

Deh Gah Got'ie Dene Council

FINANCIAL POLICY AND PROCEDURES MANUAL

Table of Contents

10.01	Financial Policy Changes
10.02	Conflict of Interest for Political Activity
10.03	Fiscal Year End
10.04	Year End Preparations
10.05	End of Fiscal Year Contract Proposals and Negotiations
10.06	Disclosure of Information
20.01	Fixed Assets Ledger-Purchases/Disposal
20.02	Unaudited Financial Statements
20.03	Disposal of Financial Records
20.04	Goods and Services Tax
20.05	Accounts Payable and Coding
20.06	Bank Accounts
20.07	Administration Budgets
20.08	Depreciations
20.09	Income/Revenues
20.10	Insurance
20.11	Investments
20.12	Non-Budgeted Requests/Programs
20.13	Property/Equipment Lease
20.14	Purchase Orders
20.15	Receipt of Goods and Requisitions for Payment
20.16	Reconciliation of Bank Statements/Transactions
30.01	Salary Classification
30.02	Accessing and/or Destroying Personnel Records.
30.03	Term and Contract Employees
30.04	Bilingual Allowance
30.05	Time Sheets
30.06	Acting Pay
40.01	Elected Leaders and Cash Grants
40.02	Cash Grants for Official Dene Council Duties
50.01	Credit Cards
50.02	Calling Cards
50.03	Company Vehicles
50.04	Donations



SECTION 5.

FINANCIAL MANAGEMENT



Policy:

The Dogrib Rae Band believes that the Band must be accountable for all funds entrusted to it during the course of the fiscal year, and that an independent auditor must be hired to ensure that the funds entrusted to the Band to spend on behalf of the community are spent wisely and well.

Procedures:

- 1) The Dogrib Rae Band will appoint an Auditor who shall be a member of a recognized professional accounting association Certified Accountant (CA), Certified General Accountant (CGA), Certified Management Accountant (CMA) authorized to conduct audits. The auditor shall not be an employee, council member or an officer of the Dogrib Rae Band or the partner of the same during the current or preceding fiscal year.
- 2) The audit shall be conducted in accordance with generally accepted audit standards and requirements of Indian and Northern Affairs Canada.
- 3) The auditor is entitled to access the following Dogrib Rae Band information: Resolutions, B.C.R.'s and Chief and Council meeting minutes, Administration and finance policies and regulations, Contribution agreements, contracts and tenders and bids, all books, records, accounts, purchase orders and receipts, program information and any other information necessary to complete the audit.
- 4) Council shall monitor the activity, progress, and conclusion of the annual audit. The duties of Council respecting the audit are:
 - 4.1 To instruct and direct the Auditor to undertake such specific projects as Council may wish.
 - 4.2 To facilitate ongoing communication between Council and the Auditor.
 - 4.3 To review draft financial statements with the Auditor. To review draft financial statements with the Auditor.
- 5) The Duties of the Auditor are as follows:
 - 5.1 Report to the council the results of the audit.
 - 5.2 State whether in his opinion; the financial statement present fairly the financial position of the Dogrib Rae Band, proper books of account have been consistently applied.
 - 5.3 To present the audited financial statement to the Dogrib Rae Band Council.
- 6) The Audit will include all transactions involving Dogrib Rae Band finances.
- 7) The Audit will include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Dogrib Rae Band.

- 8) The audit must be conducted in the community unless the auditor obtains permission of the council or a judge of the Supreme Court to conduct it elsewhere.
- 9) The Auditor shall be required to submit his report no later than July 15th of any year in which fiscal year ends on March 31.
- 10) The Auditor may be required to present the audit to Membership at a community meeting at the discretion of the Chief and Council.
- 11) A financial Balance Sheet and a Consolidated Income Statement may be provided during the Annual General Meeting at the discretion of Chief and Council.
- 12) An original copy of every Audit will be kept at all times by the Dogrib Rae Band as part of the permanent financial records of the Band.
- 13) The Audited Financial Statements shall be made available during reasonable business hours of any business day at the Dogrib Rae Band office for the inspection by Community Members.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band believes that Annual Financial Statements are the responsibility of the Council. The Band Manager or designate shall ensure that the financial statements of the Band are prepared for each fiscal year. The financial statements are to be prepared under generally accepted accounting standards and the requirements of Indian and Northern Affairs Canada.

Procedures:

- 1) The Financial Statement must be prepared:
 - 1.1...in accordance with an appropriate disclosed basis of accounting on a basis consistent with that of the preceding fiscal year or on another disclosed basis;
 - 1.2...in accordance with the generally accepted accounting principles recommended for First Nations governments; and
 - 1.3 in accordance with any supplementary standards or any modifications issued by the Minister of Indian and Northern Affairs Canada.

- 2) The audited financial statements must be submitted to Indian and Northern Affairs Canada no later than the end of July following the end of the fiscal year.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



POLICY:

Internal Controls

Number: **5.4**

Policy:

The Dogrib Rae Band recognizes that proper internal controls contribute to the safeguarding of all assets of the Dogrib Rae Band.

Procedures:

- 1) There shall be a separation of duties (where possible and practical) for the purpose of separate operational responsibility from record keeping including separating the custody of assets from accounting, separating the authorization of transactions from the custody of related duties.

- 2) For Accounting Control, a different person should check all work while one person should review and authorize everything being processed for posting and posting payment. One person should do the posting to help ensure that everything is accurate.

- 3) All assets should be safeguarded through insurance and inventory control.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band believes that it is the responsibility of each program manager to deliver their program in an efficient, effective and economic way while ensuring their program operates within its budget.

Procedures:

- 1) Each cost centre/contribution agreement will be accounted for separately.
- 2) Budgets and Annual Workplans are approved by Dogrib Rae Band Resolution.
- 3) Chief and Council, must approve amendments to the Budget and Workplans.
- 4) No person shall exceed the budget line with out prior consent of the Council.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



POLICY: Contribution Agreements Number: 5.5

Policy:

The Dogrib Rae Band believes that all managers are responsible for the implementation of the terms and conditions of the contribution agreements that are approved by the Band.

Procedures:

Managers must:

- 1) ... review contribution agreements prior to signing to ensure sufficient funding and to ensure all unreasonable clauses are deleted prior to signing;
- 2) ... ensure compliance with agreements;
- 3) ... ensure all terms and conditions are achieved.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes that to ensure all funds administered by the Band are spent wisely and within commonly accepted financial controls for accountability, budgets must be adopted prior to the beginning of each new fiscal year.

Procedures:

- 1) Budgets for Council will present the forthcoming fiscal year in final form for approval no later than March of the preceding year;
- 2) The budget must include estimates of all expenditures of the Band, all revenues to be received by the Band and any sum required to meet a deficit incurred by the Band in the preceding fiscal year;
- 3) The Budget must follow any guidelines issued by Indian and Northern Affairs Canada;
- 4) The budget must be made available to the public.
- 5) The Council does not allow deficits without prior approval.
- 6) Formal Variance Reports will be prepared quarterly by the responsible program managers or designate. These reports shall contain a narrative explanation of significant variance and a corrective plan if required (e.g. decrease or increase spending, seek approval if scope of program has changed, etc.)
- 7) Individual Project budget amendments must be submitted to Chief and Council for review approval.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes controls on legal documents such as purchase orders, cheque requisitions, travel claims, cheques, contracts and contribution agreements must be exercised for accountability while delegations of authority are necessary for operational efficiency.

Procedures:

- 1) Signing Authorities are established by Dogrib Rae Band Resolution.
- 2) Purchase orders, cheque requisitions and travel claims require at least one signing authority. The transaction is initiated by the program manager and approved by the Band Manager or designate;
- 2) Cheques are signed by two of the following: Band Manager and Chief or councillor as designated by council as a signing authority, or the Finance Officer;
- 3) Contracts, contribution agreements and any other legal documents requiring the signature of Council may be signed by the Band Manager, the Chief or any other elected member of the Dogrib Rae Band Council designated as a signing authority.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes that to safeguard the Dogrib Rae Band's assets, all standard purchasing and control procedures relating to the acquisition, control and disposal of fixed assets must be followed.

Procedures:

- 1) Acquisition: All items, which cost in excess of **\$500.00** and have a useful life greater than one year, shall be recorded as a fixed asset.
- 2) Purchase of fixed assets not budgeted for are dealt with as follows:
 - a) The acquisition of an asset exceeding **\$2,500.00** is approved at a Council meeting.
 - b) The Band Manager may approve the acquisition of an asset less than **\$2,500.00** provided sufficient funds are available for transfer within the budget.
- 3) Control: The Finance Officer will ensure that the fixed assets ledger is maintained and is balanced quarterly to the balance sheet.
- 4) A physical inventory of all assets will be carried out once every year.
- 5) Any item recorded in the assets ledger which cannot be located, will be reported in writing to the Band Manager. If at any time, as a result of burglary, theft, fire or vandalism, any asset that is known to be stolen or destroyed will be reported, in writing to the Band Manager.
- 6) The Band Manager will approve the disposal of all fixed assets under \$2500. All assets generated from the sale proceeds shall be recorded in the fixed assets ledger and the funds to be deposited into the Dogrib Rae Band's bank account.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band expects that all leases and rental agreements in the Band's name shall follow standard leasing and rental procedures.

Procedures:

- 1) Vehicle rentals shall only be authorized under exceptional circumstances by the Senior Administrative Officer or Chief;
- 2) The Dogrib Rae Band has vehicles, which are available for use by councillors and employees, in accordance with the Vehicle Use Policy.
- 3) No employee may enter into a long term (2 weeks or more) lease agreement without the prior consent of the Dogrib Rae Band Council.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes that to improve efficiencies and reduce the cost of cheque issuing, cheques must be issued on a fixed regular cycle .

Procedures:

- 1) Accounts payable shall be paid twice per month after taking into account any trade discount.
- 2) All invoices in accounts payable shall have the following supporting documentation.
 - a) Purchase order
 - b) Evidence of goods received (Packing Slip)
 - c) Appropriate approval requirements prior to payment.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band expects that to ensure proper authorization and to control expenditures a purchase order must be issued for all purchases.

Procedures:

- 1) All purchase orders must have one signature as per the signing authority policy;
- 2) The signing authority and/ or issuing program is responsible for ensuring that adequate funds are available;
- 3) No telephone solicitation is permitted;
- 4) All Purchase Orders must have reference to the budget line item.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes that the Finance Officer must maintain the ability to monitor all bank balances and cash flows on a monthly basis to facilitate cash flow planning by ensuring sufficient cash balances and that excess cash can be invested.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band expects to operate its' financial affairs with minimum cost and maximum efficiency by maintaining a general community fund bank account.

Procedures:

- 1) The General Community Fund Band Account will record all transactions and balances related to the general operations of the Community Government
- 2) Additional bank accounts can be established by BCR for the purpose of carrying on specific activities or achieving specific objectives.
- 3) For each additional Bank Account created the Tlicho Community Government must establish by BCR:
 - a) designate the name of the fund;
 - b) describe the purpose of the fund;
 - c) describe what the fund will be composed of;
 - d) describe the specific purposes of any reserves that will be created under the fund; and
 - e) make such rules governing the operation of the fund as council considers necessary or advisable.
- 4) All bank account signing officers shall be authorized by Dogrib Rae Band Council resolution.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band expects the Financial Officer will ensure the accuracy and control of cash balances by completing bank reconciliations monthly.

Procedures:

1) All bank reconciliation's will be formally approved by the Band Manager;

2) All monthly bank reconciliation's will be presented at a regularly scheduled council meeting as part of the financial report and signed off by the Chief or a Councilor.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



POLICY: Receipt & Deposit of Funds Number: 5.15

Policy:

The Dogrib Rae Band expects that to ensure accountability and effective internal controls the Band Manager shall ensure that all money received by or on behalf of the Band Council is deposited to the credit of the Band Council.

Procedures:

- 1) When possible and practical all funds are to be received and recorded by one employee and deposited by another.
- 2) All funds received will be listed by Name, Amount and listed in a Remittance Voucher.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band expects that all funds over a minimum required bank balance be invested to maximize interest income.

Procedures:

1) The Dogrib Rae Band may invest its surplus in Short Term Deposits, Bankers Acceptance or Treasury Bills at the same level governed by the risk factor indicator, as expressed by current Canada Saving Bonds.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



POLICY: Monthly Financial Reports Number: **5.17**

Policy:

The Dogrib Rae Band expects monthly financial reports to fulfill a requirement for timely and accurate management information.

Procedures:

1) The Financial Officer will prepare monthly statements by the 15th of the following month to be approved by the Band Manager.

2) Financial Statements are presented to the Chief and Council at the next available regular meeting following approval by the Band Manager;

3) Monthly reports include:

- a) Balance sheet.
- b) Trial Balance
- c) Income statement/variance reports (consolidated and by program).
- d) Accounts receivable aged trial balance.
- e) Accounts Payable report.
- f) Bank reconciliation's.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band expects that travel claims by the Chief, Councilors and staff are justified, fair and reasonable and that all procedures have been followed.

Procedures

- 1) Travel must be approved by the Band Manager or Chief. Travel for the Chief shall be approved by the Band Manager. The Chief shall approve travel for the Senior Administrative Officer.
- 2) Trip reports and travel claims are to be completed and submitted within 5 working days after returning from the trip.
- 3) Dogrib Rae Band employees, members or delegates whose travel costs are paid by the Band to attend meetings must attend 100% of the meetings or pay back all of the travel costs; unless they have an acceptable reason for not attending.
- 4) The Dogrib Rae Band will not be responsible for payment of no-shows for guaranteed rooms at hotels as these costs will be billed to the no show traveler.
- 5) Travel expenses will only be covered when the meeting, assembly or conference is held at a site distant from the employee's normal place of residence.
- 6) Travel expenses will be paid daily based on the official record of attendance. If a noted absence was due to exceptional circumstances, payment of travel expenses for that day will be at the discretion of the Band Manager. It is the traveler's responsibility to advise the person recording attendance that he/she is present.
- 7) If one or more Chief/ Council/delegates/elders/employees are attending the same conference, the attendees are expected to share transportation. A requirement of payment of transportation expenses is based on full attendance, however, exceptional circumstances due to illness will be considered.
- 8) No advances will be issued if another advance is outstanding.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes that travel on Band related business can pose undue financial hardship on employees, elders, delegates and elected officials. Therefore anyone required to travel on Dogrib Rae Band business is entitled to a travel advance of up to 100% of the approved expenses.

Procedures:

- 1) The advance is to be approved by the Band Manager or Chief;
- 2) Travel advances for the Band Manager will be approved by the Chief;
- 3) Travel advances for the Chief will be approved the Band Manager;
- 4) Advances must be cleared out within five working days of returning from the trip.
- 5) All travel allowances are paid according to the current schedule of allowances of the federal Treasury Board.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)* Federal Government of Canada Treasury Board Allowable Expenses for travel



Policy:

The Dogrib Rae Band desires to ensure consistency and fairness in honoraria payments to Chief and Councilors, employees, community delegates, elders and others.

Procedures:

1) Employees: If Dogrib Rae band employees attend other organizations' meetings or conferences during regular working hours the employee may choose to keep any offered honorarium but must take leave without pay from the Dogrib Rae Band for that day. Conversely, the employee can maintain their pay and sign the honorarium over to the Dogrib Rae Band.

2) Chief & Band Council: The Chief and Council set the rates of Dogrib Rae Band honorariums by resolution subject to approval by the community. Before giving final reading of an honorarium resolution, council must give two weeks public notice of the proposed change.

a) Each member of the Council is to be paid an honorarium of \$ 100 for attendance at regular and special meetings. Each member of the Dogrib Rae Band Council is to be paid an honorarium of \$ 150 per day for attendance at out-of-town meetings.

3) Delegates/Elders: The honorarium of \$ 75 for each day of attendance at an Assembly or certain authorized conference is payable only to authorized delegates. The honorarium is payable for days of attendance at an assembly or conference only and not for days of travel.

4) All honorarium payments will be subject to income tax at the source.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes the importance of fostering good working relationships with business associates and other people who are in a position to assist and support the goals of the Band or the needs of the community. Therefore the Dogrib Rae Band will reimburse the Chief, Band Manager or members of the Council for reasonable hospitality expenses while engaged in Band business.

Procedures:

- 1) All hospitality expenses must be substantiated in writing on a travel claim and include a receipt for the amount claimed. Both the person(s) entertained and the reason for the meeting must be indicated.

- 2) The Dogrib Rae Band will not cover any alcoholic beverage expense.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band requires that written contracts are required for all services provided to the Dogrib Rae Band by contractors.

Procedures:

- 1) A standard format shall be used to ensure all required terms and conditions are included in the contract.
- 2) Contracts shall be reviewed and initialed by the Band Manager prior to signing by either party to the contract.
- 3) Contracts are to be signed in accordance with the policy regarding signing authorities.
- 4) All major contracts over \$10,000 should be reviewed by the Band Manager and approved by the Chief and Council.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes that committees are an important tool to improve the efficiency and effectiveness of Band operations, programs and services. Committees allow the Band to deal with a greater volume of community business in more detail than is possible at regular meetings. Committees also allow for the community participation of interested individuals or those with special expertise to contribute to the decisionmaking process. Therefore the Band expects that all Band committees, or committees which include Band or community representatives chosen by the Band, will work effectively towards goals that benefit the community.

Procedures:

- 1) Terms of reference for all Committees must be developed by the Dogrib Rae Band or in the case of outside organizations requesting community representation, approved by the Band;
- 2) Regular orientation and ongoing training workshops for all Committee members are to be conducted;
- 3) Broad strategic directions for the Committees may be given by the Band Council;
- 4) The Committee members/chairperson and or Coordinator are responsible to provide written reports as information items to the Council after each meeting;
- 5) Members of the committees appointed by the Dogrib Rae Band must try to attend all scheduled committee meetings. Members missing three (3) consecutive meetings will automatically be removed from the Committee and a replacement will be appointed;
- 6) All Dogrib Rae Band committees must adhere to Dogrib Rae Band policies and procedures including the Code of Ethics and Conflict of Interest policies.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



POLICY: Insurance Requirements Number: 5.24

Policy:

The Dogrib Rae Band recognizes the importance of adequately protecting the assets of the Dogrib Rae band by having adequate fire, theft, travel, general liability and Board of Director's insurance.

Procedures:

1) The Band Manager shall arrange terms and conditions of the insurance requirements and shall report to the Dogrib Rae Band on an annual basis and update the insurance policy as required.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band requires that payroll follow commonly accepted procedures to ensure efficiency and control expenditures.

Procedures:

- 1) The payroll system must use cheques for all the Dogrib Rae Band staff;
- 2) All employees will be paid every second Thursday on a bi-weekly pay schedule. This pay will include all salaries earned up to and including the Friday prior to the actual payday, except for holdbacks covered by other policies. Advances are not allowed;
- 3) Employees must pick up their own cheques unless they have authorized another person to do so. This authorization must be given in advance;
- 4) If an employee has been terminated or has resigned and there is the chance of an overpayment of salary or separation pay, the employee's cheque may be held back until the final amount owed to the employee has been calculated;
- 5) Supervisors of employees on an hourly rate of pay must keep time sheets for each employee and must give a copy of these time sheets to the person responsible for the issuing of the employee's cheque;
- 6) Employees' pay may be deducted for unexcused absences or for lateness. This decision must be made by the employee's supervisor;
- 7) Employees on an hourly rate of pay may be requested to work overtime by their immediate Supervisor. Any hours over 40 hours per week will be paid at one and a half times the employee's regular rate;
- 8) At the discretion of the Band Manager an employee can receive acting pay for assuming the responsibilities of other higher positions while the employee occupying the position is absent;
- 9) All honoraria's will be subject to income tax and will be paid on the paydays as per the employee bi-weekly pay schedule.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*



Policy:

The Dogrib Rae Band recognizes that funds provided to the Band are done so in trust for the community and must be held safely and used wisely.

Procedures:

- 1) No personal advances, loans, or loan guarantees will be made to the Chief, members of Council, employees or other members of the community.

- 2) The Dogrib Rae Band may only lend or guarantee money if the loan is authorized by resolution and made in respect to the delivery or operation of a program or service delivered by the Band, or business corporation owned by the Band;

- 3) A resolution authorizing a loan must include the following:
 - a) the principal amount of money to be lent;
 - b) the purpose for which the money is to be used;
 - c) the minimum rate of interest on the loan;
 - d) the term of the loan;
 - e) the terms of repayment of the loan; and
 - f) the source or sources of the money to be lent.

1st Reading:

2nd Reading:

Approved/Effective Date:

Related Documentation: *(Acts/Legislation/Policies)*

*Policy:*

The Dogrib Rae Band receives funds from Impact and Benefit Agreements signed by the Dogrib Treaty 11 Council with mining companies operating in the North Slave. These IBA funds are used for a variety of purposes including payouts to registered members of the Dogrib Rae Band as well as to support programs and services and build infrastructure in the community.

Procedures:

- 1) Registered members of the Dogrib Rae Band are responsible for keeping the Band office staff informed of personal changes of address;
- 2) Registered members of the Dogrib Rae Band are also responsible for keeping themselves informed about events in the community of Rae-Edzo, including decisions of the Dogrib Rae Band to provide a payout to members from IBA funding;
- 3) IBA Funds allocated to payouts to registered members of the Dogrib Rae Band are held for a period of three months (90 days);
- 4) Any IBA funds allocated to payouts not claimed after 90 days will be used by the Dogrib Rae Band for infrastructure projects and programs and services which improve the quality of life in Rae-Edzo.

Approved/Effective Date: Dec.9/03

Related Documentation: *(Acts/Legislation/Policies)* Tlicho Agreement 8.4.1 (d) ix;
Tlicho Community Government Act 8 (2) c

Financial Policy and Procedures Manual

Policy Number: 10.01

Subject: Financial Policy Changes

Date Issued: October 1997

Policy

All policy changes required in financial areas of the DGGDC must be approved by the Executive Committee and all procedural changes approved by the Finance Manager.

Procedures

1. All requests to amend or create any Financial Policies are to be submitted in proposal form to the Executive Committee.
2. The Financial Manager is to be included in all financial policy or procedure changes to ensure appropriate DGGDC representation has been obtained.
3. Changes will then be discussed at the Executive Committee level to ensure consensus prior to the implementation.
4. The Executive Committee prior to implementation will ratify all financial policies.
5. It is the direct responsibility of the Finance Manager or his/her designate to prepare and distribute all amendments and additions to the appropriate parties and to maintain, a current tracking system.

Responsibility

Executive Director
Finance Manager

Monitored By

Executive Committee

Financial Policy and Procedure Manuel
Policy Number 10.02
Subject: Conflict of Interest for Political Activity

POLICY

Please refer to the Personnel and Administration Policy and Procedure Manuel in this regard section 31.

PROCEDURES

Please refer to the Personnel and Administration Policy and Procedure Manuel in this regard section 31.

Financial Policy and Procedures Manual

Policy Number: 10.03

Subject: Fiscal Year End

Date Issued: Incorporating By-laws, 1989

Policy

DGGDC fiscal year for accounting purposes will commence on April 1st of any given year and will end March 31st of the next calendar year.

Financial Policy and Procedures Manual

Policy Number: 10.04

Subject: Year End Preparations

Date Issued: October 1997

Policy

The DGGDC fiscal year is April 01 to March 31, with individual contract year ends at different periods. In order to prepare for year-end and meet the requirements of individual program contracts all Program Coordinators are to be familiar with year-end preparations and to work cooperatively with the Financial Manager. Program Coordinator(s) must be familiar with their own budgets and plan for the year's expenditures.

Procedures

1. Invoices for goods and services ordered prior to year end must be submitted to the Financial Manager no later than 15 working days after each individual program contract year end. Invoices received after this period will be charged to the next fiscal year, which will have implications for the fiscal year budget.
2. Other areas requiring review prior to audit are:
 - a) Accounts Receivable / Payable
 - b) Investment and Interest Accrual to Year End Date
 - c) Fee For Services
 - d) Prepaid
 - e) Accrued Vacations

These require review prior to the individual program contract year-end, with the cooperation of the Finance Manager, Financial Administrator, and the Executive Director.

3. The Finance Manager will prepare a tri-monthly Financial Report, which will be sent to the Executive and Program Coordinator(s), and submitted, along with bank reconciliation statements, for approval of the Executive Committee at their regular meetings.
4. Program Coordinator(s) are to review these statements carefully and identify any issues allowing adequate time for the Manager to make adjustments.

5. From these reports and your comments, the final draft of the Audit Statements will be prepared. Program Coordinator(s) will be given copies for a final review.
6. Upon completion, the Executive Director will sign two (2) copies of all statements. It is the responsibility of the Manager to distribute one copy to the Program Coordinator(s) and an original to the appropriate contractor. One original must remain on the central files of DGGDC.
7. Audit Statement will be prepared accordingly to Audit Guidelines to the individual signed agreement, and distributed within the appropriate timelines.

Responsibility

Executive Director

Monitored By

Executive Committee

Financial Policy and Procedures Manual

Policy Number: 10.05

**Subject: End of Fiscal Year Contract
Proposals and Negotiations**

Issued on: October 1997

Policy

The DGGDC would like to maintain a consistent standard format for individual contract proposals to ensure uniformity of contract conditions and ease of processing.

Procedures

1. A contract must contain certain essential elements. These are: Parties, price, service provided, and time for performance.
2. It is a requirement that contract proposals be prepared by the Executive Director and submitted to the Executive Committee, allowing adequate time to review prior to the end of each contract date, complete with the working papers and calculations to support all submissions.
3. UNDER NO CIRCUMSTANCES WILL ANY CONTRACTS NEGOTIATIONS BEGIN PRIOR TO THE STEPS 1 & 2. Any major changes to contracts, either additions or deletions will be highlighted and note's defending actions will be provided with notes by the Program Coordinator(s) as stated with #2.

Responsibility

Program Coordinator(s)
Finance Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 10.06

Subject: Disclosure of Information

Issued on: October 1997

1. The following documents shall be made available during regular working hours to any member community of the Deh Gah Gotie Dene Council or individuals of those communities. Copies are to be provided to eligible communities or individuals on request to the Finance Manager of the DGGDC.
2. If the cost of making the copies cost more the \$5.00, a member Dene Council will invoiced the cost of making the copies. Individuals must pay the fee upon receipt of the information.
3. The following information is available for disclosure;
 - a) The annual budget and operating plan
 - b) The annual audited financial statements
 - c) Any agreements or funding arrangements with the federal, provincial governments or with any other party that provides funding the DGGDC, or its government agencies;
 - d) The Annual Return prepared in accordance with Year End Reporting Handbook for DIAND Funding Arrangements;
 - e) Any program evaluation prepared with respect to services provided by the DGGDC;
 - f) Any report evaluating the internal operations of the DGGDC.
4. If an individual or community requests information that is not listed as available for disclosure, the individual or community may appeal to the Executive Committee requesting that information. The appeal must include the reasons that the information is provided for.
5. The Executive Committee may establish its own rules to decide an appeal.
6. The committee does not need to indicate the reasons it has rejected an appeal. However, it must indicate the reasons it has accepted an appeal.

7. Under no condition will Personnel / Staffing related information be released to member communities or individuals nor will the Executive Committee authorize the release of the information.

Responsibility

Executive Director

Monitored By

Executive Committee

Financial Policy and Procedures Manual

Policy Number: 20.01

Subject: Fixed Assets Ledger – Purchase / Disposal

Date Issued: October 1997

Policy

In order to have a fair and equitable system for purchasing fixed assets and disposing of obsolete and damaged equipment, and an adequate method of tracking equipment and forecasting needs, DGGDC requires an effective control system.

Procedures

1. Fixed Assets Ledger
Provides each program with an up to date and readily accessible record of equipment within their own department.

The record of assets is used as a basis for acquiring replacement funding for capital equipment.

- a) All equipment with purchase value of \$250.00 greater, and with a life expectancy of one year or more, is inventoried.
- b) Items with purchase value of less than \$250.00 but greater than \$50.00 and that is of general interest to DGGDC will be inventoried as well. DGGDC office equipment will, each employee is required to sign an inventory sheet containing all equipment in his or her work area.
- c) DGGDC is responsible under the terms of the individual contract agreements for the custody of the equipment purchased from the funds provided.
- d) The equipment is considered a DGGDC property (unless otherwise specified by the funding agency) and shall be included in the general inventories at date of purchase.

The record of assets contains:

- a) Purchase value
- b) Date of purchase
- c) Name of the item
- d) Model name and number
- e) Serial Number

- f) Program Name
- g) Location
- h) Inventory Number
- i) Condition (Good, Okay, or Poor)

2. Disposal of Obsolete or Damaged Items

Equipment which is worn out or obsolete and which must be replaced by equipment, which will perform the same function, may be traded in on new equipment or sold as surplus. Employee will be granted first refusal.

Equipment may not be “junked” or otherwise disposed of without the explicit approval of the Executive Committee.

The record of all obsolete or damaged items contain the;

- Date it was disposed of;
- Selling price (if sold);
- Method of disposal (if not sold).

- 3. The proceeds of the sale are normally credited to the account originally charged. Declarations involving credits to other accounts require the prior approval of the Executive Committee.
- 4. The updating of fixed assets records is the responsibility of the Financial Manager, in cooperation with the Program Coordinator(s).
- 5. The DGGDC’s fixed asset listing will be verified each during the month of July, and the fixed asset record shall be updated from this inspection. This will be done a minimum of each fiscal year.
 - o The inventory number will be placed on all new items. The Finance Manager will do this.
- 6. Any items, which are over \$250.00 in value, can only be disposed of with the consent of the Executive Director (*via* the Disposal Request Form). Items less than \$250.00 must have the written consent of the Program Coordinator(s). All request for disposal forms are to be place on the main financial record file.
- 7. All items requested to be sold to staff must first obtain approval from the Executive Committee prior to being advertised internally. At the discretion of the Executive Director this advertisement will include the minimum selling price and the closing date for bids.

8. An update list of fixed assets will be submitted to the DGGDC's insurance company (upon request), prior to fiscal year end.

Responsibility

Program Coordinator(s)

Monitored By

Executive Director
Finance Manager

Financial Policy and Procedures Manual

Policy Number: 20.02

Subject: Unaudited Financial Statements

Date Issued: October 1997

Policy

According to the terms of the individual contract agreements, for any program required to produce and unaudited financial statement, it will be the initial responsibility of the Finance Manager to produce this statement.

Procedures

1. Programs affected are required to submit the initial draft of the financial statement to the Finance Manager, ten (10) days prior to the due date, in the format required by the funding agency.
2. The Finance Manager will review each report to ensure that the data provided is accurate and consistent with the financial records.
3. Once, verified, the Finance Manager will report to the Executive Director. Upon the approval of the Executive Director, the originals will be forwarded on, as per the terms of the agreement, to also include one copy to the Program Coordinator(s).

Responsibility

Program Coordinator(s)

Monitored By

Executive Director
Finance Manager

Financial Policy and Procedures Manual

Policy Number: 20.03

Subject: Disposal of Financial Records

Date Issued: October 1997

Policy

The DGGDC will ensure that the disposal of financial records complies with legislation, and that the process of disposal is done ensuring that the DGGDC is in compliance of confidentiality.

Procedures

1. The following identifies the period that each financial documentations be retained:
 - General Ledger Listing 5yrs
 - Audited Financial Statements 7yrs
 - Cheque Requisitions A/P 5yrs
 - Bank Statement 5yrs
 - Bank Deposits Records 5yrs
 - Program Contracts (Originals) 3yrs
 - Payroll Registers 7yrs
 - Terminated Employees 7yrs
 - Journal Entry Records 7yrs
 - A/P Batch Journals 2yrs
 - A/P Posting Journals 2yrs
 - G/L Batch Journals 2yrs
 - G/L Posting Journals 2yrs
 - A/P Cheque (3rd copy) 2yrs
 - G/L Produced Monthly Financial Reports Upon completion of Audit
1. The method of disposal will be completed in one of two ways.
 - a) Contract with a reputable company to burn the documents. This method must be supported with verification of the disposal, placing this verification on file.
 - b) A staff member may shred the documents. Staff in writing must provide verification.

Responsibility

Financial Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.04

Subject: Goods and Services Tax

Date Issued: October 1997

Policy

Charities do not have to share GST on any services they provide, such as research, counseling, education, and social services. Although, the DGDC must pay the GST on all purchases taxable at a rate of seven percent, after December 31, 1990.

All charities and certain non-profit organizations may claim a 50 percent rebate of the GST paid on expenses used to provide exempt goods and services.

Procedures

1. Whenever possible, DGGDC is to action GST exemption as per Revenue Canada.
2. Purchases that qualify for the rebate include general operating expenses such as rent, electricity and office equipment, and capital property, such as a vehicle or photocopier machine, used in GST-exempt activities.
3. It is the direct responsibility of the Finance Manager to ensure that all entitled rebates are credited fully to the DGGDC.
4. All GST costs are to be tracked by the Finance Manger and recorded with each purchases reflecting a GST expense. Where the GST has not been split out, these costs will be identified on the cheque requisition that identifies that invoice costs.
5. These costs are to be reported and the rebate claimed regularly, as dictated by Revenue Canada.

Responsibility

Financial Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.05

Subject: Account Payments and Coding

Date Issued: October 1997

Policy

The DGGDC believing it is important to keep purchasing and coding responsibilities at the program level because personnel at this level are accountable for operating within their budgets and have the greatest understanding of the budget and program needs.

Procedures

1. Expenditures Approval/Authority will be maintained as per Expenditure Approval/Authority Policy with no exceptions.
2. The Finance Manager will be responsible for coding, calculating and submitting all Cheque Requisitions, and ensuring necessary documentation is attached and sent to the Payment Authority allowing a 5 day turn around time for processing.
3. Program Coordinator(s) will maintain internal financial records in accordance with Schedule B of their contracts to allow accurate day-to-day program spending balances. These reports are to be submitted to the Executive Director monthly, on the seventh working day of the following month, (with no exceptions).
4. All Cheque Requisitions within the Program Coordinator(s) Level of signing authority will be forwarded directly to the Finance Manager for processing. All others will be submitted to the Executive Director.
5. The primary responsibility for the accuracy of coding and the calculation of program specific accounts is designated to the Finance Manager and Program Manager.
6. The Finance Manager will audit a sample of all Cheque Requisitions in order to ensure to proper controls are in effect.

Responsibility

Monitor By

Financial Policy and Procedures Manual

Policy Number: 20.06

Subject: Bank Accounts

Date Issued: October 1997

Policy

The DGGDC (Administration) is the only body of the DGGDC that is permitted to have a bank account setup in the name of Deh Gah Gotie Dene Council.

Procedures

1. Under no circumstances will any Program Coordinator(s), or designate proceed to open any type of Bank Account in any area in the name of Deh Gah Gotie Dene Council. There is no situation or circumstances for this to be necessary.
2. In all circumstances, approval by the Executive Committee must be documented in the minutes, before the Finance Manager can open any bank account.

Responsibility

Finance Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.07

Subject: Administration Budgets

Date Issued: October 1997

Policy

The Executive Committee will review and approve budget submissions for administration one month prior to each fiscal year ends, or by the proposal submission date.

Procedures

1. The Finance Manager under the direction of the Executive Director is responsible for the preparation of all working papers and the final draft of the DGGDC Core budget.
2. The budget will be presented to the Executive Committee Approval will be so noted in the minutes of the Executive committee Meetings.

Responsibility

Financial Manager

Monitored By

Executive Committee
Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.08

Subject: Depreciation(s)

Dated Issued: October 1997

Policy

Depreciation is not an allowable expense for DGGDC. Program assets are to be expensed in the year purchased.

The DGGDC (Administration) will depreciate based on straight-line Depreciation, capital assets (properties), furniture and equipment (i.e., computers desks, cabinets) value over \$250.00 that have been purchased with Administration funds only.

Procedures

1. The service policy like will be:
 - a) Furniture & Equipment: 5 years
 - b) Computers: 3 yearsIncluding the year of purchase and shall not be depreciated in the year of disposal.
2. Depreciation will be calculated and recorded by the Manager on or before fiscal year end.

Responsibility

Financial Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.09

Subject: Income / Revenues

Date Issued: October 1997

Policy

The Finance Manager is responsible for the deposit of all Contract Grant Receivable, donations, reimbursements, etc.

The Finance Manager will ensure proper procedures are followed for the deposit of incoming monies.

Programs receiving cash or cheques are forwarded directly to the Finance Manager providing program allocation information.

Procedures

Cheques

1. All cheques for deposit shall be stamped "For Deposit" immediately upon receipt.
2. Cheque totals and cheque numbers are to be recorded in a ledger, prior to deposit.
3. Coding of incoming cheques is to match revenue to programs.
4. Cheques in excess of, or **totaling, \$500.00** are to be deposited as soon as possible.
5. Copies of cheques deposited are to:
 - a) Remain on file;
 - b) Be provided to the appropriate Program;

Cash

1. Receipts shall be written for all cash transactions upon receipt.

2. Cash amounts and receipts numbers are to be recoded in the ledger, prior to deposit.
3. Coding or cash received is to match revenue to Program.
4. Cash in excess of \$250.00 is to be deposit as soon as possible.
5. Copies of receipts are to:
 - a) Remain on file;
 - b) Be provided to the appropriate Program
6. All cheques and / or cash are to secured in a safe / secure place until deposited.

Responsibility

Finance Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.10

Subject: Insurance

Date Issued: October 1997

Policy

The DGGDC will ensure that the necessary insurance coverage for all aspects of the DGGDC will be maintained annually and accordingly to the requirements of individual program contract agreements.

Procedures

1. According to the terms of all individual contracts with the DGGDC it shall, put in place the necessary coverage upon commencement of the services.
2. The DGGDC will provide insurance coverage in the areas of:
 - a) Director's and Officers Liability
 - b) General Blanket Bond – Crime
 - c) Bonding of employees handling DGGDC funds
 - d) Composite Mercantile:
 - o Building and Contents
 - o Office Contents
 - o Tenants legal Liability
 - o Comprehensive General Liability
 - e) Provide documentation that individuals using personal vehicle, have the maximum coverage, at their own expense.
3. The cost of a, b, c, and d, should be considered as part of the operating costs of each individual program.
4. All equipment, furnishing etc. are to be covered for their full replacement value against all risk of loss or damage.
5. The deductible under this policy should be no higher than \$1000.00.
6. Protection or loss of equipment is primarily the responsibility of the Finance Manager.

7. Additional insurance coverage is to be obtained for specific value of equipment, which is required to be taken off the program site.

Responsibility

Program Coordinator(s)
Finance Manager

Monitored By

Executive Director
Executive Committee

Financial Policy and Procedures Manual

Policy Number: 20.11

Subject: Investments

Date Issued: October 1997

Policy

Advance payments of Program Contract Grants will be deposited in short-term certificates of investment.

DGGDC funds will be invested in either a short term or long term investment. All strategies for investment are to be presented to the Executive Committee, to be reviewed annually.

Procedures

1. The certificates of investments for Program Contract Grants specifically must be:
 - a) Issued and guaranteed by a Canadian Chartered Bank, a Treasury Branch, a Trust Company, or a Credit Union.

OR

- b) Issued or guaranteed by the Government of Canada or a Province.
2. In Canadian funds and invested for a term of not more than 12 months.
3. A decision to make an investment under this section shall be ratified by resolution of the Executive Committee and shall be record in the minutes.
4. Certificates of investments for DGGDC funds must adhere to all of the above. Any other types of investments shall be ratified by resolution of the Executive Committee and shall be recorded in the minutes.

5. Interest earned from Program Contract Grants, which are made in advance, should be budgeted as a source of income in a similar manner as donations. The amount of interest income should be based upon an analysis using as reasonable rate of interest (as determined by the Finance Manager and applied to available funds as projected).
6. Interest earned from investment(s) for DGGDC funds, should be utilized for the following areas:
 - a) Special Projects
 - b) Staff Development and Training
 - c) Long term investmentsAs approved by the Executive Committee.

Responsibility

Finance Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.12

Subject: Non-Budgeted Requests/Programs

Dated Issued: October 1997

Policy

All major non-budgeted charges to contracts must go through the proper levels of authority. This is reflected in the policy of Expenditure Approval / Authority. Major non-budgeted charges are items that have not been identified on your current operating contract, i.e., salary changes, purchase of furniture or equipment, leasing of equipment, shifting of funds across major categories.

Procedures

1. Under no circumstances should any commitment be entered into or any arrangements are made until the Executive Committee approves.
2. Program Coordinator(s) are to submit their requests in writing to the Executive Director prior to the above. The Executive committee has final authority on all non-budgeted charges.
3. Once approval is obtained from the Executive Committee the funding source be approached with the details.

Responsibility

Program Coordinator(s)

Monitored By

Finance Manager
Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.13

Subject: Property / Equipment Lease

Date Issued: October 1997

Policy

Property and Equipment Leases are to be approved by the Executive Committee prior to entering into any commitment.

Procedures

1. Program Coordinator(s) may research and recommend that DGGDC enter into an agreement.
2. Any Program staff shall sign no agreement for lease or purchase.
3. Because of the implications to DGGDC, as a whole, and to the insurance requirements, any formal agreement by individual program agreement must be thoroughly reviewed prior to any commitment.

Responsibility

Executive Director
Program Coordinator(s)

Monitored By

Finance Manager

Financial Policy and Procedures Manual

Policy Number: 20.14

Subject: Purchase Orders

Date Issued: October 1997

Policy

The DGGDC would like to maintain a consistent standard format on authorizing Purchase Orders for financial commitment.

Procedures

1. Only one person authorized by Deh Gah Gotie Dene Council shall have authority to commit dollars.
2. The authorized person shall be the Grand Chief and/or the Executive Director.
3. All financial commitment shall be authorized by a purchase order.
4. Each item to be purchased shall be identified on the purchase order along with the price as quoted by the supplier.
5. The Grand Chief or Executive Director shall not approve an item on a purchase order unless funds are provided for the item in the budget. Items not identified in the budget but necessary to complete the goals and objectives of the program will be accepted, on approval of Grand Chief or Executive Director and within the spending limits of the policy.

Responsibility

Program Coordinator(s)
Office / Travel Manager

Monitored By

Executive Director
Finance Manager

Financial Policy and Procedures Manual

Policy Number: 20.15

Subject: Receipt of Goods and Requisitions for Payment

Date Issued: October 1997

Policy

Each program should ensure that all purchased goods are in satisfactory condition and that they fulfill the requirements of the purchase request. Programs are also responsible for forwarding all necessary documents to the Finance Manager.

Procedures

1. All goods should be checked for price, quality counted and compared to the original order. Any discrepancies should be communicated to the company concerned immediately. The person receiving to goods should sign the original invoice (if it is available) or the shipping / packing slip and ensure that all information provided is accurate.
2. When the invoice is received, the signed packing / shipping slip should be match and compared for accuracy and that the invoice reflects any discrepancies which were found and reported when the goods were received. Payment should not include any items back-ordered.
3. Providing the invoice is in order, a cheque requisition should be prepared, including a description of the item and the appropriate account code in-accordance with their Schedule B and the Chart of Accounts. The original invoice and packing/ receiving slips must be attached to the requisition to obtain approval. The requisition should be sent to the Executive Director for approval of payment. If the payment requires further authorization, it should then be sent for the necessary approvals prior to being sent to the Finance Manager for processing. Please refer to the Expenditure Approval / Authority Policy for details regarding the required approval(s).
4. A GST exemption letter is to be circulated to vendors quoting Revenue Canada's bulletin number re: GST exempt status.
5. Once the requisitions are completed, Programs are to retain a copy for their program files.

6. After all required approvals are received, the cheque requisition should be sent to the Finance Manager for payment. Special attention should be noted for short payment dates and late payment penalties, as payment requires a 5 day turn around time for processing, not including mailing times.
7. Any cheque requisitions submitted without proper signing authority or necessary documentation will be returned to the Program Coordinator(s) and cannot be processed until proper approval is received and documented, such a delay could lead to additional costs.
8. Upon Processing and according to the instruction for mailing, notification of payment date and cheque number will be provided back to the originating program.

Responsibility

Program Coordinator(s)
Finance Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 20.16

Subject: Reconciliation of Bank Statements / Transactions

Date Issued: October 1997

Policy

A designated person of authority is responsible for reconciling the DGGDC and AHRDA bank statements.

Procedures

1. The Finance Manager shall be responsible for receiving cancelled cheques and bank statements from the bank on or about the 21st of every month.
2. All bank accounts and cheques shall require two authorized signatures for the purpose of debits or withdrawals of funds. Signatures shall verify and initial documentation supporting transfers, debits, or withdrawals of funds.
3. Once the bank statements are reviewed and initialed the Finance Manager shall ensure all statements are retained on site.
4. Reconciliation of bank statements is to be upon receipt. Any discrepancies are to be reported to the Executive Director immediately for review, and action if required.
5. The Executive Director will, from time to time, do spot audits of these reconciliation's to ensure proper controls are in place.

Responsibility

Finance Manager

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 30.01

Subject: Salary Classification

Dated Issued: October 1997

Policy

The Deh Gah Got'ie Dene Council adheres to the following salary classification.

Procedures

1. Entry qualifications for each position are defined in the approved Job Description for that specific position. No employee may be hired into a position if they fail to meet all of the minimum qualifications for the position. The Executive Committee must first approve any exceptions to this policy.
2. The salary level of an employee will be based upon the number of years of directly related experience. All salaries must be within the salary range for the classification established by the Executive Committee.
3. Salary increments are not based upon employee performance.
4. Executive Director or designate has the discretion to adjust an employee's salary. This adjustment should occur only once a year and on the month the employee commenced employment.
5. If an employee, within the Deh Gah Got'ie Dene Council, is the successful candidate in a competition for a higher level position, their salary will be adjusted as per the policy outlined in this section; however, if the entry level salary for the new position is lower than the salary received in their former position, a further adjustment of 5 – 10% may be made providing this adjustment falls within range for the new position, and the Deh Gah Got'ie Dene Council budget.
6. Probationary period for management, supervisory, Program Coordinator(s) and DGGDC administration staff is six months (6).
7. Probationary periods only apply to new employees. Existing employees who are promoted can be placed on probationary status.

8. Staff who commence either maternity or disability leave during the probationary period, will be required to restart the probationary period upon return from leave.
9. All salaries must fall within the approved salary grid established by the Executive Committee. The Executive committee must first approve any proposed salaries outside of this range.

Responsibility

Executive Director

Monitored By

Executive Committee

Financial Policy and Procedures Manual

Policy Number: 30.02

Subject: Accessing / Destroying of Personnel Records

Date Issued: October 1997

Policy

The DGGDC shall maintain confidential Personnel Files on each individual.

Procedures

1. Access to Personnel Records

- The Executive Director will have unlimited access to personnel records.
- No employees may have access to the personnel records of an individual of higher authority.
- Program Coordinator(s) have access to records of employees under their supervision.
- Written request for access to personnel records must be made by the employee to either the Program Coordinator(s), or the Executive Director, and can be viewed in the presence of all of any of the above.
- Upon receipt of the written request, appropriate arrangements will be made allowing access to the personnel record.
- The employee may have access to all contents of his / her own records, except letters of reference, once every year in the presence of the Executive Director.
- Access of personnel records by any Deh Gah members may only be authorized by the Executive Committee.
- Files shall not be removed from the designated site.
- The personnel files are the property of the DGGDC and not the employee. No employee can review his or her file without having the keeper of the file present.

2. Destruction of Personnel Records

The finance Manger will maintain employee's personnel file, after termination or the employee voluntarily leaves the employment of the DGGDC, according to requirements of the contract, which funded the employee's position. Personnel files will be kept on file for a year.

Responsibility

Program Coordinator(s)

Monitored By

Executive Director

Financial Policy and Procedures Manual

Policy Number: 30.03

Subject: Term and Contract Employees

Date Issued: October 1997

Policy

DDGDC will, from time to time, require the services of short term or contract persons. Procedures will outline the relationship between DDGDC and term and / or contract employees.

Procedures

1. All term and contract persons who are approved by the Executive Committee to be employed for a specific work shall not be considered under this policy.
2. All term and contract persons shall provide copies of WCB, Business License, to the Deh Gah Got'ie Dene Council for Auditing at the end of each fiscal year.
3. The term of employment and contract will specifically state type of work to be carried out, start and ending date of employment or contract, amount of pay/salary/wages to be received by said person, and other relevant terms of the employment.
4. Prior to starting employment, the said person and the Executive Committee must draft up an agreement or offer of employment specifically stating the above; this document must be signed before commencement of work.
5. There will be no salary increments for person on terms and contract, unless the Executive Committee approves.

Responsibility

Executive Director

Monitored By

Executive Committee

Financial Policy and Procedures Manual

Policy Number: 30.04

Subject: Bilingual Allowance

Date Issued: October 1997

Policy

Deh Gah Got'ie Dene Council encourages all employees to utilize their knowledge in understanding and speaking North or South dialect when possible. Since the Deh Cho Region is made up of South and North Slavey Dialect, all employees whom are capable to understand and speak North or South Slavey are entitled to a bonus.

Procedures

1. **Only Deh Gah Got'ie Dene Council employees are entitled to the bilingual bonus when utilizing North or South Slavey, by understand and speaking the language, in the course of their duties.**
2. **The bilingual allowance is non-taxable, and it is paid through payroll on a monthly basis in the amount of \$100.00, which totals no more than \$1200.00 annually.**
3. Employees who wish to access the bilingual bonus must show their knowledge of understanding and ability to speak the North and South dialect.
4. The bilingual bonus is not available to Deh Gah Got'ie Dene Council employees if they can only understand the North and South Slavey dialect.

Responsibility

All Employees

Monitored By

Executive Committee
Finance Manager

Financial Policy and Procedures Manual

Policy Number: 30.05

Subject: Time Sheets

Dated Issued: October 1997

Policy

All Program Coordinator(s) and Administration staff of DGGDC will complete a time sheet on a bi-weekly basis.

Procedures

1. All Program Coordinator(s) and Administration staff of DGGDC, regardless of their job classification will complete official DGGDC time sheet.
2. Once the employee has completed and signed their time sheet this will be submitted to the Office / Travel Manager for verification.
3. The Office / Travel Manager is responsible for verifying that all the information on the time sheets are correct. The signature of the Office / Travel Manager will serve as verification.
4. Individual time sheets must be signed off both the employee and immediate supervisor in order to be paid. It is criminal act of fraud to knowingly sign a time sheet that is false. Proven falsification is just cause for immediate termination of Employment as opposed to disciplinary action.
5. These time sheets will be filed in each program site, with the exception of wage employees. Wage time sheets are to be submitted to the Finance Manager as per established schedule.
6. Wage employees can only be paid if their time sheets are received on or before the deadline for that pay period. If time sheets are received after the deadline, payment will be made on the following pay period.

Responsibility

Program Coordinator(s)

Monitored By

Executive Director

Finance Manager

Financial Policy and Procedures Manual

Policy Number: 30.06

Subject: Acting Pay

Date Issued: October 1997

Policy

The Grand Chief and / or Executive Director may authorize and employee to be requested to assume the duties of a higher paying position during the temporary absence of the positions incumbent.

Procedures

1. The acting person may exercise this clause for the staff and those who report directly to the Grand Chief and the Executive Director. Reimbursements shall be at the minimum rate of position based upon the approved pay grid.
2. Employees promoted to a position within a range of rates shall receive a salary adjustment that will result in an increase of one salary level higher than they currently get of less than the lowest rate within the range they are promoted to.

Responsibility

Chief
Executive Director

Monitored By

Executive Committee

Financial Policy and Procedures Manual

Policy Number: 40.01

Subject: Elected Leaders and Elders Cash Grants

Date Issued:

Revised: June 2002

Policy

The DGGDC will ensure that its' Dene Council members will receive compensation for the work their Elected Leaders and Elders perform at the Annual General and Leadership Assemblies. As per direction of Membership of the Deh Cho at the 10th Annual General Assembly held July 2002.

Procedures

1. The Dene Council will receive cash grants on behalf of their Elected Leader(s) and Elder for attendance of DGGDC business.
2. The Dene Council will receive cash grants pending on number of days in sessions and each Elected Leaders and Elders attendance.
3. **The Dene Council receive a cash grant of \$150.00 for half day travel of the Elected Leader and Elder to all Leadership Assemblies and Annual General meeting.**
4. **The cash grants rate will be \$300.00 per day for Elected Leaders and Elders for sessions of meetings.**
5. If the Elected Leader sends a proxy (i.e.: sub chief or counselor) the Dene Council will be paid at the daily rate for elected Leaders.
6. The Dene Council will ensure the cash grant payment is issued to the elected Leader and Elder as per their policy.

Responsibility

Finance Manager

Monitored By

Executive Director
Executive Committee

Financial Policy and Procedures Manual

Policy Number: 40.02

Subject: Cash Grants for Official Deh Cho Duties

Date Issued:

Revised:

Policy

From time to time, individuals are asked to attend official functions on behalf of The Deh Gah Got'ie Dene Council.

Procedures

1. **An individual who represents the Deh Gah Got'ie Dene Council at workshop, international lobbying, conferences, seminars, or any other meetings will not be paid a cash grant.**
- 2.
3. **Elected officials, (Chief or councils) may be requested to attend functions in the absence of the Grand Chief. A cash grant of \$150.00 per day may be paid to the Dene Council for Elected Leader who attends the function if any of the following conditions are met:**
 - a) The function must require an attendance of over 5 hours or;
 - b) The Elected Leader must travel out of his home community and;
 - c) The function is not a function where the Elected Leader could reasonably attend as a representative as his or her own Dene Council.
4. **The Grand Chief, or the Executive Director that they will be attending, in absence of the Grand Chief, in an official capacity of the Deh Gah Got'ie Dene Council, must notify the Elected Leader in advance of the meeting, in writing.**

Responsibility

Executive Director

Monitored By

Executive Committee
Finance Manager

Financial Policy and Procedures Manual

Policy Number; 50.01

Subject: Credit Card

Date Issued: October 1997

Policy

The purpose of this policy is to maintain harmonious and mutually beneficial relationships between the Deh Gah Got'ie Dene council and the employees. It sets forth the terms and conditions of the use of any credit cards issued in the of organization.

Definitions

Employee: Any person, indeterminate, term, elected, casual, or contracted by the Deh Gah Got'ie Dene Council.

Employer: The Deh Gah Got'ie Dene Council or the following designates: Deh Cho Leadership, Executive Committee.

Procedures

1. Authorized officers, Leadership is Council, Executive Committee in Council, Grand Chief, Executive Director or its designate in an acting pay capacity may use DGGDC credit cards.
2. Employee's utilizing credit card must receive preauthorization from an authorized officer. The use of company credit cards will be limited exclusively for goods or services for DGGDC from a business, which does not accept DGGDC purchase orders.
3. Under no circumstances will an employee be allowed to use Deh Gah Got'ie Dene Council credit card for personal use.

Responsibility

Chief, Executive Director and Executive Committee

Monitored By

Dene Council

Financial Policy and Procedures Manual

Policy Number: 50.02

Subject: Calling Card(s)

Date Issued: October 1997

Policy

The purpose of this policy is to maintain harmonious and mutually beneficial relationship between the Deh Gah Got'ie Dene Council and the employees. It sets forth the terms and conditions of the use of any calling cards issued in the name of the organization.

Definitions

Employee: Any persons, indeterminate, term, elected, casual or contracted by the Deh Gah Got'ie Dene Council.

Employer: The Deh Gah Got'ie Dene Council or the following designates; Deh Cho Leadership, Executive Committee.

Calling Card: Any calling cards issued to the Deh Gah Got'ie Dene Council.

Authorized Officer(s): Leadership Council, Executive Committee in Council, Grand Chief, Executive Director, or its designates in an acting capacity. Employees utilizing calling cards must receive preauthorization from an authorized Officer(s).

Limitations

1. The use of company calling cards will be limited exclusively for calls made on behalf of Deh Gah Got'ie Dene Council.
2. Usage of calling cards is for business use only.
3. Under no circumstances will an employee be allowed to use Deh Gah Got'ie Dene Council calling card for personal use.

Responsibility

All Employees

Monitored By

Executive Director
Finance Manager

Financial Policy and Procedures Manual

Policy Number: 50.03

Subject: Company Vehicles

Date Issued: October 1997

Policy

Deh Gah Got'ie Dene Council vehicle(s) are available to licensed employees during working hours to carry out Deh Gah Got'ie Dene Council functions.

Procedures

1. Employees are required to have a valid drivers license.
2. All employees will be requested to sign a release form on producing an abstract of their driving record from the Motor Vehicles Branch, at the time of being added to DGGDC vehicle insurance. This is also required for insurance purposes.
3. No motor vehicle is to be operated or in controlled of any unauthorized usage.
4. When employees are operating a motor vehicle for / under Deh Gah Got'ie Dene Council they are reminded that courtesy, observation of the traffic law and carefully operation of the vehicle.
5. Before operating a vehicle, it is the responsibility of the employee to ensure that the motor vehicle is road worthy (i.e. check lights, tires, mirrors, etc).
6. Employees are required to prearrange the usage of company vehicle in advance, if dates are known to the event / business they are attending.
7. On return of usage, of the company vehicle(s) each employee is responsible for the cleanness of the vehicle.

8. Company vehicle(s) may be used for travel; however no mileage is to be claimed. Damage to DGGDC's vehicle(s) is the responsibility of the person driving. This responsibility includes paying all damages beyond the insurance coverage.

Responsibility

All Employees

Monitored By

Office / Travel Manager
Finance Manager

Financial Policy and Procedures Manual

Policy Number: 50.04

Subject: Donation(s)

Date Issued:

Policy

This policy is to ensure that individual request for donations is looked at closely and falls within guidelines of the DGGDC. Not all donation requests will be granted.

Procedures

1. All letters requesting donations will be addressed to the Executive Committee.
2. All request will include schedule of events(s), date of event(s), and amounts.

Responsibility

Finance Manager

Monitored By

Executive Director