



**FINANCIAL ADMINISTRATION
MANUAL**



Revised Date: November 2017	Effective Date: Immediate	Responsible Agency: Office of the Comptroller General	Directive No: 9800
Chapter: Special Programs			
Directive Title: CHAPTER INDEX			

9801 Trappers' Incentive Grants

9802 Fur Advances

9805 Emergency Expenditures



Issue Dates: January/80, Nov./84, May/86	Effective Date: Immediate	Responsible Agency:	Directive No: 9801
Chapter: Special Programs			
Directive Title: TRAPPERS' INCENTIVE GRANTS			

PROGRAM:

The Government of the Northwest Territories shall offer incentive grants to assist trappers who are serious about their profession and show good faith in honouring debt incurred under the Trappers' Assistance Program.

GUIDELINES:

1. Eligibility - Trappers who:

- Hold valid General Hunting or Trapping Licenses for hunting and trapping in the Northwest Territories
- Have honoured their debts under the Trappers' Assistance Program
- Plan to continue trapping in a new fur season

are eligible to receive the grant for the purpose of outfitting for the new season.

2. Partnership - trappers are permitted to share fur with a trapping partner provided that:

- The trappers declare their intention to form a partnership at the commencement of the trapping operation
- All parties are working on the trapline and are actively engaged in the trapping operation
- The local Wildlife Officer (or authorized official) is advised of the names of the partners and the details of the sharing agreement.

PROCEDURE:

For the purpose of calculating the grant, the fur season will be from July 1 in one year to June 30 in the following year.



Proceeds from the sale of all fur bearing animals, with the exception of muskox and polar bear hides, are eligible for inclusion in the calculation of the grant.

Calculation of Grant

At the close of each trapping season, the local Wildlife Officer or other authorized official shall:

1. Determine gross total value of the fur sales achieved by each trapper by consulting
 - the trader's fur records
 - the Fur Auction returns
 - receipts for private sales
2. Deduct from the gross total value the sale of Muskoxen or Polar bear hides.
3. Forward the individual trapper's records to the Regional Superintendent of Renewable Resources by July 15. (Copies of fur auction returns and receipts from private sales must be attached to the trapper's record).

Fur sold privately is creditable to the trapper's account for the purpose of calculating the grant. Receipts for sales must be provided to the local Wildlife Officer or authorized official including:

- the purchaser's name and address
- the date of sale
- species
- number of pelts
- price received
- signature of purchaser
- signature of trapper

The grant is calculated as a percentage of sales achieved within a set range.

- Both the percentage payable and the scale are variable but must be fixed and circulated to all Wildlife Officers or appointed officials prior to June 30 in any year, the rates being applicable to the fur season commencing July 1 of the same year.

The trapper must be advised of the performance level expected in order to qualify for a grant at the end of the ensuing fur season.

- The authority to set the percentage rate and scale of sales required to qualify under the Grant Program is vested in the Commissioner or his appointed official.



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Payment of the Grant

Cheques made payable to the individual trapper are mailed to the local Wildlife Officer or other authorized official, who acts as custodian of the cheques until such time as the trapper requires the funds for the purpose of outfitting for a new fur season.

- For those trappers preparing to go trapping in the fall season, the cheques will be made available to the trapper by the local Wildlife Officer or other authorized official. All cheques must be issued by March 31 of the current fiscal year.

Cheques are drawn against the regional general imprest account maintained by the regional Superintendent of Finance and coded against the Trappers' Incentive Grant Program.

Receipt and Issue of Cheques

On the receipt of the cheques, the Wildlife Officer or authorized official shall issue a receipt to the Regional Finance Officer or the Regional Superintendent of Renewable Resources indicating:

- cheque numbers
- names and addresses of the payees
- amount of each cheque
- cheque dates

The Wildlife Officer or authorized official will keep the cheques in a locked safe or cabinet and will maintain a log of cheques issued identifying:

- the cheque number
- name and address of the payee
- amount of each cheque
- cheque date

When the cheque is issued the Wildlife Officer or other authorized official will obtain the trapper's signature in the log indicating that he has received the cheque.



Control of Cheques

The regional Superintendent of Renewable Resources will be responsible for providing the Comptroller General with an updated list of the names and addresses of all custodians of the cheques.

Where the custodian is not an employee of the Government of the Northwest Territories, arrangements must be made to ensure that the custodian is covered by a fidelity bond prior to receiving the cheques.

Upon termination of employment or transfer to a new location a Wildlife Officer or authorized official shall either:

1. Return all unissued cheques to the Regional Superintendent of Finance by registered mail or
2. Provide the Regional Superintendent of Finance with a receipt for the cheques, signed by his successor, indicating:
 - cheque numbers
 - names and addresses of the payees
 - amount of each cheque
 - cheque dates

Debts to the Territories

The Commissioner reserves the right to offset debts due to the Government of the Northwest Territories by trappers who have outstanding loans issued under the Trappers' Assistance Loan Program or the Fur Marketing Services.

Penalty

Where it is found that a trapper has provided false records or false information concerning the sale of fur, or has intentionally aided another trapper to falsify records, the Commissioner may withhold the grant from each party involved for up to three consecutive years following the offence. The power of withholding the grant is vested solely in the Commissioner.



Issue Date: Dec, 1982	Effective Date: Immediate	Responsible Agency:	Directive No: 9802
Chapter: Special Programs			
Directive Title: FUR ADVANCES			

PROGRAM:

The Government of the Northwest Territories shall provide recoverable advances to assist trappers to dispose of their furs at southern auction houses.

GUIDELINES:

1. Payment of the advances shall be made by means of cheques on the Fur Appraisal and Promissory Note Form (a sample form follows) issued by Wildlife Officers or other authorized officials, against a special bank account maintained by the Comptroller General.
2. All payments and recoveries under this program shall be accounted for through a Revolving Fund Account maintained by the Comptroller General.
3. No cheque in excess of three thousand (\$3000.00) shall be issued. Where the amount of the advance exceeds three thousand dollars (\$3000.00), two or more cheques shall be prepared.

PROCEDURE:

This program applies to holders of General Hunting Licenses who reside and trap in the Northwest Territories.

The program provides for repayable advances of 75 per cent of the approved value of the fur being shipped.

Authority

The authority to appraise the value of the furs being shipped is vested in the local Wildlife Officer or other official appointed for that purpose.

The authority for signing cheques for purposes of this program shall be those officers designated by the Comptroller General to the Bank concerned on the recommendation of the Deputy Minister of the Department of Renewable Resources.



All Officers authorized to issue cheques under this program shall be covered by a Fidelity Bond arranged by the Comptroller General.

Control

Fur Appraisal and Promissory Note forms, which are provided to Wildlife Officers or other authorized officials to issue fur advances, are pre-numbered accountable forms. As such, each form shall be kept secure in a locked cabinet or safe. Upon his termination or transfer, the Officer responsible for these forms shall, by registered mail, either:

- Return all unused forms to the Regional Superintendent of Renewable Resources or
- Provide the Regional Superintendent of Renewable Resources with a receipt signed by his successor showing the numbers of the unused forms transferred into his custody.

The Deputy Minister of the Department of Renewable Resources shall inform the Comptroller General of all transfers and terminations of those officers authorized to issue cheques under this program.

Processing Applications for an Advance

When a trapper applies for an advance under this program, the authorized officer shall:

- Appraise the value of the furs on the basis of grade and current market prices, utilizing the space provided in Part A of the form
- Reach agreement with the trapper on the amount of money to be advanced
- Complete Part B of the form (letter to the auction house); obtain the trapper's signature in the spaces provided on Parts A and B of the form; and
- Prepare cheque to the trapper (Part C of the form).

Distribution of Fur Appraisal and Promissory Note Form

The Wildlife Officer shall distribute completed copies of the form as follows:

- White - the cheque to the trapper the letter to the Auction House
- Yellow to the regional superintendent of Renewable Resources (by registered mail)
- Pink, Blue to the trapper
- Buff retained on file



Recording and Collection of Advances

The Comptroller General shall maintain the Revolving Fund against which the fur advances under this Program are made, in accordance with the requirements for Revolving Funds (806).

The Comptroller General shall advise the Deputy Minister of Renewable Resources of any overdue accounts requiring recovery action.

Remittances from the Fur Action Houses shall be identified by:

- the trapper's name
- the trapper's permanent license number
- the pre-printed number appearing on the cheque and in the letter to the Auction House.



Issue Date: Feb, 1988	Effective Date: Immediate	Responsible Agency: Comptroller General	Directive No: 9805
Chapter: Special Programs			
Directive Title: EMERGENCY EXPENDITURES			

1. DIRECTIVE

The provisions of this directive apply to all expenditures that are directly attributable to a state of emergency or a state of local emergency.

2. PROVISIONS

2.1 Declaration of State of Emergency or State of Local Emergency:

a) a state of emergency is declared by the Minister responsible for the Civil Emergency Measures Act (C.E.M.A.) in accordance with subsection 12(1) of the C.E.M.A. which states:

The Minister may, at any time, when he is satisfied that an emergency exists or may exist, make an order for a declaration of a state of emergency relating to all or any part of the Northwest Territories.

b) a state of local emergency is declared by the local authority of a municipality in accordance with subsection 15(1) of the C.E.M.A. which states:

The local authority of a municipality may, at any time when it is satisfied that an emergency exists or may exist, by resolution, make a declaration of a state of local emergency relating to all or any part of the municipality.

2.2 To allow for immediate expenditures from the Department of Municipal and Community Affairs appropriation for the emergency, the Deputy Minister of Municipal and Community Affairs shall exempt the expenditure from operation of subsection 44(1) of the Financial Administration Act (FAA) which states:

No person shall incur an expenditure or enter into a contract for or on behalf of the Government that requires an expenditure in the same fiscal year, unless

(a) an expenditure officer certifies:

- i) that the expenditure is being incurred pursuant to an appropriation,
- ii) that there is a sufficient uncommitted balance in the activity, set out in the Estimates upon which the appropriation is based, to incur the expenditure,
- iii) that the expenditure is consistent with the purpose of the activity set out in the Estimates upon which the appropriation is based, and
- iv) if the expenditure is subject to any statutory conditions, that those conditions are met;

This exemption is in accordance with subsection 45(2) of the FAA which states:

Notwithstanding subsection 44(1), where a Department Head is satisfied that a contract requiring an immediate disbursement is needed to protect public property or to provide for an emergency, he may exempt the contract from the operation of subsection 44(1).

2.3 To create an appropriation for the emergency funding the Department of Municipal and Community Affairs shall obtain an Emergency Appropriation Bill if the Legislative Assembly is in session, or shall obtain a special warrant in accordance with subsection 33(1) of the FAA which states:

When the Legislative Assembly is not in session and the Board reports to the Commissioner

- a) that an expenditure is urgently required,
- b) that the expenditure is in the public interest, and
- c) that there is no appropriation or an insufficient appropriation to incur the expenditure,

the Commissioner may issue a special warrant authorizing the expenditure.

2.4 Any funds spent out of the Department of Municipal and Community Affairs appropriation to respond to the emergency prior to the implementation of the special warrant must be journal vouchered to the emergency funding appropriation.

2.5 When the expenditures on the emergency are complete, vote 4 and vote 5 budgets must be established for those expenditures that are recoverable. The portion of expenditures to be recovered from the Federal Government are journal vouchered to vote 4 and invoices are issued on vote 5.

2.6 Emergency funding provided by a special warrant or an Emergency Appropriation Bill for a specific state of emergency shall not be used for any purpose other than that specific state of emergency or local state of emergency.