



IRT Secretariat Financial Administration Policy and Procedures Manual

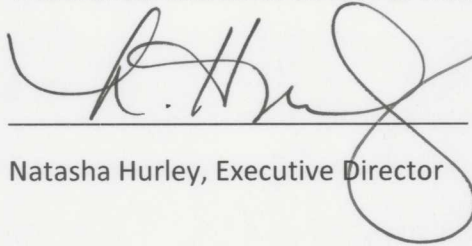
(Interim Approved - April 2016)

Executive Director

Interim Approval - Financial Administration Policy

By the powers and authorities given to me as the Executive Director of the Innu Round Table Secretariat this *Financial Administration Policy and Procedures Manual* shall be interim approved until: (1) it is revoked or otherwise changed by the Executive Director; or (2) approved, revoked, or otherwise changed by the Innu Round Table Secretariat Board of Directors.

This manual and all its directives shall be in effect on April 1st, 2016.



Natasha Hurley, Executive Director

April 1st 2016
(date)

Innu Round Table Secretariat Board of Directors


Adoption of the Financial Administration Policy and Procedures Manual


By a motion with quorum of the Board of Directors of the Innu Round Table Secretariat at a duly convened meeting on June 13th, 2016 the Interim Approved *Innu Round Table Secretariat Financial Administration Policy and Procedures Manual* has been adopted.

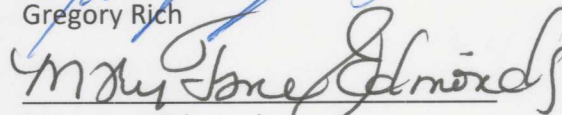
This manual and all its directives shall be in effect on April 1st, 2016 until revoked or otherwise changed by the Innu Round Table Secretariat Board of Directors.

Dated at: Goose Bay this 13th day of June, 2016.


Eugene Hart


Mary Jane Nui


Gregory Rich


Mary Jane Edmonds

Simon Tshakapesh

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1. Policy Statement

This policy regulates the receipt, management, and expenditure of Innu Round Table Secretariat (hereinafter referred to as the IRT Secretariat) funding, and establishes the administrative structures of the IRT Secretariat which shall ensure integrity, transparency, and financial accountability of the IRT Secretariat Finance Department. All other departments will be able to better utilize the resources entrusted to them, in the most efficient and effective manner possible for the benefit of all IRT Members.

2. Title

This manual shall be called the "IRT Secretariat Financial Administration Policies and Procedures" (hereinafter referred to as the IRT Secretariat Finance Policy).

3. Application

The policies and procedures outlined in this manual govern the receipt, management, and expenditure of IRT Secretariat funding and the administrative structures of the IRT Secretariat to manage these funds. This manual applies to all IRT Secretariat departments and programs in receipt of IRT Secretariat-managed funding.

4. Definitions

In this manual:

INAC means Indigenous & Northern Affairs Canada.

Agreement means any written contract between the IRT Secretariat and any other party or parties, including a third party, pursuant to which money is to be paid to or paid out by the IRT Secretariat.

Annual Budget means the forecast of planned expenditures for predetermined activities, goals, and objectives for the forthcoming fiscal year of the IRT Secretariat.

Board means the Board of Directors of the IRT Secretariat Inc.

Corporation means the Innu Round Table Secretariat Inc.

Contribution Agreement means any written contract between the IRT Secretariat and the Government of Canada and/or with its various departments, corporations and agencies; or the Government of Newfoundland and Labrador and/or its various departments, corporations, and agencies, pursuant to which money is to be paid to the IRT Secretariat for delivery of programs & services or completion of projects or activities.

Director means an individual of the Board of Directors of the Corporation.

Executive Director means an individual who is employed by the IRT Secretariat and is responsible for administering and overseeing the work of the IRT, acting on the behalf of the Board of Directors, and authorizing expenditures, budget changes, or program changes to any of the IRT programs.

Fiscal Year means April 1 of each year to March 31 of the following year.

General Meeting means a general meeting of the Members of the Corporation as defined in the IRT Secretariat Bylaws.

Head Office means located in Sheshatshiu unless otherwise determined; this refers to the office of operations for the IRT Secretariat.

Immediate Family Member means a person's spouse, sibling, parent, grandparent or child (including adoptive parents, grandparents, or children), parent-in-law, child-in-law, step-child, step-parent, or sibling-in-law.

Innu Nation means the corporate body incorporated under the laws of Canada or Newfoundland & Labrador as *Innu Nation*, and any legal successors to *Innu Nation*.

IRT means the Innu Round Table, a tripartite forum of the Government of Canada (represented primarily by INAC and Health Canada), the Government of Newfoundland & Labrador (represented primarily by Labrador & Aboriginal Affairs) and the Innu (represented by the Innu Nation, the Sheshatshiu Innu First Nation and the Mushuau Innu First Nation).

IRT Board of Directors means the IRT Board of Directors is composed of no less than three (3) and no greater than five (5) Directors. The Deputy Grand Chief of the Innu Nation is a Director of the IRT by virtue of his/her position. The Chief of Mushuau Innu First Nation and the Chief of Sheshatshiu Innu First Nation are also Directors on the IRT Board by virtue of their position. In addition, the Band Councils for MIFN and SIFN will each appoint an additional Director from their community to represent the interests of the two (2) Innu communities.

IRT Board of Directors Resolution means a formal statement expressing the opinion or decision of the IRT Board of Directors through a duly convened meeting of a quorum (consisting of 2/3 of the Regular Members means as long as at least 2 of the Regular Members are appointed representative from each First Nation) of the IRT Board of Directors.

IRT Funds means all monies belonging to the IRT, including all monies received through the following sources:

- Any contribution agreements or agreements that the IRT is a signatory of and that are receiving funds from another source;

- Any monies received from the Revenue and Capital accounts that are held in trust by INAC for the IRT;
- Any lending institutions that are providing, or intend to provide, loans or credit to the IRT;
- Any monies received or collected on behalf of the IRT by the IRT, the IRT Secretariat, INAC, Health Canada, or another party; and
- Any accounts receivable monies of the IRT.

IRT Member or Membership means those person(s) who are registered or are eligible to be registered and whose name(s) appear on the membership lists for MIFN or for SIFN, in accordance with the Indian Act.

Manager means an individual who is employed by the IRT Secretariat and acts in the capacity of a program director, department manager and/or senior executive administrator.

Member means collectively, the “Regular Members” and “Community Members” for MIFN and SIFN; or an IRT Member.

MIFN means Mushuau Innu First Nation.

Motion means a proposal for action as decided at a duly convened meeting of a quorum of the IRT Board of Directors.

Royalty Funds means all monies received by the IRT Secretariat that include, but are not limited to, agreements with the Government of Newfoundland and Labrador and other partners regarding funds that are from IRT Secretariat revenue generating sources.

SIFN means Sheshatshiu Innu First Nation.

Special Meeting means a meeting of the Members of the Corporation other than a general meeting of the Members.

CFO means the Chief Financial Officer, the person in charge of overseeing the Finance Department and who reports directly to the Executive Director on financial matters for the corporation.

5. Hierarchy of Financial Authority

The IRT Board of Directors is responsible for the overall management and administration of IRT funds, and its relevant finance policies, procedures, budgeting processes, and the review and/or evaluation of these functions. The IRT Board of Directors is accountable to its membership regarding the management and administration of the IRT funds and shall ensure that the annual budget, audit, policies and procedures, and reviews/evaluations of IRT funds are accessible to the membership of the IRT.

5.1. Roles and Responsibilities of the Board of Directors

The following are the roles and responsibilities of the Board of Directors:

- 5.1.1. Select appropriate financial institutions for the deposit of IRT funds;
- 5.1.2. Review, discuss, and approve all policies and procedures for the financial management and administration of IRT funds;
- 5.1.3. Review, discuss, and approve all policies and procedures for the management and administration of accountability and transparency activities associated with reporting the financial management and administration functions of IRT funds to the membership of the IRT;
- 5.1.4. Review, discuss, and approve the Annual Budget and all supportive department or program annual budgets of the IRT on an annual basis;
- 5.1.5. Hold AGMs to report to the IRT membership the annual financial affairs of the IRT;
 - To review accomplishments of the past period, and to communicate plans and budgets for the next period; and,
 - To review and present the audited financial status of the IRT.
- 5.1.6. Appoint an Auditor to carry out the annual IRT audit and review, discuss and approve—through motion—the final Auditor’s Statement and Report;
- 5.1.7. Negotiate and sign all funding agreements on behalf of the IRT;
- 5.1.8. Review, discuss, and amend the financial policies and procedures on an annual basis to ensure that they are addressing the current financial management and administrative requirements of the IRT, as required;
- 5.1.9. Review and discuss the report with the supporting individual departments and programs; and,
- 5.1.10. Review and discuss the report to ensure that budgets and deficits are managed effectively and efficiently;
- 5.1.11. Adhere to the Conflict of Interest policy and the IRT Secretariat’s Finance Policy at all times, and shall not take advantage of their position(s) as an IRT Director and/or employee of the IRT for personal or family gain;
- 5.1.12. Ensure that IRT members have access to all of the minutes of the IRT Board of Director Meetings, Motions, By-Laws, and Resolutions pertaining to IRT funds, budgets, quarterly reports, financial statements, audits and the IRT Secretariat Finance Policy.
- 5.1.13. Review, discuss, and approve any recommended amendments to IRT budgets;

- 5.1.14. All the financial record of the IRT shall be maintained through the office of the CFO as prescribed, and in accordance with the INAC Year-End Reporting Handbook for the First Nation Audited Financial Statements and Year-End Reporting Guide, and generally accepted accounting practices
- 5.1.15. Appoint a member of the Board of Directors to act as “Treasurer.”

5.2. Roles and Responsibilities of the Executive Director

The following are the roles and responsibilities of the Executive Director:

- 5.2.1. Advise the IRT Board of Directors on all matters related to the management and administration of IRT funds;
- 5.2.2. Establish lines of credit with various suppliers and/or lending institutions from time to time as needed;
- 5.2.3. Ensure that all requirements are met for the annual financial audit including up-to-date inventory lists and present the final auditor’s statement and report to the IRT Board of Directors for review, discussion, and approval;
- 5.2.4. Oversee the preparation of the annual budget of the IRT in accordance with the Annual Budget Process of the IRT,
- 5.2.5. Oversee the financial monitoring of all departments and programs, through the IRT Finance Department, to ensure that their expenditures do not exceed their pre-determined budgetary limits or delegated signing authorities;
- 5.2.6. Oversee the establishment and maintenance of the appropriate administrative structures and storage locations, through the IRT Finance Department, regarding the management of all financial activities and records of the IRT;
- 5.2.7. Ensure that the IRT Finance Department is accurately maintaining the management and administration of all its financial statements, bank reconciliations, budgetary reports, etc., and ensure that the IRT funds are expended and accounted for in accordance with general accepted accounting principles and procedures;
- 5.2.8. Oversee the management and administration of the authorized expenditures as approved by the IRT Board of Directors through the budgetary approval process and expenditure management system;
- 5.2.9. Provide the IRT Board of Directors, the Finance Committee of the IRT Board, and/or supportive departments to the IRT with a detailed Activity/Project Report and program Quarterly Reports when requested;
- 5.2.10. Act as the senior administrator of the IRT Secretariat and assist the IRT Board of Directors in carrying out its roles and responsibilities with regard to the management and administration of IRT funds; and

- 5.2.11. Ensure that the overall objectives and plans of the IRT Annual Master Budget are implemented at all levels of IRT departments and programs through the IRT Finance Department.

5.3. Responsibilities of the Treasurer

On behalf of the Board, the Treasurer is responsible to ensure that the Executive Director and IRT Finance Department (or contracted service provider):

- 5.3.1. Maintains full and accurate accounts of all receipts and disbursements of the Corporation and that records are kept in proper books of account;
- 5.3.2. All moneys or valuable effect in the name and to the credit of the Corporation are deposited in such bank(s) as may be designated by the Board.
- 5.3.3. Disburses the funds of the Corporation under the direction of the Board, taking proper vouchers;
- 5.3.4. Renders to the Board at the regular meetings an account of all transactions of the financial position of the Corporation.
- 5.3.5. Performs such other duties as may be decided by the Board;
- 5.3.6. Have appropriate delegated signing authority to execute their responsibilities.

5.4. Roles and Responsibilities of the Finance Department

The following are the roles and responsibilities of the Finance Department:

- 5.4.1. Ensure that all contracts and financial transactions are conducted in accordance with the IRT Finance policies, procedures, and budgets;
- 5.4.2. Plan and budget IRT funds, as required, for the management and administration of the IRT including, but not limited to, its departments, programs, and services;
- 5.4.3. Develop, recommend, and implement all financial accountability and transparency policies, procedures, and mechanisms to ensure that the IRT Board of Directors, IRT Members, and funding agencies are provided with sufficient financial statements, budgets, audits, evaluations and/or reports as directed by the Board;
- 5.4.4. Develop, recommend, implement, and evaluate all financial management, administration, and accountability policies and procedures on an annual basis;
- 5.4.5. Monitor, and evaluate the implementation of an annual budgetary cycle within IRT departments and programs;
- 5.4.6. Deposit monies received by the IRT in financial institutions designated by the IRT Board of Directors;
- 5.4.7. Collect monies owing to the IRT as required;

- 5.4.8. Make payments for all monies owed by the IRT as required;
- 5.4.9. Establish and maintain appropriate administrative structures and storage locations for the management of all the financial activities and records of the IRT;
- 5.4.10. Prepare the Annual Budget of the IRT in accordance with the Annual Budget Process of the IRT;
- 5.4.11. Ensure that an audit of the IRT is initiated and completed by the due date, on an annual basis; and
- 5.4.12. Be responsible for all other matters relating to the financial affairs of the IRT not assigned to any other department of the IRT by another Motion, By-Law, or IRT Board of Directors Resolution.

6. Authorizing Officers

- 6.1. All cheques, bills of exchange, or other orders for the payment of money, notes, or other evidence of indebtedness, issued in the name of the Corporation, shall be signed by two (2) of the following, as designated by a Board of Directors Resolution:
 - 6.1.1. One individual who is the Chair, Vice-Chair, Secretary, or Treasurer of the Corporation, or an officer(s) or agent(s) designated by the IRT Board of Directors, and
 - 6.1.2. The Executive Director of the Corporation or the Chief Financial Officer of the Corporation, and/or
 - 6.1.3. In the case of a cheque addressed to the Executive Director, any two (2) of the Chair, Vice-Chair, Secretary, or Treasurer of the Corporation, or an officer(s) or agent(s) designated by the IRT Board of Directors.
- 6.2. No cheque shall be signed by any person to whom the cheque is addressed.
- 6.3. The IRT Board of Directors shall, through Motion or IRT Board of Directors Resolution, designate all Directors on the IRT Board as signing officers to sign cheques and/or to have Banking Authorization on behalf of the IRT.
- 6.4. The IRT Board of Directors shall, through Motion or IRT Board of Directors Resolution, designate three (3) senior IRT Secretariat staff members as signing officers to sign cheques or do banking authorization on behalf of the IRT.
- 6.5. Two (2) individuals, but only one from the IRT Board of Directors and one from the IRT Secretariat staff, may sign cheques or bank authorizations.
- 6.6. The IRT Finance Department shall provide final authorization for all Cheque Requests for all department and/or program expenditures.

- 6.7. Any designated individual, or the Executive Director, may alone endorse notes and drafts for collection on account of the Corporation through its bankers, and endorse notes and cheques for deposit with the Corporation's bankers for the credit of the Corporation by using the Corporation's rubber stamp for that purpose.
- 6.8. Any one of such officers or agents so appointed may arrange, settle, balance, and certify all books and accounts between the Corporation and the Corporation's bankers, and may receive all paid cheques and vouchers and sign all the bank's forms for settlement of balances and release of verification slips.

7. Annual Budget

The Executive Director shall ensure that the annual program budgets are developed with input from the IRT Finance Department and, then, put forth the annual program budgets to the IRT Board of Directors for review, discussion, and approval. IRT funds, including estimated figures (when required), shall be used for the purposes of preparing annual budgets of individual programs and departments, as well as the Annual Budget of the IRT. The IRT Finance Department shall, in accordance with the Canadian Generally Accepted Accounting Principles, prepare a consolidated Annual Budget for the IRT.

7.1. Increasing/Decreasing Allocations, or Re-Allocating

- 7.1.1. The IRT Board of Directors may increase or decrease the allocation of IRT funds or reallocate IRT funds to different sectors of the budget(s) from time-to-time as needed, and as allowed, according to any relevant contribution agreement and/or agreements of the IRT; and
- 7.1.2. The IRT Board of Directors may increase or decrease the allocation of IRT funds or reallocate funds to different sectors of the budget from time-to-time as needed, and as allowed, according to any ratified Motion, IRT Board of Directors Resolution, and/or by-law regarding the disbursement or usage of the IRT Royalty funds if such funds are established.

7.2. Program and Department Annual Budgets

The Executive Director, in collaboration with program directors and department managers, shall be responsible for establishing and maintaining each department and programs' annual budget through the following process:

- 7.2.1. Review the relevant department or program's current contribution agreement(s) to reconfirm what the minimum requirements are regarding the goals, objectives, activities, and reporting requirements for the new annual budget;

- 7.2.2. Review the relevant department or program's quarterly financial and final financial reports of the previous fiscal year, which would include any surplus or (deficit) balances that need to be carried over into the new annual budget;
- 7.2.3. Review the relevant department or program's previous year's work plan(s) to determine what goals, objectives, and activities may need to be carried over into the new annual budget;
- 7.2.4. Review the department or program's annual reviews and/or evaluations to determine what new goals, objectives, and activities should be introduced into the new annual budget;
- 7.2.5. Based on the above reviewing activities, the department managers, and program directors shall determine what goals, objectives, and activities shall be recommended to the IRT Board of Directors for its new annual budget;
- 7.2.6. The department or program shall identify any planned incoming IRT funds from:
 - 7.2.6.1. Contribution agreement(s) made between the IRT Board of Directors and the Government of Canada and/or the Province of Newfoundland and Labrador; and
 - 7.2.6.2. Agreement(s) made between the IRT Board of Directors and any other party.

7.3. Fiscal Year-End and Audits

- 7.3.1. At the end of each fiscal year, the IRT Finance Department will meet with the Executive Director and each program or department manager to review their previous annual budget and quarterly reports in detail.
- 7.3.2. Departmental annual draft budgets should be prepared prior to the start of the new fiscal year; it is recommended that draft budgets are prepared by February 15th.
- 7.3.3. Once the annual budget planning process has been completed, the IRT Finance Department shall consolidate all the draft budgets of the programs and departments of the IRT into one "Draft Annual Budget" and shall submit it to the office of the Executive Director for authorization. The Annual Budget will then be submitted to the IRT Board of Directors with a recommendation for approval.
- 7.3.4. Once the IRT Board of Directors has had an opportunity to review, discuss, receive additional information and/or interpretation, and/or make amendments (if applicable) to the Annual Budget, the IRT Board of Directors shall execute a Motion or an IRT Board of Directors Resolution at a duly

convened meeting of the IRT Board of Directors for a majority vote of at least a quorum of the IRT Directors to approve the Annual Budget. This must be approved no later than April 30th of the current fiscal year.

7.4. Reporting

The Executive Director, when requested by the Treasurer of the IRT Board of Directors, shall ensure:

7.4.1. A quarterly financial report is provided by each Department Manager during the months of July, October, January, and April; and

7.4.2. Quarterly reports shall consist of the following information:

7.4.2.1. **Section A: Introduction and Executive Summary**

This section must include:

- Report Date
- Period covered (portion of fiscal year covered)
- Summary of Report (only included in the Final Quarterly Report for the fiscal year)
- Highlights: Main achievements (only included in the Final Quarterly Report for the fiscal year)
- Signatories of the report (only included in the Final Quarterly Report for the fiscal year)

7.4.2.2. **Section B: Financial Performance**

This section must include:

- A summary statement of the actual revenue and expenditures in the administrative and/or service functions in each department and program, and the prorated budget;
- Explanations of important deviations between budgeted expenditures versus actual expenditures;
- A detailed balance sheet including its related notes, if applicable;
- Forecasted cash flow for the remaining period(s) of the fiscal year;
- A detailed list of accounts receivable and payable listed by due date—30, 60, 90, and 120 days and over;
- A list of accrued accounts receivable and expenses, if applicable;

- A detailed list of deferred revenue will be included in the balance sheet.

7.4.2.3. **Section C: Activity Report**

This section must include:

- A progress report of the relevant department or program's administrative and financial measures that have been set out in the respective annual budget.

7.4.2.4. **Section D: Conclusion**

This section must include:

- The performance assessment of the goals, objectives, and activities set out in the respective department or program's annual budget;
- The recommendations or modifications that are required to be made in order to maintain the department or program's annual budget, if applicable; and
- The goals, objectives, and activities that shall be the priority for the next quarter(s).

7.4.3. The IRT Finance Department, Executive Director and managers shall meet quarterly to review and discuss their respective financial reports during the months of July, October, January, and April.

7.4.4. Once the quarterly report meetings are concluded, the IRT Finance Department shall consolidate all of the quarterly reports of the IRT departments/ programs into one Quarterly Report and submit it to the office of the Executive Director for his/her authorization.

7.4.5. Once authorized, the Executive Director will submit the Quarterly Report to the IRT Board of Directors with a recommendation for review and discussion.

7.5. Deficit Process

7.5.1. In the event of a forecast deficit, the CFO and the Executive Director shall meet with the relevant department manager to discuss the deficit and develop a remedial management plan to bring the respective annual budget back into balance.

- 7.5.2. To develop the remedial management plan, the following activities must be adhered to by the respective department manager:
- 7.5.2.1. Review the relevant contribution agreement(s) of the department or program;
 - 7.5.2.2. Review the priorities, goals, objectives, activities, and reporting requirements that were established for the current and previous annual budget;
 - 7.5.2.3. Review all current and pending expenditures to identify the priority(ies), goal(s), objective(s), or activity(ies) that may be causing the deficit(s);
 - 7.5.2.4. Identify remedial management options, actions, and/or cutbacks that can minimize and eventually eliminate the deficit within the next quarter(s), the current fiscal year, and/or additional fiscal years.

8. Financial Management: Expenditures and Records

- 8.1. The IRT Board of Directors shall ensure that all necessary books and records of the Corporation required by the by-laws of the Corporation, or by any applicable statute or law, are regularly and properly kept.
- 8.2. The IRT Finance Department shall be responsible for establishing and maintaining an adequate bookkeeping system to record and store all financial transactions.

8.3.Accounting System

- 8.3.1. The bookkeeping system is to be maintained on an accrual basis.
- 8.3.2. The IRT Finance Department shall maintain a Chart of Accounts that includes a Daily Ledger and the appropriate Journals and entries to ensure that the proper administrative controls are in place for the tracking of all financial transaction (revenue and expenditures) of the IRT and to ensure that the Chart of Accounts is maintained and updated monthly.
- 8.3.3. All payments and financial commitments shall be in accordance with the Annual Budget. No payment shall be made for the performance of work, supply of goods, or rendering of services unless the charge for the same has been authorized by:
 - The Annual Budget
 - A department or program annual budget
 - A Resolution of the Board of Directors

- A person authorized to make such payment
- A contract between the IRT and the person providing such work, goods, or services which establishes the amount (or a method of calculating the amount) to be charged for such work, goods, or services

8.3.4. For all work, goods, or services that are provided by or through the IRT (or by any other person on behalf of the IRT) for a fee or other charge, an invoice shall be rendered for payment.

8.3.5. The IRT Finance Department shall be responsible to ensure that all invoices are rendered pursuant to this policy.

8.3.6. A Completion Certificate must be signed by the Executive Director for all contract work before payment can be released.

9. Payroll Procedures

The purpose of payroll procedures is to establish guidelines and procedures relating to payroll functions, the keeping of all records, and all employee files (including casual and term positions).

9.1. Weekly Attendance Forms/Timesheets

All IRT managers and supervisors are required to submit biweekly attendance forms or timesheets to the Human Resources Director for the biweekly period ending on a Friday for payroll to be processed via cheque or direct deposit by EFT (Electronic File Transfer) the following Wednesday. The required time to prepare and process payroll is two (2) to three (3) business days prior to sending the payroll file for EFT.

9.2. Approvals

The biweekly Attendance forms are to be approved by the employees' immediate supervisor or, alternatively (if the immediate supervisor is not available), a senior manager who is acting in the position and who can verify the attendance of the employee. The Executive Director approves the biweekly attendance forms of senior managers.

9.3. Preparation and Issuance

The biweekly attendance forms are reviewed for completeness by the Human Resources (HR) Director, who will ensure that any authorized Employee Leave forms (if applicable) are attached. The validation and authorization audit trails from the EFT process are signed off by the Executive Director and the CFO.

9.4.Human Resources Director

The Human Resources Director is responsible for submitting the following forms to the Payroll Department as well as ensuring the correct procedures for submission are followed:

Hiring Forms

- 9.4.1. Ensure Hiring forms are correctly completed with both the Executive Director's/manager's and the employee's signatures.
- 9.4.2. Must be signed and submitted to payroll for processing prior to the following pay period.

Timesheets

- 9.4.3. All timesheets must be completed with the Executive Director's/manager's and the HR Director's signatures before being processed.
- 9.4.4. The HR Director must ensure that employees have leave available and that leave has been approved by the immediate supervisor before authorizing timesheets.

Benefits

- 9.4.5. The HR Director must inform the Payroll Department of the completion of any employee's probationary period. This is to ensure that Payroll knows if an employee's probation must continue or is completed.
- 9.4.6. Once an employee's probation has been completed, the HR Director must inform the Payroll Department of any wage increases and submit completed forms for Pension and Health Insurance/Medical benefits.

Leave Entitlements

- 9.4.7. The HR Director must ensure that all Department Directors/managers maintain accurate and up-to-date records of leave entitlements for all of their employees.
- 9.4.8. The office of the HR Director must also maintain copies of leave entitlement records and ensure that all are accurate and up-to-date.

Payroll Advances

- 9.4.9. Requests for payroll advances will not be considered or authorized under any circumstances.
- 9.4.10. A ROE cannot be completed without the required termination form being completed with appropriate signatures.

Record of Employment (ROE)

- 9.4.11. The termination form must be completed within one day after an employee's last day with the IRT Secretariat.
- 9.4.12. There is a two (2) week deadline to file an ROE with the federal government; therefore, it is essential that termination forms are completed within the required timeframe.

9.5. Payroll Records

As per the Federal Canada Labour Code, payroll records (including the following documents) are to be kept on file for at least 36 months (or 3 years):

- 9.5.1. The employer must record the name, address, social insurance number, job title, and sex of the employee. If the employee is under 17 years old, the age of the employee must be recorded. The start, and any end-date of employment, is also required.
- 9.5.2. The employer must record the rate of pay and whether it is hourly, daily, weekly, monthly, or on any other basis. If it is on any other basis, a clear explanation must be provided. In addition, any changes to the rate of pay and effective dates must be identified.
- 9.5.3. Records are required which show the daily hours worked, unless the employee is excluded as a manager as provided for under the Code. If hours of work are averaged, records must include the posting of the 30 day notice, and must identify the periods of averaging, the start date of averaging, details of any reduction in hours; and the number of overtime hours paid (if applicable). In the case of a modified work schedule, copies of the notice, schedules, votes, and posting dates are needed.
- 9.5.4. For times when the employee has been granted leave, applicable records must be kept. This would include start- and end-date of annual leave, general holidays, bereavement leave, start- and end-dates of any maternity/parental/ or paternity-related reassignment leave; and absence due to sickness and work-related illness or injury. All leave must be approved by the employee's direct supervisor/manager and the Human Resource Director prior to the date

requested. All leave for management must be approved by the Executive Director.

- 9.5.5. Any records in relation to leave that has been granted must include identification of the employer's pay periods, any agreement related to the postponement or waiving of vacation leave, substitution of general holidays and related votes, notices to determine "year of employment" for vacation purposes, and notices for leave for maternity/parental leave. In the case of termination of employment, a copy of the notice of termination must be retained. If a request for a medical certificate has been made for sick leave or maternity-related matters, a copy of the certificate(s) must be kept. In cases of work-related injury or illness, detailed reasons for the absence, expected dates for return to work, or notifications/reason that the employee cannot return must all be documented and maintained on file.

9.6. Bonuses and Raises

- 9.6.1. All incentive/performance bonuses for management staff must be directly related to approved workplans or performance agreements established annually which indicate performance expectations and objectives in specific areas and must not exceed the amount budgeted for payroll in the respective program or department.
- 9.6.2. All raises and/or bonuses for staff must be approved by the Executive Director and must not exceed the amount budgeted for payroll in the respective program or department.
- 9.6.3. Any raise or performance bonus for the Executive Director must be approved by the IRT Board of Directors or Treasurer acting on the Board's behalf.

10. Cheque Requests

- 10.1. All invoices, client, and/or bill payment requests must be submitted to the IRT Finance Department.
- 10.2. Each Cheque Request form requires the following information:
- Department and General Ledger Number to be charged;
 - Name of the Receiver;
 - Amount of attached invoice, client request, bill payment, etc.;
 - The invoice number, account number of bill payment, or tracking number in reference to the attached documentation;
 - Description of the purpose for payment;

- Date of the request (must be within the same fiscal year as the invoice for services in that same fiscal period); and
- Signature of the appropriate director, manager, or their assigned designate (where applicable) to approve payment.

10.2.1. In the event that a manager or director is not available to provide approval, he/she is required to provide written notification to the CFO (prior to his/her absence) identifying who shall be his/her designated signing authority in his/her absence.

- 10.3. If the invoice, client, and/or bill payment request is not submitted according to subsection a, then the request shall not be authorized by the IRT Finance Department for cheque issuance.
- 10.4. All departments and programs must submit all copies of invoices, documentation for client requests, and/or bill payment stubs along with a Cheque Request form—complete with all pertinent information—and send these items to the Finance Department for final authorization and issuance of a cheque.
- 10.5. If a department or program wishes to make a copy of all invoices, documentation of client requests, bill payment stubs, and Cheque Request forms for their department or program, they must ensure that these copies are kept and maintained in a secure location within their department or program office (e.g., a locked filing cabinet).
- 10.6. Prior to release of all cheques from the IRT Finance Department, the Finance Department shall retain one of the two (2) cheque stubs and attach this stub to the Cheque Request form and its respective invoice and any other pertinent documentation related to the cheque or bill payment request.
- 10.7. The completed Cheque Request form and supporting documentation shall be filed and stored in a secure location (e.g., a locked filing cabinet) in the IRT Secretariat Finance Department.
- 10.8. Cheques will be mailed unless other instructions are provided with the cheque request.

11. Staff and/or Directors' Travel Requests

11.1. Travel on Official IRT Business

It shall be the responsibility of the immediate supervisor to determine whether, when, by whom, and by what means, travel shall be taken; in the case of the IRT Board of Directors, approval shall be provided by the Treasurer and authorized by the Executive Director. Once travel is authorized, the conditions and payments prescribed in this policy shall

apply. The provisions of this policy are published as directives, and not as permissive guidelines. It provides only for the employees responsible, legitimate expenses necessarily incurred and nothing in the policy is intended to permit any payments that can be construed as income or other compensation to the employee travelling on official IRT business. The IRT Finance Department shall compensate the employee with the most economic travel.

- 11.1.1. Employees receive approval from their direct supervisor.
- 11.1.2. Management staff (managers or senior program officers), receive approval from the Executive Director.
- 11.1.3. No travel will be permitted if there are not enough funds within the program budget for it.

11.2. Basic Principles

- 11.2.1. When an employee(s), and/or the Board of Directors, is/are required to travel frequently (or on a regular basis), and it is in the IRT's best interest to do so, an employee(s) may be provided with an approved travel budget within the department or program's budget for the fiscal year. In this case, the employee(s) and/or Member of the Board of Directors, shall not be eligible for further funding to cover travel costs for other travel unless a portion of the employee(s)', and/or Member of the Board of Directors, budget has been set aside to cover for such travel (e.g., workshops, conferences, annual general meetings, etc.) at the beginning of the fiscal year.
- 11.2.2. In cases where the travel costs are not reimbursable from a hosting organization, it is the responsibility of that respective department or program to find the appropriate funding within their respective annual budget to cover the cost of the respective travel request.
- 11.2.3. Each employee, and/or Member of the Board of Directors, submitting a Travel Request shall be responsible for ensuring the applicable travel standard is met.

11.3. Travel Standards

- 11.3.1. **Mode of Transportation:** If an employee or Member of the Board of Directors chooses to travel by vehicle, then he/she shall be paid at the lower rate, air vs. vehicle.
- 11.3.2. **Mileage Rates:** The mileage rates payable for authorized, official use of private cars shall be in accordance with the IRT rates, which shall be amended from time-to-time. See Travel Expense Claim form for current rates.

- 11.3.2.1. In addition to the rates payable, an employee or Member of the IRT Board of Directors shall be reimbursed for the actual necessary costs incurred for road, ferry, bridge, tunnel tolls, and parking charges, upon returning receipts.
- 11.3.2.2. No additional amounts will be payable to an employee and/or a Member of the IRT Board of Directors for carrying passengers. It is anticipated, however, that when more than one employee or Member of the IRT Board of Directors is travelling on official IRT business to one destination, the immediate supervisor(s) shall find it economical to request one of the employees to use a private vehicle.
- 11.3.2.3. No coverage shall be provided for any damages, repairs, or accidents that may be incurred to an employee's personal vehicle during a trip for official IRT business.
- 11.3.2.4. The use of rental vehicles may be authorized where, in the opinion of the immediate supervisor, this method of travel is economical and practical. Reimbursement shall include the cost of insurance paid to vehicle rental agents for release of liability. In order to conserve energy, compact sized cars are to be used. Mid-size cars shall be considered second. Full-sized automobiles shall only be rented when the number of passengers to be carried, or the bulk or weight of goods to be transported, warrants the use of a larger vehicle.
- 11.3.2.5. Only one vehicle will be authorized to accommodate those travelling unless there is not enough room, only then will a second vehicle be authorized.

11.3.3. Accommodation

- 11.3.3.1. An employee shall be reimbursed the actual and reasonable expenses incurred for commercial accommodation authorized by the IRT Finance Department. The IRT Finance Department shall normally authorize an employee to stay in establishments which are conveniently located and comfortably equipped. The use of luxury accommodation shall not be authorized.
- 11.3.3.2. An employee may make arrangements for private accommodation when applicable. An employee who does so shall be reimbursed at a rate for private accommodations according to the IRT Travel Rates.

11.3.4. Meals and Incidental Expenses

If the first and/or last day of travel is less than a full calendar day, and sleeping accommodation is authorized and used on those days, an employee shall be paid for incidental expenses plus the amounts in respect of meals.

11.3.5. Travel Advances

11.3.5.1. The IRT will pay upfront for all expenses related to approved travel such as airfare, accommodations, per diems, and ground transportation. This also includes any expenses directly related to conferences and/or workshops to be attended.

11.3.5.2. If the travel advance received by the employee is not used for the designated purpose (e.g., attending a conference or meeting), it must be reimbursed immediately to the IRT Finance Department.

11.3.5.3. If travel is forfeited or cancelled, all monies paid to the employee will be deducted from their following pay cheque if not returned to finance.

11.3.5.4. A travel advance shall be accounted for, with all required receipts, invoices, or other documentation, within five (5) days after completion of the trip for which the advance was authorized. Upon receipt of all required documentation (e.g., receipts, invoices, bills, and reports) from the employee to his/her immediate supervisor, their file will be closed.

11.3.5.5. If receipts are required and not returned within the specified time, there will be an automatic payroll deduction to recover the amount in question.

11.3.6. Expenses Requiring Documentation

11.3.6.1. The following expenses must be supported by vouchers, original receipts, or other appropriate documentation:

- Overnight commercial accommodation
- Car rentals, including insurance coverage
- Excess baggage fees, if required
- Parking fees
- Any necessary faxing or business expenses
- Necessary disbursements in connection with the operation of IRT vehicles

- Ground transportation costs, such as bus, taxi, ferry, bridge, and/or tunnel tolls

11.3.6.2. The IRT Finance Department shall ensure that all travel requiring supporting documentation is properly authorized and that any exceptions to the provisions of this Policy are either not approved or not reimbursed. This task shall include a review of the required approvals and documentation to ensure the following:

- All travel requests are authorized properly according to the Finance Policy and the IRT Personnel Policies and Procedures manual;
- Transportation tickets purchased out of IRT funds are only for the employee, the trip, the mode, and the class of transportation authorized;
- Credit is obtained for any cancelled portions of that trip;
- Expenses incurred for side trips for personal reasons and/or unauthorized stopovers are not paid out of IRT funds; and
- The time of trip departure and return are reconciled with claims for meals.

11.3.7. Rate Updates

The IRT Secretariat Finance Department will inform all departments of any changes in the IRT Travel/Mileage rates.

12. Inventories

- 12.1. Physical Assets inventory records shall be maintained for all goods, materials, and supplies.
- 12.2. Inventories that are written off/sold must be approved by the IRT Board of Directors; and
- 12.3. A physical count and reconciliation of all inventories shall be completed annually by each department manager prior to March 31 of each year.

13. Deposit of Securities for Safekeeping

- 13.1. The securities of the Corporation shall be deposited for safekeeping with one or more bankers, trust companies, or other financial institutions that have been selected by the Board.

- 13.2. Securities that have been deposited may only be withdrawn upon the written order of the Corporation that bears the signature of designated officer(s) or agent(s) of the Corporation and in accordance with the requirements that the Board has specified by IRT Board of Directors Resolution. Such authority may be general, or confined to specific instances.
- 13.3. Any institution that may be selected as a custodian by the Board shall be fully protected in acting in accordance with the directions of the Board, and shall not be liable for the due application of the securities withdrawn from deposit or the proceeds thereof.

14. Borrowing

- 14.1. The IRT Board of Directors may:
 - 14.1.1. Borrow money on the credit of the Corporation; or
 - 14.1.2. Issue, sell, or pledge securities of the Corporation; or
 - 14.1.3. Charge, mortgage, hypothecate, or pledge all, or any, of the real or personal property of the Corporation—including book debts, rights, powers, franchises, and undertakings—to secure any securities or any money borrowed, or other debt, or any other obligation or liability of the Corporation.
- 14.2. The IRT Board of Directors may authorize any Director, officer, or employee of the Corporation, or any other person, to:
 - 14.2.1. Make arrangements to with respect to moneys borrowed (or to be borrowed);
 - 14.2.2. Negotiate the terms and conditions of the loan;
 - 14.2.3. Make arrangements with respect to the securities to be given;
 - 14.2.4. Have power to vary or modify such arrangements, terms, and conditions, and to give additional securities for any moneys borrowed or remaining due by the Corporation;
 - 14.2.5. Manage, transact, and settle the borrowing of money by the Corporation.

15. Indemnities to Directors

- 15.1. Subject to By-Law No. 1 of the IRT Secretariat, the Corporation shall indemnify an individual (and their heirs and legal representatives) who is a Director or officer(s), a former Director or officer(s), or a person who acts or has acted at the Corporation's request as a Director or officer of a corporate body of which the Corporation is or was a shareholder or creditor. The individual, their heirs, and legal representatives will be indemnified against all costs, charges, and expenses, including an amount paid to settle an action or satisfy a judgment reasonably incurred in respect of any civic, criminal, or administrative action or proceeding to which such person is made a party by reason of being or having been a Director or officer of the IRT Secretariat or such corporate body, if such person:
 - 15.1.1. acted honestly and in good faith, with a view to the best interests of the Corporation; and
 - 15.1.2. in the case of a civil, criminal, or administrative action or proceeding that is enforced by a monetary penalty, had reasonable grounds for believing that such conduct was lawful.
- 15.2. The Corporation shall also indemnify such person in such other circumstances as the By-Law No. 1, or law, permits or requires.
- 15.3. Nothing in the by-law shall limit the right of any person entitled to indemnity to claim indemnity from the provisions of the by-law.

16. Capital Assets Accounting and Control Policy

- 16.1. All capital assets must be accounted for by the IRT Secretariat Finance Department through a capital assets ledger, until the capital asset is disposed of or written off.
- 16.2. This policy applies to all capital assets acquired by the IRT.
- 16.3. All capital assets with a normal life expectancy of one year or longer, and an acquisition cost of \$1,000 or greater, are to be recorded in the capital assets sub-ledger.
- 16.4. Upon acquisition of a capital asset, the IRT Secretariat Finance Department shall record the asset in a capital assets ledger, which will contain the following information:
 - 16.5. Unique identification number—to be assigned in numerical sequence by the IRT Finance Department
 - 16.6. Asset description

- 16.7. Acquisition cost
- 16.8. Name of department, program, and/or employee that has been given custodial responsibility of the received capital asset.
- 16.9. This requirement applies not only to assets purchased by the IRT, but also to donated assets and gifts (e.g., carvings, prints, and other works of art).
- 16.10. The Executive Director is responsible for maintaining the capital assets sub-ledger, ensuring that all additions, disposals, and changes are recorded in the capital assets ledger and properly reflected in the IRT Finance Department's financial statements as required.
- 16.11. On an annual basis, the Executive Director shall conduct a physical inventory of all capital assets in IRT possession. This inventory must be performed independently of the department, program, and/or employee that is assigned custodial responsibility. A record of the results of the annual inventory shall be forwarded to the Treasurer for review and discuss as needed.

17. Disposal of Capital Assets

17.1. Assets Disposal, Depreciation, and Salvage Value

- 17.1.1. IRT management must advise the Treasurer in writing of the planned disposal of capital assets including the planned method of disposal and the estimated recovery value, if any.
- 17.1.2. All capital assets to be disposed of shall be disposed of through the tender process, public auction, or such other method which shall maximize the recovery proceeds for the IRT. The IRT Board of Directors approval is required for planned disposals in excess of \$5,000.
- 17.1.3. The IRT Secretariat Finance Department will provide written authorization to IRT management for both disposal and the planned method of disposal of the asset.

17.2. Writing Off Assets

A write-off of a capital asset is required when the annual physical count of assets is completed, and the counts indicate that the IRT has fewer assets than are recorded in the accounting records. In such cases, the department, program, and/or employee responsible for the respective capital assets shall be required to provide a written explanation for the reasons why an asset cannot be accounted for. A summary of all assets written off, and the reasons why, shall be provided to the IRT Finance Department on an annual basis.

17.3. Loss, Theft, and Negligence

Losses of capital assets through either theft or negligence must be reported immediately to the Executive Director, who shall investigate the cause of the loss at the respective department or program's expense. Where appropriate, the IRT insurance carriers will be notified.

18. Purchase of Goods and Services

18.1. The following procedures shall be applied to the use of Purchase Order forms that may be used for IRT staff and/or clients to obtain certain good and/or services:

18.1.1. A Purchase Order form shall be filled out by the appropriate department/program manager who has the authority to administer Purchase Order forms.

18.1.2. Each Purchase Order form must be coded to the correct general ledger account using the appropriate funds. When required, the request must also be accompanied by the obtained quote.

18.1.3. Once the Purchase Order is filled out and signed off by the appropriate person:

18.1.3.1. One copy will be stamped "original" and delivered to the business providing the goods or services by the individual who is receiving the goods or services—or it will be faxed directly from the IRT Finance Department;

18.1.3.2. One copy will stay with the IRT Finance Department.

18.1.4. Once the invoice arrives, it is attached to the original purchase order and given to the Accounts Payable clerk for payment.

19. Execution of Documents of Contracts

19.1. Deeds, transfer, licences, contracts, and engagements on behalf of the Corporation shall be signed by two (2) persons, following the parameters outlined in the "Authorization" section of this policy.

19.2. The Secretary of the IRT Secretariat shall affix the seal of the Corporation to any documents as needed.

- 19.3. Contracts in the ordinary course of the Corporation's operation, and under a value of \$100,000 may be entered into on behalf of the Corporation by such senior staff person as designated by the Board of Directors or Treasurer on the Board's behalf.
- 19.4. Any two (2) of the Chair, Secretary, and Treasurer—or any person(s) that may be designated by the Board—may transfer all shares, bonds, or other securities that stand in the name of the Corporation, in its individual or any other capacity, or as trustee or otherwise.
- 19.5. Any two (2) of the Chair, Secretary, and Treasurer may accept in the name and on behalf of the Corporation transfers of shares, bonds, or other securities transferred to the Corporation.
- 19.6. The corporate seal may be affixed to any such transfers, or acceptances of transfers, and may take, execute, and deliver under the corporate seal any and all instruments in writing necessary or proper for such purposes, including the appointment of an attorney(s) to make or accept transfers of shares, bonds, or other securities on the books of any company or corporation.
- 19.7. The IRT Board of Directors may, at any time, by resolution, direct the manner in which—and the person(s) by whom—any particular instrument, contract, or obligation of the Corporation may or shall be executed.

20. Audit

- 20.1. The IRT Board of Directors, the office of the Executive Directors, and the Chief Financial Officer shall follow the INAC "Year-End Reporting Handbook" for First Nations Audited Financial Statements and, also, the "First Nations National Reporting Guide."
- 20.2. Auditors shall be appointed at each Annual General Meeting for the ensuing year, and the remuneration of the auditors will be fixed.
- 20.3. The IRT Finance Department shall provide the auditors with instructions concerning the annual audit and shall assist the auditor in the completion of the audit. The draft Audited Financial Statements shall be accepted through a Motion at a duly convened IRT Board of Directors Meetings, and signed by at least a majority of a quorum of the IRT Board of Directors.

21. Financial Accountability and Transparency

- 21.1. The draft Audited Financial Statements and draft Auditors' report shall be made available to all Members at least fifteen (15) days prior to the Annual General Meeting at the offices of the Corporation, and on the website of the Corporation.
- 21.2. The Board of Directors shall also present reports of the compensation of the Board members, Executive Director and Senior Management of the Corporation ("Compensation Reports"), which includes salary, honoraria and expenses incurred by such a person at the Annual General Meeting.
- 21.3. The Compensation Reports shall also be posted on the Corporation's website at least fifteen (15) days prior to the Annual General Meeting.
- 21.4. The minutes of any Board meeting, and all policies and procedures adopted by the Board of Directors, shall be made available on the Corporation's website and in the offices of the Corporation.
- 21.5. The IRT Secretariat Financial Administration Policies and Procedures manual may be amended as needed at a duly convened meeting of the IRT Board of Directors, and shall be amended through an IRT Board of Directors Resolution by a majority vote of at least a quorum of the IRT Board of Directors.
- 21.6. The current IRT Secretariat Financial Administration Policies and Procedures manual, and any amended financial policies and procedures, shall be posted on the website of the Corporation.

22. Oversight of Finance Administration Policies and Procedures

22.1. Role of Board of Directors

The IRT Board of Directors has responsibility to review and amend the Policy and procedures associated with the Policy. It is responsible for interpreting the policies and procedures in the event of a dispute or disagreement arising from the interpretation of any terms, conditions, words, or procedures in this manual.

22.2. Violation of Policies

All employees and members of the IRT Board of Directors are bound by this Policy and are expected to abide by them at all times. Failure to do so will lead to appropriate recovery or disciplinary action. This description is not to be considered exhaustive or all-inclusive.

22.3. Severable

The IRT Board of Directors may amend this Policy at any time. If amended, all Members and employees will be informed of the approved new/amended Policy. If any provision of this Policy is found invalid, such provision is severable and shall not affect the validity of the remainder of the policy as a whole.

Appendices

The following is an index of the appendices:

- Appendix A: Bank Account Funds Transfer Request
- Appendix B: Cheque Request
- Appendix C: Expense Claim Form
- Appendix D: Purchase Order Request
- Appendix E: Travel Form
- Appendix F: Travel Expense Claim
- Appendix G: Budget Adjustment Request
- Appendix H: Revised Budget
- Appendix I: Contract for Service
- Appendix J: Letter of Agreement between IRT Sec and Contract Consulting
- Appendix L: Starting Budget



c/o Sheshatshiu Innu First Nation, PO Box 160,
Sheshatshiu, NL A0P 1M0
Ph: (709) 497-3854
Fax: 709-497-3881

IRT BANK ACCOUNT FUNDS TRANSFER REQUEST

Date: _____

Amount of Transfer: _____

Transfer from Account: _____

Transfer to Account: _____

Reason for Transfer: _____

Manager Recommended

Director Approved



c/o Sheshatshiu Innu First Nation, PO Box 160,
Sheshatshiu, NL A0P 1M0
Ph: (709) 497-3854
Fax: 709-497-3881

IRT CHEQUE REQUEST

DATE:

DEPARTMENT:

G/L CODE:

PAYABLE TO:

\$ TOTAL:

EXPENSE DETAILS:

AUTHORIZED BY: _____

INVOICE ATTACHED: ____ YES ____ NO



c/o Sheshatshiu Innu First Nation, PO Box 160,
Sheshatshiu, NL A0P 1M0
Ph: (709) 497-3854
Fax: 709-497-3881

EXPENSE CLAIM FORM

DATE:

DEPARTMENT:

G/L CODE:

VENDOR:

\$ TOTAL:

EXPENSE DETAILS:

APPROVAL

AUTHORIZED BY: _____

RECEIPTS ATTACHED: _____ YES _____ NO



c/o Sheshatshiu Innu First Nation, PO Box 160,
Sheshatshiu, NL A0P 1M0
Ph: (709) 497-3854
Fax: 709-497-3881

IRT PROGRAMS PURCHASE ORDER REQUEST

DATE:

DEPARTMENT:

G/L CODE:

VENDOR:

\$ TOTAL:

REASON FOR REQUEST:

APPROVAL

Manager/Director

Purchase Order #



c/o Sheshatshiu Innu First Nation, PO Box 160,
Sheshatshiu, NL A0P 1M0
Ph: (709) 497-3854
Fax: 709-497-3881

IRT TRAVEL FORM

Department Code (Check one)

☐ Board ☐ Chief/Council ☐ Income Support ☐ IRT Sec ☐ Health
☐ CYFS ☐ Other

Name:

Contact #:

Email:

Reason for Travel:

REQUESTING FOR:

☐ Air Fare ☐ Per-diem ☐ Hotel ☐ Car Rental
☐ Ground Transportation (Mileage) ☐ Misc

Hotel/Accommodation

Holiday Inn St. John's: ☐ Delta St. John's: ☐ Delta Montreal: ☐

Delta Halifax: ☐ Holiday Inn Dartmouth: ☐ Other: ☐

Date of Travel:

Date of Return:

Departure City:

Arrival City:

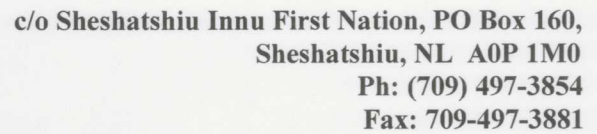
APPROVAL

Director or Acting Designate: _____

Date:

GL Code:

(This form will be used as approval for all request listed above)



TRIP INFORMATION

***** Attach Itinerary *****

****(Please use the applicable rates when traveling under specific reimbursable funding)***

Expense/Date								TOTALS
Meals:								
Breakfast (\$15.95)								
Lunch (\$15.25)								
Dinner (\$42.45)								
Incidentals (\$17.30)								
Other: (baggage)								
Accommodation: PO								
<u>Trans(Home/Airport)</u>								
SIFN 200km@\$.50/km								
GB \$10.00 (No Receipts)								
<u>Trans/Taxi at Destination</u>								
<u>Rental Car & Gas</u>								
TOTALS:								
Cheque No#:					Date:			

BUDGET ADJUSTMENT REQUEST - IRT (Program) - Date

DEPT 10	GL CODE	EXPENDITURE DESCRIPTION	CURRENT ALLOCATION	ADJUSTMENT INC/(DEC)	NEW TOTAL BUDGET	COMMENTS (Planned Expenditures)
108 - Innu Round Table Secretariat Income Support	5000	Telephone				
	5005	Pension				
	5008	Medical				
	5025	WHSCC				
	5075	Rent - IRT Sec IS Offices				
	5120	Mushuau Employee Exp				
	5150	Administration Fee				
	5300	Travel - Staff				
	5400	IS Demo Training				
	5550	Legal/Professional Fees				
	5557	Meetings and Hospitality				
	5600	Computer Support				
	7000	Office Supplies				
	8001	Wages				
	8430	EI				
	8450	CPP				
	9000	Miscellaneous				

(Recommended - Manager)

(Approved - Director)

(Approved - CFO)

REVISED BUDGET ALLOCATION - IRT Income Support (Fiscal Year: _____)

DEPT 10	GL CODE	EXPENDITURE DESCRIPTION	CURRENT ALLOCATION	ADJUSTMENT INC/(DEC)	NEW BUDGET ALLOCATION	COMMENTS
108 - Income Support	All	All				
INCOME SUPPORT TOTALS:						
	5000	Telephone				
	5005	Pension				
	5008	Medical				
	5025	WHSCC				
	5075	Rent - Income Support				
	5120	MIFN Employee Expense				
108 - Income Support	5150	Administration Fees				
	5300	Travel - Staff				
Committee and	5400	IS Demo/Devo Training				
Devolution	5550	Legal/Professional Fees				
Preparation	5557	Meetings/Hospitality				
	5600	Computer Support				
	7000	Office Supplies				
	8000	Wages -IS Committee				
	8001	Wages - IS Demo/Devo				
	8430	EI				
	8450	CPP				
	9000	Miscellaneous				



c/o Sheshatshiu Innu First Nation, PO Box 160,
Sheshatshiu, NL A0P 1M0
Ph: (709) 497-3854
Fax: 709-497-3881

IRT Contract No: -

File: IRT - -

Date:

CONTRACT FOR SERVICE

Dated this ____ day of ____

BETWEEN:

Innu Round Table Secretariat,
(hereinafter referred to as the "IRT Sec")

AND:

(hereinafter referred to as the "Contractor")

Address

NOW THEREFORE in consideration of the terms and mutual covenants herein contained, IRT Sec and the Contractor agree as follows:

Section I – Definitions:

1.0 Unless specifically stated otherwise, the following definitions apply to this Contract of Service:

- (a) "Contract" means the whole of this Contract of Service;
- (b) "Appendix A" means the Scope of Work attached and forming part this Contract.
- (c) "Income Support" (IS) means the Income Support Program as referenced in the province of Newfoundland and Labrador and is meant to include the term, "*Income Assistance*" in use by Indigenous & Northern Affairs Canada (INAC).
- (d) "Devolution" means the transfer of responsibility from the Province to the Innu Round Table Secretariat for the delivery of the Income Support Program in the Sheshatshiu Innu First Nation (SIFN), and the Mushuau Innu First Nation (MIFN) in Labrador.

Section II - Scope of Work:

- 2.1 The Contractor shall, provide all listed materials, and perform all work related services as outlined in Appendix A.
- 2.2 The Contractor agrees to undertake, complete and be solely responsible for the duties and responsibilities outlined in Appendix A.
- 2.3 The Contractor shall report directly to the Executive Director of the IRT Sec on all work related services in a regular and timely manner.
- 2.4 The IRT Sec shall make separate arrangements for any training facilities or equipment required by the Contractor for delivery of training services.

Section III – Terms of Service:

- 3.1 Projected Costs/expenses will be based on service fees @ \$_____ per diem rate, plus expenses. On site work and service delivery will be planned and coordinated in blocks of one week modules or events.
- 3.2 The total amount of remuneration to be paid (see Appendix A for estimates) to the Contractor by the IRT Sec shall not exceed \$_____ dollars, unless approved by an amended contract, inclusive of all fees, expenses and taxes, and will be subject to the following:
 - a) Remuneration payments will only be made following receipt of the Contractor's invoice and acceptance by the IRT Sec of satisfactory completed tasks, as set out in Appendix A.
 - b) Remuneration payments will be made in accordance with IRT Sec financial policies and practices.
 - c) Remuneration for travel expenses will be paid based on actual cost and only with expense receipts.
- 3.3 The Parties acknowledge and agree that this is a contract for the performance of a service and the Contractor is engaged under the contract as an independent Contractor for the sole purpose of providing a service. Neither the Contractor nor any of the Contractor's personnel is engaged by the contract as an employee, servant or agent of the IRT Sec. The Contractor agrees to be solely responsible for any and all payments and/or deductions required to be made including those required for Income Tax, Canada Pension Plan, Employment Insurance, Worker's Compensation or any other related insurance requirements.
- 3.4 The Contractor agrees to indemnify and save harmless the IRT Sec from and against all claims, demands, losses, costs, damages, actions, suits or other proceedings by whomsoever made, brought or prosecuted in any manner based upon, occasioned by or attributable to the activities of the Contractor under this contract.

- 3.5 The Contractor acknowledges and agrees that, in the course of this contract, he/she may acquire information about certain matters which are confidential to the Innu Round Table, which information is the exclusive property of the Innu Round Table, and that he/she will treat such information as confidential and not disclose it to any third party either during the course of this contract or after termination of this contract, without the expressed written permission of the IRT Sec Board of Directors, including without limitation:
- a) Information pertaining to the Innu Round Table and the IRT Sec, including, but not limited to, its programs, activities, staff and Board of Directors;
 - b) Information pertaining to the Mushuau Innu First Nation and individual Mushuau Innu First Nation members;
 - c) Information pertaining to the Sheshatshiu Innu First Nation and individual Sheshatshiu Innu First Nation members.
- 3.6 The Devolution Strategy is designed to be implemented over several stages and several Fiscal years. This Contract is for the completion of activities related to the final preparation stage (see Appendix "A") and is limited to a term commencing upon a signed copy of this agreement being received by the IRT Sec and shall be terminated on ____date____.
- 3.7 The Contractor agrees that no remuneration shall be paid for deliverables, as set out in Appendix A that are not provided and accepted by the IRT Sec after the termination of the contract.
- 3.8 Upon termination of this Contract the Contractor agrees to provide a detailed final report to IRT Sec regarding the completion of work related duties as outlined in Appendix A and any other information that IRT Sec may reasonably request.
- 3.9 The Contractor agrees that any files, reports, data collected, business contracts or other information generated or collected by the Contractor during the completion of this Contract are and will remain the exclusive property of IRT Sec.

IN WITNESS WHEREOF the IRT Sec and the Contractor have caused this Contract to be executed in their respective names by their duly authorized representatives.

**INNU ROUND TABLE
SECRETARIAT**

Executive Director IRT

Witness

Date

THE CONTRACTOR

Sample Name

Witness

Date

Appendix 'A'

Scope of Work

Title

Background:

These are the anticipated task areas for the final preparation stage (_____ to _____):

- Task 1 –
- Task 2 –
- Task 3 –
- Task 4 –
- Task 5 –

Estimate of costs:

Categories	Tasks 1	Task 2	Task 3	Task 4	Task 5
Task/Function					
Per Diem	\$ _____				
Estimated Days					
Flights (to/from Goose Bay)	-	-			
Accommodations (actual)	-	-	\$150.00/Night	\$150.00/Night	\$150.00/Night
Rental Car/transportation	-	-	\$75.00/day	\$75.00/day	\$75.00/day
<u>Meal & Incidentals</u>					
B-\$15.95 L-\$15.25 S-\$42.45 Incidentals \$17.30/day	-	-	\$90.00/day	\$90.00/day	\$90.00/day



c/o Sheshatshiu Innu First Nation, PO Box 160,
Sheshatshiu, NL A0P 1M0
Ph: (709) 497-3854
Fax: 709-497-3881

File: IRT

IRT Contract:

Date:

**LETTER OF AGREEMENT BETWEEN
INNU ROUND TABLE SECRETARIAT and _____**

This letter will confirm the understanding concerning the terms of contract and nature of services to be performed by _____ for the Innu Round Table (IRT). These terms are as follows:

1. TERM: This agreement will be for completion of a specific consulting work assignment by _____.
2. PROJECT DESCRIPTION:
3. STATEMENT of WORK:

4. PROJECTED COSTS: Services acquired under this contract are exempt from HST and are anticipated as follows:

5. EXPENSES: Work on the project will be invoiced based on:

6. PAYMENT: Maximum payment for all services on this project will not exceed \$_____. Payments will be processed through the IRT Secretariat/SIFN Finance Office upon submission of an invoice to the undersigned accompanied by a progress report or product as work progresses. A final report must be submitted by _____.

Innu Round Table Secretariat
211 Peenamin Dr
C/O PO Box 160
Sheshatshiu Innu First Nation
A0P 1M0
E-Mail:
Cell:
Ph:

Accepted and agreed: -----
Sample Person
Consultant

E-Mail:

Address
Ph:
Cell:

Date:

Fiscal Year:

Starting Budget - Income Support Delivery

DEPT 10	GL CODE	EXPENDITURE DESCRIPTION	CURRENT ALLOCATION	COMMENTS
108 - Income Support and Devolution Implementation	5000	Telephone		
	5005	Pension		
	5008	Medical		
	5025	WHSCC		
	5075	Rent - IRT Offices		
	5120	MIFN Employee Expense		
	5150	Administration Fee		
	5155	Bank Fees		
	5300	Travel		
	5400	IS Training		
	5550	Legal/Professional Fees		
	5557	Meetings/Hospitality		
	5600	Computer Support		
	7000	Office Supplies		
	8000	Wages - Income Support		
	8430	EI		
	8450	CPP		
	9000	Miscellaneous		