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Grand Council of the Crees (Eeyou Istchee)
Grand Conseil des Cris (Eeyou Istchee)

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Cree Nation Government
Gouvernement de la Nation Crie

Cree Nation Government

BYLAW 2014-09

2023 Consolidation of the By-Law Concerning Financial Authority of the Cree Nation Government

Adopted March 18, 2014

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WHEREAS the powers of the Cree Nation Government are exercised by the Council, except in those matters declared to be within the exclusive jurisdiction of the Board of Compensation or of the Executive Committee;

WHEREAS the Council of the Cree Nation Government (CNG) may from time to time by By-Law entrust to and confer and delegate upon the Executive Committee, and upon the Management Committee, the Executive Director, Director-General, Treasurer and senior and management staff of the CNG some of its rights, powers and obligations as it deems fit and appropriate;

WHEREAS Section 49 of the Act Respecting the Cree Nation Government states that the Executive Committee authorizes the payment of all sums due by the CNG in accordance with the formalities, restrictions and conditions prescribed by this Act;

WHEREAS the Council may enact by-laws dealing with the preparation of budgets, with budget appropriations and with the disposition of unexpended appropriations;

WHEREAS appropriate delegation of authority is fundamental to the effective and efficient management and operation of the Cree Nation Government;

THEREFORE the present By-law is intended to establish the principles that govern the delegation of financial authority and outline the process by which the authority to act and to make decisions are delegated.

1. Application

This By-law applies to all departments and personnel of the Cree Nation Government. In the event of an inconsistency or a conflict between this By-law and another CNG policy, this By-law prevails to the extent of the inconsistency or conflict.

2. Scope

This By-law applies to the procurement of goods and services, capital projects and to any commitments to exchange money or property, currently or in the future, from or to the CNG, or to perform services which would require the expenditure of money or use of CNG resources.

3. Principles

3.1 Delegations of authority are appropriate in the following situations:

a) where the delegation will enhance the effectiveness and efficiency of the operation without risking the integrity of the internal control necessary for accountability;

b) where the person receiving the delegation has the expertise to use the delegated authority appropriately and knowledgeably;

c) when the risk of abuse of a delegated authority is minimal or where it can reasonably be controlled;

d) when the responsibilities of the person receiving the delegation requires such authority to provide the person the capacity to carry out his responsibilities; and

e) when there is a method in place to insure proper exercise of the delegation of authority including a monitoring and periodic review/audit.

3.2 No individual may sign any contract that creates an obligation or undertaking on behalf of the CNG unless that individual has financial authority in accordance and in compliance with this By-Law.

3.3 All individuals who are involved in financial transactions within the CNG have a fiduciary responsibility to safeguard the assets of the organization and ensure the integrity of its accounting records.

3.4 Before contracting any obligations for the CNG, namely by signing contracts, authorizing payments, etc. the signing officer must be satisfied as to the following and must be prepared to take responsibility to attest that the:

a) CNG is able to meet its obligations within the terms of the contract/obligations and that the other parties are reasonably likely to meet their obligations;

b) contract complies with the relevant legislation, CNG By-laws, policies, etc.;

c) CNG has sought and obtained the necessary approvals, when required;

d) financial and other benefits to, or liabilities of, the CNG as a result of the contract have been considered and are reasonable.

3.5 Supervisors are accountable for all financial transactions executed by the personnel under their authority.

4. Legislative and By-Law Framework

4.1 This By-law takes account of the Act Respecting the Cree Nation Government (R.S.Q., c. G-1.031) and the Cree-Naskapi (of Quebec) Act (S.C. 1984, c. 18).

5. Related policies

5.1 The following by-laws or policies contain information about specific financial arrangements, and must be read in conjunction with this By-law: • Cree Nation Government General By-law • By-law concerning the Procedures and Requirements relating to the Calling of Tenders and Awarding of Construction Contracts • Travel Policy

6. Definitions

6.1 For the purposes of this By-law, the following words or expressions mean:

a) Act: the Act Respecting the Cree Nation Government;

b) CNG: the Cree Nation Government excluding the Board of Compensation;

c) Council: the Board of Directors of the Cree Nation Government;

d) Financial transaction : any exchange involving the transfer of money or property, currently or in the future, from or to the CNG;

e) Year: the fiscal year from April 1 to March 31

7. Requirements / Expenditures and Financial Authority

7.1 The CNG may not expend moneys or commit itself, by contract or otherwise, to expend moneys, unless:

a) such expenditure is authorized by or under a by-law or resolution; and

b) a certificate is issued by the Treasurer or his designate stating that moneys are available for such expenditure.

7.2 Non-compliance by the CNG with section 7.1 does not affect the validity or enforceability, with respect to the other party, of the CNG's commitment to expend moneys, if the other party took reasonable steps to satisfy itself that the CNG had complied with section 7.1.

7.3 Where a by-law or resolution referred to in section 7.1 is inconsistent with the CNG's budget or a supplementary budget, the by-law or resolution shall so state, but a non-compliance with this section does not affect the validity of the by-law or resolution.

Authorization of Expenditures and Commitments

7.4 For greater certainty, the adoption by the Council of the budget or a supplementary budget does not replace the need for authorization and certification provided under section 7.1.

7.5 For the purpose of subsection 7.1 a), the Council hereby permits only the persons and committees listed in Appendix A and B to authorize expenditures and to make financial commitments on behalf of the CNG in accordance with the amounts by transaction, responsibilities and the fields of authority set forth in Appendix A and B, the whole subject to requirements regarding the awarding of contracts, as applicable.

7.6 For greater certainty, notwithstanding any other by-law of the CNG that does not make explicit reference to this By-law, Appendix A and B provides a definitive and exhaustive list of the persons and committees permitted to authorize expenditures and to make financial commitments on behalf of the CNG, subject to the amounts by transaction, responsibilities and the fields of authority provided therein.

7.7 Prior to authorizing any expenditure or commitment pursuant to section 7.5, the person or committee shall ensure that such expenditure or commitment respects the budget or a supplementary budget, is permitted by any applicable funding agreement, as the case may be, and that funds are available for such purposes.

7.8 No person shall split or segment an expenditure or financial commitment for the purpose of permitting a person or committee to authorize expenditures or financial commitments that would otherwise not be permitted under section 7.5 and Appendix A and B.

Certification of Available Funds

7.9 The Treasurer, or in his absence, the designate of the Treasurer, shall only issue a certificate contemplated by subsection 7.1 b) after having confirmed that such expenditure is authorized by resolution of the Council or under this By-law, and that moneys are available for such expenditure.

7.10 For the purpose of subsection 7.1 b), with respect to expenditures of $50,000 or less, the signature of the Treasurer or in his absence, the designate of the Treasurer, on the relevant cheque, or any corresponding authorization for another form of payment, is deemed to constitute a certificate contemplated by section 7.9.

Payment

7.11 No CNG Funds may be released or otherwise paid out unless the expenditure has been previously authorized in accordance with this By-law and a requisition for payment is provided indicating the budgetary appropriation or appropriations from which it is to be paid, with documentation supporting the chargeable expenditure.

Delegation

Appendix A of this By-law details authorities designated to specific levels of responsibility within the CNG. This Appendix establishes the types and maximum amounts of obligations that may be approved by committees and individuals pertaining to their department or for the function for which they are responsible or over which they have jurisdiction.

8. Financial authority of the Executive Committee

8.1 In accordance with the jurisdiction of the Executive Committee to authorize the payment of all sums due by the CNG subject to the formalities, restrictions and conditions prescribed by the Act, the Council hereby delegates to the Executive Committee the following powers and responsibilities (see Appendix A):

a) to approve any contracts and expenditures subject to the budget approved by the Council;

b) to authorize cost reallocations within the budget of the CNG provided that such reallocations do not exceed the general overall budget approved by the Council;

c) to approve leases of immovable property of the CNG to third parties for terms exceeding 12 months;

d) to approve leases by the CNG of immovable and/or movable property for a term exceeding 12 months;

e) to assume any necessary powers and responsibilities of the Council when not in session.

9. Financial authority of the Management Committee

9.1 The Council hereby delegates to the Management Committee the following powers and responsibilities to approve (see Appendix A):

a) expenditures for amounts not exceeding $500,000, subject to the budget under their authority as approved by the Council;

(Amended by Resolution BC 2015-23)

b) funding and contribution agreements not exceeding $500,000;

(Amended by Resolution BC 2015-23)

c) leases of immovable property of the CNG to third parties for a term not exceeding 60 months;

(Amended by Resolution BC 2016-08)

d) leases by the CNG of immovable and/or movable property for a term not exceeding 60 months;

(Amended by Resolution BC 2016-08)

e) purchase by the CNG of immovable and/or movable property insofar as the total value of such purchase does not exceed $500,000;

(Amended by Resolution BC 2015-23)

f) sale of movable property belonging to the CNG insofar as the total estimated value of such sale does not exceed $500,000;

(Amended by Resolution BC 2015-23)

g) cost reallocations within the budget of a capital project insofar that such cost reallocations do not exceed the overall budget allocated for such project;

10. Financial authority of the Executive Director

See Appendix A

10.1 The Council hereby delegates to the Executive Director the following powers and responsibilities, subject to the budgets as approved by the Council, to authorize:

a) all legal and professional fees expenditures within the Budgets approved by Council;

b) expenditures of all departments for amounts not exceeding $100,000;

c) contracts of the CNG insofar as the total consideration involved does not exceed $100,000.

11. Financial authority of the Director General

See Appendix A

11.1 The Council hereby delegates to the Director General the following powers and responsibilities, subject to the budgets as approved by the Council, to authorize:

a) expenditures for all departments for amounts not exceeding $100,000;

b) contracts of the CNG insofar as the total consideration involved does not exceed $100,000;

c) capital projects not exceeding $100,000;

d) in coordination with the Treasurer, to approve budget and expenditures reallocations for amounts not exceeding $100,000 within the budget of the CNG or within previously approved capital projects;

12. Financial authority of the Treasurer

See Appendix A

12.1 The Council hereby delegates to the Treasurer the following powers and responsibilities:

a) the development of an annual budget, within the parameters established by the Council, to achieve the goals and objectives of the CNG;

b) the establishment of a sound internal control environment;

c) to conduct annual reviews of all financial authorities and ensuring that the authorized delegations are respected;

d) to inform council of budget performance including major cost over-runs;

e) to ensure that the books, accounts and financial records of the CNG are kept according to generally acceptable accounting procedures in accordance with all funding agreements and understandings with governments;

f) to supervise the preparation of the financial statements of the CNG containing the auditor's report;

g) to reject any expenditure not specifically authorized pursuant to the approved budget by the Council;

h) to present the audited financial statements to the General Assembly. Moreover, the Council hereby delegates to the Treasurer the following powers and responsibilities, to authorize, subject to the budgets as approved by the Council:

i) expenditures for all departments for amounts not exceeding $100,000;

j) all legal and professional fees expenditures within the Budgets that have been approved by Council;

k) contracts of the CNG insofar as the total consideration involved does not exceed $100,000;

l) budgets of the CNG not exceeding $100,000;

m) funding and contribution agreements not exceeding $100,000;

n) and to approve budget and expenditures reallocations not exceeding $250,000 within the budget of the CNG subject to the reporting of the reallocation at the next meeting of the Executive Committee.

13. Financial authority of the Deputy Director-General

13.1 The Council hereby delegates to the Deputy Director-General the same power and responsibilities as the Directors and to assume the role and responsibilities of the Director- General when the later is absent.

14. Financial authority of the Directors

14.1 The Council delegates to the Directors of Departments the following powers and responsibilities: See Appendix A

a) to approve contracts, and expenditures related to their department, insofar as the amount does not exceed $25,000, subject to the budget under their authority as approved by the Council;

b) in coordination with the Treasurer, approve expenditure and budget reallocations for amounts not exceeding $25,000 within the concerned department and approved budget of the CNG.

15. Financial authority of the Coordinators and Managers

15.1 The Council hereby delegates to the Coordinators and Managers of Departments the following powers and responsibilities, to approve: See Appendix A

a) contracts and expenditures related to their responsibilities within their department and subject to the approved budget under their authority, insofar as the amount does not exceed $10 000.

16. Other Delegations

16.1 The Council hereby delegates additional powers and responsibilities to the following, subject to the budget under their authority as approved by the Council (see Appendix B)

a) The Director of Capital Works and Services: • Once a project has been approved by the appropriate authority, to approve plans and specifications for capital projects, contracts for engineers, architects, and construction contracts in connexion with the capital projects; • to approve insofar as the amount does not exceed $50,000:

i) Purchase of goods and services

ii) Leases up to 6 months

iii) Sale of moveable properties

b) The Coordinators of engineering services / Capital works department • to approve the purchase of goods and services insofar as the amount does not exceed $25,000;

c) The Manager / Capital works department • to approve payment of invoices for utilities expenses such as electricity and telecommunications.

d) The Director of Cree Human Resources Development Department (CHRD): to approve contracts with recipients, following the recommendation made by the ASDAC insofar as such contracts: • do not exceed the overall budget approved by the Council and ■ respect the Policy and Procedures on Programs of the Department of Cree Human Resources Development;

e) The Coordinator of Finance : to approve the Payroll of the CNG.

17. Settlement Agreement

17.1 Any Settlement Agreement (legal claim against the CNG such as a civil action, a complaint before a judicial or quasi-judicial tribunal or any other action that potentially engages the liability of the CNG) must be approved by the Executive Committee or the Management Committee as the case maybe, depending on the appropriate level of financial authority.

18. Books, Records and Financial Statements

18.1 The Council shall adopt each year a general balanced budget for the next fiscal year. The Council may, during the fiscal year, adopt by resolution any supplementary budget which it deems necessary.

18.2 The balanced budget shall indicate the categories of expenditures to be incurred during the year as well as the sources of funding for the overall operations of the CNG.

19. Banking, Investment and Financial Commitments

19.1 Appropriate bank accounts to reflect the activities of the CNG shall be opened through resolutions adopted by the Executive Committee or the Council. More specifically, all cheques/payments directions shall require one of the following signatories: • Treasurer • Coordinator of Finance • Chief Accountant • Payroll Administrator/Manager In addition, all cheques/payments instructions shall require a second signatory which shall be assigned in terms of overall financial authorities:

a) For payments up to $25,000 One of the following (to the extent that they are not a first signatory as described above): • Executive Director • Director General • Deputy Director General • Treasurer • Coordinator of Finance • Chief Accountant • Payroll Administrator/Manager • Director of Human Resources • Director of Leisure, Sports and Recreation

b) For payments in excess of $25,000 and up to a maximum $250,000 One of the following (to the extent that they are not a first signatory): • Executive Director • Director General • Deputy Director General • Treasurer • Coordinator of Finance • Chief Accountant • Director of Human Resources

c) For payments in excess of $250,000 All payments in excess of $250,000 shall require the signature of the Treasurer to the extent that he is not the first signatory. In the event the Treasurer is not available, one of the following shall sign: • Grand Chief • Deputy Grand Chief • Executive Director • Director General • Deputy Director General The CNG may, upon approval of the Council

or Executive Committee, open and operate one or more Custodian accounts requiring the signatures of any 2 of the Executive Director, Treasurer and/or the Coordinator of Finance.

19.2 Specific provisions shall apply with respect to accounts held "in trust" for various entities or for various purposes in accordance with the terms of reference of the creation of such accounts.

19.3 No loan or advance including salary and travel advance for any employees is permitted without the approval of the Council.

20. Mechanism / Delegation of Authority

20.1 Where this By-law delegates a power, duty or function to a named position, the delegation of the power, duty or function is to the person who, from time to time, holds the position and extends to any person officially acting in that position on a temporary basis, unless otherwise specified in the appointment to act.

20.2 If the person is unable to carry out the duties associated with his delegation for any reason, including a potential or actual conflict of interest or a temporary incapacity or absence, the delegation may be exercised by the delegate's supervisor. Any delegations are included in those held by a delegate's supervisor. Financial authority is automatically vested in the individual at the next higher level of authority in the direct line of reporting.

20.3 During the temporary absence of a person having permanent authority, the Management Committee may designate another person to temporarily fill the responsibility of that position who shall be vested with the financial authority of such position (see Appendix C, the Temporary Appointment Form).

21. Final Provisions

21.1 Where a contract for which no person has been designated as signing officer requires approval, the Treasurer is the signing officer. If the amount involved exceeds his signing authority, the approval shall be obtained from either the Management Committee, the Executive Committee or the Council Board as the case maybe.

Emergency Expenditures

21.2 In the case of an emergency, the Management Committee may approve a reasonable expenditure, with regard to the circumstances, for any emergency purpose when a situation is posing an immediate threat to the public health and safety or a serious, immediate risk to CNG assets that must be addressed without delay.

21.3 In the event that it is not possible to convene an emergency meeting of the Management Committee in the case of an emergency, the Treasurer or Director General, may approve an emergency expenditure.

22. Compliance Monitoring

22.1 Any person may inform and provide relevant details to the Treasurer, or to another member of the Management Committee or Executive Committee, where he has reason to believe that:

a) an expenditure, liability or other transaction of the CNG is not authorized by or under this By-law;

b) there has been a theft, misuse or other irregularity in relation to CNG Funds or regarding accounts, assets, liabilities and financial obligations of the CNG;

c) a person has failed to comply with the by-law or policies of the CNG regarding conflicts of interest; or

d) another provision of this By-law has been contravened.

22.2 If an employee or a member of the Council or a committee becomes aware of any of the circumstances described under section 22.1, that person shall report it to the Treasurer, or to another member of the Management Committee or Executive Committee if the circumstances involve the Treasurer.

22.3 A person who makes a report under this section shall not be subjected to any form of reprisal by the CNG or by an employee or a member of the Council or a committee as a result of making that report.

22.4 The violation by an employee or a member of the Council or a committee of any provision of this By-law may entail the imposition with due regard for all the circumstances including the nature and seriousness of the violation, one or several of the following sanctions:

a) a reprimand;

b) suspension in the case of employees or dismissal; or

c) dismissal as a member of a committee and replacement by another member, in the case of elected officials.

22.5 The Council may, as it deems appropriate and with due regard to the nature and seriousness of the violation, authorize the initiation of civil legal action against any person who expends, or who authorizes or approves the expenditure of, CNG Funds or who purports to make any financial commitment on behalf of the CNG in contravention of this By-law which results in financial loss or damage to the CNG, in addition to any criminal or penal proceedings that may be initiated with respect to such person.

22.6 The Treasurer is responsible for ensuring compliance with this By-law and for providing support in its interpretation and application.

22.7 The official version of this By-Law is kept by the Corporate Secretary of the CNG.

Appendix A

General Delegation / CNG Expenditure Authorization

The cumulative maximum of any items below must remain within the approved budget

Category (1)	**Council**	**Executive Committee**	**Management Committee (2)**	**Executive Director**	**Director General**	**Treasurer**	**Directors of Departments**	**Coordinators & Managers of Departments**
Purchase of goods and services (3)	unlimited	unlimited	Max of $300K	Max of $100K	Max of $100K	Max of $100K	Max of $25K; see Appendix B	Max of $10K
Capital Projects (4)	unlimited	unlimited	Max of $300K		Max of $100K		See Appendix B for CWS	See Appendix B for CWS
Operation & maintenance of buildings	unlimited	unlimited	Max of $300K				See Appendix B for CWS	See Appendix B for CWS
Leases of CNG properties to third party	More than 12 months	More than 12 months	6 months to 1 year; Max of $300K				See Appendix B for CWS	
Leases of properties by the CNG	More than 12 months	More than 12 months	12 months or less				See Appendix B for CWS	
Purchase of immovable property	unlimited	unlimited	Max of $300K				See Appendix B for CWS	

(1) Every contract other that professional services shall not be awarded except after call for tenders (s. 117, CRA by-law #27)

(2) According to S. 40.12 of the CRA By-law #27

(3) Including travel expenses

(4) Including capital repairs and renovations

Appendix A
(Cont'd)

Category (1)	**Council**	**Executive Committee**	**Management Committee**	**Executive Director**	**Director General**	**Treasurer**	**Directors of Departments**	**Coordinators & Managers of Departments**
Sale of immoveable & moveable properties (2)	unlimited	unlimited	Max of $300K				See Appendix B for CWS	
Budget reallocation (3)	unlimited	unlimited				Max of $250K	Max of $25K	Max of $10K
Funding & Contribution Agreement (4)	unlimited	unlimited	Max of $300K			Max of $100K	Max of $25K	Max of $10K
Loans and advances	Only the Council							

(1) Every contract other that professional services shall not be awarded except after call for tenders (s. 117, CRA by-law #27)

(2) Subject to EEPF and CHRD specific funding agreements

(3) Subject to the authorization of the Treasurer

(4) Subject to the authorization of the Treasurer

Appendix B
Specific Delegations

Position	The following powers and rights for approving:	Maximal Amount
Director / Capital Works and Services	Purchase of goods and services	50K
	Capital projects / Operation and Maintenance	50K
	Approve Leases of 6 months and less	50K
	Sale of moveable properties (1)	25K
Coordinators of engineering services Capital Works and Services	Purchase of goods and services	25K
	Capital projects / Operation and Maintenance	25K
Manager Capital Works and Services	Payment of invoices for utilities expenses such as electricity and telecommunications	As per invoice
Director of CHRD	Contracts with recipients insofar as such contracts do not exceed the overall budget approved by the Council	Following the recommendation made by the ASDAC Committee
Coordinator of Finance	Payroll of the CNG	

(1) Subject to specific restrictions in the EEPF or CHRD funding agreements

Appendix C
Form / Temporary Appointment

TEMPORARY APPOINTMENT I, _____, on behalf of the Management Committee of the Cree Nation Government, hereby appoint _____ This authorization is to exercise powers and responsibilities as follow as: (❑ Full delegated authority including delegated authority for all expenditures. ❑ Restricted delegated authority for all expenditures only. ❑ Restricted delegated authority for expenditures only, up to $. This authorization will remain in effect from until . Appointee I have read the By-Law on Financial Authority and I do hereby agree to fulfill my responsibilities accordingly. Keep this form in file for any Audit purposes.

Adopted: March 18, 2014