

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Chemawawin Cree Nation, in the Province of Manitoba, at a
meeting held on the 30th day of May 2008.

- **Chemawawin Cree Nation
Financial Administration By-law**

A handwritten signature in black ink, appearing to read "Chuck Hill".

Dated at Ottawa, Ontario, this 7th day of October 2008.

CHEMAWAWIN CREE NATION


FINANCIAL ADMINISTRATION BY-LAW

BY-LAW NO. 1

A by-law to regulate the management and control of Chemawawin Cree Nation funds and establish the administrative structure of Chemawawin Cree Nation which manages the funds.

Table of Contents

PART I 4
TITLE 4
PART II 4
DEFINITIONS 4
PART III 7
APPLICATION 7
PART IV 8
COUNCIL 8
 Role of Council 8
 Duties 9
PART V 10
TREASURY BOARD 10
 Role of the Board 10
 Appointment of Board 11
 Terms of Office 12
 Election and Role of the Chair 13
BAND OPERATING OFFICER 13
 Role of Band Operating Officer 13
CHIEF FINANCIAL OPERATING OFFICER 14
 Role of Chief Financial Operating Officer 14
 Appointment of Chief Financial Operating Officer 16
PART VI 16
FISCAL YEAR 16
ANNUAL BUDGET 16
ANNUAL AUDIT 17
 Public Access 19
PART VII 19
FINANCIAL MANAGEMENT: DEPOSITS 19
 General Requirements 19
 Bank Accounts and Tax Account 20

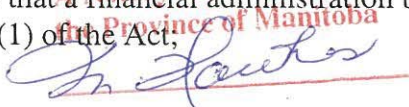
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FINANCIAL MANAGEMENT: RESERVE FUND	21
<i>Reserve Fund</i>	21
<i>Conditions of Use</i>	22
FINANCIAL MANAGEMENT: EXPENDITURES	23
<i>Conditions of Expenditures</i>	23
<i>Authorized Signatories</i>	23
<i>Bonding and Insurance Requirements</i>	24
<i>Expenditure Procedures</i>	25
<i>Petty Cash</i>	26
<i>Travel Expenses</i>	26
FINANCIAL MANAGEMENT: LOANS, BORROWING AND DEBTS	27
<i>Loans</i>	27
<i>Borrowing and Credit Powers of Council</i>	28
<i>Conditions of Borrowing</i>	28
<i>Collection of Debts</i>	30
FINANCIAL REPORTING: INVOICING	31
AWARDING OF CONTRACTS.....	31
<i>Tendering Requirements</i>	32
PART VIII	34
CONFLICTS OF INTEREST	34
<i>Definitions</i>	34
<i>General Conflict of Interest Rule</i>	35
<i>Disclosure by Members of Council and the Board</i>	35
<i>Disclosure by Employees</i>	36
<i>Liability to Account</i>	36
<i>Suspension or Dismissal</i>	36
PART IX.....	37
NON-COMPLIANCE	37
PART X	38
AMENDMENTS AND REPEAL.....	38
PART XI.....	38
GENERAL	38

WHEREAS the *Indian Act* provides that Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes:

- (a) the appropriation and expenditure of moneys of Chemawawin Cree Nation to defray Chemawawin Cree Nation expenses;
- (b) the appointment of officials to conduct the business of Council; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in subsection 83(1) of the Act;

AND WHEREAS the Council of Chemawawin Cree Nation has determined that it is desirable and necessary that a financial administration by-law be established for the purposes set out in subsection 83(1) of the Act,

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NOW THEREFORE the Council of Chemawawin Cree Nation, at a duly convened meeting, enacts the following by-law:

PART I

TITLE

1. This By-law may be called the Chemawawin Cree Nation Financial Administration By-law”.

PART II

DEFINITIONS

2. In this By-law,

“**Act**” means the *Indian Act*;

“**annual audit**” means an audit by an auditor of Chemawawin Cree Nation’s consolidated financial statements for the preceding fiscal year according to generally accepted auditing standards and including a separate audit of the Tax Account;

“**annual budget**” means the revenues and expenditures projected and approved by Council under section 31 for the next fiscal year and includes any amendments to the annual budget made under section 30;

“**annual audited financial statements**” means the consolidated financial statements audited by an Auditor as part of conducting the annual audit;

“**auditor**” means a person or company who is designated as a chartered accountant or certified general accountant and who is a member in good standing with the registered accounting association that regulates his designation;

“**band operating officer**” means the employee or contractor appointed by resolution as the administrator of Chemawawin Cree Nation;

“**Board**” means the treasury board of Chemawawin Cree Nation established pursuant to section 11 of this By-law;

“**capital works**” means major physical assets owned or controlled by Chemawawin Cree Nation, including roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land, landscaping and fencing;

“**chief financial operating officer**” means the person appointed under section 23;

“**Council**” means the council of Chemawawin Cree Nation and includes the Chief of Chemawawin Cree Nation;

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“**department**” means an administrative division or agency of Chemawawin Cree Nation government as established from time to time and includes

- (a) internal organizational units of the Chemawawin Cree Nation administration,
- (b) any board, tribunal, commission or committee of Chemawawin Cree Nation, and
- (c) any corporate entity controlled by Chemawawin Cree Nation, including a partnership;

“**employee**” includes, for the purposes of this By-law, any contractors with Chemawawin Cree Nation who administer, manage or control Chemawawin Cree Nation funds or assets;

“**Expenditure By-law**” means a by-law of Chemawawin Cree Nation enacted pursuant to section 83 of the Act, specifying allowable expenditures from Tax Revenue;

“**Chemawawin Cree Nation funds**” means all moneys received and managed by Council, or its designate, for the use and benefit of Chemawawin Cree Nation, including all revenues, grants, contributions, loans, earnings from business enterprises and, unless otherwise indicated in this By-law, includes Tax Revenue, but does not include

- (a) money received by Chemawawin Cree Nation on behalf of an individual, corporate entity or partnership, and
- (b) any money received and managed by Council for which Council has approved an alternative arrangement under section 9 of this By-law;

“**Cree Nation**” means the Chemawawin Cree Nation, being a band, as defined under the *Indian Act*;

“**fiscal year-end**” means the date specified in section 25.

“**funding agreement**” means any written contract between the Cree Nation and another party or parties, pursuant to which money is to be paid to the Cree Nation;


“**General Account**” means any bank account in the name of the Cree Nation and created pursuant to section 46;

“**resolution**” means a decision of Council at a duly held Council meeting and recorded in writing;

“**Tax Account**” means a single bank account in the name of the Cree Nation for the purpose of holding all and making expenditures from Tax Revenue;

“**Taxation By-law**” means a by-law providing for the taxation of real property and enacted by the Cree Nation pursuant to section 83 of the Act; and

“**Tax Revenue**” means any revenue collected by the Cree Nation pursuant to a Taxation By-law.

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PART III

APPLICATION

3. This By-law governs the management and control of Chemawawin Cree Nation funds and the administrative organization of the Cree Nation to manage and control Chemawawin Cree Nation funds.
4. This By-law applies to Council and all departments in receipt of Chemawawin Cree Nation funds.

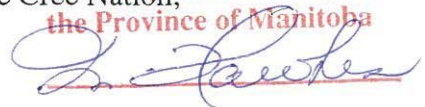
PART IV

COUNCIL

Role of Council

5. Council must conduct the business of the Cree Nation in a manner that ensures sound financial management by, among other things, carrying out the following duties and responsibilities:
 - (a) ensuring that the annual budget of the Cree Nation does not have expenditures exceeding revenues;
 - (b) planning and budgeting financial and other resources for local services and capital works projects;
 - (c) setting policies and procedures to safeguard the resources of the Cree Nation and maximize the well-being of the members of the Cree Nation;
 - (d) ensuring Council and all employees of the Cree Nation have full financial accountability at all times to all members of the Cree Nation;
 - (e) ensuring the Cree Nation meets all financial obligations with third parties;
 - (f) ensuring all investments in financial instruments are made in accordance with prudent investor standards;
 - (g) overseeing the work of all employees of the Cree Nation, through the band operating officer, and ensuring that all employees of the Cree Nation who manage and control Chemawawin Cree Nation funds or assets are
 - (i) responsible for maintaining accurate financial records, and
 - (ii) qualified for the position to which they are appointed;
 - (h) permitting access by all members of the Cree Nation, under the supervision of Council or its designate, to Cree Nation by-laws, annual budgets, annual audited financial statements and annual audit reports of the Cree Nation,

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- (i) ensuring that all financial records of the Cree Nation, including computer files, are kept in the administration office of the Cree Nation in a secure and safe condition, and are not removed from the office without the authority of Council, such authority to be evidenced by resolution; and
- (j) ensuring the sale of any assets owned by the Cree Nation is for no less than fair market value.

Duties

- 6. Each member of Council must, in exercising his powers and performing his functions under this By-law,
 - (a) act honestly and in good faith and in the best interests of the Cree Nation; and,
 - (b) exercise the care, diligence and skill of a reasonably prudent person.
- 7. Council may, by resolution, approve any funding agreement.
- 8. Notwithstanding the provisions of this By-law, Council may by resolution approve an alternative arrangement other than the provisions of this By-law for the management of money received pursuant to the terms of a funding agreement, if the terms of the funding agreement require the alternative arrangement.

PART V

TREASURY BOARD

Role of the Board

- 9. The Board must ensure the control and management of Chemawawin Cree Nation funds in a manner that is consistent with prudent financial management practices by, among other things, carrying out the following duties and responsibilities:
 - (a) manage and control all transactions of Chemawawin Cree Nation funds, including the receipt, collection, expenditure and disbursement of Chemawawin Cree Nation funds;
 - (b) administer and supervise the compilation and preparation of information for the annual budget;
 - (c) present the annual budget to Council for its review and approval by resolution;
 - (d) ensure the completion and of an annual audit and presentation of the audit to Council for its review and approval by resolution;
 - (e) administer and supervise the financial records and reporting systems of the Cree Nation;

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- (f) ensure financial compliance of the Cree Nation with all contracts and funding agreements entered into by Council or any department, and report immediately any non-compliance to Council;
 - (g) report to Council on financial matters;
 - (h) provide advice to Council on financial matters;
 - (i) develop and present a list of candidates to Council for the position of chief financial operating officer;
 - (j) supervise and oversee the role and responsibilities of the Chief Financial Operating Officer; and
 - (k) oversee all other matters relating to the financial affairs of the Cree Nation.
10. The Board may prescribe any requirements for the form and content of the financial records and the accounting systems of the Cree Nation that it deems necessary.

Appointment of Board

11. Council hereby establishes a treasury board of the Cree Nation.
12. Council must, by resolution, appoint at least five (5) members to the Board and those members must include:
- (a) the band operating officer;
 - (b) the chief financial operating officer;
 - (c) at least two (2) members of Council; and
 - (d) at least one (1) member of the Cree Nation who is not a member of Council.

Terms of Office

13. Council must, by resolution, appoint the band operating officer to be a member of the Board for as long as he is the band operating officer.
14. Council must, by resolution, appoint the members of the Board prescribed under paragraphs 12(c) and (d) for a term of office that is the same duration as a term of office for a member of Council.
15. A member of the Board may be removed from office
- (a) by the chair if the member has missed three (3) consecutive scheduled meetings of the Board;
 - (b) by a majority of Council and with the recommendation of the chair; or

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- (c) by a unanimous vote of Council.
- 16. If any position on the Board is vacated for any reason, including under section 15, then Council must appoint, by resolution, the members needed to fill any vacancies in the Board that result from that change.

Election and Role of the Chair

- 17. The Board must elect from its members one (1) person to serve as chair of the Board.
- 18. The term of office for the position of chair must be two (2) years and a person may serve as a chair for no more than two (2) consecutive terms.
- 19. If the chair resigns, the Board must elect from its members one (1) other person to serve as chair for the balance of the term remaining.
- 20. The chair must:
 - (a) supervise and direct the work of the Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Board; and
 - (c) preside at meetings of the Board.

BAND OPERATING OFFICER

Role of Band Operating Officer

- 21. (1) The band operating officer must act as the senior administrative officer of the Board and must assist the Board in carrying out its duties.
- (2) The duties of the Band Operating Officer include
 - (a) ensuring the creation and maintenance of adequate records of Board minutes, resolutions, decisions and other proceedings;
 - (b) maintaining security of finances and financial documents by
 - (i) establishing safe storage in security boxes or safes,
 - (ii) establishing secure storage with security codes and locks on files, cash and valuable documents, and,
 - (iii) ensuring no more than two (2) people, in addition to him/herself, have knowledge of the security codes, combinations or possession of keys to locked files;

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- (c) ensuring all cash is deposited in a drop safe located in the administration office of the Cree Nation at the end of each business day;
- (d) monitoring all contracts and funding agreements entered into by Council or any department for financial compliance and reporting immediately any non-compliance to the Board; and
- (e) completing any other task assigned by the Board.

CHIEF FINANCIAL OPERATING OFFICER

Role of Chief Financial Operating Officer

21. The chief financial operating officer reports directly to the Board, and must
- (a) conduct the administration necessary to discharge the financial administration responsibilities of the Board, including staff supervision;
 - (b) maintain records of all information required to facilitate the annual audit;
 - (c) compile and prepare information for the annual budget and any amended annual budget;
 - (d) administer and maintain adequate and timely financial records and reporting systems that record all financial transactions of the Cree Nation, including but not limited to copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business of the Cree Nation and reporting systems;
 - (e) prepare and present to the Board by the 20th day of each month, a financial statement for the previous month that includes a balance sheet and a statement of operations showing revenues and expenditures;
 - (f) receive, record and deposit, or administer the receipt, recording and deposit of all money received by the Cree Nation in a timely manner;
 - (g) ensure all accounts payable are paid in accordance with the procedures set out in this By-law;
 - (h) complete any other task assigned by the Board; and
 - (i) maintain a detailed inventory of all Cree Nation assets having a reasonable estimate of fair market value over five hundred dollars (\$500).

Appointment of Chief Financial Operating Officer

22. The Board must develop a list of at least three (3) potential candidates for the position of chief financial operating officer and Council must, by resolution, appoint a person as chief financial operating officer from the list.

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23. Subject to the provisions of this By-law, the engagement and removal of any person as chief financial operating officer must be consistent with any personnel policies of the Cree Nation.

PART VI

FISCAL YEAR

24. The financial year-end of the Cree Nation is March 31.

ANNUAL BUDGET

25. The Board must prepare estimates of the projected revenues of the Cree Nation for the purpose of preparing the annual budget.
26. Each department manager must prepare the department's annual budget and any amendments thereto for the operation of the department and must submit the budget and any amendments prepared to the Board.
27. The Board must prepare an annual budget and submit the annual budget to Council for consideration and approval by resolution.
28. Council is solely responsible for the approval of the annual budget for each fiscal year.
29. Council may, by resolution, direct amendments to the annual budget submitted by the Board.
30. The annual budget becomes effective upon approval by Council, by resolution.
31. The annual budget must be made available during regular working hours for inspection by any member of the Cree Nation, and copies are to be provided to Cree Nation members upon written request to the chief financial operating officer and payment of a fee of five dollars (\$5).

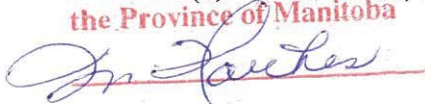
ANNUAL AUDIT

32. Council must appoint annually, by resolution, an auditor who is not a band member or related to a band member to conduct the annual audit, and prepare an annual audit report and a separate annual audit report with respect to the Tax Account.
33. The auditor reports to Council.
34. The auditor must be entitled to access any information or records that are held by or in the control of the Cree Nation and are necessary to complete the annual audit, including

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(a) all books, records, accounts and vouchers of the Cree Nation;



- (b) any information held by or under the control of a department manager or any agent of the Cree Nation that is necessary for the completion of the audit;
 - (c) all Council resolutions and Cree Nation by-laws; and,
 - (d) any agreements, contracts, or related documents entered into or in control of the Cree Nation, Council or any employee of the Cree Nation.
35. The annual audit must be conducted in accordance with generally accepted auditing standards, must include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Cree Nation and must be completed in no more than four (4) months after the fiscal year end.
36. The chief financial operating officer must provide any assistance to the auditor required for the completion of the annual audit.
37. After the review of the annual audited financial statements and annual audit reports by the Board, the auditor must present the statements and reports to Council.
38. Council must consider and vote on the annual audited financial statements and annual audit reports at a duly held meeting of Council and, if approved, must be signed by the Chief and one (1) other person as designated by resolution.

Public Access

39. Once Council signs the annual audited financial statements and annual audit reports, the chief financial operating officer must post copies of the statements and reports in such public places as determined by Council, by resolution.
40. The chief financial operating officer must retain the signed, annual audited financial statements and annual audit reports, and any member of the Cree Nation may
- (a) inspect the statements and reports during regular office hours; and
 - (b) directly or through an agent, make a copy of the statements, the reports or any part thereof, upon payment of a fee of twenty-five cents (\$.25) per page.

PART VII

FINANCIAL MANAGEMENT: DEPOSITS

General Requirements

41. The Board must ensure that all operating and savings accounts in the name of the Cree Nation are established at a chartered bank, trust company or credit union.
42. The chief financial operating officer must ensure the safekeeping of all Chemawawin Cree Nation funds received and maintain a numbered receipt book for the funds

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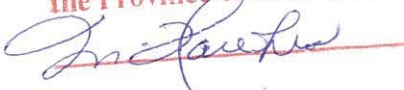
43. Upon receipt of any Chemawawin Cree Nation funds other than Tax Revenue, the chief financial operating officer must
- (a) stamp all cheques immediately upon receipt with a stamp that designates the moneys for deposit into a General Account;
 - (b) cause such funds to be deposited into a General Account within five (5) days of receipt; and
 - (c) promptly issue a receipt in the correct amount to the payor.
44. Upon receipt of any Tax Revenue, the Chief Financial Operating Officer must:
- (a) stamp all cheques immediately upon receipt with a stamp that designates the monies for deposit into the Tax Account;
 - (b) cause such funds to be deposited into the Tax Account within five days of receipt; and
 - (c) issue a receipt promptly in the correct amount to the payor, subject to any requirement in the Taxation By-law.

Bank Accounts and Tax Account

45. The chief financial operating officer must, under the supervision of the Board, establish at least one (1) bank account held in the name of the Cree Nation, into which all Chemawawin Cree Nation funds, other than Tax Revenue, must be deposited.
46. The chief financial operating officer must, under the supervision of the Board, establish one (1) Tax Account into which all Tax Revenue must be deposited.
47. The Board may authorize the chief financial operating officer to reallocate funds from one General Account to another General Account for investment purposes or program and services delivery.
48. Funds in any General Account and the Tax Account must be administered by the chief financial operating officer.
49. The interest earned on Chemawawin Cree Nation funds, other than the Tax Revenue, must be paid to a General Account.
50. The interest earned on Tax Revenue must be paid to the Tax Account.

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FINANCIAL MANAGEMENT: RESERVE FUND

Reserve Fund

51. Subject to the provisions of any funding arrangement, Council may, by resolution, authorize the establishment of a reserve fund, using Chemawawin Cree Nation funds other than Tax Revenue, called the "Reserve Fund" for the sole purposes of
- (a) constructing or upgrading capital works of the Cree Nation;
 - (b) supplementing operational costs when projected revenues for Cree Nation administrative, social and educational programs are anticipated to be lower than projected expenditures;
 - (c) making strategic business investments believed to be in the long-term best interest of the Cree Nation;
 - (d) paying down debt obligations of the Cree Nation.

Conditions of Use

52. The following conditions apply to the use of any Reserve Fund created under section 52:
- (a) the Reserve Fund must be established in a separate bank account with a bank, trust company or credit union;
 - (b) Council must regularly inform the members of the Cree Nation about the use of the Reserve Fund;
 - (c) the members of the Cree Nation must give prior approval for any withdrawal from the Reserve Fund over five hundred thousand dollars (\$500,000), such approval to be obtained in the same manner as set out in paragraph 69 (b) of this By-law;
 - (d) Council must ensure that contributions are made to the Reserve Fund on an annual basis as part of normal monthly expenditure from Chemawawin Cree Nation funds and each contribution must be no less than two percent (2%) of the total projected annual revenues of the Cree Nation set out in the annual budget projections;
 - (e) Council can only withdraw from the Reserve Fund between April 1 and May 15 of each fiscal year and only if a balance of fifty thousand (\$50,000) remains in the Reserve Fund account after the withdrawal, unless Council receives approval of the members of the Cree Nation in the same manner as set out in paragraph 69(b) of this By-law;
 - (f) Council must ensure that contributions to the Reserve Fund are budgeted as part of the annual budget, and are shown in financial statements required under paragraph 21(e) of this By-law; and

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- (g) the Reserve Fund may not be accessed until after April 1, 2009.

FINANCIAL MANAGEMENT: EXPENDITURES

Conditions of Expenditures

- 53. Prior to any expenditure from a General Account, other than loans under section 67, the following conditions must be met:
 - (a) funds for the expenditure must be allocated and approved as part of the annual budget; and
 - (b) the expenditure must be consistent with prudent cash management practices.
- 54. Any expenditures from the Tax Account must be in accordance with an Expenditure By-law.

Authorized Signatories

- 55. Council may, by resolution, designate up to four (4) individuals to sign any purchase order, work order, cheque, agreement or other obligation to make an expenditure from Chemawawin Cree Nation funds, provided that any obligation to make an expenditure must be signed by
 - (a) at least one (1) councillor; and,
 - (b) the band operating officer, or if the band operating officer is unavailable, the chief Financial operating officer.
- 56. Council may, by resolution, designate the individuals described below to sign purchase orders and work orders for up to the following limits:

	<u>Employee Title</u>	<u>Limit</u>
(a)	department manager	\$2,000; and
(b)	band operating officer	\$5,000.

Bonding and Insurance Requirements

- 57. Council must ensure that any individual that is designated under section 56 is bonded to a minimum of fifty thousand dollars (\$50,000) and any individual that is designated under section 56 is bonded to a minimum of twenty-five thousand dollars (\$25,000).

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58. Council must ensure that the Cree Nation obtains a reasonably prudent amount of loss and liability insurance to protect the Cree Nation and its assets.


Expenditure Procedures

59. The chief financial operating officer may distribute Chemawawin Cree Nation funds, other than Tax Revenue, among more than one General Account if he determines that it is administratively prudent to do so.
60. Council may, by resolution, authorize an expenditure from the Tax Account if the expenditure has been approved by Council
- (a) as part of the annual budget; and
 - (b) as part of the Expenditure By-law.
61. An individual designated under section 56 may sign a purchase order or work order up to the amount specified in section 56 provided the expenditure has been approved by Council as part of the annual budget.
62. The Board must report to the Council no later than the last day of the month with the following information for the previous month:
- (a) a summary of revenues and expenditures for the previous month;
 - (b) a cumulative summary of year-to-date revenues and expenditures;
 - (c) bank balances for all General Accounts and the Tax Account; and
 - (d) a monthly cash flow report showing annual projections for each department and year-to-date revenues and expenditures of each department.
63. Council must ensure that all expenditures for the Cree Nation meet the conditions set out in section 53.

Petty Cash

64. Council may, by resolution, establish and maintain a petty cash fund to a maximum of five hundred dollars (\$500) provided that
- (a) the resolution designates an employee of the Cree Nation who is not an authorized signatory of the Cree Nation to be responsible for the petty cash fund;
 - (b) the designated employee must
 - (i) complete a voucher for each disbursement made,
 - (ii) ensure that the total of disbursement vouchers plus the cash on hand equals the total amount of the fund,

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- (iii) ensure reimbursement of the fund, in accordance with the vouchers, and,
- (iv) charge each expense to the appropriate department account.

Travel Expenses

- 65. All employees of the Cree Nation must submit travel expenses over fifty dollars (\$50) to the band operating officer for advance approval and the Band Operating Officer may approve such expenses, provided that the expenses are within the annual budget.
- 66. On an annual basis, the Board must recommend allowable rates of travel expenses and conditions of reimbursement to Council for its consideration and approval, by resolution. Where there have been no recommended changes the previous existing rates and conditions shall apply until amended by resolution.

FINANCIAL MANAGEMENT: LOANS, BORROWING AND DEBTS

Loans

- 67. Council may make, or allow to be made, a loan from Chemawawin Cree Nation funds held in a General Account, provided that the following conditions have been met:
 - (a) the loan must be for
 - (i) any purpose Council deems in the interest of the Cree Nation, and,
 - (ii) no more than twenty thousand dollars (\$20,000).
 - (b) Council must have pre-authorized the loan by resolution;
 - (c) funds for the loan must be allocated and approved as part of the annual budget; and
 - (d) the loan must be consistent with prudent cash management practices.

Borrowing and Credit Powers of Council

- 68. Council may, by resolution, from time to time on behalf of the Cree Nation
 - (a) borrow money in such manner and amounts, on such security, from such sources and upon such terms and conditions as they think fit,
 - (b) obtain credit for operational purposes of the Cree Nation,
 - (c) issue bonds, debentures, and other debt obligations either outright or as security for any liability or obligation of the Cree Nation or any other person, and,

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- (d) mortgage, charge, whether by way of specific or floating charge, or give other security on the undertaking, or on the whole or any part of the property and assets, of the Cree Nation (both present and future),

provided that the conditions of borrowing in section 69 have been met.

Conditions of Borrowing

- 69. Council must ensure that the following conditions have been met prior to passing an authorizing resolution under section 68:
 - (a) if the amount to be borrowed is less than one million dollars (\$1,000,000) and if Council approves of the terms of the loan, then Council must pass a resolution authorizing the loan;
 - (b) if the amount to be borrowed is more than one million dollars (\$1,000,000) then Council must have the prior approval of the members of the Cree Nation authorizing the loan, such vote to be held in the following manner:
 - (i) Council must ensure that a reasonable effort is made so that notice is
 - (A) mailed or delivered to all households of members of the Cree Nation, on all reserves of the Cree Nation,
 - (B) mailed or delivered to all members of the Cree Nation who live off the reserve, and,
 - (C) posted at all administration offices of the Cree Nation,at least fourteen (14) days prior to a vote held under this section;
 - (ii) a notice mailed or delivered under this section must set out the details of the amount of the loan, the purpose of the loan and the repayment obligations in respect of the loan, and the time, date and place of a meeting of the members of the Cree Nation to authorize the loan;
 - (iii) at the meeting, Council must inform the members of the Cree Nation of the details of the loan, including the amount of the loan, its purpose, the cost of interest and how the loan will be repaid; and
 - (iv) the loan must be approved by fifty percent (50%) plus one (1) of the members present at the meeting.

Collection of Debts

- 70. The Board must seek, or cause to be sought, agreement for a payment plan from each person or entity that owes money to the Cree Nation.

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71. The Board must ensure that the repayment plan for any debt to the Cree Nation under six thousand (\$6,000) is for a term no longer than twelve (12) months, unless otherwise approved by resolution.
72. The Board must ensure that the repayment plan for any debt to the Cree Nation over six thousand (\$6,000) is for a term no longer than twenty-four (24) months, unless otherwise approved by resolution.
73. Council, or its designate, must charge interest on any debts owing to the Cree Nation, and, Council must, by resolution, determine the amount of interest to be charged, provided that in no circumstances may it be less than six percent (6%) per year.
74. Council may, by resolution, set off or designate another person to set off any amount owing to the Cree Nation against any money owed to the debtor from the Cree Nation.
75. The Board may use a debt collection agency or, if approved by resolution, the court, to collect debts that are greater than one thousand dollars (\$1,000), more than ninety (90) days in arrears, and, for which the debtor has failed to agree to a repayment plan according to this By-law. Prior to initiating any collection action under this provision, the Board must make reasonable efforts to enter into a repayment plan with the debtor in accordance with the provisions of this Part.
76. The band operating officer, or his/her designate, must render a statement of account to all debtors of the Cree Nation on a monthly basis.

FINANCIAL REPORTING: INVOICING

77. No person may make a payment on behalf of the Cree Nation for the performance of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized
 - (a) pursuant to a resolution; or
 - (b) by a person delegated to authorize such payment under this By-law.
78. The band operating officer or his designate must ensure that an invoice is rendered, in a timely manner, for all work, goods or services that are provided for payment by the Cree Nation.

AWARDING OF CONTRACTS

79. Council may, by resolution, approve any contract on behalf of the Cree Nation, provided the following conditions must be met:
 - (a) any expenditure required of the Cree Nation in the contract must meet the requirements under section 54;

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- (b) the department manager responsible for managing the contract must recommend the contract to Council; and
 - (c) the chief financial operating officer must state to Council that the funds are available to pay the expenditure.
80. Council may, by resolution, designate the employees described below to approve any contract for up to the following limits, provided the requirements under paragraphs 79(a) and (c) are met in advance:

	<u>Employee Title</u>	<u>Limit</u>
(a)	department manager	\$2,000; and
(b)	band operating officer	\$5,000.

Tendering Requirements

81. The band operating officer may approve a capital works purchase up to five thousand dollars (\$5,000) without going to tender if the purchase was approved in the annual budget.
82. The Board must put all capital works purchases over five thousand (\$5,000) to public tender and seek bids from at least three (3) independent contractors for such purchases.
83. Council may, by resolution, approve the Board to consider less than three (3) bids if less than three (3) bids are received by the tender closing date.
84. In emergency situations telephone bids up to fifty thousand dollars (\$50,000) may be accepted by a department manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.
85. Invitations to tender must include
- (a) the time and date of closing;
 - (b) sufficient details from which comparable bids can be made;
 - (c) the time, date, and place tenders are to be opened; and
 - (d) the amount of any security deposit.
86. The tendering period is not to be less than fifteen (15) working days, unless in an emergency situation.
87. All tenders are to be returned sealed and addressed to the Cree Nation, clearly marked "Tendered for [description of project]" and the chief financial operating officer must

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- record, or cause to be recorded, the time and date of receipt on the unopened envelope of tender.
88. All tenders received must be opened in public in the presence of the band operating officer and any department manager responsible for the tendering process.
89. The name of the bidder and the project and the date and amount of the bid must be recorded.
90. The Board must accept the lowest tender received unless Council has passed a resolution that
- (a) approves the other tender; and
 - (b) records the reasons why it is in the best interests of the Cree Nation to accept a higher tender.
91. Upon acceptance of a tender for the performance of work, goods, or services, the Board must ensure that
- (a) a written contract is signed by the party accepting the contract and the Cree Nation; and
 - (b) a copy of the written contract is kept as a record of the Cree Nation.
92. No disbursements or payment on any contract must be made without supporting documentation as required by any policies of the Board.
93. The chief financial operating officer must retain a fifteen percent (15%) hold-back of final payment or such greater amount as may be determined by the Board from all contractors until Council, by resolution, approves all work as complete and satisfactory.
94. The Board may establish any further policies and procedures for the tender process as it considers necessary.

PART VIII

CONFLICTS OF INTEREST

Definitions

95. The following definitions apply to this Part:
- (a) "personal gain" means any financial benefit; and
 - (b) "family member" means a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person's household.

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General Conflict of Interest Rule

96. A person who is a member of Council or the Board, or is otherwise employed by the Cree Nation or one of its departments, must not use that office or employment for his own personal gain, the personal gain of his family member or to the detriment of the interests of the Cree Nation.

Disclosure by Members of Council and the Board

97. If a decision by Council or the Board may result in a member of Council or the Board, or his family member, receiving any personal gain, such member must make full and complete disclosure to Council or the Board, as the case may be, of the details of the potential personal gain.
98. It shall be the duty of each member of Council and the Board to disclose to Council or the Board, as the case may be, any real or perceived personal gain of any other member or any other member's family member.
99. A member of Council or the Board must disclose his potential personal gain and the potential personal gain of his family member in one of the following ways, whichever occurs first:
- (a) at the meeting at which the Council or the Board, as the case may be, first considers the decision that may result in the potential personal gain;
 - (b) at the first meeting after the member becomes aware of the potential for the personal gain; or
 - (c) in writing to the Council or the Board, as the case may be, as soon as the member becomes aware of the potential for the personal gain.
100. Immediately after the disclosure set out in paragraphs 99(a) and (b), the member in potential conflict must leave the meeting room and must not participate in any discussions or vote concerning the matter and the minutes of the meeting must record the time that the member leaves and returns to the meeting room.
101. Despite section 100, the person who leaves the room may still be counted for the purpose of calculating any quorum requirement.

Disclosure by Employees

102. If an employee of the Cree Nation or his family member may receive a personal gain from a contract with the Cree Nation, he must disclose his interest to the Board in writing and thereafter refrain from taking part in any discussion or decision about the awarding of the contract.

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Liability to Account

103. Council may hold any person who fails to follow the proper procedure for disclosure and abstaining from involvement under this Part responsible to reimburse the Cree Nation for any personal gain that he or his family member received.

Suspension or Dismissal

104. If any person other than a member of Council or the band operating officer violates the conflict of interest provision, then subject to any personnel policy of the Cree Nation, the band operating officer may:
- (a) suspend the person; or
 - (b) dismiss the person from all privileges and benefits of office or employment.
105. Subject to any personnel policy of the Cree Nation, any person who is suspended or dismissed under section 104 must have a right to appeal the dismissal or suspension to Council.
106. If the band operating officer violates the conflict of interest provision, then subject to any personnel policy of the Cree Nation that applies to the band operating officer, Council must
- (a) suspend the band operating officer; or
 - (b) dismiss the band operating officer from all privileges and benefits of office or employment.
107. Subject to any personnel policy of the Cree Nation that applies to the band operating officer, Council must, in a timely manner, give a band operating officer who is suspended or dismissed under section 107 an opportunity to speak to Council and explain any relevant circumstances.

PART IX

NON-COMPLIANCE

108. A decision made in contravention of this By-law is voidable by vote of a majority of Council.

PART X

AMENDMENTS AND REPEAL

109. Amendment or repeal of this By-law must be made by a by-law enacted by Council.

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PART XI

GENERAL


110. In this By-law, any words in the singular include the plural and words in the plural includes the singular and the masculine includes the feminine and neuter where the context requires.
111. If any provision of this By-law is held to be invalid, void, voidable or unenforceable for any reason, then the particular provision will be deemed severed from the remainder of this By-law and all remaining provisions of this By-law must remain in full force and effect.

THIS BY-LAW IS HEREBY DULY ENACTED by council on the 30 day of May, 2008, at Winnipeg, in the Province of Manitoba.

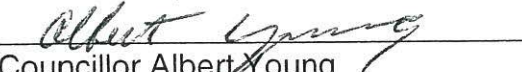
A quorum of Council consists of Four (4) members of Council.




Chief Clarence Easter



Councillor Floyd George



Councillor Albert Young



Councillor Sam George



Councillor Albert Packo



Councillor Chris Klyne

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