

# Tr'ondëk Hwëch'in Finance Policy

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## 1.1 Purpose of the Tr'ondëk Hwëch'in Finance Policy

The purpose of the Tr'ondëk Hwëch'in *Finance Policy* is to consolidate all aspects of finance-related matters, policies, and procedures into one reference document.

## 1.2 Abbreviations

AANDC – Aboriginal Affairs and Northern Development Canada

GA – General Assembly

GAAP – Generally Accepted Accounting Principles

NIHB – Non-Insured Health Benefits

PSAB – Public Sector Account Board

TH – Tr'ondëk Hwëch'in

FCD – Finance and Capital Department

HID – Housing and Infrastructure Department

FTA – Financial Transfer Agreement

## 1.3 Definitions

**Chief and Council** – Persons elected to the position of Chief or Councillor, pursuant to the TH *Constitution*.

**Family Member** – An individual's extended family including immediate family members, parents, in-laws, grandparents, uncles, aunts, first cousins, nephews, nieces, or siblings.

**Immediate Family Member** – An individual's spouse, common-law or same-sex partner, and children.

**Tangible Capital Asset** – Non-financial assets that cost \$1,000 or more, have a physical substance of more than one year, and are used on a continuing basis in TH Government operations.

**Fixed Capital Asset** – Long-term assets held for use and not expected to be converted to cash. (e.g., houses and community buildings.)

## 1.4 Annual Audit

### **Scope**

All TH government financial records.

### **Purpose**

Ensure financial accountability for TH money.

Ensure financial accountability for FTA funding.

### **Policy**

The books and records of TH shall be audited each year by a firm of chartered accountants.

The audit shall be conducted in accordance with generally accepted audit accounting standards of the Public Sector Accounting Board (PSAB).

Copies of the final audit statements will be made available to TH citizens.

### **Procedure**

The FCD will ensure financial records are prepared for the auditors.

The audit will be completed and approved by Chief and Council by September 1 each year.

The completed and signed audit will be forwarded to AANDC by September 27 of each year.

The auditor will present the audited statements at the GA immediately following the completion of the audit.

Hard copies of the audited statements will be made available to each TH citizen.

TH citizens can view the audited statements at the TH offices by appointment.

## 1.5 Financial Management

### **Scope**

All Directors, Managers, and FCD staff.

### **Purpose**

Improve and monitor financial accountability.

Clarify roles between the FCD and Directors and Managers.

### **Policy**

The FCD will ensure the accuracy of all financial data.

Directors and Managers will manage the finances for their particular area.

### **Procedure**

The FCD will perform all accounting duties for Departments.

Directors and Managers are responsible for the day-to-day monitoring of budgets and ensuring their programs are administered in an efficient and ethical manner.

## 1.6 Funding Agreements

### **Scope**

All funding agreements with outside organizations, including the FTA, that provide funding to TH for government operations and specific projects and programs.

### **Purpose**

Ensure all revenues are accurate, budgeted and accounted for.

### **Policy**

All funding agreements shall be signed by a quorum of Council unless the funding agreement states otherwise.

The FCD will maintain a file of all original funding agreements.

The FCD shall ensure all funds are received and financial reporting requirements are met.

## **Procedure**

During the budgeting process, no expenditures relating to a funding agreement will be budgeted unless the outside funding has been confirmed.

The FCD will ensure funding-agreement requirements are met and budgeted correctly.

The FCD will ensure funding agreements are signed by the appropriate parties and that the Department receiving the funding has a copy of the signed agreement.

The FCD will meet on a quarterly basis with Departments to ensure all reporting requirements for outside funding are being met.

## **1.7 Budgets**

### **Scope**

Directors and Managers of all TH Departments.

### **Purpose**

Provide a supporting framework for Department goals, activities, and objectives.

Ensure funds received are utilized wisely and productively.

### **Policy**

Directors and Managers will submit accurate and balanced budgets in a timely fashion.

### **Procedure**

In September of each year, the FCD will provide revenue allocations to each Department. These allocations may be based on the prior year's budget requests, FTA increases, and previous year's totals.

The FCD will oversee the budget process and endeavour to adhere to the following schedule:

- September: Planning meetings with all program staff will begin.
- Mid-September: Present finalized work plans to the FCD.
- End of September: Complete first draft of budget for presentation to Directors.
- October: Begin review and prioritization of events to meet expected revenues.
- December: Submit draft budget for Chief and Council review.
- January: Adjust budget based on Chief and Council review and priorities.
- March: Submit final budget for Chief and Council approval.

## 1.8 Signing Authority

### **Scope**

Signatures for all financial instruments.

### **Purpose**

Establish rules for signing-authority delegation.

### **Policy**

All financial instruments requiring signature will be signed by any two employees or elected officials with signing authority, except for funding agreements requiring a quorum of Council.

### **Procedure**

Chief and Council shall approve all signing authorities by resolution.

The FCD shall process and keep a file of all approved signing authorities.

Individual staff members with signing authority may sign cheques payable to themselves only if they have not taken part in the processing of the payment.

## 1.9 Delegation of Authority

### **Scope**

All TH Directors and Employees with a delegation of spending authority.

### **Purpose**

Regulate and control spending authorities.

Allow Directors flexibility over budgets to accommodate operational requirements.

### **Policy**

Directors and Manager shall delegate signing authority to staff for programs pertaining to their particular areas.

Directors and Managers may adjust budgets up to \$5,000 according to operational needs.

The Executive Director may adjust budgets up to \$10,000 according to operational needs.

The FCD will keep a record of all employees with delegations of authority.

## **Procedure**

It is the responsibility of employees authorizing expenditures to ensure compliance with relevant TH policies or Chief and Council resolution.

Temporary delegations may be made to accommodate absences and during acting positions. The delegation is to be authorized on the delegation of authority form and requires the approval of the Manager or Director of the position delegating the authority.

The Director or Manager has the authority to delegate spending amounts to employees in their Departments who are responsible for program areas. The Manager or Director will decide on the appropriate amount of up to \$1,500 per employee to ensure efficiency.

All budget adjustment requests must be presented to the FCD.

## **1.10 Capital Asset Amortization**

### **Scope**

All capital assets owned by TH with a purchase price of \$1,000 dollars or more and have a useful life of more than one year.

### **Purpose**

Ensure a depreciation amortization schedule of all TH capital assets in accordance with GAAP.

### **Policy**

All items with a purchase price of more than \$1,000 with a useful life of more than one year under normal use will be treated as a capital asset for GAAP depreciation-amortization reporting requirements.

### **Procedure**

The recording and amortization of capital assets will be in accordance with the Generally Accepted Accounting Principles as regulated by the Public Sector Account Board.

The FCD will prepare and keep updated a schedule of all capital tangible asset purchases of \$1,000 or more.

Depreciation-amortization rates are as follows:

- Vehicles and Equipment – Five to ten years of useful life.
- Computers – Four years of useful life.
- Buildings – Twenty years of useful life.



## 1.11 Elders' Benefits

### **Scope**

All TH Elders on the TH Beneficiary List regardless of residency.

### **Purpose**

Compensate TH Elders for fuel costs.

Provide a monthly benefit.

### **Policy**

TH will issue monthly Elders' benefits to eligible TH Elders sixty (60) years of age and older.

TH will issue fuel payments to eligible Elders fifty-five (55) years or older.

No retroactive payments will be made for either the Elders' monthly benefit or fuel subsidy.

To be eligible for the Elders' benefit or fuel-subsidy payments, an Elder must benefit from only one Land Claims Agreement in or outside of Canada.

### **Procedure**

TH Elders can verify their eligibility age for Elders' benefit and fuel-subsidy payments by the following means:

- Name on TH Beneficiary List.
- Birth certificate.
- Baptismal certificate.
- Delayed birth certificate. (In the case where the birthdate of the Elder is unclear, this can be obtained with three (3) Statutory Declarations.)

In August of each year, the Health and Social Department shall notify Elders to apply for the fuel subsidy.

In order to receive the fuel subsidy, an Elder must complete an application and return it to the TH offices. Subsidies will be started when the completed application is received.

The fuel subsidy will be based on household income. The subsidies will be issued from September 1 to August 31 of each year.

Eligible elders will receive a fuel subsidy if they have owned or rented and occupied their residence for a period of 183 days, 90 of which occurred during the winter months (October–March, inclusive).

Eligible Elders will receive a 100% subsidy if household income is \$32,000 or less.

Eligible Elders will receive a 50% subsidy if household income is \$32,001 to \$50,000.

There will be no subsidy for households whose income is \$50,001 and over.

All Elders applying for a fuel subsidy will be notified in writing which category their household falls under and what they can expect to receive.

The Citizenship Registrar will notify Payroll a month in advance if any citizens will be turning or have turned sixty (60) years old. Payroll will send out a package to the citizen containing all necessary information needed to start processing the monthly benefit payments. Payments will start when the documentation has been returned. No retroactive payments will be made.

Eligible Elders will receive a monthly benefit of two hundred dollars (\$200), with an additional one hundred dollars (\$100) in December, by the 15th of each month.

This payment will be made through payroll by direct deposit to the Elder's bank account on the 12th of each month. The Elder must complete all required documentation with Payroll. Arrangements for cheque payments can be made through Payroll if required.

When an Elder is deceased, his or her estate will be paid out for that month during which the death occurred.

## **1.12 Accounts Payable Processing**

### **Scope**

All Departments and accounts payable of TH.

### **Purpose**

Improve efficiency and control expenditures.

### **Policy**

Accounts payable will be processed once a week.

No invoice will be processed or paid without proper documentation authorizing purchase.

No invoice will be processed without proof of goods or services being received.

### **Procedure**

Accounts payable will be processed on Friday of every week. The cutoff for invoices and pertinent documentation will be noon the prior Wednesday.

GST will be separated and coded separately. If a supplier is charging GST on an invoice but does not or cannot supply a valid GST number, no GST will be paid.

Invoices will be compared to purchase order and backup documentation to verify items invoiced have been received, unit price or total of price invoiced does not exceed amount of purchase order, and correct coding of invoice.

A second FCD employee will verify all invoices to be processed. All extensions and additions on invoices will be checked.

Provincial sales tax will be deducted from invoices if charged.

Any discounts offered for early payment will be noted and taken advantage of.

NIHB medical travel advances will need to be reviewed by the FCD before being issued to ensure client eligibility.

Medical loan requests will be reviewed by the FCD before being issued by the Health and Social Department.

## **1.13 Accounts Receivable**

### **Scope**

All Departments and accounts receivable of TH.

### **Purpose**

Ensure invoices are prepared for all accounts receivable.

Encourage the timely collection of accounts receivable.

Ensure all invoices deriving from funding agreements are processed as per the agreement payment schedule.

### **Policy**

The FCD will issue all invoices for accounts and funding-agreements receivable.

The FCD will monitor all outstanding receivables.

Invoice requests must be submitted to the FCD on a Request for Invoice form and include all backup documentation.

## **Procedures**

All requests for invoices and accounts receivable will be processed in a timely manner.

The FCD will take all necessary steps to collect outstanding receivables.

Statements will be mailed monthly to all outstanding accounts.

The FCD will notify outstanding accounts once they are thirty (30) days overdue. If the account holder fails to make payment arrangements, the FCD may proceed with small claims court to collect the outstanding amount.

The Department responsible for funding agreements must ensure all invoices relating to funding-agreement payment schedules are adhered to and all necessary activity reports are attached to the Request for Invoice submitted to the FCD.

The FCD will address any outstanding NIHB medical travel advances and resolve issues relating to non-payment of invoices.

## **1.14 Purchase Orders**

### **Scope**

All TH Departments.

### **Purpose**

Ensure proper authorization of purchases.

Ensure proper authorization of services up to \$2,000.00.

Control expenditures.

### **Policy**

A purchase order must be issued prior to any purchase being made.

The FCD shall keep a record of all purchase-order books.

All numerical purchase-order books must be signed out.

All completed purchase-order books must be returned to the FCD.

## **Procedure**

Purchase-order books will only be issued to employees with a completed delegation of authority.

The purchase order is the control item against which the suppliers' invoices are to be checked. It is essential they are completed and specify the following:

- Quantities order.
- Unit prices.
- Total price for each item and total of order.
- Delivery date.
- Department and expense line coding.
- Brief detail of order.

The Departments issuing the purchase orders are responsible for ensuring there are sufficient funds in the budget.

Purchase orders shall be approved according to the amounts set out in that employee's Delegation of Authority.

Purchase orders are to be used for the acquisition of retail items, supplies, goods, capital assets, and services up to \$2,000.00. (Services costing more than \$2,000.00 require a contract.)

If a purchase order is used for a service, the contractor must have all necessary qualifications, liability insurance (if applicable), business license (if applicable), and WCB coverage (if applicable).

## **1.15 Requests for Payment**

### **Scope**

COD shipments.

Student assistance.

Funeral expenses.

Medical and dental loans

Reimbursement to individuals for purchases made for TH.

Donation requests.

## **Purpose**

Outline the procedure for dealing with unusual expenditures that do not follow the normal methods of payment authorization.

## **Policy**

Requests for payment are to be used in instances where payments have to be made which are not covered by suppliers' invoices, payroll, purchase orders, work orders, service agreements, or contracts.

A request for payment should be used infrequently.

## **Procedure**

A Request for Payment form must be completed before payment is issued.

If the Request for Payment is a reimbursement, all receipts must be attached.

Employees who have a delegation of authority can approve a request for payment as long as the request does not exceed their delegation for spending.

An employee picking up a COD order must return all documentation regarding the purchase to the FCD once the item is picked up.

# **1.16 Government Credit Cards**

## **Scope**

The Chief and all designated employees.

## **Purpose**

Allow employees to make purchases when suppliers do not accept purchase orders or where purchases orders are not practical.

Eliminate COD orders.

Eliminate employee out-of-pocket expenses and use of personal credit cards for TH Government purchases.

Allow for online purchases.

Ensure credit cards are used in accordance with TH customs and sound financial management.

## **Policy**

The Chief and all designated employees approved by the Executive Director shall be assigned a TH credit card.

The FCD in conjunction with the TH financial institution shall be responsible for setting each credit card's limit.

TH credit cards shall not be used for meals or incidentals in conjunction with travel claims.

No alcohol shall be purchased with a TH credit card.

No personal charges or purchases shall be made with a TH credit card.

The FCD must be notified in advance of any charges exceeding \$1,000 being made.

Any charges made with a TH credit card without proper supporting documentation will be considered a personal purchase. Employees must make arrangements with the FCD to reimburse for any such charges.

Cardholders may, from time to time, authorize other employees to purchase work-related items using a TH credit card.

## **Procedure**

The FCD will monitor all charges on TH credit cards, ensure receipts and proper documentation accompany each purchase, and confirm each charge is a valid government expense.

It is the responsibility of the cardholder to ensure the FCD has all documentation within ten (10) days of the charge and that this documentation is coded to the correct Department, program, and expense line. (Documentation includes a purchase order, receipts or Payment by Visa form.) All receipts must be itemized and clearly show what items have been purchased. A credit-card-payment slip is not a receipt.

Cardholders can give another employee in his or her Department authority to use the credit card by completing a Credit Card Authorization form. The designated employee must present this authorization to all vendors they are purchasing from in order to use the card. The original credit-card holder is responsible for any purchases made by his or her delegate and must provide necessary vendor receipts within ten (10) days of any purchase.

Cardholders shall contact the FCD if a card needs to be reassigned or reissued.

The cardholder is responsible for reporting any lost or stolen TH credit card to the FCD.

All unauthorized personal charges made with a TH credit card must be reimbursed. The FCD will include a ten percent (10%) administration fee on top of monies to be reimbursed. Failure to reimburse for unauthorized personal charges may result in small-claims action.

## 1.17 Petty Cash

### **Scope**

The FCD.

### **Purpose**

Eliminate the need to write cheques for small, frequent expenses and reimbursements.

### **Policy**

Petty cash of two hundred dollars (\$200) shall be maintained by the FCD.

### **Procedure**

Petty Cash vouchers must be completed and signed by the persons receiving and issuing the money.

Receipts must be attached for all expenditures.

An authorized FCD employee must approve all petty cash disbursements.

Petty cash will be replenished as required. Each time it is replenished it will be verified that it balances.

All receipts from the petty cash will be expensed monthly.

## 1.18 Donation Requests

### **Scope**

All donation requests.

### **Purpose**

Establish guidelines for donations.

### **Policy**

Chief and Council may, from time to time, issue TH donations in a fair and predictable manner.

### **Procedure**

Chief and Council and the Executive Department will administer separate donation budgets.

All donation requests must be made in writing using an approved donation request form.

No donations will be made to political campaigns or parties.



General donation requests will be considered to a maximum of \$150.00 per event. This includes potlatches, funerals, community events, and general requests.

Donations for youth team sports will be considered to a maximum of \$2,000.00, contingent on matching fundraising efforts.

Donations for adult team sports will be considered to a maximum of \$1,500.00, contingent on matching fundraising efforts.

A maximum annual donation of \$1,5000.00 will be issued to the Yukon First Nations graduation.

A maximum annual donation of \$250.00 will be issued for the Moosehide Graveyard cleanup.

Special request donations will be considered based on project details to a maximum of \$1,500.00.

All donation requests must be submitted for review one month prior to the actual event.

## **1.19 Goods and Service Tax**

### **Scope**

All Accounts Payable.

### **Purpose**

Ensure all GST paid by TH is accounted for and all reimbursements are claimed.

### **Policy**

TH will apply for GST rebates once a year in accordance with Section 15.7 of the Self-Government Agreement Implementation Plan.

GST rebates for TH activities not situated on Settlement Land will be filed in accordance with the category designated by Canada Customs and Revenue Agency for that activity.

GST rebates for TH activities earning revenues from the sale of goods and services will be filed in accordance with the category designated by Canada Customs and Revenue Agency for that activity.

### **Procedure**

All GST amounts will be verified correct and recorded separately in the General Ledger. No GST will be paid if there is no GST number on the invoice.

## 1.20 Travel Claims and Regulations

### **Scope**

Anyone travelling on behalf of TH, including employees, Chief and Council, board and committee members, citizens, youth and Elders.

### **Purpose**

Set guidelines for regular and extended travel to ensure all travellers are treated the same.

Ensure all travel claims are justified and all necessary paperwork is attached for internal-control and auditing purposes.

Minimize out-of-pocket costs for travellers.

Ensure consistency and improve the efficiency of travel.

### **Policy**

TH travel rates are based on current Yukon Government travel rates.

All travel for TH business must follow the guidelines set out below.

Anyone travelling on behalf of TH must complete the travel expense claim at least three (3) business days prior to a scheduled cheque run. All required information must be on or attached to the travel expense claim.

All travel cheques will be released the day before expected travel. If the travel is taking place during the weekend, the travel cheque can be picked up the Friday before.

### **Procedure**

All travel claims must be approved and signed by the employee's Manager or Director or, in the case of a non-employee delegate, the person requesting that delegate's travel.

All travel claims for regular and extended travel must list expense line, Department, code, and program code of where the travel is to be charged.

All travel claims must include a copy of the course outline, agenda, or meeting notification necessitating the travel.

Travel claims are issued in advance of the travel to eliminate out-of-pocket expenses. If a travel claim is not submitted to the FCD in advance, the traveller will be responsible to pay for his or her own meals and incidentals and submit a travel claim upon returning.

If an organization other than TH is reimbursing the travel costs, the traveller shall use the funding

agent's approved travel rates. A copy of the funding agent's rates shall be attached to the travel claim. TH will advance the travel dollars and the agency will reimburse TH.

When the funding agency makes the travel reimbursement payable to the traveller, the traveller must sign any travel payment over to TH. If the traveller fails to do so, he or she must make arrangements with the FCD to reimburse the amount. Failure to pay the outstanding amount may result in small-claims action.

If a traveller receives and cashes a travel cheque but fails to travel, he or she must make arrangements to reimburse the travel-cheque amount. Failure to pay the outstanding amount may result in small-claims action.

All delegates travelling for TH business shall carpool and use TH fleet vehicles.

No TH fleet vehicle shall be checked out for business travel for more than seven (7) consecutive days.

For extended travel outside Yukon and Alaska, the traveller will be encouraged to fly. If the traveller chooses to use his or her personal vehicle, in lieu of mileage he or she will receive the amount equivalent to a regular return flight to their meeting destination.

If an employee's vacation occurs in conjunction with extended or regular travel, the traveller must clearly indicate which days he or she is travelling for TH business and which days are vacation. Meals, incidentals, and hotel costs will not be covered for the vacation portion of the trip.

The traveller will be responsible for any room charges associated with his or her pet and any damages to the room caused by the pet.

If a traveller has to rent a vehicle, all costs associated with the rental will be covered. Any reimbursement for gas will be based on receipts only.

TH fleet vehicles will be signed out with a full tank and gas cards. When no gas cards are available, an advance will be given to cover gas during the trip. Receipts must be submitted to the FCD within five (5) days of returning. If the advance is more than the actual cost of gas and oil, the traveller must pay back the unused portion of the advance. If there are any valid additional travel costs, the traveller must produce receipts before any reimbursement will be made.

If a TH fleet vehicle is not available for travel, the allowance for using a personal vehicle shall be based on the Yukon Government Travel Rate schedule.

If a TH fleet vehicle is available and the traveller chooses to use his or her own personal vehicle, the travel allowance shall be half of the Yukon Government Travel Rate schedule.

All Air North flight bookings will be made through the FCD.

The hotels of preference in Whitehorse for anyone travelling on behalf of TH, subject to room availability, are the Gold Rush Inn, High Country Inn, and Yukon Inn. Standard rooms and kitchenettes will be covered. Luxury, executive, jacuzzi, superior, or similar rooms and suites will not be covered.

Any room upgrades will be at the cost of the traveller.

If a block of rooms has been negotiated at a set price, the traveller must stay in the pre-booked block. If the traveller chooses to upgrade his or her room, the additional cost shall be covered by the traveller.

Private accommodation shall be comparable with the Yukon Government rates per the attached Yukon Government Travel Rate Schedule.

Personal long-distance calls, movie rentals, laundry, and any other personal costs are at the cost of the traveller and will not be reimbursed. Any unpaid hotel-room cost, including personal long-distance call, movie rentals, laundry, meals, charges associated with pets, or any other personal expense that appear on an invoice are the responsibility of the traveller.

Meal and incidental and rates shall be comparable with the Yukon Government Travel Rate Schedule.

Meals shall not be charged to the room.

TH credit cards shall not be used for meal or incidental costs.

Childcare rates shall be comparable with Yukon Government Travel Rate Schedule. 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 traveller's spouse, child's parent, or family members who reside with the travelling employee or delegate.

Travellers 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 or Manager that the absence was unavoidable due to exceptional circumstances.

When a traveller does not have a valid reason for not attending all sessions, the Manager or Director responsible for signing the travel claim must notify the FCD. The amount will be deducted from the traveller's next paycheque if they are an employee or an invoice will be issued if the traveller is a delegate not employed by TH. The employee will be advised of this deduction prior to it occurring.

Hotel rooms and airfares will be paid by purchase order whenever possible or with a TH credit card.

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.

## **1.21 Funeral Expenses**

### **Scope**

All TH citizens.

### **Purpose**

Help citizens with the costs of funeral expenses when a death occurs in the family.

Treat all TH citizens equally.

### **Policy**

The TH Community Hall and vehicles can be used by families for funeral preparations for a death within Dawson City.

Any drivers of TH vehicles must be on the TH drivers' list.

### **Procedure**

A cheque for \$1,000 will be issued after the passing of a status family member to help with family funeral expenses. This assistance is in addition to dollars received from Aboriginal Affairs and Northern Development Canada for status First Nations people.

A cheque for \$2,500 will be issued after the passing of a non-status family member to help with family funeral expenses. (No AANDC assistance is available for non-status First Nations people.)

A funeral-expense cheque will be issued as soon as possible after a family loss has occurred.

The family must notify the FCD, in writing, of who the assistance should be made payable to.

The Citizenship Registrar shall notify the FCD, in writing, whether the deceased citizen is status or non-status.

A potlatch for the death of a citizen will take priority for the use of the TH Community Hall or Support Centre. The use will be at no cost to the family, but the family or delegates of the family will be responsible for setting up before the potlatch and cleaning up after the potlatch.

The family or delegates of the family must reserve the facilities. The individual who signs out the Community Hall keys will be responsible for their return and ensuring the Community Hall has been cleaned. Arrangements for use of the Support Centre will be managed through the Executive Department and the Health and Social Department Director.

If the family or delegates of the family require the use of TH vehicles, they must notify the Department responsible for the vehicle in advance, identify eligible drivers, and make arrangements to pick up the keys.

## **1.22 Payroll Deduction for Rents or Accounts Receivable.**

### **Scope**

All persons being paid through Payroll.

### **Purpose**

Collect outstanding debts.

Make rent payments easier for those who rent from the TH Housing Program.

### **Policy**

All persons paid through TH Payroll can pay back any outstanding accounts receivable via payroll deduction.

All persons paid through TH Payroll living in TH rental units can arrange for rent deductions via payroll deduction.

No administration charge will be levied for either of the above services.

### **Procedure**

An individual may submit a Payroll Deduction form to repay any outstanding accounts receivable they may have with TH. The FCD will forward this information to Payroll, and the agreed upon amount will be deducted from the employee's biweekly pay. If the employee waives the automatic deduction at any time, they must notify the FCD in writing a week before payroll is processed. The employee may terminate this contract at any time in writing.

An individual who resides in a TH rental unit may submit a Payroll Deduction form to have their rent deducted from their pay either once per month or biweekly. The FCD will forward this information to Payroll, and the agreed upon amount will be deducted from the individual's biweekly pay. This information can cover both rental arrears and current rent. If an individual waives the automatic deduction at any time, they must notify the FCD in writing a week before payroll processed. The individual may terminate this contract at any time in writing.

## 1.23 Honoraria

### **Scope**

All TH Committee and Board Members, not including employees.

### **Purpose**

Ensure consistency and fairness.

Compensate for time spent at meetings or other events.

Establish honoraria levels of remuneration and guidelines in collecting such honorariums.

### **Policy**

The rate for honoraria will be thirty dollars (\$30) per hour to a maximum of two hundred and forty dollars (\$240) per day.

Lost wages will not be compensated beyond the honoraria rate.

Honoraria will not be paid in advance.

### **Procedures**

Proof of attendance at meetings or functions must accompany a request for honoraria payment and be signed by the delegate and the Manager or Director requesting the delegate's participation.

Payments for honoraria for Boards and Committees will be paid on the 12th of each month through payroll.

Payments for delegates attending functions on behalf of TH will be paid in the next payroll run upon their return and submission of attendance record.

## 1.24 Clearing Accounts

### **Scope**

The FCD.

### **Purpose**

Establish a temporary place to hold money until the invoice is written, payment applied, or amount expensed.

Establish a temporary place to such items as benefit and rent payments and garnishments deducted from employees until a cheque is submitted to a financial institution.

### **Policy**

The FCD will maintain all clearing accounts.

### **Procedure**

All clearing accounts will be reconciled and cleared monthly.

## 1.25 Bank Accounts and Bank Deposits

### **Scope**

All funds administered by the FCD and the Social Assistance Administrator.

### **Purpose**

Maximize efficiency.

Ensure accountability and internal controls.

### **Policy**

The FCD will maintain all TH bank accounts, except for the Social Assistance bank account, which will be maintained by the Social Assistance Administrator.

### **Procedure**

All FCD-administered bank accounts will be reconciled and balanced to the general ledger monthly.

Revenues will be deposited weekly for all FCD-administered bank accounts. Deposits can be made more often if needed.



All deposits will be verified by two FCD employees.

Cash receipts will balance to the amount of funds being deposited for all bank accounts.

Receipts will be written for all cash and cheques received.

The FCD will make arrangements with the financial institution to have excess dollars not needed for immediate disbursements moved into accounts earning higher interest. As cash flow requires, transfers from the higher interest accounts will be made to the operating accounts. These transfers must be signed by two TH employees with signing authority.

The Social Assistance Administrator will deposit all revenues to the Social Assistance account and balance the account to the general ledger monthly.

All FCD-administered savings accounts will be updated twice a year. Amounts in saving account passbooks will be reconciled to the general ledger totals twice a year.

## 1.26 Insurance

### **Scope**

All Departments.

All capital and tangible assets of TH.

### **Purpose**

Protect TH assets.

### **Policy**

TH will carry adequate fire, theft, travel, and general-liability insurance, including but not limited to the following:

- Fire and theft.
- Office and community buildings content.
- Home and community buildings replacement.
- General liability.
- Fleet insurance.

Managers or Directors are responsible for ensuring the HID has an up-to-date list of office contents.

Terms and conditions of the insurance will be reviewed in March of each year and updated as required.

## **Procedure**

The HID shall ensure all TH insurance requirements are met.

A notice will be sent to all Departments at the beginning of each March requesting an updated list of office contents, any new equipment.

These lists must be submitted to the HID no later than March 20 to ensure they are part of the insurance renewal.

## **1.27 Employee Purchase Program**

### **Scope**

All employees.

### **Purpose**

Encourage employees to purchase a personal computer.

Encourage employees to incorporate physical activity into their daily routine and lead a healthier lifestyle.

### **Policy**

TH will, on behalf of employees, purchase home computers, and fitness equipment.

Costs related to these purchases will be paid back by the employee through payroll deduction.

To avoid this becoming a taxable benefit to the employee, TH will charge the employee interest on the purchase. The interest rate will follow the Prescribed Interest Rates set by Canada Revenue Agency.

Employees must have no debts to TH before being considered for the Employee Purchase Program.

Only one employee purchase will be approved at a time.

Approvals for the Employee Purchase Program rest with the FCD.

### **Procedure**

The employee will contact the supplier for prices and bring that the information to the FCD for approval. Once the supervisor has approved the purchase, the employee or supervisor will contact the FCD for final approval.

An Employee Purchase Contract must be completed and signed by the employee before the purchase can be made. Once the FCD has received the signed contract, the purchase will be made by either purchase order or credit card.

Employees must sign a payroll payback contract and agree to having the purchase paid back in up to twelve (12) consecutive biweekly pay periods. In the case of a term employee, full payment must be made before the employment term is ended.

Copies of all related charges to the purchase will be attached to the Employee Purchase Contract. The FCD will keep the original and the employee will receive a copy.

If an employee is terminated for any reason, any outstanding amounts will be deducted from the employees' final paycheque. The employee will be advised of this deduction prior to it occurring. If the full amount is uncollectible from the employees' final pay, the FCD will take necessary steps to collect any outstanding amounts.

## **1.28 Outstanding Funded Services**

### **Scope**

All TH citizens.

### **Purpose**

Ensure citizens are able to pay back the funded services received from TH.

Ensure TH does not cause financial hardships on citizens.

### **Policy**

TH citizens who have outstanding funded services in one program will not qualify for another funded service until the outstanding funding service has been paid or resolved.

### **Procedure**

TH will administer programs that fund citizens for various services as outlined by policy.

The Department providing funding will contact FCD to see if the individual owes any funded services to TH.

If the applicant is in arrears, the Department providing the funded service must notify the citizen making the application that the arrears must be repaid or resolved before any further funds are approved.

Citizens applying and receiving education funding will follow the TH *Education Policy* regarding outstanding amounts.

Citizens applying and receiving medical funding will follow the TH *Medical Assistance Policy* regarding outstanding amounts.

If there is a payback contract on file that has not been breached, additional funded services may be considered.

## **1.29 Acquisition, Control, and Disposal of Fixed Assets**

### **Scope**

All capital assets owned by TH with a purchase price of \$1,000 or more and have a useful life of more than one year.

### **Purpose**

Ensure a current record of all TH capital assets.

Set guidelines for the use and maintenance of all TH capital assets.

Set guidelines for the purchase and disposal of all TH capital assets.

### **Policy**

All capital assets of TH will be considered a shared resource between all TH Departments.

All items with a purchase price of more than \$1,000 with a useful life of more than one year under normal use will be treated as a capital asset.

Only TH employees on the drivers' list may operate TH fleet vehicles.

All TH capital assets will be signed in and out by the Asset Control Administrator.

The Asset Control Administrator will record and maintain an updated list of all TH capital assets.

The HID is responsible, and will have the only repairs and maintenance budget, for all regular repairs and maintenance of TH capital assets.

The HID will be responsible for the safe storage of all TH capital assets.

TH capital assets are for TH government use only. Personal use of TH assets is not allowed.

## **Procedure**

HRET must notify Assets of all new employees who will be required to operate TH fleet vehicles and need to be added to the drivers' list by emailing the designated HID employee. The new employee must bring the HID a driver's abstract from the Motor Vehicles Branch with a copy of his or her current driver's license. The Designated Finance employee will ensure all the paperwork is complete. Costs associated with the driver's abstract will be covered by the Department requesting the addition to the drivers' list.

The purchase of capital assets will be part of the budgeting process. Approved budgeted capital assets will be purchased and administered by the Asset Control Administrator.

When purchasing capital assets with proposal dollars, Directors or Managers must ensure the purchase is allowed under the terms of the funding agreement. The Asset Control Administrator will receive his or her list of approved items with coding and order the capital assets.

The capital asset listing will be maintained by the Asset Control Administrator and will include the following information:

- Date of acquisition.
  - Source of supply.
  - Descriptive detail.
  - Applicable model numbers or serial number.
  - Cost of acquisition.
  - Inventory number. (The inventory number assigned is to be firmly affixed to the item concerned.)
  - Location of each item.
  - Amortization schedule based on PSAB requirements. This schedule will be provided by FCD.
- The HID will ensure proper licensing and insurance coverage for capital assets.

The Asset Control Administrator will conduct a physical inventory of capital assets once a year.

Accommodations for operational needs will be considered when developing a maintenance plan for capital assets, but may not always be possible. Departments should plan for use of assets and should have no expectation that the asset will be available on demand.

The Asset Control Administrator will be responsible to ensure all maintenance bookings are made and notify the Department a week in advance that the capital asset has been scheduled for regular maintenance. Missed maintenance appointments will be at the cost and responsibility of the Department who has signed out the capital.

Whenever possible, all fleet vehicles will be stored at the TH asset and maintenance compound. Exceptions can be made in advance due to operational requirements.

Personal driving of a TH vehicle is not allowed and defined as any unreasonable driving by the employee for purposes not related to his or her employment. This includes the following:

- Vacation trips.
- Driving to conduct personal activities.
- Travel between home and work (even if the employer insists the employee drive the vehicle home).

It is not considered personal use if the employee is driving directly from home to a point of call other than the TH offices. Examples include travelling to meetings or camps. An exception will be made if a requirement of an employee's position is being on 24-hour call-out notice.

All boats with the exception of the Moosehide Caretaker boat are to be returned to the maintenance compound immediately after use.

Any operator of a TH boat carrying up to six passengers must have a valid Pleasure Craft Operator certificate. Any operator of a TH boat carrying seven or more passengers must have a valid Small Vessel Operator Proficiency certificate.

Regular wear and tear, accidental damages, and routine servicing costs will be covered by the HID.

If after an investigation any damage is deemed to be caused by operator abuse or negligence, the employee responsible for the damage will be invoiced for costs associated with repairs. Repeat offenders may lose asset privileges. If the damages are not to be recovered from the employee, the Department the employee is working for will have to find the cost of the repairs within their budget.

Any damages incurred while the asset is in the field must be reported immediately upon return and an incident report completed with the Asset Control Administrator.

Lost or broken capital assets must be reported immediately and an incident report completed with the Asset Control Administrator.

If at any time, as a result of burglary, theft, fire or vandalism, an asset becomes stolen or destroyed, it will be reported and an incident report completed with the Asset Control Administrator.

All capital assets must be signed out with the Asset Control Administrator. Upon return, these assets must be signed in with the Asset Control Administrator.

Departments can sign out a block of capital assets for their Department operations but must allow

for regular repair and maintenance schedules and report any damages incurred.

Recommendations will be made to the Department Director by the Asset Control Administrator for disposal or replacement of capital assets. Disposal requests will include all recorded information regarding the asset, reasons for disposal, estimated price to be obtained by disposal, and suggested method of disposal. Approval and method for disposal will be signed by the Executive Director.

Methods of disposal will adhere to the following steps:

#### Recreation and Motor Vehicles

All recreation and motor vehicles being replaced will be assessed to see if they can be used for backup vehicles or summer programs before being disposed of.

Recreation and Motor vehicles will be sold at fair market value. If they are placed in a yard sale there will be a reserve bid of fair market value for each unit and the bid prices will have to be above the reserve bid.

#### Propane Appliances

All propane appliances will be sold at fair market value.

#### Other methods of disposal for TH assets that do not fit into the above categories

1st – Mail out tenders to all TH citizens.

2nd – Open tender to public.

3rd – TH Yard Sale.

4th – Donation to Fire Department.

5th – Removal of asset to the garbage dump.

Disposal methods 1 to 3 will list the following:

- Location of Asset.
- Legal description, serial number, and other information relating to capital asset description.
- Reserve bid, if any.
- Required payment method.
- Closing date of tender or deadline for payment.
- Expected removal date.

Disposal method 4 and 5 will only be used if the capital asset is not salvageable or of use to anyone. In this case, the Asset Control Administrator will notify the Fire Department to see if

they are interested in the asset for training purposes. If the donation is accepted, a deadline date for the removal and disposal of the capital asset will be established. If the Fire Department does not accept the donation, the Asset Control Administrator will make arrangements to dispose of the capital asset.

The Asset Control Administrator will ensure all paper documentation is completed and file copies retained for the disposal of TH capital assets.

The write-off of an asset lost, stolen, or deemed irretrievable or items destroyed by vandalism or fire is will be reported to the Director of the Department and recorded by the Asset Control Administrator.







**PASS**

Tr'ondëk Hwëch'in Council  
**Resolution 2015-01-22-03**

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**TR'ONDËK HWËCH'IN CAPITAL PLANNING AND RESERVES**

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**WHEREAS:**

Council has an obligation to ensure that Tr'ondëk Hwëch'in government finances are properly managed and that future purchases and expenses are carefully planned;

**WHEREAS:**

Planning for future infrastructure and asset acquisition and replacement of infrastructure and assets is a good generally accepted management practice;

**THEREFORE BE IT RESOLVED THAT:**

Chief and Council hereby adopts the following Finance Policy statement to be added as an Addendum to the current policy:

1. Capital reserve accounts will be established for infrastructure and asset replacement and for future infrastructure development and asset acquisition.
2. Capital plans shall be developed by TH Directors and approved by Council.
3. The existing infrastructure and asset replacement plan will be updated annually by TH Directors and approved by Council.
4. The future infrastructure and asset acquisition plan will be updated annually by government and approved by Council.
5. Capital Reserve Accounts will be used only for long-term capital investment projects or other large anticipated expenses that are identified in approved capital plans.
  - a. Expenditures from Capital Reserve accounts will only be made for items on approved Capital Plans.
  - b. Expenditures from capital reserve accounts will be approved by the Director of Finance and the Executive Director.
  - c. Amounts will be approved according to Finance Policy.

**MOVED BY:** Ryan Peterson

**SECONDED BY:** Darren Bullen

**PASSED BY:** Consensus

**DATED:** January 22, 2015

  
Chief Roberta Joseph



**PASS**

**Tr'ondëk Hwëch'in Council  
Resolution 2015-01-22-04**

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**TR'ONDËK HWËCH'IN BALANCED BUDGET POLICY**

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**WHEREAS:**

Council has an obligation to ensure that Tr'ondëk Hwëch'in government finances are properly managed;

**THEREFORE BE IT RESOLVED THAT:**

Chief and Council hereby adopts the following Finance Policy statement to be added as an Addendum to the current policy:

- Tr'ondëk Hwëch'in government budgets shall be approved annually by Council.
- Budgets shall not exceed confirmed annual revenue
- Annual expenditures shall not exceed approved budgets.
- Un planned, emergency spending in excess of current year confirmed revenue must be authorized by council resolution.

**MOVED BY: Ryan Peterson**

**SECONDED BY: Selina Procee**

**PASSED BY: Consensus**

**DATED: January 22, 2015**

  
**Chief Roberta Joseph**