



# **WEST MOBERLY FIRST NATIONS**

## **FINANCE POLICY**

**OCTOBER 2008**

**Amended:**

**January 25, 2012**

**February 21, 2012**

**May 8, 2014**

**May 15, 2015**

**June 14, 2017**

**January 2, 2019**

**April 4, 2019**

**May 7, 2019**

**September 26, 2019**

**June 2, 2020**

**September 29, 2020**

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## 1. CONCESSION PURCHASES

### **Objective:**

To provide a convenience service for West Moberly First Nations (WMFN) community that provides concession products and is easily accessible during business hours.

### **Application and Scope:**

West Moberly First Nations Band members, community members, employees and other First Nations.

### **Policy:**

Only the receptionists is authorized to sell concession products and is not obligated to provide services outside of hours posted if (s)he is otherwise engaged in work-related activities.

Individual employee payroll charge accounts must not exceed \$200.00 per person in any pay period.

### **Procedure:**

The receptionist(s) responsibilities with respect to concession are:

- Ordering and maintaining adequate stock in the concession.
- All cash sales are to be placed on the "Weekly Cash Sales Report" and initialled by the person making the sale.
- Maintaining a float of not more than \$50.
- Undertaking a cash count daily to ensure revenue is equivalent to products sold.
- Providing the Finance Office with an accounting of concession expenditures by the end of the day every Friday. In the event the office is closed on Friday, accounting must be completed the day previous. The accounting will include a list of items purchased, date and values.

WMFN Finance Office is responsible for:

- Deducting the full amount of each employee's concession charges from their earnings each pay period.
- Maintaining a separate ledger for all expenditures related to the concession and managing revenues earned by concession sales as directed by Council.
- Depositing concession revenues to the appropriate WMFN bank account weekly.

## **2. CONTRACT MANAGEMENT**

### **Objective:**

To guide the structuring, tendering, awarding and administration of WMFN contracts.

### **Application and Scope:**

All contracts that provide professional services directly to WMFN.

### **Definitions:**

Contractor means – anyone or any business that provides a service or performs work for compensation that is not considered an employee by Revenue Canada or a contract employee by Worker's Compensation Board.

### **Policy:**

West Moberly First Nations will practice equal opportunity and ethical contracting procedures in the tendering and awarding of contract services for West Moberly First Nations.

Written contracts are required for all contract services provided to WMFN.

A standard contract form shall be used to ensure all required terms and conditions are included. Contracts for professional services may be on a letter of engagement or retainer letter.

All contracts or contractual letters must be signed by 3 Councillors.

No advances will be issued and payments will be tied to documented progress of work. No disbursement or payment on any contract shall be made without supporting documentation as determined by the policies of WMFN.

A ten per cent (10 %) hold-back of final payment or in such amount as may be determined by Council policy shall not be released to a contractor until all work is certified as complete and satisfactory to the Council.

### **Procedure:**

Prior to entering a bid, prospective contractors and sub-contractors must register with West Moberly First Nations by completing a "Contractor Registration Form" and provide the following information:

- Proof of good standing with the Worker's Compensation Board and their Firm Registration number. Proof of good standing must be provided upon submission of the contractor registration and following each of the contractors reporting periods (i.e. annual filing – annually; quarterly filing – quarterly; monthly filing – monthly.)
- Proof of sufficient liability and equipment insurance commensurate with work for which the contractor is placing a bid
- Proof of registration with GST (where applicable)
- Summary of related contract experience
- References from previous contract work
- Detailed listing of equipment available for hire including model numbers, age of equipment, and if requested, a copy of the equipment log
- Contractors may be required to post a bond depending upon the nature of the contract

Contractors who have an on-going work relationship with West Moberly First Nations may be required to provide updated information prior to the end of each fiscal year in anticipation of bidding on contracts in the next fiscal year.

If and when applicable, contractors will receive orientation to relevant West Moberly First Nations Policies and Procedures from the Supervisor, and sign for having received the orientation. Applicable policies will be appended to the contracts.

No contract work can be undertaken on behalf of West Moberly First Nations without a contract signed prior to work commencement. In addition to meeting contract terms, Contractors will be

expected to abide by the WMFN confidentiality Policy as well as relevant West Moberly First Nations policies appended to the contract.

West Moberly First Nations reserves the right to hire contractors at its discretion; applying standards and methods of contractor evaluation that meet the specific objectives and unique characteristics of West Moberly First Nations community.

**Tender Process:**

Capital purchases up to \$5,000 or such greater amounts as approved by Council may be made by a department or program manager if approved in the annual budget without going to tender.

Capital purchases over \$5,000 or in such amounts as approved by Council must be made by invitations to tender.

Capital purchases in excess of \$50,000 or such greater amounts as approved by Council must be made by public or invitational tender.

In emergency situations telephone bids up to \$20,000 or such greater amount as approved by Council may be accepted by a department or program manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

Invitations to tender shall include:

- the time and date of closing;
- sufficient details from which comparable bids can be made;
- the time, date, and place tenders are to be opened; and
- amount of security deposit if required.

The tendering period is not to be less than ten (10) working days, unless in an emergency situation.

All tenders are to be returned sealed and addressed to West Moberly First Nations, clearly marked "Tendered for....." and the time and date of receipt is to be recorded on the unopened envelope of the tender when received.

All tenders received shall be opened in Council in the presence of the department or program manager or other person responsible for the tender process. All bidders may be present for the opening of the bids. WMFN reserves the right to make a final decision on bids in-camera at a later date.

The name of the tender, project, date of bid and amount shown must be recorded.

The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of West Moberly First Nations to do otherwise.

Where the lowest tender is not accepted, the reasons are to be recorded in the document by the authorized person accepting the contract.

Upon acceptance of a tender for the performance of work, goods or services, a contract is to be signed by both parties and shall be kept as a portion of the records of West Moberly First Nations.

In the event that an official or employee of West Moberly First Nations has a personal interest in the contract, he or she shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

### **3. DONATIONS**

**Objective:**

To provide guidelines for donations made from West Moberly First Nations' funds.

**Definitions:**

Band Member: means a person who is on the most current WMFN Registry List

Elder Member: means a person who has reached the age of 60 years and who is on the most current WMFN Registry List

**General Conditions:**

Council will allocate an amount for donations in each year's budget.

Council will evaluate each request for a donation on a case-by-case basis giving consideration to equitable distribution of available resources.

All donations must be approved by a quorum of council at a duly convened meeting. The decision and value of the donation will be recorded within meeting minutes.

All donations are subject to the availability of funds.

Council may set limits annually for donations. Limits may be set per event, per entity and per individual.

Director of Operations must approve volunteer time of staff for events if such events take place during the regular working hours of the employee(s).

All requests for donations must be submitted in writing to the Director of Operations at least 21 days prior to being required.

#### **3.1 Community Donations:**

**Policy:**

West Moberly First Nations will provide financial and staff volunteer support to activities and events arising from WMFN program initiatives and activities that support issues relevant to the wellbeing of West Moberly First Nations community and membership. Priority will be given to Elders, youth, culture and healing initiatives.

Volunteerism

WMFN employees or Council may request WMFN employees to volunteer their time to support activities or events arising from WMFN program initiatives or activities that support issues relevant to the wellbeing of West Moberly First Nations community and membership with priority given to Elders, youth, culture, recreation and health.

Director of Operations will evaluate and make decisions regarding volunteerism at his/her sole discretion giving consideration to the potential impact on the ability of the employee(s) to accomplish work-related duties, costs and other implications for the individual and the Nation.

All volunteer requests must be approved by the Director of Operations and include the nature of the volunteer activity, duration and associated costs if any and value of time off.

Volunteer time for activities that are of personal interest or can be considered within the realm of common family activities such as sports events will not be considered.

**3.2 Funeral Donations:**

**Application and Scope:**

This policy applies to all Band members and others who Council deems to have sufficient affiliation with WMFN.

**Policy:**

West Moberly First Nations may provide equitable assistance towards funeral costs of members and others.

The amount of assistance will be set by Chief and Council and will be subject to the availability of funds.

For the purposes of this policy, WMFN Affiliated Businesses include Tsay Key Ne Cheleh Ranch, Twin Sisters Native Plants Nursery, Dunne-Za Lodge, Moberly Lake Golf Course.

**Procedure:**

The family of a deceased person may receive financial assistance to defray funeral and related costs by making a request in writing to Chief and Council.

The current level of assistance is:

Band Members.....
Elder Band Members (60 years of age and older).....
WMFN and Affiliated Businesses Staff member (current, on leave, retired).....
Community Member (as per interpretation policy).....
Treaty 8 First Nation Elders (65 years of age and older).....
Others.....

**PLEASE CONTACT WMFN FINANCE DEPARTMENT  
FOR LEVELS OF ASSISTANCE**

**3.3 Donations to External Entities:**

**Application and Scope:**

Applies to all donations made by WMFN to External entities.

**Policy:**

West Moberly First Nations will support charitable organizations within budgetary and staffing constraints.

**Eligible Activities:**

The following activities may be eligible for a donation from WMFN:

- a) Any activity that supports First Nations and organizations located in north eastern BC. Generally these will be entities that are charitable in nature and that West Moberly First Nations often works with.
- b) Any activity that is hosted in the local area for the express purpose of sponsoring, supporting, promoting, or communicating on issues relevant to the wellbeing of West Moberly First Nations community and members or of an environmental, economic and social nature.

#### **4. CHRISTMAS BONUS**

**Objective:**

To provide a Christmas Bonus for all members on the most current WMFN Registry List.

**Application and Scope:**

West Moberly First Nations members

**Definitions:**

Member in Good Financial Standing:

Any Band Member that does not owe any monies to WMFN, unless there is a written repayment agreement in place that has been honoured for the preceding 6 consecutive months.

Minor Children:

For the purposes of this policy; a minor child will be any child 12 and under.

**Policy:**

The amount of the Christmas Bonus will be determined by Council each year and will be subject to availability of funds.

Members who do not owe any monies to WMFN will receive the allocated amount.

Members who owe monies to WMFN but are in good financial standing will have 50% of their Bonus applied to their debt to WMFN and receive the remainder. If the debt is less than 50% of the Bonus amount, the member will receive the remainder of the Bonus after the debt is repaid in full.

Members who are not in good financial standing will have 100% of their Bonus directly applied to their debt to WMFN. Any monies remaining after the debt is repaid in full will be dispersed to the member.

**Procedure:**

Chief and Council will consider an allocation for a membership Christmas Bonus each year at a duly convened Chief and Council meeting by November 15 of each year.

These funds will be released by December 15 of each year.

Christmas Bonuses for Minor Children will be issued in the name of the member parent or guardian that the minor child resides with. It is the member parent or guardian's responsibility to keep the Nation informed as to the residence of their children.

No funds will be withheld from Minor Children if their member parent or guardian is not in good financial standing with the Nation.

## 5. ELDER'S FUND

### **Objective:**

To provide support for West Moberly First Nation (WMFN) member elders. This policy is intended to assure equitable support for all elders to address health and quality of life.

### **Application and Scope:**

This policy applies to all WMFN member elders who are on the WMFN Registry List.

### **Definitions:**

WMFN Member Elder:

A member 60 years of age and older listed in the most current WMFN Registry List.

Year: A year for the purpose of this policy will be that period of time from April 1 to March 31 of the immediate following year.

### **Policy:**

The amount of the Elder's Fund will be determined by Council every year by May 30<sup>th</sup>, based on the availability of funds.

A "per elder" limit will be set each year to ensure an equitable distribution.

Off-reserve elders will be advised that allocations of this nature may affect their income tax levels.

### **Procedure:**

This Elder's Fund will be based on an allocation of WMFN funds set aside each year for this purpose.

These funds will be released as prescribed below:

Any qualified elder may access the Elder's Fund by submitting a request in writing to Chief & Council. The request must identify the activity, sponsoring organization and/or proposed use of the fund.

Whenever possible, monies will be paid directly to the supplier by WMFN Finance.

Any reimbursement requests for monies already spent will require the submission of original receipts.

Any qualified elder may apply to the Elder's Fund as many times as they need up to the "per elder" limit approved by Chief and Council for that specific year. Applicants must apply to other appropriate funding sources and have been refused prior to submitting a request to WMFN.

Any remaining balance in an individual Elder Fund after March 31<sup>st</sup> of each year shall be paid directly to the Elder.

### **Eligible Expenses:**

The Elder's Fund may be accessed for items or activities that will enhance the elder's health or quality of life.

Funds are primarily intended for:

- Medical and mobility equipment
- Replacement of appliances
- Household maintenance and renovations
- Household utilities
- Monies owed to WMFN

Funds may also be accessed for expenses such as:

- travel to appropriate events
- registration for appropriate activities
- purchase of materials to support traditional activities
- rent/mortgage/care home

In the event of an elder death, any remaining funds may be released to the family to assist with any associated funeral expenses.

## **6. EXPENSE CHEQUES & CLAIMS**

### **Objective:**

To provide a fair and equitable process for reimbursement of expenses.

### **Application and Scope:**

All employees and members of West Moberly First Nations, including Chief and Council.

### **Policy:**

All expenses claimed must be accompanied by original receipts for purchases or services. West Moberly First Nations will not pay any expenses without proper certification of goods (original receipts only).

Expenses claimed that do not have pre-approval for purchase or service may be disallowed.

### **Procedure:**

Original receipts must be handed in within 2 days of purchase or return from travel. Reimbursement of expenses will be made within 10 working days of receipt of expense claim.

Receipts must be original and show the name of the company from which the goods were purchased. Photocopies are not considered "original" copies, nor are faxed copies. Debit card receipts and credit card receipt do not indicate what was purchased or what service was acquired, therefore are disallowed as a receipt.

Identify taxes on the receipt by highlighting. Till tapes must be itemized to indicate what items were purchased.

The person claiming reimbursement for expenses is responsible for their own receipts. Failure to comply with the terms outlined in the policy can result in disciplinary action including dismissal.

### **Expense Cheques:**

Expense cheques will be issued upon receipt of the Expense Request Form. Best efforts should be made to allow the Finance Office at least 5 working days to process expense cheques.

All appropriate signatures for authorization of expense cheques must accompany the request.

It is the responsibility of the person requesting the expense cheque to identify the program or department for coding purposes.

Monies advanced but not spent must be returned within 2 working days. In the case of travel advances, any unaccounted for amounts must be returned within 2 working days of returning from travel. Refer to the *Travel Policy & Financial Standing Policy and Procedures*.

## 7. FINANCIAL STANDING

### Objective:

To provide equitable financial service to West Moberly First Nations employees, members, and community members within the context of sound financial management practices and accountability for the Nation's resources.

### Application and Scope:

West Moberly First Nations members, employees, member/community member contractors, and Chief and Council. Excludes third party contractors.

### Definitions:

Good Financial Standing:

Any Band Member, Community Member, Employee or Contractor that does not owe any monies to WMFN, unless there is a written repayment agreement in place that has been honoured for the preceding 6 consecutive months.

### Policy:

All West Moberly First Nations members, employees, contractors, and Chief and Council shall remain in Good Financial Standing with the Nation.

### Procedure:

Monies that have been given in good faith for which receipts and, where applicable, excess funds were not received by the Finance Office within the allowable timeline will be deemed a receivable.

If a default is anticipated, a written statement must be provided to the Supervisor who approved the advanced monies, with a copy to the Director of Operations and Director of the Finance Office stating:

- the nature of the problem
- reasons for the problem
- proposal for dealing with the problem
- timeline

The Supervisor and/or Director of Operations and Finance Director will determine whether or not to approve the proposed terms for repayment.

Repayment agreements for debts and arrears resulting from other WMFN activities such as housing, education, family funds, etc. will be negotiated according to the following guidelines:

Total Debt	Payment Completion Schedule
Under \$2400	payments will repay the debt in 12 months
\$2400-5000	payments will repay the debt in 24 months
\$5000-10,000	payments will repay the debt in 36 months
\$10,000 +	negotiated on a case-by-case basis

Total Debt includes all monies owed to WMFN. If monies are owed to multiple funds (e.g. housing and family fund), payments will be allocated to funds on a proportional basis.

Loans other than family fund loans and employee loans (see Section 11) will be negotiated with Council on a case-by-case basis and will require appropriate collateral and a separate repayment schedule. These loans will not be included in the calculation of total debt.

If appropriate arrangements are not made within thirty (30) days of return from travel, or purchase of merchandise, the Finance Office will correct the default through deductions from payments or honorariums. A form authorizing deductions for the recovery of debts to WMFN must be signed.

Any individual that is not in Good Financial Standing will be subject to the Finance Department deducting up to 30% from band payments and honorariums each pay period until the arrears are paid off. Excludes Christmas Bonus (Section 4) and Signing Bonus (Section 8).

Contractors that are not members/community members are subject to deductions according to negotiated contracts.

The Finance Office will inform the Chief and Council of all outstanding debts on a monthly basis.

Any receivables listed in the financial audits of WMFN and any outstanding debt may affect eligibility for WMFN programs or assistance.

## **8. SIGNING BONUS BENEFIT**

### **Objective:**

To provide a Signing Bonus Benefit for all members on the most current WMFN Registry List.

### **Application and Scope:**

West Moberly First Nations members in good financial standing.

### **Definitions:**

Minor Child:

For the purposes of this policy; a minor child will be any child 12 years and younger.

### **Policy:**

One half of any Signing Bonus given to WMFN for any Impact Benefit Agreement will be divided equally and distributed to all band members on the most current WMFN Registry List.

Members who do not owe any monies to WMFN will receive the allocated amount.

All members who owe monies to WMFN will have their Bonus directly applied to their debt to WMFN. Any monies remaining after the debt is repaid in full will be dispersed to the member.

### **Procedure:**

Chief and Council will allocate a Signing Bonus Benefit each time an Impact Benefit Agreement is ratified and signed where a signing bonus is included.

These funds will be released immediately upon receipt of the signing bonus from the industry partner.

Signing Bonus Benefits for Minor Children will be issued in the name of the member parent or guardian that the minor child resides with. It is the member parent or guardian's responsibility to keep the Nation informed as to the residence of their children.

No funds will be withheld from minor children if their member parent or guardian owes monies to the Nation

## **9. TRAVEL**

### **Objective:**

To ensure consistent accountability with respect to travel expenses.

### **Application and Scope:**

All persons employed by West Moberly First Nations including Chief & Council.

This policy applies to all permanent, term and casual staff of West Moberly First Nations, including those staff employed on a contract basis, unless otherwise stated in their specific contract.

### **Policy:**

Travel must be limited to trips where a conference call or other communication methods are not appropriate to accomplish the program objectives.

All travel must be pre-approved by the employee's supervisor. If another agency will be paying for any of the travel costs, WMFN Finance must be advised of the details and invoicing for reimbursement requirements. Attach a copy of the relevant documentation to the travel request.

The standard Travel Claim form must be used by the Supervisor, Director of Operations or Council to authorize staff travel for business or education purposes.

Travel expenses incurred will be reimbursed or advanced for meals, incidentals, airport improvement fees, taxi, parking, job-related internet charges, rooms and mileage.

Costs will NOT be reimbursed or advanced for any entertainment expenses, unless approved in advance by the Director of Operations. Director of Operations and Council entertainment expenses must be pre-approved by a quorum of Council.

Any extraordinary expenses not allowed for by this policy must be specifically approved by the employee's supervisor such as car rental.

When an entity other than WMFN is providing an honorarium to attend an event, honorariums given to WMFN employees must be submitted directly to the Finance Department upon return from travel.

Misuse of travel funds will be subject to disciplinary action. This includes failure to attend the entire event travel was funded for, failure to cancel hotel reservations, failure to declare an honorarium and claiming for meals which are provided by the event hosts.

### **Procedure:**

All travel must be pre-approved by the appropriate authority;

- by Supervisor or Director of Operations for employees,
- by Director of Operations for Program Managers; and
- by a quorum of Council for Director of Operations or Council.

Authorization is to be obtained at least 15 days prior to date of travel.

If traveling by air, every effort should be made to book the flight 14 days in advance for the best pricing. All air travel arrangements will be made by the Executive Assistant or in the case of Council, the Council Assistant.

A travel budget will be developed annually for each department including Land Use and Chief and Council

All travel requires a written report of meetings and or events that were attended. This written report must be submitted to the Director of Operations within 10 days of travel.

Minutes of the meeting or photocopy of notes taken may be submitted instead of a report. If a written report is not submitted, disciplinary action may be taken. Chief & Council travel will be reported on during regular Council meetings and duly recorded in the minutes of same.

No travel advances will be issued to any staff that has outstanding travel claims.

Processing Procedure

Using the designated travel request form, complete and submit to Director of Operations.

The Director of Operations will give copy of approved requests to the requestor and Finance Department.

Finance will issue cheques only upon receipt of approved requests.

Upon return submit a travel expense receipts to the Finance Department within 2 working days.

All travel expenses will be publicized in the WMFN financial audit by name for Chief, Council and Program Managers.

**Reimbursement of Expenses:**

Expenses will be reimbursed to the employee within 10 days of submission of travel expense claim providing that receipts for accommodation, airport improvement fees and taxis are included with your submission. Credit card slips and debit card slips are not deemed as receipts. Original receipts must be submitted to finance in order to be reimbursed.

**Accommodation:**

Council members and staff are expected to use facilities and to choose accommodations whose rates fall within an average range for the location and the season. WMFN will only pay for standard rooms.

If Council or staff prefers to stay with friends or family, they will be paid according to the Private Accommodation rate.

**Current Expense Rates:** (rates shown include GST in the calculation)

**Meals**

Daily allowable rate is \$ 74.00

Individual rates:

Breakfast	\$ 16.00	Breakfast & Lunch	\$ 34.00
Lunch	\$ 18.00	Breakfast & Dinner	\$ 56.00
Dinner	\$ 40.00	Lunch & Dinner	\$ 58.00

Meals do not require a receipt to be handed in, but must fall between the travel times:

<u>Depart Home</u>	<u>Arrive Home</u>	<u>Allowable Claim</u>
Prior to 7:00 a.m.	After 6:00 p.m.	Full daily rate
Prior to Noon	After 6:00 p.m.	Lunch and Dinner
Prior to 6:00 p.m.	After 6:00 p.m.	Dinner

Meals supplied by industry/training course/workshop, etc. while on travel status are not claimable.

**Private Accommodation Rates:** \$ 50.00

**Incidentals** (travel must be overnight): \$ 12.00

**Mileage Rates:**

WMFN Rate Payable \$0.54 cents per km for all driving travel

Equivalent-to-Air:

For all long distance travel – if it is more economical to fly, the airfare amount will be paid instead of the mileage rate.

## Mileage Chart

From WMFN and Return:	Km.	.54/km	
Chetwynd	68	\$ 36.72	
Calgary	2040	\$ 1101.60	Lesser amount – air travel vs. km
Dawson Creek	268	\$ 144.72	
Edmonton	1448	\$ 781.92	Lesser amount – air travel vs. km
Fort St. John	252	\$ 136.08	
Fort Nelson	952	\$ 514.08	
Grande Prairie	596	\$ 321.84	
Hudson's Hope	62	\$ 33.48	
Mackenzie	424	\$ 228.96	
Prince George	688	\$ 371.52	
Kelowna	2054	\$ 1109.16	
Kamloops	1728	\$ 933.12	
Tumbler Ridge	280	\$ 151.20	
Vancouver	2234	\$ 1206.36	Lesser amount – air travel vs. km
Blueberry River First Nation	428	\$ 231.12	
Doig River First Nation	399	\$ 215.46	
Fort Nelson First Nation	978	\$ 528.12	
Halfway River First Nation	513	\$ 277.02	
Lower Post First Nation	2014	\$ 1087.56	
McLeod Lake First Nation	415	\$ 224.10	
Saulteau First Nation	28	\$ 15.12	

*\* If the destination is not shown above, the BC distance calculator will be used.*

It is required that carpooling be used when more than one employee is attending the same meeting unless the persons traveling have different itineraries. When carpooling is utilized only the owner of the vehicle will receive compensation for mileage. Passengers will receive their accommodation and meal allowance.

In the interests of driving safety, an employee shall not normally be expected to drive more than:

- 200 kilometres after having worked a full day;
- 300 kilometres after having worked one half-day;
- 750 kilometres on any day when the employee has not worked.

*\* The above distances will not apply when driving conditions are hazardous. Driver discretion is the determining factor.*

### **Family, Band General and Annual General Meetings:**

Councillors will be reimbursed for travel, meeting room and refreshment costs up to a maximum of four (4) family meetings per year. The meetings shall be no more than one-half day in duration, and be held in the community where the majority of family members reside.

Each meeting may cost up to \$300.00 plus Councillor travel at the normal rates.

There will be no disbursement for members attending a family meeting, Band General or Annual General Assembly.

There will be no mileage paid for staff or Band members to attend Band General Meetings and Annual General Assembly.

**Third Party Reimbursement:**

When an entity other than WMFN will be paying for travel expenses, the following procedure is to be used:

Any person who is traveling where a third party is reimbursing travel expenses to WMFN must advise their Supervisor and the Finance Department at the time of request to travel.

If a travel advance is required from WMFN, this must be repaid immediately to the Finance Department when the third party reimburses the expenses.

When a third party reimbursement is more than the WMFN travel allowance, the employee is eligible to be paid out the difference.

**9.1 PERSONAL VEHICLE USE/ALTERNATE TRANSPORTATION**

**Objective:**

To provide guidelines with respect to the use of personal vehicles and alternate forms of transportation by West Moberly First Nations employees for work - related purposes.

**Application and Scope:**

All employees of West Moberly First Nations including Chief and Council.

**Policy:**

West Moberly First Nations will allow the use of alternate forms of transportation including private vehicles for work-related travel, provided that the costs do not exceed costs of travel by air.

West Moberly First Nations' Travel Policy is designed to provide direction in selecting the most cost-effective means of travel.

Consideration should be given to the time required to reach the destination, loss of productivity and additional travel-related expenses such as meals, accommodation, etc.

Copy of valid business insurance must be produced. Adequate liability coverage is mandatory.

For the purposes of the interpretation of this policy, rates for one week advance booking will be used.

Use of alternate transportation requires the pre-approval of Supervisor or Director of Operations.

It is the responsibility of the individual who granted the approval to inform the Finance Office and Supervisor or Director of Operations respectively.

**Procedure:**

Employees wishing to use personal vehicles or travel by a non-standard means (e.g. train) for work-related travel must submit their request to their Supervisor including a written outline showing a quote of airfare as outlined above, the cost of proposed alternate transportation, the number of kilometres and approximate travel time.

In reaching a decision with respect to travel by personal vehicle versus a more expedient method of travel, the Supervisor must consider the impact of alternate travel on employee work responsibilities and other relevant data such as weather and road conditions.

In the event the Supervisor does not grant the employee request for alternate transportation, the employee may appeal the decision to the Director of Operations, providing the same information that was presented to the Supervisor.

The decision of the Director of Operations is final and without option for further appeal.

When the employee chooses to use his/her private motor vehicle or an alternate form of transportation, reimbursement will be based on mileage and other expenses up to the equivalent of air travel.

Refer to West Moberly First Nations *Travel Policy* for distance and allowable rates.

## 10. YOUTH EXTRACURRICULAR FUND

### **Objective:**

To provide support for West Moberly First Nation (WMFN) member youth.

### **Application and Scope:**

All WMFN member youth (age 5 up to and including 18 years) who are attending school up to and including grade 12 and are on the most current WMFN Registry List.

### **Definitions:**

**Official Extracurricular Activities:** Any activity that is above and beyond regular school courses when it applies. This includes but is not limited to music, sports, etc. that are provided by recognized sponsoring organizations.

**Year:** A year for the purpose of this policy will be that period of time from April 1 to March 31 of the immediate following year.

**Special Achievement:** Special Achievement is to include performance in an extracurricular activity that is above and beyond normal performance.

### **Policy:**

This Youth Extracurricular Activity Fund will be determined every year by Chief and Council by May 30. The Fund is subject to availability of funds.

All member youth on the current WMFN Registry List will be eligible to access the fund on an equitable basis as determined by Chief and Council.

### **Procedure:**

Any qualified youth, parent or legal guardian may access the Youth Extracurricular Activity Fund by submitting a request in writing to the Director of Operations. The request must identify the activity, sponsoring organization and other proposed use of the fund.

The funds will be released to the sponsoring organization or to the parent or guardian up to the maximum approved by Chief and Council. Release of funds to the sponsoring organization will be based on submission of registration form or to the youth, parent or legal guardian on submission of original receipt. Original receipts must clearly identify the use of the funds.

Any qualified youth may draw on the Youth Extracurricular Activity Fund as many times as they need up to the maximum approved per child by Chief and Council for that specific year. There will be no transfer of an individual's portion from any one youth to any other youth.

Any part of the Youth Extracurricular Activity Fund that is not accessed before March 31 of any year will be put back in the Youth Extracurricular Activity Fund for reallocation the following year.

Funds may be used for Registration Fees for instruction, training, tournaments, etc. The fund may also be used for travel, accommodations, meals, etc. directly related to attending an extracurricular event held by a recognized sponsoring organization.

The Fund may also be used for the purchase of equipment that is specific to extracurricular activities.

### Special Achievement

Chief and Council of West Moberly First Nations allocates a portion of the Youth Extracurricular Activity Fund to be set aside for Special Achievement. The amount will be set by May 30<sup>th</sup> of each year and is subject to availability of funds.

All member youth on the current WMFN Registry List will be eligible to access the Special Achievement portion of the fund. These funds will be released as prescribed below.

Any qualified youth or their parent or legal guardian may request an additional allocation for extracurricular activities based on special individual achievement.

This request must be submitted in writing to the Director of Operations and have attached recognition of the achievement on letter head of the sponsoring organization with invitation to participate in a special event. The request must identify the activity, sponsoring organization and proposed use of the fund.

The funds will be released to the sponsoring organization or to the parent or guardian up to the maximum Special Achievement amount approved by Chief and Council. Release of funds to the sponsoring organization will be based on submission of registration form or original receipt. Release of funds to the parent or guardian will be based on submission of original receipts that clearly identify the use of the funds.

Any qualified youth may draw on the Youth Extracurricular Activity Fund as many times as they need up to the maximum approved per child by Chief and Council for that specific year. There will be no transfer of an individual's portion from any one youth to any other youth.

Any part of the Special Achievement portion of the Youth Extracurricular Activity Fund that is not accessed before March 31 of any year will be put back in the Youth Extracurricular Activity Fund for reallocation the following year.

The Youth Extracurricular Activity Fund Special Achievement portion may be used for Registration Fees for instruction, training, tournaments, etc. The fund may also be used for travel, accommodations, meals, etc. directly related to attending an extracurricular event held by a recognized sponsoring organization.

## 10.1 CHILDREN'S FUND

### **Objective:**

To provide support for West Moberly First Nations (WMFN) member children.

### **Application and Scope:**

All WMFN member children (age 0 up to and including 4 years) who are on the most current WMFN Registry List.

### **Definitions:**

**Eligible Activities:** Any activity that is designed to enhance skill building of children. This includes but is not limited to music, swimming, sports, etc. that are provided by recognized sponsoring organizations.

**Year:** A year for the purpose of this policy will be that period of time from April 1 to March 31 of the immediate following year.

### **Policy:**

This Children's Fund will be determined every year by Chief and Council by May 30. The Fund is subject to availability of funds.

All member children on the current WMFN Registry List will be eligible to access the fund on an equitable basis as determined by Chief and Council.

### **Procedure:**

Any parent or legal guardian may access the Children's Fund by submitting a request in writing to the Director of Operations. The request must identify the activity, sponsoring organization and/or other proposed use of the fund.

The funds will be released to the sponsoring organization or to the parent or guardian up to the maximum approved by Chief and Council. Release of funds to the sponsoring organization will be based on submission of registration form or to the parent or legal guardian on submission of original receipt. Original receipts must clearly identify the use of the funds.

Any qualified youth may draw on the Youth Extracurricular Activity Fund as many times as they need up to the maximum approved per child by Chief and Council for that specific year. There will be no transfer of an individual's portion from any one youth to any other youth.

Any part of the Children's Fund that is not accessed before March 31 of any year will be put back in the Children's Fund for reallocation the following year.

Funds may be used for Registration Fees for instruction, training, registration, etc. The fund may also be used for travel, accommodations, meals, etc. directly related to attending an activity held by a recognized sponsoring organization.

The Fund may also be used for the purchase of equipment that is specific to an eligible activity.

## 10.2 ADULT HEALTHY ACTIVITY FUND

### Objective:

To Provide support for West Moberly First Nations (WMFN) Adults.

To support Healthy Activity within WMFN Adult Members and to help ensure Healthy Activity choices are financially accessible.

### Application and Scope:

Adult WMFN Members

### Definitions:

Adult Member: A WMFN Member between the ages of 19-59 years

Year: A year for the purpose of this policy will be a fiscal year (April 1 to March 31)

Healthy Activity: A physical or art activity that positively impacts an individual member's health. Such activities exclude those covered by other programs (e.g. health, drug & alcohol treatment, housing, education, etc.).

### Policy:

The amount of the Adult Activity Fund will be determined by Council every year by May 30.

A "per adult" limit will be set each year to ensure equal distribution of funds.

Any monies not used by March 31<sup>st</sup> will be put back into the Adult Healthy Activity fund for reallocation the following year.

### Procedure:

Any Adult Member may access the Adult Healthy Activity Fund by submitting a request in writing to their Family Councillor. The request must identify the Healthy Activity, organization/supplier, and cost.

Fees will be paid directly to the organization whenever possible. Any reimbursement requests for monies already spent will require the submission of original receipts.

### Eligible Expenses:

The Adult Healthy Activity Fund maybe accessed for items or activities that will enhance Members ability to join Healthy Activities.

Eligible expenses include, but are not limited to:

- Exercise equipment
- Registration fees
- Activity Passes (e.g. gym, ski, golf, dance)
- Workout classes
- Outdoor activity equipment
- Art classes
- Art supplies

## 11. EMPLOYEE LOANS

### **Objective:**

To provide guidelines for Employee Payroll Loans made from West Moberly First Nations' funds.

### **Application and Scope:**

All WMFN permanent full and part time employees including Chief and Council.

### **Policy:**

WMFN Staff payroll loans are authorized only under the following conditions:

- The individual must have successfully completed their 6 month probation period.
- Staff drawing a payroll loan must pay an additional 5% of the total amount of the loan as a service fee for their loan.
- The individual must have a sufficient amount of accrued holiday pay to cover the loan and the 5% service fee requested otherwise the amount of the payroll loan and service fee cannot exceed the value of the holiday pay accrued.
- The individual must authorize payroll deductions in an amount that would repay the loan amount and service fee no later than March 31 of the fiscal year of the loan.
- The individual must authorize deduction of the remaining amount of the loan and service fee from their accrued value of Holiday time should their employment discontinue prior to repaying their loan in full.
- The individual may not take accrued holiday leave until they have repaid their loan and service fee in full.

### **Procedure:**

All Payroll Loans for employees must be pre-approved by the Director of Operations. All Employee Loans for the Director of Operations and Chief and Council must be pre-approved by a quorum of Council. Every effort should be made to submit loan requests at least 3 days in advance.

#### Processing Procedure

Written request for Employee Loans must be submitted to the Director of Operations for Approval.

The Director of Operations will give copy of loan agreement to the requestor and Finance Department.

Finance will issue cheques only upon receipt of approved loan agreement.

## 12. CORPORATE CREDIT CARDS

### **Objective:**

To provide for issuance of corporate credit card to approved staff. To provide financial controls for the use of WMFN corporate credit cards.

### **Application and Scope:**

Employees that are approved for corporate credit cards.

### **Definitions:**

Business Travel – hotel, flights, and pre-approved expenses. Does not include meals, entertainment, etc.

Cardholder – the approved employee that is the authorized user of the card.

### **Policy:**

West Moberly First Nations permits the issuance of a corporate credit card to approved employees for expenses incurred in the course of conducting WMFN business.

WMFN is responsible for settlement of liabilities incurred through the use of credit cards for legitimate business purposes.

Corporate credit card users and credit limit approvals are at the discretion of Chief and Council.

Issuance of a credit card to an employee will depend on the employee having a legitimate business requirement for the card, which includes, but is not limited to:

- Frequent travel in the course of duty.
- Frequent WMFN business expenditures such as online services, registrations, or subscriptions.
- Expenses approved in writing by individual(s) with appropriate spending authority (i.e. Supervisor, Director of Operations, Quorum of Council).

Employees with corporate credit cards shall not use them for any non-business, non-essential purpose (i.e. for any personal purchase or any other transaction not authorized or required to carry out their duties). Employees must pay for personal purchases with their own funds or personal credit cards.

If an employee uses a corporate credit card for personal purchases in violation of this policy, the cost of such purchases will be considered an advance of future wages and will be deducted from the next paycheque; any balance remaining will be deducted from subsequent paycheques. Such use will be considered improper use of the corporate card and subject to disciplinary action.

Payments on a corporate credit card account must be based on an authorized expense report and made by the Finance Department. Payments from personal funds are not allowed.

Cash advances are not allowed.

The credit card is intended for use of business travel, online purchases, registrations, and subscriptions. It may also be used when a vendor requires a payment up-front, only if there is not sufficient time for the Finance Department to issue a cheque or purchase order. In this case, the Director of Operation's approval must be obtained beforehand. Purchases are subject to WMFN approval process and thresholds.

Staff issued with a credit card are in a position of trust regarding the use of WMFN funds. All transactions on the card must legitimately further the business interests of WMFN.

All corporate credit cards are the property of WMFN, and authorized users shall take the necessary precautions to ensure the safekeeping of the card.

Improper use of the credit card will render the cardholder liable to disciplinary action, up to and including termination, legal action, or criminal prosecution.

**Procedure:**

A Supervisor may submit a written request to the Director of Operations for a corporate credit card based on legitimate business requirements for the card.

Request for cards will be reviewed by Director of Operations and Finance to determine if there is a need for a corporate card and the employee's past performance regarding compliance with timely reporting. Based on this review, the Director of Operations may deny the request for corporate credit card or submit a recommendation to Council that a corporate credit card be issued to the employee.

A motion approved by a quorum of Council is required to set a credit limit and grant a corporate credit card to the employee,

The Finance Manager is responsible for ensuring that the cardholder receives and reads a copy of this corporate credit card policy prior to issuance of a card. Each cardholder must read and sign the Declaration of Understanding agreeing to adhere to the corporate card policy (see below).

An expense report, and receipts for purchases must be submitted to the Finance Department within 10 working days of the expenditure.

Expense reports must be signed by the cardholder and approved by the Director of Operations. Director of Operations expense reports must be approved by a quorum of Council.

Detailed receipts must be retained and attached to expense reports. Confirmation statements, shipping receipts, or similar reports may be used to document telephone or online orders. Any exception must be explained in writing and signed. The Finance Department will work with the employee to source receipts if possible. If travel expenses are booked on behalf of another employee, it is the responsibility of the employee travelling to submit appropriate receipts. If receipts are not submitted, the cost of the purchases will be deducted from the employee's paycheque.

Reports will be reviewed for validity and accuracy by the Finance Department prior to being paid. Spending while using the credit card is not confidential and is open to scrutiny by Finance, auditors, Director of Operations, and Chief and Council.

Lost or stolen cards must be reported immediately by the cardholder to the banking institution in accordance with the instructions issued with the card, then to the Finance Manager.

The credit card will be cancelled by the Finance Manager if the cardholder ceases employment with WMFN or takes a period of long leave without pay. The credit card must be returned to the Finance Department.

Any employee noting cardholder irregularities (i.e. overdue expense reports or non-business expenses) will report the information, in confidence, to the Finance Manager. The Finance Manager should first bring this information to the Director of Operations' attention. If the problem is not resolved, the irregularities should be reported to Chief and Council. If the cardholder is the Finance Manager or Director of Operations, irregularities should be reported directly to Chief and Council.

The credit card may be cancelled at the direction of the Director of Operations or Chief and Council resulting from the following circumstances:

- Expenses are not correctly approved on a regular and timely basis.

- Correct and complete documentation is not forwarded to the finance department on a timely basis.
- The card is used other than in accordance with these policies and procedures.
- The cardholder is no longer eligible to have a credit card.

## Corporate Credit Card Policy Declaration of Understanding

My signature below indicates that I have received a copy of the West Moberly First Nations Corporate Credit Cards Policy.

I have read and been informed about the content, requirements, and expectations of the policy for cardholders. I have received a copy of the policy and agree to abide by the policy guidelines as a condition of being a cardholder and my employment WMFN.

I understand that if I have questions, at any time, regarding the Policy, I will consult with my Supervisor, the Director of Operations, or the Finance Manager.

I also understand that WMFN may revise, supplement, or rescind policies, procedures or benefits described in this policy.

Please read the WMFN Corporate Credit Cards Policy carefully to ensure that you understand the policy before signing this document.

Employee Signature: \_\_\_\_\_

Employee Printed Name: \_\_\_\_\_

Receipt By: \_\_\_\_\_

Date: \_\_\_\_\_

**REVIEWED & RECOMMENDED**

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

APPROVED BY:

\_\_\_\_\_  
Chief Roland Willson

\_\_\_\_\_  
Councillor Kyle Brown

\_\_\_\_\_  
Councillor Dean Dokkie

\_\_\_\_\_  
Councillor Laura Webb

\_\_\_\_\_  
Councillor Clarence Willson