



Finance Officer/ Accounts Payable & Receivable Clerk/ Payroll Clerk

TABLE OF CONTENTS

- Introduction5
- Key Responsibilities and Tasks 6
 - Responsibilities.....7
 - Small Municipality..... 7
 - Large Municipality..... 8
 - Tasks..... 9
 - Small Municipality..... 9
 - Large Municipality..... 14
- Timeline and Priority of Events19
 - First Half of Year: January-June.....19
 - Second Half of Year: July-December 21
- Key Resources..... 23
- Typical Organizational Chart..... 24
- Additional Job Details..... 25



INTRODUCTION

As part of its mandate, the Nunavut Municipal Training Organization (MTO) provides Nunavut-specific training and development opportunities in order to enhance municipal operations across the territory. Municipalities across Nunavut have consistently indicated that they are interested in any additional materials the MTO can provide which can be used to increase professional development and staff retention.

MTO conducted consultations with municipal employees and their supervisors across Nunavut in 2019. These consultations aimed to identify the municipal positions that needed support the most. Eight positions were indicated during this process:

- Office Administrator
- Assistant Senior Administrative Officer/Assistant Chief Administrative Officer
- Bylaw Officer
- Community Economic Development Officer
- Finance Officer/Accounts Payable & Receivable Clerk/Payroll Clerk
- Director of Municipal Works/Foreman
- Planning and Lands Administrator
- Director/Coordinator of Recreation

Once these positions were identified, both one-on-one interviews and surveys were conducted to gather information on each position's key tasks and responsibilities, as well as identify what current staff in these positions felt they needed to become more efficient and successful (ranging from training programs to additional funding, among other factors).

As a result, MTO has developed job handbooks, including this handbook for **Finance Officer/Accounts Payable & Receivable Clerk/Payroll Clerk** to help people in these positions better understand their tasks and responsibilities, as well as prioritize their workload and identify when their schedules

will be busiest. The MTO hopes that these handbooks will help new employees get comfortable in their roles more quickly, while also helping established employees to operate more efficiently.

Disclaimer: This handbook is not a replacement of your signed Job Description. The handbook is designed to assist you in your day-to-day tasks and responsibilities. You may note, that some of the tasks listed in this handbook have not been assigned to you by your immediate supervisor. If you have any questions as to your duties, always consult your immediate supervisor.

KEY RESPONSIBILITIES AND TASKS

The following tables aim to clarify the key things normally done in your position and are based off of job descriptions collected from municipalities across Nunavut. The two things that most job descriptions indicate are your tasks and responsibilities. The following are definitions of these terms:

Responsibility: A responsibility is an overarching duty you must deal with, or goal that you must work towards, for your position to be effective and meet the needs of the hamlet. A responsibility is an obligation, or something you are accountable for, rather than an action, activity, or procedure.

Task: A task is a specific action, activity or procedure that must be taken to achieve your identified responsibilities and meet the requirements of your job description. The key difference is that a task is something you DO. You do a task in order to reach a certain goal or meet a responsibility.

For example, “keeping the hamlet clean” is a responsibility, while “pick up trash” or “organize a community clean up twice a year” are tasks or actions that would help to meet this responsibility. As previously noted, tasks and responsibilities in your job description may vary, and in the event of conflict, you should follow your job description. In some cases, tasks listed in the tables below may be referred to as “responsibilities” in your job description, or vice versa. However, the bottom line, regardless of what tasks or responsibilities you may be assigned or how they are defined, is to do your best to make sure that each item is addressed and completed. This will ensure that you are doing your due diligence and meeting the needs of your position, and serving your community as effectively as possible.

Note: In larger hamlets, Finance Officers may report to a Director of Finance. However, in smaller hamlets who may have staffing limitations within the municipal office, there is may only be a Director of Finance or a Finance Officer and an Office Administrator, who report directly to the Senior/Chief Administrative Officer. Also, larger hamlets can have additional types of Finance Officers in order to spread out the workload (for example, a Finance Officer who specifically deals with municipal services, or a Finance Officer who deals with taxes, etc.). These are also included in this handbook for reference.

Responsibilities

Small Municipality

	RESPONSIBILITY	NOTES
1	Establish, maintain and reconcile the general ledger.	
2	Establish financial processes that community contracted groups must adhere to.	
3	Act as office manager or assign the role to the Office Administrator (and oversee this person).	
4	Ensure municipal policies are upheld, bylaws enforced and territorial and federal legislation is followed as it pertains to the municipal finances.	
5	Ensure that annual pay increases are applied to each employee's master payroll sheet.	<ul style="list-style-type: none"> As the Finance Officer, you are to ensure that any pay increases are processed correctly as per your community's Collective Agreement.¹
6	Maintain confidential employee files.	
7	Establish and maintain cash controls.	<ul style="list-style-type: none"> There are many ways to control the cash that comes into the municipality. Work with your SAO/CAO to set up procedures.
8	Ensure that generally accepted accounting principles (GAAP) are followed in recording computerized or manual financial transactions.	<ul style="list-style-type: none"> There are set rules when doing municipal accounting. If you are unfamiliar with them, contact MTO for an upgrade course or contact your auditor.
9	Ensure the safeguarding of all municipal funds.	
10	Ensure data is entered into the financial system accurately.	
11	Ensure that the computerized accounting system is current and backups are done daily.	
12	Respond to inquiries.	
13	Continually take courses to stay up to date and current in your position.	
14	Perform other related duties as required.	

¹ <https://www.neu.ca/en/collective-agreements>

Large Municipality

Finance Officer

RESPONSIBILITY		NOTES
1	Where there is segregation of financial duties you may assume one of the roles in handling cash.	<ul style="list-style-type: none"> • Segregation of duties, when it comes to handling cash, is to ensure that no one person is responsible for the cash from receipt to deposit. • This practice can only happen when there is more than one staff person in that department. • As a Finance Officer, you may not be responsible for receiving the money, but may be responsible for the final posting or depositing of the money.
2	Ensure that generally accepted accounting principles (GAAP) are followed in recording computerized or manual financial transactions.	
3	Review and follow management letter comments.	<ul style="list-style-type: none"> • The auditor will issue the SAO/CAO a management letter outlining their findings as to the municipal administration practices and what needs to be corrected.
4	Continually take courses to stay up to date and current in your position.	

Tasks

Small Municipality

TASKS: SMALL MUNICIPALITY		NOTES	FREQUENCY
1	Record and monitor Accounts Payable (A/P), including verifying invoices, applying the Chart of Accounts, updating the general ledger, and issuing cheques.	<ul style="list-style-type: none"> A/P is the money you pay for goods and services. Proper coding is essential to ensure expenses are recorded correctly. Review all A/P transactions, before posting. 	Ongoing/daily
2	Record and monitor Accounts Receivable (A/R) by applying the Chart of Accounts, including recording and depositing cheques and cash, updating the general ledger, and following municipal policies regarding overdue accounts.	<ul style="list-style-type: none"> A/R is money coming into the municipality. It must be coded correctly to ensure that funds are allocated to the correct department or project. Review all A/R transactions, before posting. 	Ongoing/daily
3	Record and monitor payroll, applying the Chart of Accounts, updating the general ledger, and issuing cheques.	<ul style="list-style-type: none"> If there is anything you must do as an employer, it is to make sure there are no mistakes with the employee's pay. Review all payroll transactions before printing. 	Weekly
4	Verify and code timesheets and hours worked.		Weekly
5	Verify annual leave records.		As needed
6	Calculate source and miscellaneous deductions.	<ul style="list-style-type: none"> Calculating payroll deductions is important. They must be done at the time of the payroll process. When there is a deduction owed to the municipality, make sure you record it against the employee's account or invoices. 	As needed
7	Process payroll cheques and direct deposits.		Bi-weekly

TASKS: SMALL MUNICIPALITY		NOTES	FREQUENCY
8	Ensure monthly financial statements, and bank reconciliations are presented to the hamlet council and the Government of Nunavut's Department of Community and Government Services (GN CGS).	<ul style="list-style-type: none"> • It is a requirement that all municipalities present their financial statements for approval by hamlet council. • This is done because municipal funds are considered public dollars and legislation states that all public funds must be accounted for. • GN CGS will request these statements if they don't see them by a certain point, so you need to have them done regardless of if they have asked for them or not. • The auditor will also check to see if you have processed them monthly and had them approved by council. 	Monthly
9	Prepare and reconcile bank statements.		Monthly
10	Supervise landscaping and grounds maintenance.		Ongoing/daily
11	Prepare and issue T4 and T4A slips.	<ul style="list-style-type: none"> • Your accounting computer software will have these applications to use. 	Annually
12	Prepare Worker's Compensation Board reports.		Annually
13	Approve purchase orders with required backup.	<ul style="list-style-type: none"> • Your municipality must establish a purchase orders procedure. • The SAO/CAO will determine who is authorised to sign purchase orders. Usually the Finance Officer will have this authority. • Before signing a purchase order, make sure you have the back up, which shows the final cost of the item. 	As needed
14	Sign disbursement cheques when SAO/CAO is unavailable.		As needed

TASKS: SMALL MUNICIPALITY		NOTES	FREQUENCY
15	Submit all source documents, such as GST remittance, Payroll remittance, annual T4, and Record Of Employment (ROE).	<ul style="list-style-type: none"> After the payroll is processed, print the source deduction report showing the amount you need to submit to Canadian Revenue Agency, Union Dues, Workers Compensation Board, Nunavut payroll tax, etc. GST is remitted quarterly. T4s are processed by the end of February each year. Record Of Employment within three weeks of an employee's departure from the municipality. 	Monthly/ Quarterly
16	Prepare and assist with the annual audit.	<ul style="list-style-type: none"> If you are the only Finance Officer for the municipality, then you are required to work with the auditor and provide them with all required documents. 	Annually
17	Present monthly financial statements to hamlet council.	<ul style="list-style-type: none"> You are the main person in the municipality that is familiar with reviewing and presenting the financial statements. 	Monthly
18	Review budget line items for variances and prepare a variance report.		Monthly
19	Act as SAO/CAO when the SAO/CAO is not in town.	<ul style="list-style-type: none"> This is often a requirement in municipalities that do not have an ASAO. 	As needed
20	Attend council meetings if SAO is out of town.	<ul style="list-style-type: none"> This is often a requirement in municipalities that do not have an ASAO. 	As needed
21	Monitor the collection of land leases. Send out annual land lease invoices.	<ul style="list-style-type: none"> The Planning and Lands Administrator will provide you with a list of leases owed and when they are due. Process the required invoice and statement for each customer. 	Annually

TASKS: SMALL MUNICIPALITY		NOTES	FREQUENCY
22	Fill the role of Human Resources Officer. Assist in hiring staff, keep accurate and current personal files, and administer the employee benefits plan.	<ul style="list-style-type: none"> In small municipalities, the Finance Officer is effectively the Human Resources department as well. Become familiar with all aspects of this role. Take courses to assist with this, if required. 	Ongoing/daily
23	Manage funding contracts and monitor funding budgets.	<ul style="list-style-type: none"> Contract management is a big part of a municipality's revenue. As Finance Officer, you must be familiar with all the municipality's contracts. This includes knowing when they are due, what reporting is required, and where the revenue is to be applied. 	Annually
24	Submit all program reports.	<ul style="list-style-type: none"> At the end of the year, every funding organization you have received funds from will require a financial report (federal government, GN, etc.). You will find the reporting instructions in the funding agreement signed with these parties. 	Annually
25	Assist the SAO/CAO with collective agreement bargaining (note: only if you are outside of the bargaining unit).		As needed
26	Review and implement recommendations from the management letter provided by the auditor.	<ul style="list-style-type: none"> The auditor will provide you with a management letter with their recommendations after the completion of the audit. 	Ongoing/daily
27	Assist with preparation of operational and capital budgets.	<ul style="list-style-type: none"> Every year the municipality is to prepare a new budget for the next fiscal year and have it approved by the hamlet council. Once the budget is finalized, it must be submitted to GN CGS by March 31st. Your SAO will work with you to develop the budgets. 	Annually

TASKS: SMALL MUNICIPALITY		NOTES	FREQUENCY
28	Setup and maintain supplier/vender accounts and files.		Ongoing/daily
29	Process supplier invoices with all required backup.	<ul style="list-style-type: none"> • Never pay an invoice until you have all the required backup (including the signed PO from your hamlet). • Never pay on a venters statement. 	Ongoing/daily
30	Maintain the purchase order system.		Ongoing/daily
31	Issue cheques for all accounts due.		As needed
32	Maintain financial files and records.		Ongoing/daily
33	Reconcile the accounts payable.		Ongoing/daily
34	Reconcile the accounts receivable.		Ongoing/daily
35	Issue receipts.		Ongoing/daily
36	Reconcile weekly deposits.		Weekly
37	Reconcile Motor Vehicle and other government services transactions only if authorized by the GN.		As needed
38	Order office supplies.		As needed
39	Maintain insurance coverages on all assets.	<ul style="list-style-type: none"> • Your insurance coverage is crucial to ensure you are covered in case of a fire or damage to municipal assets. • Make sure all of the municipal assets are listed on your policy. • If not listed, and there is a claim, the municipality may have to pay the full costs. 	Annually
40	Issue permits and licenses.		As needed
41	Administer and maintain all aspects of the Lands Lease Accounts Receivables of the municipality.	<ul style="list-style-type: none"> • The Planning and Lands Administrator will provide you with a list of land leases that are due and how much is owed. • You will prepare invoices and statements. 	As needed
42	Act as deputy returning officer during municipal elections.		As needed

Large Municipality

Finance Officer

	TASKS: LARGE MUNICIPALITY	NOTES	FREQUENCY
1	Record and monitor Accounts Payable (A/P), including verifying invoices, applying Municipal Chart of Accounts, updating the general ledger and issuing cheques.	<ul style="list-style-type: none"> Some of these tasks could be assigned to one of the following positions if your community has them: A/R Clerk, A/P Clerk, and Payroll Clerk. If you are a Finance Officer within a large office setting, you may also be assigned one of these mentioned positions (ex, A/P Finance Officer, or Payroll Officer). From time to time, you may be asked to assist one of the other persons within the finance department. Become familiar with all of the accounting functions. A/P is money you pay for goods and services. Proper coding is essential to ensure expenses are recorded accurately. Review all A/P transactions before posting. 	Ongoing/daily
2	Record and monitor Accounts Receivable (A/R), including recording and depositing cheques, updating general ledger, and following municipal policies regarding overdue accounts.	<ul style="list-style-type: none"> A/R is money coming into the municipality. These must be coded correctly to ensure that funds are allocated to the correct department or project. Review all A/R transactions before posting.. 	Ongoing/daily

TASKS: LARGE MUNICIPALITY		NOTES	FREQUENCY
3	Assist the Director of Finance with preparation of financial statements.	<ul style="list-style-type: none"> • It is a requirement that all municipalities present their financial statements for approval by hamlet council each month. • Municipal funds are considered public dollars and legislation states that all public funds must be accounted for. • GN CGS will request these statements if they don't see them by a certain point, so you need to have them done regardless of if they have asked for them or not. • The auditor will also check to see if you have processed them monthly and had them approved by council. 	Monthly and as needed

Finance Officer: Lands and Property Taxes

TASKS: LARGE MUNICIPALITY		NOTES	FREQUENCY
1	Prepare computerized and manual invoices.	<ul style="list-style-type: none"> Check with your Planning and Lands Administrator for any changes to the land lease list you were provided. 	Ongoing/daily
2	Maintain computerized sales and receivables subledgers.		Ongoing/daily
3	Respond to customer enquiries, both written and verbal.		Ongoing/daily
4	Reconcile the subledgers to the General Ledger Control Accounts.		Ongoing/daily
5	Prepare and process standard and adjusting journal entries under the direction of the Director of Finance.		Ongoing/daily
6	Accounts Receivable (A/R) invoicing and credit notes under the direction of the Director of Finance.		Ongoing/daily
7	Prepare A/R of overdue accounts.		As needed
8	Update client information.		As needed
9	Prepare all related correspondence.		As needed
10	Prepare and process standard adjusting journal entries.		Ongoing/daily
11	Aid in month end and year-end closing.		Monthly
12	Produce monthly accounts receivable and aged trail balance.		Monthly
13	Maintain customer profiles.		Ongoing/daily
14	Maintain and follow established collection procedures.		Ongoing/daily
15	Analyze receivables and accounts.		Ongoing/daily
16	Check daily bank deposit when required.		Ongoing/daily
17	Reconcile A/R clearing account.		Ongoing/daily
18	Carry out and maintain all A/R filing.		Ongoing/daily
19	Carry out duties of all other finance department positions as required.		As needed

Finance Officer: Utilities

TASKS: LARGE MUNICIPALITY		NOTES	FREQUENCY
1	Prepare computerized invoices.		Ongoing/daily
2	Work closely with the Director or Foreman of Public/Municipal Works to get proper meter reads and delivery reports.		Ongoing/daily
3	Maintain accurate customer records.		Ongoing/daily
4	Process adjustments if necessary.		As needed
5	Invoice for trucked delivery call outs as needed.		As needed
6	Respond to customer enquiries, both written and verbal.		Ongoing/daily
7	Reconcile the sub ledgers to the General Ledger Control Accounts.		Ongoing/daily
8	Prepare, process, and adjust journal entries, accounts receivable, invoicing, and credit notes to standards.		Ongoing/daily
9	Prepare and process adjustments of journal entries, accounts receivable, invoicing, and credit notes to standards under the direction of the Director of Finance.		Ongoing/daily
10	Receive, verify, and give receipts of payments.		Ongoing/daily
11	Verify deposits prepared by cashier.		Ongoing/daily
12	Review water consumption statistics and enter them into the database.		Ongoing/daily
13	Reconcile invoiced consumption against reported consumption.		Ongoing/daily
14	Update and print variance report summaries.		Ongoing/daily
15	Produce monthly accounts receivable and aged trial balances.		Monthly
16	Maintain and follow established collection procedures.		Ongoing/daily
17	Analyse water consumption and compare with general ledger and report adjustments to prepare for yearend audit.		Ongoing/daily
18	Check daily bank deposit when required.	<ul style="list-style-type: none"> Assist other positions as required. 	Ongoing/daily

TASKS: LARGE MUNICIPALITY		NOTES	FREQUENCY
19	Reconcile Water and Sewer clearing accounts.		Ongoing/daily
20	Carry out and maintain all Water and Sewer filing.		Ongoing/daily
21	Ensure payroll deductions for municipal services list is provided to the payroll clerk. Verify deductions and complete adjusting entries to record when payroll is finished.		Ongoing/daily
22	Carry out duties of Finance Officer/Clerk as required.		As needed
23	Update water and garbage rates as necessary.	<ul style="list-style-type: none"> Check to see if there is a new Service or Water/Sewer Rate Bylaw passed and when it was passed for the most up-to-date rates. 	Annually

TIMELINE AND PRIORITY OF EVENTS

The following section aims to help you determine when you should focus on certain tasks over the course of the year, based on the list of tasks previously provided. It should again be noted; this is an example of common timelines for your position across Nunavut. You could use this to help you develop a tracking calendar; however, these timelines may not necessarily match your supervisor's timelines or priorities. Be sure to check with your supervisor to ensure what tasks are of highest priority each month.

OVERARCHING TASK/ RESPONSIBILITY	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Sealift/Resupply	Conduct inventory count for your department.	Compile all sealift requests and review. Assist SAO/CAO with the collection of information.	Assist the SAO/ CAO with the drafting of the sealift tender documents. Final review and then send out to selected vendors. Set deadline for tender closing.	Review bid submissions and present to council for approval. Send out award letters.		
New year budget			Assist the SAO/ CAO with the preparation of the capital and operations budget. Present budget to council for approval.	Ensure all budget numbers are entered into the accounting program. Distribute approved budgets to all municipal department heads.		

OVERARCHING TASK/ RESPONSIBILITY	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Collective Agreement	Review Collective Agreement as to when it expires. Assist the SAO/ CAO with the preparation for bargaining.		Review Collective Agreement to ensure all respective pay increases are applied on April 1.			
Mid-year or Annual audit		Review what documents are required for the audit.	Contact auditor to set date for municipal audit. Prepare for new fiscal year in computer. Review all subledgers.	Compile old year items as per auditor's instructions.	Auditor arrives. Meet with auditor to see how they wish to proceed. When audit is complete present to council.	
Council Meetings	There should be 2 Hamlet Council meeting per month. Special meeting if required.					Typically, summer break for Hamlet Council, unless a special meeting is called.
Financial Reports	Complete all monthly financial reports and file as per policy.					
Municipal Financial Statements (FS)	Assist in presenting FS to Hamlet Council monthly for approval. Then forward to CGS.					

Second Half of Year: July-December

OVERARCHING TASK/ RESPONSIBILITY	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Sealift/Resupply		Receive sealift order, inspect items, and sign off on invoice. Pay invoices when you are satisfied that all material received is accurate.		Ensure the entry of all new inventory items into your Maintenance Management Program.		
New year budget			Conduct a thorough review of the budget and recommend any changes to the SAO/CAO.			
Mid-year or Annual Audit			Prepare if required.			
Council Meetings	Typically, summer break for Hamlet Council, unless a special meeting is called.		There should be 2 Hamlet Council meeting per month. Special meeting if required.			
Financial reports	Complete all monthly financial reports and file as per policy.					
Municipal Financial Statements (FS)	Assist in presenting FS to Hamlet Council monthly for approval. Then forward to CGS.					

KEY RESOURCES

In addition to this handbook, the MTO has a number of resources available on its website (<https://www.nmto.ca/>) which may prove to be useful. MTO is always willing to support staff in all positions and in all municipalities across the territory.

In addition to these resources, MTO offers a variety of online training courses. These courses, offered as part of MTO's Municipal Government Certificate Program, can be taken online from your own hamlet office, meaning that you don't have to travel or be away for multiple days in order to access the training you need or want to pursue. The courses are self-paced, running three weeks, with online readings and activities, and two facilitator led conference calls each week to teach content and answer questions.

The main course categories are:

- Core Courses
- Assistant SAO (ASAO)
- Municipal Works Foreman
- Recreation Leaders
- Planning & Lands Administrator
- Finance Officer

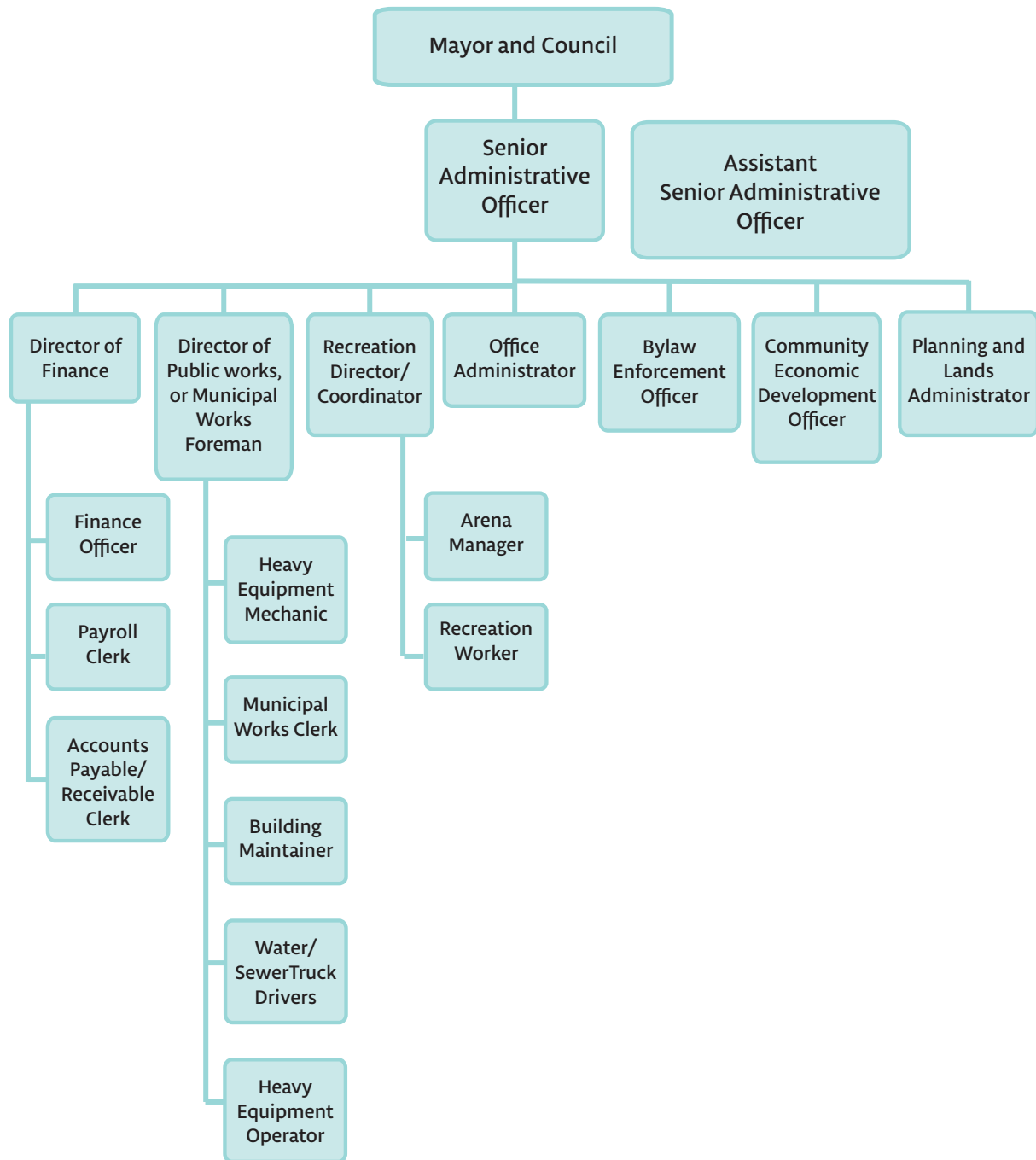
Some examples of training courses for Finance Officers include:

- Accounting
- Municipal Finances
- Financial Math Essentials
- Bookkeeping

There is also an online, self-paced course called **Customer Service**, available in both Inuktitut and English. Customer Service is open to Municipal Government employees and any other public servants. Participants can self-enroll in Customer Service (with an enrollment key) and complete the modules at their pace.

There are other targeted training programs in addition to these. Please check the MTO website to see what be of interest to you!

TYPICAL ORGANIZATIONAL CHART



ADDITIONAL JOB DETAILS

There may be additional details related to your job that this handbook may not have covered, but that you would like to record or track. This section provides a space for you to write down any important notes or instructions that you have received from your supervisor, fellow staff, or found within your job description.

Task/Responsibility	Details





Nunavut Municipal Training Organization

PO Box 1509, Iqaluit, Nunavut, X0A 0H0
Toll Free: 1-866-770-5218 | Email: info@nmt0.ca

nmt0.ca