

Office of the Auditor General
Government Transfers to Yukon Societies

STATUS REPORT
June 28, 2017

The OAG recommendations for Economic Development focused on risk assessment and included:

- Verifying a society is compliant with its legal reporting requirements; and
- Documenting and applying a consistent risk-based approach in assessments of funding requests and implementation of agreements.

In response to the OAG recommendations, Economic Development has enhanced and standardized its departmental procedures and risk assessment process.

The following documents have been introduced across the department and are in use by all program areas:

- Risk Assessment Matrix
- Transfer Payment Agreement Process Checklist (Program Areas)
- Transfer Payment Agreement Review Checklist (Finance Branch)
 - Completed and kept on file with TPA's
- Transfer Payment Agreement Payment Checklist
- Transfer Payment Agreement Reference Guide
 - Reference documents available to all departmental employees and added to relevant desk manuals

Economic Development Risk Assessment Matrix

Project ID:

Date:

	FACTOR	JUSTIFICATION OF RISK	RISK VALUE LOW RISK = 1 MEDIUM RISK = 2 HIGH RISK = 3	POSSIBLE METRICS
Project Risk	Dollar Value			< 50k = low risk; \$50k-\$100k = medium risk; >\$100k high risk
Project Risk	Compexity of Project			Necessary coordination among a number of partners & stakeholders; dependent sequencing of project activities
Project Risk	Public Profile / Sensitivity			Public or media awareness; could the project be controversial; market disruption <u>*NOTE - Projects scoring medium to high must be referred to Communications Unit post funding decision (regardless if project is approved or denied)</u>
Recipient Risk	Credibility & Track Record of Recipient			Front End Assessment; other succesful examples of project management by organization, ability to produce financial statements, regular audits
Recipient Risk	Skills, Experience and Expertise of Project Management Team			Expertise and capabilities of staff and other resources being applied to project (employees, consultants etc)

PRIOR TO PROJECT APPLICATION/FUNDING APPROVAL

- Complete application risk assessment (EcDev Risk Assessment Matrix)**
Officers/Advisors must ensure compliance with applicable funding program policies
Completed matrix requires review and two signatures before project is created in EDFMS/Front End
- Verify historical performance of client (via the 'All Agreements' tab in Front End)**
Follow-up on agreements where objectives not met, (CDF assesses/documents on resume)
If Agreement is funding program based ensure previous EDFMS projects are complete/closed
- Create project online using EDFMS* and enter in Front End System**
Vendor ID & Address must match in EDFMS and Front End
**If Agreement is not funding program based it does not need to be entered into EDFMS*
- Obtain project application/funding approval & get Front End commitment* (Section 24) signed based on Resume or detailed project description**
Officers/Advisors must ensure compliance with applicable funding program policies (advance Advisory Committee recommendations, Jury process, Ministerial approval, etc.)
**It's encouraged to get Section 24 (Commitment Authority) signed at this stage; however most of the time it gets sent when routed for approvals of agreement language*

AFTER PROJECT APPLICATION/FUNDING APPROVED

- Create Contribution Agreement**
Funding Program TPA's are generated on departmental template
LOW RISK template – used for NON funding program TPA's, must be low risk and under \$50K
MEDIUM-HIGH RISK template – used for all other NON funding program TPA's
- SCHEDULES A/B/C reflect/mitigate project risk identified in Risk Matrix exercise and:**
 - o Agreement budget, total value & terms of payment comply with FAM and/or funding program policies
 - o Term for Advance/Initial payment requests "statement that there are no monies owed to Yukon Government"
 - o Fiscal year \$ allocations for multi-year projects accurate and match EDFMS / Front End
 - o Detailed description provided for in-kind contributions
 - o All funding sources clearly identified
 - o Reporting requirements and/or client monitoring schedule clearly defined and in-line with project deliverables
- Corp. Registries Search**
<https://ycorreey.gov.yk.ca>
For applicable recipients, verify status via the YG Corporate Registries Search site
Good Standing Check = Active & In Compliance
PRINT, DATE & INITIAL CERTIFICATE OF COMPLIANCE
- Send to FIM Project Analyst for review (email is quickest)**
Once edits are complete agreement is ready to be routed for language approval if required or signatures
- Route for approvals/signatures**

ROUTING PROCESS

- Obtain client signature**
- Route for authorized Section 23 YG Signature (same as Section 24/Commitment)**
- SUBMIT TO FIM, (program area keeps copies for paper/digital files):**
 - FRONT END AGREEMENT (signed)
 - TRANSFER PAYMENT AGREEMENT (signed) **CDF sends copy & keeps original on file in unit*
 - RISK ASSESSMENT MATRIX (two signatures)
 - CORPORATE REGISTRY CERTIFICATE (dated & initialed)
 - PROGRAM AREA CHECKLIST (completed & initialed)
 - ROUTING SLIPS
- Send client copy of signed CA and Cash Flow template to initiate first payment**

See Reference Guide for Detailed Information

Additional Notes:

Checklist Completed By:

Print Name

Date

SYSTEMS CHECK		
<input type="checkbox"/>	Corp. Registries Search http://app-ucr-sql/	Verify recipient status via the Yukon Government Corporate Registries Search site *Must be Active & In Compliance*
<input type="checkbox"/>	Front End http://fmfe/fmisfe/	<input type="checkbox"/> Term of Agreement *Start date is first day of project phase & end date is final day of reporting phase <input type="checkbox"/> Fiscal Year Appropriations *\$ allocations for multi-year projects are correct <input type="checkbox"/> Check internal project number and departmental fund *Listed in "Internal File Number" & "Funding Program" fields <input type="checkbox"/> Description Title matches agreement "project description"
<input type="checkbox"/>	EDMFS *For funding program projects	<input type="checkbox"/> Project Summary tab o Start/end date (end date must include reporting period) <input type="checkbox"/> Eligibility/Activities tab o Project and activities eligible as per fund policies <input type="checkbox"/> Project Information & Assessment tabs o Information is complete <input type="checkbox"/> Budget & Approved Budget tabs o Approved items/amounts are eligible and in compliance with fund policies o All funding sources & in-kind contributions are clearly identified o Budget items & breakdowns add up correctly <input type="checkbox"/> Recommendations & Decision tabs o Approvals have correct authority <input type="checkbox"/> CA Management tab o TPA # starting with "T" is entered under commitment # <input type="checkbox"/> Approved Budget & Payments/Decommit tabs o Fiscal year \$ allocations for multi-year projects are correct <input type="checkbox"/> All other TPA's issued to recipient from applicable fund are closed
<input type="checkbox"/>	Cross Reference EDFMS & Front End	<input type="checkbox"/> Internal project number and funding program match <input type="checkbox"/> Fiscal year \$ allocations for multi-year projects match <input type="checkbox"/> Financial Coding is correct (including subledgers) <input type="checkbox"/> Vendor Name/Address details match
TRANSFER PAYMENT AGREEMENT – Refer to Reference Guide for additional information...		
<input type="checkbox"/>	Verify agreement drafted using correct template: <input type="checkbox"/> FUNDING PROGRAM (EcDev template) <input type="checkbox"/> LOW RISK (YG template) <input type="checkbox"/> MEDIUM-HIGH RISK (YG template)	
<input type="checkbox"/>	Verify authorized signatory is correct in accordance with fund/signing authority policies and is properly reflected in all areas: <input type="checkbox"/> Front Page of TPA <input type="checkbox"/> Signature Page of TPA	
<input type="checkbox"/>	<input type="checkbox"/> Double-check formatting and confirm: o Applicable fund reflected in document header o EDFMS and Front End project numbers included in document footer o Project description correct/adequate on 1 st page and Schedule A o Applicable recipient reflected on 1 st page and signature block o Applicable contacts listed under 'Notice' section of agreement o Check spelling/grammar, formatting and ensure all clause numbers are sequential	
<input type="checkbox"/>	<input type="checkbox"/> Verify SCHEDULES A/B/C reflect/mitigate project risk identified in Risk Matrix exercise and confirm: o Agreement budget, total value & terms of payment comply with FAM and/or funding program policies o Term for Advance/Initial payment requests "statement that there are no monies owed to Yukon Government" o Fiscal year \$ allocations for multi-year projects match EDFMS / Front End o Figures balance and match information in EDFMS / Front End o Detailed description provided for in-kind contributions o All funding sources clearly identified o Reporting requirements in-line with project deliverables and clearly state how recipient is to report on cash/in-kind contributions: "The final report must include, but not be limited to: A financial statement substantiating expenditure data associated with the project and detailing actual total costs (invoices and receipts) and other sources of funding (including in-kind contributions)." o If paying GST on project expenses, detail on file that the recipient is not receiving GST back FED gov't	
<input type="checkbox"/>	Cross-check FUNDING PROGRAM TPA clauses against EDFMS/Front End and SCHEDULES A/B/C: <input type="checkbox"/> 2.1 Upon the execution of this Agreement, YG shall provide the recipient with financial assistance for the purpose of the Project in an amount not to exceed XX% of total actual eligible expenses up to a maximum contribution of \$XXX (the 'Contribution Funds') in accordance with the terms of payment set out in Schedule B attached to this Agreement and subject to the terms and conditions of this Agreement. <input type="checkbox"/> 3.1.5 Deliver to Yukon a final financial statement of its expenditures with respect to the Contribution Funds, in a form acceptable to Yukon by March 31, 20XX, (within 60 days of the January 31, 20XX project completion date); and <input type="checkbox"/> 5.1.2 Provide Yukon with deliverables and reports of the Project as outlined in Schedule C, and within the timeframes required. Final reports must be received by March 31, 20XX, (within 60 days of the January 31, 20XX project completion date); <input type="checkbox"/> 13.1 This Agreement shall take effect upon signing by the Parties and if signed on different dates upon the later of those dates (the 'Effective Date'). For eligible project expenditures, the effective date shall be _____. <input type="checkbox"/> 14.1 The term of this Agreement shall be from Eligible Expenditures Date or Effective Date (as applicable) to March 31, 20XX and allotted as follows: <input type="checkbox"/> 14.1.1 Project Phase of Agreement shall be from Eligible Expenditures Date or Effective Date (as applicable) to January 31, 20XX; and <input type="checkbox"/> 14.1.2 Reporting Phase of Agreement (60 days) shall be from February 1, 20XX to March 31, 20XX.	
<input type="checkbox"/>	COMPLETED BY: _____ DATE: _____	AGREEMENT PACKAGE VERIFIED TO INCLUDE: <input type="checkbox"/> FRONT END AGREEMENT (signed) <input type="checkbox"/> TRANSFER PAYMENT AGREEMENT (signed) <input type="checkbox"/> RISK ASSESSMENT MATRIX (two signatures) <input type="checkbox"/> CORPORATE REGISTRY CERTIFICATE (dated & initialed) <input type="checkbox"/> PROGRAM AREA CHECKLIST (completed & initialed) <input type="checkbox"/> FIM CHECKLIST (completed & initialed)

CONTRIBUTION/TRANSFER PAYMENT PAYMENT PROCESS CHECKLIST (PROGRAM AREAS)

FIRST AND INTERIM PAYMENTS	
<input type="checkbox"/>	Review “schedules” of agreement to ensure deliverables have been met
<input type="checkbox"/>	Check recipient status with Yukon Government Registries Search to ensure good standing/compliance <i>Good standing is defined in Registries system as: Active & In Compliance</i> (FIM will also verify as payment cannot be processed if recipient not in good standing)
<input type="checkbox"/>	Process “Claim Verification” document in EDFMS, print & sign (if applicable)
<input type="checkbox"/>	Create Cheque Requisition Note: EDFMS creates an automated cheq req / For non-fund related payments go to http://internal.gov.yk.ca/forms/0000/yg358_e.pdf
<input type="checkbox"/>	Create routing slip - only if signing authority exceeds Director limit (Section 29) – This does not need to be routed through to finance until then end for payment
<input type="checkbox"/>	To include for payment be processed (keep copies for your paper/digital files) <input type="checkbox"/> Routing slip (if applicable) <input type="checkbox"/> Cheque Requisition <input type="checkbox"/> Copy of Schedule B and/or C of Agreement <small>(signed/confirmed deliverables have been met & file location of documents is listed)</small> <input type="checkbox"/> Copy of confirmation that recipient does not owe money to YG
FINAL PAYMENT	
<input type="checkbox"/>	Review “schedules” of agreement to ensure deliverables have been met
<input type="checkbox"/>	Check recipient status with Yukon Government Registries Search to ensure good standing/compliance (payment cannot be processed until recipient is in good standing)
<input type="checkbox"/>	Process “Claim Verification” document in EDFMS, print & sign (if applicable)
<input type="checkbox"/>	Process “Decommit Verification” document in EDFMS, print & sign (if applicable)
<input type="checkbox"/>	Create Cheque Requisition Note: EDFMS creates an automated cheq req / For non-fund related payments go to http://internal.gov.yk.ca/forms/0000/yg358_e.pdf
<input type="checkbox"/>	Create routing slip - only if signing authority exceeds Director limit (Section 29) – This does not need to be routed through to finance until the end for payment
<input type="checkbox"/>	To include for payment be processed (keep copies for your paper/digital files) <input type="checkbox"/> Routing slip (if applicable) <input type="checkbox"/> Cheque Requisition <input type="checkbox"/> Copy of Schedule B and/or C of Agreement <small>(signed/confirmed deliverables have been met & file location of documents is listed)</small> <input type="checkbox"/> Indicate on Schedule B and/or C of Agreement location of final reporting documents <small>(hard copy file / digital file)</small>
CLOSING CONTRIBUTION/TRANSFER PAYMENT AGREEMENT	
<input type="checkbox"/>	Look in QUEST to confirm payment has been processed (allow 2-4 weeks for processing)
<input type="checkbox"/>	Close agreement in Front End system once all payments have been processed and appear in Quest
<input type="checkbox"/>	Close/Finalize agreement in EDFMS

See Reference Guide for Detailed Information

For more detailed information about Transfer Payment Agreements please refer to Section 5.9 of the Financial Administration Manual (FAM)

Transfer Payment Risk Assessment

Funding Programs TPA - refer to program policies/guidelines for specific funding parameters while also using the departmental risk assessment form

Non Funding Program specific TPA - refer to the departmental risk assessment form and additional guidelines below

Risk Assessment Guidelines

Recipient Capacity - determined by the track record of the recipient, the skills or experience for achieving the goals of the transfer payment, size and sophistication of the applicant organization, account and record management skills of the recipient as well as whether the organizations accounting records are regularly audited.

Assessment Risk – determined by the amount of money involved, complexity of project, and sensitivity of the project as perceived by the public and community support for the project.

Recipient Capacity	Assessment Risk			Action Based On Assessment Risk
	<input type="checkbox"/> Low	<input type="checkbox"/> Medium	<input type="checkbox"/> High	
<input type="checkbox"/> High	Low to Medium Risk	Medium to High Risk	High Risk	Medium risk – At this level of risk, the outputs are measurable and the reporting requirements are aimed at providing evidence that funds were expended on the tasks. Certain interim terms and conditions may have to be met during the life of the project and before the final payment is made.
<input type="checkbox"/> Medium	Low to Medium	Medium Risk	Medium to High Risk	Medium to high risk – The concerns for this level of funding should be the identification of the performance measures, expected results and outcomes. The programming may be more complex and performance information requirements more extensive. In some cases, non-audited financial statements prepared by an independent accountant and/or audited financial statements of the project would be required after project completion.
<input type="checkbox"/> Low	Low Risk	Low to Medium Risk	Low to Medium Risk	High risk – The concerns at this level should be the execution of the project and its evaluation upon completion. A high risk project and high risk recipient should be monitored closely, e.g. frequent accounting and reporting requirements, monthly progress reports, on-site inspection by program officers, etc.

Low Risk (Short-Form Transfer Payment Agreement) –

Note: The Short-Form TPA is only to be used with NON Funding Program TPA's and only if risk assessment is low.

Dollar Range	Risk Assessment Profile
Up to \$10,000	Generally appropriate for < 10k with minimal project or operational risks and low recipient risk (low "inherent risk").
\$10,000 to \$25,000	For agreements with low inherent risk or appropriately mitigated project/operational and recipient risks (low "residual risk"); and the recipient has a satisfactory history with YG, or there is a history of success with funding similar projects/operations (minimum of one cycle or either recipient or project/operating funding result).
\$25,000 to \$50,000	For fairly simple or familiar/proven project/operation with low inherent or low residual risk; safety/health issues are properly covered off; a reliable, consistent and well developed recipient (e.g. appropriate capacity and controls) which as a satisfactory history with YG; and the project/operation has full community support.

The dollar limits are not absolutes, they are a guide and, within reason, amounts can be outside the stated ranges.

Medium to High Risk (Long-Form Transfer Payment Agreement) -

No limits	Use the Long-Form Transfer Payment Agreement risks are medium to high based on the "Action based on Assessment Risk" presented above.
-----------	---

CONTRIBUTION/TRANSFER PAYMENT AGREEMENT

REFERENCE GUIDE

For more detailed information about Transfer Payment Agreements please refer to Section 5.9 of the Financial Administration Manual (FAM)

Recipient Status	
Yukon Government Corporate Registries Search https://ycor-reey.gov.yk.ca	Recipient must be Active & In Compliance (must be in good standing for every payment) Note: If not listed in YG registry then look at the Federal registry for status https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdriCrpSrch.html
Front End Verify historical performance of recipient http://fmfe/fmisfe/	Has the recipient consistently met all objectives for other TPA's? Are there any outstanding TPA's in relation to the same project?

Payment Schedule (follow payment schedule when creating Agreement)

All TPA's must follow the payment schedule(s) below as outlined in Section 5.9 of the FAM.

“Departments shall make transfer payments with due regard for the government’s cash management practices as well as the recipient’s cash flow requirements. Installment payments and advance payments, if required, shall be made in accordance with subsection 5.9.5.4 of the Guidelines. Any exception to this directive must be approved by Management Board.”

In the case of the departmental funding programs (ETF, SIF, REDF or Film & Sound Funds) exceptions have been made and approved by management board. Please refer to “Departmental Funding Program Payment Schedule” further below.

NO advance payment in excess of \$10,000 shall be made to a recipient in one fiscal year when the related expenditures of the recipient are not likely to be incurred until the following fiscal year. Advances required for the expenditures that are to be incurred in the following fiscal year must be issued as of April 1 and charged to an appropriation in the new fiscal year.

Payment Schedule outlined in FAM

Operational Funding is funding directed to an organization's operations as a whole rather than to particular projects. If an organization has separate programs, departments or divisions, support for a particular program is also considered to be operational funding.

Note: Operational funding must be paid in installments corresponding to the estimated cash flow requirements of the recipient. The minimum number of installment payments is determined according to the total value of the operational funding.

Total Value of Annual Funding	Minimum Number of Payments	Initial Advance	Subsequent Advances/Payments
Up to \$75,000	Two Payment	Up to 90%	Balance payable upon receipt an acceptance of final report
\$75,001 to \$150,000	Three Payments	Estimated cash flow requirements of the recipient <i>Proponent to provide an estimated cash flow substantiating need</i>	Interim payments not to exceed 90% of funding approved and interim financial summary of expenditures from previous advance(s) required
Over \$150,000	Five Payments		Final payment to be payable upon submission of final report

CONTRIBUTION/TRANSFER PAYMENT AGREEMENT REFERENCE GUIDE

For more detailed information about Transfer Payment Agreements please refer to Section 5.9 of the Financial Administration Manual (FAM)

Project Funding is support directed to a specific project which has a start and an end date.

Note: Project funding is normally paid on the basis of performance or as reimbursement of expenditures incurred. Where advance payments are necessary, they should be limited to the immediate cash flow requirements of the recipient and must not exceed the following percentage of total value of the funding.

Total Value of Annual Funding	↓ DURATION OF AGREEMENT			
	Less than 4 months (Project Phase)		4 months or longer (Project Phase)	
	Initial Advance	Subsequent Advances/Payments	Initial Advance	Subsequent Advances/Payments
Up to \$10,000	Up to 90%	Balance payable upon receipt an acceptance of final report	Up to 90%	Balance payable upon receipt an acceptance of final report
\$10,001 to \$100,000	Up to 75%		Estimated cash flow requirement for the first 4 months <i>Notes:</i> - payment amount is based on amount of estimated cash flow for first 4 month period - proponent must provide a monthly breakdown of estimated expenses for first 4 months	Every 4 months based on estimated cash flow requirement for the following 4 months. <i>Notes:</i> - interim payments not to exceed 90% of funding approved and interim financial summary of expenditures from previous advance(s) required - final payment to be payable upon submission of final report - payment amount is based on amount of estimated cash flow - proponent must provide a monthly breakdown of estimated expenses for following 4 month period
Over \$100,001	Up to 50%			

Departmental Funding Program Payment Schedule

Community Development Fund (CDF)		Regional Economic Development Fund (REDF)	Strategic Industries Development Fund (SIDF)	Enterprise Trade Fund (ETF) (Shared Between Bid And F&SC)	
<p>Advance: Applicants may request an advance up to 50% of the amount approved for funding Interim: Payments are based on receipt of interim report; interim payments cannot exceed 90% of approved funding Holdback/Final: Holdback of 10% of approved funding amount until final report and been received and verified</p>		<p>Advance: Upon receipt of a request in writing, supported by a project cash flow from the project proponents, an advance payment of up to 50% of approved funding may be provided. Interim: Project proponents may request interim payments upon written demonstration of work and third-party costs to date which together with advance payment total no more than 80% of approved funding Holdback/Final: Holdback of 20% of approved funding amount until final</p>			
Yukon Film Development Fund (YDFD)	Yukon Filmmakers Fund (YFF)	Yukon Film Location Incentive Fund (YFLIF)	Yukon Sound Recording Fund (YSRF)	Yukon Film Production Fund (YFPF)	Yukon Film Training Fund (YFTF)
<p>Advance/Interim: will be paid in accordance with a payment schedule developed with the applicant and based on the terms of the applicant's broadcast development agreement. Not to exceed 75% of approved funding Holdback/Final: 25% paid upon receipt of the final report</p>		<p>Advance: none Interim/Final: reimbursement based on expenses incurred <i>Letter based transfer agreement on file from Minister.</i></p>	<p>Advance: up to 50% of approved project funding Interim: an additional 25% of the approved funding if requested Holdback: remaining 25%-50% paid upon final report.</p>	<p>Advance/Interim: will be paid in accordance with a payment schedule developed with the applicant and based on the terms of the applicant's broadcast development agreement. Not to exceed 75% of approved funding Holdback/Final: 25% paid upon receipt of the final report</p>	

CONTRIBUTION/TRANSFER PAYMENT AGREEMENT

REFERENCE GUIDE

For more detailed information about Transfer Payment Agreements please refer to Section 5.9 of the Financial Administration Manual (FAM)

Approval & Signing Authorities									
Unit	Fund	Officer	Advisor	Senior Advisor	Manager	Unit Director	ADM	DM	Minister
General TPA		0	10 CDF/RED	0	20 CDF 25 MEDIA	25	50	500	No Limit
Section 24 – (Front End Commitment Sheet)					Currently presented with DRAFT TPA for approval/Signature As per signing limits above				
TPA Language Approval					Finance Branch should review all TPA's for language approval / no signing required				
Section 23 (Signature on TPA)					As per signing limits above				

STEP	FINANCE REVIEW	REGIONAL ECONOMIC DEVELOPMENT		BUSINESS AND INDUSTRY	
		COMMUNITY DEVELOPMENT FUND (CDF)	REGIONAL ECONOMIC DEVELOPMENT FUND (REDF)	STRATEGIC INDUSTRIES DEVELOPMENT FUND (SIDF)	ENTERPRISE TRADE FUND (ETF) <small>(shared between BID and F&SC)</small>
Resume Approval	n/a	Up to 20K Minister of EcDev Over 20K Minister of EcDev & CS <i>Based on Advisory committee recommendations</i>	Up to 10K Director of Regional Economic Development 10K to 50K DM or ADM <i>Based on Assessment Committee recommendations</i>	Up to 25K Director of Business & Industry Development 25k to 100K ADM or DM Over 100K to 500K Minister of EcDev, CS OR EMR <i>Based on Advisory committee recommendations</i>	Up to 10k Director of Business & Industry Development 10K to 50K DM or ADM <i>Based on Assessment Committee recommendations</i>
Section 24 (Front End Commitment Sheet)	Reviews all CA's with the exception of anything <u>under</u> 25K from BID	Up to 10K Advisor Up to 20K Manager Up to 25K Director Up to 50K ADM Up to 500k DM	Up to 10K Director of Regional Economic Development 10K to 50K DM or ADM	Up to 25K Director of Business & Industry Development 25k to 100K ADM or DM Over 100K to 500K Minister of EcDev, CS OR EMR	Up to 10k Director of Business & Industry Development 10K to 50K DM or ADM
TPA Language approval					
Section 23 (TPA signature)	n/a				

STEP	FINANCE REVIEW	MEDIA DEVELOPMENT					
		YUKON FILM DEVELOPMENT FUND (YDFD)	YUKON FILMMAKERS FUND (YFF)	YUKON FILM LOCATION INCENTIVE FUND (YFLIF)	YUKON SOUND RECORDING FUND (YSRF)	YUKON FILM PRODUCTION FUND (YFPF)	YUKON FILM TRAINING FUND (YFTF)
Resume Approval	n/a	Up to 25K – Media Development Manager Over 25K – ADM or Minister of Economic Development (45K max for program)	Up to 8K – ADM or Minister of Economic Development (8k max for program)	Up to 25K – Media Development Manager Over 25K – ADM or Minister of Economic Development	Up to 25K – Media Development Manager (5K max for program)	Up to 25K – Media Development Manager Over 25K – ADM or Minister of Economic Development (500K max for program)	Up to 25K – Media Development Manager Over 25K – ADM or Minister of Economic Development (3K max for program)
Section 24 (Front End Commitment Sheet)	Review all CA's with the exception of anything <u>under</u> 25K						
CA Language approval							
Section 23 (CA signature)	n/a						