



Directive on Consulting Services

Department responsible: General Administration	Approved by: _____ Director-General
Effective date: January 1 st 2003	Amended: January 1 st 2007, November 13, 2008, March 19, 2013, September 9, 2014, and October 6, 2015.
Reference: Policy on Consulting Services: CC 2000/01-09 and 2012/2013-35	

Underlined article numbers identify provisions already adopted by the Council of Commissioners

1. Premises

- 1.1 [purpose](#) This directive sets the rules pertaining to the use of consultants when required by the Kativik School Board and applies to all contracts involving consulting services.
- 1.2 [principle](#) The Kativik School Board may, from time to time, use the services of consultants when the expertise needed does not exist or is not available within the School Board personnel.
- 1.3 [contract](#) The retention of any individual or firm for consulting services is done by a signed contract. (see **Annex A**).

2. Definition

- 2.1 [definition](#) Consulting services are provided by a person or firm with the expertise required to identify and analyze problems and opportunities related to a subject, a study or a case and propose solutions in that respect.
- Consulting services may be required to perform, among others, one of the following mandates:
- a) counseling on a subject, study, case or materials;
 - b) reviewing methods applied and materials used and suggesting improvements;
 - c) conducting special studies, preparing recommendations, proposing plans and programs and providing advice and technical assistance in their implementation;

- d) providing advice on a timely basis in cases involving a training situation, a transitional situation or a situation requiring particular expertise for a variable period of time;
- e) providing a non-recurrent training on a specific topic;
- f) performing a specific service for a short, non-recurrent and limited duration;
- g) providing intellectual work which requires mainly design, creation, research and/or analysis.

2.2 [mandate extent](#) Only the Director-General may authorize a consultant to act or speak on behalf of KSB. Under no circumstances shall a consultant be considered as a decision-maker regarding budget, supervision of personnel or any other level of authority unless expressly authorized in his contract.

3. Finalization of Mandate

3.1 [consultation / contracts regulations officer](#) A contract for consulting services shall not interfere with the application of a collective agreement or other regulations. The KSB Contracts Regulations Officer must be consulted before entering into any contract for consulting services to discuss the terms and conditions of the proposed contract (see **Annex B**).

4. Choosing the consultant

4.1 [general principle](#) Any qualified firm or person has the opportunity to submit an offer of services to KSB.

A consultant shall be chosen by namely considering the following criteria:

- a) years of experience in the field of the proposed mandate;
- b) particular expertise;
- c) knowledge of the KSB environment;
- d) academic qualifications (diploma, licenses, etc.);
- e) fluency in the language to be used to perform the mandate (avoiding the need for translators).

4.2 [priority to Inuit consultants](#) All contracts should strive to call upon the services of Inuit consultants, should the level of expertise and quality of work be equivalent and should it be cost comparable.

5. Fees

5.1 [main criteria](#) Fees for consulting services are primarily established according to the market for similar services.

- 5.2 [market price](#) The market price for consultants is based on fees usually paid for similar services, which should be subject to the criteria established in article 4.1 above and the following criteria. The fees shall be adjusted (increased or decreased) according to the importance of these criteria in the performance of the mandate:
- a) availability of other consultants to perform similar work;
 - b) average fees for similar services on the market; the equivalent cost of living for the consultant as a regular employee (should the consultant be living and working in Nunavik to perform his mandate).
- 5.3 [material and others](#) Fees for consulting services include cost of materials required to perform the mandate. The consultant shall not claim for material purchases, unless otherwise pre-authorized by the Board. The consultant is not provided any other benefit than those established in this directive (e.g. insurance, vacations, etc. are excluded).

6. Other indemnities

- 6.1 [travel](#) When required and pre-approved, travel expenses are reimbursed up to the limits set in KSB policy on business travel for employees, excluding the incidental fee. The limit includes all applicable taxes.
- 6.2 [receipts](#) For expenses other than those regulated by policy, the consultant must provide copies of all receipts for which he is claiming a reimbursement. The amounts must appear on the invoice and may not be claimed through a KSB travel expense form.

7. Taxes

- 7.1 [conversion of amounts](#) For Consultants registered for the sales tax, all expenses claimed on the invoice must first be converted into the actual expense incurred before taxes and only then can the consultant charge the applicable sales taxes to KSB. When claiming amounts regulated by policy, such amounts will be deemed to include sales taxes.
- 7.2 [GST and QST](#) KSB does not pay the sales tax on an invoice unless the consultant provides a valid GST and QST number obtained from the governments.

Procedure

7 A) [tax exclusion](#) *Any claims related to travel expenses already include taxes. A consultant shall not charge the sales taxes a second time on the amount claimed on his invoice. For example, the cost of a hotel room already includes the payment of the GST and QST. The consultant shall not charge such taxes a second time on this expense on the final invoice; he must reduce the amount himself to reflect the actual expense incurred as explained in 7B)*

7 B) [tax calculation](#) Receipts for expenses incurred during travel or otherwise, often show a final amount including GST and QST without showing the original amount before taxes. In order to retrieve this original amount before taxes, the consultant shall apply the following calculation:

total amount including all taxes X 8697 = expense before tax

For example a receipt of \$57.50 including taxes, should first be converted to reflect the original amount before taxes, which is \$50.00, and the consultant then uses this original amount on his invoice to calculate the applicable taxes.

8. Required authorization and signature of contract

- 8.1 [authorization](#) Consulting services contracts may be awarded by any KSB representative who was delegated a power of expenditures up to the limit for which he was authorized according to the Ordinance for Delegation of Powers. Any contract exceeding such limit should be authorized by the Director-General or the Executive Committee depending on their respective authority.
- 8.2 [composition of the amount](#) The limit as set in clause 8.1 does not include travel costs related to the contract when these are to be incurred in Nunavik. However, any other travel expenses incurred outside of Nunavik must be considered while determining the authorized limit
- 8.3 [division of the amount](#) For the application of clause 8.1, a contract shall not be divided in several smaller amounts. The total cost of the contract is considered.
- 8.4 [official agreement](#) A contract (or any other form of agreement) shall be signed by the consultant and by the authorized representative of the Board. A copy shall be sent to the Finance Department. Example of a contract is shown in **Annex A**.

9. Conditions for payments

- 9.1 [payments](#) The consultant shall be paid only after the contract is completed to the satisfaction of KSB.
- However, in cases where a consultant is remunerated on an hourly basis or on a day rate basis, the Director of the concerned department may authorize the payment for the time actually worked, but such payment should not be issued more than once a month.
- 9.2 [consultant who is not incorporated](#) A consultant who is not incorporated will automatically receive a T4-A at the end of the year when the total amount of payments during the year exceeds \$500.

Procedure

9A) [progress report](#) A progress report from the consultant may be requested by KSB in order to ensure the proper execution of the mandate.

10. Status of Consultant

10.1 [conditions](#) The contractual relation between the Board and the consultant shall not become a disguised employer-employee relation. In order to avoid any legal problem regarding the type of relation between the Board and the consultant the following factors shall be considered before entering into an agreement:

- a) control or subordination of the work;
- b) ownership of tools;
- c) chance for profit and risk of loss;
- d) integration of the consultant into the Board's activities.

All these factors have to be considered among others and any doubt about the status of the consultant should be submitted to the KSB Contracts Regulations Officer. See **Annex B**, where a questionnaire is proposed in order to better determine the status of a consultant.

10.2 [Hire an employee as a consultant](#) A staff member of the Kativik School Board may not act as a consultant for the School Board directly or through intermediaries, unless the situation fits into one of the exceptions provided for in the law C-65.1, An Act respecting contracting by public bodies.

He/she may not in particular:

- a) Sell his/her own goods or services to the School Board, or those of a company which he/she is connected to;
- b) Sell to the School Board the goods or services of a third party;
- c) Participate in transactions involving the School Board and from which he/she would get revenues, financial benefits or other, in any capacity whatsoever (shareholder, associate, representative, agent, etc.), whatever the source of financing for the purchase is.

11. Final provisions

11.1 [non-fulfillment of the obligations](#) KSB may cancel a contract with a consultant at any time during the mandate if the consultant does not fulfill his obligations according to the contract.

11.2 [property of material and copyrights](#) Any material, plans or documents produced by a consultant in the course of his mandate with KSB becomes the property of KSB.

12. Application of this directive

- 12.1 [previous provisions](#) The present directive replaces all other directives of the Board pertaining to this subject, while respecting the policies adopted by the Council of Commissioners where applicable. If such policies are adopted, the provisions of these policies will be integrated into this directive for the benefit of the reader.
- 12.2 [responsibility](#) Any person referred to in this Directive must abide by all its provisions and all managers of the School Board are responsible to ensure that all its provisions are applied and respected.
- The Director-General is the person responsible for providing guidance in the interpretation of this Directive and to ensure its revision when necessary.

Annex A
Sample of contract

This contract is between the Kativik School Board, legally public corporation having its administrative center in Montréal (hereinafter called "KSB") and

_____ (name and address)
_____ (hereinafter called the "consultant")

Social Insurance number (SIN) _____

1) Description of the mandate

The tasks to be performed by the consultant are:

2) Expected results and/or final product

At the end of the mandate, the consultant is expected to have:

3) Duration of the contract / Budget Code

a) Beginning of the contract: _____ b) End of the contract: _____

c) Budget code: _____

4) Estimated costs

a) The term of the contract should be based on: Hourly rate \$ _____ /hr

 •Daily rate \$ _____ / day •Lump sum \$ _____

b) The total estimated cost of this contract is: \$ _____

c) All costs include material necessary for the accomplishment of the mandate:

 No Yes specify _____

d) Are there any other costs to be assumed by KSB? No Yes

 • specify _____

e) Consultant's tax registration number: N/A GST _____ QST _____

f) Reimbursement of travel expenses includes taxes.

5) Final provisions

a) KSB may request, from time to time, a progress report from the consultant.

b) The Consultant is responsible for getting the appropriate insurance coverage. KSB assumes no responsibility resulting for the lack thereof.

c) KSB has the right to cancel this contract if the consultant does not fulfill his obligations according to the above provisions.

d) Any material produced by the consultant remains the property of KSB, as well as rights of reproduction and distribution for any purpose.

e) No benefits other than those identified in this contract are provided to the consultant.

f) The Consultant is independent and is not an agent or employee of the Kativik School Board.

Signed in _____ **this** _____
place *date*

_____ *consultant / signature*

Signed in _____ **this** _____
place *date*

_____ *Authorized KSB representative*

Annex B
Questionnaire to Determine the eligibility to a consulting contract

Type of services to be provided: _____

Name of the Consultant considered: _____

The purpose of this questionnaire is to determine whether the consultant with whom the KSB representative wishes to do business is, at first glance, an employee or an independent worker. These factors must be considered as a whole rather than in isolation.

Is the proposed consultant already a KSB employee? YES NO
 if not a KSB employee, please proceed to the following questions

CAN the proposed Consultant:	YES	NO
Arrange for a replacement of his own choice in case of absence?	<input type="checkbox"/>	<input type="checkbox"/>
Delegate the work to be done to another person of his choice?	<input type="checkbox"/>	<input type="checkbox"/>
Determine his own work schedule?	<input type="checkbox"/>	<input type="checkbox"/>
Held to a fixed schedule?	<input type="checkbox"/>	<input type="checkbox"/>
Take a holiday without requesting approbation from the Board?	<input type="checkbox"/>	<input type="checkbox"/>

The proposed Consultant:	YES	NO
Is Under direct supervision while performing his work and receive specific instructions	<input type="checkbox"/>	<input type="checkbox"/>
Plans his own work and perform it according to self-determined methods	<input type="checkbox"/>	<input type="checkbox"/>
Provides his own working tools as well as materials required for the performance of his work	<input type="checkbox"/>	<input type="checkbox"/>
Assumes the chance for profit and the risk of loss (bid deposit, hiring of personnel, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
Is doing business with other clients besides the Board	<input type="checkbox"/>	<input type="checkbox"/>

Does the expertise required exist or is available within the Board's personnel? Explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
--	--------------------------	--------------------------

Name of the person filling this questionnaire: _____

**To be filled out by the KSB Contracts Regulations Officer
 As determined by this questionnaire**

	YES	NO
The type of services to be provided is eligible to a consulting contract	<input type="checkbox"/>	<input type="checkbox"/>
This person is eligible to a consulting contract.	<input type="checkbox"/>	<input type="checkbox"/>
The Contracts Regulations Officer should conduct a more detailed assessment.	<input type="checkbox"/>	<input type="checkbox"/>

Signature of the Contracts Regulations Officer: _____

Date : _____