Finance Standard Operating Procedures Manual

Saskeeng Anicinabe

July 2026

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1.0 PREAMBLE

1.0.1 The following document shall be named Sagkeeng Finance Standard Operating Procedures Manual (hereinafter referred to as the "Sagkeeng Finance S.O.P. Manual").

1.1 EFFECTIVE DATE

EFFECTIVE DATE: July 21, 2026

1.1.1 Sagkeeng Finance S.O.P. Manual is formally adopted by and under Order of Sagkeeng Anicinabe Government.

1.1.2 The following Sagkeeng Finance S.O.P. Manual shall take effect and remain in effect, from the dates of adoption indicated in each individual standard operating procedure, until such time as the Sagkeeng Executive Council pass additional resolutions from time to time, or every year, whichever period is less, for the purpose of amending, expanding, changing or cancelling in whole or in part any standard operating procedure guidelines or regulations contained herein.

1.2 PURPOSE AND SCOPE

The elected Executive Council of Sagkeeng has the responsibility to oversee the management and administration of the funds of Sagkeeng for the benefit of its membership. This manual has been prepared to assist Sagkeeng and its employees in performing their responsibilities as they relate to financial management of Sagkeeng.

In order for an organization to operate effectively, it is necessary to clarify the responsibilities of each employee, department and committee. Specific supervisory and decision-making responsibilities must be clearly defined, known and understood for each managerial unit. It is through the clear designation and delegation of authority that persons are required to be accountable.

This manual provides the basis for delegated financial authority, and defines the responsibility of each management level within Sagkeeng.

It is Sagkeeng procedure to abide by the Conflict of Interest Guidelines (Appendix A) contained in the Sagkeeng Human Resource Policy Manual which prohibits the use of an elected position for personal gain.

1.3 DEFINITIONS

"BCR"	means Band Council Resolution
"CEO"	means the employee or contractor appointed as Chief Executive Officer or designate of Sagkeeng on terms and conditions set out by Executive Council
"CFO"	means the employee or contractor appointed as Chief Financial Officer and/or Director of Finance or designate of Sagkeeng on terms and conditions set out by Executive Council
"Committee"	means a committee of Sagkeeng
"Executive Council"	means the Chief and Council of Sagkeeng
"Employee"	means any employee or contractor of Sagkeeng
"Executive Team"	means the CEO, CFO and Assistant CEO
"Financial Officer"	means any financial officer appointed from time to time by Executive Council
"Member"	means the membership of Sagkeeng
"Order of Sagkeeng Anicinabe Government"	means an order or resolution passed by the Executive Council of Sagkeeng Anicinabe Government
"Quorum"	means at least 5 members of the Executive Council
"Sagkeeng"	means the Sagkeeng Anicinabe Government including elected officials and their administration/bureaucracy.

2.0 AUTHORITY AND DISTRIBUTION OF THE SAGKEENG FINANCE S.O.P. MANUAL

2.0.1 It is the Sagkeeng standard operating procedure to distribute and issue this S.O.P. manual to all members of Executive Council as well as management staff at the point of hire. Furthermore, it is expected that all management staff will acquaint themselves with the contents of this manual and be responsible to seek clarification on any standard operating procedures required in order to ensure that s/he can adequately adhere to the procedures.

2.0.2 The CFO will ensure that Executive Council and all finance staff, managers and supervisors have a copy of the Sagkeeng Finance S.O.P. Manual made available to them and are responsible to maintain a working knowledge of its contents.

2.0.5 The CFO will be responsible to ensure that all of Executive Council, managers and supervisors will receive amendments to the manual within a reasonable period of time.

2.0.6 All recipients will return their copy of the Sagkeeng Finance S.O.P. Manual to the CFO when their employment is terminated.

2.1 AMENDING THE SAGKEENG FINANCE S.O.P. MANUAL

2.1.1 From time to time or every year, whichever period is less, it may be necessary that standard operating procedures be amended and revised in order to continue to meet with the organizational changes of Sagkeeng.

2.1.2 The Executive Council is committed to ensuring that these standard operating procedures are revised and reviewed periodically to ensure that they remain effective and in use.

2.1.3 All amendments to these standard operating procedures require approval of a quorum of Executive Council, one of which, must be the Chief.

Updates to Appendix D in accordance with the National Joint Council Travel Directive (www.njc-cnm.gc.ca) can be made by the Executive Team without approval by Executive Council.

2.1.4 Any amendments to this document must be submitted by the Finance Department and approved by the Executive Team prior to being tabled at a duly convened Council meeting. The Executive Council will be allowed a maximum of two (2) weeks to review the proposed amendment(s) before a motion is made to amend this document.

2.1.5 The CFO will submit an annual report on the operations of Sagkeeng for improvements to this manual and its implementation or required amendments. This report must be filed on or before February 28th of every annual fiscal period.

3.0 FINANCIAL RESPONSIBILITIES

3.1 EXECUTIVE COUNCIL

3.1.1 The Executive Council are the elected representatives of Sagkeeng members. As Sagkeeng's elected representatives, the Executive Council are considered to be an authorized government of Sagkeeng.

3.1.2 The Executive Council are responsible for setting standard operating procedures and objectives, and seeing that these objectives are properly recognized and administered by Sagkeeng administration.

3.1.3 The responsibility of Executive Council with regards to the administration of these procedures include, but are not limited to the following:

i. The approval of the financial standard operating procedures, including periodic review and amendment to ensure that those standard operating procedures continue to reflect the required organizational needs and financial accountability of Sagkeeng.

ii. Approving the hiring and promotion of the Sagkeeng Executive Team, and ensuring that staff is sufficiently qualified to perform the required duties for each position.

iii. Reviewing and ratifying the annual operating budgets for Sagkeeng, and approving amendments to the budget as recommended by the Executive Team.

iv. Negotiating and approving all funding agreements including any settlement agreements on behalf of Sagkeeng.

v. Approving financial expenditures as may be required under these procedures.

vi. Approving the selection of vetted and approved third-party contractors as recommended by the Executive Team.

vii. Monthly reviews of the financial information of Sagkeeng as presented by the administration.

viii. Approving the selection of financial advisors and contractors, including the selection of financial institutions and audit firms.

ix. Determination of the authorized signatories on behalf of Sagkeeng.

x. Ensure that all programs and operations of Sagkeeng adhere to and are reported on in accordance with the financial standard operating procedures of Sagkeeng.

xi. Initiate or conduct investigation, and take necessary disciplinary actions when a

Sagkeeng employee or Executive Council member does not comply with these or other applicable standard operating procedures and regulations of Sagkeeng.

xii. Ensure the accountability to its membership through its adherence to the disclosure procedures incorporated into the financial accountability standard operating procedure.

xiii. Adherence to and abiding by the conflict of interest guidelines of Sagkeeng, which include prohibiting the use of an elected position for personal gain.

xiv. Ensuring that every wholly owned Sagkeeng corporation, held in trust by the Executive Council, will adopt a set of financial standard operating procedures comparable of the same intent as those provided for in the Sagkeeng Finance S.O.P. Manual.

3.2 CHIEF EXECUTIVE OFFICER

3.2.1 The Chief Executive Officer (CEO) is accountable for the entire operations of Sagkeeng, and as a result is ultimately accountable for the finance operations. His/her responsibility is to ensure that the financial operations of the organization are performed in accordance with the standard operating procedures of Sagkeeng.

3.2.2 The CEO is the liaison between the Executive Council and the administration, and is responsible to ensure that the directives of the Council are implemented, including the annual budget.

3.2.3 The responsibility of the CEO pertaining to these financial standard operating procedures is to work with the CFO to provide guidance and oversight so that financial operations are performed in accordance with Sagkeeng financial standard operating procedures.

3.3 CHIEF FINANCIAL OFFICER

3.3.1 The Chief Financial Officer (CFO) is accountable for the administrative, financial, and risk management operations of Sagkeeng including the development of a financial and operational strategy, the metrics tied to that strategy, the ongoing monitoring of control systems designed to preserve Sagkeeng assets, and accurate reporting of financial results.

3.3.2 The responsibility of the CFO with regards to the administration of these procedures include, but are not limited to the following:

i. Implement Sagkeeng Executive Council's financial standard operating procedures and decisions.

ii. Ensure that all contracts and financial agreements are conducted in accordance with

Sagkeeng standard operating procedures and are within the organization's ability and jurisdiction.

iii. Advise the Executive Council on financial decisions and matters, at their request.

iv. Present the quarterly financial reports to the Executive Council and answer queries, or interpret those statements for Executive Council.

v. Approve the annual budget requests by Program Directors and assist the Finance Department in presenting the consolidated budget to Executive Council for approval.

vi. Perform performance evaluations of financial staff, using this standard operating procedures manual as a consideration.

vii. Ensure that Finance Department employees responsible for maintaining the financial records and management of Sagkeeng programs are qualified for the position to which they are appointed; or that they receive adequate training on the job in respect to their duties so that they become qualified within a reasonable period of time.

viii. Ensure that the records and related financial information of Sagkeeng and all related entities are maintained in accordance with the procedures in this manual.

ix. Act as direct supervisor for all finance employees and administrative staff of Sagkeeng, and ensure that the daily operations run effectively and efficiently.

x. Adhere to the information disclosure procedures in the Sagkeeng Finance S.O.P. Manual to ensure that the members of Sagkeeng observe the Executive Council's commitment to accountability.

xi. Adherence to and abiding by the conflict of interest guidelines of Sagkeeng, which prohibit the use of an elected position for personal gain.

xii. Ensure that all Sagkeeng bank accounts are with one financial institution.

xiii. Act as the primary signatory on all Sagkeeng bank accounts.

3.4 FINANCE DEPARTMENT

3.4.1 The Finance Department and the CFO occupy the critical position of being responsible for the accounting and payroll systems of Sagkeeng. This allows the administration, Executive Team and Executive Council to monitor progress and results against targets established in the annual budgets.

3.4.2 Under the direct supervision of the CFO, the Finance Department is responsible for recording and carrying out all of the daily financial transactions of Sagkeeng's diverse operations.

3.4.3 The financial responsibilities of the Finance Department include, but are not limited to the following:

i. Prepare monthly and/or quarterly financial reports as stipulated in this manual.

ii. Update and maintain the ledgers of Sagkeeng and all Sagkeeng owned entities, including all sub-ledgers.

iii. Prepare the program budgets for the overall administration of Sagkeeng, in accordance with the procedures set out in this manual.

iv. Prepare all budget amendments and reclassifications, as required or requested by the Executive Team.

v. Compile the program budgets into the annual report for approval by the CFO, and revise as required for budget amendments.

vi. Prepare and update quarterly cash flow projections.

vii. Maintain financial records of Sagkeeng, including all original invoices, bank statements, contracts and personnel files.

viii. Ensure the operations of all program expenditures operate within the financial budgets as approved by Executive Council, and are authorized and processed in accordance with this manual as well as the responsibility to report any exceptions.

ix. Authorize and approve all accounts payable and payroll disbursements in accordance with this manual.

x. Prepare and issue all payroll related reporting, including payroll remittance amount (WCB, CCP etc.), records of employment and T-4 forms in accordance with current payroll legislation.

3.5 PROGRAM DIRECTORS

3.5.1 Program Directors are responsible for all staff within their respective program(s) and for the financial management of their program(s) within the Sagkeeng Finance S.O.P. Manual.

3.5.2 The financial responsibilities of Program Director include, but are not limited to the following:

i. Supervise all staff operating within their program(s).

ii. Prepare the program budgets for all programs under their management, in accordance with procedures set out in this manual.

iii. Prepare all budget amendments and reclassifications, as required or requested by the Executive Team.

iv. Review financial statements for programs under their management, including the detailed general ledger attached as per the financial reporting guidelines, noting and informing finance of any revision or adjustment that may be required.

v. Prepare management reports on programs under their management on a quarterly basis, describing progress and comments with regards to the expected outcomes; in addition prepare any additional reports requested by the Executive Team, and present those reports as required.

vi. Manage all contracts under their supervision in accordance with contracts signed by Executive Council, ensuring that all reporting and operating requirements are fulfilled in accordance with that contract.

vii. Invoice all contracts under their supervision on a monthly basis, or in accordance with the contract requirements outlined in this manual.

viii. Ensure the operations of all program expenditures under their management operate within the financial budgets as prepared by them and approved by the Executive Team, and are authorized and processed in accordance with this manual.

ix. Authorize and approve all timesheets and payroll records for employees under their supervision, and administer payroll accordingly.

x. Where any financial reports or account information is required by the Program Director for instances such as budget creation or approval of quarterly reports, it is the responsibility of the Program Director to access the necessary reports and information on the Cloud.

4.0 EXECUTIVE COUNCIL MINUTES

4.0.1 It is Sagkeeng standard operating procedure that the Executive Council minutes are respected as the formal record of Executive Council's decision on standard operating procedures, administrative guidelines and financial matters. It is crucial that these decisions are documented in the official minutes and that the administration be informed of any motions which impact the governance or operations of the organization.

4.0.2 It is Sagkeeng's standard operating procedure that Executive Council's minutes and/or a summary of the relevant motions should be communicated to the administration immediately upon adjournment of the meeting.

4.0.3 The minutes of the Executive Council should include documented motions of the following:

i. Review and approval of financial statements submitted by administration on a quarterly basis.

ii. Approval of annual operating budgets and any amendments to those budgets as recommended by the Executive Team.

iii. Approval of any Director personnel changes, including hiring, dismissals, disciplinary actions and adjustments to remuneration as recommended by the Executive Team.

iv. Approval of travel rates, honorariums and any stipends or other remuneration paid to the members or staff of Sagkeeng.

v. Approval of any funding agreements or bids on tendered contract as recommended by the Executive Team.

vi. The write-off or sale of any significant Sagkeeng asset.

vii. Other financial decisions as deemed appropriate.

4.0.4 Where documents of significance, such as contracts, financial statements etc. are approved at the Executive Council meeting, a copy of the document should be signed and dated by the Executive Council members in attendance to certify their approval. This copy should be kept with the minutes of that date and filed accordingly.

4.0.5 The original minutes should be maintained in a separate file, or binder for easy access and review. This file should be filed by date, and maintained in a safe or other secure, fireproof cabinet.

5.0 BUDGETS

5.1 PROGRAM BUDGETS

5.1.1 It is Sagkeeng standard operating procedure that individual programs be responsible for submission of their own budget.

5.1.2 The preparation of the program budgets should be based upon:

i. Prior program operations.

ii. Contracted deliverables and revenues.

iii. Specific operations mandatory to the funding source.

5.1.3 Program Directors shall submit their initial budget requests to the CFO no later than February 1st annually.

5.1.4 The budget request shall be submitted in a format established by the Finance Department.

5.1.5 Upon receipt of all of the budget requests, the CFO and finance personnel shall review all requests for reasonability. Any concerns shall be discussed with the relevant Program Director for resolution.

5.1.6 All budget requests must be approved by the CFO prior to February 15th of each fiscal year.

5.1.7 The CFO will compile all of the approved budget requests into an annual budget for submission to the Executive Council for consideration no later than February 28th of each fiscal year.

5.1.8 Once approved by the Executive Council, the annual budget and all program budgets will be entered into the financial reporting system.

5.2 ANNUAL BUDGETS

5.2.1 It is Sagkeeng standard operating procedure that an annual budget shall be prepared by the CFO for submission to the Executive Council for review and approval. The submission should occur prior to the start of the fiscal year, and should occur at a special meeting of the Executive Council.

5.2.2 Program budgets are due from Program Directors for compilation into the annual budget no later than February 1st annually.

5.2.3 The annual budget is compiled by the Finance Department from program budgets submitted by the Program Directors.

5.2.4 The CFO may request enhancements or alterations to program budgets from the Program Directors as required before approval.

5.2.5 The initial annual budget submission is to be reviewed and discussed within the Executive Team before being presented to Executive Council for approval.

5.2.6 The annual budget should breakdown the forecasted operations on a monthly basis to permit cash flow management and monitoring and the detection of potential problems.

5.2.7 Before approving the annual budget, the Executive Council should be satisfied that:

i. Forecasted revenues incorporated in the budget are appropriate (plausible) or that there is a reasonable expectation that those funds will be received by Sagkeeng during the forecasted fiscal year; and,

ii. That forecasted revenues will meet expected costs of operations that fiscal year.

5.2.8 The Executive Council shall adopt an annual budget by no later than March 31st of each fiscal year.

5.3 BUDGET AMENDMENTS

5.3.1 It is Sagkeeng standard operating procedure that strict control is maintained over all budgets to ensure that over-expenditures do not occur.

5.3.2 Budget amendments may be required to allow for changes in operations or to revise previous estimates; these amendments may be described in two manners:

i. Budget Reclassifications - where expenses, classifications or forecasted revenues are changed within a particular program.

ii. Budget Adjustments - where an amendment impacts the annual budget as ratified by the Executive Council; this may be due to:

a. Over/under estimation of revenues and expenses for the fiscal year resulting in either a surplus of deficit in a program which will require Council review; or

b. New program(s) started during the fiscal year which require amendment by the Executive Council.

5.3.3 Budget reclassifications require approval of the CFO prior to finance adjusting the program budgets within the financial reporting system.

5.3.4 Budget adjustments must receive approval by the Executive Council as they impact the annual budget. The process for a budget adjustment is as follows:

i. The Program Director responsible for the adjustment and/or the CFO (if a new program) must prepare a Budget Amendment Request Form (Appendix B) for all programs affected by the adjustment.

ii. This request form must be approved by the CFO, and submitted to finance for consolidation into the annual budget.

iii. The revised annual budget and budget request should be presented to the Executive Council, with a written report detailing the reason for the request.

iv. Once approved by the Executive Council, the revised annual budget should be signed by a quorum of the Executive Council, and filed. Copies of the signed report will be distributed to finance for adjusting the financial reporting system.

5.4 BUDGET CONTROL

5.4.1 It is Sagkeeng standard operating procedure that the ultimate accountability for a program budget remains with the CFO. It is Sagkeeng standard operating procedure that monitoring the budget is the responsibility of the Finance Department.

5.4.2 Any indication of an overspending or lack of control should be immediately reported to the appropriate Program Director and the CFO by the Finance Department.

5.4.3 A written report must be submitted by the Program Director. This report will detail where the overspending has occurred and include a request for a budget amendment.

5.4.4 No Purchase Order may be approved for any expense classification that has over expended its annual budget, in any program. Where urgency is required, a budget reclassification can be approved by the CFO.

5.4.5 Where the Program Director has issued his/her approved limit on Purchase Orders and has over expended a fund, this matter should be reviewed by the CFO for corrective action and a recommendation made to the CEO for possible suspension of the Program Director expenditure authority.

6.0 QUARTERLY REPORTS

6.0.1 It is the standard operating procedure of Sagkeeng that the communication of financial information to the CFO, CEO, Program Directors and the Executive Council be conducted through quarterly reporting which will allow them to operate the organization and ensure that Program Directors receive information required to operate their programs in accordance with the Executive Council's plan as it is approved in the annual budget.

6.0.2 Every quarter end, the following reconciliations and reports are to be prepared by the 15th day of the following month:

i. Reconciliation of all due/to from accounts

ii. Reconciliation of the accounts payable sub-ledger to the general ledger

iii. Reconciliation of government funding with monthly cash flow

iv. Trial balance – a listing of all accounts sorted by account. Once all records have been reconciled and posted, this report is to be authorized by the CFO. This signifies the close of the quarter end and all subsequent entries to the sub-ledgers and general ledgers will be made to subsequent months.

v. Bank reconciliations – it is Sagkeeng standard operating procedure that bank reconciliations are done on a monthly basis therefore, all bank accounts of Sagkeeng must be reconciled for the prior month by the cut-off date of the general ledger as above to be included in quarterly reporting.

vi. Financial statements – the general ledger and all sub-ledgers utilized by the Finance Department must be reconciled prior to the release of financial information. A copy of the general ledger must be printed at the close of every quarter end. Program department ledgers are to be attached to the financial statements released to the Program Director for review and approval.

6.0.3 All internal financial statements released must include the following information:

i. Disclosure of report period

ii. Actual current quarterly activity

iii. Budget data for the report period

iv. Actual year to date financial figures

v. Budget year to date for the report period

6.0.4 Upon release of the quarterly financial statements and detailed general ledgers, the Program Directors will review statements for accuracy. Any changes or reallocations requested must be submitted to the Finance Department by the end of the month.

6.0.5 At the end of the subsequent month of the reported upon quarter, the quarter will be closed, and no further posting or adjustments may be posted into that period. All adjustments will be made in subsequent months/quarters.

6.0.6 Financial statements should be approved in writing by Program Directors no later than the end of the subsequent month. Failure to provide written approval will be followed up by the CFO, and if no further response, will be assumed as approved.

7.0 RECEIVABLES

7.0.1 It is Sagkeeng standard operating procedure that appropriate fidelity and crime business insurance coverage be attained.

7.0.2 In cases of invoices for contracted services, the following standard operating procedures should be followed:

i. All Program Directors will invoice the programs under their management monthly, or as required under the contract which the program operates. Draft invoices will be submitted to the CFO for approval and release by the Program Director.

ii. Once a draft invoice has been received, the Finance Clerk will review it for clerical and mathematical accuracy before submitting the invoice to the CFO for approval, the draft invoice will be initialed by the clerk as evidence of this procedure.

iii. The Finance Department will prepare an official invoice on Sagkeeng letterhead for submission. All invoices are to be numbered sequentially to assist with referencing and reconciling.

iv. The CFO will email an electronic copy or mail a hard copy as necessary for submission. The Program Director will be copied on the email or provided with a hard copy for their records.

v. The Finance Clerk will input the invoice into the sub-ledger for future tracking. The invoice will be entered by contractor name, date and invoice number. This copy will then be filed alphabetically in an outstanding accounts receivable file, until receipt.

7.0.3 In cases of funding proposals, the following standard operating procedures should be followed:

i. If Program Directors are applying for funding, they must provide the CFO with the application or proposal in advance of submission.

ii. Program Directors must advise and provide funding agreement documentation to the Finance Department of successful funding proposals immediately upon hearing of funding approval.

iii. The Finance Department will collect and prepare any necessary documentation, with the assistance of Program Directors, as required for the collection of the funding receivable.

In cases of Federal funding agreements the following standard operating procedures should be followed:

i. The Executive Council will review and sign approved Federal funding agreements.

ii. Signed Federal funding agreements will be returned to the appropriate Federal Department.

iii. The CFO will keep a copy of all Federal funding agreements upon receipt of the signed agreements from the appropriate Federal Department.

7.1 REVENUES AND RECEIPTS

7.1.1 All mail for the Finance Department should be placed into the Finance Department's mailbox without being logged at the main Sagkeeng Administrative Office. If mail must be opened to be identified as the Finance Department's, it should be placed in the Finance Department's mailbox without being logged at the main Sagkeeng Administrative Office.

7.1.2 It is Sagkeeng standard operating procedure that the Administrative Assistant (Finance) will retrieve all incoming mail to the Finance Department from the main Sagkeeng Administrative Office on a daily basis. The Administrative Assistant will log all incoming Finance mail daily.

7.1.3 When cheques are received in the mail, the mail log entry shall include the following information:

i. The date the cheque or cash was received.

ii. The name and address of the payer.

iii. The amount of the cheque or cash received.

iv. The signature of the Administrative Assistant to verify the entries.

7.1.4 It is Sagkeeng standard operating procedure that all cheques received shall immediately be endorsed on the reverse side with the endorsement stamp "For Deposit Only". The Finance Clerk will enter the account number on the back of the cheque to which it will be deposited.

7.1.5 Deposit slips shall be prepared in duplicate within the week that the cheques are received and cross-referenced to the mail log by the Finance Clerk. Each deposit slip shall contain the following information:

i. Current date.

ii. Account number.

iii. Name of the account.

iv. A listing of cheques and amounts deposited.

v. A listing of cash and amounts to be deposited including total cheques and total cash and the total deposit value.

7.1.6 It is Sagkeeng standard operating procedure that the Finance Clerk shall post all deposits to each bank account as debits in the appropriate batch general ledger accounts at the time of preparing the deposit slip.

7.1.7 The Finance Clerk shall review all items listed and totals shown before signing his/her name on each deposit slip to verify them.

7.1.8 It is the Administrative Assistant's responsibility to ensure that deposits are made on the date shown on the deposit slips, and that the duplicate deposit slip is date-stamped by the financial institution.

7.1.9 All deposits contained in month end bank statements received from the bank shall be reconciled with the mail log and deposit book as part of the month end bank reconciliation process by someone other than the Administrative Assistant or Finance Clerk responsible for preparing the deposit slips.

8.0 PURCHASE AUTHORIZATIONS

8.0.1 It is Sagkeeng standard operating procedure that four positions will have authority to approve expenditures and contracts according to the amount of the expense.

	Purchase Authorization Limit
Program Director	$10,000
CFO	$25,000
CEO	$25,000
The Executive Council	$25,000+

8.1 PURCHASE OF GOODS AND SERVICES

8.1.1 It is Sagkeeng standard operating procedure that purchases and expenditures of Sagkeeng resources must be authorized in accordance with the standard operating procedures of this section.

8.1.2 In addition, all expenditures must occur within the constraints of the approved budgets of Sagkeeng.

8.1.3 All purchases of goods and services over $10,000 must be approved in writing by the issuance of a Purchase Order or formal contract.

8.1.4 All purchases of goods and services under $10,000 must be approved by the appropriate Program Director upon receipt of the invoice before the Finance Department will issue payment.

8.1.5 Recurring expenditures such as utilities or service agreements do not require the issuance of a Purchase Order. Finance Department does require a copy of contracts where applicable.

8.1.6 Where a Program Director requests the purchase of goods or services beyond his/her approval limit, they will submit a Purchase Order to the Finance Department for approval. If the request is not in the approved budget and exceeds the Executive Team's spending limit, the Executive Team will forward the request to the Executive Council.

8.2 QUOTES

8.2.1 It is Sagkeeng standard operating procedure that a minimum of three (3) quotes from suppliers for expenditures $25,000 are required for price verification. If unable to obtain three (3) quotes, justification must be provided to the Executive Team.

8.2.2 It is Sagkeeng standard operating procedure that all providers of products and services are selected based upon their ability to provide Sagkeeng the best value. In some cases that may be a Sagkeeng Anicinabe member and in some cases it may not. In all cases, it will be the vendor deemed to provide the community the best value possible.

8.2.3 Where quotes are required, three (3) written quotes for price verification should be attached to the Purchase Order discussed in section 8.4. Written quotes may include but are not limited to:

i. Written quote from a product or service provider
ii. Printout from a retail website
iii. Hardcopy of an email from a product or service provider

8.2.4 The Purchase Order and three (3) written quotes are to be submitted to the Executive Team for approval before any purchases are made.

8.2.5 Purchases that involve products or services for which there is limited information or understanding of Sagkeeng's requirement or exceed $25,000 are required to be tendered.

8.3 TENDERING OF CONTRACTS

8.3.1 It is Sagkeeng standard operating procedure that where there is limited information or understanding of Sagkeeng's requirements regarding a cost or service or if the expenditure is or is expected to exceed $25,000, the product or service is required to be tendered.

8.3.2 In an emergency event where the Executive Team determines there is a need for a product or service to mitigate an immediate risk to public health and safety, the Executive Team is authorized to purchase goods or services without the approval of the Executive Council to meet that need.

8.3.3 It is Sagkeeng standard operating procedure that all providers of products and services are selected based upon their ability to provide Sagkeeng the best value. In some cases that may be a Sagkeeng Anicinabe member and in some cases it may not. In all cases, it will be the vendor deemed to provide the community the best value possible.

8.3.4 Where a product or service is required to be tendered, a tendering document is required that may include but is not limited to the following elements:

i. An introduction and background section that describes Sagkeeng and provides a high level overview of the current need.

ii. A list of terminology providing definition for any elements required by a bidder

iii. A detailed description of the product or service required by Sagkeeng and/or a detailed description of the need Sagkeeng is trying to meet.

iv. A description of the procurement process including expected dates for the acceptance of proposals, review times, expected date of award, guidelines around inquiries and contact information.

v. A description of the proposal requirements that will best provide Sagkeeng the information required to select the vendor that provides the greatest value.

vi. Detailed submission instructions including date, time, method of delivery (email, physical etc.) and number of copies.

vii. Any additional terms and conditions required by Sagkeeng to assist in the determination of a successful vendor.

8.3.5 The Executive Team and/or the Executive Council depending on the value of the products or services required will review and approve all tendering documents before they go out for tender.

8.3.6 The Executive Team, the Executive Council and the appropriate Program Director will evaluate all responses to the tender in accordance with the proposal requirements laid out in the tender document and select a vendor based on the greatest value they can provide to Sagkeeng.

8.3.7 In cases where the tendering is in regards to federally funded capital projects for First Nations on reserve (excluding housing), the policy of the Department of Indigenous and Northern Affairs Canada regarding tendering will supersede the Sagkeeng tendering standard operating procedure identified in this section.

8.3.8 It is Sagkeeng standard operating procedure that all contracts involved in the tendering process will be reviewed by Sagkeeng's legal counsel.

8.4 PURCHASE ORDER

8.4.1 It is Sagkeeng standard operating procedure that all purchases over $10,000 require the use of a Purchase Order (Appendix C) to be filled out by the Program Director with all necessary information and sent to finance for approval.

8.4.2 Purchase Orders are not required in situations in which a formal contract outlining the same information that would be provided on a Purchase Order takes the place of a Purchase Order.

8.4.3 All Purchase Orders issued should contain the following information:

i. Sequential numbering
ii. Goods or service being purchased and quantity where applicable
iii. Quoted price per unit where applicable
iv. Estimated total value of the purchase
v. Details of account coding and expenditure classification

8.4.4 Purchase Orders are to be emailed to the Finance Department by the Program Director.

8.4.5 The Finance Department will compare the Purchase Order to the outstanding program budget and approve with discretion. The Executive Team will only authorize a request for purchase for which there is sufficient room in the program budget to cover the expenditure; the Executive Team signs the Purchase Order as evidence that there is a budget for the expenditure.

8.4.6 Upon approval, the Finance Department will email the approved Purchase Order to the appropriate Program Director.

8.4.7 Purchases or commencement of work shall not take place before approval of the Purchase Order is returned to the appropriate Program Director

8.4.8 A copy of the Purchase Order shall be attached to the invoice when received and approved as to the correctness of the invoice compared to the Purchase Order.

8.4.9 At month end cut-off, a listing of all open Purchase Orders from the previous month must be compiled by finance. This will allow the tracking of outstanding commitments against the budget.

8.5 INVOICES

8.5.1 It is Sagkeeng standard operating procedure that original invoices are to be emailed to the office of Sagkeeng to the attention of the Finance Department.

8.5.2 Where invoices are received at the Sagkeeng Administrative Office, the invoices should be forwarded to the Finance Department upon receipt.

8.5.3 The person responsible for opening mail will ensure that all invoices are promptly forwarded to the Finance Department where they will be logged.

8.5.4 The deadline for all invoices and travel allowances is Tuesday by 12:00 p.m. to be paid on the upcoming Friday when they will be picked up at 10:30 a.m. by the Program Director and distributed accordingly.

8.5.5 Upon receiving an invoice, the Finance Clerk will pull the corresponding Purchase Order if applicable, and verify accuracy of the invoice.

8.5.6 Upon receiving an invoice under $10,000 (within Program Director spending authority), the Finance Clerk will scan the invoice and email to the appropriate Program Director for approval. It is Sagkeeng standard operating procedure that invoices are approved or denied within one calendar week.

8.5.7 Once the invoice has been verified, the Finance Clerk will enter the invoice into the accounts payable sub-ledger for processing and future payment.

8.5.8 Invoices awaiting approval for payment shall be separately filed alphabetically. Every month end a listing of invoices awaiting approval should be compiled and the corresponding Program Director notified of all invoices awaiting their approval.

8.6 EXPENSE ACCOUNTS AND TRAVEL ADVANCES

8.6.1 It is Sagkeeng standard operating procedure that Employee travel is paid in advance. If the travel does not occur for any reason, the Employee must return the advance.

8.6.2 Where flights and hotel are required for travel either within or outside of the province, they will be booked in advance and paid for on a Sagkeeng credit card.

8.6.3 For Employee travel within the province, a per diem will be paid in advance according to the rates listed in Appendix D.

8.6.4 For Employee travel outside of the province, a flat rate per diem of $400 per day will be paid in advance. The per diem cover meals and incidentals (parking, taxi/ride share, public transportation, gratuities, laundry, etc.).

8.6.5 Approval of travel is subject to:

i. Budget allowance for such travel.

ii. Expenses being incurred for the purposes of carrying on the business of Sagkeeng.

8.6.6 All expenditures incurred by employees, which are not approved as required by these standard operating procedures, require authorization of the employee's immediate supervisor. Without any such approval, the expense will not be paid by the Finance Department.

8.6.7 Where the employee uses their personal vehicle for the purposes of travel to fulfill business of Sagkeeng, the employee will be paid based upon the rates established in the Travel Rates (Appendix D).

8.6.8 Where the employee uses their personal vehicle for the purposes of travel to fulfill business of Sagkeeng instead of air transportation, reimbursement will be paid based upon the lower of the lowest rate direct flight and the rates established in the Travel Rates (Appendix D).

8.6.9 Executive Council receive a travel allowance payable on the 1st of each month. Any exceptions require approval via quorum.

8.6.10 Travel allowance covers costs for meals, incidental costs and travel in the normal course of business.

i. Incidental costs include:

a. Parking;

b. Taxi/ride share;
c. Public transportation;
d. Toiletries;
e. Luggage storage fees;
f. Small office supplies;
g. Gratuities;

8.6.11 Where an entity other than Sagkeeng Anicinabe is already reimbursing travel expenses and/or per diems, employees and Executive Council shall not claim these same amounts for reimbursement by Sagkeeng.

9.0 SAGKEENG ISSUED CREDIT CARDS

9.0.1 The Executive Team will, at its own discretion, issue credit cards to certain employees for use in their jobs.

9.0.2 Use of Sagkeeng-issued credit cards is a privilege, which the Executive Team may withdraw in the event of abuse.

9.0.3 All purchases made must have a receipt with purchase details (i.e. projects, meeting attendants, department, etc.).

9.0.4 Any credit card Sagkeeng issued to an employee must be used for business purposes only, in conjunction with the employee's job duties.

9.0.5 Employees with such credit cards shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed to carry out their duties.

9.0.6 Sagkeeng will not regard expenses for one's own business-related use, such as lodging and meals while on Sagkeeng-approved business trips, as personal purchases, as long as such expenses are consistent with Sagkeeng's travel and expense reimbursement standard operating procedure.

9.0.7 Employees must protect the credit card to the best of their ability. Don't leave it unattended or give it to unauthorized people (e.g. friends, family, colleagues) even just to hold.

9.0.8 Employees must report the credit stolen or lost as soon as they notice it is missing. If, for example, there's a break-in at your home and your company card is taken, you need to file a police report and call our Finance Department immediately.

9.0.9 If any employee or elected official uses a Sagkeeng credit card for personal purchases in violation of this standard operating procedure, the cost of such purchase(s) will be considered an advance of future wages payable to that employee, and will be recovered in full from the employee or elected official's next paycheck; any balance remaining will be deducted in full from subsequent paychecks until the wage advance is fully repaid subject to the applicable laws of Manitoba and Canada. Employees will be required to sign an Agreement for Wage Deduction (Appendix E) upon issuance of credit card.

9.0.10 If an employee or elected official uses a Sagkeeng credit card for any other type of unauthorized transaction in violation of this standard operating procedure, i.e., incurs financial

liability on Sagkeeng's part that is not within the scope of their duties or the employee or elected official's authorization to make business-related purchases. The cost of such purchase(s) or transaction will be the financial responsibility of that employee or elected official, and the employee or elected official will be expected to reimburse Sagkeeng via deductions from pay until the unauthorized amount is fully repaid subject to the applicable laws of Manitoba and Canada.

9.0.11 In addition to financial responsibility and liability for wage deductions, any purchases an employee makes with a Sagkeeng credit card in violation of this standard operating procedure will result in disciplinary action, up to and possibly including termination of employment, depending upon the severity and repeat nature of the offense.

10.0 PAYROLL

10.0.1 Understanding that as First Nations, on-reserve employees are subject to federal jurisdiction, it is Sagkeeng standard operating procedure to adhere to the Labour Codes of Canada and Provincial Law when necessary.

10.0.2 It is Sagkeeng standard operating procedure that annual salary/wage ranges shall be established for each employment position. These salary/wage ranges will be approved by the Executive Council.

10.0.3 A hard copy of all pertinent payroll information including: employee name, job title, wage rate or annual salary and direct deposit information, should be maintained in the employee personnel file in addition to any inclusion in any payroll software.

10.0.4 Salaries/wages are paid to employees bi-weekly (26 pay periods per year). Pay periods are established as every second Friday.

10.0.5 Each salaried employee is expected to make daily work attendance entries on attendance/leave records (timesheets). Entries made shall cover the period ending on a Wednesday prior to the next Friday payday.

10.0.6 Each employee shall total their Application For Leave forms, sign and submit them to their supervisor who will, after review, authorize and submit them to the Human Resource.

10.0.7 The supervisor shall verify all entries including:

i. Entries for regular hours worked
ii. Entries for overtime worked
iii. Time banked total and accruals
iv. Leaves taken (sick, vacation, bereavement, etc.)

10.0.8 No payroll cheque shall be processed for an hourly employee, for payment or direct deposit into an employee's bank account, until an accompanying and approved attendance/leave record has been received by the Finance Department to verify the hourly employee's time. Entries made shall cover the period ending on a Wednesday prior to the next Friday payday.

10.0.9 Upon verification of timesheets and the hourly employee's immediate supervisor's signature approving the entries, the records shall be forwarded to the Finance Clerk for payroll processing.

10.0.10 Upon approval of the reported timesheets, the Finance Clerk will input payroll data into the payroll system. The payroll batches shall be submitted to the Controller or Assistant Controller who will review, approve and signify this approval in writing prior to processing.

10.0.11 A statement of earnings, which lists all deductions or additions made, shall be prepared to calculate and record the payroll amounts to be direct deposited into each employee's bank account.

10.0.12 This information is to be contained in a payroll report that is reviewed and approved by the Controller or Assistant Controller to authorize the direct deposit of payroll amounts. Authorized payroll deductions may include, but are not limited to the following:

i. Income tax
ii. Employment insurance premiums
iii. CPP
iv. Benefits package premiums
v. Zhooniyaa Financial
vi. Recreation fee of 1%
vii. User Fees (one per household)

10.1 SALARY/WAGE ADJUSTMENTS

10.1.1 It is Sagkeeng standard operating procedure that salary adjustments are to be incorporated in the annual budget planning process.

10.1.2 A salary review shall occur prior to the annual budget formulation with any approved salary adjustments taking effect April 1st of each year.

10.1.3 Salary adjustments will be determined on the basis of funding availability, increases/decreases to a position's workload, performance evaluations and annual inflation rates.

10.2 ZHOONIYAA FINANCIAL

10.2.1 It is Sagkeeng standard operating procedure that the Finance Department may not issue salary advances to employees. Currently, Sagkeeng employees and Executive Council have available to them financial assistance through Zhooniyaa Financial.

11.0 HONORARIA

11.0.1 It is Sagkeeng standard operating procedure that all non-elected officials, non-employees and unpaid employees are compensated for their attendance at duly convened meetings or attending meetings as official delegates of Sagkeeng by way of honoraria. Elected officials are not compensated via honoraria as they are already compensated for their time as paid employees of Sagkeeng. Employees can qualify for an honorarium for culturally specific events and/or ceremonies by approval by a Supervisor; in lieu of regular compensation.

11.0.2 Honoraria rates are paid out Honoraria Rate Table below, through the Sagkeeng payroll system, based upon the location, purpose and duration of the meeting.

Honouraria	Full Day	Half Day
Board Members	$ 400	$ 250
Drum Group	$ 1,500	$ 800
Elders/Knowledge Keepers	$ 350	$ 200
Masters of Ceremonies	$ 800	$ 500
Sweat Lodge	$ -	$ 500
Helper	$ -	$ 250
Fire Keeper	$ -	$ 250
Guest Speaker / Facilitators	$ 400	$ 250
Regalia Making	$ 500	$ 250
Traditional Singing	$ 500	$ 250
Hand Drum Singer	$ 250	$ 150
Panelist	$ 250	$ 150
Medicine Picking	$ 500	$ 250
Beading	$ 500	$ 250
Translators	$ 800	$ 500

Land Based Honoraria	Full Day	Half Day
Worker	$ 250	$ 125
Helper	$ 180	$ 90

11.0.3 Sagkeeng members must attend the duration of a scheduled meeting in order to collect the honorarium. If the member attends a meeting (Board, Summit etc.) for which the sponsoring agent pays the expenses and honorarium, the member shall not apply for honorarium or travel reimbursement for such travel from Sagkeeng.

11.0.4 Travel is paid at the same rates as per administration, employees and elected officials, as per Appendix D.

This Sagkeeng Anicinabe Finance Standard Operating Procedures Manual was ratified during a duly convened meeting of the Executive Council held on the _____ day of _____, _____.

Name (Please print)	Title
Signature	Date
Name (Please print)	Title
Signature	Date
Name (Please print)	Title
Signature	Date
Name (Please print)	Title
Signature	Date
Name (Please print)	Title
Signature	Date

Appendix A

Conflict of Interest Guidelines

CONFLICT OF INTEREST

1. Employees and elected officials are to work at all times in the best interest of Sagkeeng. Employees and elected officials shall not place themselves in a position which may result in a perceived or actual conflict between the interests of Sagkeeng and the interests of the employee or elected official or a member of their immediate family.

2. Employees and elected officials or members of the their immediate family shall not misuse for profit, political gain or personal gain, employer information, resources, monies, property or an opportunity belonging to Sagkeeng, where the employee or elected official has a knowledge of, or ought to have had a knowledge of, or is in possession of such knowledge because of their employment with Sagkeeng.

3. Employees and elected officials shall not conduct personal business or the business of an organization other than Sagkeeng during normal working hours, without the preauthorization of the Program Director or the CEO, as applicable.

4. Employees and elected officials shall not take other employment while working for the employer where such employment conflicts with the duties, responsibilities and required working hours of the employee or elected official, or where the employment conflicts with the interests and business of the Sagkeeng.

5. Employees and elected officials shall not take part in discussions or decisions where there is consideration of, or involves an immediate family member of the employee or elected official.

6. Employees and elected officials shall not take part in discussions or decisions involving a business, or an organization in which they or a member of their immediate family has an interest in or is in some way involved with.

7. It is the responsibility of the employee or elected official to immediately discuss any potential or real conflict of interest with their Program Director, CEO or Chief as applicable.

8. It is the responsibility of the Program Director to immediately discuss any personal conflict of interest with the CEO, and the responsibility of the CEO to discuss any personal conflict of interest with the Executive Council.

9. Failure of an employee or elected official to declare or bring forward a potential or real conflict of interest involving the employee, elected official or a member of their immediate family, shall be viewed as a breach of appropriate conduct and therefore subject to discipline.

10. All potential or actual conflicts of interest shall be reviewed immediately and with due diligence, so as to determine an appropriate course of action to protect the integrity of both the employee or elected official and the employer, and where appropriate, to determine the necessary disciplinary course of action.

11. The CEO or Chief shall have the authority to solicit information from the affected employee(s) or elected official(s) before rendering a decision.

12. A Conflict of Interest Disclosure Statement included in the Sagkeeng Human Resource Policy Manual as well as Appendix F of this document must be completed upon employee hiring or council election and on an annual basis.

Appendix B

Budget Amendment Request Form

Saskeeng Anicinabe

Budget Amendment Request

Purpose: Use this form to request an increase or decrease to the total budgeted funds within a specific Department.

Date: Click here to enter a date.

Increase or Decrease	Department #	Account #	Account Name	Amount	Reason for Amendment
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					
Choose an item.					

Program Director Signature: _____ CFO Signature: _____

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Appendix C

Purchase Order

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Sagkeeng Anicinabe

Purchase Order

Employee Name:
Department:
Date:

P.R. #:
Authorized By:
Date:

Quantity	Description	Sagkeeng Account #	Unit Price	Estimated Total
	Subtotal			
	Sales Tax			
	Shipping & Handling			
	Total Due			

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Appendix D

Travel Reimbursement Schedule

Table 1: Sagkeeng Travel Reimbursement Schedule

Reimbursement Item	Reimbursement Rate
Breakfast	$29.95 per day
Lunch	$30.55 per day
Dinner/Supper	$62.70 per day
Incidentals	$25.00 per day
Mileage	$0.590 per km

UPDATED OCTOBER 8, 2026

*rates are based on the published National Joint Council website (www.njc-cnm.gc.ca).

Appendix E

Agreement for Wage Deductions Associated with Improper Use of Company-Issued Credit Cards

Agreement for Wage Deductions Associated with Improper Use of Sagkeeng-Issued Credit Cards

I, _____*(Name of Employee)*_____, hereby certify that I understand and agree to abide by Sagkeeng's standard operating procedure regarding use of Sagkeeng-issued credit cards, a copy of which I have received, and which has been explained to me. I agree that if I make any personal purchases (i.e., transactions for the benefit of anyone or anything other than Sagkeeng) in violation of that standard operating procedure, the amount of such purchases is an advance of future wages payable to me, that Sagkeeng may deduct that amount from my next paycheck, and that if there is a balance remaining after such deduction, Sagkeeng may deduct the balance of the wage advance from my future paychecks until the amount is repaid in full. I further agree that if I make any non-personal transactions in violation of the standard operating procedure in question, i.e., incur financial liability on Sagkeeng's part that is not within the scope of my duties or my authorization to make business-related purchases, I am financially responsible for any such expenses and agree to reimburse Sagkeeng via wage deductions for such amounts until the unauthorized amounts are fully repaid. Such deductions will be in the amount of the unauthorized purchase(s), but if such amount would take my pay below minimum wage for the workweek in question, the deductions will be in two or more equal increments that will not take my pay below minimum wage for any workweek involved.

Employee Name_____

Employee Signature_____ Date:_____

Appendix F

Conflict of Interest Disclosure Statement

Conflict of Interest Disclosure Statement

(to be completed upon employee hiring or council election and on an annual basis)

Name: _____ **Position** _____

Are you currently receiving any financial gain or benefit from any service, or contract with Sagkeeng?	Yes ☐	No ☐
Do you currently hold any other employment or directorships in or outside the Sagkeeng community (sitting on Boards, Committees, own a business)?	Yes ☐	No ☐
If so, do you receive any form of honorarium or fee for the service?	Yes ☐	No ☐
Will you be in a direct supervisory/reporting relationship with an immediate relative (immediate relative refers to mother, father, sister, brother, child, grandparent and spouse)	Yes ☐	No ☐
If you said to any of the above, you will be asked to disclose and explain the nature of the potential conflict as follows: • Employee by immediate supervisor • Councilors by Chief • Chief by Councilors		

Conflict of Interest Acknowledgement and Disclosure

I hereby acknowledge that:

- I have read, understand, and agree to comply with the Conflict-of-Interest policies contained in the Sagkeeng Human Resource and Financial Policies.
- The information provided in this disclosure is true and correct to the best of my knowledge; and
- I will report any actual, potential, or perceived conflict of interest that arises prior to the next annual disclosure and will seek guidance from my immediate supervisor / Council colleagues as required.

Employee Name: _____
Signature: _____
Date: _____