Directors are encouraged to supplement their budget through other sources of revenue. Each of these sources of revenue, as well as their respective expense categories, must be identified on the Centers' Annual Budget submission. These sources may include, but are not limited to:

- Service fees from students, or funding sponsors;
- Fees required to complete the course;
- Material fees from students, or funding sponsors;

- Materials required to complete the program which remain with the student after completion, e.g. butchery – knives, etc. Also includes consumable materials used in science courses, etc;
- Field trip revenues associated with busing, entrance fees, supervision, ski and museum trips, etc.;
- Sale of Products through social economy activities;
- Revenues from agreements with organizations within the host community;
- “Other Revenue” could include amounts received from donations, fundraising activities, etc.

Other revenues are managed at the Centers. When human resources, paid for by the School Council, are employed to generate other revenues, Centers are required to reduce employee costs by reimbursing, to the School Council, the employee’s wages, MERCs, benefits and an additional 5% for payroll costs.

Profits are used to further the mission of the School Council at the Center where the profits were generated. Revenues must appear in the Center’s Annual Budget and expenses shall abide by eligible expenses outlined in section 6.2.2.

6.2.2 Expenditures

The School Council’s expenditures may be categorized into three groups: human resources, expense allocations to Centers and expense allocations for the School Council.

Human resource costs are divided into three main categories: salaries, benefits and related costs and honoraria (including professional fees). Center Directors determine their human resource needs each academic year. Benefit costs are fixed. All salaries, for Center Director, support staff, teachers, integration aides, caretakers, para-professionals, substitute teachers, and Aboriginal language coordinators, are paid directly by the School Council. Honoraria disbursements are based on the annual work plan, which is adopted by the School Council. All honoraria disbursements must be presented to the School Council for adoption by resolution.

Center Directors determine their annual expense allocation needs. These must be presented in the budget template (see Appendix A) provided by the School Council and separated into two categories: expenses related to MELS budget allocations and those related to AANDC budget allocations. The approved allocations are dispersed by the School Council on a quarterly basis. The Executive Director determines the expense allocations for the School Council.

At the end of every fiscal year, the Center’s surpluses shall be added to the Center’s budget for the following fiscal year.

If a Center closes, the Center’s surpluses and funds shall be transferred to the School Council.

6.2.2.1 Eligible Expenses – MELS

The monies allocated to the Centers by the School Council which are received from the MELS are used to pay:

- Energy, maintenance and caretaking equipment and services;
- Computer purchases;
- Professional development;
- Textbooks for new curriculum;
- Administration expenses associated with operating the centre, e.g. bank fees, office supplies, mail, calendars, etc.;
- Books – Cost of student workbooks;
- New programs in adult education;
- Printing expenses including monthly photocopy lease, click charge, paper and toner;
- Computers include hardware, printers, and cartridges;
- Smart boards;
- Telephone and postage (includes fax and cell phone);
- Extracurricular activities, field trips, etc.

6.2.2.2 Eligible Expenses – AANDC

- Support for culture and language learning and counselling;
- Professional development services;
- Curriculum development;
- Purchase and/or modification of instructional materials, including computers;
- Diagnostic testing and evaluation;
- Professional and para-professional services;
- Services for official language instruction;
- Books and other instructional supplies;
- Internet connectivity costs;
- Necessary support for equivalency programming (e.g. distance education courses, correspondence courses);
- Center nutrition programs;
- Center administration (e.g. school secretary, travel and relocation of education and administrative staff, rental of equipment, telephone, office supplies); and
- Center evaluation and implementation of evaluation recommendations.

6.2.2.3 Eligible Expenses – School Council

Other revenues and External Contracts (see sections 6.2.2.1 and 6.2.2.2) received by the Centers, and in the absence of guidelines for the use of said revenue, may be used to:

- Purchase of additional equipment including chairs, desks, computers, tablets;
- Cover fundraising expenses;

- Organize special activities for students;
- Organize special activities for teachers;
- Order promotional items;
- Provide honoraria for special projects or speakers;
- Other expenses deemed eligible upon approval by the Executive Director.

6.2.2.4 Ineligible Expenses

Expenses which are not outlined in sections 6.2.2.1, 6.2.2.2, and 6.2.2.3 are considered to be ineligible expenses. Written authorization from both the chief financial officer (CFO) and the Executive Director is required for such expenses to be included in Centers' expenditure reports.

Ineligible expenses which appear in Centers' expenditure reports or which are discovered following an internal audit may lead to questions regarding financial management. In such cases, section 3.7 on noncompliance will be applied.

6.3 Reports Required by Funders

To respect certain financial requirements of the MELS and AANDC, the School Council must produce an Annual Budget based on expenditure projections for revenues. The School Council is then required to produce audited financial statements at the end of the fiscal year for funds received from MELS and AANDC. The audited financial statements are to be presented for adoption by the School Council at a meeting to be held no later than 30 days following the completion of financial statements by the auditors.

MELS requires each Center to prepare an annual Success Plan, based on the School Council's strategic plan. Each Center must submit their Success Plan with their Annual Budget in August. Center Directors will be required to provide updates on their Success Plan at School Council meetings.

In addition, the School Council will produce an annual report of activities at the end of the fiscal year. The report will include information about activities at each of the Centers, based on the Success Plan presented by the Center Directors.

In addition to an Annual Budget, Center Directors are required to submit both their quarterly expense reports, using an excel spreadsheet, supported by providing the general ledger listing from the accounting software, and accompanying activity reports (or updated Success Plan) on the last day of March, June, September and December to support the production of the Annual Budget, the Annual Report, as well as the audited financial statements. These reports are to include all sources of revenue and expenses related to each of these. Timely quarterly reports will also facilitate the allocation of the quarterly payments to each Center.

For purposes of the Trust, only the School Council is to be audited annually. The School Council is accountable to the funders and each of the Centers is accountable to the School Council. As such, the School Council may, with sufficient prior notice, perform internal audits of each of the Centers on an annual basis.

6.4 Budget Limits / Authorities

Budgets are limited. At the beginning of each new fiscal year, revenues expected from MELS and AANDC are entered into the Budget Distribution Model and allocated to each Center. Centers wishing to increase their budgets must do so by obtaining External Contracts or creating other revenue sources.

Center Directors may authorize budget allocations up to \$5,000 per quarter in a given expense category.

- a) For amounts up to \$15,000 approval from the CHIEF FINANCIAL OFFICER (CFO) must be obtained;
- b) For amounts up to \$25,000, approval from the Executive Director is required;
- c) For allocations above \$25,000, a diagnostic sheet (see Appendix B) must be submitted to the Executive Director for approval by the School Council.

7.0 Operations

7.1 Revenues and Deposits

For all monies collected, the details of the amounts received must be recorded. The entry must indicate the date of the deposit, the amount received, the source and application of funds. All funds received must be entirely deposited within 5 business days in a banking institution selected by the School Council. This section refers to processes at the School Council which should be emulated at each Center. Any changes to this policy, or to the operations outlined in this section, must be approved by the School Council. At the Center level Executive Director is replaced by Center Director.

7.1.1 Revenue Entry Procedures

- a) Cheques received by mail are stamped and recorded in the mail reception journal. They are then handed to the chief financial officer (CFO) and are placed in the safe until they are deposited; if the need arises, a copy of the cheque is given to the person concerned for verification or information purposes.
- b) All cheques are scanned and sent to the Financial Clerk.
- c) The deposits are prepared and are made on a regular basis, at least once a week.
- d) The deposit slip is scanned and forwarded to the Financial Clerk.
- e) The deposits are then recorded in the Accounts Receivable module of the computer system or directly recorded as a journal entry.
- f) Concerning direct deposits, they must be accompanied by a copy of the originating deposit sent by fax or e-mail.
 - e.1) Upon reception, direct deposits must be stamped and handed to the Financial Clerk to be recorded in the revenues journal.
 - e.2) After verifying with the bank statement, the deposits are recorded in the Accounts Receivable module of the computer system or directly recorded as a journal entry.

7.2 Disbursements and Cheques (or Direct Deposits)

Each payment associated to the School Council's invoices must be initially pre-approved by the chief financial officer (CFO) or the Executive Director.

In regards to payments for contractual work, the School Council may withhold an amount that was set in advance, generally 10% of the total amount of the contract, until the work has been completed to its satisfaction.

7.2.1 Disbursement Entry Procedures

7.2.1.1 Cheques issued by the computer system:

- a) Travel claims, invoices and supporting documents must be forwarded before Tuesday at noon (12 pm) of each week to the Financial Clerk for payment.
- b) The Financial Clerk must obtain an authorization from the Executive Director to make the payment and obtain the appropriate expense codification, as the case may be.
- c) The data is then entered into the computer system.
- d) Cheques are processed once every two weeks, on Tuesdays, by the Financial Clerk.
- e) The cheques are then signed by two of the four designated signers: one signature must be that of either the Executive Director or the President of the School Council.
- f) Neither of the two signatures on a cheque may be that of the individual the cheque is made out to.

7.2.1.2 Manual Cheques

- a) In special circumstances only, manual cheques may be issued. The Executive Director shall determine when a circumstance is deemed “special”. An email request for a manual cheque must be submitted to the Executive Director for authorization. Only the Executive Director may authorize the issue of these cheques. After authorization, the cheque is typed, signed by the authorized persons and delivered to the recipient.
- b) The manual cheque is then recorded as a journal entry in the computer system.

7.2.1.3 Direct Deposits (Issued at the Caisse or the Bank)

- a) In order to accelerate the process when issuing payments, direct deposits may be made. In the case of deposits at the caisse, the transactions are recorded in a Depot-Caisse form. After having obtained authorization from the chief financial officer (CFO) or the Executive Director, the form is transmitted to the Caisse Desjardins banking institution. These transactions are then recorded as journal entries into the accounting software system.

- b) In the case of bank deposits transfers, after having obtained authorization from the chief financial officer (CFO) or the Executive Director, the transactions are recorded in the computer system and are directly transmitted to the banking institutions concerned.
- c) All invoices and supporting documents must be submitted to the Finance Clerk before every Tuesday at noon (12pm) for payment.
- d) Deposits are processed once a week, by the chief financial officer (CFO).

7.2.2 Disbursement Standards

All disbursements or payments must be made with pre-numbered cheques or forms.

The School Council authorizes four persons to sign its cheques. All cheques must be signed by two of the authorized persons. In the absence of these persons, a “Delegation of Authority” form must be completed and transmitted to the banking institution for the period of absence.

Concerning direct deposits to financial institutions, they are authorized by the chief financial officer (CFO) or the Executive Director.

When a cheque has been lost, destroyed, or stolen, it must be cancelled. If a cheque has not been cashed within three (3) months following the issue date, a follow up with the payee is required to be made. Subsequently, if the cheque is still not cashed within six (6) month of the issue date, a “stop payment” order must be placed with the bank. After having obtained and respected the banking institution’s time limit to confirm the cancellation of the cheque, payment is reissued to the client.

In cases of fraud or a stolen cheque, an investigation must also be conducted in order to clarify the situation when taking the necessary steps to identify the fraudulent person. This procedure must be completed within 30 days following the fraudulent activity being discovered.

When a petty cash fund is created to cover low value expenditures, it must be rigorously kept according to the financial guideline provided in the present policy.

7.3 Payroll Administration

Every second week, before noon on Tuesday, Center Directors must submit an electronic time sheet summary to the Financial Clerk. Salaries are processed in a manner that allows each employee to receive his/her pay every second Thursday.

7.3.1 Payroll deductions

The Financial Clerk is responsible for ensuring the Desjardins pay services complete the appropriate payroll deductions for employees.

All employees must contribute to government mandatory fringe benefits such as EI (Employment Insurance), the QPIP (Quebec Parental Insurance Plan), QPP (Québec Pension Plan) for non-Natives, as well as those fringe benefits offered by the School Council, such as group insurance (SSQ) as well as the NBP retirement fund (Native Benefits Plan) and RRSPs (Registered Retirement Savings Plan) for non-natives.

As is required by law, all persons who have received any type of remuneration from the School Council within a calendar year are to be issued T4 and relevé 1 slips. The Financial Clerk is responsible for ensuring these slips contain the appropriate deductions and for the delivery of these slips to current and past employees.

7.4 Petty Cash

The School Council does not require petty cash. Payments can only be made when provided with an invoice. Otherwise, the School Council credit card may be used for pre-authorized purchases.

Centers may use the Petty Cash Policy in Appendix C in exceptional situations or to pay for items valued at less than \$20.

7.5 Center Allocations

Payments to Centers are based on a quarterly schedule. Each Center receives four payments during the fiscal year. The payments are based on the Annual Budget, and are dispersed each quarter. The first payment, which represents one quarter of the Annual Budget, is dispersed on April 1. In order for the second payment to be issued on July 1, Center Directors are required to submit a quarterly expense report, in an excel spreadsheet, supported by providing the general ledger listing from the accounting software, and accompanying activity report on the last day of June. The third payment is dispersed on October 1, following receipt of a quarterly expense report and accompanying activity report on the last day of September. Final payment is issued in the second week of January following receipt of the Q3 expense and activity report. These reports are to include all sources of revenue and expenses related to each of these, as per the template provided in Appendix A.

8.0 Capital Asset Management

8.1 Rental of Facilities

The School Council leases space in the Kahnawake Business Complex, inside the offices of the FNHRDCQ and must ensure that all stipulations of the lease are adhered to. Similarly, each of the Centers must use space in their respective communities in order to ensure the delivery of services for adult learners.

8.2 Office Assets / Equipment

- a) An inventory of all material should be completed. The inventory of assets should be carried out each year and submitted to the auditors.
- b) The School Council shall protect its assets by purchasing sufficient insurance, which includes assets at each of the Centers.

8.3 Sale and Disposal of Assets

All propositions for sale or disposal of assets must be submitted to the Executive Director for approval.

8.4 Personal Use of Office Equipment

Under no circumstances are the employees permitted to use the School Council's or the Center's office equipment or technology for personal use.

Costs incurred as a result of the use of office equipment for personal reasons will require immediate reimbursement of the full amount. The judgment related to this offense as well as the amount to be reimbursed will be determined by the chief financial officer (CFO).

8.5 Loan of Office Equipment to Employees

The School Council or the Centers may loan equipment to employees out of job necessity. Any and all loans of equipment must go through the Financial Clerk. An agreement must be completed and signed before taking any equipment off the premises, as well, the equipment is to be inspected upon return and the agreement signed a second time in order to close the file.

Center Directors have a responsibility to advise the Financial Clerk when a new employee is hired and equipment is loaned so an agreement can go on file. They also have the responsibility to advise when an employee's contract has ended and the equipment is returned.

Also, equipment must be returned to the School Council upon an employee going on any type of long-term leave from their job (i.e. long-term sick leave).

9.0 Purchasing Policy

9.1 General Policy

The chief financial officer (CFO) has the duty of ensuring purchases for the School Council are adequately carried out and that they do not involve any misappropriation of public funds. S/He shall therefore seek to realize the maximum value for every dollar expended towards the School Council. Center Directors are required to do the same at the Center and may consult the chief financial officer (CFO) for advice on implementing this policy. Any changes to this policy, or to the operations outlined in this section, must be approved by the School Council. At the Center level Executive Director is replaced by Center Director.

- a) Before an order is placed, an email containing purchase order elements outlined in section 9.3 must be emailed to the chief financial officer (CFO). A paper PO may also be utilized. A reply from the chief financial officer (CFO) with “approved” in the subject line ensures the purchase was approved. The electronic file must be saved in a folder called “purchases”,
- b) Competitive prices must be obtained from the suppliers in order to optimize the expenditures of the School Council.
- c) The procurement of goods and services must be coordinated in order to ensure they accurately match the order.
- d) Provincial and federal tax exemption must be obtained from the suppliers for goods and services delivered on the reserve.
- e) And finally, sound business relations must be maintained with suppliers and others who provide goods and services to the School Council in order to have a choice of products and services at competitive prices.

This process applies for purchases made using the corporate credit card.

Limits are also set in regards to the costs of goods and services that can be carried out by a Center Directors.

Center Directors may authorize purchases up to \$5,000.

- d) For amounts up to \$15,000 approval from the CHIEF FINANCIAL OFFICER (CFO) must be obtained;
- e) For amounts up to \$25,000, approval from the Executive Director is required;
- f) For purchased valued at more than \$25,000, a diagnostic sheet (see Appendix B) must be submitted to the Executive Director for approval by the School Council.

9.1.1 Purchasing of Contracts

The School Council and its Centers should use a fair and accountable competitive process for the procurement of goods and services. The School Council and Centers shall obtain a minimum of three (3) proposals or bids and will exercise selecting the bid or proposal which offers the lowest cost or the best value. This process will be applied to goods and services valued at more than \$1,000.

This clause does not apply for specific educational materials which can only be purchased from specific suppliers.

9.2 Purchase Order Procedure

a) Before purchasing:

If the purchase proposal exceeds \$5,000 a written authorization from the chief financial officer (CFO) is required prior to proceeding to the next steps. If not;

a.1) The employee contacts, via email, the Center Director, or the chief financial officer (CFO), to request a purchase. If s/he has obtained quotes, they are to be transmitted as well. The information is transmitted to the Financial Officer who will contact suppliers, negotiate prices and discounts, complete the proposed purchase order and transmit it to the Center Director, or the chief financial officer (CFO), for approval. Once approved, the Financial Clerk places the order and the supplier is given the order.

a.1.1) The order is transmitted to the supplier and a copy of the purchase order email is kept in the *purchases* file;

a.1.2) A copy of the purchase order email must be attached to the invoice to be processed, after the delivery of the ordered items and after verification of the quality, the quantity, the price and the total fees;

a.1.3) Another copy of the email order must be filed in order, by date, so as to account for all orders.

b) After purchasing:

b.1) The person receiving the merchandise must absolutely:

- carry out the necessary verifications
- sign the receiving document
- transmit the packing slip(s) to the Financial Clerk
- immediately advise the Financial Clerk if the ordered goods are damaged or missing

b.2) The Financial Clerk is responsible for contacting the supplier to return/retrieve damaged/missing goods.

b.3) When the original invoice is received, the Financial Clerk attaches the original email order to the invoice to be processed as well as the packing slip. Before processing a payment, S/he must ensure that the items were delivered in good order, that the prices and quantity on the invoice match the purchase order and verify that a photocopy was filed in numerical order in the email order folder.

b.5) The Financial Clerk is responsible for returning the invoice to the supplier along with explanations if the invoice is erroneous.

9.3 Guideline for the proper way to fill out purchase orders:

It is very important this procedure is followed.

The following information must **always** be included on the purchase order, which may be in paper or in email form:

1. The name of the person requesting the purchase order (PO) as well as the date the request is made.
2. Supplier/Name the cheque is to be made out to.
3. Expense account from which the money will be used to make the purchase.
4. Make sure the supplier indicates the PO approval email was received.
5. Quantity.
6. A description of the purchase to be made and its related activity if possible.
7. Price per unit.
8. Total exact or estimated cost of units purchased by type of unit.
9. The total amount of the purchase.
10. Isolate the cost of PST and GST, if applicable.

9.4 Cancellation/Damaged Goods

If a cancellation is necessary, the Director who made the request shall send a written notice to the Financial Clerk explaining why the order needs to be cancelled. Upon receipt, the Finance Clerk will send the cancellation notice to the supplier. Items are not to be returned to the supplier without prior approval by the chief financial officer (CFO).

All purchased items shall be unpacked within 48 hours of delivery. If the goods are damaged, the Finance Clerk shall be notified immediately so any payment process will be stopped. The employee shall immediately arrange to have the supplier inspect and/or pick up the damaged merchandise.

The Financial Clerk places the order and has the duty of keeping all packing material/containers until the inspection has been made. It is the responsibility of each employee to keep damaged items until it is known what will be done with the items; and to ensure that the Financial Clerk does not process a payment for damaged items.

10.0 Accounting

10.1 General Accounting Operations

This section refers to processes at the School Council which should be emulated at each Center. Any changes to this policy, or to the operations outlined in this section, must be approved by the School Council. At the Center level Executive Director is replaced by Center Director.

As the accounting operations are digitized, bookkeeping is facilitated and modifications to be brought to the balance sheet are accomplished automatically. This system permits to readily record:

- a) All revenues and receivables;
- b) All disbursements and payables;
- c) Payroll;
- d) Adjusting entries;
- e) Details of the General Ledger accounts;
- f) Quarterly financial statements.

The bank reconciliation must be completed upon receipt of the bank statement and cancelled cheques. All bank reconciliations must be completed by the Financial Clerk and authorized by the chief financial officer (CFO).

A monthly list of accounts receivable must be verified with the account balance of the general ledger. The monthly list of accounts payable must also be verified with the balance of the general ledger.

10.2 Financial Reports

The School Council and its Centers produce various financial reports as required. These reports provide information on the current financial situation or on the evolution of the financial activities of the School Council or the Centers. These reports are produced with accounting software or created, as required, with the Excel spreadsheet program.

The accounting software generates the following reports:

- budget;
- bank reconciliation;
- payroll statements;
- supplier statements;

- client statements;
- trial balance;
- balance sheet and general ledger from the accounting system.

The Excel spreadsheet program generates the following reports:

- Summary financial statement of revenues and expenditures;
- Expenditure plan
- Monthly cash flow forecast;
- Center quarterly reports.

10.3 Unique Programs

The School Council uses the same accounting system to manage the funds that come from other financial providers. However, the financial reports may be presented in a different manner, depending on the specific requirements of the agreements.

10.4 Investment Policy

The purpose of an Investment Policy is to encourage the School Council to use the unspent surpluses in short-term investments in order to increase the interest revenues serving to improve/increase student services as well as capacity building. These investments must involve no risks and may be made in a recognized banking institution.

The Trust deed authorizes the Trustees to “invest the Trust Property in the types of investments or properties they deem appropriate [...] as if they were the absolute owners of the property [...] free of all liability in the event the Trust Property suffers a loss due to an investment [...] made in good faith.”

11.0 Financial Auditing

11.1 Internal Control

The School Council sets its own internal controls for the management of funds under its mandate. Individual Centers manages their own funds and ensure the requirements of the agreements signed on behalf of the School Council are respected. The School Council will audit each Center annually to ensure funds are spent according to the eligibility categories found in section 6.2.2. Internal audits are conducted by the chief financial officer (CFO) and/or the Executive Director.

The School Council may take the day to day management of a Center under its responsibilities. This procedure is generally used in special circumstances and is possible only through a resolution of the Aboriginal Caucus.

11.2 Accountability and Financial Auditing

The School Council is accountable for the funds received by MELS and AANDC. The Centers are beneficiaries of the Trust and are accountable only to the School Council. Internal controls are put in place to ensure funds are spent appropriately, as per section 11.1. An external control, through a financial audit, will ensure that the School Council accounts for how the funds are spent.

11.3 Audit Report

The audit reports must be completed by an independent auditor, governed by CPA Canada, selected by resolution by the Aboriginal Caucus, and include the following elements:

- a) Audited financial statements for sums received from MELS and AANDC;
- b) A declaration certifying that the examined expenditures for which a reimbursement is claimed are in pursuance to the agreement with MELS and AANDC;
- c) The unspent balances of designated advances.

At the end of each fiscal year, the School Council shall submit the audited financial statement to the Aboriginal Caucus for adoption. After two Trustees sign the audited financial statements, an original copy shall then be presented at a meeting of the School Council and distributed to the various partners. The other copies shall be stored for safe-keeping.

12.0 Travel and Other Employee Reimbursements

This section refers to processes at the School Council which should be emulated at each Center. Any changes to this policy, or to the operations outlined in this section, must be approved by the School Council. At the Center level Executive Director is replaced by Center Director.

12.1 General Policy

It is the general policy of the School Council that all employees and School Council Trustees shall be compensated fairly for expenses incurred while traveling for School Council related activities.

It is also necessary to efficiently control travel expenses. In legitimate circumstances, flexibility may be granted. This section presents all significant policies the School Council must adhere to in regards to travel expenses.

12.2 Travel Approval and Advances

- a) All travel **must** be pre-approved by the Executive Director and should only be done provided the travel costs are within the budgetary allowances and proper procedures are followed. In order to obtain pre-approval, a confirmation of participation (see Appendix F) form **must** be completed and submitted to the FNHRDCQ Receptionist. If the Executive Director is away from the Office, an e-mail sent confirming approval is sufficient.
- b) Center Directors must advise the Executive Director on a regular basis regarding their planned travel activities. Travel which requires reimbursement by the School Council must follow the procedure outlined in this policy.
- c) The Executive Director has the authority to travel as required for the position.
- d) Travel request forms must be completed and submitted for approval. Approval will be granted subject to:
 - availability of funds;
 - mandates and purpose of travel;
 - minimum representation required;
 - traveler's absence not affecting the smooth operation of their activities.
- e) All employees are required to submit any travel expense claims to the Financial Clerk within 5 days of the date of the return from their trip.
- f) Only one travel expense claim must be filled out per activity.

- g) A maximum of 80% of a travel expense claim can be advanced the day before departure.
- h) Travel advances to Trustees have to be submitted to the Financial Clerk at least three (3) days prior to the travel date. It is important to keep in mind that it will take one (1) day to process the request and two (2) days to arrive in the mail.
- i) Travel claims without the appropriate attached supporting documentation will not be reimbursed.
- j) All Trustee travel claims are normally processed after each School Council meeting.
- k) Any unspent funds from a travel advance must be returned to the Financial Clerk.
- l) No advances or travel claims will be processed if there are outstanding amounts owed from advances issued.

12.3 Guidelines for use of the Travel Expense form (see Appendix G):

It is **mandatory** this procedure is followed.

The following four (4) important pieces of information **must always** be included on the claim being submitted by the employee or Trustee:

- a) Date and Activity for travels;
- b) Departure date and time;
- c) Arrival Date and time (arrival at home/office);
- d) Claimant's signature with date signed;

Important: Any claims received without all four (4) criteria being met will be deferred of payment until the appropriate information has been received.

Once submitted to the Financial Clerk, she will verify the information and amounts, make any necessary corrections, list the designated expense account and obtain an authorizing signature from the Executive Director. Trustees' expense account may also be authorized by the President of the School Council. The Executive Director's expense account may be authorized by the chief financial officer (CFO) or the President of the School Council.

12.4 Air Travel

- a) Where air travel is required, business will be done with normal commercial airlines. Choice will be based on price and scheduling, regardless of traveler's preference.
- b) Travel must be based on the shortest and least time consuming and/or least cost incurring routes possible, unless circumstances warrant other arrangements.
- c) Advanced bookings should be made to obtain the best possible price.

- d) The least costly economy class ticket will be purchased whenever possible. Business Class may be purchased, with prior authorization from the Executive Director, depending on the traveler's requirements, or if a flight is more than six (6) hours long, and if price is within reason.
- e) Travelers may accumulate personal points from business flights.
- f) The overall cost of the business trip should be taken into consideration when booking air travel. For example, it may be more cost efficient to cover the cost of an additional day's lodging and related expenses to obtain a lower airfare. However, the travelers schedule would also have to be taken into consideration in such an instance.
- g) Ideally, air travel reservations will be made by the FNHRDCQ Regional Office in order to obtain the best available corporate rates. If a Trustee wishes to make his or her own reservations, he or she must obtain a quote and forward it to the FNHRDCQ Receptionist **BEFORE** any reservations are made. The FNHRDCQ Receptionist will obtain pricing as well and compare costs. Reservations will be made with the airline service offering the lowest cost.

12.5 Utilization of Personal Vehicle

- a) Where more than one employee is traveling to the same business destination, all efforts should be made to minimize the number of vehicles being used.
- b) Air travel rate equivalents will be applied where car mileage costs exceeds air transportation costs. For greater clarity, this means that an employee or Trustee representative may use their personal vehicle, but will be reimbursed the lesser amount.
- c) All employees who utilize their personal vehicles for School Council business are responsible for their vehicle and must possess a valid driver's license, as well as valid insurance coverage.
- d) Any and all traffic violations incurred are the responsibility of the driver; this includes all moving and parking violations.
- e) The reimbursement for use of personal vehicle is intended to compensate for the wear and tear of the vehicle, insurance, registration costs and gasoline. The mileage rates are established through reference of distances between two locations provided by Transport Quebec. The reimbursement rates are established as follows (See Appendix D):
 - Mileage rate is \$0.51 per kilometer - not to exceed equivalent airfare.
 - Mileage rate is \$0.61 per kilometer when traveling on gravel roads is required.
- f) For exact kilometers to be reimbursed, a copy of a Google Map travel itinerary with the departure and arrival addresses must be included with your claim. If this document is not included, by default, the distance in kilometers is reimbursed according to the km grid

available at the FNHRDCQ Regional Office. No adjustments will be made once the claim has been reimbursed.

- g) The Start and End point for employees working at the FNHRDCQ Regional Office is Kahnawake, no exceptions.
- h) The Start and End point for employees of each of the Centers is the location of each Center, no exceptions.
- i) Travels from the Regional Office (Kahnawake) and the Kahnawake Center to anywhere in downtown Montreal is reimbursed at a fix rate of \$25 for roundtrip.
- j) Travel from the Regional Office (Kahnawake) to the Pierre-Trudeau Airport (roundtrip) is reimbursed at a fixed rate of \$16.
- k) Weekend travels (for employees) can only take place in the most exceptional of circumstances, in such cases the departure point will be either from the respective employee's office location or the respective employee's residence, whichever distance is less.
- l) These rates are subject to review and may change in light of changing fuel costs. In addition, any rate augmentation must be feasible within the budget of a particular year.

12.6 Utilization of Rental Vehicle

- a) Rental of a vehicle may be authorized where warranted by circumstances upon prior approval.
- b) Rental must include the cost of insurance, if the employee does not have their own insurance.
- c) Purchase of gasoline while traveling requires receipts.
- d) Any and all traffic violations incurred are the responsibility of the driver, this includes all moving and parking violations.

12.7 Taxis

Taxis may be used, where use of such is reasonable and justified by circumstances. Receipts are required for all taxi related expenses.

12.8 Other Transportation

- a) Reimbursement shall also be allowed for bus, subway and/or train travel and other related transportation expenses.

- b) All aforementioned transportation expenses **must** be substantiated with receipts.

12.9 Admissible Expenses

12.9.2 Meals

When travelling, a claim for meals is allowable.

Such claims for reimbursement should only be made when the traveller actually purchases a meal. Where meals are provided, such claims must not be made.

The standard rates apply, without the requirement of receipts:

Breakfast: \$15.00 Allowable when a traveler is out of town on business or is in transit (between the hours of 5 a.m. and 8 a.m. is the guideline).

Lunch: \$15.25 Allowable when traveler is out of town on business or in transit during the regular lunch break. (Between the hours of 12 p.m. and 1:00 p.m. is the guideline).

Dinner: \$29.75 Allowable when a traveler is out of town on business or in transit (after 5 p.m. is the guideline. **Important:** Departure from Start point must be between 5 p.m. and 7 p.m.).

- * While in transit, departure and return times must be indicated on the submitted travel expense claims to qualify for breakfast and dinner reimbursement.

Total meal allowance per diem: \$60.00 - applicable for overnight stay.

12.9.3 Incidentals

Incidentals and miscellaneous items, relevant to purpose of travel may be claimed at a flat rate of \$9.00 per day, only where overnight stay is required.

12.9.4 Parking

Parking expenses may be claimed upon submission of receipts.

12.9.5 Accommodations

- a) Standard hotel/motel accommodations with receipts will be reimbursed at 100%. The Receptionist at the Regional Office **must** be notified at least 48 hours in advance for any cancellation of hotel/motel reservations, if not the associated costs incurred for the late notice will be the responsibility of the concerned traveler.

- b) Ideally, hotel reservations will be made by the FNHRDCQ Receptionist. If not, all travellers **must** request corporate or government rates.
- c) All efforts should be made to ensure the accommodations chosen are priced within reason. Exorbitant rates must be justified.
- d) Private accommodations without receipts will be reimbursed at \$50.00 per night.

12.9.6 Employees Working at a Distance

School Council Consultants who work at a distance, when required to be present at the FNHRDCQ Regional Office, or at the Centers, will be compensated for:

Transportation to and from the FNHRDCQ Regional Office, or the Center, from their designated *Work at a Distance* location, accommodations for their duration of their stay while in vicinity of the Regional Office (Montreal or Kahnawake), as well as for meals while in transit (Meals will not be covered during the duration of their stay when required to be working at the Regional Office).

12.10 Cell phones

Employees who require a cell phone to perform their duties may:

- Submit their entire cell phone bill for reimbursement if the entire bill pertains to School Council business;
- Claim a reimbursement of up to \$70 per month for a personal cell phone used for School Council business.

Invoices for cell phone use will be reimbursed up to six months retroactively. Invoices claiming more than six months of usage will only be reimbursed for six months from the date of receipt. All cell phone invoices must be authorized by the Executive Director. The chief financial officer (CFO) or the President of the School Council may authorize the Executive Director's invoices.

13.0 Use of School Council Credit Card

- a) All Center Directors of the School Council are authorized to possess a School Council credit card and may utilize the card for travel, accommodations and meals while on travel status, as well as for the purchase of materials online.
- b) All credit card receipts and appropriate meal, accommodation and/or receipts must be retained and attached to the travel claims, reimbursement forms or purchase orders, as appropriate.
- c) The use of a School Council credit card should be minimal and used appropriately. All Center Directors shall make the effort to make travel arrangements prior to travelling and process payments directly through the School Council beforehand. Efforts should also be made to purchase materials from recognized suppliers who can issue invoices for purchases.

13.1 Conditions of Use

The Credit Card **cannot** be used:

- To obtain cash advances;
- For expenses other than those incurred by the person named on the Card;
- Charging personal transactions to the Card is not acceptable under any circumstance;
- To obtain cash advances from banks, building societies, credit unions, nor automatic teller machines. This prohibition similarly extends to cash equivalents such as bank cheques, traveller's cheques, and electronic cash transfers.

13.1.1 Consequences of Misuse of Credit Card

Infractions of the conditions of this Policy may result in reimbursement of all expenses, and interest of these as well as the cancellation of the Card.

Breaching of this section of the policy will lead to disciplinary action against the employee concerned.

13.1.2 Monthly Credit Card Statements

Credit Card expenditures must be reconciled with the Financial Clerk within 15 business days of the Statement Date. The Cardholder who has not reconciled their monthly expenditures within this period will be asked to reconcile their monthly expenditures immediately with the Financial Clerk. This procedure will ensure that cost center accounting records maintain an accurate and meaningful balance.

The Cardholder who does not reconcile their monthly expenditures within 15 business days of the Statement Date will be sent a reminder of their obligations under this policy. Continued or repeated non-conformance to this section of the policy can result in cancellation of the card and/or such other actions as appropriate.

If the Credit Card expenditures are not reconciled within 1 month of the Statement Date or a plausible explanation has not been received by the immediate supervisor, the Credit Card can be cancelled, and note, that further action may also be taken against the Cardholder.

13.1.3 Cardholder Responsibilities

The Cardholder is responsible for the following security measures for the use of the Card:

- The Cardholder must retain all transactional evidence to support all charges;
- Credit Card purchases without receipts are ultimately the responsibility of the Cardholder. A failure to provide receipts or credible explanation for the unsupported expenditure could result in a debit from the Cardholder's salary.
- Reimbursement for return of goods and/or services must be credited directly to the Card account. No cash should be received from the Cardholder.
- Lost or stolen Cards must be reported and cancelled immediately. The Financial Clerk must be notified within 2 business days of this activity.
- Employees issued with a Credit Card are in a position of trust. It is understood that, when accepting a credit card, an employee accepts the tenants of the credit card policy and agree to the tenants thereof. Improper or unauthorized use of the Card may result in the Cardholder being held liable for expenditures, legal/disciplinary action brought against the Cardholder, termination of Card-use, and or termination from employment.

13.1.4 Records Management

All documentation associated with the payment of the Credit Card will be maintained by the Financial Clerk.

Original receipts for all Credit Card transactions will be retained in the Financial Clerk's designated file. The Cardholder should keep copies of receipts and statements for audit purposes or for future questions that may arise.

13.1.4.1 Audit

Audits of Cardholder purchases will be performed on a monthly basis by the Financial Clerk. In addition, the chief financial officer (CFO), the Executive Director or external auditors could carry out audits from time to time.

13.1.4.2 Disputed Transactions

Disputed transactions must be resolved immediately with the Supplier and the Bank by the Cardholder. The Cardholder must notify the Bank immediately for resolution and Financial Clerk should be informed for noting.

13.1.4.3 Internal Monitoring

Transactions will be monitored monthly by the Financial Clerk.

If the Cardholder has questionable purchases showing on a Monthly Statement, this information will be forwarded to the chief financial officer (CFO) for resolution.

13.1.4.4 Termination of Employment

Prior to departure or termination of duties with the Employer, the Cardholder must reconcile all expenditures on his/her Card account, since the last Statement.

It is the responsibility of the departing employee to ensure that his/her account is settled prior to departure.

The Card must be surrendered upon termination of employment.

14.0 Consultants, Independent Contractors, and Honoraria

14.1 Consultants and Other Contractors for Professional Services

The School Council and Centers utilize external professional services on occasionally for certain activities such as:

- a) Accounting services;
- b) Legal advisory services;
- c) Technological Services; (Programming, IT maintenance)
- d) Educational programming;
- e) Planning (strategic, communication, etc).

All of the above services are based on contracts that are established. In the case where School Council feels they should be subject to a review, a separate committee will be established to assess them.

As in section 9.1.1, the School Council and its Centers should use a fair and accountable competitive process for selecting consultants. The School Council and Centers shall obtain a minimum of three (3) proposals or tenders and will exercise selecting the proposal which offers the lowest cost or the best value.

14.2 Honoraria and Related Expenses

There are no instances of any honoraria, stipends, compensation, or remuneration in the regular operations of the School Council, unless approved by the School Council. All School Council staff, including all staff at the Centers, are compensated as employees through their regular employment.

15.0 Information Technology / Confidentiality

15.1 Social Insurance Numbers

It is the policy of the School Council that all Social Insurance Numbers obtained in the daily management of programs and services are to be kept confidential.

15.2 Information Security

It is the policy of the School Council that all employment information obtained in the daily management of programs and services is to be kept confidential.

15.3 Financial Information Access and Security

It is the policy of the School Council that all financial information obtained in the daily management of programs and services is to be kept confidential.

In addition, only those employees as well as those Trustees with a “need to know” shall have access to this information through the utilization of passwords.

15.4 Business Systems Development (Financial Management, Report Production)

Jade-Tosca is the software tool used by the School Council and the Centers for management of student information and reporting it to the MELS. CANO is used for reporting to AANDC. As software systems, they are always subject to improvements and upgrades. As a general policy, these systems must constantly meet the needs of the Centers and the reporting and data interface requirements of MELS and AANDC.

When a Center requests major modifications, a review committee is composed, and feedback is sought from all Centers. Subsequent to this, the review committee works along with the School Council and the required upgrades are made.

15.5 Software Copyright Compliance / Ownership

It is the policy of the School Council that all of its software will comply with the license agreements of the owners of the software.

Jade-Tosca is the property of the School Council, and the collectivity of all Centers; annual license fees are paid by the School Council.

All student information is kept locally within the SQL database at each Center. Student information belongs to the community where the student is served.

15.6 Elimination of Data from Computers Prior to Disposal

All information shall be removed from all storage devices, such as computer hard drives, floppy disks, and all other storage devices prior to any disposal from the School Council offices / premises.

Appendix A: Annual Budget Template

| Dépenses/Expenses | | Revenus Anticipés Anticipated Revenues | | | | | |
|----------------------------------------------------|--------------------|------------------------------------------|-------|-----------------------------------|----------|----------|-------|
| Description | Amount/ Montant | Identify source/Identifiez la source | | | | | |
| | | MELS | AANDC | Des commuautés From Communities | Source 1 | Source 2 | Total |
| Salaires et avantages Salaries and benefits | | | | | | | |
| Directeur du centre Centre Director | | | | | | | \$ |
| Adjointe administrative Administrative Assistant | | | | | | | \$ |
| Secrétariat-réception Secretary-reception | | | | | | | \$ |
| Enseignants Teachers | | | | | | | \$ |
| Conseiller pédagogique Guidance Counsellor | | | | | | | \$ |
| Éducatrice (s) spécialisée Specialized Educator | | | | | | | \$ |
| Avantages Benefits (23% including RBA, SSQ) | | | | | | | \$ |
| Honoraires Honoraria | | | | | | | |
| Psychoéducatrice Psychoeducator | | | | | | | \$ |
| Formation à distance Distance Education | | | | | | | \$ |
| Soutien informatique /Site Internet IT/Website | | | | | | | \$ |
| Opérations Operations | | | | | | | |
| Déplacements Transportation | | | | | | | \$ |
| Recrutement Recruitment | | | | | | | \$ |
| Activités étudiantes Student Activities | | | | | | | \$ |
| Projets Culturels Cultural projects | | | | | | | \$ |

| Dépenses/Expenses | | Revenus Anticipés Anticipated Revenues | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------------------|-------|-----------------------------------|----------|----------|----|-------|
| Description | Amount/ Montant | Identify source/Identifiez la source | | | | | | Total |
| | | MELS | AANDC | Des commuautés From Communities | Source 1 | Source 2 | | |
| Énergie, entretien, services et équipement de la conciergerie Energy, maintenance and caretaking equipment and services | | | | | | | | \$ |
| Meubles et équipements Furniture and equipment | | | | | | | | \$ |
| Matériel et fournitures Material and supplies | | | | | | | | \$ |
| Photocopieur Photocopier | | | | | | | | \$ |
| Téléphone/télécopieur Phone/fax | | | | | | | | \$ |
| Cellulaires/Mobile phones | | | | | | | | \$ |
| Poste et courrier Postage and courier | | | | | | | | \$ |
| Sorties scolaires Field Trips | | | | | | | | \$ |
| Formation et perfectionnement Professional development | | | | | | | | \$ |
| Frais de transport scolaire School Transportation | | | | | | | | \$ |
| Matériels pédagogique Pedagogical materials | | | | | | | | \$ |
| Allocation aux étudiants Student Allocation | | | | | | | | \$ |
| TOTAL: | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

Appendix B: Synopsis of the Facts – Diagnosis

| SUBJECT | SYNOPSIS OF THE FACTS — DIAGNOSIS | | |
|---------|-----------------------------------|--------|----------------------------|
| | Facts | Issues | Possible courses of action |
| | | | |

RECOMMENDATIONS AS TO ACTIONS TO BE IMPLEMENTED WITH REGARDS TO

It is recommended:

1.

Appendix C: Petty Cash Policy for Centers

Policy Statement

The purpose of the Petty Cash fund is to allow for the purchase of minor or emergency 'last minute' expenses, not to exceed \$20.00 per transaction.

The Petty Cash fund cannot be used for:

- ✦ Cash advances
- ✦ Personal loans
- ✦ Debit and credit card reimbursements
- ✦ Cashing of cheques
- ✦ Honoraria fees
- ✦ Services rendered
- ✦ Subscriptions
- ✦ Registration fees
- ✦ Business meals

A Petty Cash log must include:

- ✦ Date of purchase
- ✦ Printed name of person receiving the cash
- ✦ Return of unused cash
- ✦ Description of item purchased
- ✦ Expense account
- ✦ Dollar amount not to exceed \$20.00
- ✦ Original receipt
- ✦ Signature of person receiving the cash
- ✦ Signature of person authorizing the cash
- ✦ Signature of authorizing person receiving balance of cash not spent

- ✦ It is the responsibility of the authorized person to keep an accurate log of all Petty Cash activities
- ✦ The Petty Cash log will be reconciled on a monthly basis, and all supporting evidence will be forwarded to Accounts Payable.

Monthly Reconciliation

The Accounts Payable staff will scrutinize all transactions to ensure conformity; failure to conform can lead to the Petty Cash fund being removed, and or further disciplinary action against the employee receiving/authorizing the Petty Cash fund transactions.

The Accounts Payable staff will audit the file on a monthly basis, and from time to time an external audit may occur.

Petty Cash Float Management

A beginning and ending float balance will be calculated and documented.

There will be a beginning Petty Cash float of \$200.00.

A request for a Petty Cash Replenishment is justified when the Petty Cash float has reached a balance of \$20.00 or less. The authorizing person will fill-out a Request for a Petty Cash Replenishment Form, along with a documented balance of what monies are currently in the float, and send the form to their immediate supervisor.

Appendix D: Reimbursement Rates

TAUX ET INDEMNITÉS DE VOYAGE AU 1er Juin 2014

RATES AND TRAVEL EXPENSES AS OF June 1st, 2014

(Selon l'uniformisation des taux des commissions de l'APNQL)

(According to the standardization of rates for the commissions of the APNQL)

KILOMÈTRES

| | |
|-------------------------------------------------------------------------------------|---------|
| Taux du kilomètre | 0.51 \$ |
| Route de Gravier | 0.61 \$ |
| Taux de conversion de mille en kilomètre (Divisez le nombre de mille par 0.6214) | |

KILOMETERS

| | |
|------------------------------------------------------------------------------------|---------|
| Kilometer rates | 0.51 \$ |
| Gravel roads | 0.61 \$ |
| Conversion rate from miles to kilometres (Divide the number of miles by 0.6214) | |

REPAS

| | |
|----------|----------|
| Déjeuner | 15.00 \$ |
| Dîner | 15.25 \$ |
| Souper | 29.75 \$ |

MEALS

| | |
|-----------|----------|
| Breakfast | 15.00 \$ |
| Lunch | 15.25 \$ |
| Dinner | 29.75 \$ |

FAUX FRAIS

| | |
|---------------------|---------|
| Logement commercial | 9.00 \$ |
| Logement privé | 9.00 \$ |

INCIDENTALS

| | |
|--------------------------|---------|
| Commercial accommodation | 9.00 \$ |
| Private accommodation | 9.00 \$ |

HÉBERGEMENT

| | |
|-------------------------------------------------|----------|
| Logement commercial (standard) Facture original | |
| Logement privé | 50.00 \$ |

LODGING

| | |
|----------------------------------------|----------|
| Commercial (standard) Original invoice | |
| Private | 50.00 \$ |

INDEMNITÉ MIXTE

| | |
|------------------------|----------|
| (3 repas + faux frais) | |
| | 69.00 \$ |

MIXED ALLOWANCE

| | |
|-------------------------------|----------|
| (3meals +incidental expenses) | |
| | 69.00 \$ |

Appendix E: Conflict of Interest Form

This Conflict of Interest Form should indicate whether the member(s) has an economic interest in, or acts as an officer or a director of, any outside entity whose financial interests would reasonably appear to affect the School Council.

The member(s) should also disclose any personal, business, or volunteer affiliations that may give rise to a real or apparent conflict of interest. Relevant provincially, federally and organizationally established regulations and guidelines in conflicts of interest must be abided by.

Individuals with a conflict of interest should refrain from discussing and voting on any issue related to the conflict of interest.

Date: _____

Name: _____

Position: _____

Please describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest:

- ☐ I have no conflict of interest to report.
- ☐ I have the following conflict of interest to report (please specify other nonprofit and for-profit boards you (and your spouse) sit on, any for-profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own:

1. _____

2. _____

3. _____

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Signature: _____

Date: _____

Appendix F: Confirmation of Participation



CONFIRMATION OF PARTICIPATION

| | | |
|-----------------------------------|--------------------|--------------------|
| Meeting: | START DATE: | START TIME: |
| _____ | _____ | _____ |
| Location: | END DATE: | END TIME: |
| _____ | _____ | _____ |
| Name of your Organization: | _____ | |
| Participant: | First Name: | _____ |
| Last Name: | Name: | _____ |

Will you be travelling by car? ☐ Yes ☐ No ☐ Other:

If you wish to travel by plane, please complete this section with your preferred location and times of departure:

Date of departure: _____ Time: _____ Airport: _____

Date of return: _____ Time: _____ Airport: _____

If you request to modify or cancel your reservation, we reserve the right to invoice you for fees incurred

If you require another mode of transportation, please complete this section with your preferred location and times of departure:

Type of transportation needed: _____

Date of departure: _____ Time: _____ Location: _____

Date of return: _____ Time: _____ Location: _____

If you require lodging, please complete this section:

Number of nights: _____ Date of Arrival: _____ Date of Departure: _____

*Cancellations require a 48 hour notice, otherwise we reserve the right to invoice you for any costs incurred**

Additional information:

AUTHORIZATION

DIRECTOR'S SIGNATURE

**return the completed form within 5 business days*

BY EMAIL: RECEPTION@CDRHPNQ.QC.CA OR BY FAX: 450-638-4090

Appendix G: Travel Expense Form



DEMANDE D'INDEMNITÉ DE DÉPLACEMENT

TRAVEL EXPENSES CLAIM

N° DE RECLAMATION/CLAIM NO : 0

DATE : 03/06/2014

RÉUNION
MEETING: _____
LIEU
LOCATION: _____

START
DATE:
END
DATE:

START
TIME:
END
TIME:

**SIGNATURE AUTORISEE /
AUTHORIZING SIGNATURE :**

Approuvé par / Approved by :

Administration:

Remboursement par / Riembursment byChèque payable à / Cheque payable to:

Dépôt direct/ Direct deposit :

[Nom]

[Nom de la société]

[Rue]

[Code postal, ville]

[Numéro de téléphone]

Commentaires/Comments:

| DATE | DÉJEUNER BREAKFAST 15,00 | DÎNER LUNCH 15,25 | SOUPER DINNER 29,75 | SOUS-TOTAL SUB-TOTAL | HÉBERGEMENT ACCOMODATION | FAUX FRAIS INCIDENTALS 9,00 | SOUS-TOTAL SUB-TOTAL | TAXI | DIVERS OTHER | Transport COMMERCIAL Transportation | Kilometrage Mileage | 0,51 | SOUS-TOTAL SUB-TOTAL | GRAND TOTAL |
|------|--------------------------------|-------------------------|---------------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------|-------------------------------------------|-----------------|-------------------------------------------|------------------------|--------------------|-------------------------|----------------|
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | | | | - \$ | | | - \$ | | | | | | 0,00 \$ | 0,00 \$ |
| | - \$ | - \$ | - \$ | | - \$ | - \$ | | 0,00 \$ | 0,00 | 0,00 | | 0,00 \$ | | 0,00 \$ |
| | | | | | | | | DEMANDE D'AVANCE - ADVANCE REQUEST | | | | | | 0,00 \$ |
| | | | | | | | | | | | | GRAND TOTAL | | 0,00 \$ |

REQUÉRANT-CLAIMANT'S SIGNATURE _____ DATE _____