

Introduction to Government of Yukon financial processes

for the private sector





The Government of Yukon's budget

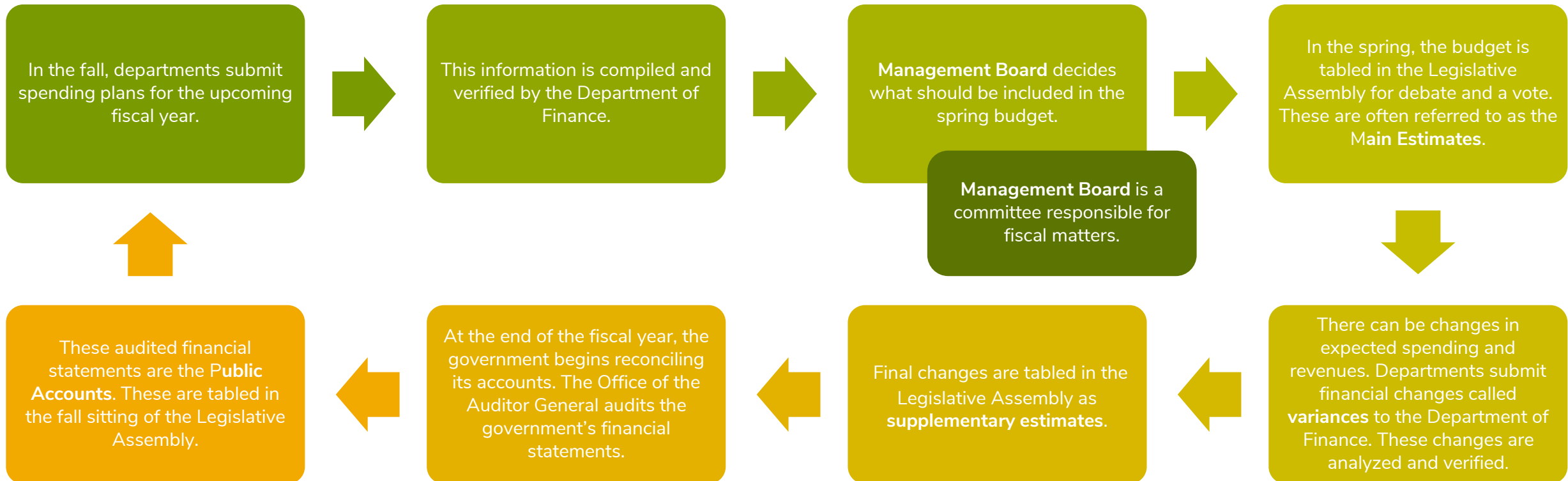
Budget basics

- A plan for how the government will spend its funds.
- A continuous cycle.
- Covers each fiscal year from April 1 – March 31.

[Yukon.ca/budget](https://www.yukon.ca/budget)



The budget cycle



Budget timelines

	This year												Next year			
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
			Spring Session							Fall Session					Spring Session	
Last fiscal year's budget	Supplementary Estimates No. 2 planning		Supplementary Estimates No. 2 tabled			Final variance reporting				Public Accounts tabled						
This fiscal year's budget	Main Estimates planning		Main Estimates tabled					Supplementary Estimates No. 1 planning		Supplementary Estimates No. 1 tabled		Supplementary Estimates No. 2 planning			Supplementary Estimates No. 2 tabled	
Next fiscal year's budget								Main Estimates planning						Main Estimates tabled		



Budget lockup

- Groups are invited to briefings where they receive presentations about the budget and related documents before release to the wider public. These groups include:

Members of the
Opposition

Media

Industry
representatives

- Briefings typically occur several hours in advance of the tabling of the budget in the Legislative Assembly.
- To get on the industry representatives list, contact Eric Clement, Director of Communications, at eric.clement@yukon.ca



Management Board

Management Board basics

- This committee of Cabinet is responsible for managing and allocating government resources.
- Membership is made up of the Minister of Finance and two other ministers.
- Other ministers and staff also attend.
- Supported by the Management Board Secretariat in the Department of Finance.
- The secretariat makes recommendations and assembles the government's budgets.





What goes to Management Board for approval?

- Annual budgets, often referred to as Main Estimates, and budget adjustments, resulting in Supplementary Estimates.
- Public Accounts and audit plans.
- New staffing in government.
- Capital projects, such as infrastructure, over \$1 million that have a planning or implementation phase.
- Negotiating mandates like collective bargaining agreements.
- Funding agreements with Canada or other jurisdictions that have large financial implications.
- New or significant changes to funding programs.
- Changes to the Financial Administration Manual.
- Contracts over five years in duration.
- Transfer payment agreements over three years in duration.
- Disposal of government property.
- Reports on travel, revolving funds and other fiscal matters.



Procurement

How does the government spend its budget on goods and services?

There are several tools the government uses for procurement:

Market research	Request for Qualifications (RFQ)	Request for Proposals (RFP)	Invitational Request for Proposal (IRFP)	Request for Bids (RFB)	Invitational Request for Bids (IRFB)	Request for Standing Offer (RSO)
<ul style="list-style-type: none">•Market research is how the government finds information about goods and services before moving on to formal procurement.•Market research is not a contract or a promise of one.•Can include a Request for Expression of Interest (RFEI) or a Request for information (RFI).	<ul style="list-style-type: none">•Used to make list of pre-qualified suppliers who can bid on future opportunities.•Submissions are evaluated; successful suppliers can then bid on the next procurement stage.•Not a contract but a pre-screening process.	<ul style="list-style-type: none">•Used when the government is looking for a supplier for a project, and the decision isn't just based on price.•Advertised publicly.•The government asks for proposals and evaluates them according to set criteria before awarding a contract.•We use a negotiated Request for Proposals (nRFP) to assess bids on complex procurement.	<ul style="list-style-type: none">•Like an RFP, but only for simple, low-risk projects below certain amounts.•Not advertised publicly.•The government must directly invite at least two suppliers.	<ul style="list-style-type: none">•Used when the government is looking for a supplier for a project, and the decision is only based on price.•Advertised publicly.•The government awards a contract to the lowest value bid.	<ul style="list-style-type: none">•Like an RFB, but only for simple, low-risk projects that are valued at less than certain amounts.•Not advertised publicly.•The government must directly invite at least two suppliers.	<ul style="list-style-type: none">•Used when the government wants to establish a list of suppliers that can provide goods and services at a set rate over a specified period.•This establishes a Standing Offer Agreement.•Advertised publicly.•A Standing Offer Agreement is not a contract.

How does the government choose a procurement method?

- Based on price.

	Goods	Services and construction
Direct award No tender needed	Less than \$10,000	Less than \$50,000
Invitational tender or open tender IRFP, IRFB, RFP or RFB	\$10,000 to \$30,299	\$50,000 to \$121,199
Open tender only RFP or RFB	\$30,300 or greater	\$121,200 or greater

Effective until December 31, 2023.



Becoming a supplier for the Government of Yukon

- You improve your chances of getting contacted for invitational tenders if you are in the Government of Yukon supplier directory. Sign up for an account!

[Supplier directory](#)

- To bid on open tenders, you need a Yukon Bids & Tenders account.
- You will receive an email when opportunities relevant to your business or organization appear in the system.

[Yukon Bids & Tenders](#)



Payment processing

Invoicing the Government of Yukon

- The government pays invoices from individuals, private companies, corporations, organizations and other levels of government.
- **Note:** the government is exempt from GST and HST.
- The government makes payments through direct deposit or by cheque.

[Learn how to sign up for direct deposit](#)

- These are issued:
 - 30 days after receiving an invoice, or when the goods or services were provided, whichever came later.
 - If you need to follow up on an invoice, contact the department you sent the invoice to.

Your invoice must include:

The amount owed

Date

Details of the goods supplied or services rendered

Business and contact information

Contract or transfer payment agreement number

Name of the program, branch or department you are invoicing

Invoice number



Reasons payment could be delayed

- Invoice does not include all the required information.
- Variance over the amount of the invoice or the completed work.
- A new entity's account is still being set up in our system.
- An organization has not completed the reporting requirements in a Transfer Payment Agreement.
- The business or organization is not in good standing under the *Business Corporations Act* or the *Societies Act*.



Paying a government invoice

- If you receive an invoice from the government of Yukon, you can pay it:
 - In person at the inquiry and cash desk (2071 Second Avenue, Whitehorse) or a bank
 - By mail
 - Online
 - By phone (867) 667-5343
- Our GST number is R10744 2840.
- If you get an invoice from these providers, you will need to contact them directly:
 - King's Printer, Yukon Water Board, Yukon Beringia Interpretive Centre, Whitehorse Public Library, Land Lease, Fleet Vehicle Agency, Yukon Housing Corporation, Yukon Liquor Corporation

[Learn how to pay online](#)



Public Accounts

Public Accounts basics

- The Public Accounts show a summary of what was actually spent and the revenues which were received for the previous fiscal year.
- Produced by the Office of the Comptroller.
- Audited by the Office of the Auditor General of Canada.
- Must be tabled in the Legislative Assembly by October 31, each year.

[Yukon.ca/public-accounts](https://yukon.ca/public-accounts)





Public Accounts components

- The Public Accounts contain three parts:

Financial Statement Discussion and Analysis

- A discussion of the state of the Yukon's finances.

Audited Consolidated Financial Statements (Departments and Corporations)

- Includes financial statements and the Auditor General's report.

Non-Consolidated Financial Statements and Other Information

- Gives unaudited financial statements for Government of Yukon departments.
- This is where you will find schedules showing which funds were paid to non-government organizations like private businesses, particularly in **Schedule 9-Schedule of Other Government Transfers**.



Questions?

Contact	Email	Phone Number
General finance enquiries	fininfo@yukon.ca	867-667-5811
Finance communications	eric.clement@yukon.ca	867-393-6482
Accounts Payable	accounts.payable@yukon.ca	867-471-0799
Procurement Support Centre	contracts@yukon.ca	867-667-5385