

SUBJECT	CANADIAN INTERNATIONAL RESOURCES & DEVELOPMENT INSTITUTE (CIRDI) POWER OF ATTORNEY: SUPPORTING THE MINISTRY OF MINES (SUMM) PROJECT
MEETING DATE	SEPTEMBER 21, 2017

Forwarded to the Board of Governors on the Recommendation of the President

APPROVED FOR SUBMISSION



Santa J. Ono, President and Vice-Chancellor

DECISION REQUESTED	IT IS HEREBY REQUESTED that <i>the UBC Board of Governors grant the Provost and Vice-President Academic the authority to execute a Power of Attorney for the Canadian International Resources & Development Institute (CIRDI) – Ethiopia Supporting the Ministry of Mines (SUMM) Project on the terms and conditions outlined in the draft resolution attached as Appendix B.</i>
Report Date	August 25, 2017

Presented By Andrew Szeri, Provost and Vice-President Academic
 Gage Averill, Dean, Faculty of Arts
 Moura Quayle Director *pro tem*, UBC School of Public Policy and Global Affairs

EXECUTIVE SUMMARY

The UBC Canadian International Resources and Development Institute (CIRDI), headquartered within the Faculty of Arts and located in the new School of Public Policy & Global Affairs, has been selected by Global Affairs Canada (GAC) to implement the “Supporting the Ministry of Mines Project (CIRDI-SUMM)” in Ethiopia, which supports the Government of Ethiopia in the development of a transparent and sustainable mining sector.

Following approval from the Board of Governors on April 16, 2016, a contribution agreement was signed between Global Affairs and UBC, to deliver the CAD\$15M project over five years (2016–2021).

The project is designed to strengthen the capacity and organizational management of Ethiopia’s Ministry of Mining, Petroleum and Natural Gas (MoMPNG) at operational and strategic levels. The project focuses on three key areas:

- (1) improving the efficiency, transparency and accountability of the licensing management and geo-data systems, including related social and environmental standards;
- (2) strengthening human resource management to create opportunities for gender-sensitive professional development and employment; and,
- (3) improving the Government of Ethiopia’s ability to promote domestic and foreign investments in its mineral sector.

In Ethiopia, a personal Power of Attorney is necessary for any individual to be able to act on behalf of an institution. CIRDI is requesting the Power of Attorney to enable the CIRDI Director of the Supporting the Ministry of Mines Project (CIRDI-SUMM), Mr. Isabeau Vilandre (or his replacement), to act on behalf of UBC in Ethiopia.

INSTITUTIONAL STRATEGIC PRIORITIES SUPPORTED

Learning
 Research
 Innovation
 Engagement
 (Internal / External)
 International

or Operational

DESCRIPTION & RATIONALE

The CIRDI-SUMM project is now in full implementation with a Project Director in place in Addis Ababa, Mr. Isabeau Vilandre, an employee of UBC. The Project Director must register UBC and the project with the Ethiopian Revenue and Customs Authority (ERCA), the National Bank of Ethiopia (to authorize the opening of a bank account in Ethiopia), and the Commercial Bank of Ethiopia (where the bank account will be opened). This is a requirement of all international development projects and will provide UBC authority to register the project, contract local consultants and service providers, and benefit from exemptions from Value Added Tax (VAT) and customs/import duties.

The requested Power of Attorney is essential for the project to operate and be implemented in Ethiopia. In Ethiopia a personal Power of Attorney is necessary for any individual to be able to act on behalf of an institution. Mr. Vilandre will have to produce a Power of Attorney to open a bank account, submit or receive documents from government agencies, request services from local businesses and to interact with all government agencies and officials.

The requested Power of Attorney for the project Director does not remove or alter any administrative power UBC has over the project. The Power of Attorney granted is solely for the purpose of enabling the management and implementation of the project within the local context of Ethiopia. CIRDI has consulted internally with relevant units within UBC (Treasury, Internal Audit, Payment and Procurement Services) to ensure adequate oversight and reporting is in place regarding activities undertaken pursuant to the Power of Attorney. All activities will also comply with Global Affairs Canada's regime for delivery of technical assistance projects under a contribution agreement. The funds for this project from Global Affairs Canada are transferred to UBC and are then in UBC's possession.

BENEFITS

Learning, Research,
Financial,
Sustainability &
Reputational

This project contributes to CIRDI's long-term sustainability by providing an additional source of funds by extending operational programming beyond CIRDI's initial contribution agreement end date of July 2018.

Additional benefits include:

- Providing research opportunities for UBC faculty and graduate students, including undertaking baseline studies in Ethiopia, technical expertise (geoscience, chemistry) and delivery of training programs.
- Enabling CIRDI, through UBC, to support innovative interdisciplinary solutions to complex global resource governance issues facing Ethiopia and other developing countries.

- Expanding CIRDI's, and UBC's, global network by providing opportunities to engage with CIRDI's current partners as well as broker new relationships including with the World Bank, the African Mineral Development Centre, the Canadian Executive Services Overseas (CESO), the Geological Survey of Canada, regional governments, and other experts in Canada and worldwide.
- Reputational benefits will lead to new opportunities in Ethiopia and the region of East Africa for CIRDI and more broadly UBC, and promote UBC as a leading edge academic institution, with a global presence.
- Increasing participation and experience of UBC faculty, staff and students in international development projects.
- Raising CIRDI's and UBC's profile as a capable Canadian Implementing Agency that excels in delivering development projects through teaching, training, applied research and knowledge exchange.

RISKS Financial, Operational & Reputational A detailed risk registry has been developed by CIRDI, as required by Global Affairs Canada. A summary of major risks and mitigation strategies are listed below.

Financial and Reputational: There is financial and reputational risk of having Isabeau Vilandre, or any replacement person, acting as an agent of UBC. This includes the potential of fraud or theft with the authority to operate a UBC bank account and also to sign documents such as contracts on behalf of UBC/CIRDI. There is also the potential for personal individual risk for Mr. Vilandre in terms of having the authority to sign contracts and operate a bank account in Ethiopia.

Mitigation Strategy: Mr. Vilandre is a lawyer of the Quebec Bar since 1992 and has over twenty years of experience managing large-scale, complex international development projects for Global Affairs Canada, the World Bank, the UK's Department of International Development and the United Nations Development Program. All projects managed under Mr. Vilandre's oversight have received Unqualified Opinions from independent auditors. Mr. Vilandre is also a UBC employee. In addition, all financial and procurement transactions will pass through multiple levels of review and signing by CIRDI Central staff (at UBC) and UBC staff. The project will also be audited by GAC-appointed auditors. Security measures are in place in terms of safeguarding project assets and financial information in the SUMM Office which is located in the secure Ministry office building.

Financial and Reputational: There are significant reputational risks to UBC and GAC should the Board of Governors decide to not approve this Power of Attorney as it would mean that the project as planned with the Government of Ethiopia would not proceed as planned. The project requires a bank account to be set up in order to access funds for activities being implemented. To date, procurement has been delayed, as the project cannot take advantage of the special tax exemption status granted by the authorities in Ethiopia. If the project results cannot be achieved, UBC risks being seen as a University that is limited in its

ability to work internationally, especially under programs provided by Global Affairs Canada, and also financial risks to UBC, should the project be delayed or cancelled.

The SUMM project is now in a state of suspension with progress on implementation of activities greatly impeded by the lack of tax-free clearance and access to a local bank account. As project implementation is delayed, UBC is in danger of defaulting on its contractual obligations to GAC and its partnership under the Memorandum of Understanding with MoMPNG. If UBC/CIRDI is not able to successfully implement this Contribution Agreement, it is likely that it will not be awarded future proposals through GAC or other donors and this could lead to serious implications to the future sustainability of CIRDI beyond its current Contribution Agreement.

Treasury has developed a detailed Memorandum of Instruction (Ref Appendix A) which establishes the procedures required to ensure a sufficient level of controls are in place to minimize risk.

Mitigation Strategy: In the absence of a bank account an interim solution has been established with UBC Payment and Procurement Services allowing advances to the Project Director’s bank account in Canada (in CAD), which he then transfers to a personal Ethiopian bank account (in USD). In addition, a platform has been set up via Western Union to transfer funds directly to a personal bank account in Ethiopia (in Ethiopian Birr). However, these are interim solutions and not ideal for the effective operation of the project in the long term. The Director and CIRDI Leadership have a strong relationship with Global Affairs Canada counterparts both at the Canadian Embassy in Addis Ababa and in Ottawa, and are managing expectations and ensuring that project activities are continuing to be implemented successfully, on-time, and are achieving anticipated results.

COSTS Capital & Lifecycle Operating	Costs associated with the delivery of the project for UBC: \$364,000 in ‘in-kind’ contributions over five years (<i>i.e.</i> , faculty/staff time, office space, & administration at UBC). This represents 2.43% of total project and is a very low in-kind commitment for a project of this size.
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FINANCIAL Funding Sources, Impact on Liquidity	<p>Funding provided by Global Affairs Canada: \$15M CAD over 5 years (2016-2021) through a contribution agreement (CA)</p> <ul style="list-style-type: none"> • 30% allowance for sub-contractors (<i>i.e.</i>, topical experts and specialists) • \$3M CAD for procurement • 12% overhead (\$1.28M CAD)
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Additional in-kind contributions totalling \$386,000 to be given by strategic partners, including the Government of Ethiopia (*i.e.*, office space, materials, use of facilities, etc.)

Forecast spending through the Ethiopian bank account is on average CAD 70K/month for the life of the project, with local cash in Birr required to cover local expenses including: local subcontractors (approx. \$20,000 per month), workshops and study mission costs including travel, local and international experts costs (approx. \$36,600 per month), local office costs including telephone, utilities, vehicle fuel and maintenance costs, banking fees, equipment and supplies (approx. \$2,200 per month) and local procurement including upgrading of software and equipment required by the Ministry and Geological Survey of Ethiopia (approx. \$10,100 per month).

SCHEDULE
Implementation
Timeline

Project Timeline:

November 2016 to September 2020: Implementation phase

September 2020 to June 30, 2021: Project conclusion

Proposed Granting of Power of Attorney, Project Registration and Bank Account Opening Timeline:

Board of Governors Approval: *September 21, 2017*

Execution of Power of Attorney by the Provost and Vice President Academic :
By September 28, 2017

The Power of Attorney, accompanied with an official letter demonstrating the legal status of UBC and links with CIRDI in Canada and the constating documents of UBC, notarized and authenticated by the Ethiopian Embassy in Canada: *By October 6, 2017*

Anticipated Submission to Ethiopian Revenue and Customs Agency to register the project and application to open account with Commercial Bank of Ethiopia:
By October 16, 2017

Anticipated Granting of Tax Identification Number by ERCA: *By November 16, 2017*

CONSULTATION
Relevant Units,
Internal & External
Constituencies

Relevant Units:

Extensive consultations have been undertaken with key senior representatives from UBC Internal Audit, Office of the University Counsel, Payment and Procurement Services, Human Resources, Treasury, and the Office of the Provost and Vice-President, Academic. These representatives have provided input on the specific content contained within the Power of Attorney, and with these suggestions having been incorporated into the document, have indicated their support and understanding on the need for granting this Power of Attorney to the project.

The Office of the University Counsel, working closely with CIRDI and the Project Director, Mr. Isabeau Vilandre, has engaged the services of Ethiopian legal counsel, Mesfin Tafesse & Associates (Cape-Verde Street, TENSAE BUILDING, Second Floor, Office No. 001, P.O. Box 8867, Addis Ababa, Ethiopia), to ensure the Power of Attorney will be a legally effective document in Ethiopia.

External Constituencies:

High-level consultations with the governments of Ethiopia and Canada have taken place, and are substantiated in several agreements regarding co-operation for development between the two countries, for the specific delivery of the project, and for limiting UBC's liability with respect to the project. These agreements include: a Bilateral Country Memorandum of Understanding between the Government of Canada and Government of Ethiopia; a Memorandum of Understanding between CIRDI and MoMPNG; and a Liability and Indemnity Agreement between UBC and the MoMPNG.

Consultations regarding the documentation and process stages required to register the project with the Ethiopian tax authority, establish a bank account in Ethiopia, and to confirm UBC's status as a public institution, have been substantiated in official letters from Global Affairs Canada, the MoMPNG, and Ministry of Finance and Economic Cooperation of Ethiopia.

Additional consultations have taken place at the initiative of the local project team in Addis Ababa, Ethiopia, in regards to the requirements to set up and operate the project. These consultations were done with the following relevant authorities: the Ministry of Foreign Affairs, the Canadian Embassy to Ethiopia, the Commercial Bank of Ethiopia, the National Bank of Ethiopia, and the Ethiopian Revenue and Customs Authority (ERCA). Consultation and support letters have been provided by the MoMPNG to ERCA (and referencing a support letter provided by Global Affairs Canada), confirming the status of UBC as a public institution to enable the project to benefit from relevant exemptions).

Previous Report Date	April 16, 2016
Decision	Approved
Action / Follow Up	N/A

Attachment:

Appendix A – Treasury - Memorandum of Instruction – Ethiopia SUMM Project

Appendix B – Proposed Resolution of the Board of Governors

Appendix C – Proposed Form of Power of Attorney

Appendix D - CIRDI Ethiopian Payment, Contract and Expense Transaction Process

Appendix A

Memorandum of Instruction – Ethiopia SUMM Project

Date	August 17 2017
To	CIRDI
From	Treasury
Cc	Internal Audit, CIRDI, Financial Operations, University Counsel, Faculty of Arts Finance
Subject	Instructions supporting a Power of Attorney

This memorandum establishes the procedures to enable the Ethiopia SUMM Project Director, Isabeau Vilandre, to utilise the Power of Attorney for financial transactions. It details Treasury's requirements which must be adhered to in order to support the Power of Attorney and a local single signatory Imprest Bank Account, an exception to UBC Banking Resolution #2.

1. Banking

- a) The Project Director shall establish operations of CIRDI-SUMM project and open, operate and close one commercial Birr account with The Commercial Bank of Ethiopia.
- b) The Ethiopian account shall be an Imprest Account established pursuant to an authority of special resolution of the Board of Governors and will follow the provisions of UBC Banking Resolution #2, except in respect of the maximum balance. The bank account will have the following characteristics:
 - Executable with a single signing authority
 - Maximum Birr balance equivalent to CDN \$40,000. [Note that the POA provides for future adjustment of this ceiling up to \$70,000 should operational requirements dictate and with the support of the VP Finance & Operations.]
 - Signing authority is limited to signing cheques, withdrawing cash, and making electronic transfers.
 - No overdraft facility.
 - No credit facility.
 - Online view access available for CIRDI Finance, Faculty of Arts Finance, Treasury and Ethiopia Office.
- c) Delegated signing authority shall be provided either, and only, to Elaine Pura, COO & Director International Programs, CIRDI or Cassie Doyle, CEO, CIRDI.
- d) A change to the maximum Birr balance shall be directed by the Provost and VP Academic only after consultation with the VP Finance & Operations.
- e) Payment for Goods and services, Consultants (International and National), Local resources people and government employee shall follow the CIRDI process flow (see Appendix A)
- f) Replenishment of the Imprest Account shall occur upon approval of expenses at CIRDI on the basis of receipts for cash distributions. CIRDI Finance to ensure cash distributions of 'advances' are supported by scanned original 'end party receipts' and scanned original contracts (refer to

Section 2). Secondary review of supporting documentation will be performed by the Dean's Office Finance Team after the event when reviewing the Imprest Account Reconciliation and during periodic spot checks performed for compliance with University Policies.

- g) The Project Director should not authorize any payments (cheques, transfers or withdrawals) to himself from the Imprest Bank Account. Payments to the Project Director should be processed at CIRDI Vancouver and require one-over-one approval from the COO & Director International Programs, CIRDI.
- h) Replenishment funding shall be processed by online transfer using the Western Union Global Pay platform (processed through Treasury initially and CIRDI Finance subsequently)
- i) The Imprest Account shall only be used for the Ethiopia SUMM Project and shall be funded only by UBC. Funds are not to be co-mingled with funding from other parties and the administration of funds shall at all times adhere to the requirements of the Contribution Agreement with Global Affairs Canada and UBC policies.

2. Project Payments

- a) Wherever possible, payments shall be made directly to third party vendors through Western Union Global Pay platform (wire transfer).
- b) Payments of cash advances shall be supported by
 - For project participants; a signed, uniquely numbered Receipt, acknowledging receipt of funds, and acknowledging the requirement to return original 'end party receipts' or to repay an unspent balance. A log book should be provided to project participants to record incidental expenses that are not receipted.
 - For payments in advance to a third party vendor; a contract with a payment schedule in accordance with Section 3.
 - All cash advances should be reconciled in accordance with Section 1, item 5.

3. Procurement

Original paper copies of contracts up to \$15,000 CAD that are created in Ethiopia will remain in Ethiopia and will not be sent to Financial Operations for filing. Original paper copies of contracts over \$15,000 will be retained by Financial Operations. All contracts will be scanned by the Ethiopia Office and sent to CIRDI Finance within 10 days of execution. At CIRDI Vancouver Finance Office they will be available for Faculty of Arts Dean's Office Finance Team review. CIRDI Finance will create a tracking sheet to monitor all in-country contracts and the tracking sheet will be sent to Financial Operations and the Arts Dean's Office Finance Team on a quarterly basis.

4. Record-keeping and audit

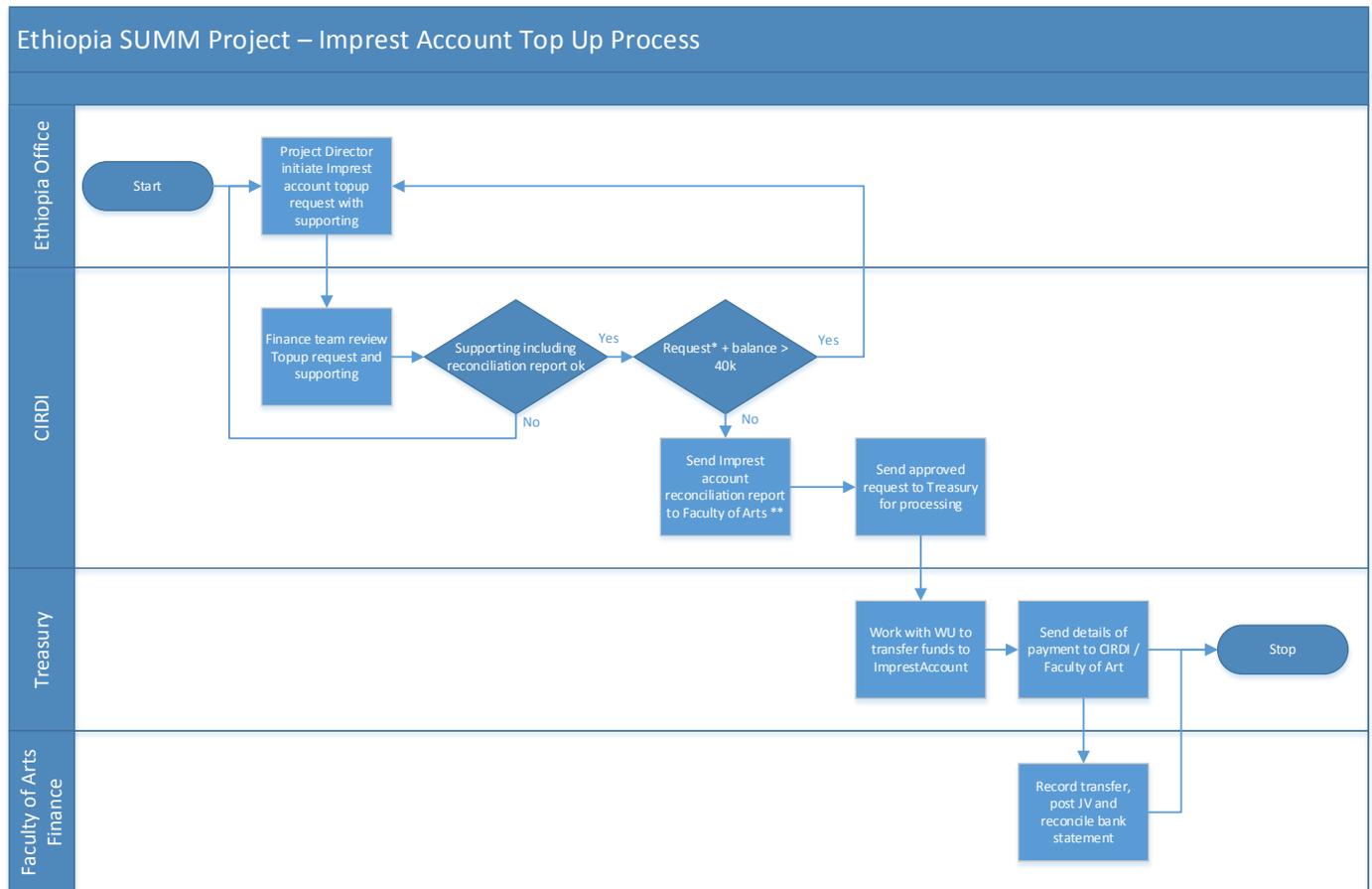
Scanned copies of all original receipts and in-country contractual documents will be held at the CIRDI Vancouver office for the duration of the project (scheduled completion June 2021). This documentation will then be held for the remaining required timeframe as per the funder (7 years total).

[Until the bank account is active and funds can be issued from Ethiopia, the Ethiopian office shall send approved scanned receipts, referenced with unique sequential identification numbers, for all expense claims to the CIRDI Finance team to reconcile outstanding expense claims. Original receipts will be scanned to the CIRDI Vancouver office.]

In the case that Global Affairs Canada conducts an audit, all original receipts and documentation, except contracts over \$15,000, will be held in Ethiopia for their review. Original receipt retention in Ethiopia has been discussed with the GAC Auditors is outlined in their Financial Capacity Building Activity (FCBA) FCBA Report.

Faculty of Arts Finance will do periodic audit checks in relation to all procedures within this Memorandum.

5. Process Chart



* Project Director shall submit the Reconciliation of Imprest Account document and other supporting document include the Receipts and Acknowledgment receipt of funds

** Faculty of Arts should spot check the Imprest account Reconciliation report to ensure all withdrawals were authorized as per Section 1, 2, 3

6. Bank Account Reconciliation

- 1) Faculty of Arts Finance shall reconcile all replenishment payments against bank statement within 10 days of a replenishment.
- 2) Imprest Account Reconciliation shall be prepared by the Ethiopia Office at each replenishment event and sent to Faculty of Arts Finance for review. (Ref Proforma below)
- 3) Faculty of Arts Finance should ensure that all withdrawals and cheques from the Imprest Account were authorized in accordance with Sections 1, 2 and 3 by means of periodic spot checks.

Reconciliation of Imprest Account at each replenishment event

**Cash on hand signed off
by**

**Overall Balance signed
off by**

.....
(Local Administrator)

.....
(Project Director)

.....
(Faculty of Arts Finance)

DATE.....

DATE.....

<u>Bank Reconciliation</u>	
Bank balance	
Add:	Outstanding deposits
Less:	Outstanding cheques
Balance	\$XXX A

<u>Cash Activities</u>	
Cash balance as of Date - end of last month	
Add:	Cash received from replenishments (Qreq reference #)
Less:	Payments made in cash
Ending Balance of Cash On Hand - at end of month	\$XXX B

Amount submitted for replenishment, supported by receipts	<u>\$XXX</u> C
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**Overall Imprest Fund
Balance**

 A+B+C

Appendix B – Proposed Resolution of the Board of Governors

Resolved That:

Pursuant to a resolution of The University of British Columbia Board of Governors dated September 21, 2017:

1. The Provost and Vice-President Academic may execute a Power of Attorney to Mr. Isabeau Vilandre, the Director, Ethiopia Project (SUMM), or his replacement in the form and with the powers and constraints outlined in the document attached hereto as Appendix C.
2. The Provost and Vice-President Academic may at any time revoke the Power of Attorney.
3. The Provost and Vice-President Academic may issue a replacement Power of Attorney to Isabeau Vilandre or any other employee of The University of British Columbia (“UBC”) who replaces Mr. Isabeau Vilandre as the Director, Ethiopia Project (SUMM), or whose job duties otherwise include those of Director, Ethiopia Project (SUMM) provided the amounts in such Power of Attorney do not exceed the limits in section 4 of this resolution.
4. Any Power of Attorney issued pursuant to this resolution will be subject to following maximum limits:
 - a. the maximum funds to be held in the bank account opened in Ethiopia at any one time will not exceed the equivalent in Ethiopian Birr of CDN \$70,000.
 - b. the maximum cost to UBC for a contract for the procurement of local goods and services, inclusive of taxes, may not exceed the equivalent in Ethiopian Birr of CDN \$20,000 per contract.
 - c. the maximum amount for any payment or disbursement of funds required to carry out the CIRDI-SUMM Project including payments to local consultants, service providers and government agencies may not exceed the equivalent of Ethiopian Birr of CDN \$15,000 per transaction.
5. Any Power of Attorney does not otherwise restrict UBC from carrying out business in Ethiopia in accordance with its normal processes and procedures.

Appendix C – Proposed Form of Power of Attorney

POWER OF ATTORNEY

Whereas:

- A. The University of British Columbia (herein called “UBC”) is a public university continued under the *University Act*, RSBC 1996, Chapter 468, having its head office at Vancouver, British Columbia, Canada;
- B. UBC has created a specialized institute called the Canadian International Resources and Development Institute (herein called “CIRDI”) under its direct administration whose purposes include engaging in the execution of international development projects;
- C. UBC through CIRDI is undertaking a project in the Federal Democratic Republic of Ethiopia (herein “Ethiopia”) in collaboration with the Ethiopian Ministry of Mines, Petroleum and Natural Gas entitled *Supporting the Ministry of Mines Project* (herein called the “CIRDI-SUMM Project”);
- D. Mr. Isabeau Vilandre is a UBC employee employed in the position of Director, Ethiopia Project (SUMM), the CIRDI Project Director responsible for the activities of CIRDI in the execution the CIRDI-SUMM Project. Mr. Vilandre is a citizen of Canada, holder of Canadian Passport no. **INSERT** with expiration date of **INSERT** (until expiry upon which time a new passport number is issued);
- E. The Board of Governors of UBC is the governing body vested with management, administration and control of the property, revenue, business and affairs of UBC and, as such, granted, pursuant to a resolution dated September 21, 2017, the Provost and Vice-President Academic the authority to empower, as specified in this Power of Attorney, Mr. Isabeau Vilandre to undertake certain activities necessary to execute the CIRDI-SUMM Project effectively;

Now Therefore UBC confers on Mr. Isabeau Vilandre the power and authority:

1. To represent and, where necessary, register the CIRDI-SUMM project before government authorities, courts any other organization in Ethiopia.
2. To open, operate, and close one bank account in the name of The University of British Columbia at the Commercial Bank of Ethiopia in Ethiopia which may be used to withdraw funds, issue cheques, make electronic payments and carry out all other necessary banking arrangements subject to the following restrictions:
 - a. the maximum funds to be held in the account at any one time will not exceed the equivalent in Ethiopian Birr of CDN \$40,000.
 - b. no borrowing or credit facilities are permitted.
3. To pay and disburse funds in Ethiopia required to carry out the CIRDI-SUMM Project up to a limit of the equivalent in Ethiopian Birr of CDN \$15,000 per transaction, including payments to local consultants, service providers and government agencies.

4. To deliver and receive documents and make any necessary amendments to such documents.
5. To execute contracts for the procurement of local goods and services in Ethiopia for a cost, inclusive of taxes, not to exceed the equivalent in Ethiopian Birr of CDN \$15 ,000 per contract.
6. To receive, complete, apply for, submit and sign all applications for any and all licenses, permits, consents or other authorizations for all social and utility services related to the CIRDI-SUMM Project, including, but not limited to telephones, and other types of communications.
7. To appear before and submit instruments, documents, or agreements, on behalf of UBC and CIRDI for the CIRDI-SUMM Project to a Notary Public or to any other officials or institutions of Ethiopia to have affidavits, applications, and any such instruments, documents, or agreements notarized, verified, or otherwise authenticated in support of the CIRDI-SUMM Project.
8. To apply for permission to bring non-Ethiopian employees, interns, students, trainees, their dependents and consultants into Ethiopia to deliver technical assistance in the course of the CIRDI-SUMM Project and to apply for and receive documents and permissions necessary in connection therewith, including exit and re-entry visas (multiple or otherwise), visitor visas, non-resident work permits, and other related types of permissions in relation to such employee matters, to coordinate with the Embassies of Ethiopia abroad and the Embassies of other nations in Ethiopia, and abroad, and to apply for and obtain official instruments or documents in lieu of lost or damaged ones.
9. To engage in all acts required for processing customs clearance, obtaining clearance from duties and taxes, acquiring and reporting to authorities on tax exemptions, duty free exemptions, and licenses required for the implementation of the CIRDI-SUMM Project;
10. This Power of Attorney shall remain in force until the earlier of:
 - a. its revocation by the Provost and Vice-President Academic of UBC;
 - b. Mr. Isabeau Vilandre ceasing to be an employee of UBC; or
 - c. the termination of the CIRDI-SUMM Project, currently scheduled to end June 30, 2021.

IN WITNESS WHEREOF, this Power of Attorney was duly executed by The University of British Columbia by its Provost and Vice-President Academic authorized to do so by the Board of Governors of The University of British Columbia.

Provost and Vice-President Academic

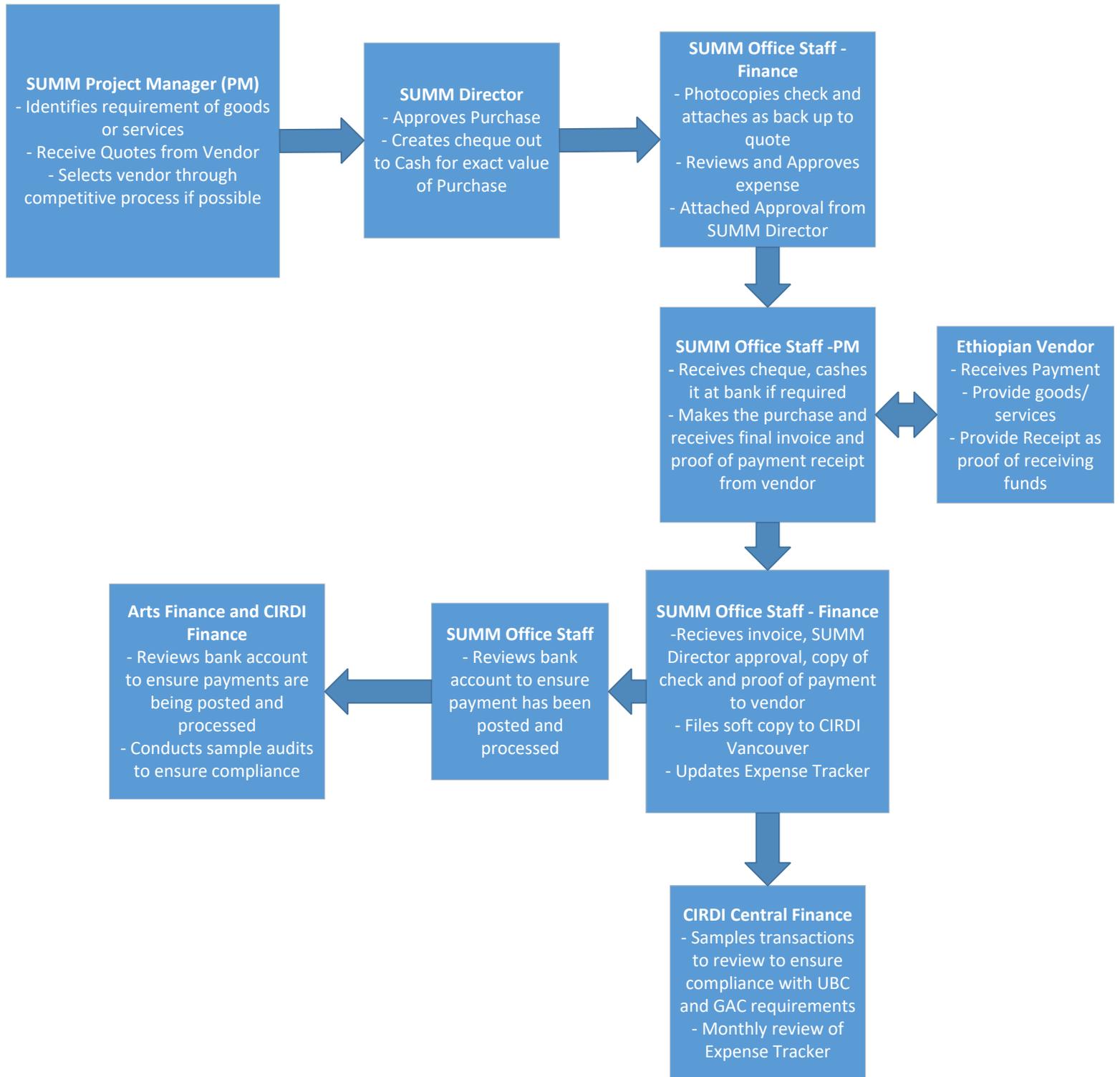


CIRDI Ethiopian Payment, Contract and Expense Transaction Process

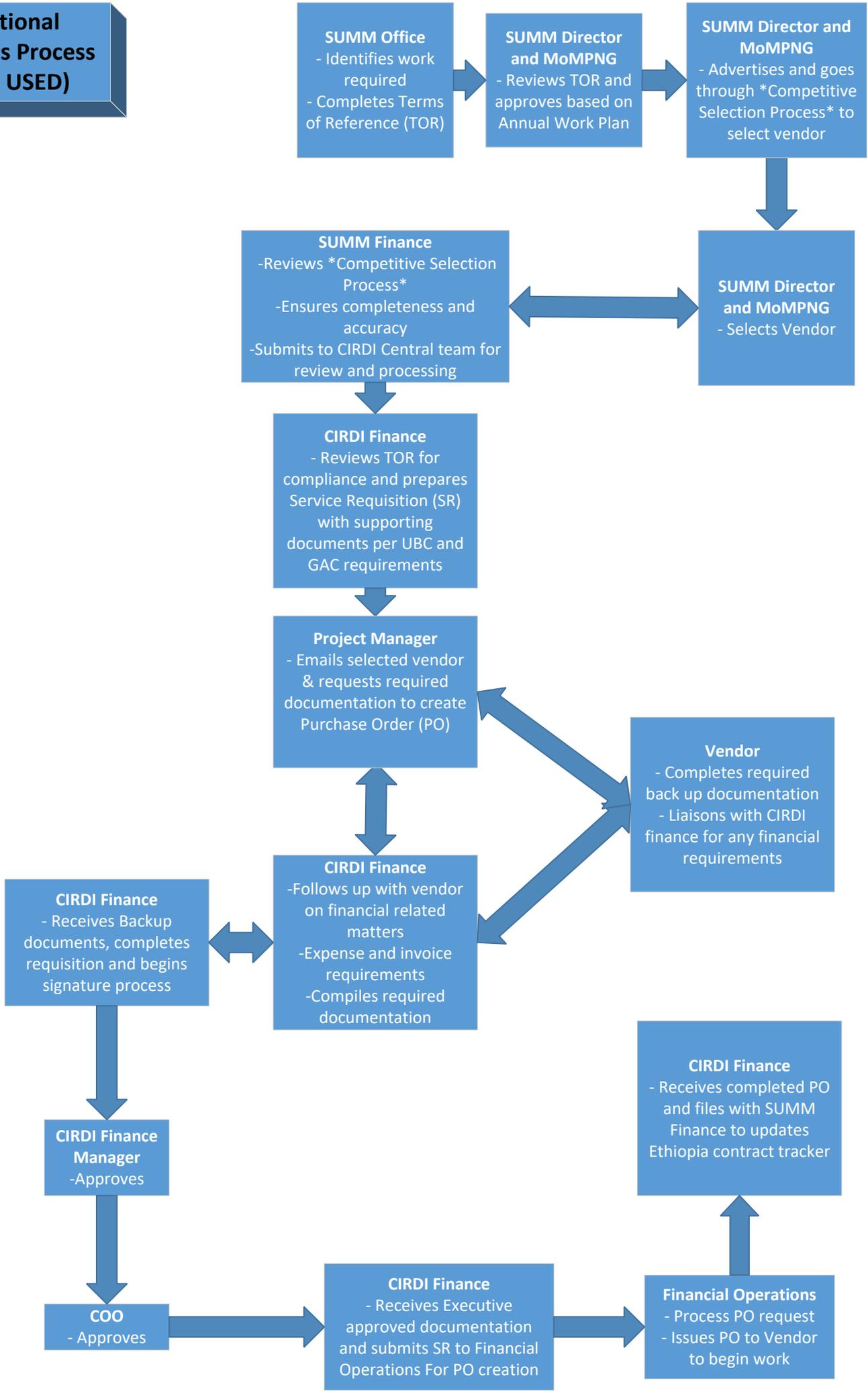
In order of appearance

1. Ethiopia - Cash Payment Process up to \$15,000 - Goods and Services (No Consulting Services)
2. Ethiopia - TOR Process - International Consultants up to \$50,000
3. Ethiopia - Invoice Process - International Consultants up to \$50,000
4. Ethiopia - TOR Process - National Consultants up to \$15,000
5. Ethiopia - Invoice Process - National Consultants up to \$15,000
6. Ethiopia - Resource People - Engagement, Reimbursement and Payment Process
7. Ethiopia - Government Employees – Engagement and Reimbursement Process

Cash Payment Process up to \$15,000
- Goods and Services (No Consulting Services)



International Consultants Process (UBC PO USED)



SUMM Office
- Identifies work required
- Completes Terms of Reference (TOR)

SUMM Director and MoMPNG
- Reviews TOR and approves based on Annual Work Plan

SUMM Director and MoMPNG
- Advertises and goes through *Competitive Selection Process* to select vendor

SUMM Finance
- Reviews *Competitive Selection Process*
- Ensures completeness and accuracy
- Submits to CIRDI Central team for review and processing

SUMM Director and MoMPNG
- Selects Vendor

CIRDI Finance
- Reviews TOR for compliance and prepares Service Requisition (SR) with supporting documents per UBC and GAC requirements

Project Manager
- Emails selected vendor & requests required documentation to create Purchase Order (PO)

Vendor
- Completes required back up documentation
- Liaisons with CIRDI finance for any financial requirements

CIRDI Finance
- Follows up with vendor on financial related matters
- Expense and invoice requirements
- Compiles required documentation

CIRDI Finance
- Receives Backup documents, completes requisition and begins signature process

CIRDI Finance Manager
- Approves

COO
- Approves

CIRDI Finance
- Receives Executive approved documentation and submits SR to Financial Operations For PO creation

CIRDI Finance
- Receives completed PO and files with SUMM Finance to updates Ethiopia contract tracker

Financial Operations
- Process PO request
- Issues PO to Vendor to begin work

International Consultants Invoice Payment Process (UBC PO USED)

CIRDI Finance
-Receives Expense claim and reviews, Liaisons with vendor for any issues
- Completes Expense claim and submits to Finance Admin for review
- Completes TR/Qreq

Vendor
-Submits expense file and invoice for services to CIRDI Finance

CIRDI Finance
-Reviews Invoices and excel file and liaisons with Vendor for issues
- Receives completed and approve expense and fee for service invoice

CIRDI SUMM Project Manager (PM)
- Receives completed Fee for service invoice and timesheets and confirms work was completed
- Approves completed Expense claim
- Submits to SUMM Director for Approval

SUMM Director
- Receives completed Fee for service invoice and timesheets, approves both
- Approves completed Expense claim
- Returns to CIRDI PM

CIRDI Finance
- Receives approved Expense claim, fee for service invoices, and SUMM Project approval signature
- Submit files for internal signing of invoices

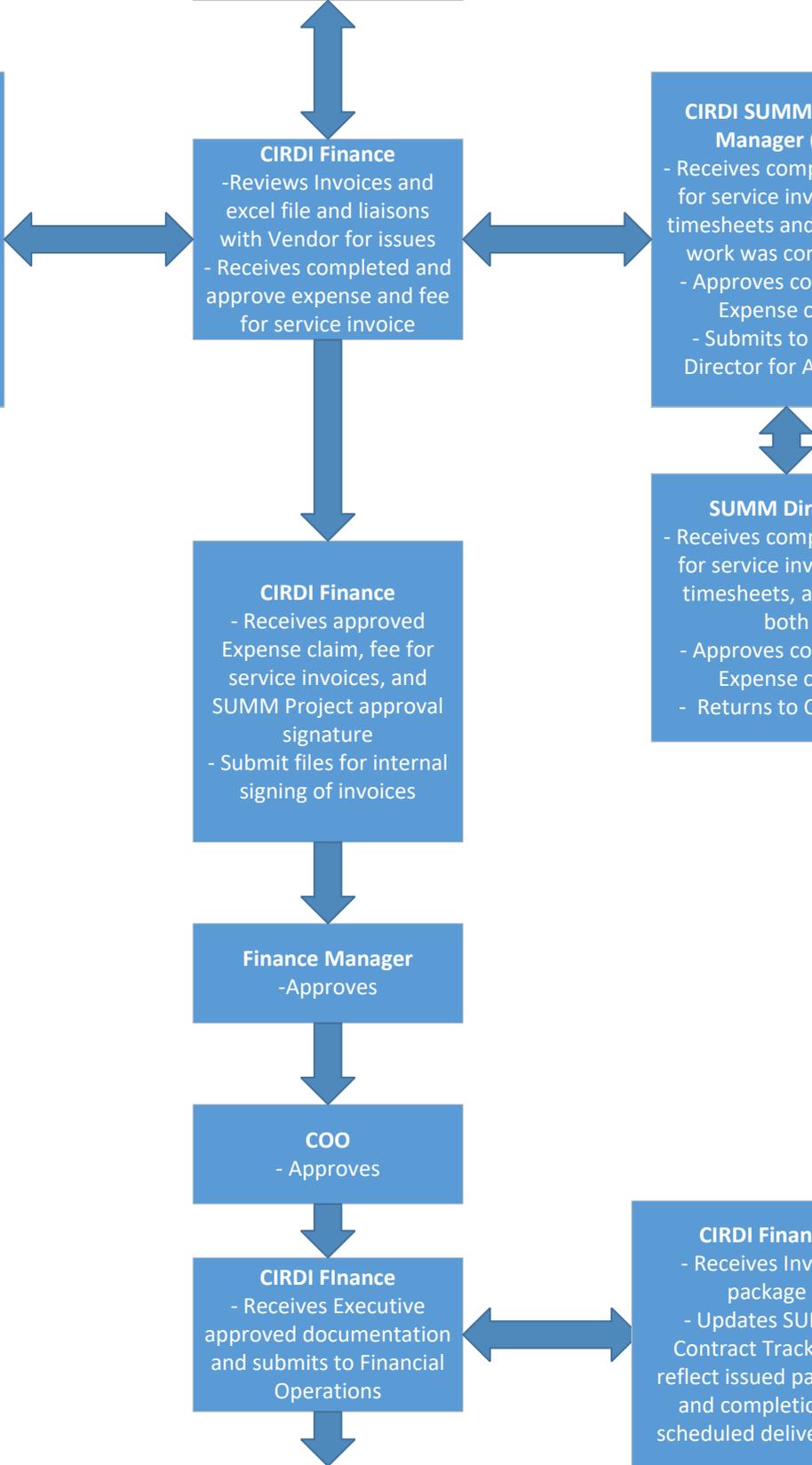
Finance Manager
-Approves

COO
- Approves

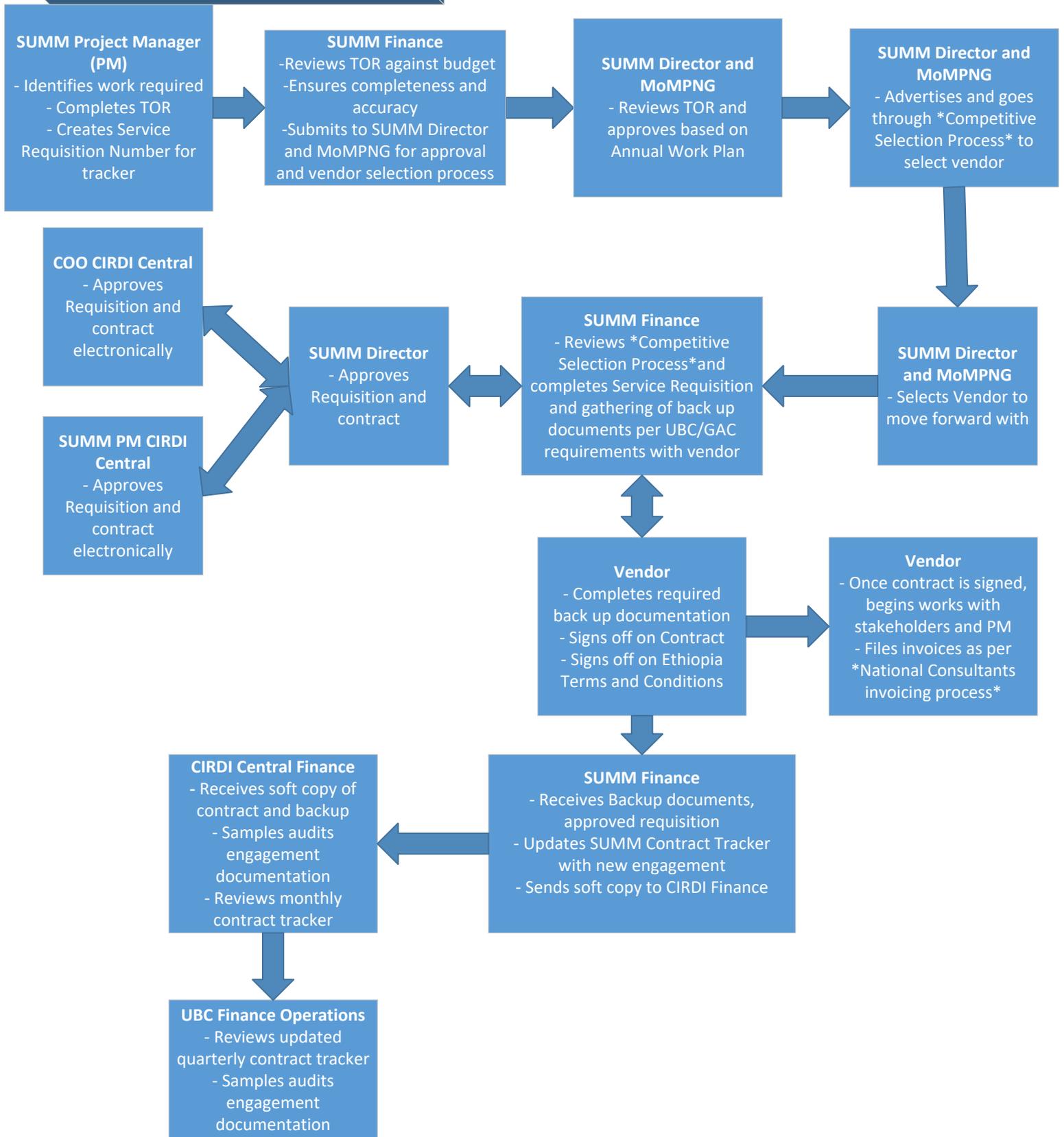
CIRDI Finance
- Receives Executive approved documentation and submits to Financial Operations

CIRDI Finance
- Receives Invoice package
- Updates SUMM Contract Tracker to reflect issued payment and completion of scheduled deliverables

Financial Operations
- Processes invoice/ Expense Claim



National Consultants Process (CIRDI PO USED) Up to \$15,000



National Consultants Invoice Payment Process (CIRDI PO USED)

Vendor
-Submits expense File and invoice for services to SUMM Finance
- Ensures service requisition number referenced on all documents

SUMM Finance
-Reviews Invoice and Expense file and liaisons with vendor for issues
- Submits to SUMM Project Manager (PM) for review and approval
- Prepares Payment for approval (Cheque or EFT)

SUMM PM
- Receives completed Fee for service invoice and timesheets
- Ensures work was performed and completed as per contract
- Approves completed Expense claim
- Submits to SUMM Director for approval

SUMM Director
- Approves Invoice
- Approves Payment Via cheque or EFT

SUMM Finance
- Receives approved Invoices
- Receives copy of cheque or EFT remittance notice
- Updates Contract Tracker to reflect issued payment

CIRDI COO
- If EFT Required, CIRDI COO will receive electronic Notification with copy of invoice and approve payment

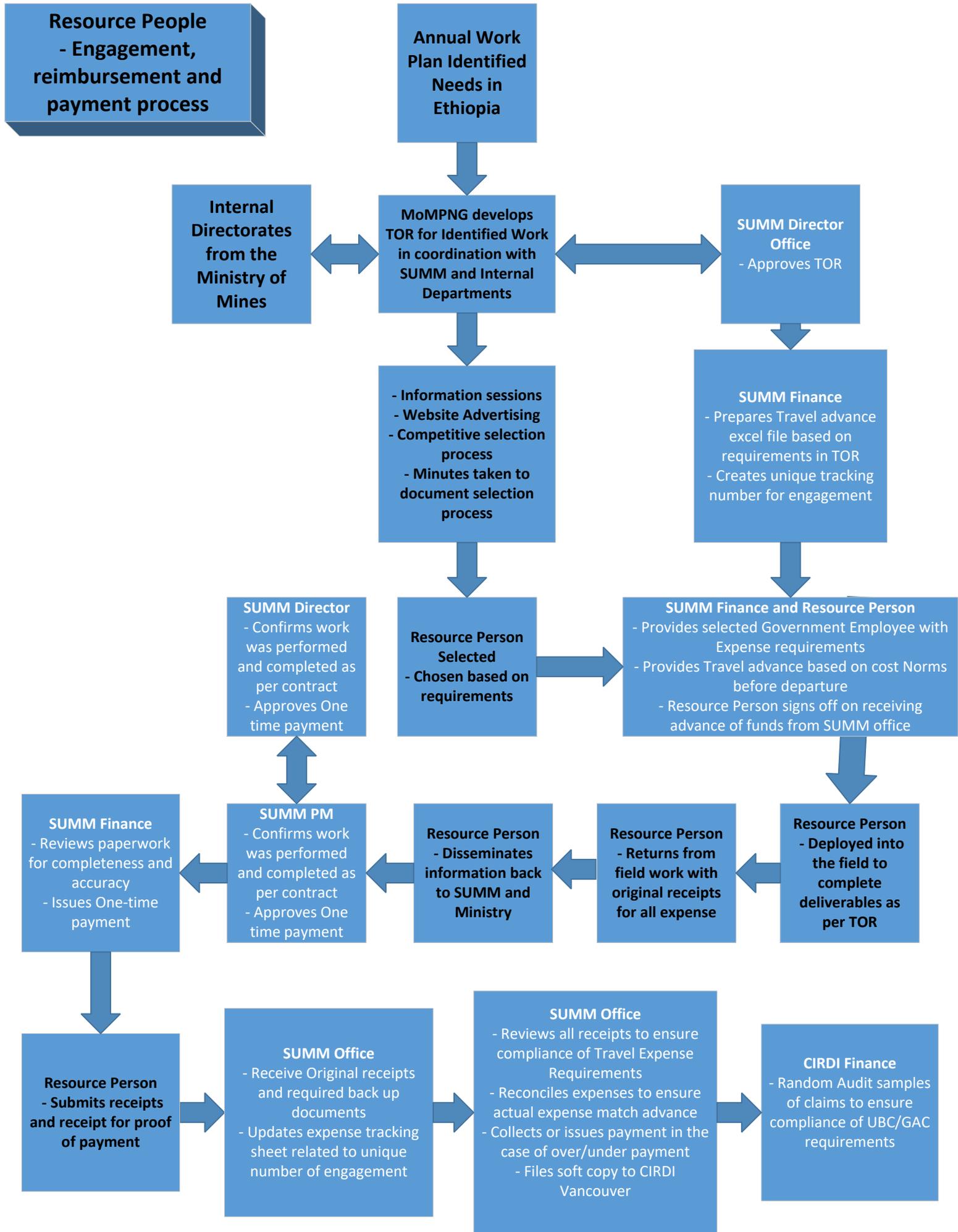
If contract is complete

If only partial payment of contract

SUMM Finance
- Files physical completed documents based on unique service requisition number
- Sends Soft copy to CIRDI Vancouver finance

SUMM Finance
Return to first step of process map

CIRDI Finance
- Receives updated expense tracker
- Receives soft copy of documentation
- Sample Audits engagements to ensure compliance



Resource People
- Engagement,
reimbursement and
payment process

Annual Work Plan Identified Needs in Ethiopia

Internal Directorates from the Ministry of Mines

MoMPNG develops TOR for Identified Work in coordination with SUMM and Internal Departments

SUMM Director Office
- Approves TOR

- Information sessions
- Website Advertising
- Competitive selection process
- Minutes taken to document selection process

SUMM Finance
- Prepares Travel advance excel file based on requirements in TOR
- Creates unique tracking number for engagement

SUMM Director
- Confirms work was performed and completed as per contract
- Approves One time payment

Resource Person Selected
- Chosen based on requirements

SUMM Finance and Resource Person
- Provides selected Government Employee with Expense requirements
- Provides Travel advance based on cost Norms before departure
- Resource Person signs off on receiving advance of funds from SUMM office

SUMM Finance
- Reviews paperwork for completeness and accuracy
- Issues One-time payment

SUMM PM
- Confirms work was performed and completed as per contract
- Approves One time payment

Resource Person
- Disseminates information back to SUMM and Ministry

Resource Person
- Returns from field work with original receipts for all expense

Resource Person
- Deployed into the field to complete deliverables as per TOR

Resource Person
- Submits receipts and receipt for proof of payment

SUMM Office
- Receive Original receipts and required back up documents
- Updates expense tracking sheet related to unique number of engagement

SUMM Office
- Reviews all receipts to ensure compliance of Travel Expense Requirements
- Reconciles expenses to ensure actual expense match advance
- Collects or issues payment in the case of over/under payment
- Files soft copy to CIRD Vancouver

CIRD Finance
- Random Audit samples of claims to ensure compliance of UBC/GAC requirements

Government Employees – Engagement and Reimbursement Process

Annual Work Plan Identified Needs in Ethiopia

Internal Directorates from the Ministry of Mines

MoMPNG develops TOR for Identified Work in coordination with SUMM and Internal Departments

SUMM Director - Approves TOR

SUMM Finance
- Reviews and approves TOR
- Prepares Travel advance excel file based on requirements in TOR
- Creates unique tracking number for engagement

Identifies Government Employee conducting duties as per regular job scope

SUMM Finance and Government Employee
- Provides selected Government Employee with Expense requirements
- Provides Travel advance based on cost Norms before departure
- Government Employee signs off on receiving travel advance funds

Government Employee is deployed into the field to complete deliverables as per TOR

Government Employee returns from field work with original receipts for all expense and disseminates info to SUMM and Ministry

SUMM Office
- Receive Original receipts and required back up documents
- Updates expense tracking sheet related to unique number of engagement

SUMM PM
- Confirms work was performed and completed as per contract

SUMM Director
- Reviews information and approves

SUMM Finance
- Reviews all receipts to ensure compliance of Travel Expense Requirements
- Reconciles expenses to ensure actual expense match advance
- Collects or issues payment in the case of over/under payment
- Files soft copy to CIRDI Vancouver

CIRDI Finance
- Random Audit samples of claims to ensure compliance of UBC/GAC requirements
- Files soft copy documents