



**Enacted: February 7<sup>th</sup>, 2008**

**KWANLIN DÜN FIRST NATION**

**FINANCIAL ADMINISTRATION ACT**



# **KWANLIN DÜN FIRST NATION FINANCIAL ADMINISTRATION ACT**

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An Act to establish a system for the administration of the financial affairs of the Kwanlin Dün First Nation.

WHEREAS it is in keeping with the fundamental principles and traditions of the Kwanlin Dün that their duly appointed leaders, comprising the Kwanlin Dün First Nation, should serve as stewards of their financial and other resources to promote the common interests and shared welfare of the Kwanlin Dün;

AND WHEREAS subsection 58(1) of the *Constitution of the Kwanlin Dün First Nation* provides that the Kwanlin Dün First Nation must administer its financial affairs in a manner that

- (a) is prudent, open and accountable, and
- (b) provides for effective and efficient use of the financial and human resources of the Kwanlin Dün First Nation;

AND WHEREAS subsection 58(2) of the *Constitution of the Kwanlin Dün First Nation* provides that the Kwanlin Dün First Nation Council must maintain laws to establish a system of financial administration through which the Kwanlin Dün First Nation will be fully accountable to its Citizens, that is based on standards comparable to those generally accepted for governments in Canada, and that addresses at least the following matters, namely,

- (a) preparation of an annual budget,
- (b) annual audits and financial reporting, including those of Kwanlin Dün-controlled business entities,
- (c) rules and procedures regarding debt,
- (d) rules and procedures limiting the level of deficit financing and procedures for deficit management,
- (e) rules and procedures on the provision and collection of loans to Kwanlin Dün First Nation Citizens and others,
- (f) expenditure and budget control, including financial signing authorities,
- (g) internal financial controls, including financial accounting and the preparation of financial statements,
- (h) asset management and reporting,
- (i) rules and procedures on the purchasing of goods and services,
- (j) rules and procedures regarding the remuneration of elected officials, including the payment of honoraria, if any, and

(k) policies on the remuneration of employees of the Kwanlin Dün First Nation;

AND WHEREAS article 22.1 of the Kwanlin Dün First Nation Self-Government Agreement provides that the Kwanlin Dün First Nation shall prepare, maintain and publish its accounts in a manner consistent with the standards generally accepted for governments in Canada;

AND WHEREAS article 13.2.14 of the Kwanlin Dün First Nation Self-Government Agreement provides that the Kwanlin Dün First Nation shall have the power to enact laws in relation to matters necessary to enable the Kwanlin Dün First Nation to fulfill its responsibilities under that Agreement and under the Kwanlin Dün First Nation Final Agreement;

AND WHEREAS section 49 of the *Constitution of the Kwanlin Dün First Nation* sets out the process to be followed in enacting laws of the Kwanlin Dün First Nation and the Kwanlin Dün First Nation Council has complied with those provisions in respect of this law;

NOW THEREFORE the Kwanlin Dün First Nation Council enacts as follows:

## **PART 1 SHORT TITLE**

### **Citation**

1. This Act may be cited as the *Kwanlin Dün First Nation Financial Administration Act*.

## **PART 2 DEFINITIONS AND APPLICATION**

### **Definitions**

2. In this Act,

“annual budget” for a fiscal year of the Nation means the estimates of planned expenditures and revenues of the Nation for the fiscal year and, where a supplementary budget for the year is in effect, all references to the “annual budget” shall be read as references to that supplementary budget;

“Auditor” means the person appointed as the auditor for the Nation under section 6;

“Beneficiary Investment Policy” means the duly approved and adopted policy referred to in paragraph 13(1)(a) of the Constitution respecting the investment and use of certain amounts paid under the Final Agreement or, where such policy has not been approved and adopted, the rules of investment set out in subsection 15(1) of the Constitution;

“branch” means a branch of the Nation constituted under subsection 21(1) of the Constitution;

“budget”, in relation to a department or program, means the estimates of planned expenditures and revenues of the Nation that are allocated to the department or program, as the case may be, in the annual budget approved and adopted by the Council;

“budgetary appropriation” means an allocation in the annual budget;

“Chief” has the meaning assigned by paragraph 67(1) (e) of the Constitution;

“Citizen” has the meaning assigned by paragraph 67(1) (g) of the Constitution;

“Comptroller” means the Director of the Department of Finance, or such other person as the Council may appoint as the Comptroller for the Nation for a fiscal year or an indeterminate period, whose powers and duties are as set out in sections 11 and 12;

“Consolidated Revenue Fund” means the Consolidated Revenue Fund referred to in section 16;

“Constitution” means the *Constitution of the Kwanlin Dün First Nation*;

“Council” has the meaning assigned by paragraph 67(1) (k) of the Constitution;

“Councillor” means a duly elected member of the Council;

“department” means a department of the Nation;

“Director” of a department means an employee of the Nation who is engaged to manage the department;

“essential services” means those services required to be provided by the Nation pursuant to a law or a financial transfer agreement;

“Executive Director” means the employee of the Nation who is engaged as the senior administrative officer of the Nation;

“Final Agreement” has the meaning assigned by paragraph 67(1) (o) of the Constitution;

“Final Agreement Money” means money paid under the Final Agreement, other than money paid under a financial transfer agreement and, for greater certainty, does not include money paid under the Collateral Agreement referred to in subparagraph 13(1)(a)(i) of the Constitution;

“Finance Councillor” means the Councillor who is appointed by the Council as the Finance Councillor under section 8;

“financial transfer agreement” means an agreement between the Nation and the Government of Canada or the Government of the Yukon that is negotiated in accordance with article 24.2.1.15 of the Final Agreement and includes the Kwanlin Dün First Nation Financial Transfer Agreement that is provided for in Part IV of the Kwanlin Dün First Nation Self-Government Agreement;

“fiscal year”, in respect of the Nation, means the period beginning on April 1 in one year and ending on March 31 in the next year;

“General Assembly” has the meaning assigned by paragraph 67(1) (q) of the Constitution;

“general revenue fund” means the general fund within the Consolidated Revenue Fund that is referred to in subsection 16(2);

“Kwanlin Dün” has the meaning assigned by paragraph 67(1) (t) of the Constitution;

“Kwanlin Dün Self-Government Agreement” has the meaning assigned by paragraph 67(1) (v) of the Constitution;

“Majority interest” means

(a) in respect of a partnership, an entitlement to more than 50% of the partnership’s income or to more than 50% of the total amount that would be paid, otherwise than as income, to all members of the partnership if it were wound up, and

(b) in respect of a trust, an aggregate of assets of the trust that were contributed to it and that together account for more than 50% of the total value of all contributed assets of the trust;

“Management Committee” means the committee of the Council established under section 4;

“Nation” means the government of the Kwanlin Dün established under, and constituted in accordance with, the Constitution and the Kwanlin Dün Self-Government Agreement;

“Nation-controlled entity” means

(a) a corporation, more than fifty percent of the issued voting shares of which are beneficially owned, directly or indirectly, by the Nation,

(b) an organization, other than a corporation or a partnership, which is controlled by the Nation,

(c) a trust established by the Nation or by any corporation, partnership or organization that is included in this definition, or

(d) a partnership, the majority interest in which is held, or a trust, the majority interest in which has been contributed,

(i) by the Nation,

(ii) by a corporation, organization or trust included in any of paragraphs (a) to (c) or by a partnership described by this paragraph, or

(iii) collectively by any combination of corporations, organizations, trusts or partnerships referred to in subparagraph (ii) or by the Nation and any combination of such corporations, organizations, trusts or partnerships

and, for the purposes of this definition, an organization is controlled by the Nation if a majority of the members of the organization, or of its board of directors or management, consists of persons who either are appointed as members by the Council or by a law of the Nation or are each acting in the capacity of a public officer;

“money” includes a negotiable instrument;

“negotiable instrument” includes any cheque, draft, traveller’s cheque, bill of exchange, postal note, money order, postal remittance and any other similar instrument;

“program” of a department means any project or undertaking or group of expenditure items that is separately identified in the budget for the department and to which a portion of that budget is allocated;

“public accounts” means the report referred to in section 15;

“public debt” means direct debt obligations of the Nation;

“public money” means all money received, held or collected by, for or on behalf of the Nation and, for greater certainty, includes

(a) revenues of the Nation, including interest on investments,

(b) money held in special funds,

(c) money borrowed by the Nation or received through the issue and sale by the Nation of securities,

(d) money received by the Nation from any government, and

(d) trust money;

“public officer” means an employee or officer of the Nation and includes the Chief and any other Councillor;

“public property” means all property (excluding money) belonging to the Nation, but, for greater certainty, does not include property belonging to a Nation-controlled entity;

“special fund” means a fund within the Consolidated Revenue Fund that the Council designates as a special fund for a specified purpose;

“special warrant” means an authority to spend money from the Consolidated Revenue Fund as provided for under section 28;

“statutory appropriation” means a provision in this Act or another law of the Nation that expressly

(a) authorizes or directs payment from a special fund or the Consolidated Revenue Fund, or

(b) dispenses with the need for a budgetary appropriation or a special warrant;

“Strategic Economic Development Investment Fund” means the fund initially constituted under article 8.2 of Schedule A to Chapter 22 of the Final Agreement;

“supplementary budget” means the budget approved and adopted by the Council under subsection 27(2);

“this Act” includes any regulations made under this Act;

“trust money” means

(a) money held in trust by the Nation or by a public officer,

(b) money held in pension funds maintained by the Nation,

(c) money paid to or held by a court,

(d) money received by the Nation for another person,

(e) money paid to the Nation as a deposit or security to ensure the doing of any act or thing,

(f) money that is received by the Nation or by a public officer under an agreement or other undertaking, or by way of a gift or bequest, and that is to be paid to another person specified in the agreement or undertaking or by the donor of the gift or bequest, other than such money received as reimbursement for, or as a contribution or grant towards, expenditures made or to be made by the Nation, and

(g) any income earned from the investment of money included in any of paragraphs (a) to (f) and proceeds from an exchange, trade or disposition in respect of the trust money fund in which that money was held, subject to any authority that governs the use or disposition of the money or the fund;

“trust money fund” means a fund comprised of trust money.

### **Application**

3. (1) If there is a conflict between this Act and the Constitution, the Constitution prevails.

(2) If there is a conflict between this Act and any law of the Nation that imposes a tax that is administered on behalf of the Nation by the Government of Canada or the Government of the Yukon, that other law prevails.

(3) If there is a conflict between this Act and any law of the Nation other than the Constitution and a law referred to in subsection (2), this Act prevails unless that other law contains an express provision that it, or a provision of it, applies despite this Act.

## **PART 3 ORGANIZATION**

### **Management Committee**

4. (1) The Council shall establish a committee called the Management Committee that shall be comprised of three permanent voting members, being the Finance Councillor, as Chair, and two other Councillors appointed by the Council (in this section referred to as “Designated Councillors”) and two permanent non-voting members, being the Comptroller, as the Secretary, and the Executive Director.

(2) The Council may appoint such additional Councillors as it sees fit to serve, in place of Designated Councillors, as alternate members of the Management Committee in the absence of those Designated Councillors.

(3) Members of the Council who are appointed as Designated Councillors or as alternate members of the Management Committee shall serve at the pleasure of the Council.

(4) The Finance Councillor may appoint a person who is not a permanent member of the Management Committee to serve, at the pleasure of the Finance Councillor, as a temporary non-voting member of the Management Committee for the purpose of dealing with matters within the purview of the person.

(5) Subject to this Act and the direction of the Council, the Management Committee may determine the rules and procedures to govern its conduct.

(6) The Management Committee shall be accountable to the Council and shall report to and take instructions from the Council, from time to time, as required by the Council.

### **Functions of the Management Committee**

5. (1) The Management Committee shall act as a committee of the Council in matters relating to the following:

- (a) the accounting policies and practices of the Nation and of Nation-controlled entities, including the form and content of the public accounts,
- (b) the management practices and systems of the Nation,
- (c) financial management and control of revenues, expenditures, assets and liabilities of the Nation, including the making of recommendations to the Council respecting investment policies,
- (d) the preparation of a proposed annual budget for each fiscal year of the Nation,
- (e) the evaluation of programs of the Nation as to economy, efficiency and effectiveness,
- (f) the making of recommendations to the Council regarding the appointment of a person as Auditor for any fiscal year,
- (g) the management, control and direction of Nation personnel,
- (h) policies respecting the compensation and benefits of Councillors and employees and officers of the Nation for presentation to, and approval by, the Council, and
- (i) such other matters as may be referred to the Management Committee by the Council.

(2) The Management Committee may, for the performance of its duties and powers under this Act or any other law of the Nation,

- (a) issue directives;
- (b) approve, authorize, designate or prescribe anything that is required to be so dealt with by the Management Committee under this Act or any other law of the Nation; and
- (c) generally do any act it considers necessary to ensure that the policies for which it is responsible under subsection (1) are carried out.

(3) The Management Committee may delegate any of its powers or duties under this Act that do not require a vote of the Management Committee to the Comptroller and may specify the

circumstances in which those powers or duties may be exercised by the Comptroller, but, for greater certainty, the Management Committee may not delegate its power or duty to approve anything that is required by this Act to be approved by the Management Committee or its duty to submit to the Council any such thing.

(4) Anything that the Management Committee is required or empowered to do under this Act may instead be done by the Council where the Council considers it appropriate or necessary in the circumstances and the Council may, by resolution, amend or revoke a directive or action of the Management Committee.

(5) If the power of the Management Committee to issue a directive has been exercised by the Council pursuant to subsection (4), or by the Comptroller pursuant to a delegation under subsection (3), such directive, when issued by the Council or the Comptroller, is deemed to be a directive of the Management Committee for the purposes of this Act and any other law of the Nation.

### **Appointment of Auditor**

6. The Council shall, on the recommendation of the Management Committee, appoint a person, who is not an employee or officer of the Nation and who is a member in good standing of a provincial or territorial institute of chartered accountants, as the Nation's Auditor for a fiscal year to audit and report on the Nation's accounts and financial transactions for the year.

### **Functions and powers of the Auditor**

7. (1) The Auditor appointed for a fiscal year shall audit the accounts, including those related to the Consolidated Revenue Fund, and financial transactions of the Nation for the fiscal year and prepare a report expressing his or her opinion as to

(a) whether the financial statements present fairly, in all material respects and in accordance with accounting principles generally accepted for governments in Canada, the financial position of the Nation as at the end of the fiscal year and the results of its operations, and changes in its financial position, for the fiscal year; and

(b) whether the transactions of the Nation that have come to the attention of the Auditor in the course of the audit are authorized within the powers of the Nation under this Act or any other law of the Nation.

(2) The Auditor's report under subsection (1) for a fiscal year shall be submitted to the Council within 90 days after the end of the year.

(3) The Auditor shall report to the Council any matter falling within the scope of the audit that, in his or her opinion, should be reported to the Council.

(4) At the request of the Management Committee or the Council, the Auditor may inquire into and report to the Council on any matter not otherwise falling within the scope of the audit referred to in subsection (1) that relates to the financial affairs of the Nation or to public money.

(5) An inquiry by the Auditor under subsection (4) may include an inquiry into the financial affairs of a Nation-controlled entity for the purpose of determining whether public money has been properly accounted for and has been or is being applied in accordance with the relevant authority to the purpose for which it was intended.

(6) For the purposes of carrying out his or her functions under this Act, the Auditor shall have free access at all reasonable times to information that relates to the fulfillment of his or her responsibilities and is entitled to require and receive from any public officer or, in the case of an inquiry into the financial affairs of a Nation-controlled entity, any employee, officer or director of the entity, any information, reports and explanations that the Auditor considers necessary for that purpose.

### **Department of Finance and Finance Councillor**

**8.** (1) There shall be a department of the Nation called the Department of Finance.

(2) The Council shall appoint a Councillor to serve, at the pleasure of the Council, as Finance Councillor, who shall preside over the Department of Finance and be responsible to the Council for the direction of that department.

### **Responsibilities of the Finance Councillor**

**9.** The Finance Councillor is accountable to the Council and is responsible for

- (a) the management and administration of the Consolidated Revenue Fund;
- (b) supervision of the revenues and expenditures of the Nation;
- (c) all matters relating to the fiscal policy of the Nation; and
- (d) generally, the supervision, control and direction of all matters relating to the financial affairs of the Nation that are not assigned by this Act or any other law of the Nation to the Management Committee or to any other person.

### **Responsibility of Directors for financial affairs**

**10.** The Director of each department shall be responsible for the administration of the financial affairs of the department, including the preparation and administration of an annual department budget, under the general direction of the Executive Director and subject to all applicable directives of the Management Committee and the Comptroller.

## **Powers of the Comptroller**

### **11. The Comptroller**

(a) shall have access at all reasonable times to all departments and their records and to the records of all branches of the Nation;

(b) may require from any public officer information and explanations necessary for the performance of the Comptroller's duties; and

(c) may, on the direction of the Management Committee,

(i) require from any officer, employee or director of a Nation-controlled entity information and explanations necessary to enable the Comptroller to determine whether public money has been properly accounted for and has been or is being applied in accordance with the relevant authority to the purpose for which it was intended, and

(ii) examine and report on any or all of the financial and accounting operations of a Nation-controlled entity for the purpose of determining its compliance with this Act.

## **Duties of the Comptroller**

**12. (1)** The Comptroller must, subject to the direction of the Council, the Management Committee and the Finance Councillor, do all of the following:

(a) ensure the proper collection, receipt, recording and disposition of public money and ensure that proper authority exists for disbursements of public money;

(b) develop and recommend to the Management Committee policies and procedures for the financial management and recording of the revenues, expenditures, assets, liabilities and equity of the Nation in accordance with accounting principles generally accepted for governments in Canada;

(c) issue directives respecting the methods by which the accounts of the Nation are to be kept and the method by which any public officer or other person shall account for public money that comes into his or her hands;

(d) administer and maintain the accounts of the Nation;

(e) provide functional control over all financial transactions entered into the accounting system;

(f) during the course of the fiscal year, provide regular reports, in accordance with such directives as the Management Committee may specify for this purpose, to each Director and

to the Management Committee respecting the year-to-date receipts and expenditures of public money attributable to the programs for which the Director is responsible;

(g) upon the request of a Director made at any time during the fiscal year, provide, on a timely basis, such additional financial information not otherwise contained in the reports to the Director under paragraph (f) as may be required by the Director for the performance of his or her responsibilities under this Act;

(h) evaluate and report to the Management Committee on the operation of the accounting and financial management systems throughout the Nation and recommend to the Management Committee improvements considered necessary;

(i) prepare the public accounts and any other financial statements and reports required by the Finance Councillor or the Management Committee;

(j) perform other duties assigned or delegated to the Comptroller by the Management Committee or the Finance Councillor; and

(k) deal with such other matters as may be required by paragraph 58(2)(c) of the Constitution, including providing assistance and advice to the Management Committee in respect of the matters described in that paragraph.

(2) The Comptroller may, for the performance of his or her powers and duties under this Act or any other law of the Nation, issue directives, including directives that approve, authorize, designate or prescribe anything that is required or delegated to be so dealt with by the Comptroller under this Act or the other law.

### **Financial accounting and reporting by Nation-controlled entities**

**13.** (1) Each Nation-controlled entity must

(a) establish and maintain financial accounting and reporting policies and practices that are in accordance with accounting principles generally accepted for entities of its kind in Canada;

(b) produce, in respect of each fiscal year of the entity, financial statements showing its financial position at the end of the year, the results of its operations for the year and the changes in its financial position for the year; and

(c) commission, in respect of each of its fiscal years, an audit of its accounts and financial transactions by a member in good standing of a provincial or territorial institute of chartered accountants who shall prepare an audit report for the year expressing his or her opinion as to

(i) whether the financial statements of the entity for the year present fairly, in all material respects and in accordance with generally accepted accounting principles in Canada, the financial position of the entity as at the end of the fiscal year and the results of its operations, and changes in its financial position, for the year, and

(ii) whether public money has been properly accounted for and has been or is being applied in accordance with the relevant authority to the purpose for which it was intended.

(2) Each Nation-controlled entity must submit, within 90 days after the end of each fiscal year of the entity, its audited financial statements for the year, together with a copy of the audit report referred to in paragraph (1) (c) for the year, to the Comptroller for inclusion in the public accounts of the Nation for the fiscal year of the Nation that includes the last day of that fiscal year of the entity.

### **Audit and reporting – Strategic Economic Development Investment Fund**

**14.** For each fiscal year of the Nation, the Council shall, in respect of the Strategic Economic Development Investment Fund and in accordance with articles 8.8 and 8.9 of Schedule A to Chapter 22 of the Final Agreement,

(a) cause the Fund to be audited by a person who is not an employee or officer of the Nation and who is a member in good standing of a provincial or territorial institute of chartered accountants;

(b) cause a report on the activities of the Fund to be prepared as described in the said article 8.9; and

(c) include the report of the audit under paragraph (a), and the report referred to in paragraph (b), in the public accounts for the fiscal year for presentation to the next annual General Assembly.

### **Public accounts**

**15.** (1) A report called the public accounts shall be prepared by the Comptroller for each fiscal year of the Nation in accordance with the Nation's accounting policies as established by the Management Committee and the report shall contain

(a) a statement of the Nation's accounting policies;

(b) statements of assets and liabilities showing the financial position of the Nation at the end of the fiscal year, including the statements of debt obligations and of lease obligations referred to in subsections 52(2) and (3);

(c) statements of the revenues and expenditures of the Nation showing the results of its operations for the year;

(d) statements of changes in the financial position of the Nation for the year;

(e) statements of payments or transfers of money from the Consolidated Revenue Fund in the year, including statements of any special warrants issued for the year and the payments made under the authority of each of those special warrants;

(f) statements of the remissions, if any, made in the year under section 22 and that are required to be reported in the public accounts for the year;

(g) statements of accounts written off in the year pursuant to section 23;

(h) the Auditor's report for the year prepared pursuant to subsection 7(1), including all recommendations made by the Auditor, if any;

(i) the audited financial statements, and related audit report, of each Nation-controlled entity for the fiscal year of the entity that ends in the fiscal year of the Nation for which the public accounts are prepared; and

(j) such other information as may be necessary to show the financial position of the Nation for the fiscal year of the Nation.

(2) The Finance Councillor shall lay the public accounts for the immediately preceding fiscal year before the Council.

(3) The Council must review the public accounts, take appropriate steps to implement the Auditor's recommendations, if any, and prepare a report on such steps.

(4) Once accepted by the Council, the public accounts for a fiscal year, together with any related report prepared under subsection (3), must be submitted to the next annual General Assembly.

(5) Once accepted by the Council, the public accounts are a public record, a copy of which must be made available for the information of Citizens.

## **PART 4 REVENUE**

### **Consolidated Revenue Fund**

**16.** (1) All public money, other than Final Agreement Money and trust money, shall form a fund to be known as the Consolidated Revenue Fund.

(2) The Consolidated Revenue Fund shall include a general revenue fund and such special funds as may be designated by the Council for specified purposes.

(3) Where money forming part of the Consolidated Revenue Fund is paid to the Nation under an agreement or law that specifies the purpose for which the money is so paid, the Council shall

designate a special fund for the deposit and maintenance of that money and, for greater certainty, such special funds shall include

(a) a fund for the deposit and maintenance of money paid under the Collateral Agreement referred to in subparagraph 13(1)(a)(i) of the Constitution; and

(b) a fund for the deposit and maintenance of money paid under a financial transfer agreement.

(4) The Finance Councillor, or other public officer duly authorized by the Finance Councillor,

(a) may, with the approval of the Management Committee, transfer money that is in a special fund to the general revenue fund on the condition that it be repaid to the special fund; and

(b) must, if money is transferred under paragraph (a), transfer from the general revenue fund to the special fund amounts in place of interest determined in accordance with a formula prescribed by a directive of the Management Committee.

### **Trust money funds**

17. Trust money shall be deposited and maintained in separate trust money funds.

### **Other funds**

18. The Management Committee may, by directive, establish separate funds for the deposit and maintenance of any Final Agreement Money.

### **Banking arrangements**

19. (1) The Management Committee must establish accounts for the deposit of public money with financial institutions that it designates on such terms as the Management Committee considers appropriate.

(2) Where a separate fund is established for the deposit and maintenance of any public money, the money must be paid into an account separate from the accounts into which other public money is deposited.

(3) No person shall open or close an account for the deposit, holding or transfer of public money except as authorized by the Management Committee and the opening and closing of such accounts must be in accordance with such directives as the Management Committee may issue.

## **Duty of person collecting public money**

**20.** (1) Every person who collects or receives public money must

(a) pay it over to the Comptroller for deposit to the credit of the appropriate fund in the manner directed by the Management Committee; or

(b) deposit it directly into the appropriate account designated by the Management Committee in such manner as the Management Committee may direct.

(2) Despite subsection (1), the Management Committee may, on any conditions it considers appropriate, authorize in writing a person who receives or collects public money to retain out of the money all or any part of any amount owed by the Nation to the person that is payable from the Consolidated Revenue Fund and any amount so retained shall be deemed to have been received by, and paid from the Consolidated Revenue Fund to, the person.

(3) Every person who collects or receives public money must keep a record of it in the form and manner prescribed by the Comptroller.

## **Refund of public money**

**21.** Money received by the Nation for any purpose that is not fulfilled, or that is erroneously paid or collected, may be refunded in full or in part as circumstances require, subject to the directives of the Management Committee and to any other law of the Nation or other authority under which the money is received or collected by the Nation.

## **Remissions**

**22.** (1) Subject to any other law of the Nation, if the Council considers it advisable or in the interest of Citizens, the Council may order the remission of all or any part of an amount of tax, royalty, fee, fine, penalty or other sum paid or payable to the Nation that is imposed or authorized to be imposed under any law of the Nation, subject to such terms and conditions as the Council may specify, and any amount otherwise remaining due and payable to the Nation that is so remitted at any time is deemed to have ceased at that time to be due and payable to the Nation.

(2) A remission of an amount under subsection (1) may be conditional or unconditional and may be granted

(a) before, during or after the course of any proceeding for the recovery of the amount;

(b) either before or after any payment of it has been made or enforced by process or execution; and

(c) with respect to an amount other than a fine or penalty, in the case of a particular case or class of cases and before the liability therefor arises.

(3) A remission of an amount under this section may be granted

(a) by forbearing to institute a proceeding for the recovery of the amount;

(b) by delaying, staying or discontinuing any proceeding already instituted;

(c) by forbearing to enforce, staying or abandoning any execution or process on any judgement;

(d) by the entry of satisfaction on any judgement; or

(e) by repaying any sum of money paid to or received by the Nation for the amount.

(4) If a condition of a remission authorized under subsection (1) is not performed, the authorization of the remission has no effect and proceedings may be initiated or continued as if the remission had never been authorized.

(5) Remissions granted under this section may be paid out of the Consolidated Revenue Fund.

(6) Subject to subsection (7), every remission made under this section shall be reported in the public accounts for the fiscal year in which the remission is made.

(7) Subsection (6) does not apply to a remission of tax that is granted on behalf of the Nation by a government pursuant to a tax administration agreement between the Nation and that government.

### **Write-off of uncollectible accounts receivable**

**23.** (1) The Management Committee may, by directive, write off, or authorize a specified person to write off, all or part of a debt or an obligation that is due and owing to the Nation and that the Management Committee, or the authorized person, as the case may be, considers to be unrealizable or uncollectible.

(2) The write-off of all or part of a debt or obligation under this section does not extinguish the right of the Nation to collect the debt or obligation written off.

(3) This section does not apply to a forfeiture, fine, pecuniary penalty, tax, royalty, fee or other sum imposed or authorized to be imposed by a law of the Nation.

(4) Every account written off in a fiscal year must be reported in the public accounts for that year.

## **Interest on money owed to the Nation**

**24.** (1) Persons who owe or are liable to pay money to the Nation shall be liable to pay interest on the money in the circumstances, and calculated in the manner and at the rate, prescribed by regulations made under this Act.

(2) Interest imposed under subsection (1) is recoverable as a debt due to the Nation.

(3) This section does not apply to money that is owed if another law of the Nation requires or authorizes the imposition of interest on the money.

## **PART 5 EXPENDITURES**

### **Authority to pay public money**

**25.** (1) No payment shall be made from the Consolidated Revenue Fund for any purpose without the authority of a budgetary appropriation, a statutory appropriation or a special warrant and public money must not be paid from any other fund except as authorized by a law of the Nation or the trust instrument or other agreement, law or authority by which the money was received or held in that other fund.

(2) Money received by the Nation as a deposit to ensure the doing of any act or thing shall be held or disposed of in accordance with the agreement pursuant to which the deposit is received, but if there is no agreement, or if the agreement contains no provision or insufficient provision for the disposition of the deposit, the deposit shall be disposed of in accordance with this Act and any applicable directives of the Management Committee.

### **Preparation of budgets**

**26.** (1) The Management Committee must, at least 21 days in advance of each fiscal year, prepare and lay before the Council a proposed annual budget for the year setting out the estimates of the expenditures and revenues of the Nation for the year on a consolidated basis and by department in accordance with such directives as the Management Committee may issue.

(2) The Director of each department must prepare, in accordance with such directives as the Management Committee may issue, a proposed budget for the department for inclusion in the annual budget.

(3) The budget for a department must be allocated among separately identified programs of the department in accordance with such directives as the Management Committee may issue.

(4) The administrative expenditures of the Council, the Judicial Council, the Elders Council, the Youth Council and the General Assembly shall each comprise a category of expenditure that shall be treated as a program within the department known as the Secretariat and the Director of that department shall be responsible for coordinating, in respect of each fiscal year, the

preparation of a budget for each such program for inclusion in the annual budget as part of that department's budget for the year.

### **Adoption of annual budget and supplementary budget**

**27.** (1) The Council shall approve and adopt an annual budget for each fiscal year.

(2) During the course of a fiscal year, the Council may, on the recommendation of the Management Committee, approve and adopt a supplementary budget amending the annual budget previously approved and adopted for that fiscal year.

(3) If the Council has not approved and adopted an annual budget for a fiscal year on or before April 1 of that year,

(a) that portion of the proposed annual budget for the year allocated to essential services shall be deemed to have been approved and adopted by the Council; and

(b) the Nation shall operate thereafter on such special warrants as may be ordered by the Council until the Council approves and adopts an annual budget for the year.

(4) The Council must make a copy of the approved and adopted annual budget available for the information of Citizens.

### **Special warrants**

**28.** (1) Money may be paid from the Consolidated Revenue Fund under the authority of a special warrant under this section.

(2) The Council may, by resolution, order a special warrant to be issued

(a) in the circumstances described in subsection 27(3);

(b) if a report is received from the Management Committee that the annual budget is lacking in authority for a payment to be made from the Consolidated Revenue Fund that is urgently and immediately required for the public good; or

(c) if the Council receives a request under subsection 30(5).

(3) A special warrant ordered by the Council shall be signed by the Chief and shall set out

(a) the amount that may be paid from the Consolidated Revenue Fund under the authority of the special warrant;

(b) the purpose for which such payment may be made; and

(c) the fiscal year in which such payment may be made.

## **Contributions and grants**

**29.** (1) If money is payable to or received by the Nation under any law, agreement or undertaking for the purposes of, or as a contribution toward, expenditures to be made by the Nation, the Management Committee may, by directive, authorize the payment of money from the Consolidated Revenue Fund for those expenditures in an amount not exceeding the amount payable to or received by the Nation.

(2) The Council may, with respect to an agreement referred to in subsection (1), authorize a public officer having responsibility in relation to the negotiation of the agreement or the matters dealt with therein to execute the agreement, in such circumstances, and subject to such terms and conditions, as the Council may specify.

## **Regulation of program expenditures**

**30.** (1) Subject to subsections (2), (3) and (5), a sum appropriated for a program by authority of a budget must not be spent for any purpose other than that program and the total amount so appropriated in respect of a fiscal year must not exceed the total amount allocated to the program by that budget for the year.

(2) If the expenditures attributable to a particular department are, or are expected to be, in excess of the amount allocated by the budget for that department and the total expenditures of one or more other departments are expected to be less than the total amount allocated by the budget for those other departments, the Council may, by resolution and on the advice of the Management Committee, reallocate the total budget for the particular department and those other departments so as to meet the needs of the particular department.

(3) If the expenditures attributable to a particular program of a department are, or are expected to be, in excess of the amount allocated by the budget for that program and the expenditures of another program of the department are expected to be less than the amount allocated by the budget for that other program, the Director of the department may, subject to such directives as the Management Committee may issue, reallocate the budget for the department so as to meet the needs of the particular program.

(4) If the amount that has been allocated under a department's budget for professional legal or accounting services is, or is expected to be, insufficient, the Director of the department may submit a request to the Comptroller for an additional allocation of funds for presentation by the Comptroller to, and approval by, the Management Committee.

(5) If the Management Committee approves a request for an additional allocation of funds under subsection (4), the Finance Councillor shall, at the next meeting of the Council, request that the Council order a special warrant be issued under section 28 in respect of that additional allocation.

## **Purchase orders and contracts**

**31.** (1) A purchase order or contract, as defined in regulations made pursuant to this section, made on behalf of the Nation is not enforceable against the Nation unless all applicable terms and conditions prescribed by regulations made under this Act have been complied with in respect of the purchase order or contract.

(2) The Council may make regulations, and the Management Committee may issue directives, prescribing terms and conditions and rules and procedures that shall apply in respect of purchase orders and contracts or classes of purchase orders and contracts.

## **Regulation of payments**

**32.** (1) All payments of public money must be made in accordance with all applicable directives of the Management Committee, including, but not limited to, directives relating to

(a) the requirement for any authorization, requisition or certification;

(b) the form and manner of making or giving a payment, requisition, certification or authorization; and

(c) the designation of persons or classes of persons who are authorized to make, give or authorize a payment, requisition or certification, subject to such terms and conditions as may be specified in the directive.

(2) Money appropriated for a fiscal year must not be paid after the end of the fiscal year, except as permitted by subsection (3) or section 34.

(3) A payment authorized to be made for a fiscal year may be made after the end of the year to discharge a liability incurred before the end of the year if the liability is recorded by the Comptroller in accordance with the Nation's accounting policies as approved by the Management Committee.

## **Overseeing of payments by Comptroller**

**33.** (1) The Comptroller may reject a requisition for a payment if he or she considers that the requirements of this Act or any other law have not been complied with.

(2) If the Comptroller

(a) rejects a requisition or otherwise declines to make a payment,

(b) disallows an item in an account, or

(c) refuses to give a certificate required by any law,

the Comptroller must prepare a report stating his or her reasons in writing and transmit a copy of the report to the Management Committee.

(3) The Management Committee may review a decision of the Comptroller under subsection (2) and may

(a) confirm the Comptroller's decision; or

(b) upon the advice of legal counsel that the requisition, payment, item or certificate referred to in subsection (2) would not contravene any law, order that payment be made, subject to such conditions as the Management Committee may specify.

(4) The Comptroller must, for each fiscal year, prepare a statement to be delivered to the Management Committee and to the Auditor listing details of every case in which

(a) the Comptroller has been overruled by the Management Committee under paragraph (3) (b);

(b) more money has been spent than was duly authorized to be spent;

(c) a payment has been made for a purpose not duly authorized;

(d) a payment has been made without proper certification; or

(e) a payment has been made that, in his or her opinion, is in any other way irregular or unlawful.

### **Holdbacks**

**34.** (1) Where a payment under a contract is withheld, the payment may, subject to this Act and the directives of the Management Committee, be credited to a special fund established for payments withheld under the contract to be dealt with in accordance with the contract.

(2) Money credited to a special fund under subsection (1) shall remain available for the purposes of the contract after the end of the fiscal year in which it is credited.

### **Advances**

**35.** Subject to this Act, any other law of the Nation and the directives of the Management Committee, an advance may be made from the Consolidated Revenue Fund to any person to enable that person to pay expenses that are authorized to be paid by this Act or any other law of the Nation.

### **Money not applied to be repaid**

**36.** If a person has received public money to be applied to any purpose and has not applied it to that purpose within the time or in the manner required, the Finance Councillor may demand repayment and that person shall immediately repay such money, failing which the money may be recovered from the person as a debt due to the Nation and an equal sum may be applied to the purpose for which the money ought to have been applied.

### **Records of commitments**

**37.** (1) Every public officer shall keep records of commitments for the expenditures attributable to each program or fund for which he or she has been assigned responsibility.

(2) The Management Committee may direct the form and manner in which records of commitments under subsection (1) shall be kept.

### **Accounting for public money**

**38.** Every person authorized to spend public money shall account for it in the manner provided under this Act or the law authorizing the spending.

### **Set-off of amounts owed**

**39.** (1) Subject to the directives of the Management Committee, the Comptroller may retain money by way of set off from any money due or payable to a person from the Consolidated Revenue Fund where

- (a) the person owes money to the Nation;
- (b) an overpayment has been made by the Nation to the person; or
- (c) an advance made to the person under section 35, or a loan or advance made to the person under an authority referred to in section 43, has not been repaid or accounted for.

(2) Notwithstanding subsection (1), the Comptroller may recover any overpayment made from the Consolidated Revenue Fund on account of salary, wages, pay or allowances out of any sum of money that may be due and payable by the Nation to the person to whom the overpayment was made.

(3) No money shall be retained under this section by way of set off from an amount due or payable as or on account of compensation under the *Workers' Compensation Act* (Yukon).

## **Refunds, repayments and recoveries**

**40.** (1) Money received by the Nation as a refund or repayment of an expenditure or advance shall be included in the unexpended balance of the fund from which it was paid.

(2) Money received or receivable under any law or agreement as the recovery of a sum authorized to be paid by any law shall be reported in the public accounts for a fiscal year as an expenditure recovery of the year in respect of which the money was authorized to be paid.

## **Management of capital expenditures**

**41.** (1) Without limiting any relevant authority under this Act or any other law of the Nation, the Management Committee may issue directives respecting the planning, management and reporting of capital expenditures by the Nation or any Nation-controlled entity including, but not limited to, directives

(a) requiring the Nation or a Nation-controlled entity to have approval of the Management Committee before making a commitment in respect of a capital expenditure;

(b) establishing conditions on approval required under paragraph (a);

(c) subject to regulations made under this Act, establishing requirements relating to capital management processes, including procurement, contract provisions, project management, financial controls and accounting practices; and

(d) establishing requirements for capital plans, business cases, requests for approval, tendering and other procurement documents, progress reports, completion reports and post-expenditure evaluation reports, including requirements respecting the form, content and frequency of any of the foregoing.

(2) Directives under this section may establish different requirements or conditions for

(a) different classes of capital expenditure; and

(b) different Nation-controlled entities or classes thereof.

## **PART 6 ASSETS**

### **Power to invest**

**42.** (1) Final Agreement Money shall be invested and used in accordance with the Final Agreement, Beneficiary Investment Policy and Chapter 3 of the Constitution.

(2) If money in the Consolidated Revenue Fund is not immediately required for payments, it may be invested

(a) in any of the following:

(i) securities that are obligations of or guaranteed by the Government of Canada or the government of a province or territory,

(ii) fixed deposits, notes, certificates and other short term paper of or guaranteed by a bank, including swapped deposit transactions in currency of the United States of America, or

(iii) commercial paper issued by a company incorporated under the laws of Canada or a province or territory, the securities of which are rated in the highest rating category by at least two recognized security rating institutions; or

(b) in any other manner that is permitted by such policies as the Council may adopt for this purpose after taking into account the recommendations of the Management Committee or other committee appointed by the Council under subsection (6).

(3) If money in a trust money fund is not immediately required for payments, it may be invested in accordance with the trust instrument or other authority by which the money is held in trust and such policies as the Council may adopt for this purpose after taking into account the recommendations of the Management Committee or other committee appointed by the Council under subsection (6).

(4) An investment held under this section may be disposed of, or exchanged or traded, for another investment authorized under this section.

(5) Interest and other income earned from the investment of money in any fund, and any proceeds from an exchange, trade or disposition in respect of that fund, may be paid into the fund, subject to this Act, any other applicable law and any other authority by which the money was paid into, or is held, in the fund.

(6) The Council may appoint a committee to provide advice on the exercise of the power of investment and on other matters related to investments.

## **Loans and advances**

**43.** (1) No loan or advance of public money shall be made unless authorized by a law of the Nation, by a resolution of the Council made on the advice of the Management Committee or by another authority governing the use or disposition of the public money.

(2) A resolution of the Council under subsection (1) in respect of a loan or advance of public money must specify the fund and, in the case of the Consolidated Revenue Fund, the budget of the department or program from which the public money is to be appropriated.

## **Public property**

**44.** (1) No disposition, use or loan of public property shall be made or given to any person unless authorized under a law of the Nation or another authority governing the disposition, use or lending of the property.

(2) Subject to any other law of the Nation, the Management Committee may issue directives governing

- (a) the acquisition of property by the Nation,
- (b) the custody and control of public property, including the maintenance of inventories,
- (c) the use or disposition of public property, and
- (d) the deletion of public property from inventory,

where the matters dealt with in the directives are not otherwise provided for under any other law of the Nation.

## **Provision of services, rights and the use of public property**

**45.** (1) The Council may make regulations, or may authorize the Management Committee or another committee of the Council to issue directives, establishing fees or charges, or terms or conditions, in respect of the provision, by or on behalf of the Nation to any person or class of persons, of

- (a) any service,
- (b) any right or privilege under a licence, permit or other authorization, or
- (c) the use of any public property,

where the fees or charges or terms or conditions, as the case may be, are not otherwise provided for under another law of the Nation.

(2) A directive or regulation under subsection (1) may prescribe rules for the adjustment of the amount of any fee or charge established thereunder for such period as is specified in the directive or regulation.

(3) Directives and regulations under subsection (1) are subject to the provisions of any law of the Nation relating to the service, the right or privilege or the public property.

(4) A directive under subsection (1) must be made available to the public in the same manner as if it were a regulation enacted by the Council.

## **PART 7 LIABILITIES**

### **Authority to borrow**

**46.** No money shall be borrowed by the Nation without the authority of this Act or another law of the Nation.

### **Borrowing for authorized disbursements**

**47.** (1) If the Management Committee considers that the Consolidated Revenue Fund is likely to be insufficient to meet the disbursements lawfully authorized to be made from it and recommends to the Council that money be borrowed to ensure that the Consolidated Revenue Fund will be sufficient for those purposes, the Council may, by resolution, authorize the Finance Councillor to borrow an amount not exceeding a maximum amount stated in the resolution and subject to such other terms and conditions as the Council may specify.

(2) If a borrowing approved under subsection (1) is made to finance or refinance a capital project, the maximum duration of the borrowing must not exceed the reasonably anticipated useful life of the capital assets for which the debt is incurred and the debt servicing costs and amortized re-payment of capital for each fiscal year during which any part of the debt remains outstanding must be reported as an expense in the annual budget for that year.

### **Credit cards**

**48.** The Management Committee may, by directive, authorize the issuance of credit cards to public officers and may set terms and conditions under which such cards are to be used.

### **Overdrafts**

**49.** (1) The Management Committee may, for the efficient operation of the Consolidated Revenue Fund, authorize arrangements with a bank for money overdrafts, subject to such terms and conditions as the Management Committee may by directive specify.

(2) To secure bank overdrafts, the Management Committee may authorize the issuance to a bank of a security in a form, in an amount, on terms and conditions, and executed in a way, the Management Committee directs.

### **Alternative use of borrowed funds**

**50.** (1) If the Nation has borrowed money for a specified purpose and, after the money has been borrowed but before it has been used for the specified purpose, the Finance Councillor considers the money is not required for that purpose, the Council may, by resolution, authorize that money to be used for another purpose, as specified by the Council, for which this or another Act gives the Nation authority to borrow.

(2) If money is used under subsection (1), it is deemed to have been borrowed for the purpose for which it is used at the time of that use.

### **Statutory appropriation for expenses of the public debt**

**51.** Payment of the expenses of the public debt may be made without the authority of an allocation in the annual budget or a special warrant.

### **Records and statement of public debt**

**52.** (1) The Comptroller shall maintain a system of books and records

(a) showing all money authorized to be borrowed by the Nation under this Act or any other law of the Nation;

(b) containing a description and record of all money borrowed by the Nation;

(c) showing all amounts paid in respect of the principal of, premium on and interest on all money borrowed by the Nation; and

(d) showing the status of all means of ensuring the repayment of money borrowed by the Nation.

(2) A statement of the debt obligations of the Nation outstanding at the end of a fiscal year and of each borrowing transaction during the year shall be included in the public accounts for that year.

(3) If property is leased to the Nation under a lease that transfers to the Nation substantially all of the risks and benefits of ownership of the property, there must be included in the public accounts for every fiscal year during which the lease is in effect a statement of the financial obligations of the Nation under the lease at the end of the fiscal year.

## **PART 8 ENFORCEMENT**

### **Failure to pay over or account for public money**

**53.** (1) If the Finance Councillor has reason to believe that a person

(a) has received public money for the Nation and has not duly paid it over,

(b) has received public money for which the person is accountable to the Nation and has not duly accounted for it, or

(c) has in the person's possession or control public money applicable to a purpose to which it has not and is not being applied,

the Finance Councillor may cause a notice to be served on the person or on the person's legal representative requiring the person to pay over, account for or apply the money in the manner and within the time stipulated in the notice and to furnish evidence to the Finance Councillor that the person has done so.

(2) A notice under this section may be served personally or by registered mail addressed to the last known address of the person on whom the notice is served.

### **Statement of account**

**54.** (1) If a person fails to comply with a requirement in a notice served on the person or the person's legal representative under section 53 within the time stipulated in the notice, the Finance Councillor may state an account between that person and the Nation showing the amount of money not duly paid over, accounted for or applied and charging interest on the whole or any part of it, calculated at a rate and in the manner prescribed by regulations made under this Act.

(2) In a proceeding for the recovery of public money, a copy of the account under subsection (1) certified by the Finance Councillor is proof, in the absence of evidence to the contrary, that the amount stated in it, with interest, is due and payable to the Nation without proof of the appointment or signature of the Finance Councillor and that amount and that interest may be recovered as a debt due to the Nation.

### **Loss through misconduct**

**55.** (1) If public money is lost or is not collected through the misconduct, breach of duty or negligence of a person responsible for handling that public money, the person is liable for the money and it may be recovered from the person as a debt due to the Nation and as if it had been received and collected by the person.

(2) No liability shall be imposed under subsection (1) on an employee of the Nation in excess of the amount for which the employee would have been liable in the absence of subsection (1).

(3) The Council may make regulations providing for the recovery from a public officer of the amount of any award or reasonable settlement in respect of damages for death, injury or private property damage as a result of the negligence or wilful misconduct of the public officer in the performance of that public officer's duties or in the operation, care or custody of public property.

## **Evidence**

**56.** An affidavit deposing to facts and sworn by a person having knowledge of them shall be admissible in a court as *prima facie* proof of the facts stated in it in a proceeding for the recovery of public money from a particular person responsible for the collection, management or disbursement of public money where it appears from the following documents or things that such person has received money belonging to the Nation and has refused or neglected to pay the money to the proper persons at the proper times:

(a) books or accounts kept by the particular person or under that person's control;

(b) an accounting by the particular person; or

(c) a written acknowledgment or confession by the particular person.

## **Failure to deliver money or documents**

**57.** (1) If a person refuses or neglects to deliver money or an account, statement, or other document to a public officer to whom the person is required under this Act to deliver it, the Finance Councillor may, by notice served personally or by registered mail addressed to the person's last known address, direct the person to deliver the money or document within any reasonable time stipulated in the notice.

(2) A person who does not comply with a direction under this section commits an offence.

## **Records respecting public money**

**58.** (1) All records respecting public money that are kept or used by, or received or taken into the possession of, a person who is or has been responsible for the collection, management or disbursement of public money or the accounting for it, and all money, securities or things of value received or taken into that person's possession by reason of that person's responsibility for public money, belong to the Nation.

(2) The Management Committee may, by directive, authorize the destruction of records respecting public money.

(3) Any person who destroys records respecting public money, except as authorized under this Act, commits an offence.

### **Actions for recovery of amounts owing**

**59.** The Finance Councillor may, in the name of the Nation and on behalf of the Council, sue for and recover on behalf of the Nation any penalty or other money or property due and owing to the Nation or to enforce a forfeiture imposed by any law relating to public money or public property.

### **Defences to action for recovery of public money**

**60.** (1) If money is paid to a person by the Nation in excess of the authority conferred by a law, without the authority of a law, or contrary to a law and a right is asserted by the Nation to recover the payment or part of it, or to retain other money in full or partial satisfaction of a claim arising out of the payment, the person against whom the right is asserted may, subject to subsection (2), rely upon any matter of fact or law, including estoppel, that would constitute a defence in a proceeding brought to recover the payment as if it had been made under a mistake.

(2) Subsection (1) does not enable a person to rely upon a defence that a payment made by the Nation was made under a mistake of law and the right of the Nation to recover the money paid by it is not impaired by reason only that the payment was made under a mistake of law.

### **Falsifying documents or failure to report**

**61.** A public officer commits an offence if he or she

(a) in connection with the performance of the officer's duties respecting public money, wilfully makes or signs a false entry, certificate, requisition, return or other document; or

(b) having knowledge or information of the violation of this Act or any other law that provides for the expenditure or collection of public money, or of fraud committed by any person against the Nation, fails to report such knowledge or information in writing to the Comptroller.

### **Penalty for offence**

**62.** (1) A person who commits an offence under this Act is liable on summary conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or both.

(2) This Part is subject to article 13.6.0 of the Kwanlin Dün Self-Government Agreement.

### **Other remedies**

**63.** Nothing in this Act prevents, lessens or impairs a remedy given by law to the Nation or any other person.

**PART 9  
MISCELLANEOUS**

**Regulations**

**64.** In addition to the regulations authorized to be made by any other provision of this Act, the Council may make any other regulations it considers necessary to carry out the purposes and provisions of this Act.

**Coming into force**

**65.** Subject to section 66, this Act comes into force on a day to be fixed by a resolution of the Council.

**Transition**

**66.** (1) Any budget, resolution, directive, account, fund, policy, procedure, practice, control or other requirement of any kind whatsoever recognized by the Council that is in effect immediately before this Act comes into force and that is not in conformity with this Act shall remain in effect for the purposes of this Act until it is repealed by a resolution of the Council or by a directive of the Management Committee and, until such repeal, it shall be deemed to be in conformity with this Act.

(2) Any budget, resolution, directive, account, fund, policy, procedure, practice, control or other requirement of any kind whatsoever that is newly established by this Act shall not come into effect until it is brought into effect by a resolution of the Council or by a directive of the Management Committee.

(3) If a purchase order or contract is made before a particular provision of this Act respecting purchase orders or contracts comes into effect, the particular provision does not apply to that purchase order or contract, except that, if provisions of any such contract apply to a period after the particular provision of this Act comes into effect pursuant to a renewal, extension or amendment of or to the contract made after the particular provision comes into force, this Act applies to those provisions of the contract in respect of that period.

67. This Act comes into force on April 1<sup>st</sup>, 2008

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Chief Mike Smith

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Councillor Bill Webber

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Councillor Shirley Dawson

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Councillor Jessie Dawson

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Councillor Edith Baker

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Councillor Ann Smith

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Councillor Allan Taylor