CARCROSS/TAGISH FIRST NATION

SECTION 2

FINANCIAL POLICY

SECTION 2 FINANCIAL POLICY

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INTRODUCTION

Effective Date November 23, 2013 Revised

Authorized By General Council

2-0005 DEPARTMENT MANDATE

The Government of C/TFN is structured around the medicine wheel. Along with the Infrastructure Department, the Finance Department represents the physical portion of the medicine wheel, responsible for administering programs that address some of the physical needs of the citizens and the government. This includes ensuring the financial stability of the organization and minimizing the financial risk to the government.

The Finance Department is responsible for administering employee and honorarium payroll, administering accounts payable and accounts receivable, ensuring the accurate and timely recording and reporting of financial information, and assisting in the budgeting and auditing processes.

The Finance Department must always strive to fulfill the mission statement of C/TFN:

> "Carcross/Tagish First Nation is mandated to protect the environment, health, education and aboriginal rights of our people; to continue to preserve and protect our culture and traditions; to protect and develop our natural resources and strengthen our economy and the government of the Carcross/Tagish First Nation for our future generation."

The Finance Department must always act with the virtues and values in mind:

- Selflessness
- Honour
- Respect
- Courage
- Integrity
- Knowledge
- Compassion
- Honesty

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General council

2- 0010 SCOPE AND PURPOSE OF THE POLICY MANUAL

THE POLICIES IN THIS MANUAL will serve to guide the daily operation of the Finance Department and the financial operation of the GC/TFN. This policy does not cover the administration of funds covered by specific legislation (ie Trusts established by the GCTFN).

THE POLICIES IN THIS MANUAL will be in force as authorized by the Chief/Deputy (Khà Shâde Héni) and Council.

THE POLICIES IN THIS MANUAL must comply with the Constitution, self-government agreement, legislation of the Government of the Carcross/Tagish First Nation, and laws of general application. The GCTFN *Finance Act* shall be used to further inform this policy manual.

THE POLICIES IN THIS MANUAL will provide citizens of the Government of the Carcross/Tagish First Nation with policies and procedure to improve accountability, effectiveness, efficiency, and transparency.

THE POLICIES IN THIS MANUAL will be distributed to all Departments of the Government of the Carcross/Tagish First Nation and all current and future staff will become thoroughly familiar with their content, meaning and application.

THE POLICIES IN THIS MANUAL are clear and binding until revised. In cases of dispute, Directors are the first, Management Board the second, and the Chief/Deputy (Khà Shâde Héni) and Council the third level of interpreters of these policies unless a policy is enshrined in law other than a law passed by the Government of the Carcross/Tagish First Nation.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General council

2-0020 ORGANIZATION OF THE POLICY MANUAL

This Policy Manual integrates both policies and procedures. Policies set out the goals and intentions of GCTFN and provide general guidance on decision-making. Procedures set out how these goals and intentions will be met and defines daily actions and processes.

Policies are authorized by the Chief/Deputy (Khà Shâde Héni) and Executive Council in order to direct the overall GCTFN administrative affairs.

Policies must always comply with the GCTFN Constitution, treaties and laws, or, in some cases, with the legislation and labour codes of other levels of government.

Procedures must always comply with respective policies.

Effective Date July 5th , 2012   Revised

Authorized By Executive Council

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2-0030 POLICY AND PROCEDURE DEVELOPMENT

All policies and procedures contained in this manual were developed and reviewed by the Finance Department and the Management Board, with the input of all staff members in the Finance Department. All policies have been approved by the Management Board, Executive Council, and General Council.

All policies have been created with our constitutionally recognized virtues and values in mind in order to serve all citizens of the Carcross/Tagish First Nation. They are:

- Selflessness
- Honour
- Respect
- Courage
- Integrity
- Knowledge
- Compassion
- Honesty

GC/TFN recognizes that policy will change, from time to time, to meet changing operational needs. All policy amendments/revisions will follow the same general process, as outlined below:

1. Citizens or staff can propose all policy changes to the Director of the responsible Department or the Policy Analyst, in writing.
2. The Director will work with the Department staff to discuss potential policy revisions or to create necessary suggested policy revisions, with the assistance of the Policy Analyst if necessary.
3. Consultation that is fair, effective, and allows sufficient dialogue with clans, community, and other affected parties should take place at this point.
4. All policy changes will be discussed and approved by consensus of all affected staff members.
5. The Director will present the suggested policy changes at the next Management Board meeting. Any suggested changes will be incorporated by the Director, with the assistance of the departmental staff and the Policy Analyst if requested.
6. The policy changes, as approved by Management Board, will be presented to Executive Council for their final review and approval. Any suggested changes will be incorporated by the Director, with the assistance of the departmental staff and

the Policy Analyst if requested.

7. Executive Council will review the final draft policy. They may suggest changes, approve the policy as presented, request more time for review, or call for wider consultation.
8. General Council will be provided a copy of the final draft policy with thirty days notice of their meeting. At this meeting, they may suggest changes, approve the policy as presented, request more time for review, or call for wider consultation.
9. All amendments will be documented in an Amendment Log attached to the Policy Manual.

For any further information, please contact the Finance Department.

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Effective Date	Nov 23, 2013	Revised	
Authorized By	Executive Council		General Council

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2-0040 DEFINITIONS

The definitions in this section are general definitions that apply to the policy manual. For greater certainty, specific definitions that apply to a specific policy section are listed at the beginning of that section.

In this policy:

"General Council" means the Carcross/Tagish First Nation Assembly as established pursuant to section 9.0 the *Constitution of the Carcross/Tagish First Nation, 1997*;

"**audit**" means the verification of the financial statements of GC/TFN with a view to express an audit opinion, which is intended to provide reasonable assurance that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework;

"**balance sheet**" means a statement of a business that lists assets, debt and owner's investments as of the specified date;

"**batches**" means a group of numbers to be processed in a single run;

"**citizen**" means all members and associate members of the Carcross/Tagish First Nation enacted by part II of the *Constitution of the Carcross/Tagish First Nation, 1997*;

"**clan**" means the traditional clans of the Carcross/Tagish First nation consisting of the Deisheetaan, Daklaweidi, Ishkahittaan, Ganaxtedi, Yan Yeidi, and Kookhittaan clans;

"**Constitution**" means the *Constitution of the Carcross/Tagish First Nation, 1997* enacted by part 1 of the *Administrative Act*;

"**deposit**" means something, such as money, that is entrusted for safekeeping, as in a bank;

"**Executive Council**" means the Council(EC) in accordance with the *Constitution of the Carcross/Tagish First Nation, 1997*;

"**Finance Department"** means a public body established to administer the financial affairs of the Government of the Carcross/Tagish First Nation;

“**Finance Director**” means the GC/TFN employee placed in charge of the Department of Finance and Infrastructure, or his/her designate, as required;

“**Finance Manager**” means the GC/TFN employee placed in charge of the Finance Unit, or his/her designate, as required;

“**Financial statement**” means a written report which describes the financial health of the government on a monthly basis;

“**GAAP**” (Generally Accepted Accounting Principles) means the standards, conventions, and rules accountants follow in recording and summarizing, and in the preparation of financial statements”;

“**general ledger**” is the main accounting record of a business which uses double-entry bookkeeping. It will usually include account for such items as current assets, fixed assets, liabilities, revenue and expense items, gains and losses;

“**income statement**” displays the revenues recognized for a specific period;

“**immediate family**” means spouse, sibling, parent, child, grandparent, or grandchild;

“**Management Board**” means the Management Board in accordance with part 4 of the *Administrative Act.* The Board shall act as the Government of the Carcross/Tagish First Nation executive management committee and uphold, assist and support the authorities and responsibilities of the (Executive)Council and (General Council) Assembly.

1-0050 ROLES AND RESPONSBILITIES

Finance Manager is responsible for:

1. Overseeing the daily operations of the Finance Department.
2. Ensuring the GC/TFN obtains the best possible services from its bank at all times.
3. Ensuring the Finance Department procedures comply with the relevant policy, legislation, and any other requirement of external bodies including but not limited to Canada Revenue Agency, Yukon Government, and Yukon Worker's Health and Safety Board.

Finance Director is responsible for:

1. Representing the Finance Department at Management Board.
2. Presenting items for review or approval at Executive Council.

Finance Department is responsible for:

1. Ensuring sufficient controls and checks are implemented for accuracy of financial data.
2. Administering the financial operations of the GC/TFN, including the accounts payable, accounts receivable, employee payroll, and honorarium payroll.

Management Board is responsible for:

1. Reviewing the Financial Policies and Procedures.
2. The financial management of their respective departments and programs.
3. Ensuring their actions do not threaten the financial stability of the organization.
4. Ensuring all financial policies and procedures are adhered to by their staff;
5. Reviewing all relevant documentation before it is submitted to the Finance Department.
6. Creating and reviewing Departmental budgets.

Executive Council is responsible for:

1. Recommending changes for approval by GC to the Financial Policies and Procedures in order to provide an effective financial management reporting system, in accordance with section 18.1 of the *Constitution of the Carcross/Tagish First Nation, 1997.*
2. Authorizing the Finance Department to open or close bank accounts.
3. Authorizing un-budgeted expenditures in accordance with *2-0230 Expense Controls and Restrictions.*
4. Providing recommendations to General Council for decision items such as approval of the budget and audit, appointment of auditor, and approval of financial policies and procedures.
5. reviewing monthly income statements, as presented by the Finance Director;
6. Authorizing any GC/TFN borrowing from financial institutions, in accordance with 2-0500 Borrowing.
7. Any other duties as assigned in the *Constitution*, the *Finance Act*, or the *Financial Policy and Procedures*.

General Council is responsible for:

1. Approving the Financial Policies and Procedures and any proposed amendments, in accordance with section 18.1 and 18.2 of the *Constitution of the Carcross/Tagish First Nation, 1997.*
2. Approving the fiscal policy and practices of the Council, including the proposed budget for the forthcoming year, in accordance with section 10.1.2 of the *Constitution of the Carcross/Tagish First Nation, 1997.*

FINANCIAL ORGANIZATION

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0110 MANAGEMENT BOARD REPORTING

SCOPE Management Board.

PURPOSE To ensure timely and accurate financial reporting in order to keep Directors informed of their Department expenditures and revenue in comparison to the annual budget.

POLICY Management Board will receive Income Statement Reports by the end of the third week of each month from the Finance Department (for the previous month). These will be detailed income statements comparing income and expenditures to budget.

Management Board may establish other periodic financial reporting as it deems appropriate.

PROCEDURE The Finance Manager will ensure all prior period batches are posted to the General Ledger prior to generating the Income Statement reports.

The Finance Manager will review the prior period batches for accuracy and make any changes necessary.

The Finance Manager will provide the Income Statement reports by the 15^{th} of each month, or the first business day prior, in the format approved by Management Board and distribute to the Finance Director.

The Finance Director will present the Income Statement reports to each Director at the next scheduled Management Board meeting.

Each Director will have <u>one week</u>, or <u>five business</u> days, to review the Income Statement reports for their Department and identify any errors or omissions to the Finance Manager.

The Finance Manager will complete any necessary revisions and provide revised Income Statements to the respective Director, as required.

These income statements will be presented to Executive Council at their next regularly scheduled meeting by the Finance Director or designate.

TRANSPIRY/ REVIEW DATE	Annually or as required.

Effective Date	April 1, 2009	Revised	
Authorized By	Executive Council		

2-0120 ACCOUNTING FOR PUBLIC MONEY

SCOPE	Management Board and authorized personnel.
PURPOSE	To ensure accountability regarding public money.
POLICY	Every person authorized to spend public money will account for it in the manner provided under the GC/TFN Constitution, laws, policies, procedures and regulations authorizing expenditures. All money will be accounted for using the GAAP system, Generally Accepted Accounting Principles.
TRANSPIRY/ REVIEW DATE	Annually or as required.

Effective Date	April 1, 2009	Revised	
Authorized By	Executive Council		

2-0125	BANKING
SCOPE	Finance Director/Manager and Management Board.
PURPOSE	To maximize banking services.
POLICY	The Finance Director/Manager, in consultation with the Finance Director will ensure the GC/TFN obtains the best possible services from its bank at all times. If, in the opinion of the Finance Director/Manager, and in consultation with Management Board, the bank is not providing the best services, the Finance Manager will explore alternative services. The Finance Director will recommend alternative banking services to Management Board for review and approval.
TRANSPIRY/ REVIEW DATE	As required.

Effective Date Nov 23, 2013 Revised

Authorized By General Council

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2-0126 BUDGETING PROCESS

SCOPE Management Board, Executive Council, General Council

PURPOSE To improve management control of finances; and
To give management an effective means of comparing expenditures to results achieved in specific areas.

POLICY/PROCEDURE

Budgets for the forthcoming fiscal year will be prepared in draft by the Directors in December of the preceding year, for review and discussion at an Executive Council/Management Board retreat quarterly.

Draft budgets must be presented by Directors at a regularly scheduled Executive Council meeting before the end of January for the review/approval of Executive Council. Executive Council may recommend by consensus that General Council approve the budgets, but final authority for approving the budgets lies with General Council.

Draft budgets must be presented by Directors to the General Council for their review and approval before the end of February. Approval of the budget must be granted in the form of a resolution in the minutes.

Department budget totals will not be more than the funding guaranteed for the forthcoming fiscal year. No budget shall carry a deficit, if unforeseen and all steps were put in place to mitigate going into deficit, it must not exceed 5%.

The expenses in all proposal driven budgets must not exceed the guaranteed proposal funding that will be received. After the approval of the draft budgets, any budget adjustments, transfers, unforeseen activities or expenditures not budgeted for must be submitted in writing to the Executive Director and/or delegate for review and presented to Executive Council.

TRANSPIRY/REVIEW As required.

Effective Date Nov 23, 2013 Revised

Authorized By General Council

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2-0127 APPOINTING AUDITORS

SCOPE Management Board, Executive Council, General Council.

PURPOSE To provide a fair and accountable process for appointing auditors for the GC/TFN annual audit.

POLICY The Finance Manager will contact three prospective accounting firms prior to September 1 and request each firm to submit a proposal to conduct the GC/TFN audit. The proposal will include:

- expected cost
- projected timeline of completion
- qualifications of staff
- certifications of the auditing firm
- proposed audit strategy
- any other details as necessary

A minimum of three proposals will be required for review. If required, a second call for proposals will be conducted prior to February 1.

Executive Council will recommend their selection to General Council. General Council will appoint the auditor by way of a passed resolution.

Where possible, an appointment of an auditor will be made for three-year terms.

PROCEDURE The Finance Manager will contact a minimum of three accounting firms in good standing with the Canadian Institute of Chartered Accountants and request a proposal for conducting the GC/TFN audit, to be submitted by September 1.

The Finance Manager will receive and compile any proposals from auditing firms and present them to Management Board for their recommendation at their next regularly scheduled meeting.

The Finance Director will present the proposals to Executive Council for their recommendation at their next regularly scheduled meeting.

The Finance Director will present the Executive Council recommendation to General Council for their review and/or approval at their next regularly scheduled meeting, prior to the end of the fiscal year.

TRANSPIRY/ REVIEW DATE	As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0130 ANNUAL AUDIT

SCOPE	Finance Department and Management Board.
PURPOSE	To ensure financial accountability within the GC/TFN management structure for external and legal audit purposes and to ensure GC/TFN financial resources are used appropriately for providing services to GC/TFN citizens.
POLICY	The financial records of Carcross/Tagish First Nation shall be audited annually. The audit shall be conducted in accordance with generally accepted audit standards The GC/TFN Audit will be completed each year by September 30, unless exceptional circumstances arise. The General Council shall be responsible for reviewing and approving the annual audit. The audited statements will be available for viewing during GC/TFN office hours by appointment by any C/TFN member.
PROCEDURE	The Finance Department shall strive to ensure all internal records are prepared and ready for audit in order to assist the auditors in completing the audit by July 31 of any year for the GC/TFN fiscal year end on March 31. The auditor will present these audited statements to the next scheduled Executive Council meeting for information purposes. The auditor will present these audited statements to the next scheduled General Council for approval, usually in September. Directors are responsible for explaining changes in expenditures from the previous year and variances between budgets and actual for current year to the General Council.
TRANSPIRY/ REVIEW DATE	As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0140 SIGNING AUTHORITIES

SCOPE Internal documents (including but not limited to purchase orders, cheque requisitions and travel claims) and external documents (including cheques, transfer of funds from one account to another and any other legal document requiring signature)

Chief/Deputy (Khà Shâde Héni), Executive Council, Department Directors, and Managers.

PURPOSE To delegate and clarify signing authorities.

POLICE All cheques must be signed by any two persons with signing authority, unless otherwise authorized. Signing a purchase order of cheque requisition authorizes the payment to proceed to the Finance Department.

In general signing authority limits for GC/TFN employee are as follows:

Mangers	up to a maximum of $5,000
Director	up to a maximum of $10,000
Executive Council	$50,000

This excludes authorization of purchasing assets with will be acquired in accordance with *2-0400 Purchasing Policy.*

Any amounts greater than $50,000 must be signed by a minimum of two Executive Council members. Executive Council Elder Advisors will have signing authority. At no point shall two signatures of the Elders Advisors be used as approval.

Any changes to these amounts must be authorized by of Executive Council.

All contribution agreements are signed by two Executive Council members unless the Agreement states otherwise.

The Director of a Department must sign and approve all travel claims coming out of their departments.

Any payable owing to a Manager must be signed by a Director. Any payable owing to a Director must be signed by the Senior Government Official, the Khà Shâde Héni, the Deputy Khà Shâde Héni or Executive Council member, in accordance with section 2-0140 (Signing Authorities).

Individuals may not approve their expenditures or expenditures to members of their immediate family, as per Conflict of Interest Policy.

Any unbudgeted expenses will be the responsibility to the Director to explain to Executive Council upon request.

PROCEDURE

Executive Council shall approve all signing authorities. Once the resolution has been passed, the Finance Department will make all necessary arrangement with the Bank to ensure that the signing authorities are updated and /or changed.

Procedures for signing all other documents are contained in the following policy manual.

TRANSPIRY/

REVIEW DATE Annually or as required.

OPERATIONS

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0205 DEPOSIT OF PUBLIC MONEY

SCOPE
Management Board
All monies physically received by the Finance Department.

PURPOSE
To regulate the-deposit of public money.

POLICY
No person will open or close a bank account for the receipt, deposit or transfer of public money or trust money except as authorized by Executive Council.

Twice a month or upon collection of $75,000 per bank, a deposit will be made.

All undeposited receipts for a given month will be deposited no later than the last business day of the month.

PROCEDURES
All deposits will be prepared by the Accounts Receivable clerk as per *2-0208 Accounts Receivable* and reviewed by the Finance Manager for accuracy. The Finance Manager will confirm accuracy by initialing the GC/TFN copy of the deposit.

All deposits will be made by the Finance Manager, or other Finance Department staff as designated, on the same day as it is prepared by the Accounts Receivable Clerk.

TRANSPIRY/
REVIEW DATE
As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0208 ACCOUNTS RECEIVABLE

SCOPE All employees, Finance Department, Council, and all GC/TFN receipts.

PURPOSE To ensure the proper processing for all Accounts Receivable.

POLICY/
PROCEDURE

Invoices for rental units will be prepared by the Accounts Receivable Clerk. All other invoices will be prepared by the employee responsible in each Department. Any Accounts Receivables incurred must have an invoice prepared as soon as possible within the month the goods/services are delivered or the employee/department becomes aware of the receivable.

A copy of all invoices prepared in that period will be provided to the Accounts Receivable Clerk within 5 business days of the end of the month.

Invoices for water delivery and pump outs will be prepared by the delivery person immediately upon providing the service. Upon the last business day of the month, or the completion of an invoice book, the employee responsible will provide copies of the invoice to the Accounts Receivable clerk.

Invoices must include:

1. customer/citizen name
2. date
3. employee and department responsible
4. account and department code
5. amount receivable
6. brief description, if necessary
7. any necessary background documents

The Accounts Receivable Clerk, or their designate, is responsible for recording the Accounts Receivable into the accounting software program.

Any receivables not paid will be dealt with in accordance with *2-0215 Management of Doubtful Debts.*

TRANSPIRY/REVIEW DATE As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0211 CONTRIBUTION AGREEMENTS

SCOPE Finance Department

PURPOSE To ensure accurate accounting and processing for contribution agreements.

POLICY A contribution agreement is a written agreement between GC/TFN and an external funding source including but not limited to the Government of Canada, Yukon Government, non-profit funding agencies, or corporations for the provision of a program or service to citizens. This does not include contracts in which GC/TFN provides a service to the funding agency.

PROCEDURE Upon initial receipt of an unsigned contribution agreement by GC/TFN, the original copy of the contribution agreement will be delivered to the Finance Department. The Finance Department will make a copy of the original agreement for internal filing and will deliver the original copy to the Director responsible. The Director is responsible for getting the GC/TFN signatures from EC.

Once the contribution agreement has been signed by all parties, the original signed agreement, including the account and department code, must be delivered to the Finance Department immediately for internal purposes. A copy will be delivered to the Director responsible. All original signed agreements with proper coding will be stored in the Finance Department.

A contribution agreement will not be processed by the Finance Department until receipt of a copy signed by all parties. At this time, the entire balance due for the current fiscal year will be recorded as revenue and receivable, minus any necessary hold backs. Holdbacks will be recorded as revenue and receivable only upon submission of holdback requirements by the Director responsible.

Where contribution agreement receipts are dependent on the submission of claims, the Director or Program Manager responsible will provide a copy of the claim to the Finance Department prior to the submission to the funding agency.

It is the Director and/or Program Manager's responsibility to ensure all reporting requirements are met.

The Finance Manager will review the status of funds received and provide updates to the Director and/or Program Manager upon request, or at the discretion of the Finance Manager.

TRANSPIRY/
REVIEW DATE As required.

Effective Date	Nov 23, 2013	Revised	
Authorized By	General Council		

2-0215 MANAGEMENT OF DOUBTFUL RECEIVABLES

SCOPE Finance Department and Executive Council

PURPOSE To accurately account for and record doubtful receivables.

POLICY On an annual basis, the Accounts Receivable Clerk, under supervision of the Finance Manager, will review all receivables owing to GC/TFN for a period greater than 90 days at the end of fiscal year for consideration as doubtful accounts.

Executive Council is responsible for final review and approval of these doubtful receivables, recognizing that these receivables may be at some point considered uncollectible.

The doubtful receivable will not be removed from the Accounts Receivable sub-ledger when they are approved as doubtful by Executive Council. GC/TFN does not waive the right to collect any receivable by this action. This is not considered a “write-off” of debts.

This policy does not apply to forfeiture, fine, monetary penalty, tax, royalty, fee or other sum imposed or authorized to be imposed by any law.

PROCEDURE The Accounts Receivable Clerk will make a determination, based on best information available at the time, as to which receivables owing may be considered highly unlikely to be received by GC/TFN. This determination will be completed prior to the second regularly scheduled Executive Council meeting in April, following the fiscal year end.

A list will be prepared by the Accounts Receivable Clerk and reviewed by the Finance Manager, including names, amount owing per entity, and all relevant transaction detail available. A copy of the list will be presented to Executive Council by the Finance Department at the second regularly scheduled meeting in April for their review and approval to record the accounts as doubtful.

Upon receipt of an Executive Council resolution indicating their approval, the Accounts Receivable Clerk will record a bad debt expense equal to the value of the doubtful accounts and a balance sheet offset to Accounts Receivable equal to the value of the doubtful accounts. This entry will be made no later than April 30 following the fiscal year end.

TRANSPIRY/ REVIEW DATE	As required.

Effective Date	Nov 23, 2013	Revised	
Authorized By	General Council		

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2-0218 MANAGEMENT OF UNCOLLECTIBLE RECEIVABLES

SCOPE Finance Department and Executive Council

PURPOSE To accurately account for and record uncollectible receivables.

POLICY On an annual basis, the Accounts Receivable Clerk, under supervision of the Finance Manager, will review all uncollected doubtful accounts from the prior fiscal period for determination of receivables owing to GC/TFN that should now be considered uncollectible.

Executive Council is responsible for final review and approval of these uncollectible debts.

The uncollectible debt will be removed from the Accounts Receivable sub-ledger when they are approved as uncollectible by Executive Council. GC/TFN does not waive the right to collect any receivable in the future by this action, but this is considered a “write-off” of debts for financial statement purposes.

This policy does not apply to forfeiture, fine, monetary penalty, tax, royalty, fee or other sum imposed or authorized to be imposed by any law.

PROCEDURE The Accounts Receivable Clerk will make a determination, based on best information available at the time, as to which receivables owing may be considered uncollectible by GC/TFN. This determination will be completed prior to the second regularly scheduled Executive Council meeting in April, following the fiscal year end.

An Uncollectible Receivables List will be prepared by the Accounts Receivable Clerk and reviewed by the Finance Manager, including names, amount owing per entity, and all relevant transaction detail available. A copy of the Uncollectible Receivables List will be presented to Executive Council by the Finance Department at the second regularly scheduled meeting in April for their review and approval to record the accounts as uncollectible.

The Uncollectible Receivables List will be stored in the Finance Department to recognize that GC/TFN does not waive the right to collect these receivables. In the event the citizen pays the account receivable in full, their receivable will be removed from the List.

Upon receipt of an Executive Council resolution indicating their approval, the Accounts Receivable Clerk will record an entry to remove balances from the relevant Accounts Receivable sub-ledger accounts and from the balance sheet offset account equal to the value of the uncollectible accounts. This entry will be made no later than April 30 following the fiscal year end.

TRANSPIRY/ REVIEW DATE	As required.

Effective Date	Nov 23, 2013	Revised	
Authorized By	General Council		

2-0230 EXPENSE CONTROLS AND RESTRICTIONS

SCOPE All Accounts Payable and expenses of GC/TFN

PURPOSE To outline general controls and restrictions on all expenditures related to the operations of GC/TFN.

POLICY All expenditures are subject to approved departmental budgets. All expenditures outside of budgets are the responsibility of the Director to justify to Executive Council upon request.

If any program is projected to exceed 5% more than its budgeted amount, as shown on the monthly program income statements, the expenditure must be presented to Management Board and Executive Council for their approval.

PROCEDURE Annual budgets will be approved in accordance with *2-0126 Budgeting Process.*

Procedures governing specific expenditures are outlined in the respective policies.

Prior to processing any transaction for expenditures outside of budgets, the Director responsible will submit a written explanation and documentation to Management Board and then to Executive Council for their review and approval.

Specific Accounts Payable procedures in this policy manual will be subject to this policy.

TRANSPIRY/ REVIEW As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0232 PAYMENT AUTHORIZATION

SCOPE

Management Board and authorized public officers.
All payments made from GC/TFN operating bank accounts.

PURPOSE

To ensure payments are based on requisitions for payment.

POLICY

No payment will be made from operating bank accounts unless a requisition for payment containing the required supporting documentation is processed.

Required supporting documentation may include, but is not limited to:

1. Cheque requisition or purchase order
2. receipt or invoice (MUST be included)
3. contract or agreement

Cheque requisitions or purchase orders must include:

1. account number
2. program number
3. receipt or invoice
4. payee
5. brief description
6. balance owing/authorized
7. date requested
8. date of expiry, if applicable, and;
9. signature, in accordance with *2-0140 Signing Authorities*

At the discretion of the Finance Department, a payment may not be processed until such time as funds are available, providing the benefits of this delay outweigh any potential costs that may arise.

The authority of employee to sign requisitions for payment extends only to payments to be made from those accounts or funds for which the respective employee has assigned responsibility.

TRANSPIRY/
REVIEW DATE

As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
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2-0235 PAYABLE PROCESSING

SCOPE
All employees and Chief/Deputy (Khà Shâde Héni).
All Accounts Payable.

PURPOSE
To control the processing of expenditures.

POLICY
All payable invoices must be presented to the Finance Department as soon as possible upon receipt.

If the invoice is not the result of a purchase order, it must be accompanied by a cheque requisition.

A statement of account, packing slip, or a quote/estimate for services or products not yet purchased does not constitute a payable invoice and will not be processed by the Finance Department.

Any invoices in excess of an approved purchase order will not be approved for the excess amount and will be the responsibility of the vendor.

TRANSPIRY/
REVIEW DATE
As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0238 PURCHASE ORDERS

SCOPE All employees and Chief/Deputy (Khà Shâde Héni).

PURPOSE To ensure proper authorization and control expenses.

POLICY A purchase order must be issued before any planned purchase, where possible.

All purchase orders must be signed by the respective Department Director or by an approved designated signing authority.

All purchase orders must include:

1. account number
2. program number
3. payee/vendor
4. brief description
5. amount authorized (monetary limit or number of items required)
6. date requested
7. date of expiry, if applicable, and;
8. signature, in accordance with *2-0140 Signing Authorities*

All Purchase Orders must be completed in accordance with Purchasing Policies contained in this Manual.

PROCEDURE The Director or authorized employee will contact multiple payee/vendors, where possible, to provide a written quote or estimate for the purchase order in advance of the purchase. Where possible, the purchase will be made from the payee/vendor who provides the lowest cost estimate.

All expenditures are subject to approved departmental budgets. All expenditures outside of budgets are the responsibility of the Director to justify to Executive Council upon request.

All yellow copies of issued purchase orders will be submitted

to Finance Department before noon on the following Monday. All white copies of issued purchase orders will be presented to the payee/vendor at time of purchase.
All pink copies of issued purchase orders will be kept in the Purchase Order book in the Department responsible, before being returned to the Finance Department, in accordance with *2-0440 Recording and Storing Purchase Orders*.

All copies of void purchase orders will remain in the purchase order book and the employee voiding the purchase order must notify the Finance Department that the purchase order is voided.

The Accounts Payable Clerk will be responsible for matching purchase orders to invoices/receipts. Any discrepancies between invoices/receipts and the purchase order will be returned to the Director responsible for their approval to pay. Where no discrepancies are found, the invoices/receipts and attached purchase orders will be authorized to pay by the Finance Manager, or Finance Director where necessary. Authorization to pay is signified by initials on the invoice/receipt.

At the commencement of each fiscal year, Department Directors will sign for and be allocated blocks of pre-numbered purchase orders for use by his/her Department, with a log of all allocations maintained by the Finance Department.

Upon completion of a purchase order book, Department Directors will return their blocks of pre-numbered purchase orders (used, voided, unused and in numerical order) to the Finance Department for central filing.

All blank purchase orders will be stored in a locked filing cabinet under the control of each Director in each Department.

TRANSPIRY/
REVIEW DATE As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0244 ACCOUNTS PAYABLE

SCOPE All staff and Executive Council

PURPOSE To provide guidelines and controls for the processing of Accounts Payable.

POLICY It is the responsibility of the Accounts Payable Clerk to ensure the accuracy of Accounts Payable and subsequent payments.

PROCEDURE The Accounts Payable Clerk will ensure that all purchase orders and cheque requisitions are properly completed and authorized. If any errors or omissions are found, they will be returned to the Director responsible for correction.

The Accounts Payable Clerk will match invoices/receipts to purchase orders/cheque requisitions. If there are discrepancies between the invoices/receipts and the purchase orders/cheque requisitions, all relevant documentation will be returned to the Director responsible for correction and/or authorization.

In cases where payment has been made on a photocopy or a faxed copy of an invoice, the Finance Department will make every effort to secure an original invoice.

Where possible, the Accounts Payable Clerk will ensure that there are no duplicate payments of invoices/receipts.

The Accounts Payable Clerk will review invoices/receipts for arithmetic accuracy.

The departmental Director will be responsible for ensuring the coding is accurate. However, the Accounts Payable Clerk will review the coding for reasonability and may request clarification from the Director responsible.

The Accounts Payable Clerk will process the details of the invoice into the Accounts Payable program and process payment on the next cheque run, in accordance with Finance Department procedures. Invoices will be posted to the period in which the expense was incurred. Payments will be posted to the period in which the cheque is written.

In the event a cheque is required before the next cheque run and not processing the cheque would be detrimental to GC/TFN, a single cheque may be processed upon written request from the Director responsible and the approval of the Finance Manager.

Accounts payable cheques will be released on the fifteenth (15th) and thirtieth (30th) each month.

TRANSPIRY/
REVIEW DATE As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0247 PAYMENT AFTER A FISCAL YEAR END

SCOPE Directors and Finance Department.

PURPOSE To regulate payments after fiscal year end.

POLICY Expenses incurred during a fiscal year must be posted or accrued in that fiscal year regardless of the date of payment or date of invoice receipt.

PROCEDURE All invoices, purchase orders, and cheque requisitions will be reviewed by the Finance Department prior to processing to ensure they are posted to the correct fiscal period. After the trial balance is submitted to the auditor, no further transactions will be posted to the previous fiscal period without consultation with the auditor.

All relevant accruals will be processed by the Finance Department staff member responsible prior to April 30. This may include but is not limited to all relevant payroll accruals.

TRANSPIRY/
REVIEW DATE As required.

Effective Date Nov 23, 2013 Revised

Authorized By General Council

2-0251 PAYROLL PROCESSING

SCOPE All employees, Deputy/Khà Shâde Héni, Board and Committee Members, Finance Department.

PURPOSE To ensure accountability. To maximize efficiency and accuracy in processing payroll. To ensure timely processing of payroll.

POLICY Employee Payroll will be processed on a bi-weekly basis, in accordance with GC/TFN pay periods. All honorarium will be processed on a weekly basis.

Payroll advances will only be granted in accordance with *1-870 Pay Advances* in the Personnel Policy Manual.

All payroll payments will be done by direct deposit where possible.

Timesheets for all employees will be submitted to the Finance Department by noon of the Monday following the end of the current pay period. They are to be signed by both the employee and Director responsible and must have all necessary information included and forms attached prior to submission.

Any time sheets submitted after the Payroll Officer has begun processing the payroll through the software program will not be processed until after the pay run in progress has been completed, pending availability of the Payroll Officer.

All Canada Revenue Agency remittances will be submitted and paid on time by the Finance Department to avoid any late payment penalties, in accordance with Canada Revenue Agency requirements.

All voluntary payroll deductions will be deducted either biweekly or monthly depending on the payback/deduction contract instructions.

All permanent employee Extended Health Plan totals (employee/employer contribution amounts) will be added to pay once a month taxed and then deducted.

All permanent employee Registered Pension Plan contribution amounts will be deducted bi-weekly.

No employee who has been part of the payroll processing and confirmation can sign their own pay cheque or those of their immediate family.

PROCEDURE

It is the responsibility of the employee to complete their timesheet fully and honestly and to ensure that all documentation is attached and accurate, including any relevant forms. Employees must submit all timesheets and relevant forms to their Director by 9 am of the Monday following the end of the current pay period for their review and approval. The Director must submit all timesheets by noon Monday.

The Finance Department will notify the relevant Director of any errors or omissions in required documentation. The relevant Director will be responsible for notifying the employee of these errors or omissions and for supplying the complete documentation to the Finance Department by the end of the workday Tuesday.

The Assistant/Finance Manager will review and approve all payroll data entry prior to posting to the payroll program and prior to direct deposits and/or cheques are processed.

All C/TFN employees/citizen's with outstanding C/TFN department debt and/or voluntary payroll deductions will have these deductions subtracted from their employee payroll in accordance with 2-0275 Repayment Agreements ~~and~~ until cleared from the relevant Receivable account.

All garnishments will be deducted in accordance with direction received from the relevant government agency or court order.

Extended Health Plan deductions and Registered Pension Plan deductions will be cleared from the holding accounts monthly or as soon as the plan invoices arrive.

Any adjustments required to employee payroll after the payroll processing will be done in the next regular bi-weekly pay period.

All direct deposit payments will be processed by the end of business day on Wednesday for direct deposit on Friday.

All manual cheque issuing will be processed by the end of business day on Thursday (signing between 9-11am only) and will be available for pickup or mail-out on Friday, pending availability of signing authorities.

TRANSPIRY/ REVIEW	As requirement.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0259 CHEQUE REQUISITIONS

SCOPE

All employees and Chief/Deputy (Khà Shâde Héni).
All Accounts Payable for which a purchase order has not already been issued.

PURPOSE

To ensure sufficient authorization to pay expenses.

POLICY

Cheque requisitions will be used in instances where payments have to be made where prior authorization of the expense has not been granted by purchase order.

Cheque requisitions must include:

1. account number
2. program number
3. payee/vendor
4. brief description of expense
5. invoice/receipt/or travel claim amount authorized
6. date requested
7. signature, in accordance with xxx policy

Cheque requisitions should be used infrequently and only in situations where a purchase order is not practical or possible.

PROCEDURE

All expenditures are subject to approved departmental budgets. All expenditures outside of budgets are the responsibility of the Director to justify to Executive Council upon request.

All white and yellow copies of issued cheque requisitions will be submitted to Finance Department before noon on the following Monday.

All pink copies of issued cheque requisitions will be kept in the cheque requisition book in the Department responsible, before being returned to the Finance Department.

All copies of void cheque requisitions will remain in the cheque requisition book.

Cheque requisitions must be accompanied by an invoice, receipt, or contract. Any discrepancies between invoices/receipts and the cheque requisition will be returned to the Director responsible for their review and clarification. Where no discrepancies are found, the invoices/receipts and attached cheque requisition will be authorized to pay by the Finance Manager, or Finance Director where necessary. Authorization to pay is signified by initials on the invoice/receipt.

At the commencement of each fiscal year, Department Directors will sign for and be allocated blocks of pre-numbered cheque requisition books for use by his/her Department, with a log of all allocations maintained by the Finance Department.

At the end of each fiscal year, Department Directors will return their blocks of pre-numbered cheque requisitions (used, voided, unused and in numerical order) to the Finance Department for central filing.

All blank cheque requisitions will be stored in a locked filing cabinet under the control of each Director in each Department.

TRANSPIRY/
REVIEW DATE As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0262 CAPITAL ASSETS

SCOPE Finance and Department Directors.

PURPOSE To record and track all capital assets and their net book value.

POLICY Any tangible item purchased and/or controlled by the GCTFN that confers a reasonably estimated future economic benefit will be recorded in the appropriate capital assets account of the General Ledger.

Purchase of capital assets is subject to the availability of funds.

When purchasing capital assets with contribution agreement funds, Directors must ensure the purchase of the capital asset is allowed under the terms of their contribution agreement.

Purchases under $1000 per unit will not be considered for inclusion in the capital asset pool and will be recorded as an expense in the relevant program and Department, but must provide all relevant information to Infrastructure department for inventory.

A detailed Capital Assets Sub-Ledger will be maintained by the Infrastructure Department in a capital asset software program approved by Management Board. This Sub-Ledger will include:

1. capital assets class and description
2. depreciation rate and method
3. date acquired
4. department
5. description of item(s)
6. serial number (where applicable)
7. location of item(s)
8. cost of items(s) and supporting documentation
9. insurance coverage policy

Where possible, any expenses incurred in order to put an asset into service will be considered for inclusion in the capital cost of the asset.

Depreciation rates will be determined in accordance with Canada Revenue Agency corporate recommendations unless a more reasonable method and rate can be determined and approved by Executive Council.

PROCEDURE

The Department of Infrastructure will be responsible for recording all the relevant details of all capital asset acquisitions and dispositions.

At fiscal year end, the Finance Manager will review the current year's log of acquisitions and dispositions, sampling for accuracy and preparing the depreciation calculations and any resulting adjusting entries for the fiscal year.

All capital assets are subject to the Half Year Rule, which limits depreciation to half the normal value in the year of acquisition. No depreciation will be calculated on assets disposed of in the fiscal year.

ASSET DISPOSAL

Recommendations to Management Board for the disposal of assets are to be submitted by the Director of the department on the Disposal of Fixed Assets form. Disposal requests are to include all recorded information regarding the asset, reasons for disposal, estimated price to be obtained by disposal, and suggested method of disposal.

The write-off of an asset lost, stolen, and deemed irretrievable or items destroyed by vandalism or fire is to be approved by Management Board. Full details are to be recorded on the relevant form and must be accompanied by a Management Board decision document. A copy of the Appendix shall be given to Finance Department for the audit file.

If at any time, as a result of burglary, theft, fire and vandalism, any asset is knowing to be stolen or destroyed, the department will report the loss, in writing to the Director. The report will include all recorded information regarding the item(s) stolen or destroyed.

TRANSPIRY/

REVIEW DATE

As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0265 FILING RECORDS

SCOPE Finance Manager and Finance employees.

PURPOSE To ensure financial records are safely stored and available for accounting and accountability purposes.

POLICY All financial statements, records, invoices, receipts, vouchers, expense claims and purchase orders will be stored in secured filling cabinets in the offices of the Finance Department.

The Finance Manager is responsible for the orderly fining and retrieving of these as required.

The Finance Department will keep files in the department for the current and previous fiscal year. Additionally, the department will store financial documents for at least seven (7) years. After this time, these files may be destroyed with the authorization of the Finance Director. Any signed agreements communication with external governments, contribution/grant agreements, or legal documents, will be stored and will require Executive Council authorization to permanently destroy.

All records must clearly indicate the fiscal year to which they relate. All records from each fiscal year must be stored together.

TRANSPIRY/

REVIEW DATE As required.

Effective Date	December 1, 2011	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0275 REPAYMENT AGREEMENTS

SCOPE All employees and C/TFN citizens

PURPOSE To make funds available for C/TFN citizens for emergencies and to provide a fair and effective mechanism for recovering those funds in order to provide accountability and sustainability.

POLICY If a citizen requests financial support in the form of a Repayment Agreement, the request must be addressed to the Director responsible, to a maximum of 500.00 at which time must go to Management Board. The Director responsible and Finance Manager will ensure funds are available in the relevant program budget and /or explaining the payment to Executive Council on request.

Repayment Agreements will only be deemed effective with the consensus of the relevant citizen, Director and Finance Manager.

ELIGIBILITY

Repayment Agreements will be issued for Emergency Support. In the absence of any or all other polices not being approved the Finance policy will be enforced. Emergency Support may be provided in emergency situations, on condition of Repayment, in accordance with *Section11.0 of the Temporary Financial Assistance Policy*, for situations including but not limited to:

1. Imminent power disconnection in cold weather;
2. Fire or other natural disaster
3. Health emergencies; or
4. Family crisis

Repayment Agreements will also be required in the following situations:

1. When a student is required to reimburse all post secondary support from C/TFN for failure to successfully complete the post secondary course.
2. When a tenant of C/TFN housing has outstanding rental arrears.
3. When a citizen has outstanding pump out arrears

4. When a citizen has outstanding home maintenance/repairs arrears

REQUIREMENTS

All Repayment Agreements must be signed by the citizen or employee, the Director responsible, and the Finance Manager.

All Repayment Agreements must include:

1. name of employee or citizen requesting funds for repayment.
2. amount of funds received.
3. reason for funding.
4. repayment schedule. (amount of payment per pay period/month)
5. signatures of citizen and director.
6. signature of Finance Manager.
7. account code where funds are debited and credited.
8. any additional documents/invoices/receipts required.

Citizens may only have **one** Repayment Agreement and may not add additional monies to the existing agreement.

Further funding and access to non-essential services will be withheld all debts are repaid in full.

Employees with any outstanding debts will be required to sign a Repayment Agreement prior to their first complete pay period and immediately begin Repayment.

Employees with a Repayment Agreement must contribute a minimum of 10% of their net pay per pay period towards the Repayment.

The GC/TFN Finance Department acknowledges that emergency/special circumstances may arise and the citizen or employee may require delay of payment or skip payment relief. A request may be made IN WRITING ONLY to initiate the delay of payment or skip payment relief with valid reasons to their Director. The written request will then be submitted to the Director of Finance to be considered. The delay of payment or skip payment relief may be utilized only ONCE yearly only after twelve (12) consecutive payments have been received.

This policy will be implemented in accordance with *1-875 Pay Deductions* in the Personnel Policy Manual.

TRANSPIRY/
REVIEW As required.

Effective Date Nov 23, 2013 Revised

Authorized By General Council

2-0280 CREDIT CARD

SCOPE All employees.

PURPOSE To allow employees to make purchases when suppliers do not accept purchase orders.
To ensure credit cards are used in accordance with GC/TFN policies and procedures to ensure sound financial management.

POLICY The GC/TFN credit card will be kept in a locked secured safe in the Finance Department.

The credit card will only be used in circumstances when a purchase order will not be accepted and with the approval of the Finance Director or Finance Manager. Credit card purchases will only be approved by the Finance Director/Manager subject to available credit on the credit card.

The credit card will only be used by GC/TFN employees for GC/TFN-related expenses and will under no circumstances be used for personal expenses.

PROCEDURE A purchase order must be completed before the purchase is made on the credit card, in accordance with *2-0238 Purchase Orders.*

All details of the purchase must be included in the credit card usage log in the Finance Department, including:

1. date
2. vendor name
3. amount
4. any conditions of purchase (full or partial payment)
5. brief description of purchase
6. employee name and signature
7. purchase order number

TRANSPIRY/
REVIEW As required.

Effective Date	Nov 23, 2013	Revised	
Authorized By	General Council		

2-0285 GOODS AND SERVICES TAX

SCOPE All Accounts Payable and eligible Accounts Receivable.

PURPOSE To ensure all GST paid by GC/TFN is accounted for.

POLICY The Finance Department must calculate and code the GST payable/receivable separately on all payments/invoices that charge GST.

All invoices charging GST must have a valid GST number on the invoice before GST will be paid.

Finance Staff will apply to Canada Revenue Agency (CRA) for GST rebates.

PROCEDURE The Finance Department will check and verify that GST is calculated correctly and that the company charging GST has a valid GST number on their invoice. No GST will be paid if the company invoicing cannot provide a GST number.

Invoices for GC/TFN goods and services will include GST if applicable. The GST number will be clearly noted on the invoice.

At the end of the fiscal year, the Finance Department will complete a rebate application and apply to CRA for a rebate of one hundred (100%) for all First Nation Government related activities.

TRANSPIRY/ REVIEW As required.

SPECIFIC EXPENDITURES

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0310 DONATIONS

SCOPE Management Board and Council

PURPOSE To establish and set guidelines for the proper management of a donation fund.

POLICY The GC/TFN will establish an account and separate coding for the purpose of donations, which may be granted from time to time and as budgets allow, to external organizations or individuals under extraordinary circumstances at the discretion of Executive Council.

Donations may include but are not limited to the following;

1. Recreation and Cultural events that include C/TFN citizens.
2. Training that benefits C/TFN citizens.
3. Education that benefits C/TFN.

PROCEDURE

All donations must be completed in accordance with *2-0259 Cheque Requisitions*.

Request for donations must be presented and approved by Management Board and /or Executive Council.

Where possible, the Director responsible will request a receipt or other documentation or receipt of the donation

TRANSPIRY/
REVIEW DATE Annually or as required.

Effective Date Nov 23, 2013 Revised

Authorized By General Council June16, 2018

2-0311 C/TFN CITIZEN BURIAL FUNDING

SCOPE All C/TFN Citizens

PURPOSE To support Citizens in the burial of loved ones.

POLICY The GC/TFN will pay $2000/family when there is a death of a C/TFN Citizen.

PROCEDURE

A copy of the Death Certificate must be provided upon receipt and/or a *C/TFN Deceased form* should be filled out with the Citizenship Office.

Requests to access this support must be made to the Governance Manager or Citizenship Office.

TRANSIRY/
REVIEW DATE Annually or as required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0315 HOSPITALITY

SCOPE

To foster good working relationships with public and private sector associates and staff.

POLICY/
PROCEDURE

Hospitality expenses may include but are not limited to:

1. meal expenses
2. transportation
3. public entertainment (concerts, arts, sporting events)

Hospitality expenses will not include any alcohol or recreational drugs.

Hospitality expenses may be incurred for representatives of existing or prospective business partners, governments, funding agencies, regional/national/international organizations or other representatives that are in a position to provide a benefit to GC/TFN.

Hospitality expenses will not exceed $50.00 (Fifty Dollars) per guest plus a maximum of 15% tip if applicable. Hospitality expenses will be submitted in writing in accordance with *2-0259 Cheque Requisitions Policy*. The cheque requisition must be accompanied by any applicable receipts and a written statement of individuals hosted by the GC/TFN employee or member of Executive Council.

Number of guests entertained should usually not exceed four (4) in normal circumstances. Hospitality expenses in excess of four guests will only be paid if budgetary restrictions allow. In cases where expenditures exceed $50.00 per guest or the number of guests exceeds four, a Director or a member of Executive Council may be required to justify these expenditures at a regularly scheduled meeting of the Executive Council. Where possible, prior approval should be requested.

Substantiation for hospitality entertainment expended during travel will be attached to hospitality claims and will form part of the expense record.

TRANSPIRY/ REVIEW DATE	Annually or as required.

Effective Date	April 29, 2017	Revised	June 13th, 2020
Authorized By	Executive Council		General Council

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2-0320 HONORARIA

SCOPE
Chief/Deputy (Khà Shâde Héni), GC/TFN appointed Clan representatives and Ceremonial/Cultural practitioners.

PURPOSE
To ensure consistency and fairness in compensation for time spent at meetings related to GC/TFN business.

POLICY
Honoraria will be paid based on attendance, as confirmed by a completed time sheet signed by the Council/Team member and Director responsible. Time sheets for Honorarium will be processed weekly in accordance with *2-0251 Payroll Processing.*

It is the responsibility of the appointed Clan representative to ensure that all time sheets are completed fully and submitted to the Director responsible.

At the beginning of each calendar year, all appointed Clan representatives must fill out a TD1 form before any honorarium will be processed.

It is the responsibility of the Director responsible to ensure the appointed Clan representatives is aware of their requirement to fill out their TD1 form for both Yukon Government and Canada Revenue Agency and has all information necessary in order to complete and submit the forms.

TD1 forms will be available from the GC/TFN Finance Department upon request.

RATES

1. A base honorarium will be paid to GC/TFN delegates on official, pre-approved business at the daily rate of $400.00 (Four Hundred Dollars) and $200 (Two Hundred Dollars) per half day, and for ¼ day rate at $100.

2. When acting in the capacity of a GC/TFN appointed Clan representatives during regular GC/TFN working hours. Employees take leave and will receive honorarium for the period they were acting as appointed Clan representative and regular wage for the remainder of the day, if applicable.

GENERAL COUNCILS

Honoraria of $400.00 (Four Hundred Dollars) will be paid for each day of attendance at a GC/TFN General Council, payable only to the (18) authorized General Council Representatives, (6) Designated Executive Council Representatives, including the (2) Executive Council Elder Representatives.

ELDERS

Elders attending meeting on behalf of, and at the request of the GC/TFN will be paid an honorarium of $400.00 (Four Hundred Dollars) per meeting day. This does not include regular attendance a GC/TFN Elders Council meetings, with the exception of the Chair of the Elders Council, who will receive honorarium in accordance with this policy.

EXECUTIVE COUNCIL MEMBERS

Executive Council members will be paid a net honorarium of $1600.00 (One Thousand Six Hundred Dollars) per month, (gross honorarium minus remittances = net $1600.00) on the condition that he/she attends the (2) regularly scheduled meetings per month. Executive Members will be paid the base honorarium of $400/day or $200/half for attendance at any meetings in addition to the two regularly scheduled Executive Council meetings per month.

CHIEF/DEPUTY (Khà Shâde Héni)

Chief/Deputy (Khà Shâde Héni) do not receive honoraria as they are compensated by salaries.

CEREMONIAL/CULTURAL PRACTITIONERS

Departments use of Ceremonial/Cultural practitioners who are invited to attend C/TFN events for their expertise in traditional knowledge (for example: inviting elders form elsewhere to teach traditional knowledge to C/TFN citizens/clans). For Clarity, this policy does not apply to standard protocols such as opening and closing prayers and smudging.

GENERAL

1. Honoraria are paid based on days of attendance at meetings.
2. Honoraria will be paid for the time spent traveling to meetings greater than 500 kilometers.

TRANSPIRY/ REVIEW DATE — As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0325 CONTRACTS

SCOPE

All contractors including Citizens, their beneficiaries and companies but excluding professional services.

PURPOSE

To ensure GCTFN financial resources are used efficiently.
To provide consistency and continuity to all contractual agreements with GC/TFN.
To ensure that quality services are contracted at competitive prices.

POLICY

From time to time, the GCTFN may require individuals who are not employees to assist the government.

All third party individuals who provide goods and services excluding professional services to the GCTFN are considered Contractors.

Contractors are defined by the Canada Revenue Agency as an individual or business that have control of their work process and time, retain ownership of their tools (which may include a variety of items including computer, phone, equipment or staff), and incur business risk.

Common examples of Contractors include but are not limited to construction, landscaping, food preparation, or operations and maintenance services.

The Program Manager or Director responsible will be responsible for conducting due diligence on all contracts, in accordance with *2-0405 GC/TFN Bid Requirements*, to ensure that the approved contract is in the best interest of GC/TFN.

PROCEDURE

Contracts under $5,000 can be initiated by a Manager and must be approved by a Director.
Contracts between $5,000 and $10,000 can be initiated by a Director and must be approved by Management Board.

All contracts will include a method, conditions, requirements, and schedule of payment. A 10% holdback will be required on any contracts greater than $5,000 where conditions of a

holdback can be reasonably determined.
All contracts must be signed by both parties prior to any payment being processed.

The original copy of all signed contracts will be submitted to the Finance Department. A copy of the signed contract will be stored by the Program Manager or Director responsible.

Contracts will not be offered to citizens who owe money to the GC/TFN, unless a repayment agreement is in place and being honored.

Any payment of contracts will be made in accordance with *2-0232 Payment Authorization.*

TRANSPIRY/ REVIEW	As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0326 CONSULTANTS

SCOPE

All individuals who are arms-length to GC/TFN including citizens, their beneficiaries, former employees, and companies who provide professional services to the GC/TFN.

PURPOSE

To ensure GC/TFN financial resources are used efficiently. To ensure that quality services are engaged at competitive prices for the benefit of GC/TFN.

POLICY

From time to time, the GCTFN may require individuals who are not employees to assist the government.

All arms-length individuals who provide professional services to the GCTFN are considered consultants. Consultants will provide advice, but generally do not provide a tangible product.

Common examples of consultants include but are not limited to environmental consultants, lobbyists, legal opinions, or facilitator.

Any documents produced for C/TFN by a consultant are the property of GC/TFN.

PROCEDURE

The respective Department Director is responsible for ensuring any consultant or contractor signs a contract which includes terms of reference for the consultant/contractor, payment schedule and timing.

Contracts under $5,000 can be initiated by a Manager and must be approved by a Director.

Contracts between $5,000 and $10,000 can be initiated by a Director and must be approved by Management Board.

All contracts will include a method, conditions, requirements, schedule of payment and WCB clearance letter.

All contracts must be signed by both parties prior to any payment being processed. Final payment will not be made until all required deliverables, as outlined in the contract, are received. The respective Department Director is responsible for ensuring the consultant duly completes the responsibilities outlined in their contract.

The original copy of all signed contracts will be submitted to the Finance Department. A copy of the signed contract will be stored by the Program Manager or Director responsible.

Any payment of contracts will be made in accordance with 2-0232 *Payment Authorization* and *2-0259 Cheque Requisitions.*

TRANSPIRY/ REVIEW DATE	As required.

Effective Date	December 1, 2011	Revised	June 13th, 2020
Authorized By	Executive Council		General Council

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2-0335 TRAVEL CLAIMS AND REGULATIONS

SCOPE All employees, Chief/Deputy (Khà Shâde Héni), and any GC/TFN delegate traveling on GC/TFN-related business.

PURPOSE Set guidelines for regular and extended travel.
Ensure all travel claims are justified and all necessary paperwork is attached for internal-control and auditing purposes.
Minimize out-of-pocket costs for employees.
Ensure all travel rates and regulations are complied with.
Ensure consistency and improve the efficiency of travel.

POLICY Travel rates will be reviewed on April 1 of each year and approved by Executive Council.

For the purpose of this policy, travel between and employee's place of residence and place of employment will not be considered for reimbursement.

All travel claims must be approved and signed off by the employees' supervisor or, in the case of a non-employee delegate, the person requesting that delegate's travel. Unauthorized business, travel, or other expenditures will not be accepted for reimbursement.

All travel claims for regular and extended travel must:
• list department, program and expense line of where the travel is to be charged;
• be authorized by the employee's supervisor;
• include a copy of the course outline, agenda or meeting notification if applicable.

Travel claims are issued in advance of travel outside of the Yukon to minimize out of pocket expenses. Travel claims may be requested in advance for travel expenses outside the community, ONLY if a repayment agreement is signed prior to the issuing of the travel claim. Requests for advanced travel claims may be submitted up to three (3) business days prior to the date of Travel. If a travel claim is not submitted to the Finance Department in advance, the traveler will be responsible to pay for his or her own meals and incidentals and must submit a travel claim on the approved form upon returning.

GC/TFN credit cards shall not be used for meal or incidental costs in the event that a travel claim has not been submitted in advance of regular or extended travel.

If an organization other than GC/TFN is reimbursing the travel costs, the traveler shall use the funding agent's approved travel rates. A copy of the funding agent's rates shall be attached to the travel claim. GC/TFN will advance the travel dollars and the agency will reimburse GC/TFN. When the funding agency makes the travel reimbursement payable to traveler, the traveler will sign the cheque over to GC/TFN. If the traveler fails to do so, the amount will be deducted from the employee's next paycheque. In the event a traveler is not an employee, the amount will be invoiced to the traveler.

If a traveler receives and cashes a travel cheque but fails to travel, the travel cheque amount must be reimbursed or it will be deducted from the employee's next paycheque or be invoiced to the traveler.

All delegates traveling for GC/TFN business shall carpool and use GC/TFN vehicles whenever possible. In the case where no GC/TFN vehicles are available and the traveler uses his or her own vehicle, the traveler will be reimbursed according to the current GC/TFN travel rate.

When a GC/TFN vehicle is available and the traveler chooses to use his or her personal vehicle, he or she will be reimbursed for mileage upon submitting a travel claim.

If an employee uses his or her own vehicle for GC/TFN travel, he or she must have comprehensive insurance. The Finance Department reserves the right to confirm proof of insurance before authorizing travel claims.

No GC/TFN vehicle shall be checked out for more than seven (7) consecutive days. For extended travel outside Yukon, the traveler will be encouraged to fly or use his or her personal vehicle. Regular travel rates will apply.

If an employee's vacation occurs in conjunction with extended or regular travel, the traveler must clearly indicate which days he or she is traveling for GC/TFN bushiness and which days are vacation. Meals, incidentals and hotel costs will not be covered for the vacation portion of the trip.

All travel cheques will be released to the Department after processing. The Department staff will be responsible for releasing the cheque to the person traveling a maximum of five business days before expected travel. In the interest of employee safety, a traveler shall not normally be expected to drive more than

- 200 kilometers after working a full day;
- 420 kilometers after having worked one half a day;
- 640 kilometers on any day when the employee has not worked.

TRAVEL RATES

If a traveler is required and approved to rent a vehicle, all costs associated with the rental will be covered. Any reimbursement for gas purchased will be based on receipts only.

Travel for Executive Council and General Council to regularly scheduled meetings will be paid to a maximum of 150 kms from the meeting location.

Any room upgrades from standard, deluxe and kitchenettes will be at the cost of the traveler. If a block of rooms has been negotiated at a set price, the traveler must stay in the pre-booked block. If the traveler chooses to upgrade his or her room, the additional cost shall be covered by the employee. Meals shall not be charged to the room. If the traveler is traveling with a pet, the traveler is responsible for any hotel pet fees and all damages caused by the pet.

Travel rates for private vehicle mileage, accommodation, meal and incidental expenses will be based on Yukon Government travel rates as posted on https://yukon.ca/en/travel-rates at the time of travel.

For travel days to meetings, travelers will receive a lunch and dinner and one-half incidentals. On travel days back from meetings, employees will receive a breakfast and lunch and one-half incidentals. Supper and one-half incidentals may be provided at the Director's discretion, based on the traveler's itinerary.
Personal long-distance calls, movie rentals, laundry and any other personal costs are at the cost of the traveler and will not be reimbursed. Travel to USA will be paid in US currency.

Childcare reimbursement will be to a maximum of twenty-six (26) dollars per day. Childcare fees will be directly paid to the caregiver whenever possible. If the employee or delegate pays the caregiver out of pocket, a receipt must be submitted and the employee or delegate will be reimbursed the set rate.

Babysitting fees will not be paid to the traveler's spouse, child's parent or family members who reside with the traveling employee and/or delegate.

PROCEDURE

Anyone traveling on behalf of GC/TFN must complete the travel expense claim and submit it to the Accounts Payable Clerk in accordance with *2-0244 Accounts Payable.* All required information must be on or attached to the travel expense claim. The claim must be properly coded and approved. Travel claim cheques will be processed on the 15th and 30th of each month, unless there are exceptional circumstances.

Anyone traveling for GC/TFN business shall submit a brief verbal or written report describing the meetings, workshops or courses attended to his or her Director within five (5) working days upon return. A copy of this report will be forwarded to Executive Council.

Travelers who arrive at the place of the meeting but do not attend all sessions must repay any travel costs received, except in exceptional circumstances (e.g., illness). Employees or delegates who only attend part of the session must repay days they did not attend unless they can satisfy his or her Director that the absence was unavoidable due to exceptional circumstances.

When a traveler does not have a valid reason for not attending all sessions, he or she must notify the Finance Department immediately, and the amount will be deducted from his or her next paycheque or an invoice will be issued.

Meals, incidentals and private accommodations will be paid to the traveler based on current GC/TFN travel rates.

Hotel rooms and airfares will be paid by purchase order whenever possible or with a GC/TFN credit card, unless being paid directly by a third party organization.

All requests for reimbursement for items such as taxi fares and business phone calls require receipts and approval from the individual who originally authorized the travel-expense claim. All GST amounts within travel costs will be separated and properly coded.

TRANSPIRY/
REVIEW

As required.

PURCHASING

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0400 PURCHASING POLICY

SCOPE All employees, Chief/Deputy (Khà Shâde Héni) and Council.

PURPOSE To provide a uniform and systematic method of purchasing the goods and services required by the GC/TFN.
To define the responsibilities and authority of the Management Board/ Director - Infrastructure & Finance.
To clarify the purchasing requirements and limitations imposed by GC/TFN.

POLICY The authority to delegate GC/TFN funds for purchases of supplies, materials, services, and equipment is granted solely to the respective Director in consultation with Management Board, unless otherwise specifically approved by the Executive Council.

Purchases will be made in accordance with the signing authorities, 2-0140 policy, and shall be subject to approved departmental budgets.

This policy applies to all budgets administered by the GC/TFN regardless of source of funds.

The purchaser shall ensure that C/TFN citizens are getting the “best overall value” for their dollars.

TRANSPIRY/
REVIEW DATE As required.

Effective Date April 1, 2009 Revised Nov 23, 2013

Authorized By Executive Council General Council

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2-0405 C/TFN BID REQUIREMENTS

SCOPE Management Board, Finance Unit and Directors.

PURPOSE To establish requirements to secure competitive pricing.

POLICY The authorization for C/TFN bids shall be: (This purchasing policy excludes office and cleaning supplies)

	Under $2000	$2000 - $10000	$10000- $25000	Over $25000
Informal Bids	2	0	0	0
Written Bids	0	2	2	0
Formal Bid	0	0	0	2
Approved by	Manager	Director	MB & EC	MB & EC

Informal bids may include phone quotes or first hand price comparisons.

Written bids are documents quoting the price submitted directly from the source. Faxed quotes from the distributor are acceptable.

Formal Bids are used for major purchases and must be formally advertised in the legal paper of record at least fourteen (14) days prior to the date set for opening.

All Formal Bids shall be opened before a three member panel which consists of two Directors and the Ordering department Manager at a date, time and place designated in the bid request.

Late bids will not be accepted. The award of purchase or contract requires the final approval of the Executive Council for payment process and funding.

If at least three bids are not received it may require a re-bid by the same department.

TRANSPIRY/ REVIEW DATE	As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0410 PURCHASES NOT REQUIRING BIDS

SCOPE Management Board.

PURPOSE To regulate all sole source contracts..

POLICY Any Department Director in consultation with Management Board may approve a purchase order without bid under the following conditions:

- item is to be purchased under Federal or Yukon Government Bid lists:
- only one known available source of good or service;
- there is no comparable substitute product or service;
- a specific type or brand is necessary or required by warranty;
- an item or service is required for an emergency situation;
- an item has been previously awarded within the past twelve (12) months.

Written documentation supporting the sole source must be provided.

TRANSPIRY/ REVIEW DATE As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0415 EMERGENCY PROCUREMENT

SCOPE
Management Board and authorized officers.

PURPOSE
To ensure there is a process for purchases made in emergency situations.

POLICY
Emergency procurements may be made when a threat to CTFN citizens or public health, welfare or safety exists, provided that such emergency procurement shall be made with such competition as is practical under the circumstances.

In case of an emergency requiring immediate purchase of materials, supplies, equipment or services, the Department Directors may make such an approval. The CTFN Management Board shall be notified as soon as possible in writing. The notice will provide for the nature of the emergency and the associated purchases. In order for payment to be processed the written notice must accompany any cheque requisition or purchase order.

As soon as is practicable, standard purchasing procedures will be reinstated.

TRANSPIRY/ REVIEW DATE
As required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0420 LOCAL PREFERENCE

SCOPE Management Board and authorized personnel.

PURPOSE To regulate procurement for goods and services.

POLICY GC/TFN has the responsibility to the citizens of C/TFN to ensure the development of the local economy while at the same time exercising the highest standard of fiscal management.

Management Board will only award contracts for goods and services to vendors offering their products at the best overall value. In most instances this will be the vendor offering the good or service at the lowest cost.

However, Management Board may on occasion, by consensus award a contract for goods or services to the vendor who did not provide the lowest bid if all the following criteria are met:

- the contractor is citizen of C/TFN;
- the contract will provide benefit to the local economy and other C/TFN citizens;
- the difference between this bid and the lowest bid is less then 10% of the total value of the contract.

Any decision made in accordance with this policy will be recorded in writing and submitted to Executive Council.

TRANSPIRY/
REVIEW DATE Annually or as required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

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2-0435 CANCELLATION AND REJECTION OF BIDS

SCOPE Management Board and authorized personnel.

PURPOSE To establish a fair process to cancel and reject bids.

POLICY An invitation to bid, request for proposal, or other solicitation may be canceled, or any or all bids or proposals may be rejected, in whole or part, as may be specified in the solicitation when it is in the best interest of the CTFN.

CTFN reserves the right to reject or cancel bids.

The reasons shall be made part of the formal bid file.

TRANSPIRY/
REVIEW DATE Annually or as required.

Effective Date	April 1, 2009	Revised	Nov 23, 2013
Authorized By	Executive Council		General Council

2-0440 RECORDING AND STORING PURCHASE ORDERS

SCOPE
Management Board and authorized personnel.

PURPOSE
To ensure the proper maintenance and storage of financial records.

POLICY
All departments are responsible for managing their own procurement records. Directors are responsible for reviewing the content of their Department's purchase orders, correctly communicating the orders to the infrastructure department and maintaining systems that comply with CTFN procurement regulations.

A purchase order is a contract between CTFN and the vendor. The Statute of Limitations on contracts can be as long as six (6) years. Departments should make arrangements to maintain a purchase order history electronically or by filing hard copies of the orders for a period of seven (7) years. (The extra year ensures that the document is retained for six (6) calendar years after the date of the document). Purchase orders should be destroyed after seven (7) years unless:

- they are the subject of a dispute or litigation, or
- they are the subject of an audit by the CTFN auditors or other governmental agency.

You may want to consider providing (mailing) a hard copy of the purchase order to the vendor if:

- The order is an original order; (has not been phoned or faxed to the vendor).
- The purchase order is for capital equipment;
- The purchase order is a continuing or standing order;
- The vendor or the requisitioner has requested it be mailed.

Using a purchase order form or purchase order number to process orders is at the discretion of the particular department

TRANSPIRY/
REVIEW DATE
Annually or as required.

CARCROSS/TAGISH FIRST NATION

BOX 130

CARCROSS, YUKON Y0B 1B0

PHONE (867) 821-4251 FAX (867) 821-4802

www.ctfn.ca

REPAYMENT AGREEMENT

I, ______________________hereby acknowledge receipt of assistance from the Government of the Carcross Tagish First Nation, in the amount of____________________ ($__________) for help in paying for the following:

Rent--- Minimum due _eg25%_$_______________

Pump-out-- Minimum due________ $_______________

Fuel-- Minimum due________ $_______________

Maintenance and repair-------------------------------- Minimum due________ $_______________

Education Sponsorship-------------------------------- Minimum due________ $_______________

Daycare services-- Minimum due________ $_______________

Emergency support per TFA policy-----------------Minimum due________ $_______________

TFA ---Minimum due________ $_______________

Other--Minimum due________ $_______________

TOTAL ________ $_______________

◊check box, if only receiving an honorarium and what committee you reside on______________

I understand that, as a condition of receiving government services and this offer of employment, I must resolve this matter by repaying GC/TFN. Payments will be deducted through my bi-weekly Payroll Wages and this must be as per minimum due above, 10% and/or $50.00 of the total outstanding arrears, or half months rent + 10% of Net to arrears (which ever is greater) unless otherwise stated in this document. **This will not exclude any monthly payments which will normally be paid to GC/TFN.**

A copy of all statements must be attached, if any, to this repayment agreement.

Refusal to enter into an agreement with GC/TFN signifies that I might not receive government services and must surrender any probationary/temporary employment positions with G/CTFN

Please deduct $________________ plus 10% of Net to arrears, from each my bi-weekly Payroll wages starting immediately, <u>without interruption,</u> until total arrears are paid on this date (month/day/year)________________.

This agreement will remain in-effect until PAID IN FULL status has been achieved.

The GC/TFN Finance Department acknowledges that emergency/special circumstances may arise and the Citizen/Employee may require delay of payment or stop payment relief. The Citizen/Employee may request IN WRITING ONLY to initiate the delay of payment or stop payment relief with valid reasons to their Director. The written request will then be submitted to the Director of Finance to be considered.

Citizen/Employee (initial) ________ (date) ___________

In accepting this offer of employment from G/CTFN, to the best of my knowledge, I do not owe outstanding arrears to G/CTFN. I understand that, as a condition of service or employment, if I am found to owe monies to G/CTFN, I am required to sign a repayment agreement. Refusal to do so may cause a suspension of assistance or sponsorship and will result in release from my temporary/probationary position.

Citizen/Employee (initial) ________ (date) ___________

<u>Confirmed during reference check, by calling finance department</u>

Human resources Person who contacted finance

(Print) ___________________ (sign) ____________________

<u>Agreed to by:</u>

Citizen/Employee (print) ______________________ (sign) ___________________________

Director of __________________(Print)______________________(sign)__________________

Date: ______________

Office use:

Department and account code funds to be allocated ___/_____

<u>Purchase order</u> number used for service or product________________

Finance Manager Approval:

(print name) _____________________(sign) _____________________Date: ______________

AMENDMENT LOG SHEET
FINANCIAL POLICY

Any amendment to this Policy Manual shall be recorded and authorized on this Amendment Log Sheet.

Date	Policy	Change	Explanation
April 1, 2009	Entire Policy Manual	Passed as amended	
December 1, 2011	2-0275 Repayment Agreements	Passed	creation of requirements, procedures, process around Repayment Agreements
2011-12-01	2-0327 Cooking Contracts	Passed	creation of requirements, procedures, and payment processes for Cooking Contracts
07/05/12	2-0160 Policy Development Protocol	Passed	New Policy to clarify procedures when creating and amending policies.
Nov 23rd, 2013	2-0005 Department Mandate	Passed	Purpose of Financial Policy and Department Mandate explained.
Nov 23rd, 2013	2-0010 Scope of Purpose and Policy Manual	Amended	Purpose of Policy Manual.
Nov 23rd, 2013	2-0020 Organization of the Policy Manual	Amended	Integration of both policy and procedures.
Nov 23rd, 2013	2-0040 Definitions	Passed	Technical Terms throughout Policy Defined.
Nov 23rd, 2013	2-0050 Roles and Responsibilities	Passed	Expectations and Obligations for some positions outlined.
Nov 23rd, 2013	Management Board	Amended	Duties around MB Expanded
Nov 23rd, 2013	2-0115 Financial Management	Removed	Covered elsewhere, in 2-0050, roles and responsibilities.
Nov 23rd, 2013	2-0126 Budgeting Process	Passed	Budget Management Controls outlined.
Nov 23rd, 2013	2-0127 Appointing Auditors	Passed	Incorporate fair and accountable auditing practices.
Nov 23rd, 2013	2-0130 Annual Audit	Amended	Scope and Procedures further expanded.
Nov 23rd, 2013	2-0135 Internal Audit	Removed	Covered in 2-0130 Annual Audit
Nov 23rd, 2013	2-140 Signing Authorities	Amended	Scope, purpose and policy expanded and defined further. Who can sign for what.
Nov 23rd, 2013	2-0150 Signature Stamps	removed	Security risk, limits established in 2-0140 signing authorities.

Nov 23rd, 2013	2-0205 Deposit of Public Money	amended	Authority to open/close/transfer monies given to EC over MB. Procedures expanded.
Nov 23rd, 2013	2-0208 Accounts Receivable	Amended	Process expanded and defined.
Nov 23rd, 2013	2-02011 Contribution Agreements	Amended	Process for tracking and processing contribution agreements expanded

Nov 23rd, 2013	2-0214 Set off of Amounts Owed	Removed	Covered in Repayment Agreement
Nov 23rd, 2013	2-0214 Management of Doubtful Receivables	Passed	Procedures on how to manage doubtful receivables defined.
Nov 23rd, 2013	2-0217 Write off of uncollectibles	removed	Covered in 2-0215 and 2-0218 Management of Doubtful receivables and Management of uncollectibles revised.
Nov 23rd, 2013	2-0218 Management of Uncollectible Receivables	Passed	How to manage loss expanded from 2-0217.
Nov 23rd, 2013	2-0220 Certificates of Performance	Removed	
Nov 23rd, 2013	2-0223 Payments	Removed	
Nov 23rd, 2013	2-0226 Ordering and Payment of Invoices	Removed	
Nov 23rd, 2013	2-0229 Records of Commitments	Removed	
Nov 23rd, 2013	2-0230 Expense Controls and Restrictions	Passed	Expenditure Controls and Restriction Controls defined.
Nov 23rd, 2013	2-0232 Payment Authorization	Amended	Name Change, Expanded to Outline supporting documentation required.
Nov 23rd, 2013	2-0235 Payment Processing	Amended	Processing expenditures outlined
Nov 23rd, 2013	2-0238 Purchase Orders	Amended	Expanded to include requirements for Purchase Orders.

Nov 23rd, 2013	2-0241 Use of Purchase Orders	Removed	Covered in 2-0238 PO's
Nov 23rd, 2013	2-0244 Accounts Payable	Amended	Process for payable processing expanded.
Nov 23rd, 2013	2-0247 Payment after fiscal year end.	Amended	Procedures for processing po's, req's, expanded.

Nov 23rd, 2013	2-0250 Money Not Paid	Removed	Covered in Repayment Agreement
Nov 23rd, 2013	2-0251 Payroll Processing	Passed	Ensure Payroll certainty/consistency
Nov 23rd, 2013	2-0253 Cheque Issuing	removed	Covered in 2-0251 payroll processing.
Nov 23r, 2013	2-0256 Manual Cheque issuing	removed	Covered Elsewhere
Nov 23rd, 2013	2-0259 Cheque Requisitions	amended	Procedures expanded.
Nov 23rd, 2013	2-0262 Capital Assets	amended	Recording details of acquisitions and dispositions expanded.
Nov 23rd, 2013	2-0265 Filing Records	amended	Storage of files process expanded and further defined.
Nov 23rd, 2013	2-0268 Computer Controls	removed	
Nov 23rd, 2013	2-0271 Internet Access	removed	
Nov 23rd, 2013	2-0272 Vehicle use policy	removed	
Nov 23rd, 2013	2-0275 repayment agreements	amended	Further developed procedures to ensure coverage and return
Nov 23rd, 2013	2-0280 Credit Card	passed	When other forms of payment not usable.
Nov 23rd, 2013	2-0285 Goods and Services Tax	passed	Explains GST is accounted for payables and receivables
Nov 23rd, 2013	2-0305 Administration Fee's	removed	
Nov 23rd, 2013	2-0310 Donations	amended	Procedures for donations established.
Nov 23rd, 2013	2-0311 Death Benefit	passed	Benefits to help cover costs of death established.
Nov 23rd, 2013	2-0315 Hospitality	amended	Expanded to include what can and cannot be considered hospitality expense.
Nov 23rd, 2013	2-0320 Honorarium	amended	Increase to honorarium, who qualifies for what.
Nov 23rd, 2013	2-0325 Contracts	amended	Expanded to define need for process and contracting services
Nov 23rd, 2013	2-0226 Consultants	amended	Expanded to cover limits, methods, conditions, reqs and payment scheds.

Nov 23rd, 2013	2-0327 Cooking Contracts	amended	Procedures defined to successfully obtain cooking contract.

Nov 23rd, 2013	2-0330 Overhead office expenses	removed	
Nov 23rd, 2013	2-0335 Travel Claims and Regulations	amended	Purpose and Guidelines for Travel Expanded
Nov 23rd, 2013	2-0337 Travel Advances	removed	Covered elsewhere in 2-0335 Travel claims and regulations
Nov 23rd, 2013	2-0339 Old Travel Claim	removed	Covered elsewhere in 2-0335 Travel claims and regulations
Nov 23rd, 2013	2-0341 Travel Regulations	removed	Covered elsewhere in 2-0335 Travel claims and regulations
Nov 23rd, 2013	2-0400 Purchasing Policy	amended	Responsibility transferred from Director to 2-0140 Signing Authorities with approved budgets.
Nov 23rd, 2013	Invoice Processing	removed	Covered in Accounts Receivable 2-0208
April 29th, 2017	2-0320 Honorariums	amended	Too add Temporary helpers and cooks
April 29th, 2017	2-0327 Cooking Contracts	amended	Change Cooking Contracts to Cooking Opportunities, will be paid by honorariums and PO's to purchase food.
April 29th, 2017	Cooking Contract in Appendix B	amended	Change the name of Cooking Contracts to Cooking Agreement. Honorariums to be paid for cooking.
June 16th, 2018	2-0320 Honorariums	amended	An increase to the Honorariums across the board.
June 16th, 2018	2-0311C/TFN Citizen Burial funding	amended	An increase to $2000 from $1000

June 13th, 2020	2-0327 COOKING OPPORTUNITIES	Taken out	
June 13th, 2020	2-0335 Travel Claims and Regulations	Amended	Replaced with: Travel rates for private vehicle mileage, accommodation, meal and incidental expenses will be based on Yukon Government travel rates as posted on https://yukon.ca/en/travel-rates at the time of travel.
June 13th, 2020	2-0320 Honorariums	Amended	To add ¼ honorariums $100 and included CEREMONIAL/CULTURAL PRACTITIONERS: Departments use of Ceremonial/Cultural practitioners who are invited to attend C/TFN events for their expertise in traditional knowledge (for

			example: inviting elders from elsewhere to teach traditional knowledge to C/TFN citizens/clans). For clarity, this policy does not apply to standard clan protocols such as opening/closing prayers and smudging.
June 13th, 2020	2-0327 Cooking Contracts	Taken out	
June 13th, 2020	Cooking Agreement Appendix A; STATEMENT OF WORK Appendix B: RATES OF PAY	Taken out	