

# **RWRRS By-Laws**

## **The Royal Winnipeg Rifles Senate**

### **By-Law 1**

#### **Responsibilities of Senate Officers**

##### **Purpose**

The purpose of this By-Law is to detail the responsibilities of the Officers of the Senate.

##### **Responsibilities – President**

The following are the responsibilities of the President:

- 1) Provide guidance and leadership to the Senate and committees.
- 2) Effect liaison with other military institutes as required.
- 3) Chair Senate meeting and meetings of the Executive Committee.
- 4) Act as the official spokesperson for the Senate.
- 5) Approve agendas for Senate meetings.
- 6) Provide guidance to the Standing Committees.
- 7) Act as an ex-officio Member of all Standing Committees.

##### **Responsibilities – Vice-President**

The following are the responsibilities of the Vice President:

- 1) Understudy the President and act in his absence.
- 2) Oversee the Constitution and By-Laws.

##### **Responsibilities – Secretary**

The following are the responsibilities of the Secretary:

- 1) Conduct correspondence on behalf of the Senate.
- 2) Publish notices of Senate meetings.
- 3) Publish agendas and background material for Senate meetings.

- 4) Maintain and distributes minutes of Senate meetings.
- 5) Carry out administrative arrangements for meetings.
- 6) Maintain appropriate files pertaining to Senate business.
- 7) Ensure archival material is maintained.
- 8) Maintain a nominal role of Senate Members.

#### **Responsibilities – Treasurer**

The following are the responsibilities of the Treasurer

- 1) Receive, accounts for and deposit funds in the authorized account.
- 2) Prepare the draft budget in support of the annual Business Plan.
- 3) Collect payment for Senate events for which payment is assessed.
- 4) Maintain financial documentation in support of expenses and revenue.
- 5) Maintain the financial books of account.
- 6) Disburse funds authorized for payment of Senate liabilities.
- 7) Prepare financial statements.
- 8) Submit annual returns as may be required by municipal, provincial or federal governments.
- 9) Maintain a current list of Senate-owned assets and property.

#### **Responsibilities – Regimental Secretary**

The following are the responsibilities of the Regimental Secretary:

- 1) Responsible for the efficient operation and administration of day-to-day Regimental matters including liaison with all components of the Regimental Family.
- 2) Maintain lines of communication between the Colonel-in-Chief and the Regiment.
- 3) Maintain lines of communication with the Allied Regiment “The Rifles.”
- 4) Maintain a Motions Tracker that details motions passed by the Senate and follow up actions.
- 5) Assist the President and Secretary, as required, in preparation for Senate Meetings.
- 6) Assist the Editor of the Regimental Journal “The Devils’ Blast” with the collection and submission of articles for the journal.

- 7) Carry out other tasks as assigned by the President or the Senate.
- 8) Maintain a nominal role of persons of interest to the Regiment.

## **By-Law 2**

### **Financial Operations**

#### **Purpose**

The purpose of this By-Law is to provide guidance on the financial operations of The Royal Winnipeg Rifles Senate.

#### **Overview**

The Senate is accountable for the oversight of the financial operations of Senate controlled funds. This includes responsibility for the disposal of funds in accordance with Canada Revenue Agency (CRA) regulations and the Income Tax Act (ITA), especially as these relate to charitable funds. Generally accepted accounting principles shall be applied in the management of Senate funds.

As the senior governing body of the Regiment, the Senate is responsible for the perpetuation of the Regimental Objectives and assisting with the accomplishment of the Regimental Mission. This requires that the Senate receives and disburse funds to support this broad responsibility. Funds generated shall be allocated to further the Objectives and Mission as determined by the Senate, based on the perceived needs and priorities for the Regiment. Having allocated the funds to the various entities of the Regiment, the Senate shall then retain oversight responsibility for the funds.

A Treasurer shall be appointed to manage financial operations on behalf of Senate. The Treasurer shall be an Officer of the Senate, and shall be accountable to the Senate for the financial operations. The responsibilities of the Treasurer are contained in By-Law 1.

Only those accounts specified in this By-Law shall be operated by and for the Senate. All funds shall be accounted for within these funds.

#### **Regimental Trust Fund**

The Regimental Trust Fund (Charitable Number 119129310RR001) is a charitable fund established under the authority of the CRA.

- 1) The purpose of this fund is to support the Regimental Objectives that meet the requisites of the CRA for charitable purposes.
- 2) The charitable status of the fund is to be maintained by the Treasurer through compliance with annual and other returns and reports to CRA.
- 3) A receipt for charitable donations may be issued to the donor(s). Should the donor wish to specify the purpose of the funds donated, he/she may do so in which case the Treasurer shall allocate the funds accordingly and ensure

such donations are noted accordingly in the financial records.

4) Revenue for this Fund consists of charitable donations that may be received from members of the Regiment, The Royal Winnipeg Rifles Foundation or other sources. Grants may also be received from various agencies including all levels of government in support of Regimental charitable activities and events.

5) The authority to expend funds is based on the annual budget. The Treasurer may issue funds up to the amount approved by the Senate in the annual budget. For non-budgeted expenditures (including expenditures that exceed the budgeted amounts), the Treasurer is authorized to expend up to \$100 without further authority from the Senate for reasonable and actual expenditures that (1) are clearly in support of a Regimental Objective(s) (2) are charitable in accordance with CRA regulations and (3) are supported with proper documentation. Expenditure beyond \$100 requires the approval of the Senate.

6) Separate accounts within the Fund shall be established that are generally in line with the Regimental Objectives; for example, Museum account, Unit account, Band account, Skirmishers & Pioneers account, etc. Funds shall be accounted for and reported through these accounts.

7) Original invoices in support of revenue and expenditures are to be maintained for each item or entry in the Fund. An acknowledgement is required on the invoice that the goods and/or services for which payment is being sought have been received.

8) Funds for the Regimental Trust Fund shall be deposited into and expended from a Canadian bank account established exclusively for this Fund.

From time to time, the Regiment receives grants in support of the operation and maintenance of the regimental Museum, largely through the Department of History & Heritage (DHH). The funds for such grants are held "in trust" for the Regiment by the supporting unit, 17 Wing, in accordance with the Department of National Defence financial regulations. Expenditure of these funds are specifically and exclusively for support to the Museum as specified by or agreed to with DHH. Funds received shall be accounted for and managed through the Regimental Trust Fund, even though retained in trust by 17 Wing.

### **General Revenue Fund**

The General Revenue Fund is a non-charitable fund established under the authority of the Senate at a duly constituted meeting December 6, 2011 and established largely with the excess funds from the 125<sup>th</sup> Anniversary celebrations of the Regiment. This Fund may be used to provide advance funds in support of non-charitable Regimental activities (such as the annual Fish Creek Dinner) or to support Regimental activities that require up-front funds on a short term basis, such funds to be fully accounted for in accordance with the terms of this Fund. The following are the details:

1) The purpose of this fund is to support (1) non-charitable Regimental

Objectives and (2) miscellaneous expenditures to support Senate and regimental activities and events.

2) It is unlikely that donations will be received for this Fund as donations are not eligible for charitable donation receipts. Revenue will be from investments of the Fund and from profits generated from the sale of history books and kit shop operations and miscellaneous sources.

3) Authority to expend funds is based on the annual budget. The Treasurer may issue funds up to the amount approved by the Senate in the annual budget. For non-budgeted expenditures (including expenditures that exceed the budget), the Treasurer (with concurrence from the President) is authorized to expend up to \$300 without further authority from the Senate for reasonable and actual expenditures that (1) are clearly in support of the Regimental Objectives and (2) are supported with proper documentation. Expenditure beyond \$300 requires the approval of the Senate. Expenditures could include presentations to guest speakers, ties for new Senate members, etc.

4) Original invoices in support of revenue and expenditures are to be maintained for each item of expenditure. An acknowledgement is required on the invoice that the goods and/or services have been received prior to the funds being expended.

5) Funds for the General Revenue Fund shall be deposited into and expended from a Canadian bank account established exclusively for this Fund.

The Regimental Kit Shop shall be operated through the General Revenue Fund. This may entail providing advance funds for purchasing inventory. Profit generated from the Kit Shop shall be deemed to be Income to the General Fund and used for its stated purpose.

### **Financial Reports**

A Statement of Income and Disbursements for each of the above funds shall be prepared at least quarterly and presented to the Senate for approval. This statement is to specify the revenue received and expenditures expended in sufficient detail to be easily understood by the members of the Senate. As required, explanatory notes for line items are to be included in the Statements.

A Balance Sheet for the combined Funds shall be prepared at least quarterly and presented to the Senate for approval. As required, explanatory notes for line items are to be included in the Balance Sheet. The balance sheet is to reflect the Assets and Liabilities of the Regiment, including all property shown as Band, Pioneer & Skirmishers and Regimental Property.

### **Financial Planning**

Financial support for regimental activities and events shall be governed largely by the approved budget, determined on the basis of the annual Business Plan, and the financial support required to meet the goals and objectives contained in the Plan. These goals will be in support of the Regimental Objectives as well as other events and activities requiring

financial support. Financial planning shall follow the business planning process.

The financial planning process shall be as follows:

- 1) Goals (activities and events to meet regimental objectives) for the year are established in the annual Business Plan.
- 2) Based on the goals, the Treasurer determines the costs of these activities and events from past data, CO of the Battalion for unit activities, CO of the Band for band activities, Chairman of the museum for related activities and other persons responsible for conducting approved events and activities. Projections for revenue are also made.
- 3) A draft budget, complete with explanatory notes to make the budget easily understandable is prepared.
- 4) The draft budget is presented to the Senate for approval.
- 5) Once approved the budget is included in the annual Business Plan.

For non-budgeted expenditures, the authority of the Treasurer for the expenditure of funds is specified above.

### **Financial Controls**

In essence, the budget is the authority for expenditure and control of funds as explained above. The following are additional financial controls that shall be in place:

- 1) All expenditures – regardless of their nature – shall be supported by original invoice and an acknowledgement that the goods and/or services have been received prior to the funds being issued.
- 2) Expense refund forms are to provide sufficient details of the purpose of the requested funds.
- 3) The approval for the expenditure of funds shall be as detailed above, including the limitations placed on the Treasurer.
- 4) All cheques against all funds shall require signatures from two of the Treasurer, President and Vice President of the Senate.
- 5) Funds shall be disbursed by cheque for all liabilities and debts.