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SECTION ONE PRELIMINARIES

I. Short Title:

This title is known and may be cited as the Chippewa Cree Tribal Budget Ordinance.

II. Authority and Purpose of Tribe Concerning Budget Control:

- A. The Chippewa Cree Tribal Business Committee is empowered to enact this Budget Ordinance pursuant to Article VI, Sections 1(h) and (p) of the duly adopted and approved Chippewa Cree Tribal Constitution and Bylaws (as amended). Article VI, Section 1(h) authorizes the Chippewa Cree Tribe "To appropriate available tribal funds for tribal governmental operations except that any proposed expenditure exceeding the tribe's anticipated annual income shall be subject to approval by a referendum vote."
- B. As governed and empowered by this Constitutional provision, the Chippewa Cree Business Committee believes this Tribal Budget Ordinance is necessary to ensure fiscal accountability by the Business Committee and the Tribe's programs, projects and entities.
- C. The specific purpose of this Ordinance is to control the use and expenditure of any and all Chippewa Cree Tribal funds, including but not limited to: funds generated from Tribal businesses and assets, and funds derived from contracts, grants and gifts from outside governments and entities. Thus, the Business Committee, all Tribal programs, projects and entities, all Tribal official and all employees of the Tribe, its programs and its entities are prohibited from expending funds except as authorized under this Ordinance.

SECTION TWO DEFINITIONS

I. "Definitions:"

As used in this Title, the words and terms defined in Section Two, inclusive, have the following meanings ascribed to them throughout this Title unless the context requires otherwise.

- A. "Anticipated Annual Income" defined – "Anticipated Annual Income" means that amount of financial resources the Tribe predicts will be available from all funding sources for Tribal operations during the forth coming fiscal year.
- B. "Budget Authority Resolution" defined – "Budget Authority Resolution" means that formal resolution passed by the Business Committee setting forth

the total authorized amount of dollars available for the Tribe's operation for the next fiscal year. This resolution identifies the source of the funds that the Tribe intends to operate the Tribal programs, projects and entities with for the coming fiscal year.

- C. "Budget Justification Package" defined – "Budget Justification Package" means the written reports from the Tribe's programs, projects and entities, the Budget Authority Resolution, public comments and any other information the Business Committee utilizes as authority in adopting the Tribe's final fiscal year budget.
- D. "Budget ordinance" defined – "Budget Ordinance" means the law enacted by the Chippewa Cree Business Committee, pursuant to Article VI, Section 1(p), of the Chippewa Cree Tribal Constitution and Bylaws, designated to govern and control the internal fiscal affairs of the Chippewa Cree Tribe.
- E. "Budget Oversight" defined – "Budget Oversight" means that authority the Business Committee retains under this Ordinance to ensure that the fiscal year budget adopted by the Business Committee is being followed.
- F. "Business Committee or Chippewa Cree Business Committee" defined – "Business Committee or Chippewa Cree Business Committee" means the governing body of the Chippewa Cree Tribe.
- G. "Certificate of Deposit" defined – "Certificate of Deposit" means a written acknowledgement by a bank of a deposit with a promise to pay the depositor or the depositor's designee.
- H. "Chairman" defined – "Chairman" means the Chairman of the Chippewa Cree Tribal Business Committee.
- I. "Chief Financial Officer" defined – "Chief Financial Officer" means the Secretary Treasurer of the Business Committee, as created and authorized under Article III, Section 3, of the Chippewa Cree Tribal Constitution and Bylaws, and who shall, in addition to rendering those services as contained in the Constitution and Bylaws, also perform the duties as provided in this Ordinance.
- J. "Chippewa Cree Tribal Funds" or "Tribal Funds" or "Tribal Revenues" defined – "Chippewa Cree Tribal Funds" or Tribal Funds" or "Tribal Revenues" means those dollars identified in this Budget Authority Resolution which dollars will be available for Tribal operations during the next fiscal year.
- K. "Contract" defined – "Contract" means any P.L. 93-638 agreement, self-governance compact or other agreement the Tribe enters into with another

government, organization or entity in which funds are given to the Tribe pursuant to the agreement and the Tribe agrees to provide the services or duties to the public as such agreement requires.

- L. "Director" or "Chief" or "Interim Official" defined – "Director" or "Chief" or "Interim Official" means any manager, Tribal employee or Business Committee Member who is in direct control over any Tribal program, project or entity.
- M. "Emergency" or "Emergencies" defined – "Emergency" or "Emergencies" mean a determination by the Business Committee or a threat to the Tribe, Tribal members or Tribal property under circumstances which warrant the reprogramming of Tribal funds.
- N. "Final Fiscal Year Budget" defined – "Final Fiscal Year Budget" means the last formal plan adopted by the Business Committee pursuant to this Ordinance for the governance and regulation of the special reserves fund.
- O. "Fiscal Controls" defined – "Fiscal Controls" mean those set of guidelines and procedures required to be adopted by the Business Committee pursuant to this Ordinance for the governance and regulation of the special reserves fund.
- P. "Fiscal Year" defined – "Fiscal Year" means the twelve month period starting October 1 and ending September 30 during which the Tribe expends its yearly final fiscal year budget adopted pursuant to this Ordinance.
- Q. "Fiscal Year Budget Package" defined – "Fiscal Year Budget Package" means the budget justification package together with the final fiscal year budget as adopted by the Business Committee.
- R. "Gift" defined – "Gift" means the voluntary transfer of funds without compensation from any source whatever to the Tribe for use in the Tribe's final fiscal year budget.
- S. "Grant" defined – "Grant" means the transfer of a financial gift to the Tribe obtained pursuant to an application from the Tribe to the funding source the expenditure of which is designated for a specified project, purpose or item.
- T. "Grant Matching Funds" or "Matching Funds" defined – "Grant Matching Funds" or "Matching Funds" means those Tribal funds the Tribe earmarks to spend on a specified project, program or item in conjunction with a grant.
- U. "Manager" or "Program Manager" defined – "Manager" or "Program Manager" means any director, chief, or interim official who has direct control over the operations of a program, project or entity, regardless of the time served in such position.

- V. "Miscellaneous Funds" defined – "Miscellaneous Funds" means those various financial resources available to the Tribe for the fiscal year budget including gifts but not including contracts or grants.
- W. "Outside Governments" or "Entities" defined – "Outside Governments" or "Entities" means any organization or entity representing or consisting of people not belonging to or being a part or branch of the Chippewa Cree Tribal Government or membership.
- X. "Program Committee" or "Board" or "Sub-Committee" defined – "Program Committee" or "Board" or "Sub-Committee" means the group formed by the Tribe having the authority of direct control and oversight of the activities and employees of a particular Tribal program.
- Y. "Proposed Fiscal Year Budget" defined – "Proposed Fiscal Year Budget" means the initial detailed plan set forth by the Chairman and Chief Financial Officer for the Business Committee's consideration on the amounts, utilization and disbursement of the Tribe's financial funds for the coming fiscal year and any adopted changes previous to adoption of the final fiscal year budget.
- Z. "Realize" defined – "Realize" means to bring into concrete existence either by letter of credit, vouchers, actual possession or any other means where the Tribe may immediately utilize, without delay or encumbrance, the financial resources identified.
- AA. "Reserves" defined – "Reserves" means any carryover funds from the present fiscal year and any savings accounts or other financial devices or tools where Tribal funds have been kept for future use and which accounts and funds can be used for the next fiscal year.
- BB. "Special Reserves" or "Tribal Reserves" defined – "Special Reserves" or "Tribal Reserves" mean those Tribal funds, not subject to this Ordinance and which are identified by the Business Committee from the Tribe's anticipated annual income for utilization by the Business Committee as the Business Committee deems appropriate.
- CC. "Tribal Assets" defined – "Tribal Assets" means businesses, property, rights and cultural possessions the Tribe owns and which have significant monetary value.
- DD. "Tribal Budget Expenditure" defined – "Tribal Budget Expenditure" means the outlay of financial resources or Tribal funds in accordance with the Budget Authority Resolution.

- EE. "Tribal Business" defined – "Tribal Business" means any commercial endeavor or industrial enterprise undertaken by the Tribe for financial gain.
- FF. "Tribal Employee" defined – "Tribal Employee" means any person, other than an independent contractor, working for the Tribe for monetary or other compensation.
- GG. "Tribal Official" defined – "Tribal Official" means any Business Committee Member, program manager, Tribal employee or other person representing the Tribe with the Business Committee's permission.
- HH. "Tribal Programs" or "Tribal Projects" or "Tribal Entities" defined - "Tribal Programs" or "Tribal Projects" or "Tribal Entities" means any component, service, branch or operation of the Chippewa Cree Tribal Government.
- II. "Tribe or Tribal" defined – "Tribe or Tribal" means the Chippewa Cree Tribe.

SECTION THREE ESTABLISHMENT OF FISCAL YEAR REVENUES

I. Identification of Tribal Revenues:

No later than March 31st of each year all Tribal programs, projects and entities shall provide a written report to the Chief Financial Officer which identifies any and all revenues, including reserves and certificates of deposit, that the Tribal officials expect to be received during the next fiscal year. The Tribal Chairman and Chief Financial Officer shall be responsible for ensuring that this requirement and the requirements contained in Section 3, II are carried out.

II. Identification of Grant, Contracts, Miscellaneous Funds:

No later than March 31st of each year, each Tribal program and entity shall provide a written report to the Chief Financial Officer detailing any and all grants, contracts, or any other miscellaneous funds that the Tribal program, project and entity expects to receive during the next fiscal year.

III. Use of Funds Identified, Grant Matching Funds:

The use of any funds identified under subsection I, and II shall be detailed in the Budget Authority resolution under Section Four. No grant, contract, revenues or miscellaneous funds may be expended unless they have been identified, and their use designated and approved in the Budget Authority Resolution or any amendments thereto. The use of Tribal funds for grant matching funds is not

permitted unless such Tribal funds have been identified in the Budget Authority Resolution.

IV. Tribal Reserve Funds:

The Business Committee may, by appropriate action, establish special reserves that are exempt from this Ordinance, if and only if the Business Committee has formally enacted fiscal controls for such special reserves. Such controls shall at a minimum require that expenditure or commitment of such special reserves can be undertaken only by formal action of at least a three-fourths (3/4) affirmative vote of the Business Committee at a duly called and recorded meeting.

**SECTION FOUR
ESTABLISHMENT OF BUDGET AUTHORITY**

I. Establishment by Tribal Resolution:

At its first regular meeting in July, the Business Committee shall review all material submitted under Section 3, and formally adopt a resolution setting out the total authorized Tribal budget expenditure for the next fiscal year. This resolution shall specifically designate the source of the funds for each authorized activity. The budget authority for the next fiscal year does not become valid until the funding for the budget has been specifically identified. If the fiscal year budget authorizes an activity but fails to identify any funding source the Business Committee's actions are deemed to be null and void and the Tribal Chairman and Chief Financial Officer are expressly prohibited from preparing any budgets for such amounts. The resolution shall also designate the individual Business Committee members who shall act as signatories for all Tribal budget expenditures in conjunction with the Chief Financial Officer. At least three members of the Business Committee, inclusive of the Chairman, shall be so designated. The resolution enacted under this section shall be called the Budget Authority Resolution.

II. Permanent Fiscal Year Budget Package:

Once enacted, the Budget Authority Resolution shall become a permanent part of the Tribe's budget and budget justification package. The Business Committee, Tribal Chairman, Chief Financial Officer, program committees and program managers and directors are responsible for ensuring strict compliance with the Budget Authority Resolution.

III. Funds, Contract, Grants Not Identified:

Only those funds, contracts and grants which are properly identified in the Budget Authority Resolution are authorized for expenditure. Thus, the use of any funds not included in the resolution is prohibited. If funding opportunities become

available after the Budget Authority Resolution is adopted, the Business Committee may amend the Resolution to include said funding, provided, however, that if matching funds are required the Business Committee shall identify the source of such funds. Any such amendments shall designate the name of the funding source where the funding opportunity is available, the amount of money requested and the Tribal program, project or entity which will be responsible for such funding if the funding is received. If any Tribal programs, project or entity seeks funding from a funding source and such search for funding is not disclosed to the Chief Financial Officer or is not otherwise in compliance with this Ordinance, the Business Committee shall have the authority to refuse to accept any or all of such funds received, or to change the use of these funds to the extent allowed by law. The Business Committee may also use any funds received in this manner as an off-set to the Tribal budget and may withdraw any Tribal funds from that program as the Business Committee deems necessary. All amendments provided herein shall be governed under Section eight of this Ordinance.

SECTION FIVE DEVELOPMENT OF TRIBAL BUDGET

I. Chairman's Budget Recommendations:

Based on the information contained in the Budget Authority Resolution, the Tribal Chairman along with the Chief Financial Officer shall prepare and submit to the Business Committee, before the regular meeting in July, a proposed fiscal year budget. The total amount of this proposed budget shall not exceed the amount established in the Budget Authority Resolution and the budget itself shall contain recommendations for use of all grants, contracts, and other funds identified in the Budget Authority Resolution.

II. Business Committee Review/Adoption of Proposed Budget:

After reviewing the Chairman's proposed fiscal year budget, the Business Committee shall make any changes to the proposed budget that it deems appropriate, provided that those changes are consistent with the Budget Authority Resolution. No later than the regular meeting in August, the Business Committee shall formally adopt a proposed budget for the coming fiscal year. At that meeting, the Business Committee shall schedule a budget review hearing to allow input on the proposed budget from the public. Prior to this hearing date the Business Committee shall make the proposed budget, including the Budget Authority Resolution, identification of grants, contracts and other funds, and any budget justification documents available for public review. This information is to be made a part of the official record of the budget hearing. The budget hearing shall be held in accordance with the Tribe's hearing procedures.

SECTION SIX ADOPTION OF TRIBAL BUDGET

I. Changes To the Proposed Budget:

After review of the public comments, the Business Committee shall, no later than the second regular meeting in September, make any necessary changes to the proposed budget and Budget Authority Resolution. Any changes including any amendments to the Budget Resolution are to be accompanied by the additional documentation required to justify such modifications. After all necessary changes, if any, are made, the Business Committee shall adopt the final fiscal year budget by official resolution.

II. Final Budget Preparation:

Once the Business Committee has formally adopted the fiscal year budget package, the Tribal Chairman and Chief Financial Officer are responsible for making all the necessary changes, as approved by the Business Committee, to the proposed fiscal year budget and Budget Authority Resolution in order to convert such into the final fiscal year budget. The final fiscal year budget shall be completed and presented to the Bureau of Indian Affairs Office no later than September 15th of each year.

SECTION SEVEN ASSIGNMENT OF AUTHORITY AND RESPONSIBILITY

I. Authority and Responsibility of the Business Committee:

Except as otherwise provided in this Ordinance, neither the Business Committee, nor any individual member of the Business Committee, has the authority to deviate from this Ordinance, its procedures and any budgets adopted under it. Once the final fiscal year budget is adopted, the authority of the Business Committee is limited to budget oversight, except as otherwise provided herein. However, these limitations shall not prevent the Business Committee from taking corrective action, when necessary, to ensure compliance with this Ordinance.

II. Authority and Responsibility of Program Committees, Boards or Subcommittees:

In addition to assisting and of overseeing the gathering of financial information as required under Section three, the Program Committee has the authority to concur with the Chairman and Chief Financial Officer on amending or modifying that Program's budget pursuant to Section Eight, subsection I and II. The Program Committee shall also make recommendations to the Chairman and Chief Financial Officer on the modifications and/or amendments to that Program's budget as needed. Compliance with this ordinance and program budget shall also

be strictly enforced by each Program Committee who shall oversee the budget of their program through monthly financial statements.

III. Authority and Responsibility of the Chairman:

The Tribal Chairman acting as the Chief Executive Officer of the Tribe, shall be responsible for carrying out the terms of this Ordinance and any budgets adopted under it. The Chairman shall report to the Business Committee on all requested or proposed changes or modifications to the final fiscal year budget as well as any matters which might justify such changes or modifications. The Chairman may, with the concurrence of the Chief Financial Officer and program committee, make modifications to the final fiscal year budget for each program, provided such modifications are conducted in compliance with the limitations contained in Section Eight of this Ordinance. The Chairman shall have the authority, including disciplinary action, to take whatever actions are necessary and appropriate to carry out the terms of this Ordinance. The Chairman and other members of the Business Committee, as designated in the Annual Budget Authority Resolution pursuant to Section Four, I, shall act as signatories on all Tribal Budget expenditures in conjunction with the Chief Financial Officer.

IV. Authority and Responsibility of the Chief Financial Officer:

Once the Tribal budget is properly approved and finalized, the Chief Financial Officer is directly responsible for ensuring that the budget is properly implemented and that any and all unauthorized expenditures are prohibited. In this regard, the Chief Financial Officer shall have the full and complete authority and control to prevent any unauthorized expenditures of funds. The Chief Financial Officer shall immediately report any deviations from the final fiscal year budget to the Tribal Chairman. The Chief Financial Officer shall assure that all programs, projects and entities operated under any grants, contracts and or any other funding arrangements each receive monthly financial statements to ensure budget compliance. No disbursement shall be made and no Tribal budget expenditure shall be allowed unless it shall bear the signature of the Chief Financial Officer and the signature of one of the Individual Business Committee members designated in the annual Budget Authority Resolution.

V. Authority and Responsibility of Managers/Directors:

All program managers have the direct day to day responsibility to assure that their programs are operated in compliance with the budgets approved under this Ordinance, as well as all other applicable laws and regulations. Program managers shall be directly responsible for obtaining monthly financial statements for their respective programs and projects and they are required to report immediately to the program committee, board or subcommittee, Tribal Chairman and Chief Financial Officer any deviations from their approved fiscal year budget. All managers are required to identify and report to the Chief Financial Officer and their program committee, board or subcommittee, in writing, any matters that

prevent compliance with their program's approved budget, the program manager becomes directly and immediately responsible for insuring that the problem is corrected, whether or not he or she is directed to do so by the Chief Financial Officer or Tribal Chairman.

VI. Limitations on Authority:

Unless specifically authorized in this Ordinance, no person, whether elected, appointed, or employed under any position, program, project or entity of the Tribe, has the authority to deviate from this Ordinance. However, this Ordinance is not intended to, nor shall it be construed as preventing the Chippewa Cree Business Committee, if acting in accordance with its overriding responsibility to the Chippewa Cree Tribe, from taking any necessary action to protect and safeguard the rights, resources, or welfare of the Tribe.

**SECTION EIGHT
REGULAR AND EMERGENCY BUDGET AMENDMENTS**

I. Budget Line Item Amendments:

The Tribal Chairman, with the concurrence of the Chief Financial Officer and effected program committee, may amend any approved program budget up to a maximum of 10% of the total program budget for that program per any fiscal year provided that no modification under this provision shall be in excess of \$10,000.00 unless it is accomplished in accordance with Section Eight (II) below.

II. Regular Line Item Amendments:

If, after the Business Committee has formally adopted a final fiscal year budget, an amendment not authorized under Section Eight (I), becomes necessary to the final fiscal year budget or to any approved program budget (if the proposed program amendment is over \$10,000.00) and funds have been identified, the Tribal Chairman and the Chief Financial Officer may propose recommended changes to the Business Committee to amend the final fiscal year budget or to amend any program budget (provided the program committee concurs with amending that program's budget). The Business Committee may adopt an amendment to a duly authorized final fiscal year budget or program budget only after the issue has been notices on the Business Committee's agenda and the proposed amendment has been discussed and voted on at a duly called Business Committee meeting. All amendments must be considered in accordance with the provisions of this Ordinance.

III. Emergency Amendments:

The Business Committee retains the emergency power to reprogram any Tribal funds if a substantial threat exists to the Chippewa Cree Tribe, the Tribe's

resources, or Tribal rights. If the Business Committee takes such emergency action, it shall, within 30 days, call a special Business Committee session for the purpose of formally recording their action and for amending the final fiscal year budget and Budget Authority Resolution where necessary to accommodate the changes. Nothing in this Ordinance shall require the Tribal chairman, the Business Committee, or any other Tribal official, acting during such an emergency, to publicly disclose any information that could adversely impact the legal and/or political standing of the Chippewa Cree Tribe.

IV. Limitations on Amendments:

No amendment to the Budget Authority Resolution, or to any final or proposed budget becomes valid until such funds are realized. In addition, no funds not contained in a final fiscal year budget may be advanced nor expended, including grant matching fund obligation, unless and until an amendment to the budget is adopted in accordance with this Ordinance. Any type of Special Consent process the Business Committee may have at its disposal in non-budget situations shall have no binding authority under this Ordinance and any actions enacted in that manner shall be considered null and void.

**SECTION NINE
ENFORCEMENT**

I. Business Committee, Chairman, Chief Financial Officer:

The Business Committee, the Tribal Chairman, program committees, boards and subcommittees and the Chief Financial Officer are responsible for assuring compliance with this Ordinance and any resolutions, amendments and budgets adopted under the Ordinance. Nothing in this Ordinance is intended to place limitations on any lawful powers of the Business Committee, Tribal officials or Tribal staff other than those limitations specifically delineated in this Ordinance.

II. Tribal Court:

Any civil claims, challenges and alleged violations of this Ordinance that have not been satisfactory resolved by the party or parties assigned that responsibility under this Ordinance shall be brought only in the Chippewa Cree Tribal Court. The Business Committee, by adopting this Ordinance, hereby expressly and unequivocally waives the sovereign immunity of the Business Committee (but not the Chippewa Cree Tribe), Business Committee members individually and in their official capacities, and any Tribal officials and employees who violate the provisions of this Ordinance. Civil suits brought pursuant to this waiver of sovereign immunity shall be prosecuted only to the extent of the equitable remedies available under Section Nine, subsection III, No violations of this Ordinance shall result in actual, compensatory, consequential, exemplary,

punitive or any other type of monetary damages being awarded against the Chippewa Cree Tribe, Chippewa Cree Business Committee, its members individually or in their official capacities, Tribal employees or official. Nor shall any party bringing suit to enforce the provisions of or to correct any violations to this Ordinance be entitled to attorney or advocate fees from the party being sued or from the Chippewa Cree Tribe. All are responsible for the fees of their own attorneys or advocates. With the exception of the criminal remedies in Section Nine, subsection III no other waivers of Tribal sovereign immunity are offered not are they intended.

III. Civil and Criminal Remedies:

The Tribal Court shall have jurisdiction to impose the equitable remedies of temporary restraining orders, injunctions, mandamus and declaratory relief to correct any infractions under this Ordinance. The Court may also impose any remedy available in the Tribe's Code of Ethics for Chippewa Cree Tribal Elected and Appointed Officials, Tribal Personnel Policies and procedures for violations of this Ordinance are to be based on the circumstances surrounding the magnitude of each violation. The misuse of Tribal funds may be deemed criminal offenses and the perpetrator(s) may be charged with the appropriate criminal offense under the Chippewa Cree Tribal Law and Order Code. The conviction of any criminal offenses stemming from a violation of this Ordinance shall carry the strictest penalties available, including restitution to the Tribe. Additional criminal charges may be brought in Federal Court should the Federal Government deem that any federal law has been violated.

IV. Severability Clause:

If any provision of this Title is held invalid, such invalidity shall not affect the other provisions of this Title, which shall continue to be in full force and effect.

V. Protection of Tribal Employees and Whistle Blowers:

A Tribal employee or any other person who has taken action to assure compliance with this ordinance shall have available to them any of the remedies stated in Section Nine, subsection II and III, above in order to prevent retribution or retaliation for taking such action.

**SECTION TEN
REFORMATION**

I. Modification: Rescission:

This Ordinance may not be amended or repealed unless that action is approved by at least three-fourths (3/4) affirmative vote of the Chippewa Cree Business Committee, taken at a regular duly called meeting of the Business Committee,

after and only after the proposed action was publicly announced and published for at least two weeks prior to the meeting and the item was properly noted on the Business Committee's agenda.

