



# YUKON LAND USE PLANNING COUNCIL

## Definitions

This glossary is a compilation of many of the terms commonly used in the YLUPC's operations. In addition to words found in the Final Agreement, the General Terms of Reference, and the Implementation Plan, the glossary includes land use planning terms and financial terms that a Regional Planning Commission should be aware of.

The definitions reflect the common understanding of these words and were drafted with a view to their usefulness to the Regional Planning Commissions. In particular, there are many terms that appear in the Final Agreement that have not been defined. Where a term is defined in the Final Agreement, the definition is quoted in a footnote. However, this glossary primarily reflects meanings that have developed through use, rather than legal definitions. If a term is from Chapter 11 (Land Use Planning), the clause in which it first appears is cited in parentheses.

This document is flexible to change. Any suggestions for modification are welcome at the YLUPC.

## Terms Used in the Land Claim Agreement, Implementation Plan, or General Terms of Reference

**Adjacent jurisdictions:** More than one geographical area under different authorities, such as government or First Nation, that share a common border (*e.g.* Alaska and the Yukon are adjacent jurisdictions).

**Affected First Nation:** A First Nation whose traditional territory is included in part or whole within a Yukon Land Use Planning Region (11.3.3).

**Boundary of the planning region:** Line on a map that delineates the outer limits of the planning region (11.3.3.4).

**Common land use planning process:** The steps in land use planning that decision-makers, the YLUPC, and the Regional Planning Commissions will follow in implementing Chapter 11 and creating land use plans throughout the Yukon (11.1.1.1).

**Compliance:** Adherence to the terms defined in a land use plan. Activities such as resource management and development can be assessed for their compliance to the recommendations in a land use plan (11.2.1.3).

**Consultation<sup>1</sup>:** The provision of information and ideas to a party or group of people, and the solicitation of ideas and opinions by those people. Consultation must offer a reasonable period of time in which to respond, and the consulting body must consider these responses in making decisions.

**Cumulative impacts:** The total consequences of an activity over time and geography.

**Cumulative socio-economic, environmental, and cultural impacts:** The total effects of a land use on human and environmental functioning when considered over time and space.

**District plan:** A variation of sub-regional plan (11.8.0).

**Draft plan:** A document that outlines a proposal for land use within a planning region. The draft plan is presented to the public, Government, and First Nations for revision (11.4.5.2).

**Final land use plan:** A land use plan that has been approved by Government and First Nations (11.4.5.2).

**General Terms of Reference:** The general operating guidelines by which a Regional Land Use Planning Commission is established, which includes its mandate as defined by Chapter 11 in the Final Agreement, as well as any terms agreed upon by the parties.

**Government<sup>2</sup>:** This term, as used in the Final Agreement, refers to either the Government of Canada or the Government of the Yukon, depending on each circumstance. First Nation governments are referred to as “First Nation” throughout the Final Agreement, although they are commonly considered another order of government in themselves. Throughout Chapter 11, the term refers to both Yukon and Canada, except for 11.6.0 (Approval Process), 11.9.0 (Funding), and the portion of the Implementation Plan pertaining to Chapter 11.

**Land use forecasts:** Estimating or predicting future land uses based on need, economics, population projections, and social factors.

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<sup>1</sup> “‘Consultation’ means to provide

a) To the party to be consulted, notice of a matter to be decided in sufficient form and detail to allow that party to prepare its views on the matter;  
b) A reasonable period of time in which the party to be consulted may prepare its views on the matter, and an opportunity to present such views to the party obliged to consult; and  
c) Full and fair consideration by the party obliged to consult of any views presented.”

<sup>2</sup> “‘Government’ means Canada or the Yukon, or both, depending upon which government or governments have responsibility, from time to time, for the matter in question.”

**Land Use Planning:** The activity of deciding how land will be used and shared. The “Land Use Planning Process” refers to all the steps and activities, political, technical, and social, that go into initiating, creating, and implementing a land use plan.

**Modify:** To change something. Government or First Nation can modify a land use plan before approving it. Government can modify portions of the plan that affect non-settlement land; First Nations can modify portions that affect settlement land.

**Monitor:** To supervise actions within a specific context. For example, a Commission can monitor the implementation of a land use plan, or ensure that steps occur in the manner they have been planned (11.4.5.10).

**Non-settlement land<sup>3</sup>:** All land and water in the Yukon other than Settlement Land and includes Mines and Minerals in Category B Settlement Land and Fee Simple Settlement Land, other than Specified Substances (11.1.1.2).

**Planning Region:** The area for which a Regional Land Use Planning Commission will create a land use plan. The planning region is generally based on traditional territories, and the land use plan is limited to this area (11.3.3.2).

**Public Participation:** See consultation (11.4.5.3).

**Precise Terms of Reference:** The specific operating guidelines that a Regional Land Use Planning Commission will use to do its business while pursuing its mandate as set out in the Final Agreements (11.4.5.2).

**Resource assessment:** Judging value of a resource by attaching cultural, environmental or economic worth.

**Settlement land<sup>4</sup>:** Yukon land that is privately owned by a First Nation under a Final Agreement. Settlement land falls into category A, B, or Fee Simple, depending on whether ownership has been granted to subsurface rights (11.1.1.2).

**Sub-regional plan:** A plan that focuses on a smaller area within the planning region in order to address particular issues in that area. Examples of sub-regional plans are the Klondike Valley Land Use Plan and the Golden Horn Plan (11.8.0).

**Sustainable development:** Beneficial socio-economic change that does not undermine the ecological and social systems upon which communities are dependent. See chapter 4 for more detail on sustainability (11.1.1.6).

**Traditional Territory<sup>5</sup>:** The geographic region (within the Yukon Territory) identified by each First Nation as its historical land, subject to a Final Agreement with that First Nation (11.2.1.10).

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<sup>3</sup> Quoted directly from Final Agreement.

<sup>4</sup> “Category A Settlement Land, Category B Settlement Land or Fee Simple Settlement Land.”

**Trans-boundary issues:** Concerns or activities that span more than one jurisdiction.

**Traditional knowledge and experience:** Practices, skills, and ways of understanding the world, that are based on life experience. Traditional knowledge and experience is often concerned with the environment, and is taught through everyday social interaction (e.g. oral teaching).

**Traditional economy:** The non-monetary, non-market system of making a living by using natural resources for personal survival. This system can exist in alongside the conventional monetary economy, or in its place.

**Well-being:** The health, economic prosperity, cultural growth, and positive social interaction of humans over the long term. The well-being of Yukon residents is one of the primary goals of the land use plan as specified by the land claim (11.4.5.7).

**Yukon First Nation:** One of the following aboriginal groups: Carcross Tagish FN, Champagne and Aishihik FN, Tr'ondek Hwech'in FN (formerly Dawson), Kluane FN, Kwanlin Dun FN, Liard FN, Kwanlin Dun FN, Little Salmon/Carmacks FN, FN of Na-cho Nyak Dun, Ross River Dena Council, Selkirk FN, Ta'an Kwach'an Council, Teslin Tlingit Council, Vuntut Gwitchin FN, and White River FN. These groups are the administrative and political bodies that represent the aboriginal groups of the Yukon.

**Yukon Indian Person:** A person who fits the criteria set out in Chapter 3 of the Final Agreement, namely, someone who is of 25 percent or more Indian ancestry and lived in the Yukon between 1800 and 1940, and descendants or adopted children of those people (11.4.5.6).

## Planning Terms<sup>6</sup>

**Allocation:** The commitment of particular areas of land for particular uses or mixes of uses.

**Base map:** A map that portrays a limited amount of information for contextual and reference purposes. It is used as a common reference map upon which thematic information can be overlaid

**Biodiversity:** The variety of organisms and natural processes considered at all levels. Biodiversity can refer anywhere from the broad range of ecosystems within a given area, to the narrow variations within a single species.

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<sup>5</sup> “Traditional Territory’ means, subject to a Yukon First Nation Final Agreement, with respect to each Yukon First Nation and each Yukon Indian Person enrolled in that Yukon First Nation’s Final Agreement, the geographic area within the Yukon identified as that Yukon First Nation’s Traditional Territory on the map referred to in 2.9.0.”

<sup>6</sup> Definitions have been adapted from Lewis, P., *Tomorrow by Design* (Toronto: John Wiley & Sons, Inc., 1996); Commission on Resources and Environment, *Strategic Land Use Planning Source Book* (Victoria: CORE, 1996); *Ecosystem Management for Illinois Landowners* [www.nres.uiuc.edu/outreach/esm\\_il\\_lo/def.htm](http://www.nres.uiuc.edu/outreach/esm_il_lo/def.htm).

**Biophysical:** The biological and physical characteristics of an area (e.g. topography, soils, climate, landforms, water, vegetation, etc.)

**Carrying Capacity:** The ability of a site to support a given land use without irreversible ecological deterioration.

**Compatible land uses:** Land uses that can exist harmoniously together on a given area of land. Incompatible land uses can sometimes be improved through management strategies.

**Consensus:** General agreement on a decision or set of decisions. Consensus agreements are ones that each participant can accept without sacrificing their principles.

**Descriptive Data:** Recorded facts on events or occurrences pertaining to the land. Descriptive data is used as the basis for interpretation.

**Ecoregion:** An ecoregion is an area of similar climate, landforms, and soil types on which life forms and ecosystems depend. There are 23 ecoregions in the Yukon, which often constitute the basis for study areas.

**Ecosystem:** A unit consisting wherein the living organisms, processes (such as energy flow and nutrient cycling), and non-living elements are all interrelated. An ecosystem can be any physical size, but always functions as a whole unit.

**Ecosystem Management Approach:** Managing natural resources to ensure that plants and animals are protected or restored at levels that maintain ecosystem processes indefinitely, while recognizing that all components are interrelated.

**Environmental Assessment:** A process of identifying the effects of a human activity or development on the environment, society, and economy. Environmental assessments also provide measures to reduce the potential effects.

**Gap Analysis:** A technique used to determine which ecosystem types are secured in protected areas, and identify the gaps that exist in protecting representative ecosystem examples.

**GIS:** Geographic Information System is a computerized system that uses a map-based database to organize information.

**Goals:** Statements that describe a general, desirable future end-state, whether environmental, social, or economic. Goals are used to guide planning, policies, programming, and land use.

**Guidelines:** A set of standards or actions that advise how something should be done, such as development or management. Guidelines vary in the level to which they can be enforced.

**Habitat:** A place where an organism lives, and the conditions of that environment, such as soil type, vegetation, food, water.

**Indicator:** A phenomenon that is measured to indicate the degree and type of change. That change may indicate broader changes relating to the land use plan. For example, the number of fish in a stream may indicate how well that stream is being managed, depending on what the management goals and actions are.

**Information Gap Analysis:** A list of what data or information is needed in order to research and create a land use plan. This analysis requires assessing and inventorying existing data.

**Interests:** The underlying needs, desires, and concerns that motivate participants to take a certain position in a decision-making exercise. Interest-based planning encourages looking beyond participants' positions to understand what their interests are.

**Integrated Resource Management:** A resource management philosophy that attempts to coordinate a broad range of values by finding interconnections among values, common goals, and key elements to focus on. IRM is characterized by strategies to blend and integrate uses, by attempts to use resources to meet economic, social, and ecological aims, and by the use of participatory decision making.

**Issues:** The problems and opportunities relating to land and resources that a planning Commission will address. Identifying issues is an important step in planning as a basis for gathering information and developing plan goals.

**Land Use Designation:** The category that prescribes an intended land use. Also, a planning tool that communicates land use allocation. Land use designations can also indicate priority uses and secondary uses. Land use designation often conveys objectives for a region, as well as the policies, strategies and guidelines that will apply to that region.

**Life of the Plan:** The period of time during which a plan can be considered valid. The life of the plan depends on the rate of change of an area, and can vary if unanticipated change occurs.

**Mitigation:** The strategies to reduce the impact of land use on another, or reduce the impacts of humans on the environment.

**Objectives:** Statements of desired conditions respecting lands, resources, or communities. Objectives should be measurable, and should be consistent with goal statements, and lend themselves to more specific strategies of action.

**Operational planning:** Planning at the area or site-specific level, usually in order to obtain a development permit. Operational planning is guided by a broader land use plan, and is often a step in achieving a certain land use objective.

**Options:** Alternative land use plans that describe different land allocations and management. Options are often presented to decision-makers and the public for the purpose of contrasting various approaches and objectives.

**Planning boundary:** The perimeter of the area that is the focus of the land use planning exercise.

**Policies:** Official direction on a certain issue. Policies are intended to be the means by which goals are achieved because they guide management and often direct the planning process.

**Principles:** Statements of philosophy regarding the environment, the social system, and the economy. Principles guide action and goals.

**Protected area:** Land set aside to protect the ecosystem or natural values within it. There are various levels of protection.

**Public participation:** Activities that attempt to reveal the opinions of the public with the intent of including these opinions into decision making..

**Scale:** A mapping concept that refers to the ratio between actual size of the land, and the size of a map. The scale reflects how detailed the information is. Scale also refers to the level at which planning takes place. Regional planning has a broader scale and goes into less detail than a district plan, which deals with a smaller area and addresses more specific issues.

**Stakeholder:** Any individual, group, or party that has an interest in how the land is used.

**Strategic planning:** A participatory style of planning that focuses on fairly large areas. A strategic plan defines land uses, management goals and objectives, and corresponding strategies for achieving them. Strategic plans don't often identify the detail of how specific activities will be undertaken, which is often called operational planning.

**Suitability:** The degree to which a land use is considered appropriate in a given area, as determined from a variety of factors such as biophysical capability and socioeconomics.

**Sustainable Development<sup>7</sup>:** A framework for thought that advocates that human impacts on the environment must be reduced in order to maintain balance in the interdependent relationship between humans and the environment.

**Uncertainty:** The inability to accurately predict the consequences to an action. Uncertainty arises from the complex relationships between environmental, social, and economic variables. Planners and managers often attempt to “manage for uncertainty” by adopting flexible management techniques.

**Vision statement:** A broad philosophical description of the desired long term state of a planning area as developed by planning participants to create a unified direction and context in which to proceed.

**Watershed:** An area defined by heights of land that collect and discharge water into a single main stream through a series of small tributaries. Watersheds are important determinants in an ecosystem.

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<sup>7</sup> “Sustainable Development” means beneficial socio-economic change that does not undermine the ecological and social systems upon which communities and societies are dependent.”

## Financial Definitions

**Annual Report:** An annual requirement of DIAND that accompanies Audited Financial Statements. This should be a summary of all major activities embarked on in the previous fiscal year. Highlighted portions of the Audited Financial Statements should also be included. Other Boards, agencies and First Nations that we deal with also are sent a copy of this.

**Auditor:** The person or persons hired annually to perform an independent audit according to *Public Sector Accounting and Auditing Handbook* or the *Canadian Institute of Chartered Accountants (CICA) Handbook*.

**Audited Financial Statements:** Within a specified time after the end of the fiscal year, auditors will be required to produce Financial Statements that meet the requirements of the Funding Agreements signed by DIAND and the Council and/or Commission(s).

**Bank Reconciliation:** Every month, upon receipt of the bank statements from the bank, the previous month's accounting transactions must be reconciled to the bank balances. Besides being an auditing requirement, it is essential in the checks and balances of due diligence in effectively managing financial matters.

**Bank Signatory Card:** When a bank account is established, part of the required documents will be a signatory card. On this card will be listed who has signing authority on the account. Cheques will be signed by two of the names so listed with a sample of their signature. If there are any changes (additions or deletions) the bank will require a copy of the motion passed by the Council/ Commission initiating the change. A new card may then be required by the bank to be completed.

**Budget:** As a funding requirement of DIAND, an annual submission of projected spending forecasts is needed before funds for the upcoming fiscal year will be forthcoming. This budget should be all encompassing of estimated, yet realistic, costs to be incurred.

**Capital Expenditures:** This is usually the cost associated with "big ticket" items requiring an outlay of a few hundred to a few thousand dollars. Items that usually fall into this category are tangible pieces of furniture or equipment. The auditor will separate these items out of general office supply costs as they are not a fixed cost and have a value that depreciates year to year in the Financial Statements.

**Chart of Accounts:** Once the budget for the fiscal year has been established and approved, it is recommended that all line items be set up in a General Ledger and be assigned an account number. This list of accounts becomes the Chart of Accounts and all costs associated with each line item will have the appropriate account number charged to it. For ease of the audit this method of identifying which invoice has been charged to which account really simplifies matters.

**Confirmation Letters:** Once the auditor has been appointed to do the previous fiscal year's audit, letters of confirmation must go to the bank, to DIAND (both locally and Ottawa), and to any business or company that holds any leases on any equipment, with a copy to the auditor. This allows the auditor access to financial information needed to complete the audit.

**Conflict of Interest:** Council/Commission members must ensure that they conduct themselves in matters relating to the activities and responsibilities of the Council/Commission as not to compromise the integrity of the Council/Commission or to reduce public confidence in the operations, management or decision-making of the Council/Commission. There should be a Conflict of Interest article written into the Bylaw of the Council/Commission. During a Council/Commission meeting, if a member makes any declaration of conflict, it must be so noted as well as what direction the other members may give on the conflict.

**Contract FOR Service versus Contract Of Service:** “If it looks like an employee, works like an employee, then it must be an employee” is the basic difference between defining a potential contract as either FOR or OF. There is a set of questions in Revenue Canada’s booklet *Employee or Self-Employed?* that assists in determining which is it. Penalties and interest charges incurred can be levied on the Council/Commission therefore its very important to correctly determine the type of employment relationship.

**Credit Applications:** From time to time it may be necessary for the Council/Commission to open accounts with established businesses on a month-to-month basis. Examples of these might be for office supplies, printing and credit cards. It should be clear as to who has signing authority for items purchased, and whether a purchase order is required to track obligated expenses. Usually the Secretariat is responsible for signing and completing these applications as long as they are within spending guidelines and commitments as set out in any Policy regarding Purchasing.

**Expense Claims:** From time to time it will be necessary to pay to either employees and other persons (such as facilitators, attendees to workshops, etc.) monies for expenses incurred while on Council/Commission business. These expenses can be for such things as mileage, meals, accommodations and incidentals as outlined in a pre-approved HR Policy. The individual completing the claim form must sign the form, attach receipts as required, and have the claim approved by either a Director or Chair of the Council/Commission before payment can be processed.

**Financial Statements:** Once the auditors have completed a full review of the previous year’s fiscal year, they will produce a set of “draft” Financial Statements, based on *CIGA Handbook* (see definition of Auditor). All aspects of these Financial Statements must be reviewed by the Secretariat (Director or designate) and by the Council/Commission. Once the Council/Commission is satisfied with the contents of the draft, the auditors will then produce a final Audited Financial Statement. The Council/Commission are to adopt this Statement formally at a meeting, and sign the signatory page as set out by the Auditor. A copy of this Audited Financial Statement must then accompany the Annual Report of Council/Commission activities and will be relayed to DIAND (both locally and in Ottawa) with the entire Council package.

**FDDIPI:** This is the Indexer that the Federal Government Treasury Board uses to index amounts to current dollar equivalents. For instance, Council has been guaranteed an annual amount under the Implementation Plan of \$447,519 in constant dollars. The FDDIPI has escalated every year, so that in 1995 that amount became \$472,447 and by 2000 that amount was \$493,428.

**Funding Agreement:** Currently the Council has a Flexible Transfer Payment (FTP) in place with DIAND for the flow of funding from the Implementation Plan (IP). The Commission(s) have separate Funding Agreement(s) in place with the Council, who in turn appendix that(those) agreement(s) to the FTP in order for funding to flow from different sources in the IP. The Council then disburses the funds according to individual budgets previously submitted.

**General Ledger:** The Council/Commission will set up a General Ledger (GL) in which a record of all disbursement of cheques or bank transactions will be kept on a day to day basis. This GL may be recorded either manually or by computer processing and will follow generally accepted accounting practices as an auditing requirement.

**GST:** Goods & Services Tax is to be paid on all of the costs incurred by the Council and Commission(s). Twice per fiscal year a GST Rebate Application is to be filed with Revenue Canada. As funding for the Council/Commission is 100% funded by the Federal Government, a 50% rebate is allowed on GST paid out on all purchases and services. Therefore it is imperative to keep track of all GST paid out, including extracting GST “hidden” in mileage and meal per diems.

**Honoraria Claims:** All members of the Council/Commission must complete and sign a claim form for expenses that they are entitled to for attending meetings, workshops/conferences or training. Such expenses are mileage and/or travel by other means, meals & incidentals, accommodations, preparation time and honoraria. The guidelines for this will be further described either under articles of a Bylaw or an HR Policy.

**HR Policies:** These policies would be approved at the Council/Commission level regarding any Human Resource requirements such as Employee Benefits, Purchasing, Travel & Expense remuneration, Conditions of Employment and the like. These policies are to be formally approved at Council/Commission meetings by receiving three readings. The first and second readings can be done at the same meeting, but final third reading must be moved, adopted and so noted at a separate meeting. This information should be recorded at the end of each policy, right after the signatory line of the Chair. For auditing purposes passing of such motions must also be clearly identified in the minutes of the meeting.

**In-Camera Session:** From time to time it may be decided by the Council/Commission that an agenda item is of a sensitive nature and to facilitate a more in-depth discussion amongst the Council/Commission members relegate the item to a session of the meeting where no guests or public are present. This may also exclude Secretariat staff. This allows Council/Commission members the freedom of speak candidly without the pressure of public scrutiny until the matter can be resolved or included with other agenda items. In-Camera portions of minutes are “blocked” out of the regular minutes, marked confidential and kept on-file separately.

**Inventory:** All equipment, furniture and capital expenditures should be kept on a current listing of such items. This record should include, but not be limited to, each item described in detail including serial numbers and product models, the price paid, where and when purchased. This inventory of goods will be used for updating content insurance. It is recommended that a copy of this inventory be also kept off the premises (such as safety

deposit box at bank) in case the office is burglarized, or burns to the ground, then all pertinent info to start insurance claim is documented and kept elsewhere.

**Legal Services:** As the Council/Commission are entrusted with the mandate in accordance with the specific directions contained within the UFA, they should review their requirements and resources with respect to the external provision of legal services. Initially an “Expression of Interest” should be sent out to potential Legal Service providers. From responses received the Council/Commission may then determine what will best suit the extent of legal services for the upcoming fiscal year (as-needed, on retainer, etc.). In any case, as a matter of due diligence, the decision (reached by consensus) should be duly recorded in the minutes of at least one meeting annually.

**Leases:** The Council/Commission may decide to enter into a lease arrangement for items such as office facilities and certain pieces of office equipment. The auditors will set up any leases on the Audited Financial Statements as Capital Leases which are “almost” the same as a capital expenditure. At the end of each fiscal year the debt that has been paid back on the lease is much like depreciation on capital expenditures. The benefits of leasing compared to out right purchasing “depends on the item being acquired, length of serviceability and technological upkeep”.

**Minute Book:** A permanent record of all meetings of the Council/Commission. Noted will be details of any resolutions or matters requiring future action that were reached by consensus. Besides being an auditing requirement, it is essential in the checks and balances of the due diligence in effectively managing financial and other matters.

**Payroll System:** This is a whole section onto itself and depends totally on the number of employees and which system the Council/Commission decide to institute. There are a variety of systems from manual through to out-sourced.

**Petty Cash Reports:** It may become a requirement to keep a small amount of Petty Cash on hand for small incidental purchases from time to time, rather than establish an account with a business on an on-going basis. To replenish the petty cash it will be required to submit a Petty Cash Report with all items expensed out to the appropriate account from the Chart of Accounts. Once approved by the Director or Chair, a cheque can then be issued and cashed to refill the petty cash fund.

**Purchase Orders:** The issuance of Purchase Orders (PO) should be laid out in an HR Policy, outlining as best possible who has authority to issue, purchasing limits, how and when a PO must be issued. If the Council/Commission have a requirement for when any purchase of goods or service must be approved by them, noted on the PO should be the date of the meeting when the motion was made to approve this acquisition, and the Chair must also sign the PO.

**Source Deductions:** This is the deductions made from an employee’s salary or a Council/Commission members honoraria that are to be remitted to Revenue Canada. A full discussion of payroll matters will be covered under Payroll Systems. It has been determined that honoraria is subject to CPP and Income Tax but is not eligible for Employment Insurance benefits or premiums.

**Statement of Trust Income:** From time to time it may be financially prudent to deposit monies into Mutual Funds or some other interest bearing account on an interim basis. The bank will generate a Statement of Trust Income indicating how much interest has been earned on that account. This interest is treated as “Revenue – Other” and is recorded as such for the Audited Financial Statement. The Council/Commission does not file an Income Tax Return, thus the Statement of Trust Income is filed for audit purposes only.

**Taxable Benefits:** Recently Revenue Canada is determining that certain monies, bonuses, and financial benefits paid to employees (and Councils/Commissions/Committees) is to be taxed. Refer to Revenue Canada’s *Employers’ Guide to Taxable Benefits* and to the Payroll System for more details.

**Variance Report:** A good accounting practice in the ongoing due diligence of checks and balances is to monthly compare the actual costs against the budget forecasts. By working on a percentage basis it is easy to track if in fact spending is as anticipated, or under or above. By identifying these discrepancies it becomes easier to either curtail spending in an identified area, or to revise budgets and work plans for the remainder of the year. This is another good auditing procedure.

**Warranties:** As items are purchased that carry a registration for warranty, it is important to complete these documents and remit them. A file copy should be kept and will be required if future problems arise that necessitate implementation of repairs or replacement under warranty guidelines.

**WCB Annual Assessment:** The Council/Commission(s) will be registered with Workers' Compensation Health & Safety Board and receive an annual assessment document for completion. It is imperative to monitor gross salaries and honoraria paid through the Payroll System, and for any contract work performed by contractors (either FOR or OF service).

**WCB Contractor Information:** The Council/Commission should get a “letter of good standing” from WCB to indicate whether or not the contractor already has their own coverage. There is no cost for acquiring this information from WCB and is worth the time and effort to know before hand. If the contractor doesn’t have their own coverage, then the Council/Commission has to pay for it during the term of their contract with the Council/Commission. This is an added cost and worth consideration when negotiating the contract. A handyman with no sole proprietorship status can’t get WCB coverage so the Council/Commission must cover them as a “casual worker”.

**Work Plan:** This is the Council’s/Commission’s best guess as to all activities and courses of action for the upcoming fiscal year. A Work Plan must accompany the Annual Budget to DIAND by the end of February for the forthcoming fiscal year. Half way through that fiscal year, the Council/Commission(s) must revisit that Work Plan to see if they are on track with forecasted activities and adjust accordingly.