



**CÉGEP HERITAGE COLLEGE
POLICY #1**

**CONCERNING
FINANCIAL MANAGEMENT**

COMING INTO FORCE: October 11, 1988

REVISED: April 25, 2018
April 30, 2025
April 15, 2026

ADMINISTRATOR: Director of Procurement and Financial Services

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Preamble^{1,2}

The present Policy is established in accordance with the *General and Vocational Colleges Act (CQLR, c C-29)* and related regulations (hereinafter referred to as the “*Act*”) and the *Financial Administration Act (CQLR, c A-6.001)* and related regulations, and related provincial legislation concerning management of the financial resources of CÉGEP Heritage College (hereinafter referred to as the “College”).

ARTICLE 1

Purpose

The purpose of the present Policy is to provide additional direction governing responsible financial management of the College as prescribed by government regulations and Bylaw #10 Concerning Procurement and Financial Management in order to ensure that the College can fulfill its mission.

It also ensures transparency and integrity concerning said financial matters.

ARTICLE 2

Application

The present Policy applies to all staff responsible for the management of the financial resources of the College and persons who enter into a working or service relationship with the College.

2.1 Exceptions

Travel expenses incurred for the following do not apply to the present Policy:

- Professional development³
- Job interviews
- Guest speakers
- Coaches for sports or socio-cultural activities
- Field placements⁴
- Work placement visits⁵
- Business visits

ARTICLE 3

Budget Operations and Management

3.1 Budget Operations

3.1.1 Budget Development

The College shall develop and adopt budgets for the ensuing fiscal year guided by the budgetary rules in accordance with Procedure #20 Relating to the Development and Revision of the Operating Budget and Procedure #23 Relating to the Development and Revision of the Investment Budget.

The present Policy recognizes, however, that budgeting is a planning tool which does not exclude the possibility of later modifying the approved allocations of funds.

3.1.2 Budget Revision

¹ In the present document, the use of gender-neutral language is used solely for the purpose of simplifying the text and by no means is intended as discriminatory.

² See the Glossary for explanations of frequently used terms.

³ Refer to Policy #10 Concerning Human Resources Management.

⁴ Refer to Policy #19 Concerning Conditions of Eligibility for a Work Term.

⁵ *Ibid.*

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The College may undertake a budget revision each fiscal year, six (6) months after the beginning of that year in accordance with Procedure #20 Relating to the Development and Revision of the Operating Budget and Procedure #23 Relating to the Development and Revision of the Investment Budget. The Board shall adopt such revisions at its regular February meeting.

Under exceptional circumstances, however, the Executive Committee may, by resolution, authorize the College to forego the budget revision process in a particular fiscal year.

3.2 Budget Management

3.2.1 Budget Coordinators

Following the adoption of the budgets each year, and as necessary, the Director General submits to the Director of Procurement and Financial Services a list of individuals who may authorize expenditures (Budget Coordinators). This list describes the areas of budgetary responsibility and identifies the names of the individuals who are assigned to manage each of these areas.

3.2.2 Budgetary Information Dissemination

Following their adoption by the Board of Governors, the budgets are communicated to Senior Management. Any additional modifications made to these budgets are also communicated to these individuals.

3.2.3 Day-to-Day Budget Management

Control and administration of the overall budgetary operations of the College are assured by the Director General in accordance with Article 3.6 of Bylaw #1 Concerning the General Administration of the College and, by delegation, to the Director of Procurement and Financial Services for day-to-day activities.

3.2.4 Financial Transactions Relating to Goods and Services

Any financial transaction concerning the purchase, sale, rental or lease of goods or services must not exceed the limits of the approved budgetary envelopes and must be documented and negotiated in accordance with Policy #30 Concerning Procurement Management.

3.2.5 Personal Responsibility

Any expense or commitment involving funds not provided for in the approved budgets nor specifically authorized in accordance with the present Policy shall be the personal responsibility of any person who incurred or allowed such expense or commitment. The College shall not be obliged to honour such expense or commitment.

3.2.6 Verification and Control

Financial transactions must be carried out on appropriate forms bearing the authorization of the appropriate Budget Coordinator.

The Director of Procurement and Financial Services may suspend any financial transaction which does not comply with the present Policy.

3.2.7 Absence or Emergency

In the event of the absence or inability to act of any Senior Manager outlined in the present Policy, the superior of the absent Senior Manager is empowered to authorize, on their behalf, all relevant budgetary and financial transactions.

ARTICLE 4 Expenses

4.1 Admissible Expenses

4.1.1 Travel

Expenses incurred by staff or a member of the Board of Governors to perform their duties or mandate outside of the perimeter of the campus in Gatineau. The admissible expenses include all costs incurred for travel, parking fees, lodging, meals, and per diem fees.

4.1.2 Representation

Expenses incurred by staff or the Office of the Chair of the Board of Governors to represent the College for activities designed to promote the College to the general public outside the College campus. Admissible expenses include all costs incurred for travel, parking fees, lodging, meals, per diems, and registration or participation fees.

4.1.3 Reception

Expenses incurred for an institutional event, a banquet, a reception or a social meeting at the College may be covered by the College. The admissible expenses include meals, animation, decorations, rentals and any other fees related to the activity.

4.1.4 Rates

The College shall use expense rates established by the Secrétariat du Conseil du trésor for domestic Representation and Reception Expenses and shall use expense rates established by the federal National Joint Council for international Representation Expenses.

Admissible expenses may also include expenses paid for other participants to the activity.

4.2 Inadmissible Expenses

Expenses incurred for the following are deemed inadmissible:

- Room service other than food and non-alcoholic beverages
- Alcoholic beverages
- Fines for speeding, parking, and other types of fines
- Personal loss due to robbery
- Damage to personal goods
- Damage to a vehicle
- Cost of life insurance for travel

4.3 Pre-Authorization and Reimbursement

Pre-authorization for cash advances must be sought according to the levels of authority using the Travel and Representation Claim Form.

Expense reimbursement must be completed within ten (10) working days using the original form submitted for pre-authorization for cash advances and subsequently approved by the relevant authority.

Reimbursement claims without pre-authorization, that are incomplete, or missing original receipts may be refused.

4.3.1 Office of the Chair of the Board of Governors

Pre-authorization for cash advances and expense must be approved by the Director General. Any disputes regarding these claims shall be addressed by the Executive Committee.

4.3.2 Director General

Pre-authorization for cash advances and expense reimbursements must be approved by the Office of the Chair of the Board of Governors.

4.3.3 Academic Dean and Service Directors

Pre-authorization for cash advances and expense reimbursements must be approved by the Director General.

4.3.4 Teaching Staff

Pre-authorization for cash advances must be approved by the relevant Department Coordinator and the relevant Associate Academic Dean. Expense reimbursements must be approved by an Associate Academic Dean.

4.3.5 Non-Teaching Staff

Pre-authorization for cash advances and expense reimbursements must be approved by the immediate supervisor.

4.3.6 Reception

Expense reimbursements must be approved by the Director General.

ARTICLE 5 Roles and Responsibilities

5.1 Board of Governors

The Board of Governors is responsible for:

- Complying with the present Policy;
- The adoption of the present Policy.

5.2 Office of the Chair of the Board of Governors

The Office of the Chair of the Board of Governors is responsible for complying with the present Policy.

5.3 Director General

The Director General shall be responsible for:

- Complying with the present Policy;
- Overall financial management of the College.

5.4 Academic Dean

The Academic Dean shall be responsible for:

- Overseeing budget operations and management for Academic Services;
- Complying with the present Policy; and,
- Ensuring compliance with the present Policy within Academic Services.

5.5 Director of Procurement and Financial Services

The Director of Financial Services shall be responsible for:

- Ensuring that the regular College financial operations respect the provisions of all applicable laws, regulations, and College bylaws and policies;
- Complying with the present Policy;

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- Enforcing compliance with the present Policy;
- Providing advice and guidance to Senior Management on all financial matters;
- Disseminating pertinent financial matters to the College community; and,
- Recommending revisions to the present Policy.

5.6 Service Directors

Service Directors are responsible for:

- Overall budget operations and management for their respective Services;
- Complying with the present Policy; and,
- Ensuring compliance with the present Policy in their respective Services.

5.7 Budget Coordinators

Budget Coordinators shall be responsible for:

- Responsible budget management within their respective Service.
- Complying with the present Policy.

5.8 Staff

All College staff are responsible for complying with the present Policy.

**ARTICLE 6
Revision**

The present Policy will be reviewed at least every five (5) years, or when deemed necessary by Ministry requirements or by the Board.

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GLOSSARY

Act:	<i>General and Vocational Colleges Act (CQLR, c C-29) and related Regulations.</i>
Administrator:	Senior Management of CÉGEP Heritage College.
Budget:	Budget refers to a planning document outlining anticipated revenues and expenses for the activities projected by the College over the course of a fiscal year, and includes operational, capital and surplus funds.
Investment Budget:	The Investment Budget is intended to cover capital expenditures expected to be completed within one (1) reference period.
College:	CÉGEP Heritage College
Operating Budget:	The Operating Budget is intended to cover operations expected to be completed within one (1) reference period.
Persons who enter into a working or service relationship with the College:	Any person employed by CÉGEP Heritage College on a contractual or subcontractual basis or a person who acts as volunteer for the College (such as the Board of Governors).
Reference Period:	For the Operating Budget, this period is from July 1 to June 30 while for the Investment Budget, this period is from April 1 to March 31.
Senior Executive:	The term used for the Director General or the Academic Dean as stipulated in the <i>Regulation respecting certain conditions of employment of senior executives of general and vocational colleges (CQLR, c C-29, r 0.2)</i> .
Senior Management/Manager:	The term used for Senior Executives and Service Directors.
Senior Staff:	The term used for Directors, Coordinators, and Managers as stipulated in the <i>Regulation respecting certain conditions of employment of senior staff of general and vocational colleges (CQLR, c C-29, r 0.1)</i> .

Related Documents

This document is to be used in conjunction with:

- *General and Vocational Colleges Act (CQLR, c. C-29)* and related Regulations⁶
- *Financial Administration Act (CQLR, c A-6.001)*⁷
- Budgetary rules (Régime budgétaire des cégeps)⁸
- CÉGEP Heritage College Bylaw #9 Delegation of Authority⁹
- CÉGEP Heritage College Bylaw #10 Concerning Procurement and Financial Management¹⁰
- CÉGEP Heritage College Bylaw #11 Concerning Human Resources¹¹
- CÉGEP Heritage College Policy #30 Concerning Procurement Management¹²
- Procedure #20 Relating to the Development and Revision of the Operating Budget¹³
- Procedure #23 Relating to the Development and Revision of the Investment Budget¹⁴
- Travel and Representation Form¹⁵
- Directive sur les frais remboursables lors d'un déplacement et autres frais inhérents du Secrétariat du Conseil du Trésor du Québec¹⁶
- Travel Directive, Appendix D – Allowances – Module 4, National Joint Council¹⁷

⁶ Copies of this document are available from the Director General's Office.

⁷ *Ibid.*

⁸ *Ibid.*

⁹ Copies of this document are available from the Director General's Office and on the College Website.

¹⁰ *Ibid.*

¹¹ *Ibid.*

¹² *Ibid.*

¹³ Copies of this document are available from the Director General's Office and on the Heritage Employees Team.¹⁴ *Ibid.*

¹⁴ *Ibid.*

¹⁵ Copies of this document are available on Omnivox, Financial Services Community, Documents and Files.

¹⁶ https://www.tresor.gouv.qc.ca/fileadmin/PDF/secretariat/Directive_frais_remboursables.pdf

¹⁷ [Travel Directive, Appendix D - Allowances - Module 4](#)