Policy Number: **06**

Coverage: **MTO staff**

Board Approval: **2016 / 10 / 13**
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Effective Date: **2016 / 10 / 13**
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ACCOUNTS PAYABLE PAYMENT POLICY

Policy

To guide administration staff of the Municipal Training Organization (MTO) for the purposes of payment of outstanding debts owed by the organization.

As per the Municipal Training and Development Policy: "Municipalities are eligible for reimbursement of travel accomodations costs for MTO programs …".

Guidelines:

In order to receive reimbursement of costs:

1. Participants must successfully meet attendance and Code of Conduct requirements (as confirmed by MTO staff)
2. Participants have completed and submitted their program evalution reports to the MTO
3. The MTO has received the municipality's registration fee
4. The municipality is in good standing with the MTO (as per the by-laws of the organization)
5. The municipality has made every attempt to reduce costs; utilizing discount airfares and travel codes as negotiated by the MTO, and sending participants to courses within their region

At the end of every course/program attended by a municipal employee or representative an invoice is to be submitted, with appropriate back up, for the expenses allowed for reimbursement. Failure to submit invoices within 60 days of the completion of the course/program could result in the MTO not reimbursing costs.

At the end of every fiscal year, prior to the audit process, any outstanding invoices owed are to be submitted to MTO, dated March 31st of appropriate fiscal year, **by no later than April 30th** of the fiscal year. Failure to submit invoices for courses/programs from the fiscal year could result in the MTO not reimbursing costs, as per the following conditions:

The MTO Board of Directors may authorize accruals at the end of each fiscal year which reflect the anticipated amount owed by the MTO to municipalities, but not yet invoiced. This is not automatic as the MTO Board of Directors must ensure that the organization remains in compliance with funding partners. Operational requirements may also limit the ability of the MTO to record accruals.

No accrual may remain on the MTO's Payable account for more than one fiscal year.

Any organization with an outstanding debt from the MTO has the right to appeal, in writing, any balances they feel are owed by the MTO. Subject to this appeal process, the Board of Directors, based on the recommendation of the Executive Director, reserves the right to reverse or hold to the outstanding balance in question.

For regional courses in which successful participants are eligible for a Training Allowance, the MTO and the member municipalitiy will distribute Training Allowances as per the following guidelines:

1. Should the funding partner authorize the payment of a Training Allowance (for example; firefighter and GSAR courses), municipalities will be notified on the last day of the course by an email from the MTO of the exact amount each participant is entitled to receive. The municipality will then distribute payment to the course participants as they see fit, and submit an invoice to the MTO.
2. For longer regional courses in Iqaluit (the location of the MTO office), the MTO will identify those participants who have attended 80% of the course and generate a cheque requisition for 80% of the entitled Training Allowance. The President, or designate, will authorize the requisiton of these cheques to individual participants. This process will begin at the beginning of longer regional courses with all registered participants. A cheque will prepared for individual particiapnts once 80% of the course has been completed.
3. The 80% Training Allowance cheque will be distributed to each course participant by the MTO staff on the last day of the course. At this time, the MTO staff will also notify the municipality, by email, of any remaining Training Allowances that the municipality may distribute (to a maximum of 20% of the entitled Training Allowance) and then submit an invoice to the MTO for reimbursement for that amount only.
4. The MTO Board of Directors shall have final authority over the specific guidelines related to Training Allowance distributions. The MTO Board may also authorize this method of Training Allowance Distribution (in effect before this policy amendment in July 2015):
    a. On the last day of a course which is eligible for a Training Allowance, the MTO staff will calculate the amount of each individual participant's Training Allowance entitlement
    b. The MTO staff will then email the individual participant's municipality and authorize the payment of the full Training Allowance
    c. The individual participant's municipality will distribute the Training Allowance
    d. The municipality will then submit an invoice to the MTO for reimbursement of authorized Training Allowances (as well as air travel, ground travel, accommodations, and per diems)

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ᐊᑐᐊᒐᖅ ᐊᑭᓕᕆᐊᓕᖕᓄᑦ

ᐊᑐᐊᒐᖑᑎᑕᐅᓯᒪᔪᖅ ᐃᑲᔪᑕᐅᓇᓱᒃᓗᓂ ᐃᖃᓇᐃᔭᖅᑎᓄᑦ ᓄᓇᓖᑦ ᐱᓕᒻᒪᒃᓴᖅᑕᐅᓂᖏᓐᓄᑦ ᑲᑐᔾᔨᖃᑎᒌᑯᖏᓄᑦ ᐊᑭᓕᖅᓱᐃᔭᕆᐊᖃᓕᕝᖓᑕ ᐊᑭᓕᒃᓴᓂᒃ.

ᒪᓕᒃᓗᒍ ᐊᑐᐊᒐᖑᑎᑕᐅᓯᒪᔪᖅ ᓄᓇᓖᑦ ᐱᓕᒻᒪᒃᓴᖅᑕᐅᓂᖏᓐᓄᑦ ᑲᑐᔾᔨᖃᑎᒌ: “ᐸᐊᒻᒪᓚᓚᒫ ᐊᑭᓕᐅᑎᖏᓄᑦ ᐅᑎᕕᐅᔪᓇᖅᐳᑦ ᖃᖓᑕᐅᑎᓄᑦ, ᓯᓂᒃᑕᕕᖏᓄᑦ ᓂᕆᔪᑎᓄᓗ ᐃᓕᓐᓂᐊᕆᐊᖃᑕᐅᓂᕈᑎᒃ ᐃᖃᓇᐃᔭᑎᖏᑦ...”

ᒪᓕᒃᑕᐅᔭᕆᐊᓖᑦ:

ᐅᑎᕕᐅᓂᐊᖅᑎᓗᒋᑦ ᑮᓇᐅᔭᓂᒃ ᐃᒪᐃᑕᕆᐊᖃᖅᐳᖅ:

1. ᐃᓕᓐᓂᐊᕆᐊᖅᓯᒪᔪᑦ ᐅᐸᒍᑎᓇᕆᐊᖃᖅᐳᑦ ᐊᒻᒪᓗ ᒪᓕᑦᑎᐊᓗᑎᒃ ᐊᑐᐊᒐᓂᒃ
2. ᐃᓕᓐᓂᐊᕆᐊᖅᓯᒪᔪᑦ ᐱᔭᕆᓯᔭᕆᐊᖃᖅᐳᑦ ᑎᑎᕋᕆᐊᖃᖅᑐᓕᒫᓂᒃ ᑕᑕᑎᕆᐊᓕᖕᓂ ᑐᓂᓯᓗᑎᒃᓗ ᓄᓇᓖᑦ ᐱᓕᒻᒪᒃᓴᖅᑕᐅᓂᖏᓐᓄᑦ ᑲᑐᔾᔨᖃᑎᒌᓄᑦ
3. ᓄᓇᓖᑦ ᐱᓕᒻᒪᒃᓴᖅᑕᐅᓂᖏᓐᓄᑦ ᑲᑐᔾᔨᖃᑎᒌ ᐊᑭᓕᖅᑕᐅᔭᕆᐊᖃᖅᐳᑦ ᐃᓚᐅᔪᑎᒋᔭᐅᓚᐅᖅᑐᓂᒃ
4. ᐸᐊᒻᒪᓚᑯᑦ ᐊᑭᓕᒃᓴᖃᕆᐊᖃᖏᓚᑦ (ᒪᓕᒃᓗᒍ ᐱᖁᔭᐃᑦ ᑲᑐᔾᔨᖃᑎᒋᑯᓐᓂᖕᒫᑐᑦ)
5. ᐸᐊᒻᒪᓚᑯᑦ ᖃᓄᓕᒫᖅ ᐊᑭᑭᑦᓕᒋᐊᕈᑎᒃᓴᓂᒃ ᖁᓂᓯᒪᔭᕆᐊᖃᖅᐳᑦ ᐊᑭᑭᓂᖅᓴᐅᖁᓗᒍ ᓱᓗ; ᖃᖓᑕᐅᑏᑦ ᐊᑭᑭᑦᓕᔪᓇᖅᒪᑕ ᐊᑭᑭᑦᓕᒋᐊᕈᑎᕗᑦ ᐅᑐᖅᑕᐅᓗᓂ, ᐃᓕᓐᓂᐊᕆᐊᖃᑕᐅᔪᑦᓗ ᖃᓂᓂᓴᓄᑦ ᓄᓇᓄᑦ ᐊᐅᑦᓚᖃᑕᖓᓗᑎᒃ

ᐃᓕᓐᓂᐊᖅᑕᐅᔪᖅ ᐱᔭᕆᕋᖓᑦ ᐊᑭᓕᒃᓴᓂᒃ ᐊᑭᓕᖅᑕᐅᔭᕆᐊᓕᓂᒃ ᓄᓇᓖᑦ ᐱᓕᒻᒪᒃᓴᖅᑕᐅᓂᖏᓐᓄᑦ ᑲᑐᔾᔨᖃᑎᒌᑯᖏᓂ ᐊᐅᓚᖅᑎᑦᑎᔭᕆᐊᖃᖅᐳᑦ ᐅᑯᓂᖓ ᐃᓚᖃᓗᓂ, ᐊᑭᓕᐅᑎᒋᔭᐅᔪᑦ ᑕᕋᖏᓂᒃ. ᐅᓗᓄᑦ 60ᓂᒃ ᐊᑭᓕᓴᓂᒃ ᐱᑎᑕᐅᖏᓇᓕᕈᑎᒃ ᑮᓇᐅᔭᑦ ᐅᑎᕋᑎᑕᐅᖏᑐᐃᓇᕆᐊᖃᖅᐳᑦ.

ᐊᕋᒍᑦ ᓄᖑᐊᓂ, ᑮᓇᐅᔭᑦ ᖃᐅᔨᓴᖅᑕᐅᓚᐅᖏᑎᓗᒋᑦ, ᐊᑭᓂᒃᓴᓕᒫᑦ ᐊᐅᓚᖅᑎᑕᐅᔭᕆᐊᖃᖅᐳᑦ ᒫᔭᔾ 31ᖑᓚᐅᖏᑎᓗᒍ ᐊᕋᒍᑕᒪᑦ, ᐊᔪᓇᖅᑎᓗᒍ ᐊᐃᕆᓕ 30 ᐅᖓᑖᒍᕆᐊᖃᖏᑐᖅ. ᑖᑯᐊ ᒪᓕᒃᓗᒋᑦ ᐅᑎᖅᑎᑐᓇᖏᓚᑦ ᐊᑭᓕᐅᑎᕕᓃᑦ ᐸᐊᒻᒪᓚᑯᓐᓄᑦ.

ᐸᐊᒻᒪᓚᑯᑦ ᐊᑭᓕᖅᑕᐅᓯᒪᖏᑦᑐᑦ ᓈᒻᒪᒍᓱᖏᓗᑎᒃ ᑎᑎᕋᕈᓇᖅᐳᑦ. ᓈᒪᒐᓱᖏᑐᑦ ᑎᑎᕋᕈᓇᖅᐳᑦ ᐊᑭᓕᐅᑕᐅᓂᐊᖅᑐᓪᓗ ᓄᖃᖓᑎᑕᐅᔪᓇᖅᐳᑦ ᑲᑎᒪᔨᑯᓂ ᑐᑭᒧᐊᒃᑎᑎᔨᐅᒻ ᐊᑐᖅᑕᐅᖁᔭᖏᓂᒃ ᓈᒻᒪᒍᓱᒃᑯᑎ, as per the following conditions:

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