

Ministre des Affaires autochtones  
et du développement du Nord



Minister of Aboriginal Affairs and  
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY  
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law  
made by the George Gordon First Nation, in the Province of  
Saskatchewan, at a meeting held on the 18th day of February 2014.

- **George Gordon First Nation  
Financial Administration By-law**

A handwritten signature in black ink, appearing to read "J. Williams".

Dated at Ottawa, Ontario, this 19<sup>th</sup> day of January

2015  
AWI

**GEORGE GORDON FIRST NATION  
FINANCIAL ADMINISTRATION BY-LAW**

## TABLE OF CONTENTS

<b>PREAMBLE</b> .....	<b>1</b>
<b>CITATION</b> .....	<b>1</b>
<b>DEFINITIONS AND INTERPRETATION</b> .....	<b>1</b>
<b>PURPOSE</b> .....	<b>4</b>
<b>APPLICATION</b> .....	<b>4</b>
<b>FINANCIAL MANAGEMENT AND OPERATIONS</b> .....	<b>5</b>
<b>CONFLICT OF INTEREST</b> .....	<b>7</b>
<b>DIRECTOR OF FINANCE</b> .....	<b>8</b>
<b>FISCAL YEAR</b> .....	<b>10</b>
<b>BUDGET PROCEDURES</b> .....	<b>10</b>
<b>BANKING</b> .....	<b>11</b>
<b>INVESTMENTS</b> .....	<b>12</b>
<b>EXPENDITURES</b> .....	<b>12</b>
<b>CHEQUING PROCEDURES</b> .....	<b>14</b>
<b>INVOICING</b> .....	<b>15</b>
<b>TENDERING PROCESS</b> .....	<b>16</b>
<b>CONTRACTS</b> .....	<b>18</b>
<b>FUNDING AGREEMENTS</b> .....	<b>19</b>
<b>INVENTORIES AND SALE OF BAND ASSETS</b> .....	<b>19</b>
<b>INSURANCE</b> .....	<b>19</b>
<b>BORROWING PROCEDURES</b> .....	<b>20</b>
<b>BAND COUNCIL COMPENSATION</b> .....	<b>20</b>
<b>COMPENSATION FOR BOARDS AND COMMITTEES</b> .....	<b>21</b>
<b>ACCOUNTING SYSTEMS</b> .....	<b>21</b>
<b>AUDIT</b> .....	<b>22</b>
<b>REPORTING OF FINANCIAL DECISIONS</b> .....	<b>23</b>
<b>REPORTING TO THE MEMBERSHIP</b> .....	<b>23</b>
<b>DONATIONS AND SPONSORSHIPS AND MEMBER ASSISTANCE PROGRAMS</b> .....	<b>23</b>
<b>MILEAGE EXPENSES AND TRAVEL ALLOWANCES</b> .....	<b>24</b>
<b>ACCOMMODATION EXPENSES</b> .....	<b>24</b>

<b>MEAL EXPENSES.....</b>	<b>25</b>
<b>INCIDENTALS.....</b>	<b>26</b>
<b>AIR TRAVEL EXPENSES.....</b>	<b>26</b>
<b>EXPENSE ADVANCES.....</b>	<b>26</b>
<b>PROCESSING OF EXPENSE PAYMENTS.....</b>	<b>26</b>
<b>EXPENSES FROM OTHER SOURCES.....</b>	<b>27</b>
<b>ENFORCEMENT.....</b>	<b>28</b>
<b>FORMS AND DOCUMENTS.....</b>	<b>29</b>
<b>POLICIES AND PROCEDURES.....</b>	<b>29</b>
<b>GENERAL PROVISIONS.....</b>	<b>29</b>
<b>AMENDMENTS.....</b>	<b>29</b>
<b>COMING INTO FORCE.....</b>	<b>29</b>

## PREAMBLE

WHEREAS section 83 of the *Indian Act* R.S.C. 1985 c. I-5 provides that the Band 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 the George Gordon First Nation to defray George Gordon First Nation expenses; and
- (b) The appointment of officials to conduct the business of the Band Council and prescribing their duties.

AND WHEREAS the Band Council of the George Gordon First Nation wishes to establish a comprehensive by-law to govern the financial administration of the George Gordon First Nation;

AND WHEREAS the Band Council of the George Gordon First Nation is committed to the financial stability and long range fiscal viability of the George Gordon First Nation and its Operating Entities;

AND WHEREAS the enclosed By-law contains provisions which are intended to ensure financial security, limit financial liability and provide for the effective financial operation and management of the George Gordon First Nation and its Operating Entities;

AND WHEREAS the Band Council of the George Gordon First Nation has determined that it is desirable and necessary that the enclosed Financial Administration By-law be established for the purposes set out in subsection 83(1) of the *Indian Act* and for the better administration of the George Gordon First Nation and its Operating Entities;

NOW THEREFORE the Band Council of the George Gordon First Nation at a duly convened meeting of the Band Council hereby enacts the following Financial Administration By-law.

### 1. CITATION

- 1.1 This document may be cited as the "George Gordon First Nation Financial Administration By-law".

### 2. DEFINITIONS AND INTERPRETATION

- 2.1 In this By-law, the following terms shall have the meanings hereinafter ascribed to them, namely:
  - (a) "**Act**" means the *Indian Act* R.S.C. 1985 c. I-5;

- (b) **“Agency”** or **“Agencies”** means any board, tribunal, commission or committee as established by or under the authority of the Band Council of the First Nation;
- (c) **“Agreement”** means any contract or agreement as may be entered into between the First Nation and any other party, including the Federal or Provincial Government or any agency or department thereof, pursuant to which moneys are paid to the First Nation;
- (d) **“Auditor”** or **“Auditors”** means an auditor who is a member (or a partnership whose partners are members) in good standing of the Canadian Institute of Chartered Accountants and who is appointed by the Band Council to act as auditor for the First Nation;
- (e) **“Band Council”** means the Chief and Council of the George Gordon First Nation;
- (f) **“Band Council Resolution”** or **“Resolution”** means a written resolution signed by at least a quorum of the Band Council which is passed at a duly convened meeting of the Band Council;
- (g) **“Band Member”** or **“Member”** means any person whose name appears or is entitled to appear on the Band list of the First Nation as maintained by the Registrar of the Department of Indian Affairs and Northern Development pursuant to the provisions of the *Act*;
- (h) **“Capital Project”** means the purchase, construction or major renovation of any physical assets owned or controlled by the First Nation which, without restricting the generality of the foregoing shall include roads, bridges, utilities, water supply and septic systems, ditches and water spillways, residential houses, buildings, waste control facilities, landscaping and fencing;
- (i) **“DIAND”** means the Department of Indian Affairs and Northern Development or its successor;
- (j) **“Director of Finance”** means the Director of Finance for the First Nation or such other equivalent position as designated by the Band Council through Motion or Resolution;
- (k) **“Director of Operations”** means the Director of Operations for the First Nation or such other equivalent position as designated by the Band Council through Motion or Resolution;
- (l) **“Financial Institution”** means any bank or trust company that is a member institution for which the Canada Deposit Insurance Corporation has a duty to insure deposits pursuant to the *Canada Deposit Insurance Corporation*

Act, R.S.C. 1985, c. C-3, or a credit union operating in the Province of Saskatchewan whose deposits are insured by the Credit Union Deposit Guarantee Corporation;

- (m) **“First Nation”** means the George Gordon First Nation;
- (n) **“George Gordon First Nation Financial Administration By-law”** or **“By-law”** means this By-law and any amendments enacted in relation thereto;
- (o) **“George Gordon First Nation Funds”** means all moneys received and administered by the Band Council on behalf of the First Nation and includes, without restricting the generality of the foregoing, the following:
  - (i) all revenues generated by the First Nation or its Operating Entities;
  - (ii) all grants, contributions and/or moneys received by the First Nation pursuant to any funding or other Agreements;
  - (iii) all moneys borrowed by the First Nation for and on behalf of the First Nation or any of its Operating Entities; and
  - (iv) all other moneys received and administered by the First Nation or its Operating Entities;
- (p) **“Immediate Family”** means the spouse, common-law spouse, mother, stepmother, father, stepfather, sister, stepsister, brother, stepbrother, son, stepson, daughter, stepdaughter, foster child, adopted child, grandchild or grandparent of an individual;
- (q) **“Material Contract”** means any contract or agreement relating to the provision of goods and/or services;
- (r) **“Motion”** means a decision of the Band Council which has been approved by a quorum of the Band Council present at a duly convened meeting of the Band Council;
- (s) **“Operating Entity”** or **“Operating Entities”** means any program, department or entity operated and administered by the First Nation and which is funded directly by the First Nation or through utilization of any George Gordon First Nation Funds, but excludes any corporations, limited partnerships, trusts or other related business entities which may be operated and administered separate and apart from the First Nation;
- (t) **“Program Manager”** means such co-ordinators, managers, supervisors or directors as are retained by the First Nation to be responsible for the day to day management and operation of a specific program, department or Operating Entity of the First Nation; and

- (u) **“Reserve”** means collectively the lands comprised within the George Gordon Indian Reserve, as may be amended from time to time.

2.2 For the purposes of this By-law, except as otherwise expressly provided or as the context otherwise requires:

- (a) words used herein importing the singular only shall include the plural and vice versa and words importing the use of any one gender shall include all genders;
- (b) the word "include", "includes" or "including", when following any general term or statement, is not to be construed as limiting the general term or statement to the specific items or matters set forth or to similar items or matters, but rather as referring to all other items or matters that could reasonably fall within the broadest possible scope of the general term or statement;
- (c) all references to statutes or regulations shall include, unless expressly stated herein, any such statute or regulation as the same may be amended, re-enacted or replaced from time to time and, in respect of any defined term derived from such statute or regulation, includes any subsequent definition contained in any statute or regulation enacted in substitution therefore, or in modification thereof; and
- (d) the headings, recitals and table of contents are inserted solely for convenience and shall not control or affect the meaning or construction of any part of this By-law.

2.3 In the event of any inconsistency or conflict arising between the provisions of this By-law and the provisions of any other policies or procedures of the First Nation, the provisions as outlined in this By-law shall govern and prevail to the extent of the inconsistency or conflict.

### 3. PURPOSE

3.1 The purpose of this By-law shall be to:

- (a) provide a framework for the fiscal and financial operations of the First Nation and its Operating Entities; and
- (b) identify the provisions having application to the financial operation and management of the First Nation and its Operating Entities.

### 4. APPLICATION

4.1 This By-law shall have application to the financial management and administration of all George Gordon First Nation Funds and shall apply to:



- (a) the Band Council;
- (b) all employees, officers, appointed committee members and/or contracted personnel of the First Nation, its Agencies and Operating Entities; and
- (c) all programs, departments, Agencies and Operating Entities of the First Nation.

## **5. FINANCIAL MANAGEMENT AND OPERATIONS**

- 5.1** Without restricting the generality of the foregoing, the Band Council shall be responsible for overseeing and managing the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities. In exercising its responsibilities, the Band Council shall conduct its affairs in a manner which ensures sound financial management and accountability for all George Gordon First Nation Funds.
- 5.2** In exercising its powers and performing its duties, the Band Council shall be responsible for the following:
- (a) to ensure that all Band Council members, employees, contractual personnel and appointed officials adhere to and comply with the provisions of this By-law in relation to the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities;
  - (b) to review and approve prior to the beginning of each fiscal year the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;
  - (c) to monitor the approved consolidated annual operating budget in each fiscal year to ensure that the operating budget is followed and remedial action is taken, where necessary, to ensure the proper and efficient management of George Gordon First Nation Funds;
  - (d) to make decisions regarding the utilization of George Gordon First Nation Funds and to properly account for expenditures made in relation to the First Nation, its programs, departments, Agencies and Operating Entities;
  - (e) to ensure that all financial transactions and decisions affecting the First Nation, its programs, departments, Agencies and Operating Entities are conducted in accordance with the provisions of this By-law;
  - (f) to ensure that all financial records of the First Nation, its programs, departments, Agencies and Operating Entities are kept in a secure location within the Band Administration Office and are not removed from the Band Administration Office without the express written consent by Motion or Resolution of the Band Council;

- (g) to ensure that all investments in business or business related projects are made in accordance with sound financial practices and following completion of all applicable due diligence requirements; and
- (h) to perform such other duties and exercise such other functions as the Band Council may consider necessary or expedient to meet its objectives, exercise its powers or perform its responsibilities hereunder.

**5.3** In exercising its powers with respect to the financial management and operation of the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, without restricting the generality of the foregoing, be authorized and empowered to:

- (a) retain the services of any staff and/or professional advisors including, without restricting the generality of the foregoing, legal counsel, accountants and Auditors to assist the Band Council in the performance of any functions associated with the carrying out of its responsibilities;
- (b) enter into banking arrangements with any Financial Institution regarding the maintaining of accounts for all George Gordon First Nation Funds;
- (c) institute, prosecute and defend any suits, actions or other legal proceedings which may affect the Band Council, the First Nation, its programs, departments, Agencies or Operating Entities;
- (d) make and amend from time to time such policies and procedures as they deem necessary to govern their financial operations, provided that such policies and procedures shall not be inconsistent with the provisions of this By-law or any legislation having application to the Band Council or the First Nation; and
- (e) perform such other duties and exercise such other functions as the Band Council may consider appropriate for the effective financial operation and administration of the First Nation, its programs, departments, Agencies and Operating Entities.

**5.4** Every member of the Band Council in exercising his or her powers or in performing his or her functions shall:

- (a) act honestly and in good faith with a view to the best interest of the First Nation;
- (b) exercise the care, diligence and skill of a reasonable prudent person; and
- (c) ensure that the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities are managed in accordance with the provisions of this By-law.

## 6. CONFLICT OF INTEREST

- 6.1 The Band Council shall ensure that conflict of interest is avoided in all financial decisions and transactions affecting the First Nation, its programs, departments, Agencies and Operating Entities.
- 6.2 As a general rule, any person who holds an elected, appointed, employment or contractual position with the First Nation, its programs, departments, Agencies or Operating Entities, including any elected member of the Band Council, shall not use their office or position for any personal gain or financial benefit to the detriment of the interest of the First Nation, its programs, departments, Agencies or Operating Entities. It shall be the responsibility of all elected, appointed, employed or contractual officials of the First Nation to declare any potential or actual conflict of interest as may arise in connection with the making of any decision involving any financial transactions on behalf of the First Nation, its programs, departments, Agencies or Operating Entities.
- 6.3 Any person referred to in section 6.2 who:
- (a) is a party to a Material Contract or proposed Material Contract to be entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities;
  - (b) is a director, officer or has material interest in any individual proprietor, corporation or any other entity who is a party to a Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities; or
  - (c) stands to receive either alone or in conjunction with any member of his or her Immediate Family, any personal gain or financial benefit from any Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities;

shall disclose in writing to the Director of Operations, or in the case of the Director of Operations or a member of the Band Council, to the Band Council, the nature and extent of their relationship and the extent of his or her interest with the contracting party.

- 6.4 The disclosure required pursuant to section 6.3 shall be made:
- (a) at any meeting of the First Nation, its programs, departments, Agencies or Operating Entities at which the proposed Material Contract is first considered;
  - (b) if the individual in question was not then interested in the proposed Material Contract, at the first meeting of the First Nation, its programs, departments,

Agencies or Operating Entities after which he or she becomes so interested; or

- (c) if the individual becomes interested after the Material Contract is made or entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested.

6.5 The individual described in section 6.3 shall not take part in any discussions or deliberations concerning the Material Contract and shall not vote on any Motion or Resolution to approve the same or any similar decision regarding consideration or approval of the Material Contract.

6.6 Every member of the Band Council shall be accountable to the membership of the First Nation for any personal gain or financial benefit received as a result of any financial decision made in contravention of this Section, unless:

- (a) the Band Council member has disclosed his or her financial interest in the Material Contract as required by this By-law and has followed the procedures set out herein; and
- (b) the Band Council member has abstained from participating in all discussions or deliberations regarding the Material Contract including the voting on any Motion or Resolution to approve the same as provided for in section 6.5 hereof.

## 7. DIRECTOR OF FINANCE

7.1 To assist in the management of the financial operations of the First Nation, the First Nation shall utilize the services of the Director of Finance. The Director of Finance shall be employed by the First Nation and shall report directly to the Band Council.

7.2 The Director of Finance shall provide an objective financial function independent of Program Managers, Operating Entities and Agencies. Without restricting the generality of the foregoing, the Director of Finance shall be responsible for the following:

- (a) to ensure that the financial practices and procedures of the First Nation, its programs, departments, Agencies and Operating Entities are conducted and administered in accordance with the provisions of this By-law along with any other applicable policies, procedures and legislative enactments;
- (b) to oversee the monitoring, management and accounting of all George Gordon First Nation Funds;

- (c) to attend to the recording of all financial transactions and proceedings involving the First Nation, its programs, departments, Agencies and Operating Entities, including the maintenance of all financial records and accounts;
- (d) to provide, at a minimum on a quarterly basis or as and when requested, written reports to the Band Council regarding the financial operation and management of the First Nation, its programs, departments, Agencies and Operating Entities;
- (e) to ensure that all cheques concerning the payment of expenditures are properly completed in accordance with the provisions of this By-law;
- (f) to assist in the monitoring of all funding and other related Agreements as may be entered into by the Band Council on behalf of the First Nation;
- (g) to establish and maintain a filing system that shall include original copies of all Motions, Resolutions, source documents and correspondence, including bank statements, invoices and cancelled cheques, relating to financial transactions involving the First Nation, its programs, departments, Agencies and Operating Entities;
- (h) to receive, record and safely maintain all moneys relating to George Gordon First Nation Funds and to ensure such Funds are properly administered in accordance with the provisions of this By-law;
- (i) to prepare the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;
- (j) to monitor and ensure adherence to the consolidated annual operating budget, along with any amendments made in relation thereto;
- (k) to prepare and provide to Program Managers monthly reports and general ledger statements concerning the financial operations associated with their programs, departments, Agencies and Operating Entities;
- (l) to oversee the preparation of the annual audited financial statements for the First Nation;
- (m) to provide recommendations to the Band Council on matters relating to the administration of the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities; and
- (n) to perform such other duties and responsibilities as may be assigned from time to time by the Band Council.

7.3 The Director of Finance may assign or delegate to employees within the First Nation's Finance Department the performance of the duties and responsibilities

outlined in section 7.2, provided the Director of Finance shall remain responsible for monitoring and ensuring full completion of the duties set out in section 7.2.

## 8. FISCAL YEAR

- 8.1 Unless otherwise provided for in section 8.2, the fiscal year for the First Nation, its programs, departments, Agencies and Operating Entities shall run from the period of April 1<sup>st</sup> of each year to March 31<sup>st</sup> of the succeeding year.
- 8.2 The Band Council may by Motion or Resolution, as required, establish the fiscal year for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

## 9. BUDGET PROCEDURES

- 9.1 To establish a clear outline of the financial planning requirements for the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, on or before the beginning of each fiscal year, establish and approve a consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities.
- 9.2 The internal budgeting process shall be comprised of the following procedures:

- (a) Call for estimates - On or before December 1<sup>st</sup> of each year, the Director of Finance shall send to the Program Managers a notice to prepare budget estimates for the upcoming fiscal year;
- (b) Program budget plans – By January 31<sup>st</sup> of each year, Program Managers in consultation with their boards, committees and staff, where applicable, along with the Director of Finance and Director of Operations shall prepare and submit to the Band Council a draft annual budget and work plan for their program, department or Operating Entity. The budget and work plan shall contain:
- (i) a detailed breakdown of the estimated revenues and expenditures to be received and incurred for the program, department or Operating Entity for the upcoming fiscal year;
  - (ii) a proposed work plan for the program, department or Operating Entity for the upcoming fiscal year including goals and objectives; and
  - (iii) where applicable, information concerning the operation and delivery requirements of the program, department or Operating Entity;
- (c) Review by Council - On or before February 15<sup>th</sup> of each year, the Band Council shall review with the Program Managers, Director of Finance and

Director of Operations the draft budgets and work plans thereafter making any changes or revisions as may be necessary; and

- (d) Development of consolidated annual operating budget - On or before March 1<sup>st</sup> of each year, the Director of Finance in cooperation with the Director of Operations shall prepare a draft consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities. The draft consolidated annual operating budget shall include a breakdown of all anticipated revenues and expenditures to be incurred by the First Nation, its programs, departments, Agencies and Operating Entities for the upcoming fiscal year. The draft consolidated annual operating budget shall be submitted to the Band Council for review and approval on or before March 15<sup>th</sup> of each year.
- 9.3 Upon approval, the consolidated annual operating budget shall become the official annual operating budget of the First Nation for the upcoming fiscal year. Any changes or adjustments to the overall consolidated annual operating budget following its adoption by the Band Council shall require subsequent amendment through Motion or Resolution of the Band Council and supported by written reports from the Director of Finance and Program Managers, where applicable.
- 9.4 In terms of Capital Projects, the Band Council shall in the month of May of each year review its Capital Project requirements for the following fiscal year and submit its proposals and letters of intent to DIAND by June 30<sup>th</sup> of that year. Further, the Band Council shall maintain annually an updated five (5) year Capital Project Plan for the First Nation and its Operating Entities.
- 9.5 To enable the Band Council to maintain programs and services which are consistent with the financial resources at its disposal, the Band Council shall use its best efforts to maintain a balanced budget throughout the term of each fiscal year. The Band Council shall monitor expenditures periodically to ensure that budgets are followed and remedial action taken, where necessary.
- 9.6 In the event that new programs are introduced or existing program plans are modified and such changes result in a substantive change in the consolidated annual operating budget, such changes shall be required to be approved by the Band Council through Motion or Resolution.
- 9.7 The Band Council may by Motion or Resolution, as required, amend the budget preparation dates and timelines outlined herein for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.
10. BANKING
- 10.1 The Band Council shall by Motion or Resolution establish bank accounts in the name of the First Nation or its Operating Entities at such Financial Institution or Institutions as selected by the Band Council.

- 10.2 Upon receipt, all moneys received (whether in the form of cash, cheque, bank draft, direct deposit or other negotiable instrument) in respect of George Gordon First Nation Funds shall be deposited into the appropriate designated accounts of the First Nation or its Operating Entities. A record of deposit shall be completed and maintained by the Director of Finance or their designate for each deposit made to the accounts of the First Nation or its Operating Entities.
- 10.3 Receipts shall be issued for all cash and other related payments received by the First Nation or its Operating Entities. Copies of all receipts issued shall be provided to the Director of Finance immediately upon their issuance and shall be maintained within the financial records of the First Nation.
- 10.4 The Director of Finance shall maintain records of all banking transactions and shall report regularly to the Band Council on the operation and maintenance of all financial accounts.

## 11. INVESTMENTS

- 11.1 Any surplus funds maintained within accounts of the First Nation or its Operating Entities may, upon Motion or Resolution of the Band Council, be placed in guaranteed investments including interest bearing savings accounts, guaranteed investment certificates, treasury bills, term deposits or other similar investments.
- 11.2 All interest or other income earned on George Gordon First Nation Funds while held in investments or on deposit in a Financial Institution shall remain the property of the First Nation and upon maturity shall be deposited into the Band's general operating account or such other accounts as may be designated by the Band Council.

## 12. EXPENDITURES

- 12.1 Save and except as provided for in section 12.2, all expenditures made by the First Nation, its programs, departments, Agencies and Operating Entities shall be undertaken in accordance with:
- (a) the consolidated annual operating budget of the First Nation; or
  - (b) by a Motion or Resolution of the Band Council.
- 12.2 Expenditures from George Gordon First Nation Funds may be made by the Band Council from outside the consolidated annual operating budget provided the following conditions have been met:
- (a) the expenditure is required for the operation and management of the First Nation, its programs, departments, Agencies or Operating Entities; and
  - (b) the Band Council has by Motion or Resolution authorized both approval of the expenditure and has also identified a proposed plan or course of action



for the obtaining by the First Nation of funds required to cover the expenditure.

- 12.3 Unless otherwise approved by Motion or Resolution of the Band Council, the approval limits on any given expenditure shall be as follows:
- (a) for expenditures up to \$2,500.00, such expenditures may be approved by both a Program Manager and the Director of Finance provided the expenditure falls within the consolidated annual operating budget of the First Nation;
  - (b) for expenditures over \$2,500.00 up to \$20,000.00, such expenditures may be approved by both the Director of Finance and Director of Operations, provided the expenditure falls within the consolidated annual operating budget of the First Nation; and
  - (c) for expenditures over \$20,000.00, such expenditures shall require approval by the Band Council through Motion or Resolution prior to the expenditure being incurred.
- 12.4 Program Managers shall be required to report in writing to the Band Council and/or their portfolio holder on the administration of their program, department or Operating Entity as and when requested by the Band Council.
- 12.5 All expenditures shall be paid by way of cheque, pre-authorized payment or through credit card purchase and shall be authorized and executed by the designated signing authorities on behalf of the First Nation. Further, all expenditures shall, prior to payment, be verified through submission of invoices, purchase orders and/or other supporting documentation including cheque requisition forms which shall be reviewed and approved by the appropriate authorized officials identified in section 12.3.
- 12.6 All expenditures approved for payment shall be recorded in the financial records of the First Nation by the Director of Finance.
- 12.7 The Band Council shall by Motion or Resolution designate individuals from within the First Nation's administration who may execute purchase orders or who may utilize credit card purchases for expenditures incurred in relation to programs, departments, Agencies or Operating Entities of the First Nation and the limitations associated with such purchase orders and credit card usage.
- 12.8 Purchase orders and credit card purchases may only be utilized for the purposes of:
- (a) pre-booking or paying for transportation, hotels and/or meeting rooms associated with approved travel provided such expenditures shall be limited

solely to the cost of the applicable hotel and/or meeting room and shall not include any other incidental or other related expenses; and

- (b) the purchasing of materials or equipment relating to any particular program, department, Agency or Operating Entity of the First Nation, provided such expenditure falls within the consolidated annual operating budget of the First Nation or is approved by Motion or Resolution of the Band Council.
- 12.9 All expenditures made through purchase orders or credit card purchases together with the supporting invoices or other documents in relation thereto shall be provided to the Director of Finance immediately upon such expenditures being incurred. Further, copies of all credit card statements shall be provided to the Director of Finance immediately upon their receipt for review and analysis.
- 12.10 Any reward based programs associated with expenditures made on behalf of the First Nation, its programs, departments, Agencies and Operating Entities utilizing George Gordon First Nation Funds shall be credited to the First Nation for use in its operations.
- 12.11 All expenditures made through credit card purchases shall be reported to the Band Council in the written reports provided to the Band Council by the Director of Finance.
- 12.12 In the event a dispute arises as to whether a particular invoice or expenditure submitted constitutes a valid expenditure, such matter may be referred to the Band Council for further discussion and consideration.

### 13. CHEQUING PROCEDURES

- 13.1 All payments made out of George Gordon First Nation Funds shall be processed through pre-numbered cheques or pre-authorized payment. All cheques must be accounted for in the month-end and year-end financial statements by the Chief Executive Officer. Unissued cheques shall be safely secured at the Band Administration Office.
- 13.2 The Band Council shall by Resolution designate cheque signing authorities on all financial accounts of the First Nation and its Operating Entities. All Resolutions made pursuant to this section shall be deposited at the appropriate Financial Institution and shall continue in full force and effect until repealed or amended by subsequent Resolution of the Band Council.
- 13.3 Where applicable, a cheque requisition form and original invoice or purchase order, signed by the appropriate officials as referenced in section 12.3 certifying the payment of expenditures shall accompany the issuance of all cheques. Further, no cheque drawn on any account of the First Nation or its Operating Entities shall:

- (a) be released from the Band Administration Office unless properly signed by the signing authorities on the account;
  - (b) be post-dated except for staff payroll, social assistance or education living allowances cheques which are payable during Christmas holidays, office closures or which have been previously authorized by Motion or Resolution of the Band Council; or
  - (c) be pre-signed before the payee, amount and date are entered on the cheque.
- 13.4 In order to avoid the potential for conflict of interest arising with respect to the processing and issuance of cheques through the Finance Department, under no circumstances may a cheque be processed through the Finance Department in situations where the individual executing the cheque requisition form or purchase order, or the payee and the individual processing the cheque are members of the same Immediate Family. In such situations, either of the following procedures shall be implemented:
- (a) the cheque requisition form or purchase order shall be verified and executed by an alternate signing authority who is not an Immediate Family member of the person responsible for processing the cheque within the Finance Department; or
  - (b) the cheque requisition form or purchase order shall be verified and executed by the Director of Finance or an alternate individual within the Finance Department who is not related to either the person requisitioning the payment or the payee.
- 13.5 Cancelled or spoiled cheques shall be marked "VOID" and retained on file for auditing purposes.
- 13.6 Any cheque not cashed within six (6) months of the date of its issuance or which has been lost or stolen by or from the payee shall be cancelled and, where applicable, a stop payment registered with the First Nation's Financial Institution by the Director of Finance.
- 13.7 Upon receiving notification of a return of an NSF cheque, the Director of Finance shall reverse the transaction on the accounting system.
- 13.8 All bank records, cancelled cheques and financial records of the First Nation shall be maintained by the Director of Finance and kept on file in a secure and locked facility within the Band Administration Office.
14. INVOICING
- 14.1 No payment shall be made for the performance of any work or the supply of any goods or services to the First Nation, its programs, departments, Agencies or

Operating Entities unless the charges in respect of such work, goods or services have been authorized:

- (a) pursuant to a Motion or a Resolution of the Band Council; or
- (b) by a person delegated to authorize and approve such payment in accordance with the provisions of this By-law.

14.2 No payment shall be made for the supply of goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless accompanied by an invoice from the supplier which outlines in detail the goods or services supplied and the fees or charges in relation thereto.

15. TENDERING PROCESS

15.1 Unless otherwise directed by Motion or Resolution of the Band Council, the tendering process outlined herein shall be utilized for all Capital Projects or capital purchases involving the acquisition of materials and equipment required for the operations of the First Nation, its programs, departments, Agencies or Operating Entities.

15.2 Unless otherwise directed by Motion or Resolution of the Band Council, the following provisions shall have application to the approval of capital purchases involving the acquisition of materials and equipment:

- (a) capital purchases up to \$2,500.00 may be approved by both a Program Manager and the Director of Finance without going to tender, provided the proposed capital purchase is included within the approved consolidated annual operating budget;
- (b) capital purchases over \$2,500.00 and up to \$20,000.00 may be approved by both the Director of Finance and Director of Operations without going to tender, provided the proposed capital purchase is included within the approved consolidated annual operating budget; and
- (c) capital purchases over \$20,000.00 shall require approval by the Band Council through Motion or Resolution.

In the circumstances described above quotes shall, where applicable, be obtained from at least two (2) or more suppliers prior to the capital purchase being made.

15.3 The bidding for the provision of goods and/or services relating to Capital Projects shall be undertaken by way of invitation to tender or public tender.

15.4 The tender documents shall, where applicable, include the following information:

- (a) the time and date for closing of the tender;

- (b) sufficient details from which comparable bids can be made;
  - (c) the time, date and place tenders are to be opened;
  - (d) if a security deposit is required, the amount of such deposit and the terms under which deposits will be handled at the conclusion of the bidding process;
  - (e) a notation in the tender document that the lowest or any tenders submitted may not necessarily be accepted; and
  - (f) such other information as may be required with respect to the tendering process.
- 15.5 All tenders are to be returned in a sealed envelope marked privileged and confidential and addressed to the Director of Operations or such other persons responsible for the tendering process as approved by Motion or Resolution of the Band Council, and the time and date of receipt of each tender shall be recorded on file.
- 15.6 Upon receipt, all sealed tenders shall be safely secured by the Director of Operations or such other persons responsible for the tendering process until the time for opening of the tenders.
- 15.7 All tenders received shall be opened in public in the presence of the Director of Operations or such other persons responsible for the tendering process.
- 15.8 The name of each party submitting a tender and the amount of their bid shall be recorded on file.
- 15.9 A written report containing a list of all persons submitting valid tenders and their bids along with recommendations shall be forwarded to the Band Council for their review and consideration. The lowest tender received shall normally be accepted unless the Band Council deems it in the best interest of the First Nation to do otherwise. Where the lowest tender is not accepted the reasons shall be recorded in the Band Council minutes at which the tenders are reviewed.
- 15.10 Upon acceptance of the tender by the Band Council, the same shall be confirmed in writing with the successful bidder and, where applicable, any further agreements negotiated and executed between the parties.
- 15.11 As part of the tendering process, the Band Council may impose a holdback on the contract price and shall not release the holdback to the contractor until all work is certified as complete and satisfactory to the Band Council. Further, the Band Council may, by Motion or Resolution, appoint any person or persons to act on behalf of the First Nation to inspect and certify any work, goods supplied or services rendered by the contractor.

15.12 Where the context so requires, the Band Council may by Motion or Resolution amend, alter or vary the procedures having application to the tendering process for individual projects.

## 16 CONTRACTS

16.1 Subject to compliance with provisions outlined in this Section, contracts relating to the provision of goods and/or services to the First Nation, its programs, departments, Agencies and Operating Entities may be approved in accordance with the provisions outlined in section 12.3.

16.2 Contracts relating to the provision of consulting, administrative or other professional services to the First Nation, its programs, departments, Agencies or Operating Entities shall be required to be approved by the Band Council prior to their execution.

16.3 Contracts relating to the provision of goods and/or services or consulting, administrative or other professional services shall be made in writing in the name of the First Nation and shall, without restricting the generality of the foregoing, include within them the following information, where applicable:

- (a) name and address of the contracting parties;
- (b) compensation associated with the contract;
- (c) payment schedule associated with the compensation;
- (d) outline of the goods and/or services to be delivered to the First Nation, its programs, departments, Agencies or Operating Entities and the timeframe for completion of the deliverables; and
- (e) such other terms as may be prescribed by the contracting parties.

16.3 No advances will be allowed on contracts unless approved by a Motion or Resolution of the Band Council. Further, the Band Council or its administration may review with legal counsel the terms of any proposed contract prior to such contract being considered for execution by the First Nation.

16.4 Save and except as otherwise provided for herein, only the Band Council or its authorized officials shall have the authority to enter into contracts for and on behalf of the First Nation. Under no circumstances shall an employee, individual or Band Member have the authority to bind the First Nation to any contractual arrangements without prior approval having first been obtained in accordance with the provisions outlined in this By-law.

**17 FUNDING AGREEMENTS**

- 17.1 All funding and other related agreements along with any amendments in relation thereto must be approved by the Band Council through Motion or Resolution prior to their execution.

**18. INVENTORIES AND SALE OF BAND ASSETS**

- 18.1 The Director of Finance in conjunction with each Program Manager shall ensure that an updated inventory of all furniture, capital assets, equipment and non-expendable supplies are maintained for each program, department and Operating Entity. The updated inventory listing shall be reviewed by the Director of Finance each year in conjunction with the preparation of the audited financial statements for the First Nation. Asset inventories shall be valued in accordance with Canada Revenue Agency tax and depreciation provisions.
- 18.2 Inventory inspections shall be undertaken annually prior to the end of each fiscal year by each Program Manager, the results of which shall be provided to the Director of Finance.
- 18.3 Property or assets of the First Nation having a value of \$1,000.00 or greater and which are no longer required for use in the operations of the First Nation, its programs, departments, Agencies or Operating Entities may not be disposed of without the prior approval of the Band Council as evidenced through Motion or Resolution of the Band Council. Such property and assets made available for sale shall be disposed of by way of public tender or in such other manner as may be approved by Motion or Resolution of the Band Council. Property or assets having a value of less than \$1,000.00 may be disposed of by Program Managers by way of public tender.

**19. INSURANCE**

- 19.1 The First Nation shall maintain on an annual basis insurance with respect to the following:
- (a) property and third party liability insurance with respect to all property, buildings and capital assets of the First Nation, its programs, departments, Agencies and Operating Entities with such property, buildings and capital assets to be insured to their full replacement cost or actual cash value;
  - (b) where applicable, errors and omissions insurance and directors and officers liability insurance having application to the operations of the First Nation, its programs, departments, Agencies and Operating Entities including coverage for the Band Council, its staff and any appointed boards or committees of the First Nation; and

(c) automobile insurance, including third party liability coverage, having application to all First Nation owned vehicles.

19.2 Copies of all insurance policies purchased, together with any amendments made in relation thereto shall be maintained on file by the Director of Finance at the Band Administration Office.

## 20. BORROWING PROCEDURES

20.1 Subject to the provisions of section 20.4 respecting salary advances to employees, the Band Council shall be prohibited from:

- (a) providing loans to Band Members or employees; or
- (b) co-signing, guaranteeing or providing any form of security for any loan made or proposed to be made to a Band Member or employee.

20.2 For the purpose of conducting its operations, the Band Council may on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, authorize by Resolution the borrowing of funds from a Financial Institution on such terms and conditions as may be approved by the Band Council.

20.3 Prior to the incurring of any debt obligation pursuant to the provisions of section 20.2, the Band Council shall adopt a repayment plan for the debt which shall, without restricting the generality of the foregoing, include the following information:

- (a) the purpose of the loan;
- (b) the security, if any, to be provided in relation to the loan;
- (c) the costs associated with the obtaining of the loan (ie: cost of borrowing); and
- (d) a repayment schedule for the loan which shall identify the sources of funding or revenue available to pay the loan.

20.4 Salary advances may be provided to employees in accordance with the George Gordon First Nation Personnel Policy as amended from time to time.

## 21. BAND COUNCIL COMPENSATION

21.1 The Chief together with each Band Councillor shall be paid an annual honorarium that shall be established by the Band Council upon commencement of their term of office in accordance with the provisions of section 21.2. The compensation to be paid to the Chief and each Band Councillor shall be determined in reference to the resources available to the First Nation and the duties to be performed by the Band Council.



21.2 Upon commencement of their term of office, the Band Council shall by Motion or Resolution set the amount of compensation to be paid to the Chief and each Band Councillor during their term. In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the compensation to be paid to the Band Council as provided for herein.

## 22 COMPENSATION FOR BOARDS AND COMMITTEES

22.1 Employees shall not be entitled to receive any compensation for attending meetings of boards or committees for which they are required to attend during regular office hours, but shall be eligible to receive either time in lieu or payment of any applicable per diem or honorarium for meetings to which they are required to attend outside regular office hours.

22.2 From time to time, per diems or honorariums may be paid to Members of the First Nation including elders when representing the First Nation at official functions or while sitting on boards or committees of Agencies of the First Nation. All per diems or honorariums paid to Band Members shall be established by Motion or Resolution of the Band Council. Only per diems or honorariums authorized by the Band Council shall be paid.

22.3 In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the per diems or honorariums to be paid as provided for herein.

## 23. ACCOUNTING SYSTEMS

23.1 The Band Council in conjunction with the Director of Finance shall be responsible for ensuring that an adequate computerized accounting software system is maintained to facilitate the recording of all financial transactions affecting the First Nation and its Operating Entities. Without restricting the generality of the foregoing, the accounting system shall include:

- (a) a daily journal for receipts and expenditures;
- (b) accounts receivable journal;
- (c) accounts payable journal;
- (d) payroll records;
- (e) general ledger; and
- (f) such other records as may be required by the Band Council.

23.2 The Director of Finance shall prepare and maintain on a monthly basis the following records:

- (a) a bank reconciliation summary report to be prepared upon receipt of bank statements and cancelled cheques;
  - (b) monthly statements of receipts and expenditures for each program, department and Operating Entity which are to be prepared from the information contained in the general ledger and other accounts following the completion of postings each month;
  - (c) a monthly listing of accounts receivable and accounts payable for each program, department or Operating Entity to be prepared and balanced against the general ledger and control accounts, where applicable;
  - (d) a cheque log;
  - (e) an updated monthly budget report and variance report showing budgeted expenditures as compared to actuals for each program, department and Operating Entity; and
  - (f) such other reports as may be required by the Band Council.
- 23.3 All documents prepared by the Director of Finance in accordance with the provisions of section 23.2 hereof shall be made available to the Band Council.
- 23.4 The Director of Finance shall provide to Program Managers on a monthly basis a budget report and variance report showing budgeted expenditures as compared to actuals for their program, department and Operating Entity.
- 23.5 All financial records and supporting documents shall be kept in a secure facility at the Band Administration Office for a period of not less than seven (7) years and shall not be destroyed following such time without the express written consent of the Band Council as evidenced through Motion or Resolution of the Band Council.
- 23.6 All financial records maintained on the computerized accounting system shall be backed up weekly by the Director of Finance with the backup records stored off premises for safety and security purposes.
24. AUDIT
- 24.1 The Band Council shall, by Motion or Resolution, on or before February 15<sup>th</sup> of each fiscal year engage an Auditor to prepare the audited financial statements for the First Nation including its Operating Entities.
- 24.2 Where possible, the audited financial statements for the First Nation shall be completed by the Auditor on or before July 31<sup>st</sup> of each year.
- 24.3 In completing the audited financial statements, the Auditor shall be entitled to unrestricted access to all books, records and accounts of the First Nation and its Operating Entities.

- 24.4 The audited financial statements for the First Nation shall be completed in accordance with international financial reporting standards or such other applicable standards as approved by the Auditor and shall include a review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the First Nation and its Operating Entities.
- 24.5 The Auditor shall report directly to the Band Council and shall upon completion of the audited financial statements present the same in draft form to the Band Council for their review and consideration.
- 24.6 The audited financial statements shall, where applicable, be accepted by the Band Council through Motion or Resolution and shall be signed by at least two (2) authorized officials as designated by the Band Council.
- 24.7 Upon adoption of the audited financial statements, copies of the same shall be permanently kept at the Band Administration Office and shall be open for inspection during normal business hours to any Member of the First Nation.

## 25. REPORTING OF FINANCIAL DECISIONS

- 25.1 Subject to the provisions outlined in this By-law, where applicable, decisions involving the allocation and/or expenditure of George Gordon First Nation Funds shall be recorded in the appropriate minutes of the Band Council, Agency or Operating Entity to which such decisions are made. Any financial approvals required of the Band Council shall be required to be properly evidenced through Motion or Resolution and provided to the Director of Finance for record keeping purposes.
- 25.2 Original copies of all Band Council, Agency and Operating Entity minutes shall, upon their review and adoption, be maintained on file at the Band Administration Office.

## 26. REPORTING TO THE MEMBERSHIP

- 26.1 Following adoption by the Band Council of the audited financial statements for the First Nation, the Band Council shall arrange for the conducting of a general Band information meeting on the George Gordon Indian Reserve and at such other locations as may be determined by the Band Council, to present and review with the Band membership the completed financial statements.
- 26.2 The Band Council may require the attendance of Program Managers, employees and/or professional advisors to attend the Band informational meetings to assist in the providing of presentations to the Band Members.

## 27. DONATIONS AND SPONSORSHIPS AND MEMBER ASSISTANCE PROGRAMS

- 27.1 The Band Council may establish policies and procedures relating to donations and sponsorships along with Band Member assistance programs. Such policies and

procedures shall be in writing and shall be required to be approved by Motion or Resolution of the Band Council prior to their implementation.

## **28. MILEAGE EXPENSES AND TRAVEL ALLOWANCES**

- 28.1 Unless otherwise approved by Motion or Resolution of the Band Council, the mileage allowance rate to be paid for approved travel shall be set at a rate not to exceed the rate set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.
- 28.2 A travel allowance budget shall be established for the Chief and each Band Councillor prior to the beginning of each fiscal year. In addition, travel allowance budgets may also be established for individual employees, provided such expenditures are included within the consolidated annual operating budget of the First Nation. Travel allowances shall be paid from the budgets upon approval of travel expense claims and travel allowances shall be calculated from the point of origin of the Band Administration Office.
- 28.3 All out of province travel for employees, Band Council members or individuals appointed to Agencies shall require approval by way of Motion or Resolution from the Band Council.
- 28.4 The First Nation may provide for the use of First Nation owned vehicles which may be utilized by staff in relation to the conducting of business operations. The First Nation shall by Motion or Resolution designate individuals from within the First Nation's administration who may utilize First Nation owned vehicles in the course of their duties, provided such individuals meet all applicable licencing and insurance requirements. The use of First Nation owned vehicles shall be limited to approved business travel and not for personal use.
- 28.5 Travel to and from an individual's residence to their place of work shall not be a claimable expense.
- 28.6 Employees or individuals appointed to Agencies traveling to the same destination are expected to travel together, whenever possible, rather than in separate vehicles.

## **29. ACCOMMODATION EXPENSES**

- 29.1 Unless otherwise approved by Motion or Resolution of the Band Council, employees, Band Council members or individuals appointed to Agencies who are required to stay overnight in a hotel or other commercial establishment in connection with approved business travel shall be reimbursed at the following rates, based upon submission of receipts for their accommodations:
- (a) for in-province accommodations, up to a maximum of \$150.00 per night;  
and

- (b) for out-of-province accommodations, up to a maximum of \$200.00 per night.

29.2 Employees, Band Council members or individuals appointed to Agencies who stay overnight in private accommodations shall be reimbursed up to a maximum of \$50.00 per night without receipts.

30. MEAL EXPENSES

30.1 Unless otherwise approved by Motion or Resolution of the Band Council, meal allowance rates for approved business travel shall be set at a rate not to exceed the rates set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.

30.2 Employees, Band Council members or individuals appointed to Agencies who participate in approved business travel shall be entitled to claim the following meal expenses:

(a) breakfast expenses:

- (i) on the day that travel begins if they are required to leave their residence prior to 8:00 am; and
- (ii) for each day that they are away from home on approved business travel provided that breakfast is not supplied by the First Nation or the meeting hosts.

(b) lunch expenses:

- (i) on the day that travel begins if they are required to leave their residence prior to 12:00 pm;
- (ii) for each day that they are away from home on approved business travel provided that lunch is not supplied by the First Nation or the meeting hosts; and
- (iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 12:00 pm.

(c) supper expenses:

- (i) on the day that travel begins if they are required to leave their residence prior to 6:00 pm;
- (ii) for each day that they are away from home on approved business travel provided that supper is not supplied by the First Nation or the meeting hosts; and

- (iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 6:00 pm.

### 31. INCIDENTALS

- 31.1 Incidental expenses relating to approved business travel shall be paid in accordance with the rates established by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.

### 32. AIR TRAVEL EXPENSES

- 32.1 All air travel required for employees, Band Council members or individuals appointed to Agencies shall require prior approval from the Band Council as evidenced by Motion or Resolution of the Band Council.
- 32.2 In instances where an employee, Band Council member or individual wishes to utilize road travel for out of province travel, the employee, Band Council member or individual shall be reimbursed for the lesser of the mileage associated with the travel or the equivalent cost of the lowest air fare to the scheduled destination.
- 32.3 All air travel arrangements shall be made through the Band Administration Office.
- 32.4 When utilizing air travel, employees, Band Council members or individuals appointed to Agencies shall make every effort to use regularly scheduled air services at the lowest possible fares available.

### 33. EXPENSE ADVANCES

- 33.1 Any advances respecting the payment of mileage or other related expenses shall be required to be authorized by the appropriate signing officials as outlined in section 34.2 prior to such advances being processed.
- 33.2 Any outstanding advances shall be paid back in full by the recipient upon demand or deducted from any future expense claims payable to the recipient.

### 34. PROCESSING OF EXPENSE PAYMENTS

- 34.1 Employees, Band Council members and individuals appointed to Agencies who receive reimbursement for travel or other related expenses shall be required to complete an Expense Claim Form in a form prescribed by the Band Council. All travel required for employees and individuals appointed to Agencies shall be required to be approved by the appropriate authorized officials prior to such travel taking place.

- 34.2 The provisions having application to the approval of Expense Claim Forms shall be as follows:
- (a) for employees and individuals appointed to Agencies, their Expense Claim Forms must be approved in writing by the Program Manager and the Director of Operations prior to their submission to the Finance Department for payment;
  - (b) for Program Managers other than the Director of Operations and Director of Finance, their Expense Claim Forms must be approved in writing by the Director of Operations and the Director of Finance prior to their submission to the Finance Department for payment;
  - (c) for the Director of Operations and Director of Finance, their Expense Claim Forms must be approved in writing by the Chief or other designated representative from the Band Council; and
  - (d) for Band Council members, their Expense Claim Forms must be approved in writing by the Director of Operations and the Director of Finance prior to their submission to the Finance Department for payment.
- 34.3 All Expense Claim Forms shall be required to be verified and approved by the appropriate authorized officials prior to their submission to the Finance Department.
- 34.4 Unless otherwise approved by Motion or Resolution of the Band Council, all expenses related to out of province travel will be paid at the same rates as in province travel.
- 34.5 Charges for traffic tickets, traffic offences or any other related charges shall not be reimbursable under any circumstances and shall be the responsibility of the party incurring such charges.
- 34.6 In circumstances where receipts are required to be submitted as a precondition to payment of any expenses, the following provisions shall apply:
- (a) the receipts shall be issued in the name of the individual claiming the expense. Receipts issued in the name of persons other than the individual claiming the expense shall not be reimbursable; and
  - (b) the receipts shall be required to be submitted to the Finance Department by the individual immediately following the meeting or function for which such expenses relate.

## 35 EXPENSES FROM OTHER SOURCES

- 35.1 In situations where an employee, Band Council member or individual appointed to an Agency receives payment of any expenses associated with their

attendance at meetings or on approved business travel from any other organization or entity, then the employee, Band Council member or individual shall be prohibited from receiving payment of such expenses from the First Nation. Where an employee, Band Council member or individual is found to be in contravention of this Section, the First Nation may, in addition to the exercise of any other remedies available to it under Section 36 hereof,:

- (a) upon demand, obtain reimbursement from the employee, Band Council member or individual for any expenses paid by the First Nation; or
- (b) deduct the amount of such expenses paid by the First Nation from any future expense claims payable to the employee, Band Council member or individual.

### 36. ENFORCEMENT

36.1 Any Program Manager, employee or appointed or contractual official of the First Nation who violates the provisions as outlined in this By-law may, where applicable and depending upon the gravity of the circumstances, be subject to the following actions as determined by the Band Council:

- (a) in the case of a Program Manager or employee, disciplinary action including possible termination of their employment with the First Nation or any of its Operating Entities;
- (b) in the case of contractual personnel, termination of their contractual arrangements with the First Nation or any of its Operating Entities;
- (c) in the case of an appointed official, removal from their respective Agency; or
- (d) such other legal sanctions or proceedings as may be determined by the Band Council.

36.2 Any member of Band Council who violates the provisions as outlined in this By-law may be subject to the following actions as determined by the Band Council:

- (a) suspension from the Band Council, with or without pay, for such period of time as may be determined by Motion or Resolution of the Band Council;
- (b) removal of all or a portion of any portfolios or positions occupied by the individual Band Council member for such period of time as may be determined by Motion or Resolution of the Band Council; and
- (c) such other legal sanctions or proceedings as may be determined by the Band Council.



**37. FORMS AND DOCUMENTS**

37.1 The Band Council may by Motion or Resolution approve the utilization of any supporting forms or documents which may be used in the administration of this By-law.

**38. POLICIES AND PROCEDURES**

38.1 The Band Council may, from time to time, establish such internal policies and procedures as it may require in order to effectively administer this By-law together with the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities, provided such policies and procedures shall not be inconsistent with the terms of this By-law.

**39. GENERAL PROVISIONS**

39.1 A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

**40. AMENDMENTS**

40.1 The provisions of this By-law may only be amended by subsequent By-law as approved by Resolution of the Band Council.

40.2 No amendment or repeal of this By-law shall take effect until such repeal or amendment has been approved by the Minister of Indian Affairs and Northern Development.

40.3 Upon coming into effect, copies of all amendments made to this By-law shall:

(a) be provided to members of the Band Council and to all employees working within the First Nation, its programs, departments, Agencies and Operating Entities; and

(b) be kept on file at the Band Administration Office and made available for review by Band Members at any time during normal business hours.

**41. COMING INTO FORCE**

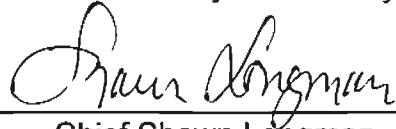
41.1 This By-law shall come into force and effect immediately upon being approved by the Minister of Indian Affairs and Northern Development.

41.2 Upon coming into force this By-law shall replace in its entirety any existing financial policies or regulations of the First Nation.

41.3 Upon coming into force, copies of this By-law shall be provided:

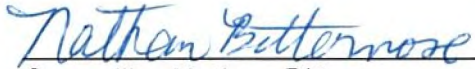
- (a) to members of the Band Council and to all employees and contractual personnel employed within the First Nation and its Operating Entities; and
- (b) to any Band Member wishing to obtain a copy thereof which may be obtained from the Band Administration Office during regular business hours.

THIS BY-LAW IS HEREBY ENACTED at a duly convened meeting of the Band Council of the George Gordon First Nation this 18 day of February, 2014.



Chief Shawn Longman

\_\_\_\_\_  
Councillor Donna Anderson



Councillor Nathan Bitternose

\_\_\_\_\_  
Councillor John McNab



Councillor Hugh Pratt

\_\_\_\_\_  
Councillor Howard Anderson

  
\_\_\_\_\_  
Councillor Corey Blind  
\_\_\_\_\_  
Councillor Terry-Lynn McNab  
\_\_\_\_\_  
Councillor Ashley Whitehawk

A quorum of the Band Council consists of five (5) members of the Band Council.