

**PETER BALLANTYNE CREE NATION
FINANCIAL ADMINISTRATION ACT**

DRAFT

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1.0 PREAMBLE

The Peter Ballantyne Cree Nation Financial Administration Act was established to regulate the receipt, management, and expenditure of Peter Ballantyne Cree Nation funds and to establish the administrative structure of Peter Ballantyne Cree Nation that manages the funds and enforces the application of the regulations policy.

AND WHEREAS the Council of Peter Ballantyne Cree Nation has determined that it is desirable and necessary that a Financial Administration Act be established for the better management of Peter Ballantyne Cree Nation's business:

NOW THEREFORE the Council of Peter Ballantyne Cree Nation at a duly convened meeting of the Council ratifies the following act:

2.0 SHORT TITLE

2.1 This Act may be cited as the "Financial Administration Act"

3.0 INTERPRETATION

3.1 In this Act:

- (a) "Administrator" refers to the individual responsible for the day to day operations and management of the local Band office administrations. Under the current organizational structure, this includes the following communities; Southend, Sandy Bay, Pelican Narrows, Deschambault Lake and Prince Albert.
- (b) "Agencies" means any board, tribunal, commission, or committee of Peter Ballantyne Cree Nation or any corporate body controlled by Peter Ballantyne Cree Nation including a society, non-profit corporation or business corporation but does not include a business corporation operated for a profit making purpose;
- (c) "Agreement" means any written contract between Peter Ballantyne Cree Nation and another party or parties, including the Federal Government, the Provincial Government, First Nation governments, or a third party, pursuant to which money is to be paid to Peter Ballantyne Cree Nation;
- (d) "Annual budget" means the forecast of planned expenditures for the forthcoming fiscal year by Peter Ballantyne Cree Nation;
- (e) "Audit" refers to an examination of the Band's financial statements, results of operations, and changes in financial position for all funding received under the authority of Peter Ballantyne Cree Nation for the delivery of programs/services to membership.
- (f) "Auditor" refers to the firm appointed by Council to undertake the annual financial audit of Peter Ballantyne Cree Nation.
- (g) "Band" refers to Peter Ballantyne Cree Nation. Peter Ballantyne Cree Nation is a Band as defined within the Indian Act.
- (h) "Board" shall mean the Peter Ballantyne Cree Nation Treasury Board established pursuant to this Act;
- (i) "CAD" means the Centralized Accounting Department. The CAD office is located within the Finance and Administration department of Executive Services in Prince Albert.
- (j) "CFA" means the Comprehensive Funding Arrangement and refers to the annual funding agreement that exists between Canada and Peter Ballantyne Cree Nation.

- (k) "CFNFA" means the Canada First Nation Funding Agreement.
- (l) "Council" shall mean the Chief and Council of Peter Ballantyne Cree Nation.
- (m) "Cumulative Deficit Ratio" is a ratio used to determine the financial health of Band operations.
- (n) "Department" means an administrative program of Peter Ballantyne Cree Nation as established from time to time by Council;
- (o) "Immediate Family" shall include the spouse (legal or common law) of the Individual, the grandparents, parents (natural or adoptive), siblings (natural or step), offspring (natural or adopted), grandchildren, grandparents, parents, siblings, and the offspring and grandchildren of the spouse of the Individual.
- (p) "FMP" means a Financial Management Plan. It is a long-term plan developed by the Executive Director and Community Administrator that is intended to address financial difficulties within a particular community or program.
- (q) "FTA" means Financial Transfer Agreement.
- (r) "Personal Gain and/or Financial or Monetary Gain" means a financial benefit for an individual or for the members of his or her Immediate Family, Friends or Associates, Silent Partners, Numbered Companies or any silent or public partnerships, Chief and Council Members, any PBCN staff, Directors of PBCN programs and services.
- (s) "PBCN" means Peter Ballantyne Cree Nation.
- (t) "Peter Ballantyne Cree Nation Funds" means all monies belonging to Peter Ballantyne Cree Nation and includes;
 - i. All revenues of Peter Ballantyne Cree Nation
 - ii. Money borrowed by Peter Ballantyne Cree Nation
 - iii. Money received or collected on behalf of Peter Ballantyne Cree Nation, and
 - iv. All monies that are received or collected by Peter Ballantyne Cree Nation pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement, but does not include:
 - v. Revenues, income or earnings generated by PBCN enterprises, economic development initiatives or other ventures of Peter Ballantyne Development Corporation.
 - vi. Money received as resource revenues payable into Peter Ballantyne Cree Nation's trust account by the Government of Canada,
 - vii. Money received by Peter Ballantyne Cree Nation on behalf of an individual or corporate entity or where Council has approved an alternative arrangement for the managing of the money pursuant to this Act,
- (u) "Program Manager" shall also mean Department Head. The person responsible for the management of a specific program, department or agency.
- (v) "Resolution" means a decision made by a majority of Council at a duly convened meeting and approved by a quorum of Council.
- (w) "RMP" means a Remedial Management Plan. It is a plan developed by the Executive Director and Community Administrator that reflects decisions and measures which are necessary to address the default/difficulties.
- (x) "SCCA" means Single Capital Contribution Arrangement.
- (y) "Service Area" means an administrative division of Peter Ballantyne Cree Nation Government as established from time to time by Council and includes departments,

administrative units and other internal organizational units of the Peter Ballantyne Cree Nation administration.

(z) "Treasury Board" means the Board established pursuant to this Act.

4.0 APPLICATION

- 4.1 This Act governs the receipt, management, and expenditure of Peter Ballantyne Cree Nation funds and the administrative organization of Peter Ballantyne Cree Nation for the management of its funds, released through various funding sources. These funds will be applied as follows:
- a) These funds will not be utilized for personal loans to any individual and/or members of Peter Ballantyne Cree Nation.
 - b) These funds will be used to deliver certain programs and services to community members in accordance with community priorities and strategic plans for the economic future of Peter Ballantyne Cree Nation. PBCN communities include; Deschambault Lake, Pelican Narrows, Sandy Bay, Southend, Sturgeon Landing, Denare Beach, Kiskaciwan, and Kinoosao and off-reserve members.
 - c) These funds will be used in a fiscally responsible manner and Council is accountable to its membership in the use of these funds.
 - d) The annual CFA funding agreement may be replaced in the future by a multi year FTA/CFNFA agreement or a negotiated Self-Government Agreement.
- 4.2 These funds will be used for the various programs and services administered by PBCN and will be expended in accordance to the terms and conditions of the funding agreement.
- 4.3 This Act applies to all Peter Ballantyne Cree Nation departments, programs, administrations and agencies in receipt of Peter Ballantyne Cree Nation funds. The predominance of PBCN funds administered is for various on-reserve program and services.
- 4.4 All funds disbursed under an SCCA agreement will be in compliance to this Act and the PBCN Financial Regulations Policy.
- 4.5 Own source revenues will be retained by PBCN and will not be subject to influence or control by Government departments and/or agencies. Funding allocations by the funding agent will be based on funding methodologies and funding policy of the Government department and/or agency and the applicable funding agreement. Own source revenues will not be considered when determining funding allocations for the recipient.

5.0 EXECUTIVE SERVICES

Please note that the PBCN Financial and Administration Department will be comprised of the Executive, Human Resources, Accounting (Director of Operations), Program Managers and Community Administrators. In addition, there will be a Director of Social Development, Director of Education, Director of Public Works and Director of Capital, Director of Economic Development and (CAD). Where there is a discrepancy or conflict with the job descriptions and the contract, then the contract will prevail or govern. It will be stated in the signed contract that "as it may pertain to certain job descriptions, that may change from time to time". The Finance and Administration department of PBCN Executive Services is responsible for various financial activities including; budget preparation, cash flow analysis and reporting, debt payments, intervention strategies including remedial management plans, banking arrangements, and reporting compliance to various funding agencies.

The Finance and Administration department of PBCN Executive Services is responsible for consolidation of all required reporting to determine PBCN's financial position as a whole including financial statements, annual revenue and expenditure plans, long term plans, etc.

The Finance and Administration department of PBCN Executive Services is responsible for negotiating banking arrangements and making debt payments in accordance to these plans. PBCN Executive Services may arrange for overdraft protection to ensure uninterrupted cash flow for program and service delivery.

The Finance and Administration department will report to Chief and Council on an annual basis the previous fiscal year's actual expenditures and program performance and the upcoming fiscal year's operational and budgetary estimates.

The Finance and Administration department will have full authority to undertake various intervention strategies that may be required to remedy financial and/or management problems which may arise at the Community level or among Programs and Departments. These intervention strategies will be in accordance to Section 13, Remedial Management Plans.

The Finance and Administration department will monitor PBCN operations to ensure compliance with all PBCN Policies including this Act, the PBCN Financial Regulations Policy and other Acts or Policies which may come into effect from time to time.

5.1 ROLE OF EXECUTIVE DIRECTOR

- 5.1.1 The Executive Director shall act as the senior official of Executive Services and shall oversee and direct PBCN Directors and Administrators in ensuring their assigned duties and responsibilities are adhered to.
- 5.1.2 The Executive Director shall be responsible for monitoring and adherence to any agreements and funding arrangements entered into by PBCN for any of its programs, departments or agencies.
- 5.1.3 To ensure various programs/services operate within the approved budgets.
- 5.1.4 The Executive Director will ensure the PBCN Financial Administration Act is implemented in a manner that protects the continued delivery of essential services while difficulties relating to the RMP/FMP are being addressed and/or remedied.
- 5.1.5 The Executive Director will develop and implement quality assurance reviews to determine if planned and actual processes conform to the requirements of this Act. These quality assurance reviews will be conducted in a timely manner.
- 5.1.6 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.1.7 Any other task as outlined in the job description of the Executive Director or as assigned by Chief and Council.

5.2 ROLE OF DIRECTOR OF OPERATIONS

- 5.2.1 The Director of Operations shall act as the senior official of the Treasury Board and shall assist the Board to carry out its duties.
- 5.2.2 The Director of Operations shall be responsible for the following:

- a) Conducting the administration necessary to discharge the responsibilities of the Treasury Board.
 - b) Administrative supervision and preparation of the overall annual budget.
 - c) Preparation of annual budgets and annual financial projections and cash flows.
 - d) To ensure various programs/services operate within the approved budgets.
 - e) Administrative supervision of the financial record keeping and reporting systems.
- 5.2.3 The Director of Operations provides advice, support and assistance to the Community Administrators for the development of an RMP in a manner which ensures accountability.
- 5.2.4 To ensure all Reporting Requirements submitted by the various PBCN programs, departments or administrations are reviewed for accuracy and submitted to the Funding Agency as per the terms and conditions of the applicable Funding Arrangement. The Director of Operations will be responsible to ensure all program reports are consolidated prior to submission to the Funding Agent.
- 5.2.5 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.2.6 Any other task as outlined in the job description of the Director of Operations or as assigned by the Executive Director.

5.3 ROLE OF ACCOUNTANT

- 5.3.1 To facilitate the role and responsibilities of the Director of Operations, an Accountant shall be employed by Council and is responsible to the Director of Operations for the following:
- (a) the administrative supervision of the compilation and preparation of the overall annual budget,
 - (b) the preparation of monthly financial statements and long-term financial projections and cash flows as required from time to time by the Board,
 - (c) administration and supervision of the financial records and reporting systems; supervision of Accounts Payable staff and the Payroll Clerk;
 - (d) the maintenance of records of all receipts and expenditures in such a manner so as to facilitate the annual audit.
 - (e) To ensure all Reporting Requirements for their respective program, department or administration are completed in a timely fashion and submitted to the Director of Operations and in accordance to the applicable Funding Arrangement.
 - (f) any other task as outlined in the job description of the Accountant or as assigned by the Director of Operations.

5.4 ROLE OF HUMAN RESOURCE MANAGER

- 5.4.1 The Human Resource Manager oversees and coordinates the development and implementation of various organizational and human resource management initiatives aimed at improving individual and organizational performance Band-wide.
- 5.4.2 The Human Resource Manager oversees and directly provides organizational diagnoses, planning, and problem solving. He/She facilitates instructional development projects, and designs and develops associated educational and training programs.
- 5.4.3 To ensure all Reporting Requirements for their respective program, department or administration are completed in a timely fashion and submitted to the Director of

- Operations and in accordance to the applicable Funding Arrangement.
- 5.4.4 To assist Program Managers, Administrators and other Supervisors in conducting annual staff evaluations and to ensure such evaluations are in accordance to the applicable PBCN Personnel Manual.
- 5.4.5 Any other task as outlined in the job description of the Human Resource Manager or as assigned by the Director of Operations.

5.5 ROLE OF PROGRAM MANAGERS AND COMMUNITY ADMINISTRATORS

- 5.5.1 In conjunction with the Director of Operations, the Program Managers and Administrators will be responsible for the following general responsibilities as associated with their program, department or agency:
- a) Planning, programming and budgeting for the funds and resources received.
 - b) To ensure various programs/services operate within the approved budgets.
 - c) Ensuring sound financial management, including accountability to various funding agencies, Band membership and PBCN Executive.
 - d) Ensuring Remedial Management Plans are developed to address financial and/or management problems that may arise as per Section 13 of this Act.
 - e) Permitting access of the financial statements (audited and un-audited) and books of record to applicable funding agencies, and Band membership at reasonable times.
 - f) To assist the Human Resource Manager in the recruitment and selection process as required and to ensure staff planning strategies are designed to address staffing needs and/or retention matters.
- 5.5.2 Program Managers/Administrators may increase allocation of funds in the budget, reduce allocation of funds, or reallocate funds to different programs or priorities in the annual budget. These budget adjustments may occur anytime during the course of the fiscal year.
- 5.5.3 To ensure all Reporting Requirements for their respective program, department or administration are completed in a timely fashion and submitted to the Director of Operations and in accordance to the applicable Funding Arrangement.
- 5.5.4 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.5.5 The Program Manager and Administrator will fulfill their duties and responsibilities as identified in their respective job description that may be amended from time to time.

5.6 ROLE OF DIRECTOR OF SOCIAL DEVELOPMENT

- 5.6.1 To ensure both the; on-reserve and off-reserve Social Development Program for PBCN is administered in accordance to the applicable Social Assistance Policy Manuals of the Funding Agency.
- 5.6.2 Assist the CAD with maintenance of the general ledger for the social program.
- 5.6.3 Ensures the Social Development program operates within budgets approved by Council.
- 5.6.4 To prepare annual budgets for the Social Development program. To prepare long-term financial managements plans, when necessary.
- 5.6.5 The Director of Social Development in conjunction with Local Council will develop Social Development priorities including related allocation of budgets to reflect these priorities. This includes the allocation of the reinvestment funds on a community-by-community basis.
- 5.6.6 To ensure all Reporting Requirements for their respective program, department or

administration are completed in a timely fashion and submitted to the Director of Operations and in accordance to the applicable Funding Arrangement.

- 5.6.7 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.6.8 The Director of Social Development will fulfill his/her duties and responsibilities as identified in their respective job description that may be amended from time to time.

5.7 ROLE OF DIRECTOR OF EDUCATION

- 5.7.1 In conjunction with the Education Coordinators, the Director of Education will develop annual operating budgets for approval by Council.
- 5.7.2 To ensure the education program operates within the approved budgets.
- 5.7.3 Ensuring Remedial Management Plans are developed to address financial and/or management problems that may arise as per Section 13 of this Act.
- 5.7.4 Maintain statistical data for off-reserve students attending school on-reserve for purposes of calculating provincial tuition (i.e. on a community by community basis, grade level, parental/guardian information, etc.)
- 5.7.5 To work closely with various organizations regarding fiscal matters and education programming. Such departments will include but are not limited to; Indian and Northern Affairs Canada, Human Resource Development Canada, Federation of Saskatchewan Indian Nations, Prince Albert Grand Council, Saskatchewan Teachers Federation, Saskatchewan Learning, Northern Lights School Division, Saskatchewan Rivers School Division, Prince Albert Roman Catholic Separate School Division, Frontier School Division and other agencies.
- 5.7.6 To ensure all Reporting Requirements for their respective program, department or administration are completed in a timely fashion and submitted to the Director of Operations and in accordance to the applicable Funding Arrangement.
- 5.7.7 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.7.8 The Director of Education will fulfill his/her duties and responsibilities as identified in their respective job description that may be amended from time to time.

5.8 ROLE OF DIRECTOR OF PUBLIC WORKS

- 5.8.1 Develops working agreements and/or contractual arrangements with service providers for water delivery, sewage pump outs, garbage pickup, etc.
- 5.8.2 Develops and manages annual public works budget for approval by Council.
- 5.8.3 Ensures various programs/services operate within the approved budgets.
- 5.8.4 Ensures Remedial Management Plans are developed to address financial and/or management problems that may arise as per Section 13 of this Act.
- 5.8.5 Analyzes staffing, equipment, and materials needs in order to allocate and monitor budgeted resources; approves budgeted expenditures and makes expenditure adjustments to stay within budget; provides budget recommendations based on analysis of operational and maintenance requirements.
- 5.8.6 Provides financial and program information to the Executive Director on a regular basis, including budget variance reports and program deficiencies, inefficiencies and other information to assist in program evaluation.
- 5.8.7 On an annual basis, the Director of Public Works will review the Capital Asset Inventory

System (CAIS) report prepared by the Prince Albert Grand Council. He/she will ensure that all assets owned by Peter Ballantyne Cree Nation and its member communities are included in the CAIS report for PBCN.

- 5.8.8 To ensure all Reporting Requirements for their respective program, department or administration are completed in a timely fashion and submitted to the Director of Operations and in accordance to the applicable Funding Arrangement.
- 5.8.9 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.8.10 The Director of Public Works will fulfill his/her duties and responsibilities as identified in their respective job description that may be amended from time to time.

5.9 ROLE OF DIRECTOR OF CAPITAL

- 5.9.1 Develops working agreements and/or contractual arrangements with service providers for various capital projects including new housing, renovations, etc.
- 5.9.2 Develops and manages annual capital budgets for approval by Council.
- 5.9.3 Ensures various programs/services operate within the approved budgets.
- 5.9.4 Ensures Remedial Management Plans are developed to address financial and/or management problems that may arise as per Section 13 of this Act.
- 5.9.5 Analyzes staffing, equipment, and materials needs in order to allocate and monitor budgeted resources; approves budgeted expenditures and makes expenditure adjustments to stay within budget; provides budget recommendations based on analysis of capital project requirements.
- 5.9.6 Provides financial and program information to the Executive Director on a regular basis, including budget variance reports and program deficiencies, inefficiencies and other information to assist in program evaluation.
- 5.9.7 Assists the Housing Coordinators with preparation of contracts, approving all progress payments as required, and works closely with the local Housing Committees and local Council in priority lists and New Housing/ Renovation selections.
- 5.9.8 To ensure all Reporting Requirements for their respective program, department or administration are completed in a timely fashion and submitted to the Director of Operations and in accordance to the applicable Funding Arrangement.
- 5.9.9 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.9.10 The Director of Capital will fulfill his/her duties and responsibilities as identified in their respective job description that may be amended from time to time.

5.10 ROLE OF DIRECTOR OF ECONOMIC DEVELOPMENT

- 5.11.1 Coordinates and produces financial, budget, and other special reports, proposals, and analyses for Executive Services, to include monthly financial statements and/or funds distribution reports.
- 5.11.2 Manages and coordinates the financial/fiscal operations of the Economic Development department, to include the administration of capital and/or operating budgets and expenditures, and the establishment and management of financial control systems. This includes activities for all Community based economic development ventures.
- 5.11.3 Develops and manages annual operating budgets for the Economic Development department for approval by Chief and Council.

- 5.11.4 To ensure various programs/services operate within the approved budgets.
- 5.11.5 Supervises and participates in the preparation of grant applications, financing plans, and loan documents and on-going administration of grants, financing projects and loan programs for various PBCN Community based Economic Development initiatives.
- 5.11.6 Ensuring Remedial Management Plans are developed to address financial and/or management problems that may arise as per Section 13 of this Act.
- 5.11.7 To ensure all Reporting Requirements for their respective program, department or administration are completed in a timely fashion and submitted to the Director of Operations and in accordance to the applicable Funding Arrangement.
- 5.11.8 To ensure annual staff evaluations are conducted for all staff under their authority or supervision and in accordance to the applicable PBCN Personnel Manual.
- 5.11.9 The Director of Economic Development will fulfill his/her duties and responsibilities as identified in their respective job description that may be amended from time to time.

5.11 ROLE OF CENTRALIZED ACCOUNTING DEPARTMENT (CAD)

- 5.11.1 The CAD of the Finance and Administration department is responsible for the overall financial bookkeeping for all PBCN programs, departments and administrations including but not limited to;
 - a) Recording and maintaining journal and ledger entries, bank statements, inventories, expenditures, payroll, tax returns and other accounting and financial records, documents and systems of the Band to ensure financial recording accuracy and compliance with established accounting standards, procedures and internal controls.
 - b) Ensuring financial controls are in place to protect financial resources. Assisting with the development of Financial Policies and Regulations as well as development of Remedial Management Plans and Operational Plans, as required.
 - c) Ensuring that all financial records are maintained in accordance to the CICA Public Sector Accounting Handbook relating to First Nations.
 - d) Oversees daily processing and accounting for revenue and expenditures by departments; audits and reports financial transactions to funding sources; ensures accuracy, completeness, and compliance with provincial and federal requirements, and general accounting procedures.
 - e) Preparing, reviewing, and processing budget, revenue, expense, payroll, and related correcting entries and preparing bank reconciliations.
 - f) Analyzing and reviewing budgets and expenditures for all funding received, contracts, and grants ensuring compliance with fiscal accountability and reporting and funding requirements.
 - g) All other duties and responsibilities identified within the job descriptions for staff employed within the Finance and Administration department of PBCN Executive Services (i.e. Director of Operations, Human Resource Manager, Accountant, Accounts Payable Clerks and Payroll Clerk).
- 5.11.2 Devolution of CAD functions: If requested by local Council and approved by Treasury Board, the Executive Director may allow individual communities to assume certain CAD functions including financial bookkeeping for all programs and departments of that community. A Community seeking to assume their own CAD functions must ensure compliance to all PBCN Policies and Procedures including the PBCN Financial Administration Act as well as the PBCN Financial Regulations Policy including any and

all amendments that may come into effect from time to time as well as other Band policies that are enacted. Devolution of CAD must not;

- a) Compromise the overall financial integrity of PBCN operations as a whole.
- b) Compromise the financial integrity of that particular Community.
- c) Adversely affect the audit opinion of PBCN as a whole.
- d) Disrupt or jeopardize program and service delivery to PBCN membership.

5.11.3 All proposals for CAD devolution to local Administrations must be forwarded to Treasury Board and the Executive Director. Each proposal must include a detailed workplan identifying and ensuring a high standard of quality assurance with respect to financial management, planning, control and review.

5.11.4 Should the devolution of CAD be approved by Treasury Board, the Board in conjunction with the Finance and Administration department will conduct annual reviews of the Community Administration. If a review reveals systemic problems or is unfavorable with respect to CAD devolution, Treasury Board will allow the Community Administration four (4) months for corrective actions or measures to be implemented. This will require the workplan to be amended accordingly. If the corrective actions are ineffective the CAD devolution will be rescinded by Treasury Board and all CAD functions for that Community returned to the Finance and Administration department of PBCN Executive Services. The local Administration will have two (2) months to implement the workplan and two (2) months for follow up and monitoring by CAD.

6.0 COMMUNITY SERVICES

Each Community Administrator is responsible for preparing a long term financial management plan, remedial management plan and operational plan for their respective community, preparing annual revenue and expenditure plans that reflect prior year variances to ensure long term plans remain viable. All plans including proposed amendments will be forwarded to the Finance and Administration department for review and approval.

Each Community Administrator is also responsible for establishing budgets in accordance with their community's priorities.

Each Community Administrator will ensure various financial transactions (i.e. purchase orders and cheques) are forwarded to the Finance and Administration department for processing.

Each Community Administrator is required to administer various programs and services under their authority and in accordance to all PBCN Policies and Procedures as well as the PBCN Financial Administration Act and PBCN Financial Regulations Policy.

7.0 TREASURY BOARD

The Treasury Board of PBCN acts in the capacity of an advisory body to Chief and Council and Executive Services in the areas of monitoring financial management plans, remedial management plans, operational plans, and recommends banking limitations and minimum required savings.

7.1 A Treasury Board for Peter Ballantyne Cree Nation is hereby established and shall continue into existence notwithstanding changes in its membership from time to time.

- 7.2 Treasury Board Selection and Application Process: This will be done by open competition and advertisement in all PBCN communities and will be open to all Band Members as first criteria. In addition, there will be an application process that consists of submitting a resume, cover letter, CPIC (Canadian Police Information Centre) clearance, and the required Treasury Board job description and qualifications. Screening will be the responsibility of the Community Administrators and the Finance and Administration department. The final list of applicants will be provided to Chief and Council for their consideration and approval.
- 7.3 The Treasury Board shall consist of nine members including the Executive Director. Council will be responsible to appoint each member of the Treasury Board.
- 7.4 A quorum for a decision of the Treasury Board shall consist of six members. This quorum must include at least one (1) Council Member and the Executive Director. In the absence of the Director, the Director of Operations will be the chairperson.
- 7.5 Two of the members of the Board shall be members of the Council.

ROLE OF TREASURY BOARD

- 7.6 The Executive Director shall serve as Chairperson of the Treasury Board.
- 7.7 The Chairperson shall preside over the meetings of the Treasury Board and shall, between meetings of the Board, exercise or perform such of the powers, duties or functions of the Board as the Board may determine. The Chairperson shall exercise administrative responsibilities including:
- a) Calling meetings of the Board Members and setting the agenda for the meetings;
 - b) Certifying Board decisions and providing minutes of the meetings;
 - c) Reporting to Council; and
 - d) Performing such other functions as the Council may assign.
- 7.8 The Board will convene on a quarterly basis or as requested by the Chairperson.
- 7.9 The Board shall be responsible for:
- a) monitoring financial activities of Peter Ballantyne Cree Nation.
 - b) monitoring overall budget variances and ensuring a remedial management plan is developed as per Section 13/14 Remedial Management Plans
 - c) monitoring overall budget variances and ensuring a financial management plan is developed as per Section 15 Financial Management Plans
 - d) monitoring overall budget variances and ensuring an operational plan is developed as per Section 16 Operational Plans
 - e) reviewing the Peter Ballantyne Cree Nation Financial Regulations Policy and making amendments as required. The review will be done at least once per calendar year.
 - f) the reporting and recommending to the Executive Director on financial matters, and
 - g) all other matters relating to the financial affairs of Peter Ballantyne Cree Nation not assigned by another Act or Council resolution to any department or agency.
- 7.10 A member of the Treasury Board may be removed from office:
- a) by the Chairperson if the member has missed three consecutive scheduled meetings of the Treasury Board,
 - b) for reasons of violating the conditions required as a Treasury Board Member described in Section 7.11,
 - c) for reasons of violating the PBCN Financial Administration Act, PBCN Financial Regulations Policy or any other policies, procedures or regulations of PBCN that may

- be amended from time to time, or
- d) by a unanimous vote of Council.
- 7.11 The Treasury Board, subject to the responsibilities prescribed by this policy and other relevant policies and procedures established shall follow the general administrative policies established by Council.
- 7.12 Each Treasury Board Member must adhere to the following principles:
- a) To maintain the highest standard of honor and integrity of their conduct as Treasury Board Members.
 - b) To sincerely adhere to the principles of non-interference with the day to day administrative operations of Peter Ballantyne Cree Nation programs, departments, administrations and agencies.
 - c) To maintain and protect confidentiality on all matters concerning the administrative operations of Treasury Board, PBCN' programs, departments, administrations, agencies and staff.
 - d) To respect the release of only the information that has been officially authorized by Council as a whole, for dissemination through the established and proper lines of communication and reporting.
 - e) To immediately notify the Treasury Board Chairperson and resign as a member of the Treasury Board if he or she is convicted of any offence under the Criminal Code of Canada, unless Council specifically waives the requirement for such resignation
 - f) Attendance at Treasury Board meetings is mandatory and each Member will notify the Treasury Board Chairperson if attendance is not possible. Members who are absent will be ineligible to receive a per diem for scheduled meetings.
 - g) To ensure a familiarity with the various funding arrangements, policies and protocol as used by; Federal and Provincial Government Departments, First Nation Governments, and other Publicly funded agencies and institutions, which may provide funds to Peter Ballantyne Cree Nation, from time to time.
- 7.13 The Treasury Board will be responsible to monitor the RMP via monthly financial statements and variance reports depicting the year to date effectiveness of the recovery plan. Such reports will be prepared by the Finance and Administration department of PBCN.
- 7.14 The Treasury Board will be responsible to monitor the FMP via monthly financial statements and variance reports depicting the year to date effectiveness of the recovery plan. Such reports will be prepared by the Finance and Administration department of PBCN.
- 7.15 The Treasury Board will monitor the financial performance of PBCN operations including all programs, departments and administrations. Treasury Board will also monitor the consistency of administration standards, accountability of controls, etc.
- 7.16 Treasury Board will review the impact of banking decisions initiated by PBCN operations compared with stated objectives outlined in the RMP, FMP and/or Operational Plan.
- 7.17 Treasury Board will monitor the financial performance of PBCN operations including all programs, departments and administrations. Treasury Board will also monitor the consistency of administration standards, accountability of controls, financial management plans, etc.

7.18 Treasury Board will develop strategies to achieve funding stability for PBCN and its member communities.

7.19 The term of office will be a period of three years for all selected Treasury Board Members.

7.20 Terms of Appointment

Year One

For 5 members = 1 year appointments

For 4 members = 3 year appointments

Year Two

For 5 members = 3 year appointments

For 4 members = 3 year appointments

Repeated annually thereafter.

8.0 ROLE OF COUNCIL

8.1 The Council shall appoint through an application process as previously described in section 7.2

a) two Councilors,

b) the Executive Director,

c) the Director of Operations,

d) **one** PBCN Elder (advisory member only and has no voting privileges),

e) three persons from the general Peter Ballantyne Cree Nation membership, and

f) two persons from the general population (i.e. business or professional considerations) to serve as members of the Treasury Board for a period consistent with the term of office of the Band Council. Please note that it is important to select an independent business or professional entity **that has no current interests with PBCN (i.e. auditors or Chartered Accounting Firms).**

A quorum will be in accordance to Section 7.4 of this Act.

8.2 The Council shall approve the annual budget of Peter Ballantyne Cree Nation and any amendments thereto.

8.3 The Council for purposes it deems necessary and to the benefit of band members, may approve an amendment to the annual budget pending the fulfillment of the terms and conditions of the agreement and assuring that targeted savings will not be jeopardized.

8.4 The Council will be fiscally responsible in the financial management, planning and control of all programs, departments, administrations and agencies.

8.5 The Council shall request, receive and approve the annual consolidated audit of Peter Ballantyne Cree Nation.

8.6 The Council will approve all Financial Management Plans, Remedial Management Plans, Operational Plans, including all amendments to each, as required.

8.7 **Honorariums paid to Treasury Board Members will be in accordance to Appendix B of the PBCN Financial Regulations Policy.**

9.0 DELEGATION OF AUTHORITY

9.1 On the recommendation of the Board, Council can authorize Program Managers and Administrators to commit expenditures of Band funds where the expenditures are within the annual projected budgets approved by Council and consistent with the financial

operations of Peter Ballantyne Cree Nation.

- 9.2 Council will sign the said funding arrangement(s) upon the recommendation of Treasury Board and in conjunction with Program Managers/Administrators.

10.0 ANNUAL BUDGET

- 10.1 All resources intended for Community programming will be credited to the appropriate community and allocated on the basis of the funding methodology. The Community then may be required to cost share from its community services for band wide services (i.e. CAD) via transfer of funds.
- 10.2 Where no funding methodology exists, the Executive Director will develop a number of allocation options to be presented to Chief and Council, for their consideration. These allocation options will ensure a fair and equitable distribution of funds by community, program, department and/or administration.
- 10.3 Each department/program manager and administration shall prepare the department, program or agency's projected annual budget for the operation of the department or agency and shall submit the prepared budget to the Director of Operations.
- 10.4 The Director of Operations and Community Administrators will compile the projected annual budgets submitted by the respective programs/departments/administrations and agencies into a consolidated annual operating budget to be submitted to the Executive Director for consideration and review.
- 10.5 Each Community Administration will have the ability to transfer program balances within operations.
- 10.6 The annual budgets shall be made available, during regular working hours for inspection by any member of PBCN. Copies will be provided to PBCN members on written request to the Executive Director.
- 10.7 Council is solely responsible for the approval and amendments to the consolidated annual operating budget for PBCN for each fiscal year.
- 10.8 The annual operating budgets become official upon approval by a Band Council Resolution.

11.0 BANKING

The Executive Director will have the authority to devise a debt-restructuring plan to address PBCN debt issues with financial institutions and/or other credit agencies.

- 11.1 The Director of Operations will establish a general operating account for each community of PBCN, Executive Services and Social Development. All Band funds received will be transferred from the general account into each applicable account. Communities of PBCN include the following;
- a) Southend
 - b) Kinoosao
 - c) Sandy Bay
 - d) Pelican Narrows
 - e) Deschambault Lake
 - f) Kiskaciwan
 - g) Sturgeon Landing
 - h) Denare Beach
- 11.2 To ensure financial controls are established for each Community Administration and

- CAD, each bank account will have a minimum of two (2) signing authorities.
- 11.3 Each Community Administration and/or department requiring a loan(s) must first seek approval by the Executive Director for assessment and ability to repay the loan(s) with all known resources including own source and program funding. The Executive Director will provide an analysis of the loan need, proposed impact to program budgets and loan amortization affects to future cash flows.

12.0 BAND DEFICITS

- 12.1 Each Community Administration that incurs a deficit will be required to participate in development of a Remedial Management Plan (RMP) and/or Financial Management Plan in accordance to Sections 14, 15 and 16 of this Act.
- 12.2 Each Community Administration will be responsible to retire their operating deficit in accordance to Section 17 of this Act.
- 12.3 PBCN will have the ability to transfer program balances band wide, to programs and services, providing the transfer meets Funding and policy requirements **and program deficits are not incurred as a result.**
- 12.4 All intercommunity loans must be paid back the following year within next year's budget. If there is a deficit at the community level, that will be paid back against next year's budget.

13.0 BAND SURPLUSES

- 13.1 Should Band wide programs (CAD) generate a surplus balance, the Executive Director will propose allocation options for consideration by Chief and Council. These allocation options will ensure a fair and equitable distribution of funds by community, program, department and/or administration.
- 13.2 Should Community Administrations generate a surplus balance, these funds will be applied as follows; savings will be applied against bank payment obligations, inter company, or at the discretion of the Community (i.e. for purposes of funding the EAP Program).

14.0 REMEDIAL MANAGEMENT PLANS (RMP)

- 14.1 On occasion, an RMP will be required as a result of PBCN being in default of one or more of the terms and conditions of the funding arrangement or where the Finance and Administration department deems one necessary to address certain financial problems.
- 14.1.1 Default of the Funding Arrangement: Such a default may include:
- a) the terms and conditions of the Arrangement, or any other Arrangement between PBCN and Indian and Northern Affairs Canada, are not being met by PBCN;
 - b) PBCN's auditor gives a denial of opinion or adverse opinion with respect to the financial statements of PBCN in the course of conducting an audit pursuant to the terms and conditions of the Arrangement;
 - c) the health, safety or welfare of PBCN Members is being compromised; or
 - d) the Audit indicates that PBCN has incurred **a cumulative operating deficit equivalent to eight percent (8%) or more of PBCN's total annual operating revenues.**
- 14.1.2 The Finance and Administration department has full authority to ensure an RMP is developed for PBCN or any of its member communities if a cumulative operating deficit of five percent (5%) or greater is incurred.

- 14.2 Should PBCN or any of its member communities incur any problems or difficulties as described in Section 14.1 of this Act, the Finance and Administration department of PBCN Executive Services will impose a recipient managed RMP. The requirement for RMP development will be in accordance to INAC policy for Remedial Management Plans as well as Sections 14 and 15 of this Act.
- 14.3 The RMP applies to all Peter Ballantyne Cree Nation communities, when required.
- 14.4 Quality Assurance Reviews developed by the Director of Operations will gauge whether the RMP is working or not.
- 14.5 If after three (3) months, the RMP is not working, Treasury Board will recommend to the Executive Director alternate measures to remedy the problem(s) including interim management of the Community Administration by Executive Services Finance and Administration department.
- 14.6 The Director of Operations, in conjunction with the Community Administrator, will develop and implement a remedial management plan to address budget variances. The CAD will propose a generic style remedial management plan that specifically details all financial activities by department, program and accounting code.
- 14.7 The RMP will also serve to address the causes of the variance to ensure the problem(s) is prevented from reoccurring.
- 14.8 The RMP, upon the recommendations of the Treasury Board and the Executive Director, will be presented to Chief and Council for approval. This plan will make various administrative and/or operational recommendations on improving the effectiveness and efficiency of program/service delivery.

15.0 REMEDIAL MANAGEMENT PLANS: DEVELOPMENT

- 15.1 When a default of the Funding Arrangement as outlined in Section 14.1.1 has occurred or is occurring or if the Finance and Administration department deems an RMP necessary as per Section 14.1.2, the Executive Director will initiate the following process.
 - a) The Director of Operations will meet with the Community Administrator to ascertain the reason(s) for the administrative, community, financial and/or managerial difficulty or causal factors.
 - b) The Director of Operations will assess the Community's capacity (i.e. skills, abilities) to address and/or remedy the difficulties that gave rise to the problem(s).
 - c) The Director of Operations will assess the Community's willingness to address and/or remedy the difficulties that gave rise to the problem(s).
 - d) Implement and address concerns as outlined in the Auditor's Management Letter.
 - e) The Director of Operations will work with the Community Administrator to ensure an RMP is developed and implemented within thirty (30) days or at such other time as the parties may agree upon and set out in writing, but not to exceed sixty (60) days
- 15.2 It is the responsibility of the Community Administrator and Director of Operations to develop and implement the RMP. At a minimum, the RMP must address the following elements;
 - a) The purpose of the RMP
 - b) Duration of the RMP, including start and completion dates
 - c) Problem identification: a description of causes that resulted in intervention
 - d) Corrective action: activities to be undertaken within specific time frames to address each of the causes

- e) Performance indicators: expected results and/or targets within those specific time frames identified in 15.2, part d), that will be used to measure the effectiveness of each corrective action
- f) The roles and responsibilities of the parties to the RMP
- g) Financial projections (in cases of financial difficulties) at a minimum, a projection of the estimate revenue and expenditures, by program, for the life of the RMP. The current fiscal year must be firm, while the following years are estimates and must be updated annually to reflect new information
- h) In cases where financial difficulties have resulted in the RMP requirement, a clear outline of confirmed/projected other sources of funds to address those difficulties must be identified.
- i) Capacity building/training: activities to be undertaken to strengthen the Community Administration's capacity to implement corrective action. This should include a description of resources to be used for training or other capacity development initiatives.
- j) Reporting and monitoring: will include a description of activities to be undertaken to determine if the RMP is progressing as intended. This would include a summary of information to be submitted to CAD for review as well as specific time frames. At a minimum, the Treasury Board and Executive Director will monitor progress on a quarterly basis and include an analysis of the financial situation and the effectiveness of the corrective action.
- k) Provisions for all amendments to the RMP must be made in writing to the Executive Director and presented to Chief and Council for approval.

16.0 FINANCIAL MANAGEMENT PLANS

- 16.1 The Financial Management Plan (FMP) applies to all Peter Ballantyne Cree Nation communities.
- 16.2 An FMP is a long-term comprehensive plan that includes;
 - a) Current and future financial goals by Program, Department and Administration;
 - b) Management of long-term investments including acceptable risk and rates of return;
 - c) Internal financing options as an alternative to establishing credit/loans with Financial Institutions;
 - d) Financial analysis, planning, and control measures for each Program, Department and Administration;
 - e) Annual and Long-term budgeting for each Program, Department and Administration taking into account all known PBCN revenues sources, expenditures, contingencies, etc.
 - f) Financial projections for each Program, Department and Administration;
 - g) Working capital management for each Program, Department and Administration;
 - h) Long-term financing options and arrangements with local vendors and/or Financial Institutions;
 - i) Labor and staffing arrangements including possible restructuring measures;
 - j) Pro forma balance sheet for each Program, Department and Administration;
 - k) Depreciation schedules for all PBCN fixed assets including buildings, equipment, inventories, etc.
 - l) Financial analysis, planning, and control measures for each Major Capital Project (i.e. Housing and Housing related initiatives);

- 16.3 The FMP, upon the recommendations of the Treasury Board and the Executive Director, will be presented to Chief and Council for approval. This plan will make various administrative and/or operational recommendations on improving the effectiveness and efficiency of program/service delivery.
- 16.4 The FMP will be amended on an annual basis or as required. Amendments will be reviewed by the Treasury Board and the Executive Director. Chief and Council will approve all amendments as needed.

17.0 OPERATIONAL PLANS

- 17.1 The Operational Plan applies to all Peter Ballantyne Cree Nation communities.
- 17.2 An Operational plan includes;
- a) Current financial goals by Program, Department and Administration;
 - b) Internal financing options within each Program, Department and Administration;
 - c) Current financing options and arrangements with local vendors and/or Financial Institutions;
 - d) Annual budgeting for each Program, Department and Administration taking into account all known PBCN revenues sources, expenditures, contingencies, etc.
- 17.3 An Operational Plan is an annual plan that clearly takes into account all PBCN revenues sources, known expenditures by program/department and administration
- 17.4 The Operational Plan, upon the recommendations of the Treasury Board and the Executive Director, will be presented to Chief and Council for approval. This plan will make various administrative and/or operational recommendations on improving the effectiveness and efficiency of program/service delivery.
- 17.5 The Operational Plan will be amended as required. Amendments will be reviewed by the Treasury Board and the Executive Director. Chief and Council will approve all amendments as needed.

18.0 FISCAL YEAR

The fiscal year of Peter Ballantyne Cree Nation shall be from April 1st of each year to March 31st of the following year.

19.0 MEMBERSHIP

- 19.1 Upon receipt of the auditor's report by Council, copies of the consolidated audit report shall be posted in such public places as determined by Council.
- 19.2 The Accountant shall retain the written report of the auditor, together with the related financial statements; and any member of Peter Ballantyne Cree Nation may at their request, review them during regular office hours and may by his/herself make a copy of the report or any part of it.
- 19.3 A schedule that depicts personal information will be treated as confidential and will not be disclosed to Membership.

20.0 CONFLICT OF INTEREST

- 20.1 Any person who holds an office on a board or committee or has employment with Peter Ballantyne Cree Nation, its departments, programs or administrations, including that of Chief or Councilor, shall not use that office or employment for personal gain and will adhere to the Conflict of Interest Policy.

- 20.2 Chief and Council of Peter Ballantyne Cree Nation will adhere to the Conflict of Interest Policy and the *PBCN Elections Act* and its guidelines regarding conflict of interest.
- 20.3 A person may avoid a conflict of interest by disclosing his/her interest prior to the making of a decision and by not participating in the decision.
- 20.4 Peter Ballantyne Cree Nation's *Conflict of Interest Policy* will apply in such cases where a conflict of interest situation arises.

21.0 ALLEGATIONS/COMPLAINTS

Any Band Member or Resident of PBCN who has an allegation or complaint regarding a program/service or other concerns is encouraged to adhere to the following process when dealing with such;

- 21.1 All complaints and/or allegations must be in writing and should be signed by the complainant.
- 21.2 Allegations that are unsigned will not be taken into consideration for review. They will be documented by the Director of Operations or his/her delegate and filed accordingly.
- 21.3 Allegations that are signed by the complainant will be reviewed on a case-by-case basis. The applicable Program/Department will conduct a fact-finding exercise to determine the merit(s) of the allegation. Those deemed substantive will be forwarded to the respective authorities for action. The identity of the complainant will be held under strict confidence and will not be disclosed unless agreed to by the complainant.
- 21.4 The Director of Operations will provide a status report to the complainant regarding the status of their allegation.
- 21.5 Allegations and/or complaints against staff of Peter Ballantyne Cree Nation will be forwarded to Chief and Council for their perusal and investigation to determine the merits of the complaint.

Allegations and complaints regarding PBCN staff will be dealt with via the *PBCN Personnel Manual* or *PBCN Education Personnel Manual, as may be applicable.*

22.0 AMENDMENTS

- 22.1 The Director of Operations and Treasury Board will review the Peter Ballantyne Cree Nation Financial Administration Act at least once per calendar year.
- 22.2 All resolutions or amendments to this Act shall be presented to the Peter Ballantyne Cree Nation Chief and Council for ratification at a duly convened Council meeting.

23.0 SWEAR TO OATH

As a standing member of the Treasury Board for Peter Ballantyne Cree Nation, I swear to abide by the Principles of Conduct contained within this Act.

Should I be unable or unwilling to fulfill my obligations as a member of the Treasury Board as per Section 7.9, I will voluntarily resign from my seat or upon the directions of Chief and Council be dismissed.

I have perused the directives of this Act and concur to the responsibilities inherited as a member of the Treasury Board dated this _____ day of _____, 2006 in _____, Saskatchewan.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

24. SIGNATURES

The Peter Ballantyne Cree Nation Financial Administration Act was reviewed by a quorum of Chief & Council the _____ day of the month of _____, 2006.

The Peter Ballantyne Cree Nation Financial Administration Act is approved by motion # _____ and signed this _____ day of the month of _____, 2006.

On behalf of Chief & Council,

Harold Linklater
Chief, Peter Ballantyne Cree Nation

Margaret Michel
Councillor, Sturgeon Landing

Larry Sewap
Councillor, Pelican Narrows

David Caribou
Councillor, Sandy Bay

Stanley J. Merasty
Councillor, Pelican Narrows

Roland Nataweyes
Councillor, Sandy Bay

Darwin Morin
Councillor, Pelican Narrows

Darrin Morin
Councillor, Southend

Thomas Sewap
Councillor, Pelican Narrows

Ernest Cook
Councillor, Southend

Francis Highway
Councillor, Pelican Narrows

George Michel
Councillor, Prince Albert

Cornelius Ballantyne
Councillor, Deschambault Lake

Marie Gunville
Councillor, Denare Beach

Peter A. Beatty
Councillor, Deschambault Lake