

POLICIES & PROCEDURES MANUAL

December 10, 2016

GEORGETOWN TRIBAL COUNCIL
5313 Arctic Blvd, Suite 104
Anchorage, AK 99518
(907) 274-2195

TABLE OF CONTENTS

SECTION TITLE	PAGE
MISSION STATEMENT	4
INTRODUCTION	5
STRUCTURE & ORGANIZATION CHART	6 – 9
PERSONNEL POLICIES	10 - 27
A. PERSONNEL TERMS	11 – 12
B. GENERAL EMPLOYMENT PROVISIONS	13 – 14
C. PERSONNEL HOURS OF WORK	15 – 16
D. PERSONNEL WAGE AND COMPENSATION	17
E. EMPLOYEE LEAVE PROGRAMS	18 – 22
F. EMPLOYEE CONDUCT	23
G. EMPLOYEE DISCIPLINARY AND GRIEVANCE PROCESS	24 – 27
FINANCIAL MANAGEMENT POLICIES	28 -55
A. INTRODUCTION	29 – 30
B. STANDARDS FOR FINANCIAL MANAGEMENT	31 – 32
C. OVERVIEW OF FUND ACCOUNTING	33 - 34
D. OVERVIEW OF THE BUDGET PROCESS	35 -36
E. CASH MANAGEMENT POLICY	37 – 41
F. PROCUREMENT MANAGEMENT SYSTEM	42 – 52
G. SELF-BALANCING CHECKLIST	53 – 55
AVCP / NAHASDA POLICIES	56 – 73
A. PROCUREMENT POLICY	57 – 59
B. ELIGIBILITY, ADMISSIONS, AND OCCUPANCY POLICY	60 – 72
C. CONFLICT OF INTEREST	73
TRAVEL POLICY	74 – 76
PROPERTY POLICY	77 – 78
A. BOAT POLICY	78

EMPLOYEE ACKNOWLEDGEMENT FORM

This handbook describes important information about Georgetown Tribal Council. I understand that I should consult the President or my supervisor regarding any questions about the handbook or regarding any questions not answered in the handbook.

The information, policies, and benefits described here are subject to change without notice. I acknowledge that revisions to the handbook may occur. I understand that revised information may supersede, modify, or eliminate existing policies. Only the GTC Board has the ability to adopt any revisions to the policies in this handbook or otherwise.

I have entered into this at-will employment relationship with GTC voluntarily and acknowledge that there is no specified length of employment. Accordingly, either the company or I can terminate the relationship at will, with or without cause, with or without notice, at any time. No modification of the handbook shall change the at-will nature of employment, nor shall any communication by any management representative of GTC create a contract of employment.

Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

EMPLOYEE'S SIGNATURE

DATE

IMPORTANT!

PLEASE SIGN AND DATE AND RETURN THIS SHEET TO GTC.
YOU WILL NEED TO KEEP THE PERSONNEL POLICIES FOR YOUR
PERSONAL RECORDS

MISSION STATEMENT

The Georgetown Tribal Council Board has been meeting informally for over 30 years. It wasn't until funds became available through the Bureau of Indian Affairs in 1998, that the Board was able to establish an administrative office and meet on a quarterly basis to carry out mission established by the members of the Native Village of Georgetown. To that end, it is the mission of the Georgetown Tribal Council to:

- To re-settle the traditional village of Georgetown as a tribal communal place;
- To sustain and promote tribal subsistence traditions and preserve Georgetown's cultural heritage;
- To provide home sites to tribal members for permanent residences, subsistence, recreation, and retirement;
- To provide a foundation for Georgetown tribal members to manage their community with a true sense of ownership and control.

GTC continues to work closely with all members to seek avenues of funding, programs, projects and grants, which allow the tribe to help sustain and improve the quality of life for not only its members, but for all the Native people in the area.

INTRODUCTION

The policies contained in this manual apply to the administration and board of the Georgetown Tribal Council. The Personnel Policies of this manual shall apply to all regular full-time or regular part-time employees of Georgetown Tribal Council (“GTC”). The Financial Management Policies of this manual shall be used as a guide in the operations of Georgetown Tribal Council.

It is the intent of these policies to comply with all Federal, State, and local laws applicable to GTC and its operations. If any part of this manual conflicts with rules, regulations, or conditions prescribed by any funding or funding source’s regulatory body, those regulatory specifications shall prevail.

The Tribal Administrator/President shall be responsible for the enforcement of these regulations and shall be designated the custodian of this policy manual. He or she, or his or her designee, will maintain a current master copy of the manual, a copy of which shall be made available to every regular full-time and regular part-time employee and all Council members.

The Georgetown Tribal Council Board reserves the right to review and revise this manual as needed to meet the needs of GTC, and to reflect any changes in policy.

ORGANIZATIONAL STRUCTURE

Native Village of Georgetown Members

The membership for the Native Village of Georgetown is defined in the Georgetown Tribal Constitution. The goals and mission of members are what drives all actions of the Georgetown Tribal Council Board and Administration.

Georgetown Tribal Council Board

The Georgetown Tribal Council Board is the governing body for the Native Village of Georgetown. The five (5) person board is elected by the members of Georgetown in an annual election process. Each board member serves a three (3) year staggered term. The officers of the board include a Chairperson, Vice-Chairperson, Secretary and two members. The duties of each officer are outlined in the Georgetown Tribal Constitution.

At its quarterly and annual meetings, the GTC Board develops long-range goals for GTC Administration and Native Village of Georgetown, while examining previous plans, goals and results. The Georgetown Tribal Council Board sets basic objectives in the budgeting process, to develop documents that define in monetary terms the policies and plans for GTC Administration and the Native Village of Georgetown. The budget provides a basis for evaluating the financial performance of GTC, and acts as a useful tool for controlling financial consistency. The GTC Board does not have the authority to compile or record financial information without the approval of the Tribal President / Administrator.

The Tribal Council Board has full authority for decision-making in those matters pertaining to the policies of the organization, but not to employee hire. It carries full responsibility for raising the necessary funds to support its programs and will have power to contract necessary services provided by and available from any source.

Tribal President / Administrator

The Tribal President is elected at the Annual Meeting of the Georgetown Tribal Council. Currently, the Tribal President also functions as the Tribal Administrator, Chief Operations Officer, and Chief Financial Officer and will be herein referred to as the Tribal President / Administrator. The bylaws and resolutions of Georgetown Tribal Council provide that certain tribal administrative responsibilities and powers be delegated.

The activities for which the Tribal President / Administrator include, but are not limited too:

General Administration

The Tribal President / Administrator is responsible for the overall organization of tribal council operations, implementing Tribal Policies, and overseeing daily tribal administration. The Tribal President / Administrator investigates new revenue source proposals and ensures the accountability and safeguarding of Georgetown Tribal Council's current funds, grants, and contracts that the Tribal Council administers.

Supervision of Staff

The Tribal President / Administrator is responsible for the supervision and direction to all employees, administration of all Personnel action requests, approval of all travel, approval of leave, security of all personnel files and employee pay rates. The Georgetown Tribal Council does not possess authority over staff and employees of Georgetown Tribal Council. Only the Tribal President / Administrator, or his or her designee, possesses that authority.

Tribal Council Board Liaison

The Tribal President / Administrator is responsible for reporting to Tribal Council. Quarterly Meetings for the Georgetown Tribal Council are scheduled and facilitated by the Tribal President / Administrator. Each meeting will focus and report on the activities of each area of tribal development, and the goals and objectives of each development area.

Financial Management

The Tribal President / Administrator is responsible for determining the final operating budget for the tribe using projections from the previous year's budget. The operating budget is a detailed financial plan reflecting the objectives and goals of GTC operations. The budget planning employs strategic or long-term planning, operational planning, and budgeting. It is above all, a management tool for analyzing results and controlling resources and expenditures. The Tribal President / Administrator completes all budgeting worksheets, approves funds disbursement, and ensures budget control and review.

Program Oversight

The Tribal President / Administrator is responsible for establishing a plan, executing it, monitoring and controlling its financial activity based on the goals of the plan, and evaluating its final results. He ensures the continued success of programs and will moderate and assist the program director in keeping staff informed and involved with activities of the tribe. He or she will also assist in negotiating contracts with internal or external entities to ensure that the tribal needs and goals are met. The Tribal President / Administrator acts as the sole liaison between the tribe and various State, Federal, and private agencies on matters regarding program responsibility.

The Tribal President / Administrator, with input from the GTC Board, must assess the current and future operating environment of GTC, as that environment will affect long-range goals and objectives.

Contract Management

The Tribal President / Administrator is responsible for ensuring that all aspects of the requirements for program grants and contracts are adhered to by all GTC staff and employees. The Tribal President / Administrator is also responsible for program reporting and compliance, and to ensure that all personnel involved follow all internal procedures. He or she will evaluate the performance of individual personnel to ensure that tribal needs and goals are met.

Tribal Enrollment

The Tribal President / Administrator will ensure that tribal enrollment is updated, meets the standards and guidelines outlined in the constitution and that all files and information is kept securely in the Council office.

In the absence of the Tribal President / Administrator, the Tribal President / Administrator will delegate an individual to carry out the routine day-to-day tribal functions on a limited basis.

The Tribal President / Administrator position is funded through the BIA Small and Needy Tribes grant.

Program Director

The Program Director works closely with Tribal President / Administrator and Council to develop strategic plans for the GTC Community. The Program Director is the direct supervision of the Tribal Member Liaison and Environmental Coordinator. It is the Program Director responsibility to research any and all grant and program opportunities for tribal development, to match these opportunities with the tribe's master plan, and to develop plans to meet these needs without undue burdens for tribal administration. After such research and planning is completed, the Program Director will write the necessary grants or oversee the grant writing needed for funding the planned work.

Once funding for programs is secured, the Program Director works to ensure that projects are completed. The Program Director works with the Tribal President / Administrator to ensure that projects adhere to the goals of the Council and the regulations and policies that govern the administration. The Program Director is responsible for reporting to the Tribal President / Administrator.

The Program Director position is funded in part through the BIA Small and Needy Tribes grant in addition to grants specific to a project or program.

Tribal Member Liaison / Administrative Assistant

As the Office Assistant, responsibilities include but are not limited to initiating and coordinating the clerical and secretarial functions required in effective implementation of the GTC Operations. The Office Assistant will arrange, participate in and implement, as directed by the Tribal President / Administrator, the GTC Council Meetings. Coordinates the activities of and provides professional service to GTC Committees. The Office Assistant's direct supervisor is the Program Director.

As Tribal Member Liaison, responsibilities include but are not limited to managing the content of the GTC website, publishing a quarterly newsletter, updating and maintaining tribal enrollment, establishing a member resources booklet, helping in the administration of any grants that directly effect members and any other duties that need to be preformed to act as a liaison to Georgetown members. The Tribal Member Liaison's direct supervisor is the Program Director.

The Tribal Member Liaison / Administrative Assistant position is funded in part through the BIA Small and Needy Tribes grant in addition to grants specific to a project or program that affects the position.

Environmental Coordinator

The Environmental Coordinator runs Georgetown's Environmental Program and fulfills the activities outlined under the current fiscal year and in the Environmental Master Plan, attends meeting pertaining to environmental issues the Tribe has established as important, interacts with the EPA Project Manager, completes quarterly reporting to the EPA, as well as the Tribal Council, and any other responsibilities that may come up as an Environmental Coordinator. The Environmental Coordinator's direct supervisor is the Program Director.

The Environmental Coordinator position is funded by the Environmental Protection Agency IGAP grant.

**GEORGETOWN TRIBAL COUNCIL
PERSONNEL POLICIES**

A. PERSONNEL TERMS

Unless the context requires otherwise, the definitions below define current personnel terms.

GTC refers to Georgetown Tribal Council.

Acting Administrative Officer or AAO. In the absence of the Tribal President / Administrator, an AAO is designated to perform the duties and responsibilities normally delegated.

Anniversary Date is the date on which an employee is initially hired.

Appointing Authority is the Tribal President / Administrator, or his or her designee.

Continuous Employment means a period of time during which an employee has not been separated from employment with GTC. Employment as a contract or temporary employee will not be considered continuous employment, nor will such employment be credited as continuous employment, regardless of its length.

Current Rate of Pay means the salary received by an employee for his or her schedule of working hours.

Dismissal means the termination of an employee for reasons other than resignation, retirement, or layoff.

Disciplinary Probation means a period not to exceed ninety (90) days where a regular employee is expected to meet certain criteria in improving their conduct.

Exempt Employee is a salaried employee who spends at least eighty (80) per cent of his or her time managing, supervising, or directing GTC's operations or employees, and who regularly exercises discretion and independent judgment in the performance of job duties.

Harassment is any unwelcome conduct - verbal, physical, or visual - that is based on a person's protected status such as sex, sexual preference, color, race, ancestry, religion, national origin, marital status, pregnancy or parenthood, age, or mental or physical disability.

Immediate Family consists of a spouse, children, brothers, sisters, parents, grandparents, grandchildren, aunts and uncles, nieces and nephews.

Job or Position Description is a written statement of duties and responsibilities and includes the education, knowledge and ability needed to perform the position's work.

Merit Increases means the change of an employee from one salary level to another upon approval of the Tribal President / Administrator. Any merit increases will be

based on superior job performance evaluation, and is subject to the availability of funds.

Non-Exempt Employee is a non-salaried employee who is not responsible for managing or supervising GTC's operations or employees, and who does not customarily exercise discretion and independent judgment in the performance of his or her duties.

Part-Time Employee is an employee who works less than the normal workweek of forty (40) hours, and who receives no benefits.

Performance Evaluation is the appraisal of an employee's work performance, executed annually or at the discretion of the Tribal President / Administrator.

Resignation describes the termination of employment at the written or verbal request of an employee.

Sexual Harassment is defined as unwelcome sexual advances, requests for sexual favors, or other physical, verbal, or visual conduct based on sex when submission to the conduct is an explicit or implicit term or condition of employment; when submission to rejection of the conduct is used as a basis for an employment decision; when the conduct has the purpose or effect of reasonably interfering with the employee's work performance, including the creation of a hostile or offensive work environment. Sexual Harassment generally does not refer to casual conversation or compliments of a socially acceptable nature. It refers to behavior, which is unwelcome and personally offensive, interfering with effectiveness or creating uneasiness on the job.

Suspension means an enforced leave of absence for disciplinary purposes.

Temporary describes the status of an employee who is hired for a position expected to last six (6) months or less.

Temporary or Contract Employee means an employee who is hired for a specific period of time or a specific project assignment.

B. GENERAL EMPLOYMENT PROVISIONS

GTC is committed to providing and maintaining an employment atmosphere free from all types of harassment (see employment definitions). All GTC employees, whether full- or part-time, are expected to help maintain a harassment-free environment. GTC expressly forbids retaliation against anyone who has reported harassment.

Layoff

If there is a shortage of work or funds, if the position is temporary, or for other reasons that do not reflect discredit on the service of the employee, the Tribal President / Administrator may lay off an employee. In the case of a regular full-time employee's termination, two (2) weeks' notice shall be given in writing to the employee. In the event of termination without discredit during service, when two (2) weeks' notice is not feasible, two (2) weeks' salary shall be substituted. No regular full-time or regular part-time employee shall be laid off while there are probationary or temporary employees serving in the same position.

Job Descriptions

The Tribal President / Administrator shall provide and maintain written specifications for each position in the workforce, including title, description of duties and responsibilities, training and experience, and qualifications which will be added to the employee's personnel file. These job descriptions will be reviewed periodically to ensure they are kept current.

Recruitment and Staffing

When authorized by law, preference for employment will be given to Alaska Natives and Native Americans under PL-93-638: according to the Indian Self-Determination Act as amended in 1964, GTC shall, to the greatest extent feasible, give employment preference to qualified Alaska Native and American Indians. Preference will also be given to qualified Georgetown Tribal Members. With the exception of Native Preference, it is GTC's policy not to discriminate against any employee or applicant with regard to race, color, religion, marital status, pregnancy and parenthood, national origin, sex, sexual preference, age, mental or physical disabilities— except for bona fide occupational qualifications—relating to hiring or terms of employment.

Employee Orientation

The Tribal President / Administrator is responsible for orienting employees to their new job and its duties. New personnel shall be informed of the aims and goals of GTC, and assisted in filling out any required paperwork for employment. Employees, both current and new, will be given a copy of GTC's Personnel Manual and sign the GTC form stating that they have read and are responsible for the content of the Personnel Manual.

Training

The Tribal President / Administrator may initiate programs of training so the quality of GTC's services may be improved, and GTC employees prepared for advancement. Employees are encouraged to seek out training and job improvement means. The

approval of the Tribal President / Administrator must be obtained to attend any training workshops, and an employee may request this with a written memorandum detailing the workshop's title, location, and price; how it will be beneficial to GTC and the person attending; and how the employee intends to improve day-to-day operations based on what is attained in workshop. The Tribal President / Administrator, or his or her designee, has final authority on employee training events; any training is based on the availability of funds.

Personnel Records

GTC maintains confidential personnel files. The Tribal President / Administrator is responsible for their security and maintenance. The personnel record shall include original application for employment, if any; any applicable record of medical examination or test results; letters of reference and verification of previous employment; copies of any employment correspondence, up to and including termination if necessary; current job description; record of all personnel evaluations including changes in duties, income, or tenure; record of all formal disciplinary actions; personnel action forms; letters or certificates of training achieved; requests for training or workshop attendance; confidentiality statement; signed acknowledgement of GTC's Personnel Manual content.

Drug-Free and Alcohol-free Workplace

The unlawful manufacture, distribution, dispensation, possession, or use of an illegal, controlled substance is prohibited at any GTC workplace. Consumption of alcohol is prohibited during working hours or while carrying out the duties associated with GTC. Any alcohol use outside of GTC business that interferes with the duties of the employee is also grounds for reprimand or dismissal. All employees must comply with this policy as grounds for employment.

C. PERSONNEL HOURS OF WORK

Workweek

A normal workweek shall be composed of forty (40) hours of actual on-duty attendance, with working hours from 9:00 a.m. to 5:00 p.m., Monday through Friday. Employees below the level of Tribal President / Administrator must attain approval to work more than eight (8) hours per day or forty (40) hours per week. Flexible working hours may be used at the discretion of, and with prior arrangement with, the Tribal President / Administrator.

All employees shall notify Tribal President / Administrator, within a reasonable amount of time, if they will not be in attendance at work due to sickness, emergency or other reason. Employees are granted two (2) fifteen-minute (15) breaks during the course of day per four working hours in attendance.

No payroll checks will be issued without a Georgetown Tribal Council timesheet, appropriately filled out by each employee. Any approved leave forms must be submitted attached to the timesheet. Advance payroll payments may or may not be approved at the discretion of the Tribal President / Administrator.

Part-time and temporary employees of Georgetown Tribal Council will be paid time-and-a-half for work on holidays only by approval of the Tribal President / Administrator. There are fifteen (15) authorized legal holidays and two (2) personal holidays that are approved by the Tribal President / Administrator for GTC employees.

Holidays

Regular, full-time and part-time employees (including probationary status) are eligible for holiday pay and will receive one day's pay at the employee's regular rate of pay for each official holiday.

The following days are recognized as GTC paid holidays:

New Year's Day	Alaska day
Martin Luther King's Birthday	Veterans Day
President's Day (third Monday in February)	Thanksgiving Day
Seward's Day	Thanksgiving Day After
Memorial Day	Christmas Eve
Independence Day	Christmas Day
Labor Day	New Year's Eve
Columbus Day	Employee's Birthday
	Employment Anniversary

If a holiday falls on a Saturday, the proceeding Friday is considered a holiday. If a holiday falls on a Sunday, the following Monday is considered a holiday.

Employee's Birthday must be taken 1) on the employee's birthday or 2) within a month of the employee's birthday, and approved and scheduled with the employee's immediate supervisor.

Employment Anniversary holiday must be taken 1) on the anniversary date or 2) within a month of the anniversary date, and approved and scheduled with the employee's immediate supervisor.

To be eligible for holiday pay, an employee must work the last regularly scheduled workday preceding the holiday and the first regularly scheduled workday following the holiday, unless the supervisor approves the absence in advance.

An employee who separates or commences an unpaid leave of absence on the last scheduled workday preceding or following a holiday will not receive holiday pay.

A paid holiday that is not worked will not be credited as a regular workday to compute weekly overtime.

An employee required to work on a holiday will be given another day off at a time mutually convenient to the employee and the company, usually within 14 days following the holiday.

D. PERSONNEL WAGES AND COMPENSATION

All Georgetown Tribal Council employees, whether part- or full-time, merit steps of salary increases according to superior employee performance. The Tribal President / Administrator shall review the proposed merit increases for each employee. Step increases shall be awarded at the discretion of the Tribal President / Administrator and are subject to the availability of funds.

Performance Evaluations

The Tribal President / Administrator shall perform employee performance evaluations, annually and at his or her discretion. A formal performance rating is one of a supervisor's tools, allowing a supervisor and employee to get together and discuss strong points and weaknesses to work on with guidance.

The following provisions assume that funds are available and that expenditures have been authorized by the Tribal President / Administrator, as well as, by the granting institution, if necessary:

1. New Employee: The minimum rate of pay for each job classification shall normally be paid upon assignment to a job class. Any exception shall be at the discretion of the Tribal President / Administrator and must be due to 1) the exceptional qualifications of an applicant and 2) increase in working hours where recruitment is exceedingly difficult.
2. Earned pay is paid every other Wednesday by direct deposit.
3. Transferred employee: the anniversary of employment date shall remain unchanged for an employee transferring from one division or location to another, or one position to another.

Base rates of pay are authorized solely at the discretion of the Tribal President / Administrator, subject to availability of funds, employee qualifications, and employee job performance.

E. EMPLOYEE LEAVE PROGRAMS

Paid Personal Leave

Personal paid leave may be used for vacation, illness or disabilities. The policy applies to all regular full-time and part-time employees. Temporary employees or employees working less than twenty (20) hours per week do not accrue paid personal leave.

GTC requires each employee to take at least five (5) consecutive days of personal leave during each calendar year. The company may require an employee to support a request for sick leave benefits with medical certification of disability. Failure to provide a note from a physician may lead to a denial of benefits and possible corrective action.

Any employee who is absent from work without prior approval shall be charged with Absence Without Official Leave (AWOL). An employee who is AWOL for more than three (3) days may be terminated.

Eligibility / Procedure

The established leave year is the calendar year, January 1 through December 31. Leave is accrued or earned based on the employees length of service and on the regular hours actually paid during the calendar year.

An employee's entitlement to earn leave is based on the employment anniversary date.

1. Regular, full-time employees: Regular, full-time employees accrue leave at the rate of .057695 per hours worked in the first year, equaling 15 days per year. Over one year worked, full-time employees accrue leave at the rate of .11539 per hours worked each year, equaling 30 days per year. Personal Leave will continue to accrue during all periods in which the employee is at work or using paid leave. Personal Leave is not accrued while an employee is using Leave Without Pay or any other unpaid leave.
2. Regular, part-time employees: Regular, part-time employees working 20 hours per week or more accrue their leave allowance on the same basis as full-time employees - it is accrued according to the number of hours they worked.

Employees may not take paid personal leave until they have actually earned the personal leave. New employees accrue paid personal leave upon initial employment but may not use any personal leave unless they are sick, until they have completed at least three months of employment, otherwise known as the probationary status of employment. It is the employee's responsibility to monitor their leave balance using their paycheck stubs.

A maximum of twenty-six (26) days (208 hours) of personal leave may be carried over by an employee from one calendar year to the next. Personal paid leave accrued but not used in excess of 208 hours will be forfeited at the end of the payroll period that includes January 31.

Upon separation from employment the employee, or his or her beneficiary if the employee is deceased, will be paid, less any debt owed to GTC, at the employee's usual rate of compensation for any unused accrued personal leave up to a maximum of 208 hours. The employee, however, does not earn leave during the time covered by the period of the lump sum.

A full or part-day absence from work, which has been reported and excused, will be charged against accrued Personal Leave. An employee who does not have accrued Personal Leave will be charged with Leave Without Pay for each such absence.

Absences, which are not approved, will be treated as Leave Without Pay. Failure to obtain approval of leave may result in disciplinary action, even if the employee had accrued Personal Leave available.

Scheduling

Vacations may be taken by separate weeks or by days.

Selection of vacation date is subject to approval of the employee's supervisor. All leave must be requested in advance on a form prescribed by the President/Tribal Administrator and approved in writing, except in emergency situations in which the following conditions are satisfied:

The employee notifies his or her supervisor prior to the beginning of the workday on which emergency leave will commence.

The need for emergency leave is due to:

Personal illness or injury that occurred since the employee last worked.

Exposure to contagious disease, since the employee last worked, which would endanger the health of co-workers or clients.

The illness or death of a member of the employee's immediate family that occurred since the employee last worked.

It is the employee's responsibility to request leave far enough in advance to permit reasonable consideration of the request. In most instances, the request should be made two weeks or more before the first day the employee wishes to be absent from work. No leave will be authorized, nor may be taken, prior to its accrual.

If a company paid holiday falls during an employee's vacation, the holiday will not be counted as vacation taken.

Documentation of illness from a physician may be required for any absence due to injury or illness exceeding three days.

Depending on the length and circumstances or an employee's disability, the supervisor may require a physician's written release before the employee may return to work.

Administrative Leave

In consideration of the fluctuations of workload, seasonal job responsibilities and other extenuating circumstances, the President or Tribal Administrator may, at his or her discretion, grant special administrative leave periods. These leaves periods are outside all of the employee leave programs and not subject to accrual or paid leave.

Bereavement

Immediate Family

An employee who suffers a death within his or her immediate family will be given five (5) days of paid bereavement leave, provided the employee notifies his or her supervisor immediately so that the job responsibilities can be covered. This leave is in addition to all other categories of paid leave.

“Immediate family” shall be defined as any of the following person: parents, spouse, brother(s), sister(s), son(s), daughter(s), grandparents and in-laws (mother, father, sister, and brother-in-laws).

Others

Requests for leave due to the death of someone outside the employee’s “immediate family” will be granted whenever feasible. Such leave must be taken from Personal Leave or as Leave Without Pay. Under certain circumstances, the Tribal Administrator, at his/her discretion, may grant Administrative Leave.

Jury Duty

It is the civic obligation of each employee to serve on a jury if he or she is called. Paid leave will be granted for any time the employee is required to report for jury duty on work days. During jury duty, the employee shall report to work if excused from appearing in court for two hours or more.

Military Leave

Leaves of absence without pay for military or Reserve duty are granted to employees in accordance with applicable federal and state laws.

Notice

If you are called to active military duty or to Reserve or National Guard training, or if you volunteer for the same, you should notify your supervisor and submit copies of your military orders to him or her as soon as is practical.

Leave is without pay

You will be granted a military leave of absence without pay for the period of military service, in accordance with applicable federal and state laws. If you are a reservist or a member of the National Guard, you are granted time off without pay for required military training.

In accordance with federal law, if an exempt employee does any work during a given work week in which temporary military leave is taken, the employee will receive his or her normal weekly salary. Otherwise, leave for an exempt employee is unpaid.

Reinstatement eligibility

Your eligibility for reinstatement after your military duty or training is completed is determined in accordance with applicable federal and state laws.

Leave of Absence without Pay

Leaves of absence without pay may be granted to regular employees to maintain continuity of service only in instances where unusual or unavoidable circumstances require prolonged absence. (See Definition, under this section.)

No loss of service credit with the company will occur as a result of the leave of absence, but no benefit credit will accrue toward vacation and sick leave entitlement for the duration of the leave. Absences over 30 days in length will not accrue vacation and sick leave.

For uninterrupted coverage while on leave without pay the employee pays his or her own premium costs of their fringe benefit coverage to GTC. When the employee returns from leave without pay status, GTC resumes cost of fringe benefit coverage. If the employee does not pay the premium costs, beginning with their first day of leave without pay, their benefit coverage for medical and dental will cease. Coverage for dental will cease at the first of the month following their first day of leave without pay. When the employee returns from leave without pay, they will have to re-enroll as any new employee in the health benefit program.

The employee is responsible for making arrangements with the Tribal Administrator, or his/her designee, to continue their participation in the health, life, and dental plans during the period of their leave of absence.

After more than 31 consecutive days leave of absence, the employee will be responsible for paying the entire cost of his or her group health insurance coverage and that of his or her dependents.

Personal Leave of Absence

“Leave of absence” is defined as an excused absence without pay beyond five working days. An absence involving paid time off (i.e., jury duty, sick leave or bereavement leave) is not considered a leave of absence.

A personal leave of absence to handle compelling personal business may be granted to regular, full-time employees. Length of a personal leave of absence may range up to 90 consecutive calendar days. To be eligible, the employee must have maintained a satisfactory record of employment with the company for a minimum of one year. Employees must use accrued vacation before a personal leave of absence commences.

A personal leave of absence is approved at the discretion of the Tribal Administrator. The employee must be available to return to regular employment on or before the expiration date of the leave.

Procedure

Requests for leave of absence or an extension thereof must be submitted in writing to the supervisor two weeks prior to the commencement date. Extensions of leaves of absence beyond 90 days are not granted.

Employees on leave of absence must notify their supervisor at least two weeks prior to end of leave to inform the company of availability for return to work.

GTC may require employees to have a physicians' release or a physical examination to determine fitness for work prior to return from a leave of absence.

An employee's failure to return from leave of absence, or failure to contact his or her supervisor within three days after the scheduled date of return, will be considered a voluntary resignation.

Educational Leave for a Degree Program

Georgetown Tribal Council encourages employees to pursue higher education and training opportunities, especially in their professional field. The education leave policy defines the parameters by which staff may receive the time and assistance that will enable them to improve their skills and enhance their knowledge.

This policy applies to regular, full-time employees who have completed their probationary period. Employees who are on unpaid leaves-of-absence are not eligible for this leave program. Employees who terminate employment with GTC prior to the completion of a course are not eligible for educational leave.

This policy will allow regular full-time employees up to 3.5 hours per week educational leave with pay for the duration of the academic quarter or semester if the employee is matriculated and enrolled in a degree program (e.g. Associate, Bachelors, Masters, or Doctorate) at an accredited college or university.

The employee is responsible for completing the Educational Leave Application including the required attachments and submitting them to the President/Tribal Administrator for approval at least two weeks before the commencement of classes. The President/Tribal Administrator submits his/her application to the Georgetown Tribal Council Board.

F. EMPLOYEE CONDUCT

The Tribal President / Administrator, or his or her designee, shall have the responsibility of approving and recording personnel activities such as personnel changes, maintaining personnel files, updating job descriptions, processing promotions, job evaluations, separations, grievances, and processing position applications. A written record of personnel actions will be kept in the personnel files, with a copy sent to the employee.

GTC believes that since its employees serve as role models for the tribe, they should maintain professional standards of dress and grooming. Just as overall attitude and competency contribute to a productive working environment, so do appropriate dress and grooming. Technical employees are expected to dress in a manner not affecting regular safety standards.

Every employee of GTC shall conduct him- or herself in such a manner as to be a credit to his or her profession, for the general good of GTC.

Unless addressing specific program concerns within the individual's scope of job description, no employee shall presume to speak for or on behalf of GTC without the express approval of the Tribal President / Administrator, or his or her designee.

Employees shall treat all colleagues without discrimination: evidence of discrimination or harassment on the basis of race, color, disability, sex, national origin, age, or religion will be grounds for immediate dismissal. Employees shall act so as to support, rather than obstruct, their colleagues in fulfilling their responsibilities. Outside employment is permitted provided it does not affect or interfere with the employee's designated job responsibilities or performance. Such employment shall not result in any of the following: impairment of on-the-job efficiency, conflict of interest, or unfavorable publicity.

No reward, favor, gift, or other remuneration, in addition to, regular compensation may be accepted by an employee for performance or non-performance of GTC job duties, by any source purported to have a relationship with GTC. No person may give, pay, solicit, or accept any money, service, or valuable in connection with appointment, promotion, or advantage in a position. No employee shall engage in partisan political activity during his or her regular working hours, or in the offices of GTC. Employees whose salary is paid for by federal funds, either directly or indirectly, must refrain from all partisan political activity regardless of whether it takes place during or outside their regular working hours.

Employees shall act responsibly regarding professional relationships. GTC tribal business is confidential outside an employee's job performance. Lack of discretion and/ or unethical behavior in discussing GTC employees, tribal business, or confidential matters can be grounds for immediate dismissal.

G. EMPLOYEE DISCIPLINARY AND GRIEVANCE PROCESS

Discipline problems often occur because people do not understand what is expected of them. Employees will be provided with a copy of the GTC Personnel Manual, and should become familiar with GTC policies.

Most disciplinary requirements should be met through normal supervisory conduct and responsibilities. Sound management requires prompt attention to infractions; early attention and counseling by employee's immediate supervisor when behavior or performance falls below acceptable levels; and providing adequate opportunity and guidance for improving and correcting problems brought to the supervisor's attention.

Discipline shall be handled by an employee's supervisor or the Tribal President / Administrator, and shall be discussed in private with attention given to fair treatment. Disciplinary actions shall be documented in writing and placed in the employee's personnel file with a copy retained by the employee. Any employee, with the exception of an employee on initial probationary status, shall have the right of appeal through the grievance process, with copies retained in the employee's personnel file.

GTC has the right and obligation to take corrective measures when an employee engages in conduct detracting from the effectiveness of GTC. Such corrective sanctions fall under the heading of discipline. Possible disciplinary actions include: corrective counseling and/ or verbal warning; written reprimand and/ or disciplinary probation of a time specified by the Tribal President / Administrator; demotion; suspension; dismissal.

Corrective counseling

In cases where the employee may not be aware of wrongdoing or detrimental conduct, the Tribal President / Administrator shall initiate corrective counseling. This involves candidly explaining to the employee the nature and impact of the infraction, with suggestions of corrective measures so the employee can avoid the detrimental behavior in the future.

Verbal warning

When the Tribal President / Administrator determines that more severe action is not immediately needed, he or she shall verbally communicate to the employee the observations of the performance deficiency at the time. Verbal warning shall be documented and retained in the employee's personnel file, including reference to any prior corrective counseling.

Written reprimands must contain the specific breach of conduct for which the employee is being reprimanded.

Disciplinary probation

The Tribal President / Administrator, or his or her designee, may place an employee on probation for a period of not more than ninety (90) days. Such actions will be

documented in writing and describe the specific conditions of conduct placing the employee on such probation. Action needed to remove the employee from probation must also be described. The employee must be informed in writing, at the end of the probationary period, that he or she has satisfactorily completed the probation, that probation is being extended, or that subsequent demotion, suspension, or termination is occurring. Reasons for termination must also be documented in writing. Unless there are extenuating circumstances or acts of God, employees on probation are not eligible for personal leave or leave without pay. Any employee on probation shall have the right to appeal in writing to the Tribal President / Administrator.

Suspension

The Tribal President / Administrator, or his or her designee, may suspend an employee with a written statement of suspension for up to ten (10) working days as a disciplinary measure for cause. Whether or not the employee shall receive suspension with regular rates of pay is to be determined by the Tribal President / Administrator, subject to availability of funds. An employee on suspension is to leave work and shall not frequent the premises or report for work until the suspension has been terminated.

Demotion

The Tribal President / Administrator shall furnish the employee in question with a written statement of demotion, detailing the reasons for demotion and effective date, for the overall good of GTC.

Dismissal

The Tribal President / Administrator, or his or her designee, may dismiss any GTC employee for just cause, detailed herein. Disciplinary action should be meted according to the level of interference with work performance, and whether the employee's behavior has a negative impact on GTC's functions and responsibilities. Behaviors, which may be ground for dismissal, include, but are not limited to, those listed herein:

- Insubordination
- Gross neglect of duty, refusal to comply with lawful instructions, willful disregard of legitimate directions/ controls over work situations.
- Offensive conduct or using offensive language towards the public or towards GTC employees.
- Deliberate or careless conduct endangering the safety of other employees; violating posted safety rules or practices.
- Conducting, attempting to conduct, or inducing any GTC employees to commit an unlawful act or to willfully violate GTC policies.

- Threatening or attempting to use political influence to secure special consideration as a GTC employee.
- Theft of GTC's or other employee's money or property.
- Falsification of records: applications for employment, personnel records, or other GTC records and documents.
- Chronic lateness to work, or leaving work premises without proper authorization.
- Vending, soliciting, or collecting contributions on GTC time or premises without proper authorization from Tribal President / Administrator.
- Failure to abide by written GTC policy, or acting in opposition to GTC's stated aims or goals.
- Reporting for work or being on the work premises under the influence of alcohol or nonprescribed drugs.
- Illegal possession, distribution, sale, transfer, manufacture, transport, or use of alcohol or drugs during working hours or while representing the GTC.
- Operating vehicles or equipment on GTC business while under the influence of alcohol or nonprescribed drugs or under the influence of drugs, which impair the operator's ability to safely drive.
- Alcohol or drugs having an influence on work performance during working hours or while representing the company.
- Failure to perform the tasks required by job description or lacking the ability to perform such tasks.
- Failure to respond to, or communicate with, the Tribal President / Administrator, or his or her designee, regarding job duties and/or performance.
- Misrepresentation of oneself or one's personal history, including résumé or other records.
- Misuse or misappropriation of telephones, office equipment, and other GTC equipment.
- Violation of any GTC guidelines set forth in this Personnel Manual.

Grievance Procedures shall be carried out between an employee and the Tribal President / Administrator, or his or her designee. Due to the small size of GTC and its

employee base, the Tribal President / Administrator carries responsibility for personnel activities, including handling grievance procedures. Only the Tribal President / Administrator, not the Georgetown Tribal Council Board, has authority to act on employee grievances. The aggrieved employee shall make a report either informally by verbal communication, or in writing directly to the Tribal President / Administrator, detailing the nature of the grievance or the misinterpretation of GTC policy. If the employee is not satisfied after any informal or verbal communication with the Tribal President / Administrator, a formal written letter of grievance must be filed within five (5) working days. All records of grievance are confidential, in that no person or organization is permitted access to it without written approval of the aggrieved employee(s). The final decision on employee grievance procedure rests with the Tribal President / Administrator, or his or her designee.

If the grievance is with the Tribal President / Administrator, the aggrieved employee shall follow the same procedure outlined above, however, the communications will be addressed to the GTC Board. The GTC Board will have the final decision on an employee grievance with the Tribal President / Administrator. This is the only situation where the GTC Board has authority to act on an employee grievance.

Resignation

Due to GTC's size, it is recommended that any resignation of position be tendered in writing to the Tribal President / Administrator no less than one (1) month in advance of departure. Resignation letters must be filed with the date it is turned in, and the last day of work detailed within the letter. Upon approval by the Tribal President / Administrator, an employee may withdraw his or her resignation at any time prior to the effective date of resignation.

**GEORGETOWN TRIBAL COUNCIL
FINANCIAL POLICES AND PROCEDURES**

A. INTRODUCTION

This policy is to be used by GTC as guidance in the operation of its financial management system. The organization of GTC is simple due to its small size, so the financial management system incorporates standardized structure, as well as, flexibility to allow for individual particulars of any of GTC's operations procedures. This section will detail and define any non-standard accounting or financial procedures, where differences in operations, programs, etc., are allowed. The procedures and formats are less structured to allow the system's responsiveness to these individual programs and requirements.

This policy will document financial responsibilities and duties associated with each position at GTC, and will provide documented procedures for each function in the system. It may be used as a training manual, and to make efficient use of time in everyday on-the-job activities. Use of this section will avoid any potential conflict between personnel and the Tribal President / Administrator (hereafter known as "Administration") over financial responsibilities and duties, and result in a reduction of errors, plus accurate, reliable information about financial procedures.

Because it is GTC's intention to practice sound, standardized financial procedures, this policy is intended to act as an aid to decision-making due to its uniformity of information. With proper use this section will also aid in training all new employees, even those without direct roles in making financial decisions, with its overview of GTC's financial system. Use will assure that the financial management system will not become dysfunctional due to employee absenteeism, turnover, accident, or other loss of responsibility. Thus the ease of use will benefit all employees of GTC.

GTC's financial operations are functionally organized as follows: Accounts Payable/ Disbursements; Payroll; General Ledger; Purchasing and Travel; Accounts Receivable/ Billing; Information Services; Budgeting and Accounting; and Materials Management. Staffing is established according to functional responsibilities, thus may the Tribal President / Administrator delegate roles of financial operations as he or she sees fit, directly supervising those employees placed with financial responsibilities. However, GTC's final financial performance and responsibility lies with the Tribal President / Administrator.

The organizational objectives detailed below are the main vehicle for organizing and administering work activities, with the goal of assembling and synchronizing these activities so they function smoothly and harmoniously.

Standard of Conduct

GTC business shall be conducted in a manner above reproach and, except as authorized by public statute or law, will be conducted with complete impartiality and preferential treatment for none. Financial and procurement expenditures require impeccable standards and the highest degree of public trust. As a general rule, the conduct of GTC employees must be to such a standard that they will have no

reluctance to make a full public disclosure of their financial activities on behalf of the tribal council, and of their procurement actions.

No GTC employee may solicit or accept, directly or indirectly, any gratuity, gift, favor, loan, entertainment, or anything of monetary value from anyone who has or is seeking to obtain business with the tribal council, or who has interest that may be substantially affected by the performance, or nonperformance, of the employee's official duties. No contractor engaged in business may solicit or promise employment to GTC employees to gain favor in any instance. Such contractor conduct will not be tolerated and may result in termination of the contractor's contract.

During the conduct of any GTC procurement of property or services, no GTC employee shall entertain from competing contractors or their officer, employee, representative, agent, or consultant, any solicitation, offer or promise of future employment or business opportunity, or engage in any discussion of future employment or business opportunity with them. GTC employees must also refrain from any offers or promises to give, directly or indirectly, any money, gratuity, or other thing of value to any procurement official.

GTC shall not use funds received from a contract, grant, loan, or cooperative agreement to pay any person or attempt to influence an officer or employee of any agency, a member of Congress, an officer of Congress, or an employee of Congress, in the awarding of a grant or contract.

B. STANDARDS FOR FINANCIAL MANAGEMENT

The policies and procedures within this manual are designed to meet the substantive financial management requirements of GTC plus its federal, state, and private grantor agencies, as well as, independent auditors. The financial management system, together with its related administrative control structure, provides the plan of organization and methods adopted by Administration to ensure that:

- Resource use is consistent with laws, regulations, and policies;
- Resources are safeguarded against waste, loss, and misuse;
- Data is executed according to Administration's authorization and instructions;
- Data is properly recorded to permit the preparation of financial statements in accordance with accepted accounting principles.

This manual shall be reviewed by Administration and updated not less frequently than every two years. Any additions and/ or revisions to the manual must have the approval of the Tribal President / Administrator.

The accounting, financial reporting, auditing standards, and Administration requirements documented in this manual conform to the guidance issued by authoritative bodies in the pronouncement, literature, and government documents related to non-profit organizations defined as voluntary health and welfare organizations, and to Indian organizations receiving federal financial assistance under the Indian Self-Determination Act, Public Law 93-638. This guidance includes, but is not limited to, the following:

- American Institute of Certified Public Accounting (AICPA) and its professional standards, technical practice aids, and audit and accounting guides;
- Financial Accounting Standards Board (FASB) and its Statements of Financial Accounting Standards;
- The Office of Management and Budget (OMB) and the OMB circular No. A-87 entitled, "Cost Principles of State and Local Government" from January 1981, OMB's "Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments," March 1988; and OMB Circular A-128 "Audits of State and Local Governments" from April 1985;
- The United States General Accounting Office (GAO) and its book Government Auditing Standards, standards for audit of governmental organizations, programs, activities, and functions;
- Public Law 93-638, the Indian Self-Determination and Education Assistance Act, as amended;

- The Code of Federal Regulations (CFR), with its applicable titles.

C. OVERVIEW OF FUND ACCOUNTING

Revised per italics as of November 2004

GTC contracts with various federal, state, and other organizations to administer various education, economic, social, and cultural programs for the members of the village of Georgetown. These resources are limited to specified purposes and activities. In addition to the external conditional restrictions imposed by sources of funding (e.g., the BIA), the Tribal Administrator and Council may also designate specific purposes for which certain resources may be used. In any event, using the resources in accordance with the stipulations inherent in their receipt and reporting on this compliance to others is an essential custodianship obligation.

Funds are established to control earmarked resources and to insure and demonstrate compliance with legal and administrative requirements. A fund is defined as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities, and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitation.

In accordance with U.S. Department of Interior Solicitor's memorandum dated February 4, 1998, no federal funds authorized by P.L. 93-638 shall be transferred to Georgetown Tribal Council accounts, lent to such tribal accounts, or expended for programs not authorized by P.L. 93-638.

Records Retention

GTC or their designated Accountant shall keep records that will provide for the ongoing control of operations. Such records with continuing administrative, legal, fiscal, and historical uses will be easily accessible. GTC will provide for the regular destruction of those records that are of no further use to GTC. The OMB Common Rule, Subpart C Section 42, suggests that the minimum retention period for records of federal and state grant and contracts awards is three years. At present, GTC intend to retain these records indefinitely, in an easily accessible location. Also, due to its size and because all financial transactions must have the approval of the Tribal President / Administrator, GTC intends to maintain financial records for all transactions, grants and awards, and accounting in an easily accessible location, indefinitely. Duplicate copies of records or supporting documents need not be retained unless they contain significant information not shown on the original. Intermediate data such as computer edits need not be retained after the final copy has been prepared and maintained. Current financial records will be stored at the GTC offices or the office of their designated accountant in Anchorage until they are no longer necessary to be available on a daily basis (such as after year-end closing), and then will be bound and stored in a storage facility in Anchorage. All records in storage will be indexed by date and content.

Audits

An independent Certified Public Accounting firm shall be contracted for the annual auditing of GTC financial operations. Financial personnel shall allow the independent auditors complete access to all financial information, providing assistance with a copy of this Financial Policies Manual. The annual audit must include the audit procedures and reports required by regulations, pursuant to the Federal Single Audit Act of 1984 and the State of Alaska Single Audit Regulations. The audit will comply with each agency and source from whom GTC received funding during the previous financial year.

As early as is practical after the audit findings, the Tribal President / Administrator shall present a response to the audit findings and recommendations to the GTC Board. At its next regularly scheduled quarterly meeting, the drafts of the audit financial statements, single audit reports, and Tribal President / Administrator's letter shall be reviewed by the GTC Board. The Tribal President / Administrator will present his or her opinions regarding any audit recommendations.

D. OVERVIEW OF THE BUDGET PROCESS

A budget is a plan for the coordination of resources— such as money, manpower, and expenditures— covering an established period of time. Budgets reflect short-term activity that impact long-range goals. The operating budget is the overall Council plan identifying the resources and expenditures for a given future period, usually one year, and that reflects the nature and sources of these resources and expenditures. GTC budget planning employs strategic or long-term planning, operational planning, and budgeting. The Tribal President / Administrator, with input from the GTC Board, must assess the current and future operating environment of GTC, as that environment will affect long-range goals and objectives

The Georgetown Tribal Council Board sets basic objectives in the budgeting process, to develop documents that define in monetary terms the policies and plans for GTC and the Native Village of Georgetown. The budget provides a basis for evaluating the financial performance of GTC, and acts as a useful tool for controlling financial consistency.

At its quarterly and annual meetings, the GTC Board develops long-range goals for GTC and Native Village of Georgetown, while examining previous plans and goals and their results. After review and discussion, new long-range goals and an updated operating budget are developed. The Tribal President / Administrator determines the revenue budget for the year. Preliminary assumptions are discussed, and the budget schedule is decided upon. Projections as to fund, program, personnel, etc., will encompass the previous year's budgets. The Tribal President / Administrator determines the final operating budget for the tribe. The Tribal President / Administrator, or his or her designee, completes all budgeting worksheets. The GTC Board does not have the authority to compile or record financial information without the approval of the Tribal President / Administrator.

The Tribal President / Administrator is responsible for establishing a plan, executing it, monitoring and controlling its financial activity based on the goals of the plan, and evaluating its final results. The operating budget is a detailed financial plan reflecting the objectives and goals of GTC operations. It is above all, a management tool for analyzing results and controlling resources and expenditures.

All grant application budgets must also be approved by the Tribal President / Administrator. Copies of any grant application and its subsequent correspondence maintained on file in the Anchorage office of the Tribal President / Administrator. Almost every grant that GTC receives has both direct and indirect costs allocated to it. By considering and listing all costs directly attributable to each grant, and likewise all remaining costs of GTC that benefit more than one grant, a segregation of direct and any indirect costs is easily documented.

During the course of the budget period, adjustments to the budget may be necessary. Increases are only allowed as funding revenue dictates, and grant funding earmarked for definite purpose within the grant usually cannot be used for other programs. However, to paraphrase Section 7 ACC78.240 of the OMB Common Rule "Uniform

Administrative Requirements for Grants and Cooperative Arrangements to State and Local Governments,” any grantee may reallocate grant money between budget categories within the total budget of the grant project to meet any unanticipated expenditures necessary to complete a project. The grantee must receive approval from the grant agency before reallocating any amount, or notify the grant agency within thirty (30) days of completing the reallocation.

Definitions

Strategic planning defines where GTC should be many years hence, with its priorities and plan describing how GTC will attain its broad goal as described in its mission statement.

Operational planning is the development of specific, measurable goals reflecting step-by-step implementation during a short period of time, such as the upcoming budget year.

The budget may be seen as the operation plan, as expressed in dollar amounts. The budget-planning process as employed by GTC promotes a systematic method of reporting and accountability.

E. CASH MANAGEMENT POLICY

Bank Accounts

GTC shall maintain a number of bank accounts as necessary. The opening of any and all bank accounts must be authorized by the GTC Board, including checking accounts for the general fund, checking accounts for grant disbursement, checking accounts for gaming operations when available, and minimum-risk investment accounts in the rare event of excess available cash. All bank accounts will be reconciled on a monthly basis.

Billings and Cash Receipts

GTC shall request reimbursement, on a timely basis pursuant to the grants and contracts provisions, and to comply with any disbursement regulations of the granting agencies. Revenues and receivables are generally recorded when reimbursable expenses are incurred. All cash receipt shall be deposited into the cash accounts on the day of the receipts but not later than two days after receipt, as circumstances may require.

Credit Card Purchases

The Tribal President / Administrator is responsible for approving any and all credit card purchase made for the benefit of GTC. All payments are made on a monthly basis from the general checking account.

Petty Cash

No petty cash is maintained at GTC general offices in Anchorage. Any and all incidental small expenses under \$500 will be reimbursed upon receipt to GTC Board members and employees at the discretion of the Tribal President / Administrator.

Wire Transfers

The Tribal President / Administrator executes any necessary bank wire transfers as required by any granting agency.

Employee Reimbursement

With prior approval from the Tribal President / Administrator, an employee may present receipts for items purchased to supplement their position's needs. Such reimbursements will occur at the next regularly scheduled payroll, and employee paychecks will reflect the additional amount of the item's reimbursement.

Basis of Accounting

Each individual grant or fund source received by the Georgetown Tribal Council ("GTC"), whether governmental or state, is accounted for as a separate fund with its own double entry self-balancing set of accounts. A double entry self-balancing set of accounts employs a general ledger for accounting information by categories. The general ledger balances assets against liabilities and also fund balances after closing or zeroing out revenue, expenses, and budgeting accounts at the end of the accounting period.

Revenue is recognized when cash is received from a grantor, whether by check, cash, or letter of credit, GTC considers to have created revenue equal to the amount received. Expenses are recognized when merchandise is received or services are performed, decreasing fund balances. The recording of an invoice as well as the direct disbursement of cash for a specific expense is reflected as an expense of the current period even though the actual payment of the invoice may not occur until a subsequent period.

The Tribal President / Administrator, or his or her designee, is responsible for maintaining the accounting paperwork at the main Anchorage office of GTC.

Chart of Accounts

For the sake of consistency in reporting and comparing accounting information, the major general ledger is broken down into accounts and departments. An Account is the ultimate source of accumulation for dollar amounts of the predetermined classifications. A list of account codes is on file in the main office of GTC in Anchorage to be made available to independent auditors and to accounting. A chart of accounts is used to provide flexibility and definition to the accounting facility of tribal operations. Only the Tribal President / Administrator, or his or her designee, may add new accounts to the financial system.

Grant Source or Fund Source Code

There is a separate grant or fund source code for each general ledger fund including the general operating fund.

Department Code

This code represents a department within a fund for revenue and expenses. Most programs have only one department.

Program Code

This code is used to differentiate revenue, assets, liabilities, and expenses within a grant. Subtypes may be used for further definitions. The list of codes must never be changed without express approval from the Tribal President / Administrator. Changes to account coding must be maintained in a file, and a hard copy of the new code list printed and filed accordingly.

Receivables

Cash is deposited into various savings or checking accounts as follows:

The Tribal President / Administrator receives all checks from State, local, federal, and other agency sources. Checks and receivables are logged appropriately and checks are stamped "for deposit only" and summarized into a deposit form. Receivables are logged according to which general ledger account shall use the funds. The Tribal President / Administrator, or his or her designee, is also responsible for transferring funds into the proper checking account to cover expense for payroll, operations, and other necessary expenses. Third-party payment checks received by GTC are logged

into the appropriate ledger and stamped “for deposit only.” The checks are then copied and a deposit is made. One copy of the check and any supporting documents are kept with the day’s deposit slip. All bank statements are reconciled monthly as they come in.

Fiscal Year End Closing

At the end of the fiscal year, the general fund revenue and expense accounts must be closed at the predetermined time to balance the fund accounts. Balance sheets are brought forward to the succeeding year and the revenue and expense accounts zeroed out. All grant revenue, budget, and expenditure accounts are closed until the annual audit is completed and all adjusted entries finished. Under ideal conditions there should not be any fund balance left at the end of the fiscal year.

Payment of Vendor Invoices

It is the duty of the Tribal President / Administrator not only to authorize any expenses charged to any account by approved vendors, but also to complete the payment from invoice process. Invoices must have supporting and authorizing documents, a copy of which must be kept on file with a copy of the invoice and record of payment. If invoices have been lost, the Tribal President / Administrator, or his or her designee, shall request a duplicate invoice. No financial transaction should occur until proper authorization is received from the Tribal President / Administrator. Invoices must be clearly marked; illegible invoices will not be accepted and vendor must provide a clear copy. GTC intends to take advantage of all available vendor discounts in obtaining materials and goods.

Travel Agency Statements

GTC may use authorized travel vendors to prepare its travel requirements for the Council and Tribal President / Administrator. Normally payment for travel is made at the time of travel request. However, in the exception, the vendor must provide an invoice clearly marked with the name of the traveler, dates traveled, price of travel, any discounts that may be in order, GTC account number, and whether travel was completed or not. Only then may the Tribal President / Administrator, or his or her designee, authorize payment. If travel was not completed due to weather, delay, or other obstacle, full paperwork will be maintained under GTC travel files until the Tribal President / Administrator deems the file closed.

Vendor Files

The Anchorage office of GTC shall maintain a list of approved vendors, each with its own file in the GTC office. All invoices will be maintained within the files. Any pending invoices or files shall be cleared each month, or as soon as possible regarding any dispute.

Purchase Orders

GTC does not maintain purchase orders for purchases. Due to its size, the Tribal President / Administrator, or his or her designee, makes all purchases. Credit cards, cash, the occasional invoice, or checks are usually used for purchases. Any purchase orders must refer to a file, check, or project number, and filed accordingly.

Telephone Bills

Employees of GTC are authorized by the Tribal President / Administrator to use the telephone in accordance with the demands of their positions. Personal calls shall be kept to a minimum. The Tribal President / Administrator is responsible for checking the telephone bills for any inordinately high amounts. Collect calls may be accepted at the GTC Anchorage office if the caller is known to GTC; unsolicited collect calls, or unknown callers, are not acceptable collect calls. A calling card should be used for personal long-distance calls, but in the event this is not possible, employees shall reimburse GTC for any long-distance personal calls. 900-numbers or other numbers requiring payment for access are strictly prohibited. Misuse or misappropriation of telephone services is grounds for termination.

Travel Requests

When travel is required for Tribal members, GTC employees, or the GTC Board to attend meetings or functions for GTC business, either the Tribal President / Administrator or the individual tribal member may handle travel arrangements by mutual consent. If the Tribal President / Administrator does not handle travel arrangements, the individual member of the Georgetown tribe is responsible for presenting their travel receipts and per diem requests to the GTC main office in Anchorage within a reasonable amount of time, no longer than thirty (30) days past travel, for reimbursement. Otherwise, if the Tribal President / Administrator arranges travel for the Georgetown Tribal or Board members, he or his or her designee shall pay for the travel request. Files for all travel undertaken on GTC business shall be maintained in the Anchorage GTC office, or labeled by date and placed in another storage facility with easy accessibility, up to five (5) years.

Payroll

The payroll system ensures that all salaries, wages, and payroll-related items are properly authorized, recorded, and discharged. Employees are paid bi-weekly, every two weeks, on a Wednesday. Timesheets must be turned in to the Tribal President / Administrator on the preceding Friday. Employees of GTC, both full- and part-time, shall maintain bi-weekly timesheets listing day of the month, hours worked per day, hours worked per week, with total hours worked. Any authorized sick leave or vacation leave must be listed correctly. Employees are provided with copies of the standard GTC timesheet and are responsible for keeping copies for their own personal records; copies of timesheets are maintained in the GTC employee's files. The Tribal President / Administrator, or his or her designee, prepares the timesheets, checking for accuracy and correctness, and prepares them for check disbursement. Paycheck scheduling may be altered at the discretion of the Tribal President / Administrator due to absence on tribal business, holidays, or other acceptable reasons, but employees shall be paid no later than their regularly scheduled paycheck date. The Tribal President / Administrator and accounting services, as his or her designee, shall both sign employee paychecks.

Each paycheck an employee receives shall record the following information: employee name, position title if necessary, Social Security number, mailing address, telephone number, if necessary; salary received per hour, any benefits accrued (for exempt

employees); any sick leave accrued or used; any workman's compensation used; total wages received to date per fiscal year; any changes in salary; and any further employee information necessary, such as change in status, or termination. Deductions are also listed on paychecks: federal tax, state tax (if any), FWT, FICA, SUTA(ESC), WC, any further medical coverage such as HMO or Blue Cross, and insurance such as life insurance. Quarterly payroll FICA reports are prepared and filed by accounting services as delegated by the Tribal President / Administrator, as well as quarterly payroll taxes and annual income tax reports.

F. PROCUREMENT MANAGEMENT SYSTEM

General Provisions

One of the definitions of procurement is the act or the process of obtaining or acquiring property—personal, real, and supplies— and services by the payment of money or the equivalent, using particular care and effort.

It is the responsibility of all GTC employees taking part in any action of procurement to understand and implement GTC procurement policies. Taking part in a procurement action includes initiating a purchase, requesting travel, and approving a purchase, check request, or other financial request.

All procurement for GTC must be executed or approved of by its chief procurator, the Tribal President / Administrator, or his or her designee. Procurement needs are always based on available program funding. The details of this policy contained herein are some of the key parts of GTC procurement policies and procedures. It is not, by itself, the complete policy or procedure. All GTC procurements must adhere not only to GTC policy but the funding policies and procedures for Federal, State, local, and other granting entities upon which GC funding is dependant. Each procurement action must be in regards to a specific GTC program, using specific funding accounts, and as such must adhere to the appropriate agency's additional policies and procedures for procurement, if any.

Procurement Authority

The Georgetown Tribal Council Tribal President / Administrator, or his or her designee, shall have sole procurement authority for GTC. The Tribal President / Administrator is responsible for maintaining proper procedures, as dictated by funding grantors and as detailed below.

The Tribal President / Administrator shall have procurement authority up to the amount of \$5,000. This figure includes services for and property belonging to GTC.

Procurement action greater than \$5,000 requires a resolution detailing the service or property to be acquired and approval by majority vote of the GTC Board. Upon Board approval, the Tribal President / Administrator shall undertake the procurement action.

The Tribal President / Administrator, or his or her designee, shall solicit procurement action greater than \$5,000 for bid. All procurements shall be conducted in a manner to provide, to the maximum extent feasible, free and open competition. Any procurement action greater than \$5,000 requiring Requests for Proposals or the bidding process shall be initiated by a Resolution to GTC and approved by a majority vote. Records and paperwork, plus all files relevant to the bidding process, shall be retained on-site at the GTC Anchorage office for a period of five years, and moved to an easily accessible storage facility after such time has elapsed.

In the event of a required service or purchase greater than \$5,000, sole-source acquisition may be necessary. Applicable conditions for any sole-source acquisition include:

- Only one responsible source that can fulfill the tribal requirement;
- The need for services or supplies is compelling and urgent;
- The number of sources for competition is deemed inadequate by the Tribal President / Administrator, after solicitation to bid;
- Necessity to award the contract to a particular source, or a particular supplier of goods, in order to maintain an intractable relationship with a facility, producer, manufacturer or other supplier; to establish or maintain an essential function of an ongoing program funded by any of GTC's Federal, State, or local granting agencies;
- Utilization of an inter-governmental agency is determined by the Tribal President / Administrator to be in the best interests of GTC as stated in its Mission Statement.

Conditions of Indian Preference

In the event of services, goods, or property required by the Tribe of Georgetown, under Public Law 93-638, Indian preference shall be given to any employee or service, including architectural, engineering, and construction contracts, from tribes/tribal organizations, or Indian/ Alaska Native-owned economic enterprises to the maximum extent feasible. All contracts for services or construction must include the Indian Preference Under P.L. 93-638 clause inserted into the contract conditions.

Small Purchases

For small purchases, an award shall be made to the lowest bid of a tribe or tribal organization, or an Indian/ Alaska Native-owned economic enterprise if it is within ten percent (10%) of the lowest bid or purchase price.

Sealed Bids

For a sealed bidding process, an award shall be made to the lowest bid of a tribe or tribal organization, or an Indian/ Alaska Native-owned economic enterprise, if it is within ten per cent (10%) of the lowest bid.

Requests For Proposals

For requests for proposals (RFP's), technical proposals for services or property for sale shall be scored on a point system. If technical considerations are weighted with more importance than price, the award shall be made to the entity with the highest technical score. If price is to be weighted more than technical score, if a tribe or tribal organization, or an Indian/ Alaska Native-owned economic enterprise, is within ten per cent (10%) of the lowest, the Indian/ Alaska Native-owned enterprise shall be awarded the bid.

All procurements shall be conducted in a manner to provide, to the maximum extent feasible, free and open competition.

Procurement Management Policies

Excess And Surplus Property

All employees, contractors, and members of GTC are encouraged to seek out sources of excess and surplus property in lieu of purchasing new property whenever possible and feasible. Because GTC relies on many sources of outside-agency funding, the use of surplus property greatly reduces operating and project costs.

Responsible Contractors

Contract awards shall only be made to responsible contractors possessing the potential ability to successfully execute a proposal or agreement. Consideration shall be given to such determining factors as contractor integrity, record of past performance, financial and technical resources, accessibility to other required resources, and contractor availability in accordance with GTC requirements.

Socio-Economic And Small Business Set-Asides

In the event that Indian/ Alaska Native preference cannot be utilized, all contractors and associates of GTC are encouraged to use the services of local small businesses, socially- and economically-disadvantaged businesses, minority-owned businesses, and labor-surplus businesses to the maximum extent feasible.

Cost And Price Analysis

Some form of cost and price analysis shall be made in connection with every procurement action. Price analysis may include a price-quote comparison, whether formal or informal. Cost analysis is the review and evaluation of each cost element to determine feasibility of purchase.

Unsolicited Proposals

Unsolicited proposals determined to be in the best interests of the goals of GTC are accepted and processed according to the procedures detailed in this and other GTC policy manuals.

Purchases or Acquisitions Under \$5000

Purchases for goods or services in the amount of \$5,000 and less, may be made by the Tribal President / Administrator, or his or her designee, if the prices are determined to be reasonable. Small-purchase procedures shall not be used for large purchases (over \$5,000) except for the following: delivery orders including shipping and handling; sole-source utility services as is the case in the village of Georgetown; purchases through a socio-economic program for small and disadvantaged businesses or 8a program.

Purchases Or Acquisitions

For purchases between \$5,000 and \$10,000 the Tribal President / Administrator will solicit verbal quotations from at least two qualified sources in order to promote competition according to the policies described herein. Except for construction contracts and other services of duration, and when acquisitions include a large number of items to be detailed, quotations are solicited orally.

Blanket Purchases

Blanket purchase agreements should be made with firms from which many purchases are contemplated during a stated period.

Prioritization of Sources from Supplies

GTC must satisfy the Tribal Council's requirements for property or services, or of an individual acquisition over \$100, through the sources listed below in descending order of priority:

- Excess/ surplus from Federal or other agency
- Federal Agency inventories
- Indian and Alaska Native-owned organizations
- Commercial sources: educations, non-profit, and open market firms.

Purchase Orders

Due to the small operating size of GTC, purchase orders are not generally used within GTC scope of procurement contacts. All purchases are paid for via monthly contract or statement, with credit cards, with cash, or by other agreement.

Requests for Quotations

RFQ's are neither an offer nor an acceptance of an offer, and cannot be accepted by either the Tribal Council or the Tribal President / Administrator to form a binding contract. Such a contract will be created if deemed appropriate and will be regarded as a separate entity. In addition, issuance of a GTC order for supplies or services pursuant to a firm's quotation does not imply or establish a contract.

Records Retention

All procurement records shall be retained on-site at the GTC Anchorage office for five (5) years, and moved to an easily accessible storage facility after such time.

Construction Services

All acquisitions of construction services shall be made pursuant to the policies and procedures for small purchases as delineated in this section of the Manual.

Sealed Bidding Converted To Negotiated Contract

If only one bid for an acquisition or service is received, and it cannot be determined that the bid price is reasonable or only responsible party has submitted a bid, the sealed bidding process may be converted to a negotiated contract as initiated by the Tribal President / Administrator. Only the Tribal President / Administrator has this authority, not the Georgetown Tribal Council Board. GTC Board may move that the President initiate the contract, but cannot act on its accord.

Procurement Management Policy - Purchases and Services

Quotations And Solicitations For Bid

As detailed in an earlier section of this manual, purchases for items or services required are made by the Tribal President / Administrator, or his or her designee, according to dollar value and expected length of contract. It is the responsibility of the Tribal President / Administrator to prepare and follow through on collecting price quotations, and solicitations for bid.

Quotations for the purpose of cost comparison are, for the most part, conducted orally, unless a large number of line items must be accounted for in the quoted price. In that case, a written yet informal quotation is kept on file for each contractor or vendor that produces one. All purchases for GTC as an entity shall be approved by the Tribal President / Administrator, or his or her designee; the Tribal Council does not have purchasing or purchase approval authority.

A current bidders mailing list shall be kept on file in the Anchorage administrative office of GTC. This list shall be referred to when the Tribal President / Administrator, or his or her designee, prepares to solicit bids or quotes from potential contractors.

Sealed Bidding

Sealed bidding is a method of comparing competitive bids and awards. There are several steps involved in the sealed bidding process: pre-solicitation, bid preparation, publicizing the request for solicitation, submission to GTC of sealed bids for purchases or services, bid evaluation by the Tribal President / Administrator and subsequently GTC, and awarding of the contract to the winning bidder.

Sealed bidding should be used if there will be enough calendar time to carry out the bid procedures, and if price and price-related factors will be relevant to the award; Indian preference may still be exercised. After examining the service or purchase required and the list of available bidders, there should also be a reasonable expectation of receiving more than one bid. However, depending on the location of the work to be performed (i.e., rural Alaska) more than one bid may not necessarily be received. If only one bid is received the Tribal President / Administrator has full authority to revert to a negotiated acquisition.

Firm, fixed-price contracts will be used with the sealed bidding process. Fixed-price contracts with economic price adjustment clauses may be used in the contract when doubt exists as to contingencies, such as stability of labor relations, labor conditions, or market availability of goods, that would otherwise be included in the contract and can be identified separately.

Presolicitation

Paperwork for pre-solicitation for bids must be complete and include information for the following: description of item or services to be purchased, unit price (actual or estimated), total cost (actual or estimated), suggested vendor(s), signature of GTC Tribal President / Administrator or his or her designee, and indication of any special

shipping and handling required. It is the responsibility of each program director or GTC employee to provide the Tribal President / Administrator with all necessary information, reference material, evaluation criteria, sources of solicitation, statements of work specifications, and documentation to support the pre-solicitation phase. Pre-solicitation notices can be mailed or delivered to the predetermined list of bidders on the bidders mailing list, and/ or displayed in newspapers.

Submission Of Bids

Only the Tribal President / Administrator, or his or her designee, has the authority to discuss the solicitation of sealed bids with a prospective bidder, after it has been publicized. Members of GTC should refer inquiries to the Tribal President / Administrator. Identical information shall be furnished to each qualified bidder after the pre-solicitation phase. All bids must be kept unopened in a secure location until the listed time for bid opening. Only the Tribal President / Administrator, or his or her designee, has authority to open any bids recorded and received. It is also the Tribal President / Administrator who holds the authority to cancel or reject all bids for compelling reasons after bid opening.

Bids shall be evaluated according to feasibility of solicitation goals and the best interests of GTC, low cost, technical strength of the bid and of the contractor, and Indian Preference. The Tribal President / Administrator, or his or her designee, shall make results of the bidding process available to the members at large of GTC. In the event of major purchases or solicitation of services in the amount of \$10,000 or greater, a general meeting of GTC shall be called by the Tribal President / Administrator. The Tribal President / Administrator shall report on his or her recommendations of the evaluated submitted bids, with results to be discussed and further recommendations made by GTC. The Tribal President / Administrator, not GTC, is responsible for any and all negotiations between the contractor and GTC; incorporating guidance he or she has received from GTC. Final awarding of any contract is the responsibility of the Tribal President / Administrator.

A contract award for purchases or services will be made by the Tribal President / Administrator, or his or her designee, in writing to the responsive, responsible bidder whose bid will be most advantageous to the needs of GTC. As detailed elsewhere in the manual, Indian Preference under P.L. 93-638 shall be exercised regarding qualified Indian or Alaska Native-owned economic enterprises in the awarding of contracts. A contract number shall be assigned to the newly awarded contract.

Contract Administration

All contract files and files central to the administration of GTC are the responsibility of the Tribal President / Administrator, or his or her designee, and maintained at the Anchorage administrative offices of GTC. All files are labeled and standardized. Any changes, modifications, or amendments to any contract will be documented and included in the recent activity area of the contract. Copies of any reports pertaining to an individual contract will be included in that contract's file.

Each new contract with GTC will include the following minimum information whenever possible. A mission statement for GTC, the purpose GTC requires the specific contract services or property, clearly delineated objectives, a narrative of the proposed work plan, contractor responsibilities, GTC responsibilities, progress compliance reports if necessary, a recording of any payments made or received, and the insertion of the Indian Preference clause in original signed contract copies.

Contracts are closed out at the end of their stated term, unless renewed. Closed contracts are stored in the Anchorage administrative office of GTC for up to five years, and then moved to an easily accessible storage facility. If a contract is renewed before the end of its expiration, it will keep its assigned contract number, and all paperwork and data will be continue to be stored in the same contract file.

Definitions

Alaska Bidder

A person who holds a current Alaska business license; who submits a bid for goods, services or construction under the name that appears on the AK business license; has maintained an Alaskan place of business for the six-month period immediately preceding that bid; is incorporated and/ or qualified to do business under the laws of the State of Alaska; is a sole proprietorship and the sole proprietor is a resident of the state; is a partnership and all partners are residents of the state; is a joint venture composed entirely of ventures that qualify under all the conditions of the definitions of Alaska bidder.

Best And Final Offers

Revised proposals that include a cost or price, plus technical or other changes that bidders or offerers wish to make as a result of negotiating.

Blanket Purchase Agreement

A simplified method for acquisition of repetitive needs for property or services, detailing such property or services on the BPA.

Call For Best And Final Offers

Notification that all revisions to proposals must be received by a specific time.

Construction Programs

Programs for the planning, design, construction, repair, improvement, and expansion of buildings or facilities including, but not limited to: housing, law enforcement and detention facilities, sanitation and water systems, roads, schools, administration and health facilities, fire control headquarters, irrigation and agricultural work, and port and water quality resource facilities.

Contract

A mutually binding legal relationship obligating the seller to furnish the property or services, including construction, as detailed in the legal contract document, and the buyer to pay for such property and services.

Full And Open Competition

All responsible sources are permitted to compete for a particular solicitation.

Indian And Alaska Native

A person who is a registered member of an Indian or Alaska Native tribe or corporation.

Indian/ Alaska Native-Owned Economic Enterprise

Any profit or non-profit, commercial, industrial, agricultural, educational, or other enterprise that is owned, controlled, and actively managed in its entirety by Indians or Alaska Natives or an Indian tribe, including ANCSA (Alaska Native Claim Settlement Act 1971) corporations and their subsidiaries.

Indian/ Alaska Native Tribe

Any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village, or regional or village corporation, or tribal council as defined in or established under the Alaska Native Claims Settlement Act (85 Stat. 688), which is eligible for the special programs and services provided by the United States to Indians and Alaska Natives because of their special status as such.

Nonresponsive Bid

A bid or proposal that does not conform to all material respects to the solicitation.

Price Analysis

The process of evaluating a proposed price without regard to individual cost elements or proposed profit.

Procurement Officer

The GTC Tribal President / Administrator acts as Procurement Officer in approval of purchases, RFP's, and solicitations for bid. The Tribal President / Administrator is authorized to delegate a designee at his or her convenience to act as Procurement Officer. Only this person, and not the council as a whole, may act on behalf of the Tribal President / Administrator.

Professional Services

Any professional, technical, or consultant services, in recognition of a profession with a recognized status based on the acquisition of professional knowledge through prolonged experience or study.

Property

Means all property—real, personal, and intellectual. Real property includes, but is not limited to, land rights, land, facilities, buildings, utilities and utility distribution systems, ground improvements, and physical structures. Personal property includes, but is not limited to, supplies, materials, furniture, office equipment, industrial equipment, medical and scientific equipment, computer equipment, and communications equipment. Intellectual property includes, but is not limited to, research, discoveries, software, reports and publications; trademark, copyright, and patent rights; trade-secret rights; publicity rights, moral rights, and rights against unfair competition.

Qualified Indian Tribe/ Tribal Organization/ Indian And Alaska- Native Owned Economic Enterprise

An organization, whether commercial or non-commercial, that is certified as Indian-owned, controlled, or operated.

Responsible Contractor

A contractor who meets acceptable standards of performance including, but not limited to: having adequate financial resources to perform the contract; one who can comply with the required product delivery or performance schedule, with consideration of all existing commercial and governmental business accounts and requirements; has a satisfactory performance record; has a satisfactory record of integrity; has the necessary organizational, technical, accounting, and operational experience; has the

necessary production, technical, and construction equipment and facilities; is otherwise qualified and eligible to receive an award under all applicable laws and regulations.

Service

The furnishing of labor, time, or effort of a contractor whose primary purpose is to perform an identifiable task within an identifiable period of time. A service may be personal or professional, individual or organizational.

Small Purchase

An acquisition of supplies, equipment, personal services, or construction in the amount of \$2,500 or less.

Socially- And Economically-Disadvantaged Business

A small business owned and operated by socially- and economically-disadvantaged individuals such as Indians, Alaska Natives, Native Hawaiians, Black Americans, Hispanic Americans, Asian Pacific Americans, and women. Such a business must be comprised of 51% stock which is unconditionally owned by one or more of above mentioned disadvantaged individuals, and whose daily management and operations are controlled by said individuals.

Sole Source Acquisition

A contract for the purchase of property or services, including construction, which is entered into after soliciting and negotiating with one source.

Solicitations

An invitation to bid, a request for proposal, a request for quotation, or any other document for the purpose of soliciting bids or proposals. A solicitation may be oral or written.

Tribal Organizations

The recognized governing body of an Indian or Alaska Native tribe; any legally-established organization of Indians or Alaska Natives which is controlled, sanctioned, or chartered by such governing body or which is democratically elected by the adult members of the Native community served by the organization.

Unauthorized Commitment

An agreement to procure property or services on the behalf of GTC, without proper authorization from the Tribal President / Administrator, or to enter into such agreement.

G. FINANCIAL MANAGEMENT SYSTEM SELF-BALANCING CHECKLIST

(Negative responses may indicate the need for immediate remediation.)

1. Does the organization have a Board of Directors/ Tribal Council and a list of by-laws? Does it maintain a list of officers?
2. Are minutes of the Tribal Council's quarterly and annual meetings accurate and maintained in an accessible file?
3. Is there an organizational chart establishing clear lines or responsibility per position?
4. Are key duties for employees and personnel clearly outlined? Are current lists of key personnel maintained?
5. Does the organization maintain current lists/ files of all grantors and sources of funding and financial support?
6. Has the organization recently been audited? Are audit results concise, complete?
7. Is Fidelity Bonding required for any employee?
8. Has the organization obtained any necessary Fidelity Bond coverage?
9. Does the accounting system maintain a current chart of accounts?
10. Does each grant and contract properly identify receipt and disbursement?
11. Does the financial system provide for recording non-Federal share and in-kind contributions?
12. Does the organization prepare financial statements annually or as needed?
13. Does the organization hire outside bookkeeping or accounting?
14. Is this financial management systems manual current by at least two years?
15. Are there budgetary controls in effect to prevent incurring excess obligations in a fund?
16. Are amounts maintained for total funds available per award, and total funds available per budget cost category?

17. Is the personnel policies manual clear, concise, and current within two years?
18. Does each position list duties and key areas of responsibility?
19. Does the organization maintain payroll distribution files?
20. Does the organization maintain employee timesheets in an accessible location?
21. Are the names and federal tax ID forms of new employee hires related to the proper payroll and accounting departments?
22. Are vacation and sick leave times authorized in advance of payroll?
23. Is there verification in employees' files to be used against vacation, sick leave, etc.?
24. Are payroll checks distributed in a timely manner on the day prescribed?
25. Are the written financial policies and procedures to be followed clear and available to each employee?
26. Does the proper authorized person follow the standards required for purchase of good and services? If required to accept bids from vendors are all paperwork and bidding standards followed and maintained?
27. Are records maintained that detail and describe any items purchased, the acquisition, and location?
28. Are detailed property and equipment records periodically balanced to the general ledger?
29. Are property and equipment records checked regularly against physical inventory?
30. Does the organization follow the written purchase policies and procedures?
31. Does the purchase policy consider such matters as quality, cost, shipping, bidding process, etc.?
32. Is the purchasing function separate from accounting and receiving?
33. Is adequate control maintained over items or dollar amounts requiring advance authorization or approval?
34. Are all invoices and purchase records maintained in accessible files?
35. Are vendor invoices checked for price, credit, discount, error, and freight charges?

36. Are all checks approved by an authorized official before being processed?
37. Are all accounting entries supported by appropriate documentation?
38. Does the organization schedule regular or periodic accounting audits?
39. Are bank statements reconciled monthly?
40. Is the organization aware of any and all grantor conditions regarding fund distribution?

**GEORGETOWN TRIBAL COUNCIL
AVCP / NAHASDA POLICIES**

A. POLICY FOR PROCUREMENT - NAHASDA

The procurement policy of the Native Village of Georgetown (the TRIBE) governed by Georgetown Tribal Council is to:

- Provide for the fair and equitable treatment of all persons or firms involved in purchasing by the Tribe; and
- To assure that supplies, services and construction are efficiently and effectively procured at the most favorable prices; and
- To assure that the Tribe's purchasing actions are in full compliance with applicable Federal standards, HUD regulations, State, tribal and local laws.

This Procurement Policy applies to all contracts and purchase orders for the procurement of supplies, services, and construction entered into by the Tribe. This policy shall apply to all expenditures of NAHASDA funds by the Tribe for public purchasing. Where procurement is partially funded with NAHASDA funds, this policy shall also apply.

Definition

The term "procurement," as used in this statement includes both contracts and modifications (including change orders) for construction or services, as well as purchase, lease, or rental of supplies and equipment. It also includes hiring of consultants or providers of services who are not regular employees of the Tribe.

Procurement Methods

The tribe shall select one of the following procurement methods based on the nature and anticipated dollar value of the total requirement.

Small Purchase Procedures: Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$100,000 in the aggregate. The following procedures will be used:

Indian preference. Procurements that are within the dollar limitations established for small purchases need not follow the formal requirements for public announcements and advertising for bids or proposals required by federal law (Part 85.36). All purchases and procurements made by the Tribe, to the greatest extent feasible, shall provide Indian preference in the award of contracts per 24 CFR Section 1000.48, 1000.50, 1000.52, and 1000.54.

Obtaining Quotes. The Tribe shall solicit price quotations by phone, letter, or other informal procedures that allow participation by a reasonable number or competitive sources. When soliciting quotations, the Tribe shall inform the sources solicited of the specific items being procured, the time by which quotations must be submitted, and information required to be submitted with each quotation. The names, addresses, and/or telephone numbers of the offerers and person contacted, and date and amount of each quotation shall be

recorded and maintained as a public record. In general, three quotations should be obtained, unless there are an inadequate number of available providers as described in the Competition section below.

Competition. The Tribe shall attempt to obtain quotations from a minimum of three qualified sources and document the procurement file with a justification whenever it has been unable to obtain at least three quotations. Solicitation of fewer than three sources is acceptable if the Tribe has attempted but has been unable to obtain a sufficient number of quotations. Where there are at least two Indian/Alaska Native providers of the service or item, the Tribe may limit solicitation to Indian/Alaska Native contractors, provided that the Tribe solicits quotes from at least two qualified sources, and at least two qualified sources actually provide quotations.

Award. For small purchases awarded based on price and fixed specifications the Tribe shall make award to the source with the lowest quotation, provided that a quote from a qualified Indian/Alaska Native individual or entity may be selected if its quote is within 10% of the lowest non-Indian/Alaska Native bid.

Award based on factors other than price. For small purchases to be awarded based on factors other than price, which exceed \$5,000, a solicitation requesting proposals shall be issued, which include evaluation factors and a rating system to evaluate the proposals received. The solicitation shall identify all evaluation factors, including cost or price, and the weight to be given to each factor. The solicitation shall reserve 15% of the total evaluation points for Indian preference. Award shall be made to the best proposal or quotation in accordance with the stated rating system.

Large Purchases: Purchases over \$100,000 shall comply with federal regulations, 24 CFR 85.36, and receive pre-advertising review by the Tribally Designated Housing Entity (TDHE) of the Tribe.

Disposition of Supplies and Equipment: If authorized or required to sell the material, equipment, or property, proper sales procedures must be established to ensure the highest possible return. Disposition within the dollar limitations established for small purchases need not follow the formal requirements for public announcements and advertising for bids or proposals required by federal law (Part 85.36). All dispositions made by the Tribe, to the greatest extent feasible, shall provide Indian preference.

- Equipment Disposition: When original or replacement equipment acquired under a grant or sub-grant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:
- Value Less Than \$5,000. Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.

- Value Greater Than \$5,000. Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale of the equipment.
- Failure to Take Appropriate Action. In cases when a grantee or sub-grantee fails to take appropriate actions the awarding agency may direct the grantee or sub-grantee to take excess and disposition actions.

Supplies Disposition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally sponsored programs or projects the grantee or sub-grantee may compensate the awarding agency for its share.

Ethics in Procurement and Disposition of Materials and Supplies: In the procurement of supplies, equipment, other property, construction and services by the Tribe and sub recipients, the conflict of interest provisions of 24 CFR 85.36 shall apply. In all cases not governed by 24 CFR 85.36, the Tribe's Conflict of Interest Policy shall apply.

Conflict of Interest. No employee, officer or agent of the Tribe shall participate directly or indirectly in the selection or in the award of administration of any contract or disposition of materials or supplies if a conflict, real or apparent, would be involved. Such conflict would arise when a financial or other interest in a firm selected for award or sale is held by:

- An employee, officer or agent involved in making the award or sale;
- His/her relative (including father, mother, son , daughter, brother sister, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, and half sister);
- His/her partner; or
- An organization which employs, is negotiating to employ, or has an arrangement concerning prospective employment of any of the above.

Penalties / Sanctions / Disciplinary Action: Any breach of the conflict of interest provisions as set forth above in any contract will deem such contract null and void and any funds paid out by the tribe on such contract shall be due back to the tribe. If there is a breach of the conflict of interest provisions in the disposition of materials or supplies then said materials or supplies will be immediately due back to the tribe and any funds received by the tribe shall be returned at equal cost.

B. TRIBAL ADMINISTRATION OF ELIGIBILITY, ADMISSIONS AND OCCUPANCY NAHASDA

Policy

This policy is to maximize tribal self-determination in housing admissions and occupancy, consistent with the housing goals established by Georgetown Tribal Council for all housing assistance programs provided with the use of Indian Housing Block Grant (IHBG) funds through the AVCP RHA Village Allocation Program (VAP).

Functions Available

Areas of Georgetown Tribal Council's self-determination in housing admissions under NAHASDA include:

- 1) Basic eligibility and admission criteria for the community;
- 2) Establishing policies on admission priorities and preference for low-income families;
 - a) Actual eligibility of applicant families under federal law and applicable housing policies;
 - b) Selecting families by application of tribal admission preferences and other applicable policies and laws;
 - c) Appeals of admission and eligibility disputes.

Tribal Policy is for Tribal Housing Program

This policy is only for the implementation of Georgetown Tribal Council's housing programs and will not affect the implementation of AVCP RHA's Admissions and Occupancy Policy for programs directly operated by AVCP RHA.

Mandatory Eligibility Requirements

The following mandatory eligibility requirements are established by federal law and may not be modified. These basic requirements apply to all housing assistance programs operated by Georgetown Tribal Council with the use of IHBG funds.

- 1) Indian family. One or more of the recipient family must be a member of a recognized Indian tribe; if such a family is to receive NAHASDA funded assistance, tribal membership must be documented and on file.
- 2) Non-Indian. If not an Indian family, the presence of the non-Indian family in the community must be "essential to the well-being of Indian families" and their housing needs cannot reasonably be met without the assistance from the tribe; if such a family is to receive NAHASDA funded assistance, the tribe must document why the family is being assisted and maintain on file.
- 3) Low-income. The family's income may not exceed 80 percent of the median income, as determined by the Secretary of HUD. Total annual income will be calculated using the definition that is most advantageous to the family. If the first calculation results in the family being eligible, no further calculations are necessary.

If the family is determined to be over income, the annual income is recalculated using the second definition; if still ineligible, use the third definition.

- 4) Non-Low-Income. If not low-income, housing assistance to the family must fall within the percentage guidelines applicable to the tribe, or be approved by HUD, in accordance with 24 C.F.R. 1000.108 and 1000.110. If NAHASDA funded assistance is to be provided to a non-low-income recipient, dollar amount of assistance must be documented and shown that it is within percentage guidelines and on file.
- 5) Minimum Income requirements. For any housing program, minimum income requirements may be instated and updated as necessary.
- 6) Social Security numbers. To be eligible, the family must disclose Social Security numbers as required by federal law.
- 7) Non-citizens. All admissions must comply with federal rules restricting assistance to non-citizens.

Tribal Eligibility Requirements

For program feasibility the following criteria will be included:

- 1) Physical features of home. The tribe will attempt to meet the needs of the family size to the physical features of the home.
- 2) No second residence. The applicant family may not have a second residence, unless the structure is used solely for cultural or subsistence preservation and not as a principal residence. A residence which is not decent, safe, and sanitary, will not count against the applicant unless the condition of the home is due to neglect, nonmaintenance, or abuse by the applicant.
- 3) No current debt to a publicly funded housing program. No adult member of the family may owe money to any publicly funded/Indian housing entity for damages or unpaid rent/payments under a low-income housing program. The family may be considered eligible if the debt is paid off or a reasonable repayment plan is in the process of being paid off.
- 4) Applicants who are tribal council members, tribal officials, tribal employees or who have immediate family ties with the AVCP Regional Housing Authority. In the situation where the successful applicant family has a member who is a tribal council member, tribal official, or tribal employee, or has immediate family ties with AVCP RHA, the tribe's decision on eligibility and admission must meet the following requirements:
- 5) The applicant (and any immediate family members) must excuse themselves from voting or discussion of the matter;

- 6) The chair of the tribal council and the tribe's chief executive officer (usually the tribal administrator) must certify in writing that the admission decision was made without regard to the applicant's employment or political position; that no pressure or improper influence was imposed on the decision-makers, and that the admission meets all applicable policies and laws.
- 7) Any challenges or appeal filed by a person or family not selected will be handled by the tribe.
- 8) The tribe will implement its Conflict of Interest Policy in all selection of families or persons to receive housing assistance services.
- 9) If there is a potential for a conflict of interest, the Tribe will use its Conflict of Interest Policy to make a public disclosure.

Other Standard Requirements

The tribe will utilize the following criteria:

Past practices. Landlord references review and the family members' past practices and history with respect to housing will be made. Fraud committed by an adult family in any housing authority or publicly funded housing program constitutes a disqualification for not less than 5 years after the fraud was committed.

Criminal background checks. Where a family member has a documented history of illegal drug or alcohol related activity, or a documented history of violence, the entire family will be disqualified. The family may be admitted if it provides satisfactory assurances that the disqualified member will not live in or be a visitor to the home.

For homeownership housing. The family must establish their ability or resources to perform maintenance, replacements, and upkeep during the useful life of the home.

Periodic Monitoring. Not less frequently than annually, each recipient shall review the activities conducted and housing assisted with NAHASDA funding to assess compliance with the requirements of NAHASDA. Such review shall include onsite inspection of housing to determine compliance with applicable requirements. The results of each review shall be included in the performance report of the recipient submitted to AVCP RHA and made available to the public.

Insurance requirements apply to housing units assisted with NAHASDA grants.

The tribe or the recipient family shall provide adequate insurance either by purchasing insurance or by indemnification against casualty loss by providing insurance in adequate amounts to indemnify the tribe against loss from fire, weather, and liability claims for all housing units owned or operated by the tribe.

The tribe shall not require insurance on units assisted by grants to families for privately owned housing if there is no risk of loss or exposure to the tribe or if the assistance is

in an amount less than \$5,000.00, but will require insurance when repayment of all or part of the assistance is part of the assistance agreement.

The tribe shall require contractors and subcontractors to either provide insurance covering their activities or negotiate adequate indemnification coverage to be provided by the tribe in the contract.

These requirements are in addition to applicable flood insurance requirements under 24 CFR Sec. 1000.38.

Selection Preferences

The tribe may select any of the following preferences to apply to admissions decisions. Unless the tribe adopts a different weight, preferences will be given equal weight (one point per preference).

Community service participant. To qualify under this preference, the tribe will determine and document what qualifies as community service; may include Village Public Safety Officers, Community Health Aides, etc.

Elder family preference. To qualify as an elder family, one adult applicant must be 62 years of age or older.

Near elderly preference. To qualify as a near elderly family, one adult applicant must be at least 55 years of age but less than 62.

Disabled family preference. The family has one or more members who qualify as a "person with disabilities" under NAHASDA Section 4(17).

Working family preference. The applicant has been steadily and gainfully employed for not less than 12 months. Self-employment counts, provided that the applicant can establish a steady work history and a regular stream of income (which may be seasonal) from such employment.

Tribal member preference. The applicant is a member of the tribe, as determined by reference to tribal enrollment or by resolution of the Tribal Council.

Resident preference. The applicant has lived in the community for not less than 30 days.

Involuntarily displaced preference (homeless). The applicant has been displaced from housing, due to outside action such as demolition, re-occupation by owner, conversion, condemnation, or sale of the unit, and currently lacks permanent or long term housing. The displacement must be involuntary, that is, not due to any default of the applicant. For example, lease defaults, foreclosure, or failure to pay rent are considered to be fault of the applicant, regardless of the reason for the violation.

Current housing is unsafe or indecent. The current housing is unsafe, indecent, or unsanitary, through no fault of the occupants. Before this preference point may be

awarded, the Tribe shall inspect the home and certify a written description of the conditions that qualify the home for the preference.

Overcrowded preference. The current housing has multiple families residing in it such that families of three or more persons are living in a single room of the house.

Paying more than 50% for housing. The family is paying more than 50% of their monthly adjusted income for essential housing needs to include rent, electricity, water/sewer, heating/kitchen fuel and telephone.

Renting. The family is currently renting from a private landlord.

Other. The tribe may adopt other admissions preferences provided that such preferences do not violate federal Housing laws or other anti-discrimination standards applicable to the tribe.

Selection From the Waiting List

After a family applies for housing and their eligibility is determined, they are placed on the waiting list. All selections will be from the waiting list.

Effect of using preferences. If the tribe adopts any of the selection preferences stated above. Preference point(s) will permit some applicants to “move up” the wait list. Preference points allow a newer or more recent applicant to receive housing assistance services before families who have fewer preference points, but who have been on the waiting list longer.

Length of time on waiting list. The family which has been on the wait list longest, and whose size matches the physical features of the home or unit, will be selected in the following situations.

After selection points are awarded, there is a tie;

The tribe has chosen not to adopt any selection preferences; or

The tribe has adopted preferences, but no preference points apply to the particular admission decision.

Tenant and Homebuyer Selection

The owner or manager of affordable rental housing assisted with grant amounts provided under NAHASDA shall adopt and utilize written tenant and homebuyer selection policies and criteria that –

- 1) are consistent with the purpose of providing housing assistance services for low-income families; and
- 2) are reasonably related to program eligibility and the ability of the applicant to perform the obligations of the lease; and

3) provide for –

- a) the selection of tenants and homebuyers from a written waiting list in accordance with the policies and goals set forth in the housing plan for the tribe that is the grant beneficiary of each grant amount; and
- b) the prompt notification in writing to any rejected applicant of that rejection and the grounds for that rejection.

Provision of New Housing Unit or Other Housing Assistance Services

When payments are required, the recipient family will be informed of the amount of their payments which may include a required monthly payment, and how the payment was calculated. The method of payment shall be by postal money order, personal check, by payroll deduction, by PFD assignment, or, if payment is made in person, by cash.

Any required rental amount and determination:

- 1) Pursuant to Sec. 203(a) of NAHASDA, rent shall not exceed 30% of the recipient family's monthly adjusted income.

Failure to meet financial obligations:

Regular payments are essential for continued occupancy. Recipients of housing assistance services who fail to make timely payment in the proper amount risk being terminated from the program. Delinquent homebuyers are required to cooperate in financial and family budget counseling as directed by the tribe to ensure that the family understands the importance of making payments when due. Counseling may include discussion of Alaska Permanent Fund assignments, direct deposits, payroll deductions, and prepayment. Refusal or failure to participate may result in termination of assistance.

The tribe's policy is to reasonably accommodate families suffering legitimate financial hardship, provided that the hardship is of a temporary nature, the homebuyer complies to all other requirements and communicates the problem to the tribe in a timely way.

Homebuyers with a legitimate and justifiable inability to make the required payment on the due date must contact the tribe:

To explain the circumstances

To request and describe the financial extension needed, and

To make arrangements for entering into a written Payback Agreement, if the extension is needed for longer than 30 days. Alaska PFD assignments may be accepted in lieu of a Payback Agreement.

Termination of Homeownership or Housing Assistance Services

When a breach has been identified, the tribe shall discuss the noncompliance with the recipient family as well as providing the family with written notification identifying the

breach, and giving the family an opportunity to identify any extenuating circumstances, and an opportunity to enter into a plan of action to correct the breach.

A plan of action shall be agreed upon specifying how the recipient family will come into compliance, as well as any actions by the tribe that may be appropriate and a deadline for the plan's completion. The tribal representative and the family will sign the plan of action.

If the recipient family fails to correct the violation or breach, the tribe will issue a Notice of Termination. The Notice shall state the reasons for the termination, and will provide the family with an opportunity to file a grievance according to the tribe's Grievance Policy.

Education Housing Assistance Services

If the tribe is successful in applying for and receiving an Education Housing Assistance Grant (EHAG) with IHBG funds for education purposes, the following shall apply:

- 2) *Purpose* To provide housing assistance grants to Alaska Native American Indian students who are attending post secondary and/or vocational education facilities away from the home village.
- 3) *Availability* Once the funds have been realized, the tribe will disclose the availability of funding to prospective recipients within their community.
- 4) *Process* Prospective recipients will apply through Georgetown Tribal Council. The maximum grant amount per recipient shall not exceed \$4,000 in any given year. The amount of individual grants may be determined by the number of eligible applicants received within a tribally determined time period. Each prospective recipient must submit the following documents to the tribal housing department:
 - a) Application for Housing Assistance – generally the AVCP RHA application for housing assistance that is to be used for all programs funded with IHBG dollars. The application packet must include verification of all income to the recipient family or person.
 - b) Grant Agreement Form – this form is available from the tribal housing department and is a formal agreement that the recipient student will not use any assistance under this section for non-eligible purposes.
 - c) Proof of Acceptance – A letter of acceptance to either a post-secondary or vocational training facility.
 - d) Proof of Tribal Membership – should be a member of a tribe naming AVCP RHA as a Tribally Designated Housing Entity. However, the tribe may choose to provide EHAG services to Alaska Native American Indian persons who are otherwise eligible under all other eligibility bases and if funds remain after providing services to members of the tribe.
 - e) Income verification - Income will be determined following the process outlined within this policy. If a prospective recipient student has been living on his/her own for more than six months of the past year, total household income will be

based upon only his/her own income. If the student has been living with a household for more than six months in the past year, total household income will include all applicable sources for everyone in the household.

- 5) The tribe and the recipient both agree that all IHBG funds used under the EHAG program will only cover housing related expenses. Ineligible costs under the EHAG program include but are not limited to tuition, books, transportation, food, spending money, etc. The tribe may opt not to use EHAG funding to provide rental deposit;

The tribe will provide quarterly financial and narrative reports to AVCP RHA as outlined in the reporting or responsibilities section of the Sub-recipient Agreement between the tribe and AVCP RHA.

Definitions. For the purposes of this policy, the following definitions shall apply:

Income: The term 'income' means income from all sources of each member of the household, as determined in accordance with criteria prescribed by HUD, except that the following amounts may not be considered as income under this paragraph:

- a. Any amounts not actually received by the family; and/or
- b. Any amounts that would be eligible for exclusion under section 1613(a)(7) of the Social Security Act.

Annual Income: Annual income is defined as follows and will be determined by the tribe per 24 CFR 1000.10:

Annual income" as defined for HUD's Section 8 programs in 24 CFR part 5, subpart F – see addendum A (except when determining the income of a recipient family for an owner-occupied rehabilitation project, the value of the family's principal residence may be excluded from the calculation of Net Family assets); or

Annual income as reported under the Census long-form for the most recent available decennial Census. This definition includes:

- Wages, salaries, tips, commissions, etc.;
- Self-employment income;
- Farm self-employment income;
- Interest, dividends, net rental income, or income from estates or trusts;
- Social Security or railroad retirement;
- Supplemental Security Income, Aid to Families with Dependent Children, or other public assistance or public welfare programs;
- Retirement, survivor, or disability pensions; and
- Any other sources of income received regularly, including Veteran's (VA) payments, unemployment compensation, and alimony; or

Adjusted gross income as defined for purposes of reporting under Internal Revenue Service (IRS) Form 1040 series for individual Federal annual income tax purposes.

Family: The term 'family' includes a family with or without children, an elderly family, a near-elderly family, a disabled family, and a single person.

Federally Recognized Tribe: The term 'federally recognized tribe' means any Indian tribe, band, nation, or other organized group or community of Indians, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indian Self-Determination and Education Assistance Act of 1975.

Low Income Family: The term 'low-income family' means a family whose income does not exceed 80 percent of the median income for the area, as determined by HUD with adjustments for smaller and larger families, except that HUD may, for purposes of this paragraph, establish income ceilings higher or lower than 80 percent of the median for the area on the basis of the findings because of prevailing levels of construction costs or unusually high or low family incomes.

ADDENDUM A: INCOME AND DEDUCTIONS

This method of calculating the total annual income is consistent with Section 11.B.a of the tribe's policy for eligibility, admission and occupancy for housing assistance with the use of Indian Housing Block Grant funding.

Annual Income:

- 1) Annual income is the anticipated total income from all sources received by the family head and spouse (even if temporarily absent) and by each additional member of the family, including all net income derived from assets, for the twelve (12) month period following the effective date of initial determination or reexamination of income, exclusive of certain types of income as defined in later paragraphs. Annual income includes, but is not limited to:
 - a) The full amount, before any payroll deductions, of wages and salaries, overtime pay, commissions, fees, tips and bonuses, and other compensation for personal services.
 - b) The net income from operation of a business or profession. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions in determining net income. An allowance for depreciation of assets used in a business or profession may be deducted, based on straight-line depreciation, as provided in Internal Revenue Service regulations. Any withdrawal of cash or assets from the operation of a business or profession will be included in income, except to the extent the withdrawal is reimbursement of cash or assets.
 - c) Interest, dividends, and other net income of any kind from real or personal property. Expenditures for amortization of capital indebtedness shall not be used as deductions in determining net income. An allowance for depreciation is permitted only as authorized in paragraph (b). Any withdrawal of cash or assets from an investment will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested by the family. Where the family has net family assets in excess of \$5000, annual income shall include the greater of the actual income derived from all net family assets or a percentage of the value of such assets based on the current passbook savings rate as determined by HUD.
 - d) The full amount of periodic payments received from Social Security, annuities, insurance policies, retirement funds, pensions, disability or death benefits and other types of similar periodic receipts, including a lump-sum amount or prospective monthly amounts for the delayed start of a periodic amount.
 - e) Payments in lieu of earnings, such as unemployment and disability compensation, worker's compensation and severance pay.
 - f) Periodic and determinable allowances, such as alimony and child support payments, and regular contributions or gifts received from persons not residing in the dwelling.
 - g) Welfare assistance payments made under the Temporary Assistance for Needy Families (TANF) program are included in annual income only to the extent such

payments (A) qualify as assistance under the TANF program definition 45 CFR 260.31; and (B) are not otherwise excluded further in this policy

- h) Welfare assistance payments that include an amount specifically designated for shelter and utilities that is subject to adjustments by the welfare assistance agency in accordance with the actual cost of shelter and utilities; this will consist of (A) the amount of the allowance or grant exclusive of the amount specifically designated for shelter or utilities; plus (B) the maximum amount that the welfare assistance agency could in fact allow the family for shelter and utilities. In the case that such assistance is ratably reduced from the standard of need by applying a percentage, the amount calculated under paragraph shall be the amount resulting from one application of the percentage.
- i) All regular pay, special pay and allowances of a member of the Armed Forces. This will not include special pay for exposure to hostile fire.

2) Annual income does not include the following:

- a) Income from employment of children, including foster children, under the age of 18 years.
- b) Payments received for the care of foster children or foster adults, usually persons with disabilities who are unrelated to the tenant family and unable to live alone.
- c) Lump sum additions to family assets such as inheritances, insurance payments including payments under health and accident insurance and worker's compensation, capital gains and settlement for personal or property losses with the exception of income under part 1.e of this policy.
- d) Amounts received by the family that are specifically for or in reimbursement of the cost of medical expenses for any family member.
- e) Income of a live-in aide.
- f) The full amount of student financial assistance paid directly to the student or to the educational institution.
- g) The special pay to a family member serving in the Armed Forces who is exposed to hostile fire.
- h) Amounts received under training programs by HUD; amounts received by a person with a disability that are disregarded for a limited time for Supplemental Security Income eligibility and benefits because they are set aside under a Plan to Attain Self-Sufficiency; amounts received by a participant in other publicly assisted programs which are specifically for or in reimbursement of out-of-pocket expenses incurred for special equipment, clothing, transportation, child care, and which are made solely to allow participation in a specific program; amounts received under a resident service stipend as defined in 24 CFR 5.609(c)(8)(iv); incremental earnings and benefits resulting to any family member from participation in qualifying State or local employment training programs and training of a family member as resident management staff which must be received under employment training programs with clearly defined goals and objectives and are excluded only for the period during which the family member participates in the employment training program.
- i) Temporary, nonrecurring or sporadic income including gifts.

- j) Reparation payments paid by a foreign government pursuant to claims filed under the laws of that government by persons who were persecuted during the Nazi era.
 - k) Earnings in excess of \$480 for each full-time student 18 years old or older, excluding the head of household and spouse.
 - l) Adoption assistance payments in excess of \$480 per adopted child.
 - m) Deferred periodic amounts from supplemental security income and social security benefits that are received in a lump sum amount or in prospective monthly amounts.
 - n) Amounts received by the family in the form of refunds or rebates under State or local law for property taxes paid on the dwelling unit.
 - o) Amounts paid by a State agency to a family with a member who has a developmental disability and is living at home to offset the cost of services and equipment needed to keep the developmentally disabled family member at home.
 - p) Amounts specifically excluded by any other Federal statute from consideration as income for purposes of determining eligibility or benefits under a category of assistance programs that includes assistance under any program to which the exclusions set forth in 24 CFR 5.609(c) apply.
- 3) Annualization of Income: If not feasible to anticipate a level of income over a 12-month period (e.g., seasonal or cyclic income), or if the tribe believes that past income is the best available indicator of expected future income, the tribe may annualize the income anticipated for a shorter period, subject to a redetermination at the end of the shorter period.

Adjusted Income: Adjusted annual income is the annual income of the members of the family residing or intending to reside in the dwelling unit after making the following deductions:

\$480.00 for each dependent;

\$400.00 for any elderly family or disabled family;

The sum of the following, to the extent the sum exceeds three percent of the annual income:

unreimbursed medical expenses of any elderly family or disabled family; and

unreimbursed reasonable attendant care and auxiliary apparatus expenses for each member of the family who is a person with disabilities, to the extent necessary to enable any member of the family (including the member who is a person with disabilities) to be employed. This deduction may not exceed the earned income received by family members who are 18 years of age or older and who are able to work because of such attendant care or auxiliary apparatus; and

Any reasonable childcare expenses necessary to enable a member of the family to be employed or to further his or her education.

- 4) Any travel expenses for excess travel expenses not to exceed \$25 per family, per week for employment or education related travel.

C. CONFLICT OF INTEREST POLICY

Applicability:

In the procurement of supplies, equipment, other property, construction and services by Georgetown Tribal Council and sub-recipients with Indian Housing Block Grant funds the conflict of interest provisions of 24 C.F.R. 85.36 shall apply. In all cases not governed thereby, the provisions of 24 C.F.R. 1000.30, 1000.32, 1000.34, and 1000.36 shall apply.

Conflicts Prohibited:

No person who participates in the decision-making process or who gains inside information with regard to Native American Housing Assistance and Self Determination Act (NAHASDA) assisted activities may obtain a personal or financial interest or benefit from such activities, except for the use of NAHASDA funds to pay salaries or other related administrative costs. Such persons include anyone with an interest in any contract, subcontract or agreement or proceeds there-under, either for themselves or others with whom they have business or immediate family ties.

Immediate Family:

For the purposes of this policy, the term immediate family will be limited to include spouse, children, parents, siblings, grandparents, and in-laws.

Exception for Low-Income Persons:

The conflict of interest provision does not apply in instances where a person who might otherwise be included under the conflict of interest provision is low-income and is selected for assistance in accordance with the written policies for eligibility, admission and occupancy of families for housing assistance with Indian Housing Block Grant funds, provided there is no conflict of interest under applicable state or tribal law. If such a person is selected for assistance, a public disclosure will be made to include the nature of assistance to be provided and the specific basis for selection of the person and a copy of the disclosure will be provided to AVCP Regional Housing Authority and HUD before assistance is provided to the person.

HUD Exception of the Conflict of Interest:

HUD may make an exception to the conflict of interest requirements at part 2 of this policy on a case-by-case basis. A determination must be made that the exception does not violate applicable state or tribal law and a public disclosure of the conflict must be made. HUD must consider whether undue hardship will result, either to the Georgetown Tribal Council or the person affected, when weighted against the public interest served by avoiding the prohibited conflict. Georgetown Tribal Council will maintain all records regarding exceptions for a period of three years after an exception is made.

GEORGETOWN TRIBAL COUNCIL
TRAVEL POLICY

This policy is intended to comply with Federal Regulations and established travel rates published by the GSA, DOD, and IRS

Definition of Official Georgetown Business Travel

Georgetown Tribal Council (GTC) Business is defined as attending; Council, Committee, Annual, or Special Meetings, attend trainings, conferences.

Travel Expense Reports

Before Travel:

The GTC employee or office personnel will fill out the Travel Authorization requesting per diem on a trip by trip basis.

Turn in all reservations and receipts to the Tribal office.

A check will be issued to you for the amount on the Travel Authorization.

After Travel:

The GTC employee or office personnel will fill out a Post Travel Report indicating actual expenses.

Turn in all boarding passes and receipts to the Tribal Liaison

The Post Travel Report determines if the amount you were given was correct or, if you are owed money or, if you were overpaid and you owe GTC.

Allowable Expenses

The Traveler will be advanced, reimbursed, or GTC will pay directly for the following expenses;

Air Travel

Bus

Daily Per Diem (Federal Rate, includes Hotel, meals and incidentals)

Fuel Stipend per Current Federal Rate (if personal vehicle used)

Hotel (If hotel is paid directly by GTC it will be subtracted from Per Diem)

Rental Car/Fuel

Rail

Shuttles/Taxis

Per Diem Travel Days

Any person traveling away from home for Georgetown business will receive per diem for dates that give the traveler reasonable time to attend the GTC business and return home.(consideration will be given for flight restrictions) Travelers choosing to come in early or stay late will not receive per diem for those extra days. Per Diem is based on the published federal rates and will be calculated as follows:

One day travel

A person may receive up to 75% of the federal allowance for meals and incidental expenses if they are away from their official duty station or home community on official Tribal business for more than 12 hours. Travel status begins when traveler departs official duty station or other approved location and ends when they arrive back to official duty station or other approved location.

Multiple day travel

For the first day of travel a person may receive up to 100% of the federal allowance for lodging, and 75% of the federal allowance for meals, and incidental expenses.

For every full day away from home a person may receive up to 100% of the allowance for lodging, meals, and incidental expenses.

For the last day of travel a person may receive up to 75% of the federal allowance for meals and incidental expenses, no lodging expenses

If the federal allowance will not cover actual expenses one may request, prior to travel, an increase in their per diem allowance. Requests must include justification for any costs above published federal rates and receipts documenting those costs must be submitted to the office.

Rural Travel

When traveling to rural areas not listed in federal per diem rates the published rates for "Other" shall be used. For destinations and without standard amenities such as hotels and restaurants a stipend of up to \$100, but not exceeding the published per diem rate for "Other", per day may be issued in lieu of per diem to cover lodging meals and incidental costs. 75% rule for first and last day of travel are applicable

Ground Transportation

Rental car

When on official travel, Staff or Council Members may be eligible to rent a vehicle for local transportation at their Temporary Duty Station. Requesting traveler must submit a quote for the rental and justification as to the need of a rental car in lieu of taxis or shuttles. Following travel a final invoice for the rental car must be submitted with the Post Travel Report, and any difference from any advance shall be reimbursed.

Personal Vehicle Use

Staff or Council Members may use personal vehicles for business travel in accordance with Federal regulation with prior approval. Traveler must fill out a Mileage Log documenting no less than destinations, mileage, dates, and reason for travel. Traveler will be reimbursed following submission of Mileage Log and all required and relevant documentation at the current published mileage reimbursement rate.

GEORGETOWN TRIBAL COUNCIL
PROPERTY POLICIES

**ACKNOWLEDGEMENT OF USE FOR
GEORGETOWN TRIBAL COUNCIL BOAT**

Use of the 19' motorboat owned by Georgetown Tribal Council is authorized use only, and for official Tribal Business only. Users of the boat must first obtain written approval from the Georgetown Tribal Council by petition at a quarterly or annual council meeting, or directly from the Tribal President. There is to be no unauthorized use of the boat. Written permission granted from the Tribal Council or Tribal President will be in the form of a permit to be carried on the person of the authorized user. Users without this permit will be considered unauthorized users, and will be prosecuted as such to the fullest extent of the law.

Georgetown Tribal Council's Personnel Drugs and Alcohol Policy applies also to authorized users of the boat, since authorized users are on Georgetown business. The Drugs and Alcohol Policy states that all employees or those on official business for Georgetown Tribal Council must be drug- and alcohol-free and behave with responsibility to best represent Georgetown Tribal Council. A full copy of this policy is provided in Georgetown's Personnel Manual, which is available from the office upon request.

Georgetown Tribal Council does not permit unauthorized use of the boat or facilities, or use of alcohol or drugs in the capacity of official Georgetown business. In the event unauthorized use, Georgetown Tribal Council divests itself from responsibility or liability including, but not limited to, personal injury, property damage, or death caused by unauthorized users.

Users of the Georgetown boat must sign a copy of this acknowledgement in ink. An original signature indicates full understanding and acknowledgement of the Georgetown boat usage policy, and the responsibility such usage carries with it. Please return this original document with your signature, which will also be signed by the Tribal President and a copy of which sent back to you with any permit requested for official use. A copy will be retained in the Anchorage office of Georgetown Tribal Council.

Please print name	Signature in ink	Date
-------------------	------------------	------

Tribal Administrator	Signature	Date
----------------------	-----------	------