Government of the Kwanlin Dün First Nation

FINANCE POLICY AND PROCEDURE MANUAL

September 2013

The Kwanlin Dün First Nation Finance Policy and Procedure Manual

approved on this 12th day of September 2013

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The original and signed copy of the Finance and Procedure Manual is held in custody in the Kwanlin Dün First Nation Registry of Laws.

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Section 1.0

INTRODUCTION

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SECTION 1.0 — INTRODUCTION

1.1 APPLICATION

The Finance and Procedure Manual is issued by the Council under the provisions of the *Financial Administration Act* (Kwanlin Dün First Nation). In the event of an inconsistency or conflict between the Financial Policy and Procedure Manual and a law of KDFN, the law shall prevail to the extent of the inconsistency or conflict.

1.2 SCOPE AND PURPOSE

Policy, in general, states KDFN's philosophy and approach to an issue and provides the formal guidance to coordinate and execute activities throughout KDFN. Sound policy incorporates the key principles by which employees can judge their actions and help focus attention and resources on high priority issues by aligning and merging efforts to achieve the KDFN mandate and vision.

Procedure sets out the operational process required to implement policy. While policy and procedure may be specific to a branch, department, program or sector, the Finance Policy and Procedure Manual applies both to the operations of the Finance Department and the financial transactions of the KDFN administration.

KDFN policy and procedure are the agreed upon framework for the consistent delivery of good practice. Policy is *what* KDFN does operationally and procedure is *how* KDFN intends to carry out the policy statements.

The Financial Policy and Procedure Manual

a) forms a binding agreement between KDFN and its employees;
b) determines how KDFN operates under its Constitution and laws;
c) sets out what KDFN and its employees can expect from each other by establishing tolerance levels, determining working conditions, and providing administrative direction and guidance; and
d) provides citizens with an accountable, efficient and effective government of transparency, disclosure and redress.

SECTION 1.0 — INTRODUCTION

1.3 DEVELOPMENT AND APPROVAL

In accordance with the Constitution, the Council may develop, amend and approve policy.

1.4 AMENDMENT

KDFN recognizes that policy will change, from time to time, to meet changing operational needs. KDFN shall initiate revisions to the Finance Policy and Procedure Manual as may be required to conform to changing operational needs.

A Table of Amendments to this Finance Policy and Procedure Manual is provided under Section 8.

1.5 ENFORCEMENT

The Finance Policy and Procedure Manual shall be enforced by the Management Committee, the department directors, the Executive Director, and in accordance with the provisions contained in this manual.

1.6 DISPUTE RESOLUTION

The Finance Policy and Procedure Manual shall be clear and binding until revised. In cases of disputes, the department director is the first and the Executive Director is the second level of interpreters of the provisions contained in this manual unless a provision is derived from a law other than a law enacted by KDFN.

1.7 SAFEKEEPING

The original copy of the Finance Policy and Procedure Manual, as approved by the Council, and all subsequent amendments and revisions thereto shall be kept in the KDFN Register of Laws.

1.8 DISTRIBUTION AND ACCESS

Copies of the Finance Policy and Procedure Manual, and all subsequent amendments to its provisions, shall be available, at all times, in all KDFN government buildings, departments and program offices. It is mandatory

that all employees shall familiarize themselves with the Finance Policy and Procedure Manual.

1.9 EMPLOYER PHILOSOPHY STATEMENT

KDFN shall endeavour to make working conditions, wages and benefits offered to its employees competitive with those offered by other public sector agencies. In cases where employees have concerns about their working environment or compensation for their services, they are strongly encouraged to voice their concerns directly to the department director or the Executive Director. KDFN believes that clear and open lines of communication are an effective tool for good government.

1.10 EXECUTIVE DIRECTOR AND DEPARTMENT DIRECTORS PHILOSOPHY STATEMENT

The Executive Director and the department directors shall endeavour to achieve their objectives through the work of employees by ensuring that employees have clear directions and continuing support.

The Executive Director and the department directors understand that employees respond to fair and just treatment. This means that the Finance Policy and Procedure Manual shall be applied evenly and equally to all employees.

Section 2.0

GENERAL DEFINITIONS AND ABBREVIATIONS

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SECTION 2 — GENERAL DEFINITIONS AND ABBREVIATIONS

2.1 GENERAL DEFINITIONS

The definitions in this policy section are general definitions that apply throughout the Finance Policy and Procedure Manual. Specific definitions that may apply to a specific policy section are provided at the start of that section.

1. In this policy

"Act" means the *Financial Administration Act* (Kwanlin Dün First Nation) and includes any regulation made under section 64 of the Act;

"Annual General Assembly" means the General Assembly pursuant to paragraph 67(1)(n) of the Constitution;

"auditor" has the same meaning assigned to it by the Act;

"branch" has the same meaning assigned to it by the Act;

"budget" has the same meaning as assigned to it by the Act;

"Chief" has the same meaning assigned to it by paragraph 67(1)(e) of the Constitution and, in this Finance Policy and Procedure Manual, includes his or her designate;

"citizen" has the same meaning as assigned to it by paragraph 67(1)(g) of the Constitution;

"Constitution" means the *Constitution of the Kwanlin Dün First Nation*, as amended from time to time;

"Council" has the same meaning as assigned to it by paragraph 67(1)(k) of the Constitution;

"Councillors" means the six elected voting Councillors and the two appointed non-voting members of the Council but does not include the Chief;

SECTION 2 — GENERAL DEFINITIONS AND ABBREVIATIONS

"department" has the same meaning as assigned to it by the Act;

"department director" means a director and has the same meaning as assigned to it by the Act and, in this Finance Policy and Procedure Manual, includes his or her designate;

"Executive Director" has the same meaning as assigned to it by the Act and, in this Finance Policy and Procedure Manual, includes his or her designate;

"Finance Department" means the Finance Department established in accordance with section 8 of the Act;

"Financial Transfer Agreement" has the same meaning as assigned to it by the Act;

"fiscal year" has the same meaning as assigned to it by the Act;

"legal and regulatory measures" means the legal and regulatory measures enacted and made by KDFN, including the Constitution, statutes, regulations, rules, policies, resolutions and any other measure that can be enforced by a court or a branch;

"Management Committee" means the Management Committee established in accordance with sections 4 and 5 of the Act;

"money" has the same meaning assigned to it by the Act;

"program" has the same meaning as assigned to it by the Act;

"public accounts" has the same meaning as assigned to it by the Act;

"public money" has the same meaning as defined by the Act;

"public officer" has the same meaning as assigned to it by the Act; and

"public property" has the same meaning as assigned to it by the Act.

SECTION 2 — GENERAL DEFINITIONS AND ABBREVIATIONS

2. In addition to the above definitions, the definitions of the Act shall also apply to the Finance Policy and Procedure Manual.

2.2 ABBREVIATIONS

"COD" means Cash On Delivery;

"FOB" means Free On Board;

"GST" means the Goods and Services Tax;

"FTA" means the Financial Transfer Agreement; and

"KDFN" means the Government of the Kwanlin Dün First Nation.

Section 3.0

FINANCIAL ORGANIZATION

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SECTION 3 — FINANCIAL ORGANIZATION

3.1 ACCOUNTING FOR PUBLIC MONEY

SCOPE Every person who is authorized to spend public money held by KDFN.

PURPOSE Ensure accountability regarding public money.

POLICY Every person authorized to spend public money shall account for it in the manner prescribed by the Constitution, statutes and any other legal and regulatory measures made by KDFN.

3.2 FINANCIAL MANAGEMENT AND REPORTING

SCOPE Management Committee, Finance Department and all department directors.

PURPOSE Improve financial accountability and appropriate financial reporting, and clarify the roles between the Management Committee, Finance Department and department directors.

POLICY

3.2.1 Controls

Sufficiency and effectiveness of controls are the responsibility of the Council, Management Committee and the department directors in order to ensure accuracy of financial data.

3.2.2 Finance Department

The Finance Department shall be responsible for ensuring that sufficient controls and checks are implemented for the accuracy of all financial data.

The Finance Department shall provide all branches, departments and directors with all the financial information necessary to carry out their roles and responsibilities.

PROCEDURE The department directors shall be responsible for the following:

SECTION 3 — FINANCIAL ORGANIZATION

1. Planning

Every employee shall ensure that funds are utilized wisely and productively and only for the purpose specified in the respective budgets**.**

Budgets shall provide a supporting framework within which department directors can achieve KDFN and departmental goals and objectives and as a means to measure results against costs incurred.

Budget allocations shall be set at levels calculated to allow each department to achieve its work plans. Department directors shall be completely familiar with the provisions made for their activities.

Participation in financial control is essential for all department directors in order to plan expenditures, to effectively spend departmental budgets and to review monthly variance reports for indications that program activity levels have increased or decreased and to adjust their work plans according to the demands on the department.

2. Completing Documentation

Department directors shall

1. prepare and submit activity reports and supply financial information to funding agencies as may be required under any contractual agreement between KDFN and the respective agency;
2. ensure that all documentation is complete and accurate for processing by the Finance Department. Documentation shall be signed by an authorized signing authority for processing; and
3. handle all inquiries concerning the status of documentation.

Unless otherwise requested, cheques shall be mailed out on Fridays.

In assigning the division of duties to employees the Finance Department, where possible and practical, shall consider to separate

1. operational responsibility from record keeping;
2. the custody of assets from accounting;

3. the authorization of transactions from the custody of related assets; and
4. duties within the accounting function.

With regard to accounting control

1. persons recording the transactions should not reconcile the related accounts;
2. transactions should be reviewed by another individual prior to posting to reduce posting errors; and
3. posting at the general ledger level should be performed by senior personnel.

3.3 BUDGETS

SCOPE All KDFN operations and in compliance with the Act.

PURPOSE

1. Promote financial accountability and transparency, responsible management of central support and program delivery functions, and strategic and operational planning and decision-making.
2. Prevent deficits by establishing budget expenditures in accordance with actual revenue before incurring costs.
3. Set priorities for budget expenditures cognizant of projected revenues and costs.

POLICY

3.3.1 Strategic Planning

The Management Committee shall prepare, for approval by the Council, a three-year strategic plan that should

a) incorporate the KDFN vision, mission, values, goals, objectives, and programs;
b) focus on matters of strategic importance;
c) serve as a framework for decisions and for securing support and approval;

d) provide the basis for more detailed planning and budgeting;

e) explain KDFN governance to employees and citizens in order to inform, motivate and involve; and

f) assist that benchmarking and performance monitoring are reviewed periodically.

3.3.2 Multi-Year Fiscal Planning

Complementary with the five-year FTA negotiates with Canada, the Management Committee shall prepare multi-year fiscal plans. The multi-fiscal plans shall include a budget, using the most recent actual figures and the previous fiscal year's budget for comparison, and shall be approved by the Council for the initial fiscal year of the respective FTA together with a projected budget for each subsequent fiscal year comprising the period of the FTA.

3.3.3 Fiscal Year Operating Budgets

Before April 1 of each subsequent fiscal year, the Management Committee, for approval by the Council, shall replace the budget for that fiscal year with an annual, projected budget for the new fiscal year and adjust the multi-year fiscal plan accordingly.

KDFN shall only disburse FTA and funding from other contribution agreements and sources in accordance with the annual budget for that fiscal year and within the provisions of the agreements and other arrangements.

3.3.4 Department And Program Budgets

Before April 1 of each subsequent fiscal year, department directors shall prepare and submit annual budgets and projected cash flow schedules for their respective department and programs to the Management Committee as part of the preparation for the new fiscal year operating budgets.

SECTION 3 — FINANCIAL ORGANIZATION

PROCEDURE **Fiscal Year Operating Budget Calendar**

November	The Council and Management Committee shall set the priorities and objectives for the upcoming fiscal year based on and adjust the strategic and multi-year fiscal plans.
	Department directors shall prepare, for review by the Management Committee, work plans for their departmental activities, including budget requirements. The detailed estimates shall be submitted to the Council for approval.
	If approval is not forthcoming, the estimates shall be adjusted to incorporate amendments agreed to by the Council and resubmitted in December.
	Review by the Council, if required, of adjusted departmental budget estimates.
December	The Management Committee shall review the departmental work plans and budgets to ensure that there is a balance between revenues and expenditures and give approval in principle.
January	The Management Committee shall adjust the revenue estimates and prepare recommendations, with regard to the adjusted budgets, for the Council.
	The Council shall review, for approval, the fiscal year operating budget together with the departmental work plans.
February	The Finance Department shall input the approved fiscal year operating budget into the accounting system.
March 14	Last possible date for approval of the budget by the Council.

Fiscal year operating budgets shall include all expected revenues and expenditures based on an analysis of past cash flows. A thorough examination of past cash flow trends is the first step in effective cash flow forecasting through cash flow schedules.

SECTION 3 — FINANCIAL ORGANIZATION

To monitor budgets, actual expenditures for each program shall be compared to monthly cash flow projections of the original budget. Current monthly financial statements shall be compared to cash flow projections to ensure close monitoring of expenditures. Adjustments may be made, when necessary, through variance report recommendations.

Each department director shall be responsible for monitoring the take-up of his, or her, respective department and program budgets. Program budget monitoring and control shall involve comparing and reconciling monthly program revenue and expenditure statements with each program's original projected cash flow schedule.

To ensure effective ongoing monitoring of each program budget, department directors shall be provided with a copy of an approved annual cash flow schedule for their respective programs.

Any program where actual expenditures are significantly over or under the projected monthly expenditures by 10 per cent of the budget shall have a variance report produced and submitted to the Director of Finance no more than five working days after receiving the monthly program revenue and expenditures statement.

The variance report shall outline

a) the amount of the shortage or overage;
b) the cause contributing to the shortage or overage; and
c) recommendations to bring the program budget back in line.

Should a comparison between actual monthly expenditures and monthly budgeted expenditures reveal no significant shortage or overage, a statement verifying that the budget is on target shall be issued to the Director of Finance.

All variance reports shall be submitted to the Management Committee for review and approval before implementation.

Should unexpected or unforeseen expenses be incurred in one part of a program, variance report corrective measures to adjust the program's

budget may be in the form of an expenditure reduction in another area of the program.

KDFN shall expend funds only for the purposes specified and approved in any signed contractual agreement between KDFN and the respective funding agency. Only in situations where flexibility is allowed between functions or programs may transfers be recommended by department directors.

3.3.5 Process For Budget Amendments

If, due to deficiencies in budget preparation or the need to meet unforeseen requirements, expenditures not specifically provided for may become necessary, the department director shall notify the Finance Comptroller, who shall notify the Management Committee, which may obtain approval from the Council to amend the budget.

3.4 FINANCIAL STATEMENTS

SCOPE All cost centres.

PURPOSE Provide, through monthly financial statements, current awareness of KDFN's financial position to all branches, departments and programs based on which, as a primary source of information, department directors can plan future expenditures.

POLICY The Finance Department shall prepare and make available to all departments regular, monthly financial statements.

PROCEDURE The Finance Department shall prepare, complete and make available financial statements within 15 to 20 working days of the month's end.

Completed financial statements shall also include preparation of the following accompanying supporting documents:

1. Trial Balance of the General Ledger
2. Bank Reconciliation Statement

3. Accounts Payable Statement
4. Various Project Reports
5. Variance Reports
6. Accounts Receivable
7. Contributions Receivable

Appropriate monthly program revenue and expenditure statements shall be provided to department directors who have budget control responsibilities. Department directors shall review the statements for shortage or overage spending, uncollected revenues and other financial issues.

Monthly financial statements reviewed and approved shall be filed in an appropriate manner to facilitate a speedy and efficient annual year-end audit.

3.5 ANNUAL AUDITS

SCOPE Council, Director of Finance and Management Committee.

PURPOSE Ensure sound financial systems and accountability, organization and controls, and that KDFN financial resources are managed appropriately for the purpose of providing programs and services to citizens.

POLICY The auditor shall be appointed and function in accordance with sections 6 and 7 of the Act.

The Director of Finance, in consultation with the Council and the Management Committee, shall be responsible to ensure that the preparation of annual audits occurs in a timely manner.

The auditor is entitled to access KDFN information, including

a) all books, records, accounts and vouchers;
b) information from any department director necessary for the completion of the audit;

c) any legal and regulatory measures enacted or passed by KDFN, including resolutions and minutes; and

d) agreements, contracts, and any other related documents required to complete the audit.

The auditor and, or, the Director of Finance shall present the annual audits to the Management Committee, the Council and the Annual General Assembly.

PROCEDURE

The Director of Finance shall prepare and send "A Request for Proposal" for the undertaking of the audit to prospective accountants and, as part of the tendering process, establish terms of reference for the auditor.

Upon selection of a qualified auditor, an engagement letter shall be signed by both KDFN and the auditor.

In order to evaluate the market and ensure that KDFN continues to receive good auditing services at a fair market price, KDFN shall tender auditing services every three to four years.

The Director of Finance and the auditor shall meet one to two months before fiscal year-end to discuss what information, other than bookkeeping records, the auditor will require. This process determines pre-audit specifications and should help reduce auditing costs.

The auditor, upon request, may attend and be heard at a meeting of the Council, or receive notice or other communication relating to that meeting, and with regard to any part of the business of the Council that concerns the auditor.

The Management Committee shall provide the auditor with instructions concerning the audit and, through the Director of Finance, shall assist the auditor in the completion of the audit.

The audit shall include all transactions involving KDFN finances and shall be in accordance with generally accepted auditing procedures. The audit shall include a general review of, and a management letter with regard to, the KDFN's financial management practices and its system of internal controls in use to preserve and protect the assets of KDFN. The

Management Committee shall ensure that, where appropriate, the recommendations of the auditor are implemented by KDFN.

Department directors are responsible for explaining any changes in expenditures from the previous year and variances between the budget and actuals for the current year.

An original copy of every annual audit shall be kept at all times by KDFN as part of the permanent financial records of KDFN.

A copy of the audited financial statements shall be

1. available during reasonable KDFN business hours for the inspection by any citizen upon request to the Chief; and
2. provided to any citizen upon a written request to the Chief and payment of a reasonable photocopy fee.

3.6 INTERNAL AUDITS

SCOPE Council, Director of Finance and Management Committee.

PURPOSE Ensure that KDFN achieves its stated objectives by using a systematic methodology for analyzing organizational processes, procedures and activities, including the

1. effectiveness of operations;
2. reliability of financial reporting;
3. deterring and investigating of fraud;
4. safeguarding of assets; and
5. compliance with the legal and regulatory measures made by KDFN

with the goal of highlighting organizational problems and recommending solutions.

POLICY The Director of Finance, in consultation with the Council and the Management Committee, shall be responsible, if required, to ensure the

preparation of internal audits.

The internal auditor shall have the mandate to audit and report on the

a) public money, trust and public property that are the responsibility of any branch and department;
b) the accounts and financial transactions of any branch, department or public office;
c) securities belonging to KDFN;
d) KDFN system of financial management control and reporting;
e) the organization, management and operations of any branch, department or public office; and
f) the compliance of any branch, department or public office with any KDFN law, regulation, policy, procedure and, or, directives from the KDFN.

The internal auditor and, or, the Director of Finance shall present the annual audits to the Management Committee, the Council and the Annual General Assembly or report in any such manner and at such times as the Council may direct.

3.7 GOODS AND SERVICES TAX

SCOPE All accounts payable.

PURPOSE Ensure that all GST paid by KDFN is accounted for.

POLICY The Finance Department shall calculate and code the GST payable separately on all payments made that charge GST.

All invoices charging GST shall have a valid GST number on the invoice before GST will be paid. For greater certainty, invoices in the amount of or above $30,000 should charge GST to KDFN whereas charging GST below that amount is optional.

The Finance Department shall apply to the Canada Customs and Revenue Agency for GST rebates.

PROCEDURE The Finance Department shall check and verify that GST is calculated correctly and that the company charging GST has a valid GST number on its invoice.

No GST shall be paid if the company invoicing cannot provide a GST number.

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

Every six months the Finance Department shall complete a rebate application and apply to the Canada Revenue Agency for a rebate of 100 per cent for all KDFN related activities.

3.8 INSURANCE REQUIREMENTS

SCOPE Director of Finance.

PURPOSE Adequately protect KDFN assets.

POLICY KDFN shall purchase adequate fire, theft, travel, indemnity and general liability insurance, the terms and conditions of which shall be reviewed by the Management Committee and updated as part of the annual budgeting cycle.

3.9 SIGNING AUTHORITIES

SCOPE Internal application:

— Purchase Orders

— Cheque Requisitions

— Travel Claims

External application:

— Cheques
— Contracts
— Contribution Agreements
— Any other legal document requiring the Seal of KDFN

PURPOSE Delegate signing authorities and control unauthorized and unwarranted expenses.

POLICY The expenditures levels for purchase orders and contracts are prescribed by the *Purchase Order and Contract Regulation* (Kwanlin Dün First Nation) and by any resolution made by the Council, from time to time, who assigns signing authorities.

The department directors shall have the authority to sign all internal documents relating to their departments and may delegate such authority to department employees. Employees may not approve their own expenditures unless agreed in writing on the *Delegation of Authority Form*.

PROCEDURE A list of all signing authorities shall be maintained by the Finance Department.

CROSS-REFERENCE *Purchase Order and Contract Regulation* (Kwanlin Dün First Nation)

APPENDIX Appendix A — *Delegation of Authority Form*

3.10 FILING OF RECORDS

SCOPE Director of Finance and Finance Department employees.

PURPOSE Ensure that financial records are safely stored and available for accounting and accountability purposes.

POLICY The following, but not limited to, original documents shall be stored for safe-keeping in locked, waterproof and fire safe filing cabinets in the offices of the Finance Department:

— Financial Statements
— Invoices
— Receipts
— Vouchers
— Expense Claims
— Purchase Orders
— Contribution Agreements
— Contracts

The Director of Finance shall be responsible for the orderly filing and retrieving of these records as required.

3.11 FINANCIAL INFORMATION DISCLOSURE

SCOPE Director of Finance, Chief, and citizens.

PURPOSE

1. Make KDFN more transparent and accountable by giving citizens a general right of access to financial records in the custody of or under the control of KDFN.

2. Establish specific limited exceptions to the citizens' right of access to certain financial records.

POLICY

3.11.1 Request For Disclosure

To obtain access to a financial record, a citizen shall make a written request on the *Application for Access to Financial Records Form* and state his or her purpose for examining the record.

The Director of Finance shall make every effort to assist the citizen who makes a request for the disclosure of financial records.

The Director of Finance shall respond, in writing, openly, accurately and completely to the citizen within 30 days from the date a request is received unless more time is required. If more time is required, the Director of

Finance shall inform the citizen when his or her request can be reasonably receive a response.

The response of the Director of Finance shall advise the citizen

a) if he or she is entitled to have the financial record or part of the record disclosed to him or her; and
b) if access to the financial record or to part of the record is refused, the reasons for the refusal.

The citizen may request of the Chief a review of the decision by the Director of Finance.

If the citizen is entitled to have the financial record or part of the record disclosed to him or her, he or she shall be permitted to examine it at the KDFN offices during regular business hours and shall sign the *Statement of Confidentiality*.

3.11.2 Exceptions To Disclosure

The Director of Finance shall refuse to disclose to a citizen the financial information with regard to

a) information that would reveal the deliberations of KDFN or any of its committees, including any advice, recommendations or policy considerations submitted or prepared for submission to the Council or any of its committees unless those deliberations concern the applicant;
b) legal opinions subject to solicitor client privilege;
c) other privileged documents that could reasonably expect to reveal information received in confidence from another government, society, corporation, or harm the conduct of negotiations relating to the KDFN self-government or treaties;
d) information that could reasonably be expected to harm the financial or economic interests of KDFN;
e) information the sharing of which would amount to an unreasonable invasion of a third party's personal privacy, including personal financial

information relating to eligibility for or receipt of employment benefits, income assistance, education benefits or social service benefits; and

f) information the sharing of which would conflict with any of the legal and regulatory measures made by KDFN.

If requested to do so by a citizen, the Director of Finance shall fully disclose such financial information as pertains to the payment of money, honouraria, contract fees and employment benefits received from KDFN by person appointed to a branch.

3.11.3 Third Party Disclosure

A citizen's financial information may be disclosed between KDFN branches only if such financial information is required to ensure that the citizen is complying with all eligibility criteria for receiving financial benefits from programs administered by KDFN.

APPENDICES

Appendix B — *Application for Access to Financial Records Form*
Appendix C — *Statement of Confidentiality*

Section 4.0

FIXED ASSETS

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SECTION 4.0 — FIXED ASSETS

SCOPE

This policy section applies equally to all branches, departments and programs and includes all assets that fall within the definition of a fixed asset.

PURPOSE

1. Coordinate and execute the physical and reporting control of KDFN's fixed assets.
2. Comply with all applicable legislative requirements.
3. Provide procedures on various aspects of fixed assets management.

DEFINITIONS

In this policy section

"fixed assets" means tangible, non-consumable items (such as machines and equipment) owned by KDFN, are held for purposes other than investment or resale, and are valued at or above $2,000. Fixed assets typically have a normal useful life expectancy of at least two years and are not permanently attached to or incorporated into KDFN buildings and grounds;

a) for greater certainty, all computers are considered fixed assets regardless of whether or not they meet the $2,000 threshold requirement, and

b) in this policy, fixed assets do not include land, buildings, land or building improvements or infrastructure; and

"Fixed Asset Inventory System" means the Fixed Asset Inventory System with which KDFN gathers information allowing preparation of financial statements in accordance with generally accepted accounting principles and which provides adequate stewardship over KDFN resources through control and accountability of KDFN's fixed assets.

POLICY

4.1 ASSETS MANAGEMENT

KDFN makes beneficial use of fixed assets in the pursuit of delivering programs and services to citizens. Legal responsibilities require that KDFN accurately record and account for fixed assets on a regular basis.

SECTION 4.0 — FIXED ASSETS

Because each department engages in the acquisition, transfer, disposal and use of fixed assets, this policy section sets forth the roles and responsibilities with regard to the assets.

One reason fixed assets are recorded and capitalized is to properly depreciate their value over time, thus reflecting their cost during the useful life of the asset and not only on the date of acquisition. An item valued at less than the capitalization threshold is not depreciated. It is fully written off as an expense at the time of acquisition and not added to the capitalization inventory. Another reason fixed assets are recorded and capitalized is to protect the assets from misuse and misappropriation.

The purpose of conducting physical inventories is to verify the existence and condition of fixed assets and ensure the accuracy of KDFN accounting records. The Fixed Asset Inventory System shall compile a list of all fixed assets, include a full description of the asset, value and location and provide evidence that the department directors are meeting their stewardship duty over their assets. The inventory may also help the department's plan for future purchases by identifying unanticipated wear and tear of equipment before the equipment breaks down.

4.2 AUTHORITY

The Director of Finance and, or, the Management Committee are the authority for the physical and reporting control of KDFN fixed assets. Significant legal and insurance exposure exists if KDFN's fixed assets are misused and, or, misappropriated. Accordingly, a regular physical inventory of all KDFN fixed assets is required.

For computation of depreciation and for tax and insurance purposes, the department directors shall have responsibility for all fixed assets located in their departments.

PROCEDURE **1. Fixed Assets Valuation**

Fixed assets should be reported at their acquisition or historical cost, which also includes ancillary charges such as freight and transportation

charges, site preparation costs, professional fees, or modifications, attachments, accessories or any other item necessary to make an asset useable or render it into service.

If the original cost is not available or if an asset is donated, then the estimated fair-market value determines the asset's cost or acquisition value. Sources to determine fair market value include recent sales of similar assets, price index table, market appraisal or an outside vendor.

2. Fixed Assets Identification

All fixed assets shall be assigned a unique identification number by the Finance Department. The identification numbers assigned shall be unique to a single item. The assigned number shall follow the asset throughout its life in the Fixed Asset Inventory System. Whenever feasible, each asset shall be tagged or marked with the identification number. Such markings shall be removed or obliterated only when the item is sold, scrapped, cannibalized or otherwise disposed of. Should the identification number be removed or defaced, the item shall be marked again with the original number obtained from the inventory listing.

3. Conducting Physical Inventories

A physical inventory, done at least every two years, of all fixed assets shall occur on April 1 and before the audit. Advance notice shall be given to the department directors regarding the specific date for the inventory. Any inventorial items found that are not numbered shall be noted and added to the Fixed Assets Inventory System. All items lacking an identification number shall be tagged or marked if at all feasible.

4. Responsibility Of Department Directors

Each department director shall notify the Finance Department of any additions, deletions, interdepartmental transfers, modifications, or leases of assets that are not reflected in the Fixed Asset Inventory System. Deletions from the inventory should include items that were scrapped, cannibalized, lost, stolen or were damaged beyond salvage.

SECTION 4.0 — FIXED ASSETS

5. Additions

Upon the acquisition of a fixed asset the department director shall immediately notify the Finance Department to tag or mark and add the item to the Fixed Asset Inventory System.

6. Deletions

Fixed assets previously acquired will eventually be disposed of and deleted from the Fixed Asset Inventory System. Deletion may be required due to a sale of the asset, scrapping, mysterious disappearance or involuntary conversion (fire, flood, etc.). Due to the monetary value, assets deleted from the Fixed Asset System, whatever the reason, shall require authorization from the Director of Finance on recommendation of the department director. The department director controlling the asset is the only one in position to trigger removal from the Fixed Asset Inventory System.

An employee discovering the theft of or damage to property shall report the theft or damage to his, or her, department director. This shall be done as soon as possible, but no later than three days from the date of discovery. The department director shall then notify the Executive Director immediately. It is the responsibility of the Director of Finance to report the theft to the appropriate law enforcement agency and insurance company.

Deletions brought about as a result of natural disasters would require reporting to the insurance company for an eventual reimbursement claim.

7. Disposal Of Fixed Assets

The disposal of a fixed asset shall be authorized by the Council and administered by the Director of Finance and, or, the Management Committee.

The selling price for a fixed asset shall take into consideration the fair market value of the asset.

SECTION 4.0 — FIXED ASSETS

If the selling price is under $1,000, the fixed asset shall be offered to employees and citizens and be sold to the highest bidder. If the fixed asset cannot be disposed of by sale, KDFN may donate the asset to a charitable organization.

If the selling price is above $1,000, the fixed asset shall be put up for sale by giving public notice seeking expressions of interest from citizens and taking the highest bidder. If, after a period of 30 days, there is no expression of interest from citizens, the sale shall be extended to the general public.

Public notice includes placing advertisements in the local newspapers.

Section 5.0

REVENUES

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SECTION 5.0 — REVENUES

5.1 COLLECTION, RECEIPT AND DEPOSIT OF PUBLIC MONEY

SCOPE Finance Department and Management Committee.

PURPOSE Regulate the collection, receipt, deposit or transfer of public money.

POLICY The duty of a person collecting public money is prescribed by section 20 of the Act.

Employees authorized to handle cash and cheques should be bondable and internal security controls shall apply.

PROCEDURE All cheques received for deposit shall immediately be endorsed on the reverse side with an endorsement stamp “For Deposit Only”. Cheque endorsements shall be made by the finance officer.

All cash received shall be recorded by the finance officer on pre-numbered receipts in the receipt book kept under lock and key by the finance officer.

Entries made for each receipt shall include

1. date the cash was received;
2. name and address of the payer;
3. amount of the cash received; and
4. signature of the finance officer to verify the entries.

The original receipt shall be given to the payer. The duplicate, contained in the receipts book, shall be forwarded with the cash to the finance officer.

The finance officer shall ensure that all cheques and cash received by KDFN are stored in a safe until deposited in the KDFN bank account or safety deposit box.

SECTION 5.0 — REVENUES

The Director of Finance shall deposit all funds received, on the day received and intact, in the appropriate KDFN bank account at the financial institution.

Deposit slips shall be prepared in duplicate and cross-referenced to receipt numbers by the finance officer. Each deposit slip shall contain information including

1. the current date;
2. the account number;
3. the name of account;
4. a listing of cheques and amounts to be deposited; and
5. a listing of cash and amounts to be deposited, including the total cheques, total cash and the total amount to be deposited in the account.

The finance officer shall review all items listed and totals shown before signing his or her name on each deposit slip for verification and ensure that deposits are made on the dates shown on the deposit slips and that the duplicate deposit slips are date-stamped by the financial institution.

Using duplicate date-stamped bank deposit slips, the finance officer shall post all deposits to each bank account as debits in the appropriate batch general ledger accounts.

All deposits contained in month end financial institution's bank statements received shall be reconciled by the finance officer. Deposits listed on a bank statement shall be reconciled with the receipt book obtained from the finance officer.

There shall not be any adjustments made to entries in the receipt book.

SECTION 5.0 — REVENUES

5.2 ACCOUNTS RECEIVABLE

SCOPE Director of Finance, department directors and employees.

PURPOSE Ensure that credit rating is checked before allowing credit and that invoices are prepared for all accounts receivable.

POLICY The Director of Finance and department directors shall pre-approve all accounts receivable.

KDFN shall not accept from other agencies rates and, or, recoveries that are not consistent with KDFN rates.

KDFN shall charge a late fee of one and-a-half per cent monthly on any overdue accounts over 30 days.

KDFN shall take all necessary steps to collect outstanding accounts.

Outstanding accounts shall be deducted from any future KDFN earnings.

PROCEDURE Before granting credit, the initiating department shall contact the Finance Department to ensure that all accounts are paid.

Once credit has been extended, the initiating department shall ensure that documentation is adequately marked to indicate to the Finance Department to issue an invoice.

The name of the contact person, company and address shall be forwarded to the Finance Department for invoicing.

Proper authorization shall be attached (i.e., the agency's purchase order number).

SECTION 5.0 — REVENUES

5.3 CONTRIBUTION AGREEMENTS

SCOPE Management Committee and all department directors.

PURPOSE Ensure that contribution agreements cover all project and, or, program costs, are compatible with KDFN delivery capacity, are reasonably worded before signing and reduce administrative costs.

POLICY Contribution agreements include

a) proposals for funding; and
b) all other funding contracts.

The negotiating of contribution agreements shall be between the initiating department directors and the respective funding agencies.

Some of the terms of a contribution agreement should include

a) an upfront, advance payment;
b) annual reporting requirements; and
c) where possible, a 15 per cent administration fee.

The initiating department directors shall forward and present all contribution agreements to the Management Committee. The Management Committee shall review all contribution agreements to ensure that the terms, conditions and funding levels are acceptable before approving and signing an agreement.

The transfers to KDFN accounts of full or partial payments of funds from contribution agreements shall be monitored by the Director of Finance and communicated to the initiating department director at the time of transfer of funds.

PROCEDURE The Finance Department shall retain all original and signed contribution agreements filed in systematic order.

SECTION 5.0 — REVENUES

One copy of the contribution agreement shall be retained by the initiating department.

The contribution agreement budget shall be forwarded to the Finance Department for input into the general ledger.

The contribution agreement cash flow forecast shall be entered into the computer for monitoring.

With an approved contribution agreement, the Department of Finance shall issue a department and program number to charge all related expenditures.

The chart of accounts shall be organized so that similar projects and, or, programs may be numbered consecutively.

Department directors shall be responsible for reporting requirements, including timely written reports and financial statements in accordance with the contribution agreement.

Section 6.0

EXPENSES

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SECTION 6 — EXPENSES

6.1 PAYMENTS FOR GOODS AND SERVICES

SCOPE Management Committee.

PURPOSE Regulate payments for goods and services.

POLICY All payments for goods and services received by KDFN shall be made in accordance and for purposes specified in the annual budget as approved by the Council. Such payments shall be made from the General Bank Account.

The Management Committee may issue directives respecting and providing

a) payments made from the General Bank Account;
b) the form in which payments shall be made;
c) the way in which payments shall be authenticated; and
d) the institutions from which payments shall be made

The Management Committee may give direction respecting the verification of KDFN debt obligations before their payment.

CROSS-REFERENCE Policy Section 6.6 – Tendering Process For The Procurement Of Goods And Services

6.2 ORDERING AND PAYMENT OF INVOICES

SCOPE All employees and the Chief.

PURPOSE Regulate the ordering and payment of invoices.

POLICY It is the responsibility of employees and the Chief to maintain control of expenses.

Only budgeted items, consistent with the annual work plan and budget, can be ordered.

Items not budgeted or extraordinary purchases in excess of $5,000 shall be approved by the Director of Finance, the Executive Director, and the affected department director in advance and shall be subject to budget adjustment limitations as set out in this policy.

6.3 REQUISITIONS FOR PAYMENTS

SCOPE Management Committee and authorized employees.

PURPOSE Ensure that payments are based on requisitions for payment.

POLICY No payment shall be made from the General Bank Account unless a requisition for payment containing the required statement is processed.

A requisition for payment shall contain a statement that

a) the payment is lawful and is made to the correct account, program and activity;
b) there is sufficient money in the account or fund to make the payment;
c) the making of payment does not contravene any KDFN legal and regulatory measures or directive; and
d) the payment will not reduce the balance in the account or fund so as to render it insufficient to meet commitments recorded and for other payments to be made.

The Management Committee may, by directive, authorize department directors to sign payment requisitions and subject to such terms and conditions as it considers necessary.

Where the Management Committee has authorized a department director to sign requisitions for payment it may, by directive, authorize him or her to delegate all or part of such terms and conditions and as it considers necessary.

The authority of employees to sign requisitions for payment shall extend only to payments to be made from those accounts or funds for which the

respective employee has been assigned responsibility.

6.4 INVOICE PROCESSING

SCOPE All employees and the Chief.

PURPOSE Control expenditures.

POLICY No invoice shall be processed or paid without a proper code and authorization.

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

PROCEDURE Once the invoice is verified as an original and addressed to KDFN, the "Verification/Approved" stamp shall be applied to the invoice.

Where applicable, compare invoice to purchase order to verify that

1. the items invoiced have been received and the packing slips are attached;
2. the unit and, or, the total price invoiced match the amount on the purchase order;
3. the freight and mailing charges are payable; and
4. the coding of the invoice is correct.

All extensions and additions on the invoice shall be verified for accuracy.

If a provincial sales tax has been charged, the amount of the tax shall be subtracted from the invoice total. An explanatory note to the supplier that provincial sales tax is not levied on exports to the Yukon is essential.

The Finance Department shall watch for any offer on invoices of discount for payment within a certain time. Such invoice shall be red tagged to take advantage of discounts.

SECTION 6 — EXPENSES

Prompt day-to-day processing of all invoices is imperative for the following reasons:

1. Suppliers have delivered supplies or services on order of KDFN and are entitled to timely payment. In this regard, KDFN has a reputation to preserve.
2. Delays distort reporting of expenses to date and confuse cash flow projections.

6.5 PURCHASE ORDERS

SCOPE All employees and the Chief.

PURPOSE Regulate the use of purchase orders and control expenses.

POLICY A purchase order shall be issued, where possible, before any purchase is made.

The Finance Department shall assign a numerical series of purchase orders to each department and, or, program. The department director shall be responsible for all purchases made with purchase orders within that numerical series.

Telephone solicitations shall not be permitted.

PROCEDURE The KDFN purchase order is a three-part form:

— Original to supplier
— Duplicate to Finance Department
— Triplicate to originating department

The purchase order is the control item against which suppliers' invoices shall be verified so that

1. payment is made only for the type and quantity of goods received at unit price specified;
2. unwarranted charges are rejected; and

3. costs involved are correctly allocated.

The issuing department shall be responsible to ensure that the funds are available and purchase orders properly coded.

Purchase orders shall be approved before release by the proper signing authority.

Purchase orders shall be fully completed. This includes

— Quantities ordered
— Unit prices
— Total price for each item and total for order
— F.O.B. point (to determine who pays freight costs)
— Delivery date
— Coding to ensure that funds are available
— Full details (i.e., type of meeting, persons attending)

Packing slips and way bills shall be attached to the Finance Department copy. Not all supplies covered by a single purchase order are received at the same time; therefore, care shall be taken to indicate on the Finance Department copy which items and how many have been received in any one shipment. In the absence of packing slips, etc., the Finance Department copy shall be notated with “Received By” and initialed and dated by the recipient.

Department directors shall review and initial all purchase orders chargeable against their budgets.

Purchase orders for capital items shall be certified by the Director of Finance for the purpose that either

1. funds for the purchase are specifically provided for in the budget; or
2. funds elsewhere in the budget are available for transfer.

The control copy of the purchase order shall be forwarded to the accounting section for filing with the approved supplier’s invoice.

Purchase orders shall be used for the acquisition of services, consulting fees and the supply of goods.

All blank purchase orders shall be stored in a locked filing cabinet in the Finance Department.

At the commencement of each fiscal year, department directors shall sign for and be allocated blocks of pre-numbered purchase orders for use by their departments and a log of all allocations maintained by the Finance Department.

At the end of each fiscal year, department directors shall return their blocks of pre-numbered purchase orders—(used, voided, unused and in numerical order)—to the Finance Department for central filing.

CROSS-REFERENCE *Purchase Order and Contract Regulation* (Kwanlin Dün First Nation)

6.6 TENDERING PROCESS FOR THE PROCUREMENT OF GOODS AND SERVICES

SCOPE All tenders and contracts for the procurement of goods and services.

PURPOSE Prescribe the tendering requirements and the fair and equitable treatment of all persons, organizations or business entities involved with KDFN.

DEFINITIONS In this policy section

"aboriginal" means First Nation, Inuit and Métis peoples;

"conflict of interest" means any situation in which an individual, organization or business entity is in a position to exploit a professional or official capacity in some way for the individual's, organization's or business entity's personal benefit;

"contract" in this policy means a contract for the procurement of goods and services entered into by KDFN and a contractor;

“expression of interest” means that KDFN deems a project or contract to be of an extraordinary size or of a very specialized nature and decides to advertise for an expression of interest in the project or contract;

“goods and services” means the goods (such as merchandise, finished products, supplies or raw materials) and the services (such as tasks and labour) that are produced or performed for and paid by KDFN;

“immediate family”, in accordance with the *Canada Labour Code*, means

a) the employee's spouse or common-law partner,

b) the employee's father and mother and the spouse or common-law partner of the father or mother,

c) the employee's children and the children of the employee's spouse or common-law partner,

d) the employee's grandchildren,

e) the employee's brothers and sisters,

f) the grandfather and grandmother of the employee,

g) the father and mother of the spouse or common-law partner of the employee and the spouse or common-law partner of the father or mother,

h) any relative of the employee who resides permanently with the employee or with whom the employee permanently resides, and

i) whereas "common-law partner" means a person who has been cohabiting with an individual in a conjugal relationship for at least one year, or who had been so cohabiting with the individual for at least one year immediately before the individual's death;

“invited tender” means that the tender is limited to a selected list of qualified contractors who are invited to submit a bid on the tendering project;

“Kwanlin Dün contractor or another First Nation contractor” means a sole proprietorship, limited company, cooperative or partnership in which the First Nation business retains at least 51 per cent ownership. If a

firm is operating under a joint venture or consortium, the First Nation business shall retain at least 51 per cent ownership in the joint venture or consortium;

"open or public tender" means tenders that are publicly advertised, usually through newspapers, postings in local business association offices and, or, a public electronic bidding service. Open tenders allow all qualified and interested contractors an opportunity to bid on the tendering project. Once advertised, some individual contractors may be contacted to ensure that they are aware of the tendering should they wish to participate in the tender process. Public advertisement or notification of a tendering project should be wide enough to ensure that a sufficient number of qualified and interested contractors are available so that a competitive tendering process is achieved. Bids submitted by qualified and interested contractors who may have become aware of the tendering project and whose place of business may be outside the geographical area of advertisement cannot be refused;

"tendering" in this policy means the tendering process for the procurement of goods and services;

"tendering process" means the procedure by which tender documents, or specifications describing the requirements and qualifications necessary under a tendering project, are put in the hands of contractors and, or, suppliers who are interested in preparing and submitting bids to undertake the tendering project. Under a competitive process there are two different methods used for carrying out a tendering process. The first method of tendering is an invitational bid, the second method will either be a lump sum price or a cost plus (which usually includes the cost per hour for equipment time or person hours); and

"value for money", normally means the lowest valid bid price, which incorporates specified provisions for local content, committed to by the contractor or supplier in carrying out the tendering project. It is important that these factors be clearly identified and incorporated in the tender documents and the evaluation criteria. Tender documents may include basic requirements with respect to areas such as the use

or availability of local materials, services, contractors and labour, as well as skill enhancements under apprenticeship or facilities operator programs. Bidders should incorporate these requirements within the contract and the bid price to ensure a valid bid (the lowest bid will not necessarily be accepted). Specific training and economic development initiatives should be coordinated with planned capital works, but would not generally be a part of the contracting process.

APPLICATION

1. This policy section applies to all tendering projects carried out by branches, departments, programs and employees.

2. Where KDFN obtains funding for a tendering project from an outside source the provisions provided by that source, if they are different from this policy section, shall apply.

3. This policy section does not apply to the tendering process and the management of contracts for construction and capital works projects. These are projects subject to the Tendering Policy administered by the Community Services and Capital departments.

4. In the event of an inconsistency or conflict between this policy section and the *Purchase Order and Contract Regulation* (Kwanlin Dün First Nation), the regulation shall prevail to the extent of the inconsistency or conflict.

POLICY

6.6.1 General Provisions

All contracts shall be in writing and in a standard contract format to ensure that the following provisions are included:

a) the terms and conditions of contract;
b) the starting and ending date of contract;
c) the maximum payable for total contract and payment schedule;
d) the statement of work; and
e) the deliverables.

SECTION 6 — EXPENSES

All contracts shall be reviewed and initialed for completeness, and the availability of KDFN funding verified, by the Director of Finance before the signing of a contract by the parties.

Before awarding a contract, KDFN shall review the criteria published in the Revenue Canada guide *Employee or Self-Employed, RC4110*, to determine whether the contractor is considered a contractor or an employee of KDFN.

KDFN, from time to time during the term of a contract, shall review the contract to determine whether the contractor continues to be considered a contractor or an employee of KDFN.

The initiating department director shall ensure that all work related to a contract is completed in accordance with the statement of work and the deliverables before a final payment is made to the contractor.

The Management Committee shall be informed of all contracts before their starting date.

No work shall begin on a contract until the contract is duly signed and executed.

At all times shall contractors perform their work in compliance with the Kwanlin Dün First Nation Occupational Health and Safety Manual.

Acknowledgement of this policy section shall form part of the orientation for all department directors.

6.6.2 Key Principles And Mechanisms For Tendering Projects

The key principles and mechanisms applied by KDFN in tendering projects, while allowing for opportunities to incorporate KDFN community socio-economic benefits, shall include

a) dealing with all potential bidders on an equitable basis;
b) establishing specific criteria within which an open tendering process shall be adhered to based on good contracting principles that take into consideration the dollar value, the complexity of the work to be

undertaken, and the number of goods and services providers within the area of competition who are able to meet the level of expertise and qualifications necessary;

c) treating all tender documents confidentially;

d) opening all tenders in public with appropriate safeguards;

e) assessing all tenders on the basis of a clear, consistent, predefined evaluation criteria;

f) maximizing the use and development of available citizens, First Nation and local resources or skills; and

g) developing and reviewing a source list, to be updated annually, of qualified Kwanlin Dün, First Nation and local suppliers from which to invite bids for tendering projects.

6.6.3 Tendering Scale

Contracts for tendering projects the estimated value of which is

a) over $100,000 shall be awarded by open tender and any contract of this value may require a Bid Bond in an amount not less than 10 per cent of the tender amount;

b) between $25,000 and $100,000 shall be awarded by invited or public tender; and

c) under $25,000 shall be awarded in a manner that ensures value for money.

Open, or public and invited tenders shall call for at least two, preferably three, bids to ensure an adequate level of competition.

A director, on behalf of KDFN, may enter into a contract without soliciting bids where

a) the need is one of pressing emergency in which delay would be injurious to the public interest;

b) the estimated expenditure does not exceed $25,000; or

c) only one person is capable of performing the contract.

If the director perceives a conflict of interest in entering into a contract without soliciting bids, he or she shall immediately to the Management Committee or the Executive Director.

6.6.4 Kwanlin Dün Contractors And Employment

KDFN is committed to extend opportunities for tendering projects to qualified Kwanlin Dün contractors. This includes the

a) encouragement, enhancement and maximization of the participation in the local economy by Kwanlin Dün contractors;
b) utilization of Kwanlin Dün employment; and
c) development of sustainable partnerships or joint ventures in which the Kwanlin Dün business retains at least 40 per cent ownership.

As part of the tendering process, KDFN shall make provisions for Kwanlin Dün employment content, including a minimum, as part of the tender evaluation and tendering project contract.

KDFN shall limit the eligibility for a call for public tender to qualified Kwanlin Dün bidders. KDFN shall base such a decision on the evidence that there are a sufficient number of qualified Kwanlin Dün bidders to ensure fair competition.

KDFN is further committed to extend business and employment opportunities to other Yukon First Nations.

PROCEDURE

1. Qualified Contractor

The contractor's qualification serve to establish whether he or she possesses the capacity, skill and integrity to ensure that the work is completed as specified, and within time and budget.

2. Tender Insurance And Security

Two of the tender documents shall be the Insurance Conditions and the Security Conditions forms. These provisions ensure that the contractor has adequate coverage for the liability arising out of, or resulting from, the ownership, existence, maintenance or use of premises by the contractor

and operations necessary or incidental to the performance of a given tendering project. This also includes the performance bond, labour bond, material payment bond, liability insurance, builder's risk insurance and Worker's Compensation.

3. Evaluation Of The Pre-Qualifications Of Contractors

In some instances, KDFN may or may not choose to conduct a pre-qualifying process of the contractors through public notification. All interested contractors would outline their qualifications against an established set of criteria. Once the review is complete, KDFN would invite qualified contractors to submit a complete bid for the tendering project.

An independent, third-party appraisal of the local benefits shall be carried out as part of the bidding process where fair market value cannot be easily determined or where local content provisions make up substantial part of the tendering project cost (i.e., over 20 per cent). This appraisal forms part of the tendering project cost.

4. Maximizing Local Benefits

There are three principal ways in which KDFN can ensure that it derives the maximum benefits possible even in the case of an open or public tender:

a) requiring local content provisions within the tendering project;
b) joint venture arrangements; and
c) incorporating First Nation set-asides, where appropriate and cost-effective, within the tendering project.

5. Local Content Conditions

a) Local Content

Advantage can be taken of standard local content conditions, which allow KDFN to specifically identify and quantify the number of qualified individuals to be employed, the local material and equipment to be used, and the skill enhancements to be provided that are appropriate to the

tendering project requirements. Bids are then evaluated to ensure that the local content conditions are adequately addressed and incorporated within the bid price to meet the value for money principle.

In some instances, the local content conditions specified in a tender might generate additional short-term costs. In these instances, the socio-economic benefits and the premium paid to achieve them shall be supported by an appropriate analysis that establishes, among other things, the value of benefits by type and their expected duration. Assumptions used for each benefit shall be clearly stated and be consistent with the supporting rationale. This analysis shall clearly demonstrate that the premium paid on the tendering project is offset by an amount (the value of all specific benefits) equal to or greater than the premium.

b) Joint Venture Arrangements

Where Kwanlin Dün businesses lack the skills or resources (labour, equipment and material) to carry out a larger tendering project, they may choose to consider a joint venture arrangement.

Through a joint venture, Kwanlin Dün businesses can be reasonably assured of benefiting from a tendering project. This approach involves a Kwanlin Dün business working with a partner and through a joint venture agreement accessing the additional resources and skills needed to enable it to participate in the open tendering process. In any joint venture arrangement where Kwanlin Dün businesses want to take advantage of local content conditions they shall retain at least 40 per cent ownership.

c) Using Aboriginal Bidders:

KDFN may wish to limit eligibility for a tendering project under $500,000 to qualified aboriginal contractors or suppliers. A decision to do so shall be based on evidence that there is a sufficient number of qualified aboriginal bidders to ensure competition. Industry standard normally requires at least three qualified bids.

In this policy, local content conditions shall allow that a Kwanlin Dün contractor be given preference when his or her bid price is up to but not more than 10 per cent over the lowest bid.

6. Bid Review

Bids shall be reviewed based on the following:

a) ranking;
b) bid price; and
c) review criteria.

KDFN may request information from the highest ranking bidder to be able to judge the ability of that bidder to fulfill the contract requirements by using the following information:

a) the experience and qualifications of the contractor's supervisor;
b) the bidders experience in similar work;
c) the bidder's financial capability;
d) the bidders past performance; and
e) the local content if specified in the contract.

KDFN may request additional information as necessary to carry out the review.

Should KDFN judge the highest ranked bidder as not able to fulfill the contract requirements, KDFN shall proceed to review the next highest ranked bidder using the criteria in paragraphs a) to e) above. This process shall be used until a suitable bidder is judged to be capable of fulfilling the contract requirements.

7. Contract Renewals And Amendments

At the sole discretion of KDFN, a contract may be renewed for a further term of one year, upon the same terms and conditions, including a further

right to renew, on the part of KDFN. There shall be no right for renewal beyond a total term of three years.

Amendments to a contract shall be made in writing and in accordance with this policy section.

8. Award Process

All bids shall be reviewed by the Bid Review Panel, described in procedure 10 below, before awarding a contract.

9. Conflict of Interest

No member of the Bid Review Panel shall participate, directly or indirectly, in the selection of, the awarding of, or the administration of any tendering project or contract if an actual or reasonably foreseeable conflict of interest would be involved. Such conflict would arise when a financial or other interest in an organization, business or firm selected for award of a contract is held by

a) a member of the Bid Review Panel's immediate family member; or
b) an organization that is negotiating to employ or has any arrangement concerning prospective employment of any of the members of the Bid Review Panel.

Employees or agents of KDFN shall not solicit or accept gratuities, favours, or anything of monetary value from contractors, potential contractors, lessees or parties to subcontracts, and shall not knowingly use confidential information for actual personal gain.

In the event of a conflict, the employee or agent of KDFN or KDFN enterprises involved shall remove himself or herself from the Bid Review Panel.

10. Bid Review Panel

The membership of the Bid Review Panel shall consist of the KDFN Executive Director, the Finance Director and the director of the department where the tendering project originated.

Responsibilities of the Bid Review Panel shall be to

a) ensure that individual KDFN departments and contractors are in compliance with procedure 6 above;
b) investigate the facts and circumstances surrounding reports and disclosures of conflicts;
c) resolve conflicts in accordance with the provisions in this policy, including rendering of recommendations and discipline;
d) if required, consult an industry expert or seek technical advice; and
e) refer conflicts that involves a department director to the Management Committee or the Executive Director.

All conflict resolution recommendations or decisions by the Bid Review Panel shall be final.

12. Register Of Contracts

KDFN shall establish a register of contracts that shall contain the original copy of each current contract.

A clerk of the register of contracts shall be appointed by the Director of Finance and shall be responsible for maintaining the register of contracts.

CROSS-REFERENCE

Policy Section 6.1 – Payments For Goods And Services
Tendering Policy For Construction And Capital Works
Kwanlin Dün First Nation Occupational Health and Safety Manual
Purchase Order and Contract Regulation (Kwanlin Dün First Nation)

6.7 ACCOUNTS PAYABLE

SCOPE All employees.

PURPOSE Improve efficiencies and reduce costs for cheque issuing.

SECTION 6 — EXPENSES

POLICY Accounts payable shall be automatically paid as scheduled by the Finance Department.

PROCEDURE Only two accounts payable runs shall be processed each month. In order to process invoices for each run, all documentation shall be submitted to the Finance Department no later than five working days before the day of the run.

The departments shall initiate, code and have approved the documentation before submission to the Finance Department for payment.

6.8 PAYMENT AFTER A FISCAL YEAR END

SCOPE Department of Finance and department directors.

PURPOSE Regulate payments after fiscal year end.

POLICY Where a debt obligation has been incurred by KDFN for goods supplied, or services performed, before the end of the fiscal year under a contract, payment of the obligation shall be made from the account for that fiscal year.

Every branch and the department directors shall, at the end of each fiscal year, prepare and forward to the Director of Finance a list of payments to be made within two weeks after the end of that fiscal year and from accounts for which he or she is responsible.

6.9 MONEY NOT PAID

SCOPE Director of Finance and finance officer.

PURPOSE Regulate the repayment or recovery of money not applied to a specific purpose.

POLICY Where a person has received money from KDFN to be applied to any purpose but has not applied it to that purpose within the time or manner

required, the Director of Finance or finance officer may

a) demand repayment of the money not so applied; and
b) recover the money not applied from the person, department or program, as a debt due to KDFN.

In the meantime, the Director of Finance or the finance officer may authorize an equal sum to be applied to the purpose for which the money ought to have been applied, if necessary (i.e., travel claims).

6.10 UNCOLLECTIBLE DEBTS WRITE-OFF

SCOPE Management Committee.

PURPOSE Regulate uncollectible debts and report accounts written off.

POLICY The Management Committee may, by directive,

a) write-off all or part of a debt or obligation that it considers to be unrealizable or uncollectible; and
b) authorize specific persons to write-off all or part of a debt or obligation that is due and owing to KDFN and that the authorized person considers to be uncollectible.

The write-off of all or part of a debt or obligation under this policy section shall not extinguish the right of KDFN to collect the debt or obligation written off.

This policy section shall not apply to a forfeiture, fine, pecuniary penalty, tax, royalty, fee or other sum imposed or authorized to be imposed by any KDFN legal or regulatory measure.

Every account written off shall be reported in the public accounts for the fiscal year in which the account is written off.

SECTION 6 — EXPENSES

6.11 CHEQUE ISSUING

SCOPE All employees, branches, departments and programs, and suppliers.

PURPOSE Standardize the issuing and release of cheques.

POLICY

6.11.1 Payroll

Direct deposits (electronic funds transfer) shall be the mandatory pay method for all employees.

Employees shall have completed, authorized and signed by their supervisors their time and leave sheets five days before payday.

For greater certainty, if the Friday is a statutory holiday, payroll day shall be the day before.

6.11.2 Honouraria

Honouraria shall be released on the same day and by the same method as policy section 6.11.1, Payroll.

6.11.3 Accounts Payable

Accounts payable cheques shall be released every second and fourth week, on Fridays, 3:00 p.m.

6.12 CHEQUE REQUISITIONS

SCOPE Examples include
- — C.O.D. shipments
- — Casual payments
- — Fees or honouraria
- — Donations

PURPOSE Control expenditures.

POLICY Cheques requisitions should be used infrequently.

SECTION 6 — EXPENSES

All cheque requisitions shall be properly coded and approved by the respective department director.

PROCEDURE

The cheque requisition is a one-part form retained in accounting records as a verification of payment.

Information on cheque requisitions shall include the name of the payee, the amount of payment, the reasons for or type of payment, the coding and the authorized signatures.

The issuing department director shall be responsible for proper coding and ensuring the funds are available.

Two designated signing authorities shall be required to authorize a cheque requisition on the *Cheque Requisition Form*.

APPENDIX

Appendix D — *Cheque Requisition Form*

6.13 CREDIT CARDS

SCOPE

Executive Director.

PURPOSE

1. Outline the responsibilities of those individuals who have authority to use credit cards for the approved and budgeted expenses incurred while conducting the affairs of KDFN.

2. Use credit cards in a proper and transparent manner and with full accountability.

3. Credit cards are used to

   a) make purchases when suppliers do not accept purchase orders;
   b) make purchases when suppliers require that payment be made by credit card;
   c) eliminate C.O.D. orders; and
   d) allow for online purchases.

SECTION 6 — EXPENSES

POLICY

The Finance Department in conjunction with the Management Committee shall be responsible for setting each credit card's limit.

Credit cards shall not be used for

a) alcohol and tobacco; and
b) personal charges.

All charges or purchases made with a credit card shall have the proper documentation supporting the charge. This includes either a purchase order or receipts. All receipts shall be itemized and clearly show what items have been purchased. A credit card payment slip is not a receipt.

Any charges made with a credit card without proper supporting documentation shall be considered a personal purchase and deducted from the credit card holder's next paycheque.

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

PROCEDURE

The use of credit cards shall be restricted for KDFN business purposes only. Where any uncertainty exists, the Management Committee or the Director of Finance shall be consulted by the credit card holder.

The Finance Department shall monitor all charges on credit cards and ensure that receipts and proper documentation accompany each purchase and that each charge is a valid KDFN expense.

It is the responsibility of the card holder to ensure that the Finance Department has all documentation within ten days of the charge and that such documentation is coded to the correct department, program or expense line.

Credit card holders can give another employee the authority to use the credit card by completing and signing the *Credit Card Authorization Form*. The designated employee shall present this authorization to vendors in order to use the credit card. The original credit card holder shall be

responsible for any purchases made by his or her delegate and shall provide necessary vendor receipts within ten days of any purchase.

Credit card holders shall contact the Finance Department when a card needs to be reassigned or reissued.

Lost or stolen KDFN credit cards shall be reported immediately to both the issuing financial institution and the Director of Finance.

Upon issuance of a credit card, the credit card holder shall sign the *Credit Card Use Acknowledgement Form* to verify that he or she has read, understands and will comply with this policy section.

Section 7.0

SPECIFIC EXPENSES

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SECTION 7.0 — SPECIFIC EXPENSES

7.1 TRAVEL

SCOPE Employees travelling on KDFN business.

PURPOSE

1. Set policy and procedures for travel on KDFN business.
2. Educate persons who travel on KDFN business so that they clearly understand KDFN's cost control objectives and how they can help to achieve them.
3. Ensure that all travel expense claims are justified and that all necessary paperwork is attached to the *Travel Expense Claim Form* for internal control and auditing purposes.
4. Minimize out-of-pocket expenses for travellers.

DEFINITIONS In this policy section

"business insurance coverage" means the inclusive insurance coverage for a private vehicle that provides for unlimited business use and third party liability (refer also to section 4–760 of the KDFN Personnel Policy);

"kilometrage" means the distance actually travelled on KDFN business;

"travel on KDFN business" means that such travel shall be

a) in compliance with KDFN budgets,
b) justifiable and directly related to KDFN governance,
c) of a nature that contributes to the tangible advancement of KDFN business and governance,
d) undertaken by persons who are qualified, familiar with and capable of representing KDFN in the particular business, and
e) undertaken, case-by-case, by only those persons who are absolutely required to travel and attend to the particular business;

"traveller" means a person who is authorized to travel on KDFN business; and

SECTION 7.0 — SPECIFIC EXPENSES

"*Travel Expense Claim Form*" or "travel expense claim" means the standard form used to submit a statement of expense claim for reimbursement.

POLICY

7.1.2 Administration

It is the prerogative of KDFN to determine whether, when, where, by whom and by what means travel will be undertaken and to select the mode and class of transportation and the accommodation to be used, subject to the provisions of this policy section.

Persons travelling on KDFN business shall be afforded transportation and accommodation that are comfortable and of good quality. Allowance, rates and conditions of payment and reimbursement shall be sufficient to meet reasonable and legitimate expenses that are necessarily incurred as result of the requirement to travel. In exceptional travel situations, when a traveler is confronted with unusual expenses, actual and reasonable expenses may be reimbursed.

7.1.3 Travel Expense Claims

Anyone travelling on KDFN business shall complete the *Travel Expense Claim Form* on the first Monday before departure. All required information shall be on or attached to the travel expense claim, including, where possible, an agenda or curriculum. The *Travel Expense Claim Form* shall be properly coded, approved and signed by the traveller's supervisor.

Except for short travels where the use of a vehicle is more economical, air travel shall be the preferred method of transportation. Economy class shall be used and excursion rates shall be specified whenever possible.

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

KDFN credit cards shall not be used for meals or incidental costs unless such an expense item has been submitted in advance of the travel.

If an agency other than KDFN is reimbursing the travel expenses, the traveler shall use that agency's approved travel rates and a copy of the

agency's rates shall be attached to the *Travel Expense Claim Form*. KDFN shall advance the travel dollars and the agency shall reimburse KDFN. In the case of the agency making the travel reimbursement payable to the traveller, including kilometrage where the traveller uses a KDFN vehicle, he or she shall sign the payment over to KDFN. If an employee fails to do so, the amount shall be deducted from his or her next paycheque and KDFN reserves the right to apply additional corrective discipline. In the event a traveller is not an employee, the amount shall be invoiced to the traveller. Failure to pay an outstanding invoice may result in small claims action.

7.1.4 Travel Advance

Travel advances shall be issued for the total amount of the estimated expenses stated on the *Travel Expense Claim Form* to eliminate out-of-pocket expenses. If a travel expense claim is not submitted to the Finance Department in advance, the traveller shall be responsible to pay for his or her own meals and incidentals and shall submit a travel expense claim upon returning.

All travel cheques shall be released the day before the expected travel. If the travel is taking place during the weekend, the travel cheque shall be ready on the Friday before the expected travel.

Travellers shall account for travel advances within five working days of returning from their travel.

Travel advances shall not be issued to those persons whose previous advances are still outstanding.

7.1.5 Travel By Vehicle

All travellers on KDFN business who attend the same meeting shall carpool and use KDFN vehicles whenever possible. In the case where no KDFN vehicles are available and the traveller uses his or her own vehicle, he or she shall be reimbursed for kilometrage according to the travel rates set out in section 7.1.6.

When a KDFN vehicle is available but the traveller chooses to use his or her personal vehicle, he or she shall be reimbursed, in the case of a return trip, for a kilometrage equal to a one way trip, or, in the case of a one way trip, for half the kilometrage to the destination.

Employees shall use their own vehicle on KDFN business in accordance with the Vehicles and Drivers Policy[1]. For greater certainty, if an employee uses his or her own vehicle, he or she shall have business insurance coverage. The Finance Department reserves the right to confirm proof of such insurance before authorizing a travel expense claim.

In the interest of the employee's safety, he or she shall not normally be expected to drive more than

a) 240 kilometres, or two and one-third-hours, after having worked a full day;
b) 320 kilometres, or three and one-half-hours, after having worked one half day; and
c) 640 kilometres, or seven hours, on a day the employee does not work.

No KDFN vehicle shall be checked out for more than seven consecutive days. No pets or smoking are allowed in any KDFN vehicle.

7.1.6 Travel Rates

The travel rates in the *Travel Allowance Schedule* shall be adjusted and issued annually, with the approval of the Management Committee, by the Finance Department.

If a person has to rent a vehicle, KDFN shall cover all costs associated with the rental. Any reimbursement for gas purchased shall be based on receipts only.

KDFN vehicles shall be signed out with a full tank. An advance shall be given to cover gas for the travel. Receipts shall be submitted to the Finance Department within five days of returning. If the advance is more

[1] Proposed policy section in the KDFN Personnel Policy and Procedure Manual.

than the actual cost of gas, the traveller shall reimburse KDFN for the unused amount of the advance.

If no KDFN vehicle is available, the allowance for using a personal vehicle shall be as issued by the Finance Department.

If there are any additional valid travel costs, the traveller shall produce receipts before KDFN can make any reimbursement.

Personal long distance calls, movie rentals, laundry and any other personal expenses are expenses for which the traveller shall not be reimbursed.

7.1.7 Extended Travel Status At One Location

If a traveller is required to spend in excess of three weeks in travel status at one location, KDFN shall attempt to make special arrangements for lodging and meals at the most economical rates.

7.1.8 Childcare

Childcare shall only be reimbursed when the employee is required to travel and the reimbursement has been approved. A request for reimbursement for childcare shall be stated on the initial travel request and shall be in accordance with the travel rates issued annually by the Finance Department. Childcare fees shall be paid directly to the caregiver whenever possible. If the traveller pays the caregiver out-of-pocket, a receipt shall be submitted and the traveller shall be reimbursed at the set rate.

7.1.9 Non-Performance

If a traveller receives and cashes a travel cheque but fails to travel, the travel cheque amount shall be reimbursed or shall be deducted from his or her next paycheque.

A traveller who arrives at his or her destination but does not attend to the particular business shall reimburse KDFN for any travel costs received, except in unforeseen circumstances (i.e., illness). A traveller who only

attends part of particular business shall reimburse KDFN for the days he or she did not attend unless he or she can satisfy his or her supervisor that the absence was unavoidable and due to unforeseen circumstances.

In the case of non-performance, where a traveller is not an employee, the above-mentioned reimbursements shall be invoiced to the traveller. Failure to pay an outstanding invoice may result in small claims action.

7.1.10 Operation Of Privately Owned Vehicles Within The City Of Whitehorse

Where no KDFN vehicles are available, employees who use their own vehicle to run errands for KDFN within the City of Whitehorse shall log and be reimbursed for kilometrage.

The operation of privately owned vehicles for this purpose of this section shall be consistent with the KDFN Vehicles and Drivers Policy[2].

7.1.11 Timing Of Travel

Depending on the means of transportation and consistent with this policy, if a person, travelling during normal business hours on KDFN business, can reach his or her destination on the day of departure, the traveller shall depart on that day and not on the day before. The same shall apply for the return travel.

Employees who attend a meeting located in close proximity to his or her KDFN office shall be absent from the workplace only for the length of time required to attend the meeting.

If an employee's vacation occurs in conjunction with travel on KDFN business, the employee shall clearly indicate on what days he or she is travelling for KDFN and what days are vacation. Meals, incidentals and hotel costs shall not be covered for the vacation portion of the travel.

[2] Proposed policy section in the KDFN Personnel Policy and Procedure Manual.

SECTION 7.0 — SPECIFIC EXPENSES

7.1.12 Flight Bookings

Flight bookings shall be made directly with an airline by a designated employee and a travel agency.

7.1.13 Hotels

The ceiling for the cost of a hotel room rental per night shall be in accordance with the travel rates issued annually by the Finance Department.

Hotels should be as close to the location of a meeting or an event as possible.

If a block of hotel rooms has been negotiated at a set price, the traveller shall stay in the pre-booked block. If the traveller chooses to upgrade his or her room, the additional expenses shall be covered by him or her. Meals shall not be charged to the hotel room. If a person is travelling with a pet he or she shall be responsible for any hotel pet fees and all damages caused by the pet.

7.1.14 Reporting

Employees travelling on KDFN business shall submit a report describing the nature and outcome of that business to his or her supervisor within five working days upon return.

7.1.15 Monitoring

The department directors or the Executive Director are responsible for ensuring monitoring procedures are established to determine compliance with this policy section.

PROCEDURE **Finance Department Requirements**

1. Completed travel expense claims listing all prepaid travel expenses (i.e., hotel and airfare) and corresponding purchase order number or credit card verification number.

2. Agenda, itinerary and e-mail notification of function attached to the completed *Travel Expense Claim Form*.
3. Completed travel expense claims with all departmental or program expense coding.
4. Completed travel expense claims signed by the person approving the travel.
5. Invoice information if the travel expenses are being reimbursed by another funding source.
6. Receipts and request for payment for any out-of-pocket expenses other than items listed on the travel expense claim.

APPENDICES Appendix G — *Travel Expense Claim Form*
Appendix H — *Travel Allowance Schedule*

7.2 LEGAL EXPENSES

SCOPE All departments and programs.

PURPOSE To control legal expenses incurred by KDFN.

POLICY Department directors shall seek legal opinions only upon approval from the Executive Director. To this end, the department directors shall identify the law firm, the person associated with that law firm, and the nature of the solicitation.

The Executive Director shall report quarterly to the Council with respect to legal opinions solicited and expenses incurred.

7.3 HOSPITALITY

SCOPE The Executive Director engaged in KDFN business and department directors with the authorization of the Executive Director.

PURPOSE Foster good working relationships with public and private sector associates.

SECTION 7.0 — SPECIFIC EXPENSES

POLICY Hospitality expenses and number of guests entertained shall be based on respective department budgets and shall be substantiated in writing.

PROCEDURE Substantiation for entertainment expended shall be attached to travel claims and shall form part of the KDFN expense record.

7.4 OFFICE OVERHEAD EXPENSES

SCOPE All employees.

PURPOSE Control KDFN office and operations expenses, including unauthorized and unwarranted expenses.

POLICY

7.4.1 Telephones

Collect telephone calls shall be accepted only if the nature of the call is directly related to KDFN business.

No personal long distance calls shall be placed by employees.

The form of payment shall be either by cheque or money order and not cash. Charges shall be deducted from pay cheques or honoraria.

Depending on the cost effectiveness of communicating under given circumstances, telephone calls shall be substituted with facsimiles or E-mail.

7.4.2 Cell Phones

KDFN shall issue cell phones to employees upon approval by the Executive Director.

Employees who incur charges above the KDFN cell phone packages shall be responsible for covering the excess charges unless they are incurred during and related to travel on KDFN business.

In all matters related to cell phones issued or to be issued to employees, the network or system administrator should contact the Executive Director.

7.4.3 Internet Connections

KDFN shall not be responsible for reimbursing employees for their personal internet connection and related charges.

7.4.4 Materials And Supplies

Department directors shall authorize the purchasing of materials and supplies in accordance with their annual budgets.

The KDFN shall develop a policy by which all department and program budgets for the purchase of materials and supplies shall be pooled and centralized. Wherever feasible, materials and supplies, after this policy amendment, shall be purchased in bulk quantities.

7.5 ADMINISTRATION FEES

SCOPE All departments and programs.

PURPOSE Raise sufficient internal revenues for office overhead and other expenses not usually provided for under conventional funding arrangements with revenue source agencies.

POLICY An administration fee, if and when program budgets allow, ranging from 5 to 15 per cent, shall be charged against all program budgets.

Section 8.0

TABLE OF AMENDMENTS

TABLE OF AMENDMENTS

Section	Amendment Date	Council Resolution	Key Words
6.6.1	15 July 2015	CR 2015–39	Contract work to be completed before final payment
6.6.1	15 July 2015	CR 2015–39	No work to be performed before contract signed
6.6.1	15 July 2015	CR 2015–39	Compliance with KDFN Occupational Health and Safety Manual

Section 9.0

APPENDICES

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Appendix E	**Credit Card Authorization Form**
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Appendix H	**Travel Schedule Allowance**

Appendix A

Delegation of Authority Form

APPENDIX A

(Policy Section 3.9, Signing Authorities)

Delegation of Authority Form

Appendix B

Application for Access to Financial Records Form

APPENDIX B

(Policy Section 3.11, Financial Information Disclosure)

Application for Access to Financial Records Form

This part must be completed by the applicant

Name of Applicant _____

Address _____

Telephone _____

E-Mail _____

Description of the financial record the applicant requests to access

_____

Purpose for requesting access to the financial record

_____

_____
Applicant Signature

Date of Application _____

The applicant is advised to request and read policy section 3.11, Financial Information Disclosure, before completing this application form.

If the applicant is entitled to have the financial record or part of the record disclosed to him or her, he or she shall be permitted to examine it at the KDFN office during regular business hours and shall sign the *Statement of Confidentiality*.

APPENDIX B

(Policy Section 3.11, Financial Information Disclosure)

Application for Access to Financial Records Form

This part must be completed by the Director of Finance

Name of Applicant _____

Date of Application _____

Description of the financial record the applicant requests to access

_____

Purpose for requesting access to the financial record

_____

Application Refused _____

Application Accepted _____

Reasons for Refusal

_____

_____

_____

_____

Director of Finance Printed Name

_____

Director of Finance Signature

Date of Response _____

Appendix C

Statement of Confidentiality

APPENDIX C

(Policy Section 3.11, Financial Information Disclosure)

Statement of Confidentiality

The disclosure, in accordance with policy section 3.11, Financial Information Disclosure, of a financial record or part of a record in the custody of or under the control of the Kwanlin Dün First Nation requires of the citizen to whom the record is disclosed that he or she shall sign this Statement of Confidentiality.

Therefore I, _____, having been granted access to a financial record or part of a record by the Director of Finance, declare that I shall regard that financial record or part of that record as confidential information and that I shall not use or disclose this information.

_____	_____
Printed Name of Credit Card Holder	Printed Name of Witness
_____	_____
Signature of Credit Card Holder	Signature of Witness
_____	
Date	

Appendix D

Cheque Requisition Form

APPENDIX D

(Policy Section 6.12, Cheque Requisitions)

Cheque Requisition Form

Cheque Requisition Forms are available in the Finance Department.

Appendix E

Credit Card Authorization Form

Appendix F

Credit Card Use Acknowledgement Form

APPENDIX F

(Policy Section 6.13, Credit Cards)

Credit Card Use Acknowledgement Form

The issuance by Management Committee of a credit card to a public officer of the Government of the Kwanlin Dün First Nation predicates the responsible, transparent and accountable use of the credit card by the credit card holder. Specifically, the credit card holder must read, understand and, at all times while conducting business on behalf of the Government of the Kwanlin Dün First Nation, be in compliance with policy section 6.13, Credit Cards.

Therefore, I _____, having been issued a credit card by Management Committee, declare that I have read, understand and shall comply with policy section 6.13, Credit Cards.

_____	_____
Printed Name of Credit Card Holder	Printed Name of Witness
_____	_____
Signature of Credit Card Holder	Signature of Witness
_____	
Date	

Appendix G

Travel Expense Claim Form

APPENDIX G

(Policy Section 7.1.3, Travel Expense Claims)

Travel Expense Claim Form

Travel Expense Claim Forms are available in the Finance Department.

Appendix H

Travel Schedule Allowance

APPENDIX H

(Policy Section 7.1.6, Travel Rates)

Travel Allowance Schedule

The Travel Allowance Schedule is available in the Finance Department.