

STANDING ROCK SIOUX TRIBE

**FINANCIAL MANAGEMENT
POLICIES AND PROCEDURES MANUAL**



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
POLICIES AND PROCEDURES MANUAL**

DATE ISSUED:

5-18-83

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The Standing Rock Sioux Tribe Financial Management Policies and Procedures Manual was developed to provide uniform guidelines for the Tribe's financial management activities. This manual was originally adopted in 1983 by the Tribal Council under Resolution Number 170-83. Since then, policies in the Manual have been modified by Council Resolution only once, to add new provisions to the Financial Management Policies. With the adoption of the current revision of the entire Manual, the Tribal Council reaffirms its support for and insistence upon a strong system of financial management for the Tribe. The Financial Management Policies and Procedures Manual carries the full weight of the Council's authority and is to be fully complied with by all Tribal Council members, Tribal officials, and Tribal employees. In some cases this may require change from current practices.


NATURE OF THE REVISIONS TO THE MANUAL

The original manual was created with one overriding purpose: To bring central accounting and financial management control over the financial activities of the Tribe.

To this end, the Financial Management Policies and Procedures Manual concentrated on the description of policies and procedures from the point of view of the Finance Office, and the responsibilities of that Office and staff in establishing sound accounting and financial management practices and systems. The success of this endeavor over the years has been proven in the positive results of financial and performance audits conducted by external auditors and by federal agencies. Indeed, the Tribe's adherence to the concepts and practices contained in the Manual has been credited as the single factor supporting recognition of the Tribe's ability to independently manage its own financial affairs.

In preparing to complete the revision of the Manual, the Management Review Committee responsible for overseeing the revision effort, determined that the orientation of the Manual should be altered to promote a greater degree of responsibility for financial management at the program and department levels. This shift in perspective recognizes that further improvements in the Tribe's financial management practices can best be achieved by broadening the responsibility for compliance directly to the level of the Program Directors and Department Supervisors, since the financial decisions related to programs and departments are made at that level, often prior to review by the Finance Office. The following changes were made:

1. Format of the Manual was revised to promote better understanding of the prescribed policies and procedures. The format changes included:
 - Using a revised method of presentation of procedures and forms instructions which includes flowcharts to graphically demonstrate the main flows of documents and tasks, and summaries of procedures and forms to provide quick reference on the content of each procedure and form instruction.
 - Using additional graphics such as tables, bold-faced text, and a revised typeface to improve the visual presentation of the Manual material.
 - Using a new summary section to highlight program financial management responsibilities.

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2. Content of the policies and procedures was altered to highlight the role of the Program and Department staff and management in complying with the financial management policies and procedures. Key content changes were:
- The Responsibility for Compliance section of the policies has been changed to be more specific about the assigned responsibilities. The Committee felt the lack of compliance with certain policies was because there was no pinpointing of responsibility in the original manual. In most cases, the assigned responsibility is now with the Program Directors and Department Supervisors, and enforcement will be tightened by linking compliance with the Personnel Code.
 - Content of policies has been modified to place greater responsibility on the Program Directors and Department Supervisors at the point of the initial management decisions that lead to the financial transaction: Eg., emphasis is placed on the control of the "purchase decision" rather than simply on the processing of the purchase document.
 - Content of procedures has been expanded to cover the issues and activities at the program and department level prior to submission of the documents to the Finance Office. In some cases, processing has been streamlined by eliminating excess document preparation at the program/department and Finance Office levels.
 - Established practices which undermine the Finance Office's ability to function smoothly, such as reliance on excessive numbers of "emergency" checks, have been eliminated.


The body of policies and procedures contained in the original Manual has been retained and used as the basis for the content of the revised manual. Nonetheless, the revisions to the Manual are extensive and will require that all Tribal managers and administrative staff become familiar with the new policies and procedures, particularly as the emphasis on compliance has shifted from the Finance Office to the programs and departments.

STRUCTURE OF MANUAL

For ease of reference, the Financial Management Policies and Procedures Manual has been divided into five sections. Each section is referenced by a roman numeral (I, II, III, IV, and V) as shown on the Table of Contents. The following describes each section and its contents.

SECTION I - FINANCIAL MANAGEMENT POLICIES

The first section of the manual contains financial management policies that provide the overall direction for financial management activities as adopted by the Tribal Council. Policies are statements that define what must be done as opposed to the procedures, which describe how the particular activity is to be accomplished. As noted in Policy I-J-23, financial management policies may only be changed by action of the Tribal Council.

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Policies have been developed in ten broad categories that describe different parts of the financial management process. Each policy is formatted to present the following information:

- **Policy Objectives** - These define what the Tribe is seeking to accomplish within each policy area.
- **Specific Policy Statements** - Individual statements of policy are described and numbered for ease of reference. For example, the policy for Purchasing is numbered I-A. Individual policy statements within that policy are numbered from 1 through 11. Thus, a specific statement would be referred to as I-A-1, I-A-6, etc. A policy statement indicates the rule to be followed in a particular activity.
- **Responsibility For Compliance** - The individuals responsible for making sure the particular policies are followed are identified at the end of each policy. This assignment of responsibility means that the individuals listed will be held accountable for following the requirements of the policy in the exercise of their official duties, and for monitoring the financial management process to make certain that the policy is complied with by all individuals under their supervision. This subsection of the policies describes the Tribal Council position on the accountability for enforcing policy.

In addition to the actual policies, Section I contains a matrix that shows the policy statements within each policy and the individuals whose actions are in some way directed by the policy. This matrix will provide an initial guide for the reader of the Manual regarding the policies and procedures which they must be familiar with.


SECTION II - TRIBAL FINANCE OFFICE ORGANIZATION STRUCTURE

Section II contains information describing the organization structure of the Tribal Finance Office. With the revision of the Manual, certain organizational changes will be made to improve the functioning of some financial management activities. These include transfer of the Property and Supply Section back to the Finance Office as the Property Control Unit, and elimination of activities such as preparation of "Quick Checks" and vouchers at the Finance Office. Other changes that have already been made, such as transfer of the Student Loan function to the Education Department and initiation of a daily payment processing cycle, have been recognized in the rewrite of the Manual.

This section of the manual may be changed by the Finance Officer with appropriate approvals.

SECTION III - FINANCIAL MANAGEMENT PROCEDURES

Section III is the section that will be most referenced because it contains very precise descriptions of the financial management procedures that are to be followed in processing any financial transactions. As with financial management policies, procedures are divided into general groupings that closely match the policy statements. Six such groupings of procedures were developed in the original Manual, and these have been retained in the revision.

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The reference of financial management procedures follows a method that is similar to that used for policies:

- All procedure reference numbers start with the roman numeral III, followed by a letter (A through F) which indicates the general grouping of procedures. For example, III-A refers to procedures in the **General Accounting** area; III-B refers to **Payroll** procedures.
- Within each procedure area, individual procedures are then referenced by a number (1.0, 2.0, etc.). Example, III-A-1.0 refers to the **Purchasing** procedures.
- As additional procedures are required, these are further divided by use of a decimal (1.1, 1.2, 1.3, etc.).

An example of a full reference would be: III-A-1.1. This indicates the specific procedure for **Purchase of Goods or Services (1.1)**, which is a detailed procedure within **Purchasing (1.0)**, within the procedure area, **General Accounting (A)**.


Each procedure is presented on a separate set of forms. Procedure pages are referenced by procedure number, and titled in the "Subject" area of the heading according to the procedures in which it is contained. For example, the heading for Procedure III-A-1.1 is:

GENERAL ACCOUNTING: PURCHASING
Purchase of Goods or Services

Each procedure contains a cover summary, a flowchart, description of the specific procedure steps, form instructions for any forms used in the procedure, and a copy of the forms described.

- The procedure **cover summary** provides a brief description of the purpose of the procedure, a reference to the specific policy requirements, and a listing of the forms to be used in the procedure.
- Procedures are detailed descriptions of specific activities and processes to be followed. These are presented in graphic format on the **flowchart**, and in descriptive form as specific **procedure steps** to be taken. For each step, the person or office responsible for performing the step is shown.
- Forms used in the procedures are referenced within procedures using the procedure number followed by a letter, such as III-A-1.1a. Forms are presented in three formats: A **cover summary** that describes the form, its parts and distribution, when it is to be used, and the approvals required, a **copy of the form** with each line on the form coded with a number, and **form instructions** for each line of the form coded with the number which corresponds to the number assigned on the form.

Procedures may be modified, as needed, by the Finance Officer with approval of the Tribal Chairman and concurrence of the Judicial Committee.

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SECTION IV - PROGRAM FINANCIAL MANAGEMENT GUIDELINES

This is a new section of the Financial Management Policies and Procedures Manual that contains quick references for Program Directors and staff to highlight responsibilities, procedures to be followed, records and files to be maintained, and reporting. The actual responsibilities and requirements are contained in the policies and procedures contained in sections I and III. This section provides supplemental information and may be expanded in the future as needed to provide more specific information and guidance to programs.

SECTION V - APPENDICES

The final section of the manual is reserved for presenting items of general reference, such as the Chart of Accounts and descriptions of financial reports. This section may be changed by the Finance Officer as needed.

INSTRUCTIONS FOR UPDATE

Policy I-J-22 through I-J-25 describes the process and responsibility for maintenance of the manuals. It is very important that these manuals be kept up-to-date if they are to continue to be used as the official guideline for Tribal Financial Management activities.


The heading for Policies and Procedures contains two dates: **Date Issued** and **Date Revised**. The **Date Issued** box will contain the date the policy or procedure was originally issued. In most cases this date will be "5-18-83". As changes are made to either policies or procedures, the date of revision should be shown in the **Date Revised** box. Because the entire manual has been revised, this box will show "10-1-94" as of the date of this revision.

The entire Financial Management Policies and Procedures Manual is being retained on word processing diskettes (WordPerfect version 5.1) to facilitate revision. Whenever it becomes necessary to change any segment of the manual, the pages to be revised should be marked to show the changes to be made, and the revised pages sent to the Finance Officer and the Administrative Officer for review. They will approve the change and the Administrative Officer will make the revisions to the originals for distribution. New policies or procedures which are in addition to those in the manual should be written up following the format used in the manual, and also sent to the Administrative Officer for adding to the files and preparation of the originals.

DISTRIBUTION

The Finance Officer is responsible for making distribution of the updates/revisions. Each holder of the manual is responsible for removing revised pages and inserting new pages. Once a revision has been issued, the changed policy or procedure must be followed as of the **Date of Revision**.

When revisions or new originals have been developed by the Administrative Officer, these should be duplicated and sent to all holders of the manual with a cover letter which contains the following:

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- Description of the pages being sent.
- Description of the pages being revised.
- Instructions to the holder of the Manual to remove the revised pages and to insert the new page in the appropriate section of the Manual.

The official copy of the Financial Management Policies and Procedures Manual is to be retained by the Finance Officer. Copies of the manual will be provided to the following, and others as deemed appropriate by the Finance Officer. The Finance Officer will maintain a list of all persons to whom a manual has been issued.


- Each member of the Tribal Council - one copy.
- Each Tribal Officer - one copy.
- Each Program Director/Department Supervisor - one copy.
- Each staff person in the Finance Office - one copy.
- Bureau of Indian Affairs and other appropriate federal offices.

Holders of the manual will be responsible for keeping the manual current and for leaving their copy with the Finance Office should they leave office or employment.


STANDARD ORGANIZATION

SECTION


FUNCTION AND GENERAL POLICIES

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I-INT	INTRODUCTION Matrix of Responsibilities
I-A	PURCHASING
I-B	CASH DISBURSEMENTS
I-C	TRAVEL
I-D	ACCOUNTS RECEIVABLE/RECEIPTING
I-E	PROPERTY (FIXED ASSETS)
I-F	PAYROLL
I-G	CONTRACTS ACCOUNTING
I-H	CREDIT
I-I	DATA PROCESSING
I-J	FINANCIAL MANAGEMENT

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The Financial Management Policies contained in this section were adopted by the Tribal Council after review by the Management Review Committee and the Council's Judicial Committee. As noted in the introduction to the Manual, policies are adopted by Council Resolution and may only be changed by action of the Tribal Council. The policies are the rules which must be followed, and they set the direction for development of the procedures contained in this Manual.

SUMMARY OF CHANGES TO POLICIES

Because the statements of policy establish the Tribal Council's position on financial management practices for the Tribe, it is most important that the changes that were made to the original policies in this revision of the Manual be fully understood. Some changes which relate to methods of operation, such as processing of checks and payrolls, came about over time as result of changing conditions in the operation of the Tribe. Other changes, such as the additions of salary loans and regulation of travel advances, were adopted by Council resolution as new benefits provided to Tribal employees. Still other changes, such as the shifting of responsibility of compliance to the Program Directors and Department Supervisors and the shifting of property control responsibility to the Finance Office, have come about in response to expressed need to further tighten financial management controls. The following are brief descriptions of the changes to the various policies that have been adopted.

Policy I-A, Purchasing:

- A. General: This policy was originally titled, Accounts Payable and Purchasing. Although it contained policy statements related to payments of invoices, most of the statements related to the control of purchasing. The change to this policy emphasizes approval of purchases before they are made, and compliance with budget limits. Purchasing control is to be exercised by requirement of an approved purchase order for all purchases, with the purchase order to be prepared by the programs and departments, with review of the purchase orders to be made by the Finance Office. Primary responsibility for compliance is placed on Program Directors and Department Supervisors, with disregard of policy to be tied to disciplinary actions under the Personnel Code.
- B. Summary of Changes to Individual Statements:
1. This policy now requires all purchases, including purchases of consulting services, be made only after approval of a purchase order.
 2. The biggest conceptual changes in this policy area are:
 - a. Purchase Orders are now to be prepared by the Programs and only reviewed by Finance. The Purchase Order would replace the old Purchase Requisition.
 - b. The Finance review is strengthened to specifically require review for budget.
 - c. Tribal Chairman approval of Purchase Orders is required only for purchases above \$5,000, and for all purchases of equipment and consulting services.

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- d. Bid levels have been updated to new GSA rates.
- e. Payment of invoices which do not reference an approved purchase order is prohibited. This places responsibility on the Program Managers to prepare and obtain approval of a purchase order before the purchase can be made.
- f. Basic policy requiring review of work on consulting contracts for compliance is strengthened by designating a committee to perform the reviews.

Policy I-B, Cash Disbursements:

- A. General: This policy has been the most abused and thus the most changed in practice. Originally, the policy established biweekly payment cycles for payments, then listed exceptions to these cyclic payments. Since the exceptions became the rule, the payment cycle was changed to twice-daily to reflect the current practice. Changes to the policy reflect this cycle and emphasize enforcement of the cycle.
- B. Summary of Changes to Individual Statements:
 - 1. The use of vouchers will no longer be required (although this practice was never included in the policies), since the use of vouchers has served no real control purpose, and been criticized for being performed after the fact.
 - 2. The payment cycle has been changed to reflect the twice-daily processing schedule established by order of the Tribal Chairman and Finance Officer.
 - 3. The payment processing exceptions have been deleted, given the new processing policy, specifically eliminating the "quick check" and "emergency" check processing.

Policy I-C, Travel:

- A. General: Changes proposed to this policy are related to the enforcement of Council policy on advances, and to enforce submission of travel documentation.
- B. Summary of Changes to Individual Statements:
 - 1. Changes to policies include placing an 80% limitation on the amount of travel advances, and limiting the number of outstanding advances at any one time, in accordance with Council policy. Off-reservation travel must be approved in advance.
 - 2. Travel advances will only be given after approval of the Travel Authorization. Given the new daily payment policy, the new policy prohibits requesting immediate manual checks for advances.

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3. On-reservation travel reimbursements will be paid semi-monthly rather than monthly.
4. Travel expense reports are to be submitted within 5 working days of the last day of travel. Travel advances will be deducted from pay checks if the reports are not turned in on time.

Policy I-D, Accounts Receivable/Receiving:


- A. General: Changes to this policy are minor and mostly related to placing proper responsibility for management of outstanding receivables. Requirements for deposit of collections with the Finance Office have been tightened from weekly to daily.

Policy I-E, Property (Fixed Assets):

- A. General: This function has been criticized heavily in audits. Changes adopted in this policy place responsibility at the program level for maintenance of accurate property records and for control of the physical property. The Property Control Unit has been transferred back to the Finance Office to provide central oversight on the maintenance of property records.
- B. Summary of Changes to Individual Statements:
 1. The primary change is transferring the requirement for maintenance of property records to the programs, so each program can account for its own assets. This change includes a requirement that a semi-annual physical inventory be taken by Programs, with submission of adjustments to the Finance Office, and reconciliation of program records to the central records in Finance.
 2. Approval of disposal of assets changed from the Council to the Chairman.
 3. The Property Control Unit is transferred to Finance, to require central records for all property at the Finance Office except land records which are now kept by the BIA.

Policy I-F, Payroll:

- A. General: Problems in the payroll area have been related to non-compliance with established policies and procedures for hiring, submission of proper documents, submission of time sheets, and requests for advances. The adopted changes strengthen the payroll processing controls by placing responsibility on the Programs and departments for timely submission of the hiring documents and time and attendance documentation for payroll.
- B. Summary of Changes to Individual Statements:
 1. Processing changes have been made to reflect the new payroll system and to emphasize advance submission of hiring and payment documentation by the Program Directors and

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Department Supervisors. Changes include:


- a. Time for submission of time sheets moved from 4:30PM to 10:00AM, and a penalty is imposed for failure to submit the time sheets on time.
 - b. Issue of payments outside of the normal payment cycle is restricted to advances and loans, per new Council Resolution.
2. The new Tribal Council policy on salary loans is incorporated with two changes:
 - a. Loan limits for both Council members and employees are set at \$500.
 - b. The number of loans per fiscal year is limited to four.
 3. Policy regarding benefits and compensation of overtime and compensatory time have been updated to reflect changes in the Personnel policies.

Policy I-G, Contracts Accounting:

- A. General: Changes proposed to this policy reflect the addition of the Contract Officer to the Tribal organization, and an increased emphasis on the planning and control of program contracts and budgets by Program Directors.
- B. Summary of Changes to Individual Statements:
 1. Responsibility for coordination of contract requests and budgets is changed from the Administrative Officer to the Contract Officer. The responsibility for development of budget estimates for grant and contract proposals and for indirect cost proposal purposes, and for managing of grant or contract budget expenditures is placed on the Program Directors.
 2. The Budget Requests process is changed to establish set advance dates for completion of requests and for processing through the Contract Officer. Responsibility for submission of budget estimates for indirect costs to Finance is placed on the Programs.
 3. To provide for tighter control of budgets and modifications, Programs are to establish internal financial records which are reconciled to Finance, and to manage expenditures within the set budget limits.

Policy I-H, Credit:

- A. General: Minor changes made to this policy to delete education loans as a Finance Office program.

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Policy H, Data Processing:

- A. **General:** This policy changed to reflect a different focus on the development of data processing systems. Under the original policy, the intent was to encourage setting up a centrally-controlled data processing facility for the Tribe. This has changed with technology, but there is still need to plan the purchase of computers and software, because of their high cost and potential for under-use.

Policy I-J, Financial Management: This policy is unchanged.

MATRIX OF RESPONSIBILITIES

As a further aid to understanding the Financial Management Policies and their effects on the direction of the activities of Tribal officers, management, and employees, the following Matrix of Responsibilities has been developed. The matrix lists the policies and policy statements and identifies the individuals or entities that are affected by the individual policy statements. This matrix provides a ready guide for access to the policies and their requirements.



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INTRODUCTION AND MATRIX OF RESPONSIBILITIES

POLICY PROCEDURE AREA	FINANCE OFFICE							ADMIN			PROG	COIN		
	AN	P/AN	PROP	CON	CA/N	ICED	ETC	IC/MIS	ADM	OC				
I-1 Data Processing														
1-3 Purchase/Acquis/ Devel Standards									X					X
4 FO Responsib./ Central system							X							
5 Security							X							
6 Data/Sys Integrity							X							
7-8 Chart of Accts.					X									
9 Training to Users							X							
I-J Financial Management														
1-8 Accounting Records	X	X	X	X	X	X	X							
9-11 Finance Employees	X	X	X	X	X	X	X							
12-16 Budgets				X								X		
17-18 Forecasts							X							
19-20 Financial Reports									X					X
21 Program Reports									X					X
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	SUBJECT: PURCHASING		


POLICY OBJECTIVES

- To control expenditures by obtaining the lowest cost (with satisfactory quality) and by not allowing expenditures to exceed budgeted amounts.
- To make the purchasing process more efficient for Program Directors and Supervisors who have the ultimate responsibility to ensure that all program purchases are in compliance with federal, state, or local contract requirements as they apply and with Tribal policies.
- To include control elements necessary to properly account for purchasing transactions and safeguard Tribal assets.

SPECIFIC POLICY STATEMENTS

PURCHASE APPROVALS

1. All purchases including purchases of consulting services will be made only after approval of a purchase order.
2. Purchase orders will be reviewed and processed in the Finance Office within three business days after receipt. Finance Office approvals will include review by the assigned Contract Representative to ensure that sufficient budget is available for the purchase.
3. All purchase orders will require the approval of the Finance Officer. For purchases above \$5,000 and for all purchases of equipment and consulting services, the purchase order must also be approved by the Tribal Chairman.
4. Purchases that exceed budget will not be allowed.
5. Purchase of any item (or group of items) of equipment and other bulk items will require bids as follows, unless they are determined to be sole source items. Emergency purchases authorized by the Tribal Chairman will not require advertising.
 - \$1,000-\$2,500- telephone bids required.
 - \$2,501-\$5,000- written bids required.
 - Over \$5,000 - advertising for written bids required.
6. Purchases of used equipment or fixtures with a value in excess of \$1,000 will be supported by a documented appraisal.
7. Invoices received for payment which do not reference an approved purchase order will not be paid. The Finance Office will formally notify vendors of this policy at least annually.


	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT POLICIES	DATE ISSUED: 5-18-83	POLICY NO.: I-A
		DATE REVISED: 10-1-94	PAGE NO.: 2
	SUBJECT: PURCHASING		

CONSULTING CONTRACTS

8. Consulting services will be purchased only if the required skills cannot be provided by Tribal staff. All consulting contracts must first be reviewed by the Contract Officer to assure that requirements for work products and reporting are contained in the contract.
9. Consulting services for over 30 days require the approval of the Tribal Council. Purchase of consulting services for less than 30 days will not require Council approval but must comply with all applicable federal, state, local, or private contract provisions, as well as Tribal policy.
10. Payment for consulting services will be made only upon acceptance of the consultant's interim work product or report or final work product and report. Billings must be accompanied by documentation supporting services performed and costs incurred.
11. All contracts must be reviewed for compliance on an on-going basis. Periodic reviews for compliance will be completed by a committee consisting of the Administrative Officer, the Contract Officer, the Contract Representative assigned to each contract, and the respective Program Director.

RESPONSIBILITY FOR COMPLIANCE

All purchases of goods or services must be made in compliance with this policy. Program Directors and Supervisors will be responsible for assuring that all purchases are in compliance. Continuous disregard of the policies will be dealt with by the Tribal Chairman and will be grounds for disciplinary action as provided in the Personnel Code.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>POLICIES</u>	DATE ISSUED: 5-18-83	POLICY NO.: I-B
		DATE REVISED: 10-1-94	PAGE NO.: 1
	SUBJECT: CASH DISBURSEMENTS		

POLICY OBJECTIVES

- To provide accurate and timely generation of checks (based on sound cash management practices) for valid, authorized expenditures.
- To make the cash disbursement function more efficient for the Finance Office which has the ultimate responsibility to ensure that all cash disbursements are in the best interest of the Tribe and comply with Tribal policy and funding agency regulations.
- To include control elements necessary to properly safeguard the cash of the Tribe.


SPECIFIC POLICY STATEMENTS

ISSUANCE OF CHECKS

1. All disbursements must be made by check.
2. Non-payroll checks will be processed and distributed (or mailed) twice daily, by 11:30AM and 4:00PM. All requests for non-payroll checks must be submitted to the Finance Office according to the following daily cutoff schedule (morning and afternoon deadlines for submission of requests for payment):
 - a. Requests for payment must be received in the Finance Office by 10:00AM, for checks to be distributed by 11:30AM.
 - b. Requests for payment must be received in the Finance Office by 2:30PM, for checks to be distributed by 4:00PM.
3. No check will be processed unless the expenditure is in compliance with Purchasing policies.
4. All checks must be signed by the Tribal Chairman and Finance Officer.

VENDOR INVOICES

5. Invoices not supported by the required approved purchase order will not be paid. When such an invoice is received, the Finance Officer will immediately send a formal letter to the vendor notifying them that the purchase was not authorized and will not be paid.
6. The person receiving the goods must show which goods were received in satisfactory condition, on the receiving copies of the purchase order. The completed receiving copy must be signed by the person receiving the goods, and submitted to the Finance Office immediately after the goods or services are received.
7. Payments will be made for specific invoices only. Payment of a monthly statement without identification of specific invoices is prohibited.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>POLICIES</u>	DATE ISSUED: 5-18-83	POLICY NO.: I-B
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SUBJECT: CASH DISBURSEMENTS			

8. All vendor invoices should be sent directly to the Finance Office. Invoices received by the purchaser must be signed by the person receiving the goods and forwarded to the Finance Office.
9. No invoice will be paid without adequate proof of receipt or performance.
10. No personal telephone calls are allowed. Billings for telephone charges must be certified to be directly related to program objectives, and must be approved by Program Directors or Supervisors and forwarded to the Finance Office within 10 days after the billing is received. Program directors and Supervisors will be held accountable for abuse of this policy.

CASH ACCOUNTS

11. All transfers of cash between fund and/or cash accounts must be approved by the Finance Officer.
12. All Tribal cash accounts will be reconciled by the fifteenth (15th) of the month. The Finance Officer will review all cash account reconciliations.

RESPONSIBILITY FOR COMPLIANCE

The Finance Officer will be responsible for ensuring compliance with this policy, and will report to the Tribal Chairman any repeated violations of policies.



STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
Travel Policies

DATE ISSUED
1994

PROCEDURE NO
1 - C

DATE REVISED
3/30/21

SUBJECT

TRAVEL POLICIES

POLICY OBJECTIVES

To provide Standing Rock Sioux Tribe (the "Tribe") employees, management, contractors, and Tribal Council members specific procedures with regard to work-related travel, mileage, and expense reimbursement including:

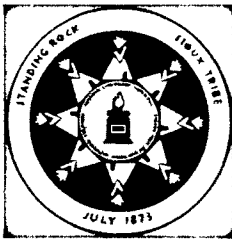
- Controlling travel expenditures by ensuring that the travel purpose is consistent with program objectives and the mission of the Tribe, and by not allowing travel expenditures to exceed budgeted amounts;
- Assisting the accounting and reimbursement process for travel expenditures more efficiently for Program Directors who have the ultimate responsibility to ensure compliance with travel policies; and,
- Providing control elements necessary to properly authorize, account for and document travel expenses in order to comply with federal regulations and Tribal policies.
- To control travel expenditures by ensuring that the travel purpose is consistent with program objectives and by now allowing travel expenditures to exceed budgeted amounts.
- To make accounting and reimbursement travel more efficient for Program Directors and Supervisor who have the ultimate responsibility to ensure their respective program's compliance with travel policies

References

SRST Financial Management Policies & Procedures Manual Resolution 170-083– Travel

Definitions

Outstanding Travel Advance – Travel Authorization approved with 90% of total cost of travel dispersed to traveling employee that was not completed/closed out by submitting an expense report.



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Travel Policies

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SUBJECT

TRAVEL POLICIES

POLICY OBJECTIVES:

- To control travel expenditures by ensuring that the travel purpose is consistent with program objectives and by preventing travel expenditures from exceeding budgeted amounts.
- To make accounting and reimbursement travel more efficient for Program Directors and Supervisor who have the ultimate responsibility to ensure compliance with travel policies
- To include control elements necessary to properly authorize, account for, and document travel expenses in order to comply with federal regulations and Tribal Policies.

SPECIFIC POLICY STATEMENTS

1. The Chief Finance Officer will require the necessary support and documentation for all travel in order to fully comply with federal audit regulations. Specified documentation will be listed in the travel procedures.
2. A travel authorization form for off-reservation travel must be completed and approved prior to any travel. Travel will not be approved unless adequate budget balances exist.
3. Travel advances for off-reservation travel will be requested by submitting an approved travel authorization form. Tribal Departments may submit requests to the Finance Office at any time, however, travel advances will be processed and disbursed within 3-5 business days, unless determined to be an emergency by the CFO or the delegated authority, in which case the advance shall be processed immediately. For non-emergencies, immediate payments on the same day of submission will not be available. Travel advances shall be processed and disbursed no later than three (3) days prior to the commencement of travel when the travel authorization form is properly submitted with all necessary paperwork at least five (5) days prior to the commencement of travel. Travel advances will be limited to 90% of the estimated travel reimbursement.

Tribal Council travel advances must be approved prior to incurring expenses. Tribal council travel advances expended from Council's travel account for subsistence, lodging, airfare, registration fees, taxi, luggage fees will reflect actual cost in accordance with the SRST Title XIX (19), only mileage will be subject to the 90% estimated travel reimbursement.



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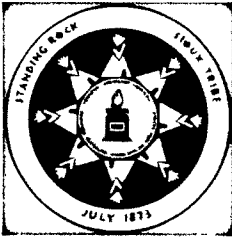
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4. Travelers may only have one outstanding travel advance at one time. No additional advances will be authorized until: 1) travel certification (expense report) has been submitted and approved; and 2) any funds owed to the tribe have been paid. If determined to be an emergency, the CFO has the authority to approve one (1) additional advance.
5. A travel expense report must be completed and submitted by all Tribal employees, Tribal officials, Tribal political appointees, contract employees and Tribal Council for any travel expenses incurred. Receipts and unexpended travel advances must be submitted with the report.
6. The completed travel expense report and trip report must be submitted within five (5) working days of the last day of travel, unless a legitimate excuse is provided and an extension approved by the CFO or delegated authority. If travel certification (expense reports) are not submitted within this time, the full amount advanced will be deducted from the traveler's next pay check. Repeated failure to submit timely expense reports may result in refusal of further travel (and travel advances).
7. All employee travel reimbursement will comply with Tribal policies and GSA travel regulations.

Tribal council travel will comply with tribal law, tribal policy, and GSA travel regulations. Tribal Council travel derived from federal program funds will not exceed GSA rates. Reimbursement of expenses outside these guidelines will not be allowed. GSA regulations and any updates are published in the Federal Register.
8. Mileage reimbursement for on-reservation travel must be submitted for payment no later than 45 days after the expense has been incurred. Mileage reimbursement must be submitted after miles claimed have been traveled. Mileage submitted after the 45 days will not be accepted.
9. Mileage routes must be the most advantageous and economical to the tribe.
10. All air travel will be at the most economical rate available. Trips should be planned as far in advance as possible to get the best rate. When using a travel agent, inform the agent of this policy. No first class air travel will be allowed except as authorized by specific GSA regulations governing first class travel.



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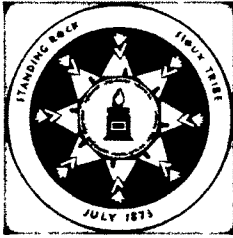
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RESPONSIBILITY FOR COMPLIANCE

It is the responsibility of Program Directors and Supervisors to abide by this policy and to oversee their program's compliance with all requirements of this policy. The Contract Officer will ensure all programs travel remains within the scope of their respective program. Chief Finance Officer (CFO) will retain ultimate authority to monitor compliance of this policy to ensure that the travel reimbursement regulations are being followed. The CFO, has delegated compliance monitoring to the Travel Coordinator to ensure that the travel reimbursement policies, procedures, SRST law, and GSA/FTR regulations are followed.



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PURPOSE OF PROCEDURE

To provide travel and expense reimbursement policies and procedures to Standing Rock Sioux Tribe (the "Tribe") employees, management, contractors, and Tribal Council members with regard to work-related travel and expense reimbursement including:

- Controlling travel expenditures by ensuring that the travel purpose is consistent with program objectives and the mission of the Tribe, and by not allowing travel expenditures to exceed budgeted amounts;
- Assisting the accounting and reimbursement process for travel expenditures more efficiently for Program Directors who have the ultimate responsibility to ensure compliance with travel policies; and,
- Providing control elements necessary to properly authorize, account for and document travel expenses in order to comply with federal regulations and Tribal policies.

Scope

This policy/procedure applies to all employees, contract employees, and Tribal Council members (referred to herein as "employees") who travel or incur expenses on behalf of the Tribe. Programs may elect to impose stricter controls over travel and expense reimbursement than those required by this policy. Each individual that travels and/or incurs expense on behalf of the Tribe must be responsible for reviewing and complying with the following policies and procedures.

It is the responsibility of Program Directors to ensure compliance with this policy/procedure. The Contracting Office and Administrative Officer will monitor compliance to ensure that the travel reimbursement regulations are being followed.

FORMS TO BE USED

III-A-1.1a, Travel Authorization

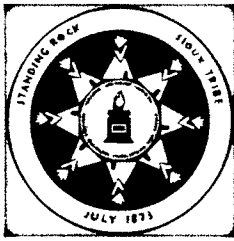
III-A-1.1b, Expense Report

III-A-1.1c, Trip Report

III-A-1.1d, Mileage Claim

III-A-1.1e, Flight Request Form

III-A-1.1f, Purchase order Example



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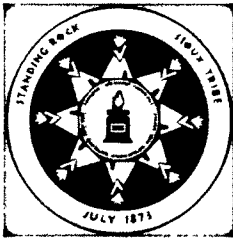
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TRAVEL PROCEDURES

STEP 1 – PROGRAM DIRECTOR/DEPARTMENT STAFF

A. PLAN AND INITIATE TRAVEL

1. Travel is to be planned and researched to obtain the most economical/advantageous mode of transportation for all travel.
 - a. The program shall make every effort to submit the PO and/or purchase the travel at least 15-days prior to travel, to ensure the expenses incurred are the most cost effective.
 - b. If the travel is requested less than 15 days prior to the travel, the program must document the reason that the travel request was submitted without the 15-day lead time.
2. Travel requests must be signed and submitted by the employee and approved by their Program Director in advance via the Employee Travel Authorization form (See Appendix)
 - a. Travel may not be reserved or purchased until the Employee Travel Authorization form has been completed and approved.
 - b. Travel Authorization are required for all off-reservation travel.
3. All travel expenses will comply with U.S. General Services Administration (GSA), Federal Travel Regulations, Part 301-10 Transportation Expenses and Part 301-11 Per Diem Expenses. The portion of Council travel funded from federal programs will not exceed GSA rates. Reimbursement of expenses outside these guidelines will NOT be allowed. (Except: hotel rates above the GSA rates, traveler must attach an Actual Cost Memo approved by the Chairman with travel advance.)
 - a. For GSA Rates please see GSA website: <http://www.gsa.gov/portal/content/104877>
4. All air travel will be at the most economical rate available. Trips should be planned as far in advance as possible to receive the best rate. When using a travel agent, inform the agent of this policy.
5. Traveler must provide a cost comparison between mileage/airfare and submit documentation, when requesting to drive instead of flying
 - a. If airfare is cheaper than mileage, traveler will use the airfare rate as the mileage rate if the traveler chooses to drive.
 - b. This applies to all states with the exception of South Dakota, North Dakota, Montana, Minnesota, Nebraska, Wyoming, and Colorado.
6. Lodging will be reimbursed at the single occupancy rate.
 - a. If lodging is above GSA rate, traveler must attach an Actual Cost Memo approved by the Tribal Chairman with Travel Advance. In the event the traveler is advanced the GSA rate but the lodging rate happens to be higher after travel is completed, traveler must submit an Actual Cost Memo concurred by the chairman with the expense report.
7. When researching mileage use the SRST Mileage Chart provided by the travel office. The SRST Mileage chart must be used if the destination is listed. In the event the destination is



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not listed please utilize the Rand McNally website: <http://www.randmcnally.com>, or the Google [website www.google.com](http://www.google.com)

8. Per diem will be authorized only after the traveler has been in travel status more than 12 hours. Per diem can be claimed at 75% of the full rate for the first and last day of travel.

B. SINGLE DAY TRAVEL:

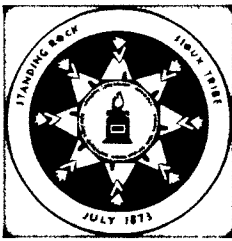
1. Traveler will receive 90% of travel advance requested.
2. Per diem may only be claimed when the traveler has been in travel status for more than 12 hours. For example, a meeting in Bismarck that happens during working hours does not constitute per diem at 75% of the full rate, as this is not 12 hours or more.
3. Complete steps A through F.

C. EXPENSE REPORTS

1. Expense reports are to be submitted 5 days after the last day of travel. If travel reports are not submitted within this time, the full amount of advance will be deducted from the travelers next pay check. Repeated failure to submit timely expense reports may result in refusal of further travel (and travel advances).
2. Travelers may only have one outstanding travel advance at any one time. Tribal Programs shall be responsible for compliance and the Finance Department shall deny any additional advance requested. The CFO has authority to approve of one additional request.
3. Documentation of all pre-paid travel expenses must be attached to expense reports
4. Documentation must be submitted for any deviation from the approved and signed travel authorization.
5. In order to claim reimbursement for travel expenses, receipts must be attached. The travel office will not accept a memo in place of a receipt.
6. When utilizing a taxi, Lyft, or other mode of public transportation, the traveler must make every attempt to obtain an actual receipt.

D. MILEAGE

1. Mileage claims are required for all on-reservation travel
2. Mileage can be claimed from duty station to destination (conference, meeting, etc..) during the work week but must be most advantageous and most economical to the tribe. In the event travel is conducted on the weekend, holiday, or administrative leave day, mileage can be claimed from your home.
3. Mileage routes must be the most advantageous and economical to the tribe.
4. Mileage claims shall be submitted after miles claimed were traveled and cost was incurred.



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E. NO COST TRAVEL:

1. If no travel expenses are being claimed, complete travel authorization with signatures only
2. Submit a copy to Travel Coordinator, Program will keep the original.
3. Required in order to attend conferences

F. EMERGENCIES:

1. Emergency travel claims may be submitted at any time and shall be processed by the Finance Department on a daily basis.
2. Emergency Situations will be determined and approved by the CFO
3. **Pre-determined Programs for emergency processing include: Kay Murphy Cancer Fund, Early Childhood Tracking Medical Appointments, Child Protection Services client transports, ICWA client transports, Veterans client transports, THPO religious and cultural site visits, and Tribal Council for off-reservation travel**
4. **Emergencies DO Not waive the documentation requirement. Emergency requests still requires all supporting documentation.**

STEP 2 – PROGRAM DIRECTOR/DEPARTMENT STAFF

- A. PREPARE CHECK REQUESTS for each of the following if applicable, AIRFARE, REGISTRATION, LODGING, TRAVEL AUTHORIZATIONS
- B. All requested information must be included and typed.
 1. **AIRFARE CHECK REQUEST** must include the following information under the Article or Service:

CHECK REQUEST FOR AIRFARE FOR:

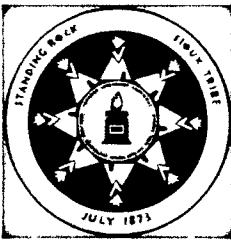
- a. NAME OF EMPLOYEE
- b. PURPOSE OF TRIP
- c. DESTINATION
- d. DATE(S) OF TRAVEL

SEE ATTACHED APPROVED/SIGNED TRAVEL AUTHORIZATION,
ITINERARY AND OTHER DOCUMENTATION

2. **REGISTRATION CHECK REQUEST** must include the following information under the Article or Service:

CHECK REQUEST FOR REGISTRATION FOR:

- a. NAME OF EMPLOYEE
- b. PURPOSE OF TRIP
- c. TITLE OF THE CONFERENCE
- d. DESTINATION
- e. DATE(S) OF TRAVEL



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SEE ATTACHED REGISTRATION FORM, APPROVED/SIGNED TRAVEL AUTHORIZATION, ITINERARY AND OTHER DOCUMENTATION

3. **LODGING CHECK REQUEST** must include the following information under the Article or Service:

CHECK REQUEST FOR LODGING FOR:

- a. NAME OF EMPLOYEE
- b. PURPOSE OF TRIP
- c. DESTINATIONNAME OF THE HOTEL
- d. DATE(S) OF TRAVEL

SEE ATTACHED LODGING CONFIRMATION, APPROVED/SIGNED TRAVEL AUTHORIZATION, INTINERARY AND OTHER DOCUMENTATION

4. **TRAVEL AUTHORIZATION CHECK REQUEST** must include the following information under the Article or Service:

- a. NAME OF EMPLOYEE
- b. PURPOSE OF TRIP
- c. DESTINATION
- d. DATE(S) OF TRAVEL

SEE ATTACHED TRAVEL AUTHORIZATION AND OTHER DOCUMENTATION

STEP 3 – PROGRAM DIRECTOR/DEPARTMENT STAFF

- A. PREPARE TRAVEL AUTHORIZATION FORM: see attached TA form
1. All requested information must be included.
 2. All forms must be typed.
 3. Travel advances will be disbursed on the normal daily payment cycles and will be limited to 90% of the estimated travel reimbursement.
 4. Submit Check Requests and Travel Authorization to the Program Director for Approval.

STEP 4 – PROGRAM DIRECTOR

- A. REVIEW/APPROVE CHECK REQUESTS AND TRAVEL AUTHORIZATION
1. Review ALL CHECK REQUESTS required for travel and the Travel Authorization form. Determine that the department budget has funds for the travel request, and if the travel is necessary and consistent with program objectives.



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2. Disapprove the request if specific travel budget is not included or available in the program budget.
3. Approved travel with all supporting documents attached, shall include Signed and Dated copies of the purchase orders and Travel Authorizations
4. Attach the program cuff account/yearly summary, and all supporting documentation to the purchase order(s).
5. Submit the purchase orders and all supporting documents for pre-approval to the Contracting Officer (CO).

STEP 5 – CONTRACTING OFFICER (CO)

A. REVIEW PURCHASE ORDER or CHECK REQUEST

5. Verify the travel is an allowable cost and if the travel supports program objectives.
6. Verify all supporting documentation is attached. **If not properly completed, will return it to the requesting program or department.**
7. If approved the CO will sign and date the Travel Authorization.
8. CO will submit the Purchase Order(s) to Travel Coordinator for processing.

STEP 6 – TRAVEL COORDINATOR

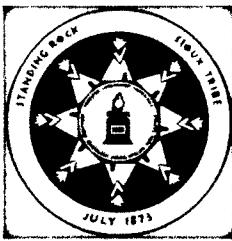
A. REVIEW PURCHASE ORDER - CHECK REQUEST

1. Review the Travel Authorization and attached documentation to determine if budget is available for the trip and the Travel Authorization and purchase order have been properly coded.
2. If there are insufficient funds in the tribal program's budget, the Travel Coordinator shall deny the request. The Travel Coordinator shall return the travel authorization marked "disapproved" with an explanation to the requesting program or department and file the original Travel Authorization in the contract files to document the action taken.
3. If there is sufficient budget for the travel determine that no the traveler has additional outstanding travel advances, the travel coordinator shall deny the request for the travel authorization and return to the program with an explanation for the denial. **The traveler may have one outstanding expense/trip report prior to approval of the current travel request.**
4. If the travel advance is approved, Initial and Date the Travel Authorization form and applicable purchase orders with attached supporting documentation. Notify the program the travel authorization process is complete.

STEP 7 – PROGRAM DIRECTOR/ DEPARTMENT STAFF

A. OBTAIN ADDITIONAL SIGNATURES

1. TRAVEL AUTHROIZATION must have signatures from:
 - a. Traveler



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- b. Supervisor
 - c. Contracting Officer Travel Coordinator
 - d. Chairman (NO travel may be taken until this approval has been given)
2. PURCHASE ORDERS MUST HAVE SIGNATURES FROM:
- a. Supervisor
 - b. CFO/AFO

STEP 8 – PROGRAM DIRECTOR/DEPARTMENT STAFF

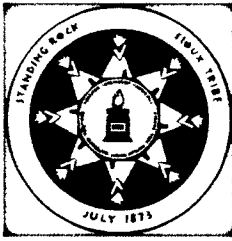
- A. CHECK APPROVED PURCHASE ORDERS BACK INTO ACCOUNTS PAYABLE
1. After the purchase order has been signed by all approving parties and reconciled with the Travel Coordinator

STEP 9 – ACCOUNTS PAYABLE

- A. Accounts Payable will time stamp the Purchase Order
1. Requests must be submitted to Accounts Payable before 9:30am for the morning check run and 2:00pm for the afternoon check run

STEP 10 – POST TRAVEL REPORTING

- A. COMPLETE EXPENSE REPORT
- B. COMPLETE TRIP REPORT
1. Within five (5) working/business days after the last day of travel prepare an Expense and Trip Report according to the instructions ref: III-2.4b and Ref. III-A-2.4c.
 2. Attach ALL the required receipts, tape all smaller receipts to 8 1/2 x 11 sheet of paper before submitting for payment such as:
 - a. Lodging
 - b. Registration
 - c. Airfare
 - d. Baggage
 - e. Taxi
 - f. Travel Authorization
 - g. Copy of purchase orders not included with the travel authorization (i.e. registration, airfare etc.)
 1. If receipts, invoices etc. deviate from the approved travel authorization a justification memo is required from the Program Director and will be subject to approval from the CFO.
 3. Sign and submit the Expense and Trip Report with all supporting documentation to the Program Director for approval.



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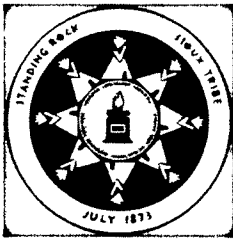
- a. If excess funds were advanced, attach a cash or money order payable to the Standing Rock Sioux Tribe for the amount of any excess.
 - b. The expense report must be reconciled and signed by the Travel Coordinator before making payment to Accounts Receivable for advances owed back to the Tribe/Program.
 - c. If a reimbursement in a travel advance is owed back to the Program/Tribe and it is under \$75 the reimbursement may be paid to Accounts Receivable.
 - d. Reimbursements owed back to the Tribe/Program over \$75 may be paid through payroll deductions. Only two payroll deductions are allowable and must be approved by the Chief Finance Officer.
4. If a reimbursement is due to the traveler the amount will be requested and processed by submission of a purchase order, expense report and supporting documentation.
 5. If program pre-paid lodging and a reimbursement is due to the program, the reimbursement from the vendor needs to be reimbursed within the 5 days after the last day of travel, in order to be claimed on the expense report. If the reimbursement is not received by the deadline for the expense report, the program must follow the accounts receivable process for reimbursement checks.

STEP 11. – TRAVEL COORDINATOR

- A. REVIEW EXPENSE REPORT
- B. REVIEW TRIP REPORT
- C. REVIEW PURCHASE ORDER (IF APPLICABLE)
 1. Review the expense and trip report for completeness and accuracy.
 2. Determine that all required documentation is attached
 3. Reconcile the expense report with travel authorization, if the traveler will be receiving a reimbursement for expenses.
- D. SIGN THE EXPENSE REPORT
- E. SUBMIT TO THE CFO/AFO FOR APPROVAL AND SIGNATURE

STEP 12. – ASSISTANT FINANCE OFFICER

- A. REVIEW EXPENSE REPORT
- B. REVIEW TRIP REPORT
- C. REVIEW PURCHASE ORDER FOR APPROVAL
 1. Sign and date the expense report and purchase order is applicable.
 2. Return to the Travel Coordinator



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TRAVEL PROCEDURES

STEP 13. – TRAVEL COORDINATOR

Notify the program that the expense report is approved.

STEP 14. – PROGRAM STAFF/DIRECTOR:

- A. Check the approved purchase order in to Accounts Payable for processing.
- B. Travel advances owed to the tribe will need to be paid to Accounts Receivable with either cash or money order. Once receipt has been received attach a copy to the expense report and return to the Travel Coordinator.
- C. Travel Coordinator will scan into Rscan and give a copy to program for their records. If the traveler owes to the tribe and wishes to utilize payroll deductions, Travel Coordinator will submit a copy of the expense report along with memo from the traveler requesting the deduction, to the payroll supervisor.

*** IF THERE IS A CONFLICT BETWEEN INTERNAL DEPARTMENTAL POLICIES AND ANY OF THESE POLICIES, THIS PROCEDURE MUST GOVERN.**



Standing Rock Sioux Tribe Form

MILEAGE CLAIM FORM

ACCOUNT: _____ DATE: _____

NAME OF TRAVELER _____ TITLE _____

TRAVELING FROM: _____ DATE: _____

TRAVELING TO: _____ TOTAL MILES: _____

PURPOSE: _____

TRAVELING FROM: _____ DATE: _____

TRAVELING TO: _____ TOTAL MILES: _____

PURPOSE: _____

TRAVELING FROM: _____ DATE: _____

TRAVELING TO: _____ TOTAL MILES: _____

PURPOSE: _____

SIGNATURE OF TRAVELER

TOTAL MILES CLAIMED: _____
RATE PER MILE: _____

SIGNATURE OF SUPERVISOR

AMOUNT CLAIMED: _____

SIGNATURE CHAIRMAN

Date _____

FLIGHT REQUEST

Please email as an attachment to Travel coordinator

Direct Travel & Tour
561 S. 7th St
Bismarck, ND 58504
701-258-5000 or 800-833-8787
701-258-7604 FAX
info@directtravel.com

Date Request Made: [Click here to enter text](#)

Travel requested by: [Click here to enter text](#)

Direct phone number: [Click here to enter text](#)

Travel Details:

Departing City and State: [Click here to enter text](#)

Arrival City and State: [Click here to enter text](#)

Departing Date: [Click here to enter text](#)

Early AM

Midday

Late Day

One Way

Round-trip

Multi-city

Return Date: [Click here to enter text](#)

Early AM

Midday

Late Day

Lodging:

Preferred Hotel Name: [Click here to enter text](#)

Conference/Meeting Address: [Click here to enter text](#)

****Standing Rock or personal credit card required****

Traveler Information:

Name: [Click here to enter text](#)

(Please note, name must be listed as it appears EXACTLY on government-issued form of ID used to check-in at airport.)

Please specify ID that will be used:

Driver's License

ID Card

Passport

Gender: Male Female

Date of birth: [Click here to enter text](#)

Cell phone number, if used while traveling: [Click here to enter text](#)

(Please note, this number is not used for solicitation. This number will be called with an automated message from the applicable airline upon last minute changes or cancellations to flight segments.)

Seating preference: Aisle Window No Preference

****Basic Economy class selections do not offer seat assignments and are non-refundable per Delta Airlines.**

Special Assistance or Handicapped Requests: No Yes

If yes, please explain: [Click here to enter text](#)

Frequent Flyer Number(s): [Click here to enter text](#)


Email(s) for confirmation and schedule changes: [Click here to enter text](#)

(Please note, email is preferred. If necessary to fax, please provide number: [Click here to enter text](#))

Office Use Only:

PO Number:

Other:

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>POLICIES</u>	DATE ISSUED:	POLICY NO.:
		5-18-83	I-D
		DATE REVISED:	PAGE NO.:
		10-1-94	1
SUBJECT:		ACCOUNTS RECEIVABLE/RECEIPTING	


POLICY OBJECTIVES

- To provide for timely and accurate collection and deposit of all funds due to the Tribe. The Finance Officer has ultimate responsibility to ensure that all funds due to the Tribe under each contract are received promptly.
- To use sound cash management practices for the investment of Tribal funds to yield a safe and adequate return.
- To include control elements necessary to properly account for and safeguard the cash of the Tribe.

SPECIFIC POLICY STATEMENTS

COLLECTION OF RECEIVABLES

1. Vigorous efforts will be made to collect all past due funds owed to the Tribe. Late charges may be assessed on past due balances. Seriously past due accounts may be turned over to a collection agency or have legal proceedings instituted for collection, with the approval of the appropriate Committee.
2. A monthly report will be prepared for the appropriate Committees (Judicial, HEW, Economic Development), by the program directors, listing the outstanding Accounts Receivable by type, grouped by length of time outstanding. These reports will be classified as confidential. On an annual basis, the Finance Officer and Program Directors will review outstanding receivables to determine their collectibility.
3. All paperwork necessary for collection/reimbursement of earned funds must be submitted to the Finance Office on a timely basis. This will include collection of fines and court costs, taxes, lease income, grants, investment income, and repayment of loans. Contract Representatives in the Finance Office will prepare the required billing documents to obtain release of funds due the Tribe.
4. Subsidiary records of Accounts Receivable will be maintained and reconciled monthly with the general ledger.
5. The local agency office of the Bureau of Indian Affairs (BIA) will provide to the Finance Office a report showing collections during the preceding month, accounts which are delinquent, and action taken to collect delinquencies. The report will also show what late charges were assessed and paid. This report will cover all sources of income which the BIA administers for the Tribe. The Finance Officer and Tribal Chairman will pursue follow-up action with the BIA to ensure that amounts which have been collected are distributed to the beneficiaries on a timely basis.


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	SUBJECT: ACCOUNTS RECEIVABLE/RECEIPTING		

CASH RECEIPTS

6. A numerically controlled (pre-numbered) receipt must be issued for all payments made to the Finance Office. The receipts will be reconciled to the actual amount of cash deposited with the bank.
7. All cash received by programs or other departments must be remitted on a daily basis to the Finance Office. These collections must be accompanied by copies of receipts and a cash receipts journal, showing the source of funds received.
8. All funds received will be immediately deposited in the bank by the Finance Office. Small amounts of cash need not be deposited on a daily basis, but must be kept locked-up until deposited.
9. The Finance Officer will review and initial the bank deposit before it is sent to the bank.
10. All transfers of cash between funds and/or cash accounts must be approved by the Finance Officer.
11. The Finance Officer will closely monitor cash receipts and disbursements and cash balances to assure that bank accounts do not become overdrawn. The Finance Officer will provide for investing excess cash balances to yield safe and adequate return without compromising availability of cash.

RESPONSIBILITY FOR COMPLIANCE

Program Directors will also be responsible for ensuring that any amounts collected on loans or for other purposes are submitted intact to the Finance Office for deposit. The Finance Officer will monitor compliance with this policy and will report to the Tribal Chairman any repeated violations of policies.


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		DATE REVISED: 10-1-94	PAGE NO.: 1
SUBJECT:		PROPERTY (FIXED ASSETS)	

POLICY OBJECTIVES


- To establish requirements to accumulate and maintain property information, control assets by program, and prepare reports that are necessary for external and internal reporting.
- To keep property expenditures within the limitations set by program objectives, budgets, and grant or contract revenues.
- To make the property accounting process more efficient for Program Directors and Supervisors who have the ultimate responsibility to ensure that all property transactions are in compliance with federal, state, local, or private contract requirements and Tribal policies.
- To include control elements necessary to properly account for property additions, deletions, or transfers and to safeguard Tribal property.

SPECIFIC POLICY STATEMENTS

1. Property purchases in excess of budgeted amounts will not be allowed.
2. Purchases of property must comply with Purchasing policies, including regulations for competitive bids.
3. Property acquisitions will be recorded on Tribal inventory records (capitalized) if the value (purchase price) of each individual item exceeds \$100.
4. Purchase orders will indicate if an item is to be recorded on inventory records. Property purchases must be provided for in the budget.
5. Property purchase and/or use shall be identified with specific contracts or grants and charged directly to those contracts or grants.
6. All transfers of property between programs and/or locations must be approved by the Tribal Chairman and must comply with grant or contract requirements. Notice of the transfers must be sent to the Finance Office within five days of the transfer. Contract records will be updated and reconciled to the central property records.
7. Disposal of property with initial purchase value over \$100 must be approved by the Tribal Chairman and must comply with grant or contract requirements. Notice of the disposal must be sent to the Finance Office within five days of the disposal.
8. All funds received from property disposal will be treated in accordance with grant or contract provisions, where applicable.
9. Leasing of property should be considered as an alternative to purchase if it will help in the management of the Tribe's cash. This policy should be considered when budgets are prepared.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>POLICIES</u>	DATE ISSUED: 5-18-83	POLICY NO.: IE
		DATE REVISED: 10-1-94	PAGE NO.: 2
	SUBJECT: PROPERTY (FIXED ASSETS)		

10. Program Directors are responsible for all property under their programs, and must maintain complete inventory records.
11. Property (including land) owned by the Tribe will be tracked as to Tribal ownership and program ownership, if applicable, as well as by location.
12. A physical inventory of Tribal property will be taken by Program Directors and Department Supervisors at least semi-annually and upon the close-out of a grant or contract. Results of the inventory counts will be submitted to the Finance Office and any appropriate adjustments made to reconcile program and Finance Office records.
13. Records on all property (excluding land) owned by the Tribe will be maintained in the Finance Office. The property listing for each program will be kept in the program folder. Land records will be maintained by the BIA and the Tribe.
14. Property records will be maintained for each property item showing at a minimum:
 - Asset number.
 - Asset description.
 - Asset ownership.
 - Asset location.
 - Account number.
 - Date of acquisition.
 - Cost.
15. A standard chart of property accounts will be maintained.
16. A subsidiary property ledger will be maintained and reconciled to the general ledger on a monthly basis.
17. The Finance Office will be responsible for calculation of depreciation schedules for indirect cost base.


	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>POLICIES</u>	DATE ISSUED: 5-18-83	POLICY NO.: I-E
		DATE REVISED: 10-1-94	PAGE NO.: 3
SUBJECT:		PROPERTY (FIXED ASSETS)	

RESPONSIBILITY FOR COMPLIANCE


The maintenance of accurate and complete records on Tribal and program property is essential to the financial well-being of the Tribe and to compliance with provisions of program contracts. To ensure that this accountability is properly carried out, responsibility for compliance will be divided between the programs and the Finance Office:

- **Program Directors and Department Supervisors** will be responsible for maintaining accurate ongoing inventory records of all property under their control, and for completing physical inventory counts semi-annually.
- **The Finance Office Property Control Unit** will be responsible for maintaining detailed master records of Tribal and program property, and for reconciling records maintained by programs and departments to the central master records.

The Finance Officer will develop guidelines and procedures necessary to ensure these property records are properly maintained.

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SUBJECT: PROPERTY (FIXED ASSETS)			

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SUBJECT: PAYROLL			


POLICY OBJECTIVES

- To include all elements necessary to accumulate and maintain personnel information, properly control leave payments, accumulate employee hours worked by program or office, calculate pay amounts and withholdings, accurately prepare and distribute payroll checks and withholding deposits on a timely basis, and prepare reports that are necessary for external and internal reporting purposes.
- To make the payroll process more efficient for Program Directors and Supervisors who have the ultimate responsibility to ensure that all payroll expenditures are in compliance with federal, state, local, or private contract requirements and Tribal payroll and personnel policies.
- To properly distribute payroll expenses to contracts and grants and to obtain timely reimbursement of all allowable payroll expenditures from the funding agency.
- To include control elements necessary to properly account for payroll transactions and safeguard Tribal assets.

SPECIFIC POLICY STATEMENTS


HIRING POLICIES

1. A letter of appointment will be prepared by the Tribal Personnel Office, and signed by the Tribal Chairman, for all new hires or reassignments of current employees to new positions. The letter will include wage classification data, the name of the program involved, the account to be charged, the effective date of employment, and the length of employment if temporary. A copy of the letter of appointment must be sent to the Payroll Department by the first day of work in the new position.
2. No employee may be hired on either a temporary or permanent basis until the availability of funds has been established by the Finance Officer.
3. Any change in rates of pay must be documented in a letter signed by the Tribal Chairman. A copy of the letter must be sent to the Payroll Department immediately so that payroll records can be adjusted to accurately reflect the change.
4. A W-4 Form (Employee's Withholding Allowance Certificate) must be completed and submitted to the Payroll Department for all Tribal personnel by the first working day.
5. All new employees must complete the Insurance Membership Application form in order to be eligible for insurance coverage.
6. A new W-4 Form and the necessary insurance forms must be completed and submitted to the Payroll Department when there is any change in the status of Tribal employees.

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PAYROLL


7. All payroll disbursements will be made by check.
8. All employees must record their arrival time at work on time logs which are kept by the designated timekeeper. The original time log will be submitted to the Payroll Department in support of the time sheets. Time logs must be submitted to the Payroll Department with the time sheets they support.
9. A time sheet, signed by the individual employee, must be completed and submitted to the Program Director or Supervisor following the end of each pay period. The Tribe will have 26 pay periods per year, except for Tribal Council members who are paid weekly. The pay periods will end on alternating Saturdays.
10. Completed time sheets for all Tribal employees must be approved and signed by Program Directors or Supervisors and submitted to the Payroll Department by 10:00AM on the Monday following the end of each pay period. If time sheets are not submitted on time, checks will not be issued. Time sheets for Program Directors or Supervisors must be approved and signed by the Administrative Officer. All approved leave slips must be submitted with time sheets otherwise the leave time will be considered leave without pay.
11. Payroll checks will be issued on the Friday following the end of the pay period. There will be no early release of payroll checks.
12. Checks for payroll expenses can be issued outside of the normal payroll processing cycle only in the following instances:
 - Salary advances.
 - Salary loans.
13. Salary advances will be made only in the case of a death in the employee's immediate family. Under no other circumstances will a salary advance be made. Salary advances will be limited to the time actually earned during the pay period up to the date of the advance.
14. Salary loans will be made available to Tribal Council members and to Tribal employees in an amount not to exceed \$500.00. Only one outstanding salary loan will be authorized at a given time.
 - a. Repayment of salary loans will be made through payroll deductions with a minimum of \$25.00 per pay period. A five percent (5%) service charge will be assessed for each salary loan.
 - b. Salary loans to Tribal employees will be limited to the amount of accrued annual leave an individual Tribal employee has accumulated. An individual Tribal employee cannot use the annual leave he/she has set aside as collateral.
 - c. Co-signing for salary loans will not be allowed.

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- d. No employee may receive more than four salary loans per fiscal year.
15. Payroll checks will only be released to employees or to designated representatives of the programs, and will be released to other third parties only if a signed authorization is received from the employee.
16. The following standard benefits will be provided to full-time permanent employees:
- Annual, sick, compensatory, and administrative leave as specified in personnel policies.
 - Health insurance.
 - SRST Retirement Plan.
- Payment for annual leave will not be made to employees except upon termination of employment.
17. Overtime pay and Compensatory time off can be earned as provided in personnel policies.
18. The payroll bank account will be reconciled by the fifteenth (15th) of the month. The Finance Officer will review the payroll bank reconciliation.

RESPONSIBILITY FOR COMPLIANCE

The responsibility for compliance with these policies is with the Program Directors and the Personnel Officer. Program Directors will be subject to disciplinary action for hiring of employees without advance authorization of the Tribal Chairman, and without sufficient budget for the position.

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SUBJECT: CONTRACTS ACCOUNTING			

POLICY OBJECTIVES

- To provide information required by government agencies so that funding will be received for all programs which would benefit the Tribe.
- To provide the financial information systems and controls necessary to maintain compliance with federal, state, local, or private contract or grant reporting requirements and expedite the receipt of funds. These systems and controls will also be used to provide information for internal planning and review.
- To make the contract accounting process more efficient for Program Directors and Supervisors who have ultimate responsibility to ensure that their programs are in compliance with federal, state, local, or private regulations and Tribal policies.
- To keep expenditures within the limitations set by the program objectives, budgets, and grant or contract revenues.
- To include control elements necessary to properly account for and safeguard Tribal assets and to aid in preventing misuse of contract resources.


SPECIFIC POLICY STATEMENTS

CONTRACT PROPOSALS

1. The Tribal Contract Officer will be responsible for coordinating the preparation of all grant or contract proposals and for determining that the budget content of each proposal is complete, including appropriate inclusion of indirect costs.
2. Tribal Council must approve by resolution all grant proposals and budgets prior to submission to funding agencies.
3. Contract terms are to be reviewed carefully before the contract is signed, since the contract is an obligation of the Tribe. Particular attention is to be paid to elimination of contract terms which do not recognize the status of the Tribe as a sovereign entity, particularly in negotiation of State "Hold Harmless" clauses.

CONTRACTS BUDGETS


4. Program budgets will be submitted on an annual basis, regardless of the length of the contract.
5. Program Directors are responsible for preparation and submission of program budget requests and modifications. Program budget requests will be submitted, reviewed, and approved according to the following process and within the time frames noted preceding the end of the contract year:

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SUBJECT: CONTRACTS ACCOUNTING			

- a. Program Directors will prepare requests and submit to the Contract Officer for review, not later than **five (5) months** prior to the end of the contract year.
 - b. The Contract Officer will review requests for completeness and submit recommendations to the Program Directors within **five (5) months** prior to the end of the contract year. Corrections and adjustments made to the budget requests must also be reviewed by the Contract Officer.
 - c. Program Directors will submit final requests including all required documentation to Tribal Council Committees who will review requests for propriety and consistency with Tribal objectives, and make recommendations for approval or disapproval by the Tribal Council. This process will occur within **four (4) months** prior to the end of the contract year.
 - d. The appropriate Committees will place requests on Council Agenda for review and adoption by the Council. Requests approved by Council resolution will be signed by the Chairman and Secretary, then forwarded to the respective funding agency. This process will occur no later than **three (3) months** prior to the end of the contract year.
6. Program Directors will submit contract budget estimates to the Finance Officer for purposes of completion of the Indirect Cost Proposal no less than **five (5) months** prior to the beginning of the fiscal year.
 7. Program Directors are encouraged to seek supplemental funding for their programs from sources such as foundation grants.
 8. Program budget modifications will be prepared by Program Directors and be submitted to the Contract Officer for review. The Contract Officer will review modifications for completeness and forward them directly to the appropriate Committee or the Tribal Chairman according to the particular requirements of the contract.
 - a. Modifications will be signed by the Tribal Chairman prior to submission to funding agencies. Council approval on modifications will only be required where the modification represents a major change to or expansion of an approved program.
 - b. Program Directors will re-evaluate cost estimates (especially for continuation projects) prior to issue of the actual contracts or start of the contract year, to determine if any price changes have occurred.
 9. When budget modifications are approved by the funding agency, the original documents will be forwarded to the Finance Office for recording on Tribal accounting records.

CONTRACTS MANAGEMENT

10. Formal budgets for programs will be established by the Finance Office based upon formally approved contracts received from the funding agency. Where formal contract approval or evidence of authority

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SUBJECT:		CONTRACTS ACCOUNTING	

to continue program operations under continuing resolution is not obtained prior to the beginning of the fiscal year, no program expenditures will be allowed by the Finance Office.


11. Year-to-date actual expenditures will be compared against year-to-date budget allocations. In no circumstance shall the year-to-date total expenditures exceed the total budget for the contract. Federal or other contract regulations will be adhered to, depending on the contract funding source.
12. Narrative progress reports will be submitted by Program Directors to the Contract Officer and Finance Office, appropriate Committees, and funding agencies at intervals specified in the contract, but not less frequently than quarterly. All grant or contract compliance reporting requirements will be met on a timely basis.
13. All financial records related to contracts will be maintained by the Finance Office.
14. All paperwork necessary for collection/reimbursement of Tribal funds must be submitted to the Finance Office on a timely basis. Contract representatives will prepare the appropriate documents for billing or draw-down of contract funds.

CONTRACTS ACCOUNTING


15. All contract purchases must be within the contract budget and must also comply with Purchasing policies.
16. Program Directors are responsible for all expenditures that are charged to their programs. Program Directors will maintain internal financial records ("cuff accounts") to track purchases and other obligations against program budgets. These records will be reconciled monthly to the official accounting records maintained in the Finance Office.
17. All bank accounts will be reconciled by the fifteenth (15th) of the month. The Finance Officer will review all bank reconciliations.
18. All subsidiary books and records will be reconciled to the general ledger on a monthly basis. Correspondence (grant awards, letters of credit, etc.) from funding agencies must be reconciled to contract accounting records on a timely basis.

RESPONSIBILITY FOR COMPLIANCE

The primary responsibility for compliance with this policy and with all Federal, State, and Tribal regulations rests with the Program Directors. Program Directors will be held accountable for managing their programs according to the terms of the grant or contract agreements and for maintaining program expenditures within the limits established in the contract budgets. The Contract Officer and the Contract Representatives will monitor program and budget compliance and report violations to the Tribal Chairman.

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	SUBJECT: CONTRACTS ACCOUNTING		

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SUBJECT: CREDIT			

POLICY OBJECTIVES


- To provide loans to Tribal members under various programs, in accordance with Tribal objectives, with adequate assurance that the loans will be repaid according to a prearranged schedule.
- To include all elements necessary to accumulate and maintain credit program information and prepare reports that are necessary for external and internal reporting purposes.
- To maintain a repayment ratio high enough to ensure the continued viability of Tribal credit programs.
- To ensure the credit process is in compliance with program regulations and Tribal policies.
- To include control elements necessary to properly account for credit transactions and safeguard Tribal assets and to aid in preventing misuse of Tribal resources.

SPECIFIC POLICY STATEMENTS


1. All funds loaned by the Tribe will be supported by a signed, written document specifying the terms of repayment and assurances of adequate security from lease income.
2. Vigorous efforts will be made to collect all past due funds owed to the Tribe. Late charges may be assessed on past due balances. Seriously past due accounts may be turned over to a collection agency or have legal procedures instituted for collection, with the approval of the Judicial Committee.
3. A monthly report will be prepared for the Judicial Committee by the Finance Office, listing the outstanding loans by type grouped by length of time outstanding. These reports will be classified as confidential.
4. Subsidiary records of outstanding loans will be maintained and reconciled monthly with the general ledger.
5. All credit program disbursements will be made by check.
6. The following are the authorized loan programs: Short-term loans.
7. Cash forecasts will be prepared and planned credit programs will be reviewed to ascertain the availability of funds.
8. All credit program bank accounts will be reconciled by the fifteenth (15th) of the month. The Finance Officer will review the bank reconciliations.

RESPONSIBILITY FOR COMPLIANCE

The Finance Officer and the Credit Officer will be responsible for monitoring the Short-term loan program and for managing the collection of funds due to the Tribe.

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SUBJECT: CREDIT			

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		DATE REVISED: 10-1-84	PAGE NO.: 1
SUBJECT: DATA PROCESSING			


POLICY OBJECTIVES

- To recognize the significant role that efficient and effective use of computer facilities can have in streamlining and supporting an enhanced financial management function, as well as to provide for a coordinated and orderly expansion of the use of computers in overall Tribal management.
- To establish responsibility in the Finance Office for maintaining adequate controls over the Finance Office computer facility, including controls over physical access to the equipment, controls over the development and change to computer programs, the establishment and maintenance of documentation standards, and safeguarding of data input to, processed by, and stored in computer-based media.
- To assure that appropriate coordination is maintained between the Finance Office and users of system reports in order to provide for continued understanding and ongoing usefulness of system reports.
- To include the control elements necessary to maintain and process system information accurately, completely, and with sufficient audit controls and verification to meet federal audit regulations and general auditability requirements.
- To provide for safeguarding of the Tribe's investment in its computer facilities, systems programs, and information.

SPECIFIC POLICY STATEMENTS

PURCHASE OF COMPUTERS/SYSTEMS

1. All requests for development or change of systems or for acquisition of computer equipment or for use of computer facilities or services from entities outside of the Tribe will first be presented to the Administrative Officer for review. The Administrative Officer will evaluate these requests (using appropriate staff and/or outside assistance if necessary) to determine that a real need exists, that sufficient budget is available for the development/acquisition and ongoing operation and maintenance of the systems and equipment, and that existing facilities can or cannot be used to satisfy the requirements of the request.
2. Purchases of data processing equipment or services will be made in compliance with purchasing policies of the Tribe. In addition, no computer equipment may be purchased or systems acquired without providing for a formal testing and acceptance by the Tribe prior to release of final payment to the vendor or contractor.
3. All contracts for purchase of equipment, systems, or services must include provisions that the vendor or contractor demonstrate that the equipment or systems are fully operational and that Tribal employees have been fully trained in their use before Tribal acceptance of the equipment or systems may be granted.


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DATA PROCESSING		10-1-94	2

CENTRAL ACCOUNTING SYSTEM

4. The Finance Office has the responsibility for maintaining and operating the Tribe's automated central accounting system. It is the intent of this policy that the use of computers in Tribal financial management processes be planned, coordinated, and controlled.
5. The Finance Officer will implement appropriate security procedures and methods over the central accounting system to assure that equipment, system programs, and data are safeguarded from physical damage, unauthorized access, or destruction of system programs or information stored in the computer and on magnetic disks.
6. The Finance Officer will implement appropriate procedures to assure that system information is properly verified before it is entered into the system, that information entered into the system is processed accurately and completely, and that information presented in system reports is fully reconciled to source documents from which the information was captured.
7. The Finance Office will update and distribute to system users current listings of coding information that must be used by users to prepare source documents, such as program identification codes and the Chart of Accounts.
8. No new program codes or account codes may be established without approval of the Finance Officer. Codes that are established will fit within the standardized coding structure that has been established in order to maintain uniform reporting.
9. The Finance Officer will ensure that Tribal employees, who in any way operate accounting system computer equipment, enter or review information from the systems, or provide changes to programs, system files, or control codes have been and continue to be fully trained in their duties or system operation.

RESPONSIBILITY FOR COMPLIANCE

Given the cost of computer equipment and systems, the Administrative Officer will monitor acquisition of equipment or systems. The Finance Officer will establish appropriate controls over the automated financial system to ensure continued integrity of the system information and the facility.

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		DATE REVISED: 10-1-84	PAGE NO.: 1
SUBJECT: FINANCIAL MANAGEMENT			


POLICY OBJECTIVES

- To ensure the continuity of revenues provided through federal grants and contracts and to preserve the financial strength of the Tribe through centralized management of financial resources.
- To ensure the financial strength of the Tribe by not allowing expenditures to exceed budgeted amounts and by providing for continuous monitoring of revenues collected and of available cash balances.
- To provide the information required to satisfy federal standards and regulations and to meet management information needs.
- To provide support and to make the financial reporting process more useful for Program Directors and Supervisors who have the ultimate responsibility to ensure that their programs are in compliance with all applicable federal, state, local, private, and Tribal regulations.
- To include control elements necessary to properly account for and safeguard Tribal assets and to effectively control Tribal commitments and liabilities.

SPECIFIC POLICY STATEMENTS

ACCOUNTING RECORDS

1. The Finance Officer is responsible for developing and maintaining a complete accounting system including all financial books, ledgers, records, and files to assure full accountability over Tribal assets, commitments, and liabilities and Tribal and program revenues and expenditures.
2. The Finance Officer will review all nonstandard entries to the financial books and records and monitor the recording of financial transactions to ensure complete, accurate, and timely recording and minimize possibilities for misuse or misappropriation of Tribal assets.
3. All grant or contract compliance and federal reporting requirements (including tax reporting) will be met on a timely basis. Accounting records will be maintained in a current status to facilitate reporting and to eliminate possibilities for overdrawing cash or incurring penalty and interest charges.
4. Accounting documents will be filed in a manner that permits their reconciliation to financial records on a monthly basis and that provides fully auditable support for entries made to Tribal and program accounts.
5. The Finance Officer will be responsible for the investment of Tribal funds. Accurate accounting records will be maintained of all investments including information on yield, expected and actual earnings, maturity dates, and restrictions on use. Certificates or other evidence of ownership will be carefully safeguarded by the Finance Officer.
6. Subsidiary accounting records will be maintained and reconciled to the general ledger on a monthly

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basis.


7. A standard Chart of Accounts will be used to provide consistency in financial reporting.
8. The Finance Office will be responsible for maintaining the Chart of Accounts and approving any changes to it.

FINANCE STAFF

9. Detailed job descriptions will be maintained in standardized format, for all Finance Office positions. A detailed listing of required qualifications will be prepared for all new or vacant positions to be filled.
10. All Finance Office employees will receive a formal written performance evaluation on at least an annual basis.
11. New employees will be provided formal training on systems, processes, and their respective duties before they are allowed to work unsupervised. The Finance Officer will hold periodic staff meetings to discuss group performance and to assure continued understanding of and adherence to prescribed operating procedures.

BUDGETS

12. The Finance Officer is responsible for setting the guidelines to be used by Program Directors in preparing program budgets.
13. The Program Directors are responsible for preparation and submission of program budgets to the Finance Office, upon approval of the contracts by the funding agency.
14. The Finance Officer is responsible for submitting the Tribal general fund and indirect cost budgets to the Judicial Committee, no less than 90 days prior to the beginning of the fiscal year. The Finance Officer and Administrative Officer are responsible for timely preparation and filing of the annual Indirect Cost Proposal in accordance with federal regulations.
15. The Finance Officer will prepare all budget revisions for indirect cost and general fund budgets and submit them to the Judicial Committee for review and recommendation for Council approval.
16. The Tribal Council will formally approve and adopt all budgets. To facilitate this process, the Finance Officer will prepare a budget document which incorporates program, general fund, and indirect cost budgets into a comprehensive Tribal budget and will submit it to the Judicial Committee for review and recommendation for Council approval. This budget will serve as the basis for comparing actual expenditures to approved budget levels throughout the fiscal year, and for monitoring the actual collection of receipts against planned revenues. Expenditures which exceed approved budget allocations or are in excess of available matching revenues will not be permitted.

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FORECASTS


17. Cash forecasts will be prepared by the Finance Officer and planned expenditures will be reviewed to ensure that sufficient funds are available to cover actual expenditures.
18. The Finance Officer is responsible for preparing and maintaining forecasts of revenue to be collected, for assuring that revenues are collected on a timely basis, and for taking necessary steps to curtail expenditures if actual revenues do not materialize as planned.

FINANCIAL REPORTING

19. The Finance Officer is responsible for preparing and distributing financial reports to Program Directors, and other Department Heads, to the Judicial Committee, to the Tribal Chairman, and to the Tribal Council. Financial reports will be prepared and distributed no later than fifteen days after the end of the month.
20. The following financial reports will be available for review by the Tribal Council each month.
 - A balance sheet showing assets, liabilities, and fund balance for each fund (funding source).
 - A combined statement of revenues and expenditures comparing actual year-to-date revenues and expenditures for each program, general fund, and indirect cost budget to the amounts contained in the approved budgets.
 - Supporting schedules for investments, bank balances, delinquent receivables, or loans.
 - A narrative report outlining areas which the Finance Officer feels require attention, such as revenue shortfalls, budgets approaching over expenditure, or potential cash flow problems.
21. Each Program Director or other Department Head will be provided monthly computer printouts that show detailed comparisons of budgeted to actual revenues and expenditures. The Finance Officer is responsible for bringing budget control problems to the attention of Program Directors and Department Heads such that they may initiate corrective action. In any case, Program Directors and Department Heads will be held accountable by the Tribal Chairman for keeping expenditures within budget limits.

MANUALS

22. Distribution of Standing Rock Sioux Tribe Financial Management Policies and Procedures Manuals will be controlled by the Finance Office so that all manuals can be kept up-to-date.
23. The Finance Officer shall be responsible for the preparation and submission of any updates or revisions to the Manual. Policy changes will require review by the Judicial Committee and approval by the Tribal Council. Procedure revisions will be reviewed and recommended by the Judicial Committee and

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approved by the Tribal Chairman.

24. Once approved, updates or revisions to the policies and procedures will be distributed to all holders of Standing Rock Sioux Tribe Financial Management Policies and Procedures Manuals.
25. A file containing all superseded policies and procedures will be maintained.

ANNUAL AUDIT

26. An annual audit will be conducted of all Tribal accounting records by an independent firm of Certified Public Accountants. The audit will be conducted in accordance with the requirements of OMB Circular A-102 and any subsequent revisions, as well as generally accepted auditing standards. The Finance Officer will be responsible for initiating the contract with the auditing firm and for submitting the contract to the Tribal Council for approval.
27. All audits will be completed within a reasonable time after the close of the fiscal year to permit use of audited financial statements for indirect cost proposals and to allow timely, responsive action to audit findings.
28. The Finance Officer will be responsible for coordinating audit activities and for assuring Tribal accounting records are in auditable condition in order to reduce excessive time by the auditing firm in reconstructing financial statements.
29. The final audited financial statements will be reviewed with Tribal Management and the full Tribal Council prior to release of the statements to outside entities.


RESPONSIBILITY FOR COMPLIANCE

The Finance Officer is responsible for implementing this policy.


STANDING ROCK SIOUX TRIBE

SECTION


TOTAL LENGTH OF
STANDING ROCK SIOUX TRIBE

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II-A	INTRODUCTION
II-B	FINANCE OFFICE ORGANIZATIONAL CHART

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This section of the Standing Rock Sioux Tribe Financial Management Policies and Procedures Manual presents the Organizational Chart for the Finance Office. Within each section of the procedures, responsibilities of Finance Office employees are described along with responsibilities of other Tribal employees and officers. Reference should be made to each section of the procedures to determine which Finance Office employees are to be contacted or worked with in carrying out procedures contained in the manual.


A current roster of Finance Office employees is presented on the following page. This roster should be maintained up-to-date as changes occur in personnel. The Finance Office Organizational Chart is presented in II-B, which follows.

SUMMARY OF RESPONSIBILITIES

In preparing this manual and in adopting the financial management policies and procedures it contains, the Tribe has committed itself to a very high standard of financial accountability. The Finance Office is key to meeting this standard principally through the actions of its employees, and through its interaction with other parts of the Tribal operation. For these employees to function properly, they must be secure in feeling that the level of discipline they must impose on the processing of financial transactions will not be compromised or minimized by deviations from procedures. Tribal officials are thus responsible for making sure procedures are consistently followed by all Tribal employees, and for providing support to Finance Office employees as they carry out their duties.

Finance Office employees, on the other hand, must understand the level of responsibility and trust each of their positions carries. These policies and procedures were developed to strengthen the financial management function in the Tribe. This objective cannot be reached if Finance Office employees do not exert themselves fully to carry out their responsibilities, nor if they violate the trust placed in their hands to control and safeguard the Tribe's assets.

It is implied in the Financial Management Policies in Section I that only the highest caliber employees will be employed in the Finance Office operation, that those employees will be adequately trained, and that they will perform their duties at the highest level of productivity. The Finance Officer will be strictly accountable to make sure the actions of the Finance Office employees meet these expectations.

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ROSTER OF FINANCE OFFICE EMPLOYEES

Finance Office Management:

Larry Luger	Finance Officer
Theresa Pleets	Assistant Finance Officer

Payroll Department:

Stanford Edwards	Payroll Supervisor
Helen Hanley	Assistant Payroll Supervisor
Alice Two Horses	Payroll Clerk

Accounts Payable Section:

Sharon Starr	Accounts Payable Supervisor
Beverly Eagle Shield	Accounts Payable Technician
Cheryl Long Feather	Finance Clerk

Contract Representatives:

Elton Grey Bull	Contract Representative
Debbie Dudley	Contract Representative
Holly White	Contract Representative

Property Control Unit:

Roberta Ramsey	Property Control Technician
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Credit Office:

Edie Rhoades	Credit Supervisor
Heather Iron Road	Credit Clerk



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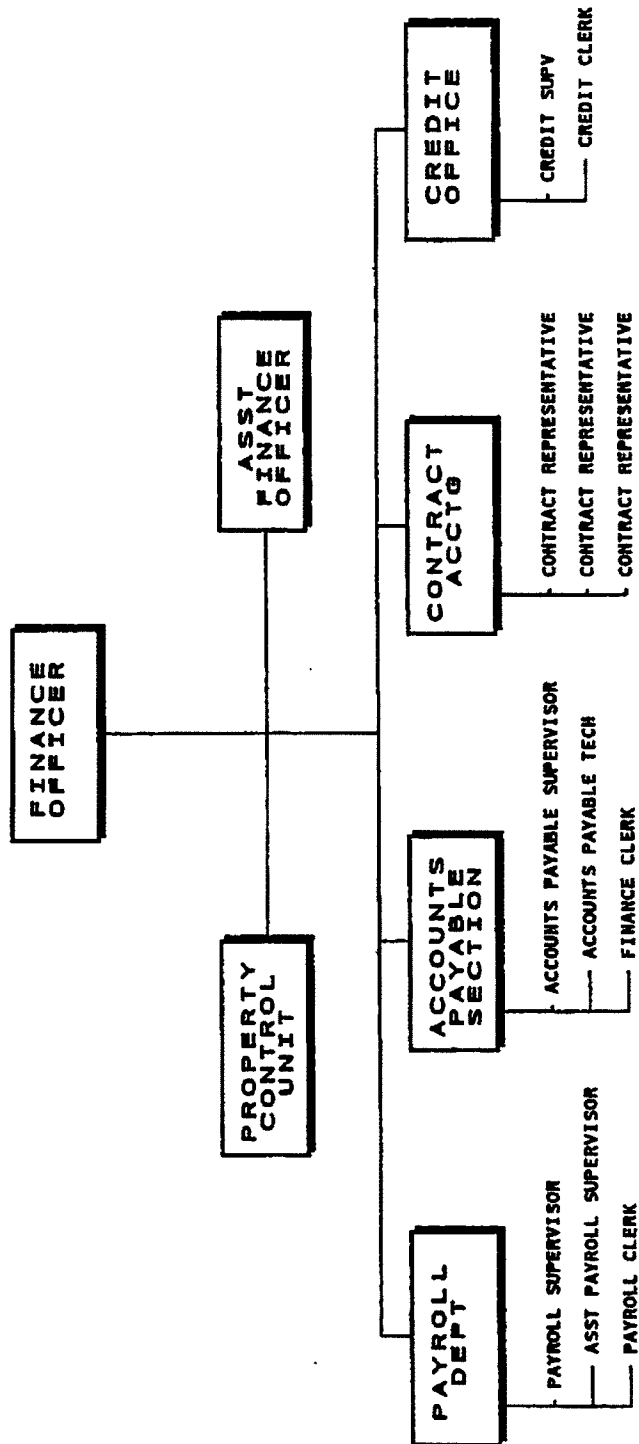
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FINANCE OFFICE ORGANIZATION CHART



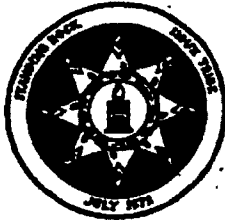
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STANDARD RECORDS OF TRIBE

SECTION 11

GENERAL MANAGEMENT PRINCIPLES



**STANDING ROCK SIOUX TRIBE
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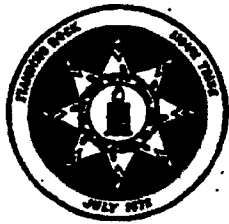
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Section III-A contains Procedures, Forms Instructions, and Forms to be followed and used for all activities within the General Accounting function. Areas covered are:

- A-1.0 Purchasing.
- A-2.0 Cash Disbursements.
- A-3.0 Accounts Receivable (Receipting).
- A-4.0 Property (Fixed Assets).

Within each area, specific procedures have been developed to assure that all transactions are handled properly and according to Tribal Policy as adopted by the Tribal Council.

The procedures in Section III-A are governed by the following policies:


- I-A Purchasing.
- I-B Cash Disbursements.
- I-C Travel.
- I-D Accounts Receivable/Receipting.
- I-E Property (Fixed Assets).

In addition, certain parts of Policy I-J, Financial Management, define Council policy regarding the accuracy of recordkeeping that is to be maintained at all times in order to safeguard Tribal assets.

The Policies that govern these procedures were developed to accomplish several key objectives. The objectives for each policy are included in the policy statements. If summarized, the most important points to be made would be:

1. That the Tribe desires to maintain accurate, up-to-date, and complete accounting records,
2. That the Tribe wishes to have full control of all of its assets and full knowledge of all liabilities,
3. That it is in the Tribe's best interests to have financial processes performed more efficiently, and
4. That the Tribe must know at all times where it stands financially.

It is important to understand that if the procedures are not followed by all parties concerned, the Tribe will fail in meeting these objectives.

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The revised procedures contained in this section change some of the previous practices of the Tribe. Most importantly, the procedures shift the responsibility for purchasing and budgetary control to the programs and departments, and establish a greater responsibility on the Program Directors and Department Supervisors and their staffs to maintain accurate financial and property records and controls. Certain processes, such as purchasing, have been streamlined at the program and department level to eliminate unnecessary paperwork and procedures, without reducing the level of control over purchases and budgets. Other processes, such as the preparation of "quick checks", have been eliminated at the Finance Office to reduce the disruption of Finance Office operations. These changes will only work to the extent that the new procedures are faithfully followed.


STATEMENT OF RESPONSIBILITIES

The following is a summary of the major responsibilities of the various individuals and groups involved in the General Accounting activities. These are presented to clearly emphasize the importance of the various roles that must be performed to make the procedures that follow work well.

PROGRAM/DEPARTMENT STAFF

Since most transactions originate at the program or department level, staff at these levels play the most important role in assuring that transactions are fully in compliance with Tribal policies and program requirements, and that all procedures are followed in initiating transactions. The Tribal Council has recognized this role, and policy has been revised in this update of the manual to place an even greater responsibility on the programs and departments to manage their financial affairs. Key responsibilities include:

- Initiating purchases only through the approved processes. This means purchasing goods or services only after formal approvals have been given by the Finance Officer on a Purchase Order.
- Complying with all purchasing requirements, such as getting bids when required, making only those purchases that fall within program restrictions, and planning purchases so that the best use of Tribal and program funds can be made.
- Properly inspecting all goods received so that the Tribe does not pay for items that are not equal to what was ordered, or pays for goods or services never received.
- Limiting on- and off-reservation travel to only such as can be supported by the budget and program requirements. This responsibility extends to all employees and officials of the Tribe.
- Maintaining complete and accurate financial and property records at the program and department level, and making sure the program and department records are fully reconciled to the Finance Office central accounting system.

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PROGRAM DIRECTORS/DEPARTMENT SUPERVISORS

Program Directors and Department Supervisors truly can make the difference in the Tribe's financial well-being. When programs or departments are well-managed, the Tribe can expect not only to accomplish program goals, but also to maintain a stable workforce and full financial accountability. On the contrary, when directors and officials do not abide by prescribed operating procedures, Tribal resources are wasted, operating goals are not met, and the Tribe loses control over its own destiny.

The Tribal Council has emphasized how important it is for directors and supervisors to take the lead in establishing strong financial management practices by making directors and supervisors primarily responsible for enforcing the adopted policies and procedures. The key responsibilities are:

- Exercising control over the actions of employees regarding purchases, travel, and use of property.
- Exercising control over purchases such that budget is not exceeded and program restrictions are fully enforced. This includes only requesting such goods and services as can be fully justified, and not relying on others to "block" questionable transactions.
- Making sure that procedures are followed at all times and that attempts to circumvent Finance Office control are eliminated. This would include limiting requests for exceptions to normal processes, or planning travel and purchases well in advance to avoid last minute errors and possible waste of funds.


FINANCE OFFICE STAFF

The Finance Office staff is the key to enforcement of the Financial Management Procedures, and to maintaining control over the Tribe's financial activities. A strong central finance operation will counter deviation from prescribed procedures on the part of programs or departments. The Finance Office has as its principal role the control of financial activities. On the other hand, the Finance Office has a major responsibility to keep Program Directors and Department Supervisors currently informed on the status of their programs. The responsibilities of the various parts of the Finance Office have been changed under the new procedures so these responsibilities may be carried out more effectively.

Accounts Payable Section

This role of this group has been changed to focus its attention on two major activities: Processing disbursements, and controlling the flow and recording of all accounting transactions and documents. The following major responsibilities have been assigned:

- Control of the issuance of Purchase Order numbers has been transferred to this group, and Purchase Orders will be entered to the system at the time the purchase is approved to improve control over budgets.
- Non-payroll disbursement checks will be prepared using the automated payment system and following a fixed

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processing schedule. Preparation of "quick checks" has been eliminated.

- Maintenance of control over computer records to ensure proper security of records, accurate and timely entry of information, and timely issuance of reports to users.
- Safeguarding of checks and other documents which can authorize disbursement of Tribal funds.

Accounts Receivable/Receipting Function

The Assistant Finance Officer is responsible for control of funds coming into the Tribe. Principally, this includes receipting all payments received; making timely and accurate deposits, monitoring amounts due to the Tribe, and balancing and reconciling all bank accounts. Tribal policy regarding the receipting and deposit of funds received has been strengthened to require more frequent submission of receipts to the Finance Office. The Assistant Finance Officer will monitor adherence to this policy.

Contract Representatives


The role and responsibilities of the Contract Representatives have been expanded to provide a greater degree of control and monitoring of program funds and financial transactions. Key responsibilities related to the General Accounting activities have been expanded to include:

- Review of program purchases to ensure they are in compliance with program purpose and within program budgets, review of Purchase Orders prior to their approval to assure purchases are proper, and control and monitoring of purchases so that available cash is not exceeded.
- Review of invoices for purchases prior to issuance of disbursement checks to assure purchases have been properly made, goods received in satisfactory condition, and all procedures complied with.
- Review of all travel documents to assure they are complete and properly authorized prior to release of advances and reimbursements.
- Review of payments on personal services contracts to ensure payment is only made for services performed in accordance with the contract requirements, and after delivery of required work products.
- Maintenance of the official records for program purchases.

Other responsibilities of the Contract Representatives are presented in Section III-C.

Property and Supply Technician

The Property and Supply function has been transferred back to the Finance Office. The only responsibility

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assigned to this function will be maintaining complete and accurate central property records for Tribal and program assets. Accordingly, the function has been renamed the Property Control Unit. In carrying out this responsibility, the Property and Supply Technician is responsible for:

- Entering all asset purchases into the Tribe's central property management records.
- Making sure all assets are properly tagged and controlling the issuance of tags.
- Working with programs and departments to reconcile program and department property records to central property management records of assets assigned to them. This implies monitoring the conduct of semi-annual physical inspections of inventories and monitoring asset transfers and sales, as well as providing accurate monthly reporting to the programs and departments.

Finance Officer


The individual most critical to the proper functioning of the finance operation is the Finance Officer. The Finance Officer must ensure that procedures established are followed, that records are accurately maintained, and that Tribal assets are properly safeguarded. Specific responsibilities within the General Accounting area include:

- Approval of Purchase Orders, without which purchases cannot be made.
- Approval of the actual payment for purchases, services provided, travel, and per diem reimbursements.
- Control of the use of cash and that the budget levels are adhered to. This means not approving any purchase or payment that will exceed cash or budget available, making sure all accounts are properly reconciled, and that all funds due the Tribe are collected and accounted for.
- Monitoring the adherence to policies and procedures on the part of programs and departments and monitoring Finance Office staff activities to enforce application of the new procedures.
- Monitoring the maintenance of property records at the Finance Office and program/department levels.

CONTRACT OFFICER

The Contract Officer is a new position that has been established to provide a concentration of attention on operating and financial matters affecting programs and to provide the operations control over program activities. Responsibilities of the Contract Officer include coordination of activities that can commit Tribal funds, such as the coordination of personal services contracts, processing of travel authorizations, and general monitoring of program funding. The Contract Officer's function must be closely coordinated with activities of the Finance Officer. Key responsibilities in this area of procedures are:

- Approval of contracts for leases or personal services to make sure they are properly negotiated to the benefit

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SUBJECT:		GENERAL ACCOUNTING: INTRODUCTION	

of the Tribe.

- Approval of travel to assure trips are proper and for appropriate purposes.

Responsibilities related to the monitoring of budgets and coordination of the preparation of contract funding requests are described in Section III- C.

TRIBAL CHAIRMAN

Along with the Finance and Contract Officers, the Tribal Chairman plays a key role in controlling Tribal expenditures and the use of Tribal assets. Responsibilities outlined include final approval of large purchases, leases, consultant contracts, and travel. The most important responsibility, however, is insisting that the policies and procedures be followed consistently and without exception. As the chief executive officer of the Tribe, the Chairman may make exceptions to procedures within the constraints of Tribal policy. This authority should be used sparingly, because deviation from established procedures will cause the whole financial control of the Tribe to weaken and these procedures to be meaningless. If procedures outlined are followed, the Chairman's workload will be minimized and the system which has been established will support proper administration of the Tribe.

TRIBAL COUNCIL AND COMMITTEES

The final authority for the management of Tribal resources rests with the Tribal Council. The key responsibility of the Council is to establish the limits of spending (in the approved budgets) and to establish and insist upon standard practices for running the Tribe's financial affairs (policies and procedures). Within these procedures, Council approval and review is also reserved for authorization of contracts and loans from financial institutions. Beyond this each Council member is responsible for personally complying with established policies and procedures, particularly with regard to travel and per diem reimbursements.



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1

SUBJECT:

**GENERAL ACCOUNTING: PURCHASING
Purchase of Goods or Services**

PURPOSE OF PROCEDURE

These procedures are to be followed for all purchases made, except for purchases of consulting services. These procedures describe the processes to be followed to:

- Plan and initiate a purchase
- Obtain bids as required by policy
- Prepare the Purchase Order
- Obtain Finance Office approval, and
- Place the order

The procedures for processing Purchase Orders and contracts for consulting services are contained in Procedure III-A-1.8.

POLICY REFERENCE

III-A- Purchasing - Requires use of a Purchase Order for all purchases, and sets limits under which bids are to be obtained.

FORMS TO BE USED

III-A-1.1a, Purchase Order

III-A-1.1b, Telephone Bid Form

III-A-1.1c, Purchase Order Log



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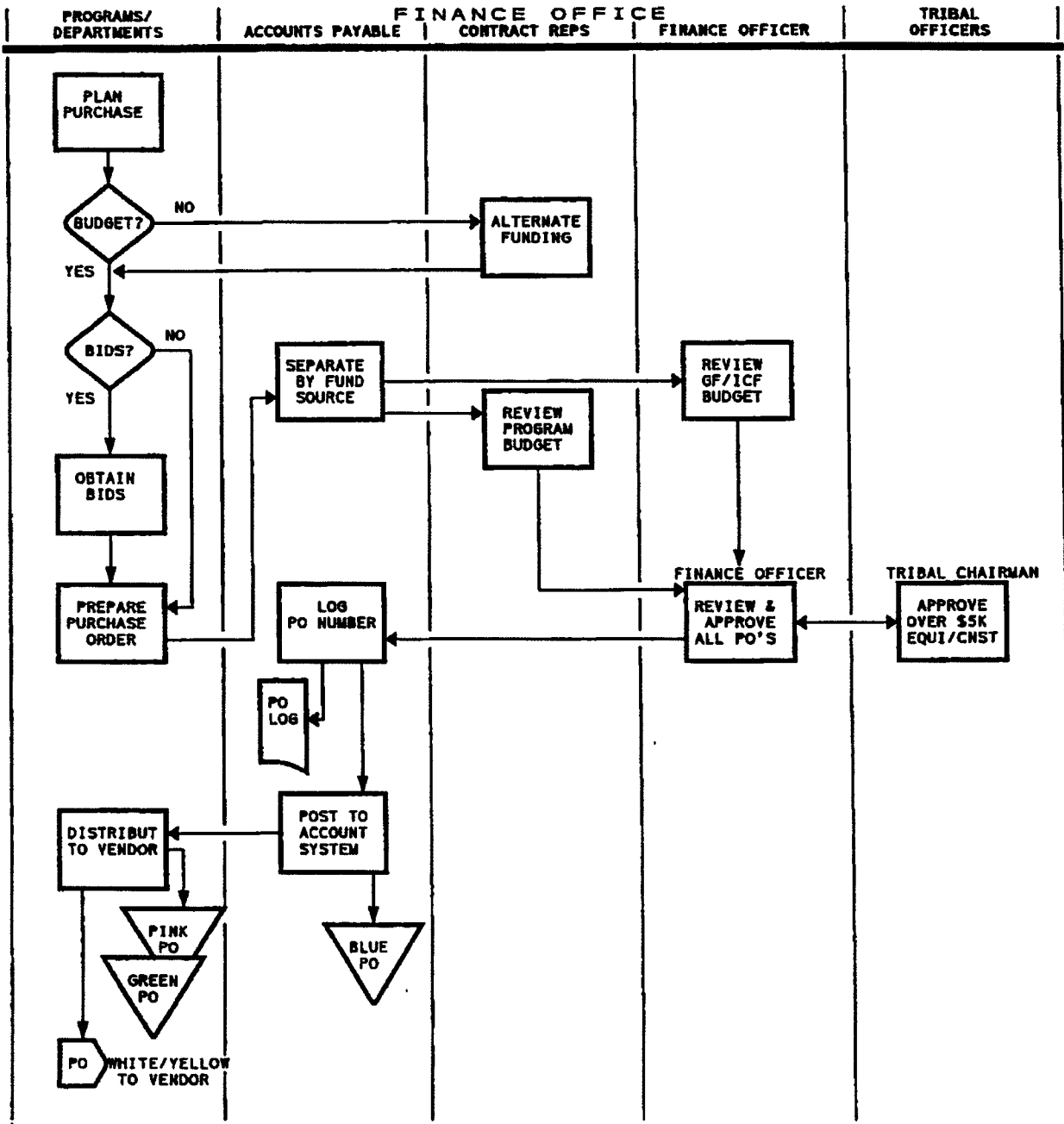
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SUBJECT:

GENERAL ACCOUNTING: PURCHASING
Purchase of Goods or Services

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

PLAN AND INITIATE PURCHASE


**PROGRAM/
DEPARTMENT STAFF**

1. Purchases of goods or services are to be planned and researched to obtain the best value at the lowest cost to the Tribe.
 - a. Plan each purchase by:
 - Determining quantities needed based on expected use over a two-to-three month period to avoid over or under ordering.
 - Determining if goods or supplies are already in stock.
 - Combining small purchases into larger orders to avoid excessive numbers of orders.
 - Determining the exact types of goods or services which are needed.
 - b. Research sources of suppliers and vendors to determine prices, discounts, item numbers and descriptions, shipping and delivery terms, costs of shipping, and availability.
2. Determine if sufficient budget is available for the purchase.

**IF SUFFICIENT BUDGET IS NOT AVAILABLE,
DO NOT INITIATE THE PURCHASE.**

Instead, discuss the budget shortage and possible solutions with the Program Director and your assigned Finance Office Contract Representative.

3. If sufficient budget is available and no bids are required (sole source or purchase under \$1,000) initiate the purchase by preparing a Purchase Order (see PREPARE THE PURCHASE ORDER, below).

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SUBJECT: GENERAL ACCOUNTING: PURCHASING Purchase of Goods or Services			

RESPONSIBILITY

PROCEDURE

OBTAIN BIDS


**PROGRAM/
DEPARTMENT STAFF**

1. If sufficient budget is available and the purchase is for any item (or group of items) of equipment, or for other purchases where the combined total will exceed \$1,000, you must first obtain bids, according to the guidelines contained in Policy No. I-A.
 - a. If telephone bids are required, obtain the bids and record them on the Telephone Bid Form (Ref. III-A-1.1b). Obtain the signature and approval of the Program Director.
 - b. If written bids are required, prepare a written request for proposals/bids, outlining the goods or services requested, the terms of the purchase, and contractual terms which must be met. Submit the request for proposals/bids to the Program Director for approval and distribute it to selected vendors/suppliers for response.
 - c. If the request for proposals/bids must be advertised, prepare the advertising copy and submit it to selected newspapers for publication.
2. Once written bids are received, review the bids and select the bid which is most advantageous to the Tribe. Obtain approval of the Program Director.

PREPARE THE PURCHASE ORDER

**PROGRAM/
DEPARTMENT STAFF**

1. To initiate a purchase, prepare a Purchase Order form in accordance with instructions (Ref. III-A-1.1a). All requested information must be included and the form must be typed. If you have any questions, contact the Tribal Finance Office.
 - a. **Note:** One Purchase Order must be prepared for each purchase BEFORE the purchase can be made, except for the following, which are requests for payment of recurring expenses or requests for multiple payments on one document, all of which will have been previously approved in some manner:
 - Payments for utilities, telephone, consultants, and other purchases that have been billed on a single invoice but are to

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GENERAL ACCOUNTING: PURCHASING Purchase of Goods or Services			

RESPONSIBILITY

PROCEDURE

be allocated to different programs/departments; and

- Requests for multiple payments, such as TWEP payroll, which is allocated to the assigned programs, education loans and higher education grants, court-ordered payments, and Job Service payments (stipends).

These are to be processed according to Procedure III-A-2.1, INVOICES REQUIRING COST ALLOCATION.

- b. Assemble the Purchase Order and any bid forms or documentation supporting the selected bid. These are to be submitted to the Finance Office for approval before the purchase can be made.
- c. Submit the Purchase Order to the Program Director for approval.


**PROGRAM DIRECTOR/
DEPARTMENT
SUPERVISOR**

2. Review the Purchase Order. Determine that the departmental budget has funds for the purchase and if the bid taken has been justified. Sign and date copies of the Purchase Order to indicate approval of the purchase. **DO NOT SIGN THE ORIGINAL (WHITE) COPY – THIS COPY MAY ONLY SHOW THE SIGNATURE OF THE FINANCE OFFICER OR TRIBAL CHAIRMAN.**
3. Submit the approved Purchase Order and any bid forms to the Tribal Finance Office. An absolute minimum of three working days must be allowed for the Finance Office to review a Purchase Order after its receipt.

APPROVALS PROCESS AT FINANCE OFFICE LEVEL

**ACCOUNTS PAYABLE
SECTION**

1. Upon receipt of the Purchase Order from programs or departments, separate them according to the funding source that will be charged for the purchase.
 - a. Send Purchase Orders which will be charged to programs to Contract Accounting for budget review.
 - b. Send Purchase Orders that will be charged to Tribal funds, to the Finance Officer to verify that sufficient budget is available.

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RESPONSIBILITY

PROCEDURE

**CONTRACT
REPRESENTATIVES**

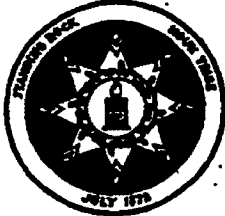
2. Upon receipt of program Purchase Orders, compare the amount requisitioned to the applicable program budget.
 - a. If the amount would cause a line item of actual expenditures to exceed the same line item as budgeted, reject the Purchase Order and return it to the requesting program or department. The Purchase Order should also be returned if it is improperly completed, or if the required bids have not been obtained.
 - b. Determine that the appropriate coding has been entered on the Purchase Order.
 - c. If the Purchase Order is properly completed and within the applicable budget, initial the Purchase Order and send it to the Finance Officer for approval and signature.

FINANCE OFFICER

3. Review the Purchase Order received from the Contract Representatives and determine that the Contract Representative has approved it for budget sufficiency, and verify that competitive bids have been obtained, if necessary. Review Purchase Orders to be charged to Tribal funds for budget sufficiency and compliance with purchasing policies.
 - a. If the purchase is over \$5000 or for purchases of equipment or consulting services, obtain approval and signature of the Tribal Chairman before signing the Purchase Order.
 - b. Sign the Purchase Order to indicate approval, and return it to the Accounts Payable Section for assignment of the Purchase Order number, logging, and entry to the accounting system and distribution.

**ACCOUNTS PAYABLE
SECTION**

4. After the Purchase Order has been signed by the Finance Officer, enter the Purchase Order information in the Purchase Order Log (Ref. III-A-1.1c) in the next sequential listing available, and enter the assigned Purchase Order number from the Purchase Order Log on the Purchase Order.
5. Enter the Purchase Order into the accounting system and distribute the Purchase Order as follows:
 - a. Purchase Order original (white), yellow, pink, and green to the requesting department.

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RESPONSIBILITY

PROCEDURE


- b. Keep the blue copy of the Purchase Order in temporary Purchase Order file, filed by program funding source, pending receipt of invoice and the green receiving copy of the Purchase Order from the program/department (see Procedure III-A-2.1).

PLACING THE ORDER

**PROGRAM/
DEPARTMENT STAFF**

1. Once you have received the approved Purchase Order copies from the Finance Office, you may now place the order.
 - a. Send the original (white) and yellow copy of Purchase Order to the vendor.
 - b. The green copy is to be used as the receiving copy and is to be kept in a temporary file by vendor name alphabetically (see Procedure III-A-1.2).
 - c. File the pink copy of the Purchase Order in a permanent file.

When goods or services are requisitioned or received and contact is made with the vendor(s), instruct them to send the invoices directly to the Tribal Finance Office accompanied by the yellow copy of the Purchase Order.

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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-1.1a
Purchase Order**

FORM TITLE AND DESCRIPTION

TITLE

Purchase Order

DESCRIPTION

Form used to describe goods or services to be purchased or to request payment for recurring expenses or multiple payments.

PARTS OF FORM AND DISTRIBUTION

Original
Yellow
Pink
Blue
Green

Vendor
Vendor (for billing)
Program/Department
Finance
Program/Department (for receiving)

PREPARATION OF FORM

WHEN TO USE

To request purchase approval and to notify vendor of approval of purchase. Not valid without Finance Officer signature.

To request payment for recurring expenses or for multiple payments from one invoice or other payment authorization.

PREPARED BY:

Program/Department staff initiating purchase. Purchase Order must be typed and all information entered neatly.

SIGNED BY:

Program Director or Department Supervisor signs all copies except the original.

APPROVALS REQUIRED

1. Finance Officer
2. Tribal Chairman and Finance Officer

For purchases of equipment and consulting services and all purchases over \$5,000.

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	SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-1.1a Purchase Order		

PURCHASE ORDER

(15)
027347

Standing Rock Sioux Tribe

FORT YATES, NORTH DAKOTA 58538
TRIBAL FINANCE OFFICE

To: _____ (1)

_____ (Address)

_____ (City) _____ (State)

Date _____ (2)

Account No. _____ (3)

Vendor No. _____ (4)

Contract No. _____ (5)

Program _____ (6)

Delivery Date _____ (7)

Discount _____ (8)

1. Quantity	2. Articles or Services	3. Unit Price	4. Total
(9)	(10)	(11)	(12)
TOTALS		(13)	


Note: Send certified invoice with yellow copy of purchase order for payment.

Signature _____ (16)

Note: Do not exceed total amount of this order. This order must be signed by a duly authorized official of the Standing Rock Sioux Tribe.

Authorized Officer


(14)

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-1.1
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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-1.1a Purchase Order	

SPACE # INFORMATION REQUESTED DESCRIPTION

The following are entered by the programs/departments:

- | | | |
|----|----------------------------|--|
| 1 | Name and Address of Vendor | Enter name and address of vendor. |
| 2 | Date | Enter date this form was completed. |
| 3 | Account No. | Enter the account number from the Chart of Accounts that this purchase should be charged against. |
| 4 | Vendor No. | Enter assigned vendor # of the Vendor from the vendor list. |
| 5 | Contract No. | Fill in contract number if the purchase is on a contract or insert Government purchase order number. |
| 6 | Program | Enter program name. |
| 7 | Delivery Date | Enter date goods and/or services are needed. |
| 8 | Discount | Disregard. |
| 9 | Quantity | Enter the quantity and measure of the units (cases, lbs, boxes, etc.). |
| 10 | Articles or Service | Enter the formal description of the goods and/or services. |
| 11 | Unit Price | Enter the cost per unit. |
| 12 | Total | Quantity multiplied by cost/unit. |
| 13 | Totals | Total of this purchase order (this is the total of the column). |
| 14 | | Program Director or Department Supervisor sign all copies except the original. |

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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-1.1a Purchase Order	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
----------------	------------------------------	--------------------

The following are entered by the Finance Office:

15 (Purchase Order Number)

A valid Purchase Order number will be assigned by the Finance Office Accounts Payable Section.

16 Signature
"Authorized Officer"

Signature and title of Finance Officer, and signature of Tribal Chairman when required.

Only these signatures should appear on the original of the Purchase Order.



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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-1.1b
Telephone Bid Form

FORM TITLE AND DESCRIPTION

TITLE: Telephone Bid Form

DESCRIPTION: To be used to document telephone bids.

PARTS OF FORM AND DISTRIBUTION

Original: To be attached to Purchase Order and submitted to Finance Office.

Photocopy: Should be kept in Program Files.

PREPARATION OF FORM


WHEN TO USE: To document bid quotations when a telephone bid is required (\$1,000 - \$2,500).

PREPARED BY: Person at Program level who obtains telephone bids.

SIGNED BY: Preparer and Program Director.

APPROVALS REQUIRED

1. Program Director to show approval of selection.

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SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-1.1b Telephone Bid Form			

STANDING ROCK SIOUX TRIBE
TELEPHONE BID FORM

② **MERCHANDISE:**

1 - Electric Calculator with tape - ten key
with multiplication, addition, Subtraction and
division elements.

④ **DATE:** January 3, 19

③ **COMPANY NAME**

1. Olney's - Bismarck, North Dakota
2. Monroe - Bismarck, North Dakota
3. IBM Corporation - Fargo, North Dakota
4. _____
5. _____

④ **BID GIVEN**

\$125.00
\$135.00
\$200.00

⑤ **ACCEPTED COMPANY**

1. Olney's Office Outfitters - Bismarck, North Dakota


⑥ **BID ACCEPTED**

\$125.00

⑦ **Justification for accepting bid other than lowest:**

⑧ **PREPARED BY:** Joe Doe, CETA X Program

3/3/
DATE:

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SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-1.1b Telephone Bid Form			

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Date	Fill in exact date when you prepared bids (e.g. January 3, 199x).
2	Merchandise	Fill in the description of services or merchandise that you are planning to purchase. These items should agree with be the items that will be indicated on the purchase order. Be specific.
3	Company Name	Enter the name of the company you have called to verify your purchase price, as well as the company's address and telephone number.
4	Bid Given	Should be a direct quote from merchant. He/she will sell an item(s) for that price. Make sure that all costs are added into the final bid (freight, tax, discount).
5	Accepted Company	Indicate the name of the company whose bid was accepted.
6	Bid Accepted	Give the exact amount of quoted bid that you accepted.
7	Justification	Enter justification for accepting a bid other than the lowest bid.
8	Prepared By	Whoever solicited the telephone bids should sign and date the Telephone Bid Form. The Program Director should also sign the form to show approval of selection.



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**SUBJECT :
FORM INSTRUCTIONS: FORM NO. III-A-1.1b
Telephone Bid Form**

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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-1.1c
Purchase Order Log

FORM TITLE AND DESCRIPTION

TITLE:

Purchase Order Log

DESCRIPTION:

Sheet maintained by the Accounts Payable Section to record Purchase Order numbers that have been assigned to approved Purchase Orders. Purchase Order numbers are listed sequentially.

PARTS OF FORM AND DISTRIBUTION

Original

Maintained in the Finance Office Accounts Payable Section.

PREPARATION OF FORM

WHEN TO USE:

Enter Purchase Order numbers after the Purchase Order has been approved by the Finance Officer, and before distribution of the Purchase Order to the programs or departments. Purchase Order numbers for personal services contracts should be entered in a separate section of the Log.

PREPARED BY:


Accounts Payable Section staff.

SIGNED BY:


The staff person issuing the Purchase Order number should initial the entry in the Log.

APPROVALS REQUIRED

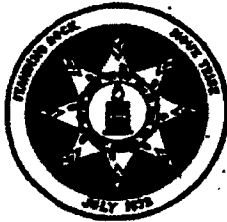
None.

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	SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-1.1c Purchase Order Log		

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	P.O. Number	Enter the Purchase Order numbers issued on approved Purchase Orders in sequential order.
2	Date	Enter date the Purchase Order number was issued.
3	Program/ Department Name or Number	Enter the program or department name or account number from the Chart of Accounts that this purchase should be charged against.
4	Amount	Enter the amount of the Purchase Order.
5	Initial	The Accounts Payable Section staff person who assigns the Purchase Order number to the Purchase Order should initial this entry.

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1

SUBJECT:

GENERAL ACCOUNTING: PURCHASING
Receipt of Goods

PURPOSE OF PROCEDURE

These procedures are to be followed in assure that all goods and services which are purchased are received in satisfactory condition and no payment is made for goods and services actually received. These procedures describe the process to be followed in:

- Inspect and approve shipments of goods delivered
- Return damaged or unsatisfactory goods
- Notify the Finance Office of approved shipments

(Procedures for processing invoices from vendors are contained in Procedure III-A-2.)

POLICY REFERENCE

- I-B: Cash Disbursements - Requires the person receiving the goods to show which goods were received in satisfactory condition on the receiving copy of the Purchase Order.

FORMS TO BE USED

III-A-1.1a, Purchase Order, receiving copy (green)



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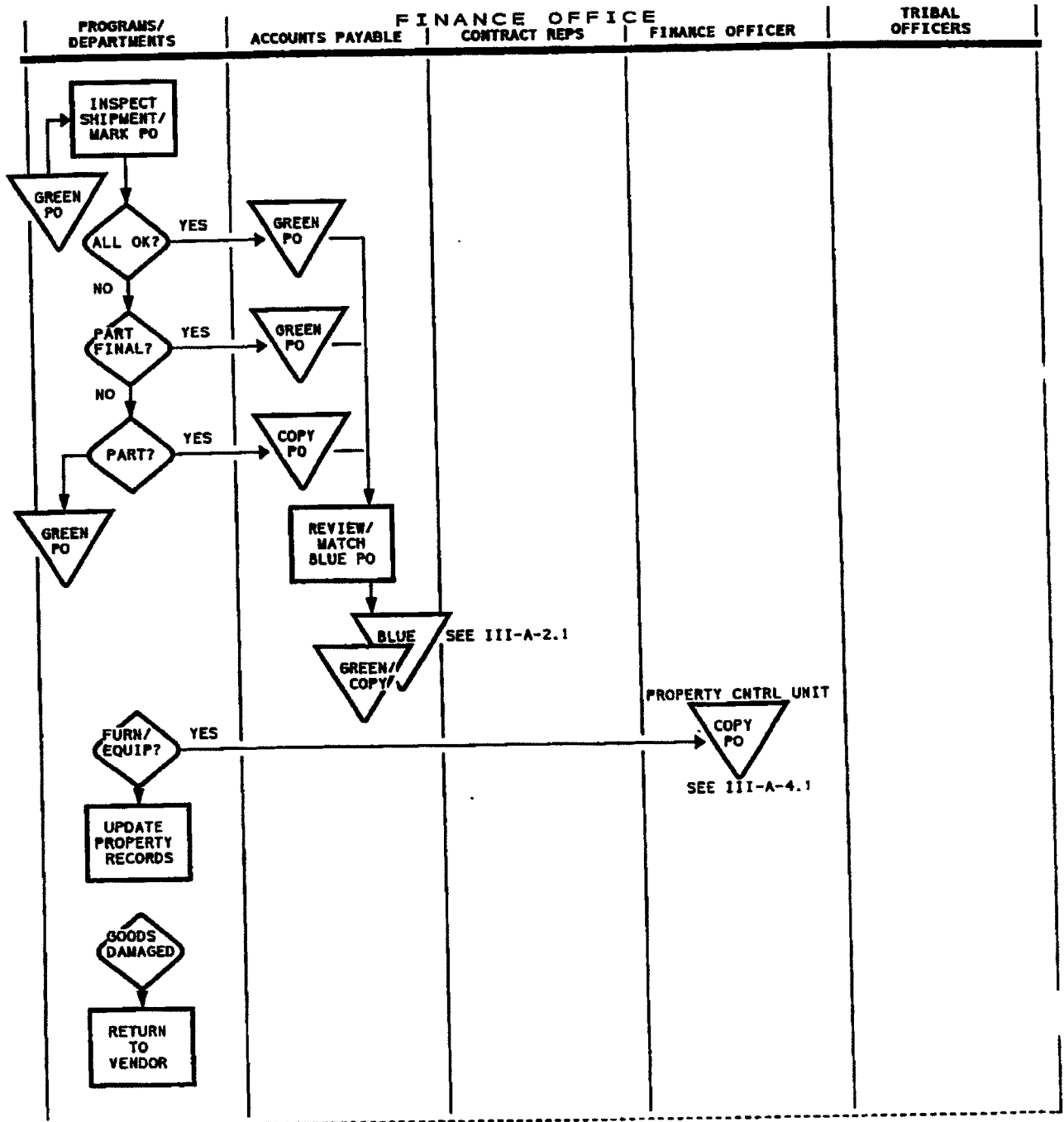
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SUBJECT:

GENERAL ACCOUNTING: PURCHASING
Receipt of Goods

PROCESS FLOWCHART



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SUBJECT:		GENERAL ACCOUNTING: PURCHASING Receipt of Goods	

RESPONSIBILITY


PROCEDURE

INSPECTION OF SHIPMENTS

**PROGRAM/
DEPARTMENT STAFF**

1. When goods that have been ordered are received, pull the receiving copy of the Purchase Order (green) from the temporary vendor file and indicate on it what items were received in satisfactory condition. Sign and date the copy, and send it to the Finance Office Accounts Payable Section to process for payment when the invoice is received (see Procedure III-A-2.1).
 - a. If only a partial shipment has been made, make a photocopy of the Purchase Order, making sure that it clearly shows that only partial shipment was made, sign and date the copy, and send it to the Finance Office Accounts Payable Section to process for payment when the invoice is received. Place the receiving copy of the Purchase Order back in the temporary vendor file pending receipt of the balance of the order.
 - b. If only a partial shipment has been made, but the vendor indicates the rest of the order will not be shipped, indicate on the receiving copy of the Purchase Order that the order is a partial shipment but complete. Sign and date the receiving copy, and send it to the Finance Office Accounts Payable Section to process for payment.
 - c. If the goods received are items of furniture or equipment, follow the same procedure as above to process for payment, but also notify the Finance Office Property Control Unit as provided in Procedure III-A-4.1, and update Program property records to reflect the new addition of fixed assets.
 - d. If the quantity of goods received are more than the quantity ordered, immediately notify the vendor to see if an error has been made and to determine how the excess goods will be recovered by the vendor. Also notify the Program Director to determine what action the Director wishes to take.

2. If the goods that have been ordered are to be shipped C.O.D., the same procedure is followed as in Step 1, above, regarding indicating on the receiving copy of the Purchase Order that the goods have been received in satisfactory condition. For processing the payment, Procedure III-A-2.3 for manual checks should be followed.

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	SUBJECT: GENERAL ACCOUNTING: PURCHASING Receipt of Goods		

RESPONSIBILITY	PROCEDURE
----------------	-----------

EXCESS GOODS RECEIVED

- | | |
|--|---|
| PROGRAM DIRECTOR/
DEPARTMENT
SUPERVISOR | 1. If the quantity of goods received is more than the quantity ordered and you desire to keep the excess goods, first check to see if budget will be exceeded by the excess shipment. If the budget will not be exceeded, indicate approval of the excess shipment by initialing the receiving copy of the Purchase Order. In no case may excess goods be kept when budget will be exceeded by paying for them. |
| PROGRAM/
DEPARTMENT STAFF | 2. If approval is given to accept the excess shipment, indicate the quantity received on the receiving copy of the Purchase Order, sign and date the copy, and send it to the Finance Office Accounts Payable Section to process for payment. Also notify the vendor that the excess shipment will be accepted. |

RETURN OF DAMAGED/UNSATISFACTORY GOODS

- | | |
|--|--|
| PROGRAM/
DEPARTMENT STAFF | 1. If goods that have been ordered arrive in damaged condition, or are otherwise not satisfactory, immediately notify the vendor and request that the goods be taken back. Notify the Program Director/Department Supervisor and the Finance Officer that this action has been taken. In no case should the Tribe pay for unsatisfactory goods or any cost to return such goods to the vendor. |
| PROGRAM DIRECTOR/
DEPARTMENT
SUPERVISOR | 2. Monitor the contacts with the vendor to ensure that proper action will be taken by the vendor to either replace the goods or to avoid billing the Tribe for the shipment. Conversations with the vendor should be documented in notes to the file to be kept with the green copy of the Purchase Order until the matter is completely resolved. |
| FINANCE OFFICER | 3. Generally, no action is required unless disputes with vendors cannot be resolved. Monitor such disputes and flag the blue copy of the Purchase Order so payment is not made until the dispute is resolved. |

FINANCE OFFICE PROCESS

- | | |
|-------------------------------------|---|
| ACCOUNTS PAYABLE
SECTION | 1. Upon receipt of the receiving copy of the Purchase Order from the programs/departments, review the copy to assure it is in order, and place the copy in the temporary Purchase Order file with the blue copy of the Purchase Order pending receipt of the invoice (see Procedure III-A-2.1). |
|-------------------------------------|---|



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-1.3

DATE REVISED:

10-1-94

PAGE NO.:

1

SUBJECT:

**GENERAL ACCOUNTING: PURCHASING
Personal Services Contracts**

PURPOSE OF PROCEDURE

These procedures are to be followed when consulting services are to be purchased. If the intent of the policy and consulting services are to be provided, then the required work product is provided by those staff and the service is to be measurable work product for the Tribe. Contracts for consulting services that will last less than thirty days require only the approval of the Tribal Chairman. Contracts lasting more than thirty days must be approved by the Tribal Council.

The procedures described are processes to be followed in:

- Plan the Purchase
- Obtain approval to use consulting services
- Obtain bids as required by policy
- Select the contractor and negotiate and prepare the consulting contract
- Prepare the Purchase Order
- Obtain Finance Office approval

The procedures for processing invoices and billings of consultants are contained in Procedure III-A-1.4.

POLICY REFERENCE

III-A- Purchasing - Establishes standards for purchase of consulting services and requirements for including a description of work products and reporting in the contracts.

FORMS TO BE USED

III-A-1.1a, Purchase Order

III-A-1.3a, Standard Consultant Agreement



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
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DATE ISSUED:

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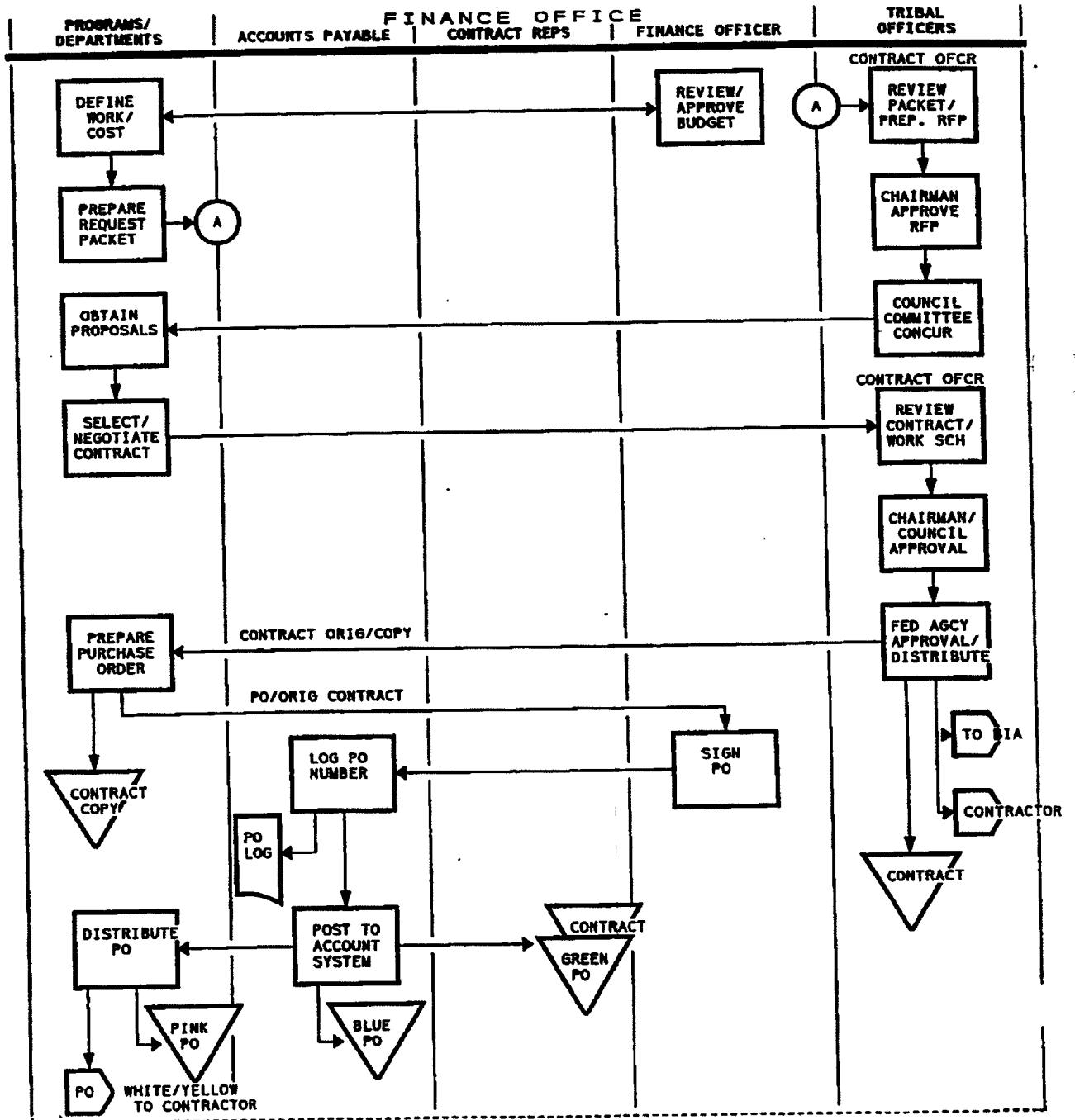
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SUBJECT:

GENERAL ACCOUNTING: PURCHASING
Personal Services Contracts

PROCESS FLOWCHART



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SUBJECT:		GENERAL ACCOUNTING: PURCHASING Personal Services Contracts	

RESPONSIBILITY

PROCEDURE

PLANNING THE PURCHASE

The use of consulting services commits the Tribe to an added expense and to an increased workload on staff to support and manage the consulting effort. These services can be used effectively if the work to be performed is planned in advance and if the expected work products and results of the engagement are clearly defined in writing in advance.

**PROGRAM DIRECTORS
DEPARTMENT
SUPERVISORS**

1. When the decision is made to use consulting services, prepare a written description of the work expected to be completed and of the results the consultant is expected to attain. Include the following at a minimum in the description of work:
 - The area of work or analysis to be contracted.
 - The expected objectives to be reached and a description of final products to be delivered by the consultant.
 - The expected time frame for the work and expected interim check points or milestones which will be used to measure progress of the work and against which to base progress payments.
 - Identification of the Tribal employee/manager who will manage the contract and oversee completion of the work.
 - Identification of Tribal resources which may be available to assist in completion of the work, such as staff time, office facilities and equipment, etc.
2. Prepare an estimate of the cost of the contract services and review the program budget with the Finance Officer to make sure sufficient budget balance is available.


**IF SUFFICIENT BUDGET IS NOT AVAILABLE
DO NOT INITIATE THE PURCHASE.**

3. Determine if bids will be requested or if a sole source contract is required, and if open advertising will be required. Prepare a draft of the advertising copy and assemble all materials which will support the request for proposals.


OBTAIN APPROVALS TO USE CONSULTING SERVICES

**PROGRAM DIRECTORS
DEPT. SUPERVISORS**

1. Submit the materials assembled in the preceding steps to the Contract Officer for review.

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SUBJECT:		GENERAL ACCOUNTING: PURCHASING Personal Services Contracts	

<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
CONTRACT OFFICER	<p>2. Review the packet of materials submitted and discuss with the Program Director the contract terms which will be required, including requirements for retainage. Determine the program funding which will be used and confirm with the Finance Officer that funding/budget is available.</p> <p>a. Request that the budget for the contract be formally set apart (reserved or encumbered) in the accounting records prior to issuance of the requests for proposals. (See <u>FINANCE OFFICE PROCESS</u>, below.)</p> <p>b. Develop a draft of the contract to be used, following the form of the Standard Consultant Agreement (Ref. III-A-1.3a) and identify any special terms which must be included.</p> <p>c. Prepare the Request for Proposals and assemble all required materials including the description of work submitted by the Program Director, the draft of the contract, and any other materials which will be useful to the consultants in preparing their proposals.</p> <p>d. Prepare a summary letter describing the proposed project and submit it with the Request for Proposals to the Tribal Chairman for approval or for scheduling of approval by the Tribal Council Committees.</p>
TRIBAL CHAIRMAN	<p>3. Review the packet of materials for the requested procurement of consultant services and approve or disapprove continuing with the procurement.</p> <p>a. If Tribal Council approval of the final contract will be required, schedule review of the proposed procurement with the appropriate Tribal Council Committees for concurrence with the procurement.</p> <p>b. Sign the summary letter prepared by the Contract Officer to indicate approval to proceed.</p>

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RESPONSIBILITY

PROCEDURE

OBTAIN PROPOSALS

**PROGRAM DIRECTOR/
DEPT. SUPERVISOR/
CONTRACT OFFICER**

1. Prepare the final packet of Request for Proposals, incorporating any changes suggested by the Tribal Committees, or Tribal Chairman.
 - a. Prepare and submit advertising copy for requests which will be advertised to selected newspapers for publication.
 - b. Identify potential consultants, or in response to consultant requests from the advertisement, and distribute the Request for Proposals packet.
 - c. Develop a schedule and plan for review of proposals, including selection of the review committee.

**SELECTION
COMMITTEE**

2. When responses are received, conduct the review of proposals following standards of procedure established by the Tribe, conduct any necessary reviews of qualifications and any oral presentations deemed necessary. Select the consultant which is most advantageous to the Tribe and submit recommendation to the Program Director/Department Supervisor and Contract Officer.


NEGOTIATE INITIAL AGREEMENTS

**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

1. Once selection of the consultant has been made, prepare a final standard Consultant Agreement (Ref. III-A-1.3a) being careful to describe fully the work to be done and the required work products. Obtain the consultant's signature on the Agreement, obtain a signed Federal Form W-9 from the consultant, and submit it along with any proposals or workplans provided by the consultant to the Contract Officer for review.

CONTRACT OFFICER


2. Review the Consultant Agreement and any attached documentation and determine that the services to be provided are clearly defined, that the products to be delivered are properly described, that amounts to be paid for fees and costs are clearly described in the contract, and that required Federal Form W-9 has been attached.
 - a. As appropriate, particularly for larger contracts, request any work schedules or other descriptive material that will clearly establish what work will be performed by the consultant and what methods will be used to complete the project.

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RESPONSIBILITY	PROCEDURE
-----------------------	------------------

- | | |
|---|---|
| TRIBAL COMMITTEES/
COUNCIL

TRIBAL CHAIRMAN | <ul style="list-style-type: none"> b. Determine if and to what extent Tribal personnel will be involved in the contract, particularly if completion of the work may be dependent on Tribal participation and, if necessary, modify the Consultant Agreement so that the consultant's and Tribe's roles are understood by both parties. |
| TRIBAL CHAIRMAN | <ul style="list-style-type: none"> 3. Once it has been adequately established that the Consultant Agreement is proper, initial and date the Agreement and forward it to the appropriate parties for final approval: <ul style="list-style-type: none"> a. If the contract is for 30 days or less in duration, submit the Agreement and documentation to the Tribal Chairman for approval and signature. b. If the contract is for longer than 30 days, submit the Agreement and documentation to the appropriate committees for consideration and submission to the Tribal Council. |
| TRIBAL CHAIRMAN | <ul style="list-style-type: none"> 4. Review agreements submitted and determine that the work to be performed is consistent with overall Tribal goals and direction. <ul style="list-style-type: none"> a. If the Agreement is for 30 days or less, sign the Agreement to indicate approval and return it to the Contract Officer for distribution. b. If the Agreement requires Tribal Council approval, hold the Agreement until a resolution has been passed to adopt it. Then, sign the Agreement and return it to the Contract Officer for distribution. c. If the cost of consulting services are to be charged to a federal contract, send the contract and copies of Tribal approvals to the appropriate Federal monitoring office for approval, prior to authorizing the start of services under the Agreement. |
| CONTRACT OFFICER | <ul style="list-style-type: none"> 5. Once all Tribal and federal contract approvals have been granted, distribute copies of the Agreement to the following as appropriate. <ul style="list-style-type: none"> a. Original - to the program/department to be submitted with the Purchase Order to the Finance Office for establishing budget controls. Federal Form W-9, signed by the consultant, must be submitted with the contract. |

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RESPONSIBILITY

PROCEDURE

- b. One copy to the program/department to be used in monitoring the contract.
- c. One copy to the BIA Area Office as appropriate under program guidelines.
- d. One copy for the Contract Officer to be used in monitoring performance.
- e. One copy to the consultant.

PREPARE AND SUBMIT THE PURCHASE ORDER

**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

- 1. When the signed and approved Agreement is received, prepare a Purchase Order form in accordance with instructions (Ref. III-A-1.1a), sign and submit the Purchase Order and original copy of the contract to the Finance Officer for final budget approval.


FINANCE OFFICE PROCESS

FINANCE OFFICER

- 1. Upon receipt of the Purchase Order and signed Contract Agreement, sign the Purchase Order and submit the packet to the Accounts Payable Section for entry to the accounting system.

**ACCOUNTS PAYABLE
SECTION**

- 2. Enter the Purchase Order information into a separate section of the Purchase Order Log book, enter the assigned purchase order number from the Log onto the Purchase Order, and enter the Purchase Order into the accounting system.
 - a. Enter or verify that the consultant's vendor information, including appropriate federal Form 1099 information, is in the accounting system.
 - b. If the contract will require more than one payment to the consultant, establish a "master" Purchase Order number for the contract that will be referenced in all subsequent payments. The "master" purchase order number should be unique for each contract.

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RESPONSIBILITY

PROCEDURE

3. In the event that entry of the Purchase Order results in a budget deficiency, immediately review the system reports with the Finance Officer to determine if the Purchase Order and contract are to be held. The Finance Officer will direct follow-up action, including holding the purchase, creating budget adjustments, or reducing the amount of the contract.
4. Distribute the Purchase Order and packet as follows:
 - a. Purchase Order original (white), yellow and pink to the department or program.
 - b. Purchase Order green copy and Contract Agreement original to the Contract Representatives (for program contracts) or to the Finance Officer (for Tribal funds contracts) for filing as the official copies.
 - c. Keep the blue copy of the Purchase Order in the temporary Purchase Order file, filed by program funding source, pending receipt of billings.

MODIFICATIONS

Modifications of agreements should be processed in the same fashion as above, except that modifications to an agreement of less than 30 days duration which will extend the time to more than 30 days must be processed through the Tribal Council for approval.



**STANDING ROCK SIOUX TRIBE
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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-1.3a
Standard Consultant Agreement

FORM TITLE AND DESCRIPTION

TITLE: Standard Consultant Agreement
DESCRIPTION: Single page form to summarize cost and coding and to attach to contract containing terms of reference.

PARTS OF FORM AND DISTRIBUTION


Original Contract: Contract Representative
Photocopy: To Consultant
Photocopy: To Contract Officer
Photocopy: To Program Department
Photocopy: To BIA Area Office as needed

PREPARATION OF FORM

WHEN TO USE: Used for all personal services contracts
PREPARED BY: Program Director or Department Supervisor and Contract Officer
SIGNED BY: Consultant and Tribal Chairman

APPROVALS REQUIRED

1. Tribal Chairman
2. Tribal Council, if over 90 days.

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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-1.3a Standard Consultant Agreement	

The Standard Consultant Agreement form in use will be provided by the Contract Officer. The form will always include two parts:

Part I, a cover page that contains the following:

1. Name, address, telephone, and tax identification of the contractor.
2. Project Objectives: A listing of the key objectives of the project. This will include project phases or check points and the start and end dates for each phase.
3. Final Products: A listing of the key work products to be completed in the project. Each phase of the project should result in a product or report that can be reviewed as the project is conducted.
4. Cost Breakdown: The cost of the project contract should be broken down into the fee and cost components agreed to in the contract negotiations.

Part II; the terms of the agreement: This part includes all terms of the agreement, including any provision for retainage; terms regarding the delivery of work products; review by the Tribe; terms of payment, ownership of work products, and conditions for termination of the agreement. Detailed schedules or project specifications should be attached to the Standard Consultant Agreement, as needed.

The agreement will be signed by the Tribal Chairman and the Contractor, and provide for review by the Contract Officer.



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

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III-A-1.4

DATE REVISED:

10-1-94

PAGE NO.:

1

SUBJECT:

**GENERAL ACCOUNTING: PURCHASING
Approval of Billings - Consulting Services**

PURPOSE OF PROCEDURE

These procedures are to be followed by Program Director to monitor progress of work by consultant under consulting service agreements and to approve payment for work products or services billed. These procedures provide for:

- Review of work products/reports provided by the consultant and
- Review and approval of billings for payment.

In addition, these procedures provide for periodic review of contract compliance by a contracts review committee.

POLICY REFERENCE

III-A: Purchasing - Requires that contractor performance be reviewed on an ongoing basis and that payments only be authorized for accepted work products or reports as defined in the contracts.

FORMS TO BE USED

III-A-1.8a, Standard Consultant Agreement



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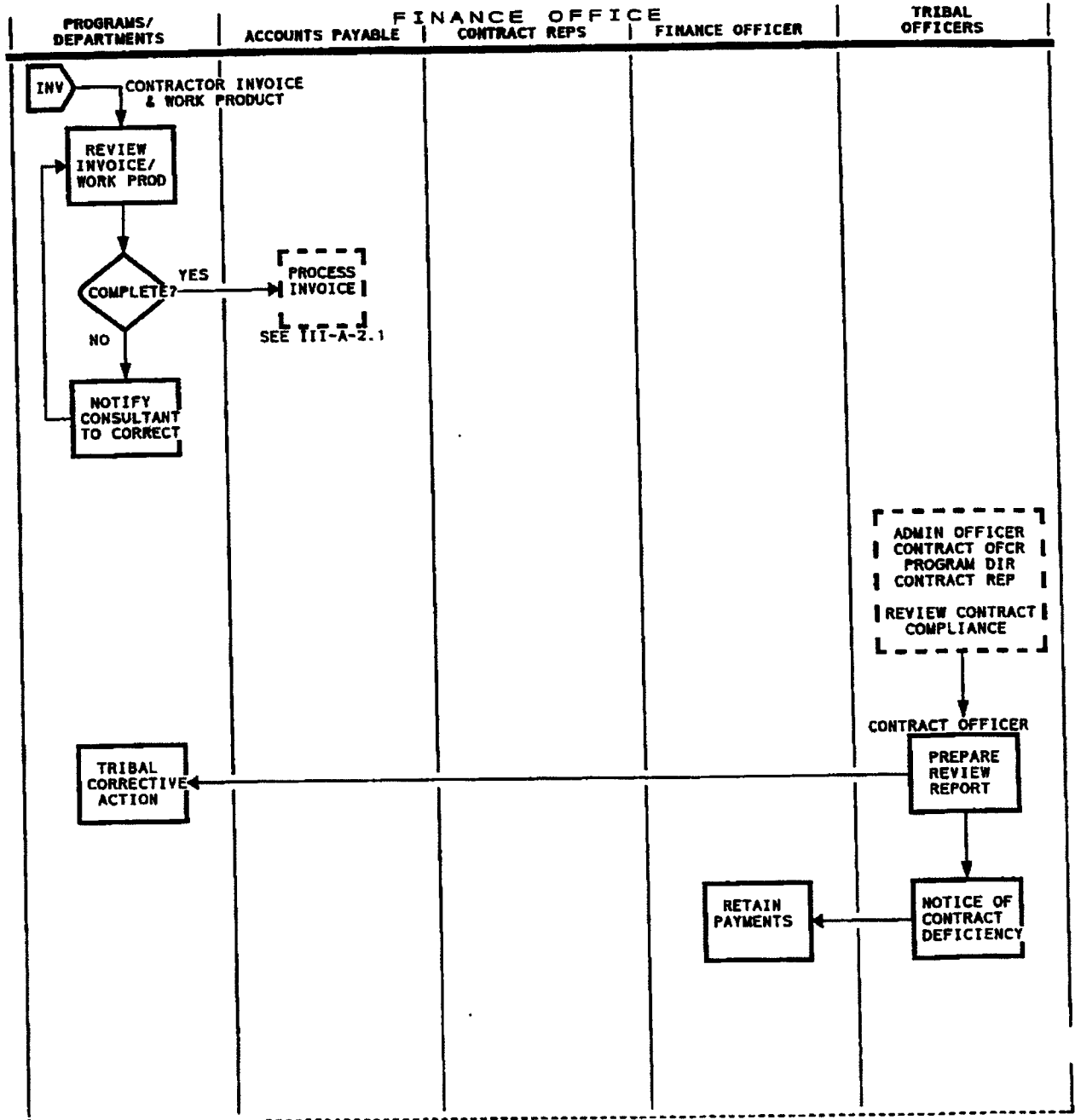
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SUBJECT:

**GENERAL ACCOUNTING: PURCHASING
Approval of Billings - Consulting Services**

PROCESS FLOWCHART



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RESPONSIBILITY


PROCEDURE

PAYMENT OF BILLINGS

- | | |
|-------------------------|--|
| PROGRAM DIRECTOR | <ol style="list-style-type: none"> 1. Payments for services under Consultant Agreements follow normal disbursement processes (see Procedure III-A-2.1 and Procedure III-A-2.2) except that payment approval must be based on review and acceptance of a progress or final report and work products provided by the contractor. <ol style="list-style-type: none"> a. Review products delivered and determine they are in conformance with provisions of the Agreement, then sign and submit the invoice to the Accounts Payable Section for processing according to normal procedures. b. File work products/reports in project files with copies of payment documents. c. If work products are not in conformance notify consultant of deficiencies to be corrected and withhold processing of invoices until products have been satisfactorily delivered and accepted. 2. If a retainage has been specified in the Contract Agreement, reduce the amount of each payment billing by the applicable percentage. |
|-------------------------|--|

**REVIEW OF WORK PRODUCT/
REPORTS AND CONTRACT COMPLIANCE**

- | | |
|---|---|
| ADMINISTRATIVE
OFFICER
CONTRACT OFFICER
PROGRAM DIRECTOR
CONTRACT
REPRESENTATIVE | <ol style="list-style-type: none"> 1. To assure all consulting services contracts are completed in a manner that accomplishes the results expected by the Tribe, conduct a periodic review of the progress of each contract. <ol style="list-style-type: none"> a. Review the terms of the Contract Agreement and all supporting materials, particularly work schedules and descriptions of checkpoints or milestones and key work products, and establish a contract review schedule for each contract. b. Arrange for the consultant to provide special reports or presentations if needed, at the request of the committee, to explain progress and to review work products completed. This review may be included as part of the normal reporting process on the project. |
|---|---|

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RESPONSIBILITY

PROCEDURE

- | | |
|-------------------------|--|
| CONTRACT OFFICER | <ul style="list-style-type: none"> c. Review all work products and reports submitted with progress billings. Compare products to the contract terms and requirements to evaluate the consultant's performance. d. Review the actions the Program Director has taken to manage and oversee the consultant's work, and determine if the Tribe has completed its obligations. <p>2. Prepare a summary review report outlining any actions to be taken as result of the review.</p> <ul style="list-style-type: none"> a. If the consultant is behind schedule or has failed to complete required work or products, send a letter to the consultant identifying the deficiencies and requesting a response and plan for completing the deficient items. This letter may trigger legal proceedings, so it should clearly identify the deficiencies and expected action by the consultant. b. If the deficiencies noted are on the part of the Tribe or program staff, outline corrective action to be taken by the Program Director. <p>3. Review responses by the consultant to determine if corrective action is being taken. If no response is received or if the response is inadequate given the seriousness of deficiencies, consider suspending the contract.</p> <ul style="list-style-type: none"> a. If a contract is suspended, notify the consultant in writing and submit a copy of the notice to the Administrative Officer and Finance Officer to prevent further payments. b. Review suspensions with Tribal attorneys to determine if legal action should be taken to recover excess payments. |
| FINANCE OFFICER | <p>4. If a contract is suspended, place a hold on all further payments to the consultant, including any amounts which have been held in retainage. No further payments should be made until the deficiencies have been corrected.</p> |



**STANDING ROCK SIOUX TRIBE
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III-A-1.5

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PAGE NO.:

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SUBJECT:

**GENERAL ACCOUNTING: PURCHASING
Leasing of Equipment**

PURPOSE OF PROCEDURE

Leasing of equipment should be considered as pertaining to purchasing when the use of the equipment will only be for a temporary period. If no case may lease terms covering the full or beyond the close of the fiscal year in which the lease is executed or close of the applicable grant contract period.

POLICY REFERENCE

III-A, Purchasing - Requires use of a Purchase Order for all purchases.

FORMS TO BE USED

III-A-1.1a, Purchase Order



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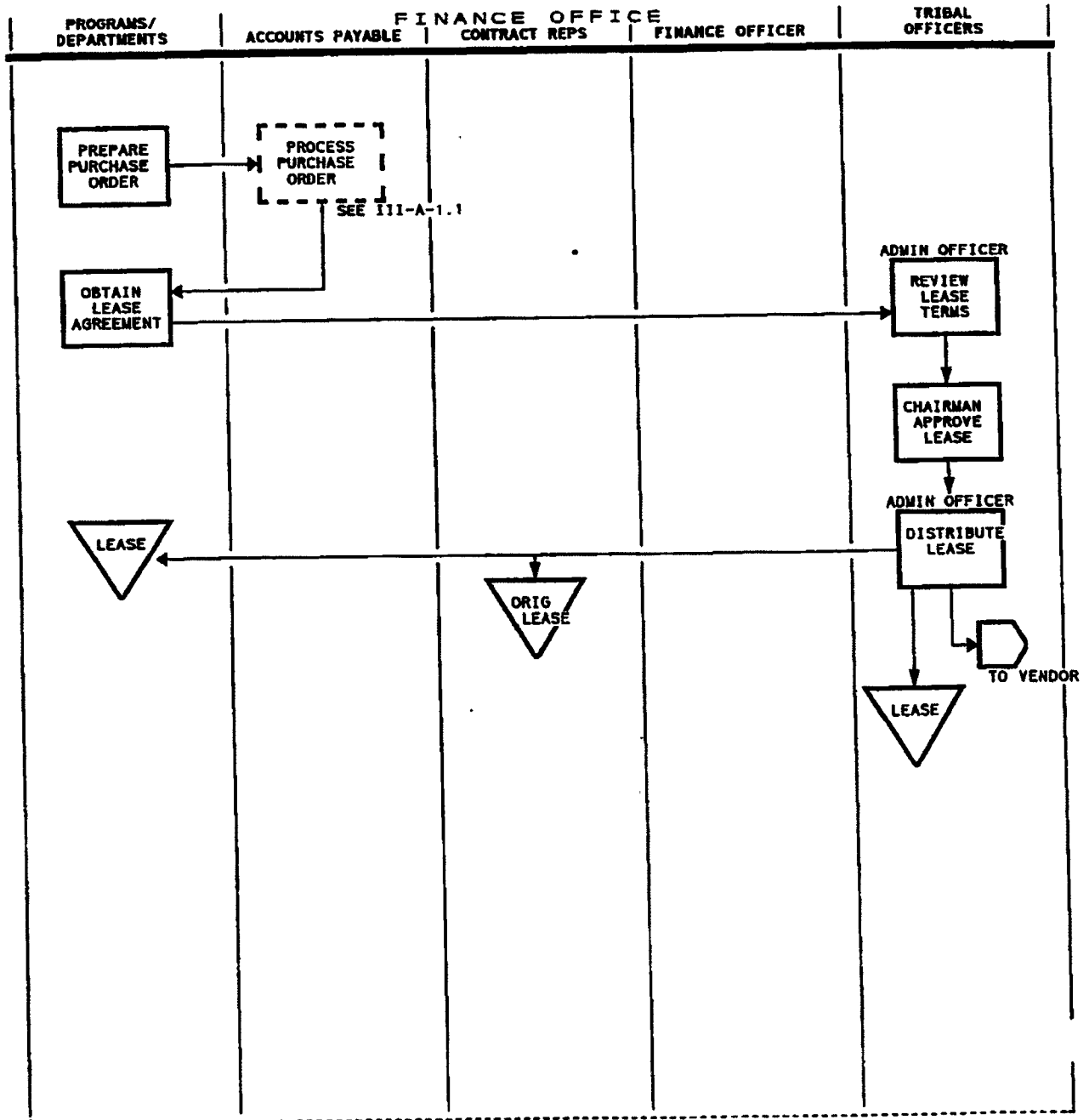
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SUBJECT:


GENERAL ACCOUNTING: PURCHASING
Leasing of Equipment

PROCESS FLOWCHART



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SUBJECT:		GENERAL ACCOUNTING: PURCHASING Leasing of Equipment	

<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
PROGRAM DIRECTOR	<ol style="list-style-type: none"> 1. To initiate a lease arrangement prepare a Purchase Order and process it following normal procedures (see Procedure III-A-1.1). All information pertinent to the lease terms must be included with the Purchase Order. 2. Once approval for the lease has been received on the Purchase Order, obtain from the vendor the lease agreement for the equipment. Review the lease terms, obtain any clarification necessary, then submit the agreement to the Administrative Officer.
ADMINISTRATIVE OFFICER	<ol style="list-style-type: none"> 3. Review the lease agreement, making sure that the Tribe will not be committed to a term of lease longer than necessary, and that the lease can be canceled at the end of any fiscal year or program year. If all terms are acceptable, initial the agreement and submit it to the Tribal Chairman for approval.
TRIBAL CHAIRMAN	<ol style="list-style-type: none"> 4. Review lease agreements and sign to indicate approval. Return the agreements to the Administrative Officer for distribution.
ADMINISTRATIVE OFFICER	<ol style="list-style-type: none"> 5. Upon receipt of the approved agreements, distribute copies as follows: <ol style="list-style-type: none"> a. Original to the Finance Office. b. One copy to the program for program files. c. One copy to the vendor. d. One copy retained in Administration Office files by program.

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10-1-94

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SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Receipt of Invoices**

PURPOSE OF PROCEDURE

These procedures are to be followed by the Programs and the Finance Office to verify that the items billed by the vendor have been received and that the invoice is correct and may be paid. Note that certain recurring bills such as for utilities, telephone, rent, etc. may not have a Purchase Order established in advance for each billing.

These procedures describe the process to be followed by the Programs and the Finance Office to verify that the items billed by the vendor have been received and that the invoice is correct and may be paid. Note that certain recurring bills such as for utilities, telephone, rent, etc. may not have a Purchase Order established in advance for each billing.

POLICY REFERENCE

IA: Purchasing

Prohibits payment of invoices that do not reference an approved purchase order.

FB: Cash Disbursements

Requires the person receiving the goods to show which goods were received in satisfactory condition on the receiving copy of the Purchase Order and requires submission of invoices directly to the Finance Office.

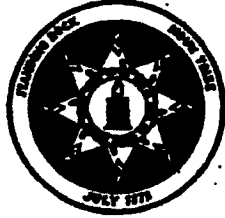
Prohibits payment of any invoice that is not supported by adequate proof of receipt or performance.

FORMS TO BE USED

III-A-1.1a, Purchase Order, receiving copy (green)

III-A-1.1a, Purchase Order

Vendor Invoice



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
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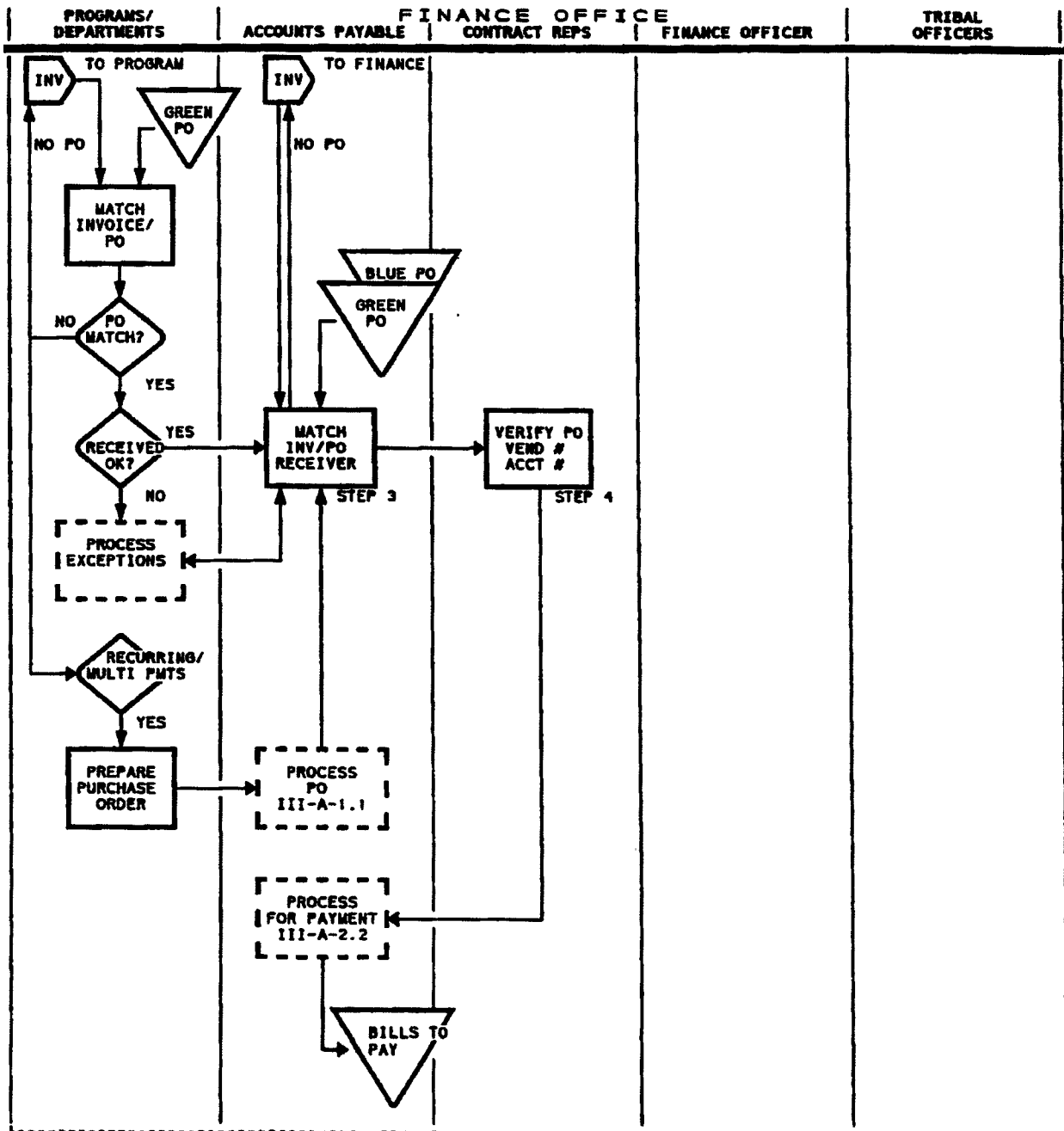
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SUBJECT:

GENERAL ACCOUNTING: CASH DISBURSEMENTS
Receipt of Invoices

PROCESS FLOWCHART



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SUBJECT: GENERAL ACCOUNTING: CASH DISBURSEMENTS Receipt of Invoices			


RESPONSIBILITY

PROCEDURE

INVOICE RECEIVED BY PROGRAMS/DEPARTMENTS

**PROGRAM/
DEPARTMENT STAFF**

1. When a vendor invoice is received by a program or department directly from the vendor, check the temporary vendor file to see if the receiving copy of the Purchase Order has been submitted to the Finance Office Accounts Payable Section.
 - a. If the receiving copy has been sent, review the invoice to make sure it is correct, sign and date it as ready for payment, and send it to the Accounts Payable Section for processing.
 - b. If the receiving copy has not been sent, but has been properly completed to indicate receipt of goods, compare the details of the invoice to the details on the receiving copy, indicate any differences on the invoice, sign and date the invoice, and send it and the receiving copy to the Accounts Payable Section for processing.
 - c. If the receiving copy indicates that partial shipment has been received, compare the details of items received to those on the invoice, adjust the invoice for any items billed but not received, notify the vendor of the adjustment, sign and date the invoice, and send it to the Accounts Payable Section for processing.
 - d. If the receiving copy has not been sent, but indicates that no goods have been received, investigate whether and by whom the goods were received.
 - Where it can be verified that the goods were received, indicate receipt on the receiving copy, mark any differences on the invoice, sign and date both the receiving copy and the invoice, and send them to the Accounts Payable Section for processing.
 - Where receipt of goods cannot be verified, notify the vendor that there is a dispute on the invoice, and send the invoice to the Finance Officer for further investigation.
 - e. If the invoice received cannot be matched to any Purchase Order, the purchase is unauthorized. Send the invoice to the Finance Officer, who will return it to the vendor with a letter indicating the purchase was not authorized and payment will not be made.

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RESPONSIBILITY

PROCEDURE


The only exceptions to this rule are:

- Recurring billings for utilities, telephone, etc., which are approved by virtue of the connection of the utility, and
 - Requests for multiple payments for certain program disbursements, such as, TWEP payroll, education loans and higher education grants, court-ordered payments, Job Service stipends, and other pre-approved disbursements like payroll deductions, all of which are approved through other official processes.
2. If the invoice is a billing for recurring expenses, such as utilities and telephone charges, prepare a Purchase Order form for each invoice, following the instructions in Procedure III-A-1.1, sign and date the invoice, and submit the invoice and the Purchase Order to the Accounts Payable Section for payment.
 3. Invoices from a single vendor that are to be allocated to different programs (such as telephone, utilities, or consultant billings), and requests for multiple payments must be handled as provided below under INVOICES REQUIRING COST ALLOCATION.

INVOICES REQUIRING COST ALLOCATION

These procedures are to be followed to process invoices received from a vendor that are to be allocated to different programs. Examples of such payments are allocated payments for utilities, telephones, etc. These procedures are also to be followed to process requests for multiple payments, such as, TWEP payroll, education loans, Higher Education grants, court-ordered payments, Job Service payments (stipends), and disbursement of payroll deductions (See III-B-5.3).

A separate Purchase Order number must be assigned for each different program/department to be charged. For allocations of single invoices, this may be accomplished by preparing a separate Purchase Order for each portion of the allocated cost, or by showing the cost allocation on one Purchase Order form, on which the Accounts Payable Section will assign a unique Purchase Order number for each allocation. Requests for multiple payments should be listed on one Purchase Order form.

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RESPONSIBILITY

PROCEDURE


**PROGRAM/
DEPARTMENT STAFF**

1. When a single invoice is received for shared costs such as telephone and utilities, calculate the amount to be charged to each program/department and prepare a Purchase Order for each program/department, or prepare one Purchase Order form and indicate the cost allocation on that form.
 - a. If a separate Purchase Order is prepared for each program/department, obtain the signature on the copies of the Purchase Orders from each Program Director/Department Supervisor. Submit the invoice and all of the Purchase Orders for the various programs/departments together to the Accounts Payable Section, so the allocation of costs may be reviewed.
 - b. If a single Purchase Order form is prepared, obtain the signatures of the various Program Directors/Department Supervisors on the one form next to their respective cost allocations, and submit the Purchase Order form to the Accounts Payable Section for payment. Provide each program/department with a copy of the Purchase Order for their individual accounting files.
2. For requests for multiple payments, list the individual payees (TWEF workers, grantees, child support recipient, etc.) on the Purchase Order form, indicating the account coding for each payee. Sign and submit the forms to the Accounts Payable Section for payment.

INVOICE RECEIVED BY THE FINANCE OFFICE

**ACCOUNTS PAYABLE
SECTION**

1. Invoices received through a program or Department should already have been reviewed and compared to receiving copies of Purchase Orders for correctness.
 - a. If the invoice alone is received, pull the blue and green (receiving) copies of the Purchase Order from the temporary Purchase Order file, and compare the details of the invoice to those on the receiving copies of the Purchase Order. If there are no exceptions, process the invoices as in Steps 3 and 4, below.
 - b. If the invoice and receiving copy of the Purchase Order are both received, pull the blue copy of the Purchase Order from the temporary Purchase Order file and compare the details of the invoice and receiving copy to the blue copy of the Purchase Order. If there are no exceptions, process the invoice as in Steps


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RESPONSIBILITY

PROCEDURE

3 and 4, below.

- c. If the invoice and a Purchase Order are both received, such as for recurring payments or requests for payments that do not require cost allocation, enter the Purchase Order into the Purchase Order Log, enter the purchase order number from the Log onto the Purchase Order, then process for payment as in Steps 3 and 4, below.
 - d. When Purchase Order forms are received from programs or departments for invoices or payments to be allocated or for multiple payments, a separate purchase order number must be assigned to each part of the allocation or to each distinct payee.
 - 1) Distribute the forms to the Contract Representatives for review of coding and budget availability, as per normal processing.
 - 2) Once the forms have been reviewed and approved, enter each different allocation in the Purchase Order Log, and enter the assigned purchase order number for each cost allocation on the Purchase Order form. For multiple payments, such as TWEP payroll, assign a different purchase order number to each worker/payee.
 - e. Enter the Purchase Order information into the accounting system and process for payment following normal procedures.
 - f. Any exceptions should be processed as outlined below under HANDLING EXCEPTIONS ON INVOICES.
2. If the invoice is received directly from the vendor, determine the Purchase Order Number from the invoice and refer to the Purchase Order Log to obtain the name of the program placing the order.
- a. If the invoice has no Purchase Order Number or the person or program who ordered goods/services is not known, call the vendor to obtain the needed information. If the vendor cannot provide the information, send the invoice to the Finance Officer who will return the invoice to the vendor with a letter indicating the purchase was not authorized and payment will not be made.


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RESPONSIBILITY

PROCEDURE

- b. After the program has been determined, pull the blue copy of the Purchase Order from the temporary Purchase Order file and check to see that the receiving copy of the Purchase Order (green) has been sent by the program/department. Compare the details on the invoice to those on the receiving copy of the Purchase Order. If there are no exceptions process the invoice as in Steps 3 and 4, below.
 - c. Any exceptions should be processed as outlined below under HANDLING EXCEPTIONS ON INVOICES.
 3. If the appropriate steps above have been taken and there are no exceptions regarding the invoice or the receipt of goods or services, the following packet of documentation supporting the payment should be available for each payment:
 - The original invoice, signed by the program or department if the invoice was received directly by them,
 - The receiving copy of the Purchase Order, signed by the person receiving the goods or services, and (for partial shipments) a signed copy of the receiving copy of the Purchase Order, or a new Purchase Order for recurring payments and requests for multiple payments,
 - Copies of bids, and
 - The blue copy of the Purchase Order.
 - a. Submit the documentation packet to the appropriate Contract Representatives for review prior to entry to the system.
 - b. After review by the Contract Representatives, place the complete packet into the Bills to be Paid file, separated by programs/ departments.
 4. Review the packet of documentation for invoices to be paid.
 - a. Verify that the purchase order number for that invoice is correct and that there are no duplicate purchase order numbers.
 - b. Verify that the purchase order contains a valid Vendor number,

**CONTRACT
REPRESENTATIVES**

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RESPONSIBILITY

PROCEDURE


and that the computer system Vendor file for that vendor contains the appropriate Federal Form 1099 information for individuals.

- c. Verify that the proper account coding has been used and that the payment will not cause budget to be exceeded.
- d. Initial and date the documentation packet as approved for payment and return the packets to the Accounts Payable Section for preparation of checks in accordance with Procedure III-A-2.2.

HANDLING EXCEPTIONS ON INVOICES

ACCOUNTS PAYABLE SECTION

1. These procedures are to be followed when an invoice is received from a vendor and exceptions are noted which do not permit processing the invoice for payment without further clarification that the goods or services billed have been actually received. The following conditions may create exceptions:
 - The receiving copy of the Purchase Order has not been received from the program or department, or
 - There are differences between details on the invoice and details on the receiving copy of the Purchase Order.
 - a. If the receiving copy of the Purchase Order has not been received, contact the particular program or department to obtain certification that the goods have been received and payment can be made. If needed, route a copy of the original invoice to the program or department, requesting that the completed receiving copy of the Purchase Order be returned to support payment of the invoice.
 - b. If there are any differences between details on the invoice and details on the receiving copy of the Purchase Order, contact the programs/departments to make sure that items listed on the receiving copy of the Purchase Order are correct as stated.
 - 1) If the receiving copy is correct, notify the vendor that adjustments will be made to the invoice, particularly where amounts to be paid will be different from amounts billed on the invoice. Mark the adjustments on the invoice, then process it as in Steps 3 and 4, above. These adjustments

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RESPONSIBILITY

PROCEDURE


should mainly be for differences in quantities of goods received.

- 2) If the receiving copy is not correct, send a copy of the original invoice and the receiving copy of the Purchase Order to the program/department for their review of differences. File the invoice in the temporary Purchase Order file with the blue copy of the Purchase Order.
- c. If the difference between the invoice and the receiving copy of the Purchase Order has to do with the amount charged for the various items, contact the vendor to see if an error has been made, especially if the amount billed is higher.
- 1) If the higher amount billed is a proper price adjustment, contact the Contract Representatives to determine if sufficient budget is available and notify the Finance Officer and Program Director. If budget is available, process it as in Steps 3 and 4, above.
 - 2) If it is determined the price adjustments are not proper, notify the vendor that adjustments will be made to the invoice, mark the adjustments on the invoice, then process it as in Steps 3 and 4, above.

Note - Where bids have been obtained, there should be no price adjustments.

**PROGRAM/
DEPARTMENT STAFF**

2. The Accounts Payable Section will notify the program or department (or submit a copy of the vendor's invoice) when an invoice has been received and a receiving copy of the Purchase Order has not been received by them or when it is determined that the information on the receiving copy is not correct compared to details on the vendor's invoice. In either case, the serious question raised is whether or not the goods purchased have been properly received and accounted for. Immediate action should be taken.
 - a. If notification is received from the Accounts Payable Section because the receiving copy of the Purchase Order has not been submitted to them, check the temporary vendor file to see if the receiving copy of the Purchase Order is still there. If it is found

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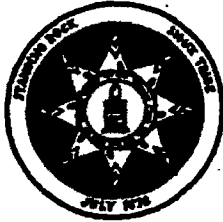
RESPONSIBILITY

PROCEDURE

and has been completed by the person receiving the goods, return the receiving copy (and copy of the invoice as appropriate) to the Accounts Payable Section for processing.

- b. If the receiving copy is not found or is found but not completed, investigate whether and by whom the goods were received. Where it can be verified that the goods were received, indicate receipt on the receiving copy, sign and date it, indicate any differences on the copy of the invoice, and return the receiving copy and the copy of the invoice to the Accounts Payable Section for processing.
- c. Where receipt of goods cannot be verified, notify the vendor that there is a dispute on the invoice, and notify the Finance Officer, who will conduct further investigation.

d. If the copy of the invoice is received with the receiving copy of the Purchase Order because information on the receiving copy is incorrect, investigate the differences and verify the goods were received as shown on the invoice; indicate any remaining differences on the invoice, sign and date it, and return it with the receiving copy to the Accounts Payable Section for processing.



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SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Preparation of Checks**

PURPOSE OF PROCEDURE

These procedures describe the process to be followed by the Finance Office to create and issue payroll checks. Checks are prepared on the computer system on a daily or as-needed basis that can easily accommodate most requests for payment without need for preparation of manual checks. As a consequence and to improve efficiency, overpaid disbursements (manual checks described in procedure III-A-2.2) will only be allowed at the discretion of the Finance Office.

POLICY REFERENCE

- EB: Cash Disbursements: Requires non-payroll checks to be processed and distributed only twice daily.
- EC: Travel: Travel advances will be disbursed only on the normal daily payment cycles (NO IMMEDIATE PAYMENTS).

FORMS TO BE USED

III-A-2.2a: Voucher/Purchase Order Batch Recap

III-A-2.2b: Check

III-A-2.2c: Check Register



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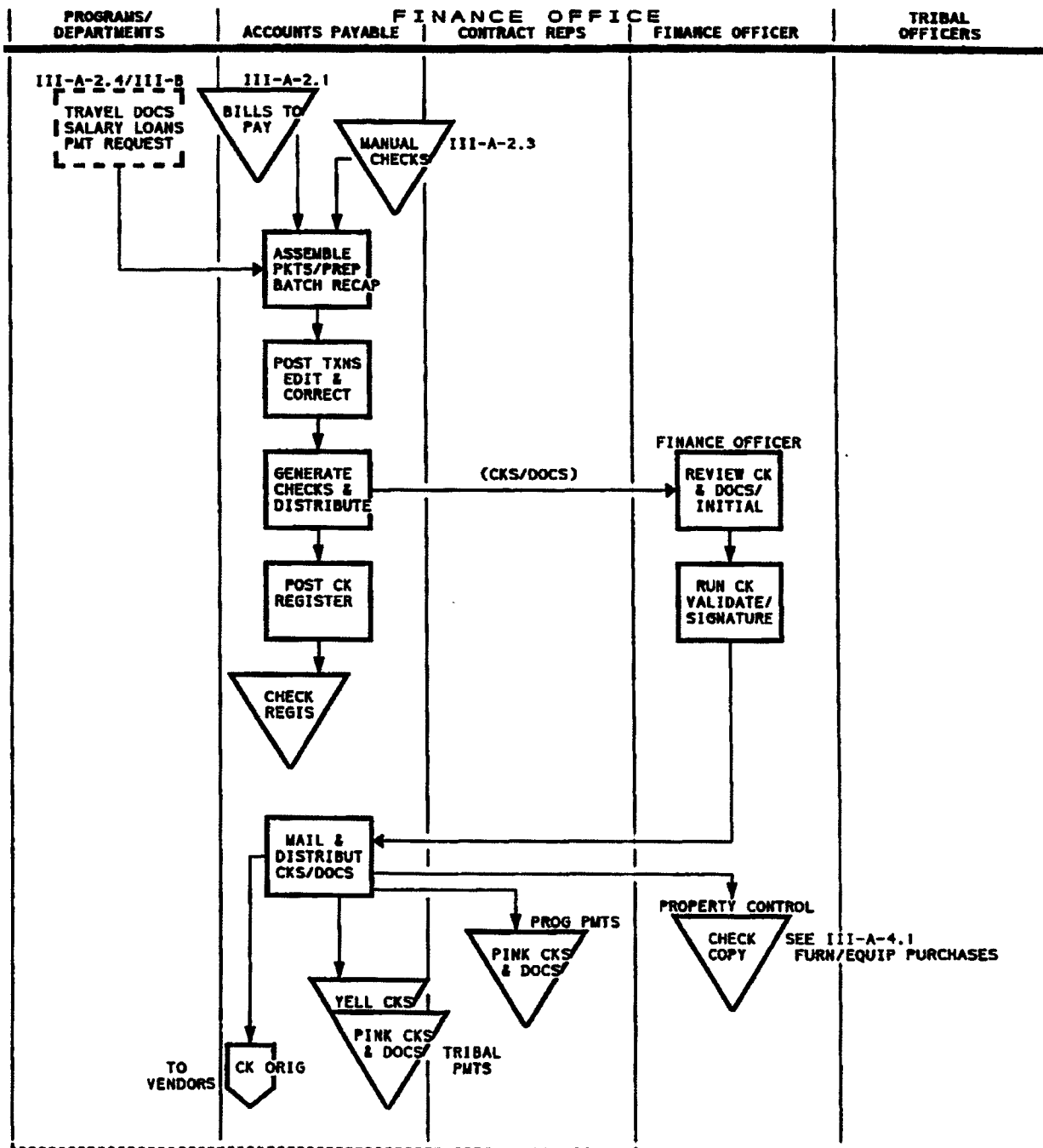
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Preparation of Checks

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

DEFINITION OF TERMS

Non-payroll checks are prepared twice daily according to the following schedule:

- Requests for payment received by the Finance Office by 10:00AM: Checks processed and distributed by 11:30AM.
- Requests for payment received by the Finance Office by 2:30PM: Checks processed and distributed by 4:00PM.

A request for payment may consist of one of the following:


- The packet of documentation for vendor invoices to be paid (See III-A-2.1),
- Travel Authorization, Trip Expense Report, or Mileage Claim forms for travel advances and reimbursements (See III-A-2.4),
- A request for Salary Advance or Salary Loan (See section III-B), or
- A Purchase Order form for all other payments, supported by appropriate documentation including, Court Payment orders for child support, bond refunds, etc., payroll listings for payment of payroll deductions, listings of grantees or loan recipients, listings of Job Service payment recipients, and other miscellaneous payment authorizations.

No payments will be processed without proper authorization for the payment on one of these forms of request.

ENTRY OF PURCHASE ORDER/INVOICES

**ACCOUNTS PAYABLE
SECTION**

1. To initiate the process, assemble all requests for payment received by the morning or afternoon cutoff period, packets of documentation approved by the Contract Representatives (Procedure III-A-2.1), and documentation on any manual checks that have been prepared. Prepare Batch Recap forms (Ref. III-A-2.2a) for each batch to be entered.
 - a. Select the Add Records to Monthly Transaction File function in the computer system and enter Purchase Order and invoice information, first entering the Batch Recap then the individual transactions. Enter the assigned Purchase Order Number as the Voucher Number. Enter any manual checks at this time.

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RESPONSIBILITY

PROCEDURE


- b. When all batches and transactions have been entered, run the computer program to produce the Edit List - Vouchers.
2. Review the Edit List - Vouchers report and the related documentation packets, comparing amounts shown on the report to amounts contained in the documentation. Indicate on the report any corrections to coding which must be made and if any payments are to be held. Initial and date the report and the documentation packets.

Note - The decision to hold payment may be because of dispute with the vendor. Mainly the decision will be based on the availability of cash balances. In no case should checks be written which will overdraw the checking accounts.


GENERATE AND DISTRIBUTE CHECKS

**ACCOUNTS PAYABLE
SECTION**

1. After the Edit List - Vouchers report has been reviewed, separate the documentation packets for those items not to be paid and place them back into the Bills to be Paid file. For the remaining items:
 - a. Enter any corrections indicated on the Edit List into the computer system, using the Modify Records to Monthly Transactions File function.
 - b. Run the Post New Vouchers function in the computer system to post the batches and transactions.
 - c. Run the Accounts Payable computer subsystem, following the computer instructions, and generate the Outstanding Vouchers Listing, the system generated Check Register, and the checks (Ref. III-A-2.2b).
 - d. Match the checks with the related documentation packets and send the completed payment packets to the Finance Officer for signature approval. (The payment packets will include the checks, related documentation, and the system-generated Check Register.)
 - e. For additional control, enter the check numbers used in numerical sequence and the related Purchase Order number into the Check Register manual log (Ref. III-A-2.2c). Initial each entry for later reference.

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<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
FINANCE OFFICER	2. Review the payment packets for correctness, determine that the check information matches information in the documentation, then initial and date the yellow and pink copies of the checks to indicate approval. <ul style="list-style-type: none"> a. Run the checks through the check validation/signature plate machine. b. Return the approved payment packets to the Accounts Payable Section for distribution.
ACCOUNTS PAYABLE SECTION	3. Once payment packets have been approved by the Finance Officer, separate the packets and distribute as follows: <ul style="list-style-type: none"> a. Mail the original check to the vendor. b. File the yellow copies of the checks numerically by funding source for use in bank reconcillations. c. Attach the pink copies of the check to the documentation packet, send the packet for program payments to the appropriate Contract Representative for filing in the respective program files, and file the packets for general fund, indirect cost, and other Tribal funds payments in the paid vendor file. d. If the payment was for purchase of furniture or equipment, prepare a photocopy of the check and invoice and send them to the Property Control Unit for recording of asset purchases (see Procedure III-A-4.1).
CONTRACT REPRESENTATIVES	4. File the payment packet received from the Accounts Payable Section into the program files for the appropriate program.

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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-2.2a
Voucher/Purchase Order Batch Recap

FORM TITLE AND DESCRIPTION

TITLE: Voucher/Purchase Order Batch Recap

DESCRIPTION: Single part form used to summarize and control the entry of purchase orders and manual checks into the accounting system.

PARTS OF FORM AND DISTRIBUTION

Original: Filed by the Accounts Payable Section with payment documents entered into the system.

PREPARATION OF FORM


WHEN TO USE: Used to summarize control information on each batch of purchase orders and payment documents to be entered into the accounting system.

PREPARED BY: Accounts Payable Section staff consolidating batches of documents for data entry.

SIGNED BY: Initialed by person preparing the batch recap and by person entering the documents into the system.

APPROVALS REQUIRED


None

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VOUCHER/PURCHASE ORDER BATCH RECAP FORM

- VOUCHER BATCH RECAP
 PURCHASE ORDER RECAP

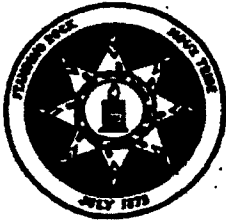
GROSS TOTAL OF VOUCHERS/P.O.s \$ (1)
 First Vo/PO # (2) BATCH CONTROL # (5)
 Last Vo/PO # (3) Entry Date: (6)
 Prepared by: (4) DP Entry by: (7)

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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.2a Voucher/Purchase Order Batch Recap	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	GROSSTOTAL OF VOUCHERS/POs	Enter the total amount of the purchase orders or other payment documents included in the batch.
2	First Vo/PO #	Enter the first Purchase Order or payment document number included in the batch.
3	Last Vo/PO #	Enter the last Purchase Order or payment document number included in the batch.
4	Prepared by:	Initial of the person preparing the batch recap form.
5	BATCH CONTROL #	Enter the sequential Batch Control number applicable to this batch of documents.
6	Entry Date:	Enter the date the batch is entered into the system. Also indicate if it is the morning or afternoon payment cycle, if appropriate.
7	DP Entry by:	Initial of the person entering the batch into the system.

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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-2.2b
Check**

FORM TITLE AND DESCRIPTION

TITLE:

Check

DESCRIPTION:

Three (or more) copies used to make all non-payroll payments.

PARTS OF FORM AND DISTRIBUTION

Original
Yellow
Pink
Photocopy

Sent to Payee
Finance Office, filed numerically
Finance Office, filed with payment documents
Property Control Unit, if payment is for purchase of furniture or equipment

PREPARATION OF FORM

WHEN TO USE:

Generated from accounting system or prepared manually to make non-payroll payments.

PREPARED BY:


Accounts Payable Section staff.

SIGNED BY:

Finance Officer and Tribal Chairman (using signature plates).

APPROVALS REQUIRED

1. Finance Officer controls signature plate keys and initials yellow and pink copies.

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For security reasons, a copy of the check has not been reproduced in this manual.

The check contains a payment stub which shows the invoice number, the voucher/purchase order number, and the amount paid for each voucher/purchase order. The check number is indicated on the check stub for payments generated from the accounting system.



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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-2.2c
Check Register

FORM TITLE AND DESCRIPTION

TITLE

Check Register

DESCRIPTION

Single page form used in the Accounts Payable Section to record checks issued by the Accounts Payable Section manually. Check numbers are listed sequentially.

PARTS OF FORM AND DISTRIBUTION

Original

Maintained in the Finance Office Accounts Payable Section.

PREPARATION OF FORM

WHEN TO USE

Enter check numbers used before the checks are approved by the Finance Office.

PREPARED BY:


Accounts Payable Section staff.

SIGNED BY:

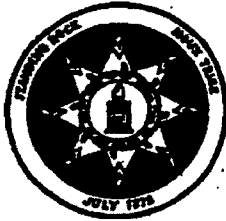
The staff person issuing the check number should initial the entry in the Register.

APPROVALS REQUIRED

None.

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<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Check No.	Enter the check numbers issued sequentially.
2	Payee	Enter the name of the payee as shown on the check.
3	Amount	Enter the amount of the check.
4	Date	Enter the date the check was prepared.
5	Voucher/PO No.	Enter the voucher/purchase order number paid by this check.
6	Initial	The Accounts Payable Section staff person who prepares the check should initial this entry.



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SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Manual Checks**

PURPOSE OF PROCEDURE

Financial Management Policy regarding Disbursements provides that all non-payroll checks are to be according to a normal daily check processing cycle described in Procedure III-A-2.2. The purpose of this policy is to eliminate the heavy reliance on immediate payments, and to ease the processing burden on the financial office. The two daily normal check processing cycles can easily accommodate most requests for payments without need for preparation of manual checks. Accordingly, the preparation of manual checks according to these procedures will only be allowed at the discretion of the Financial Office, and only for certain categories. Manual checks will not be prepared for travel advances as provided in Policy I-C-1(a).

POLICY REFERENCE

I-B: Cash Disbursements: Requires non-payroll checks to be processed and distributed only twice daily.

I-C: Travel: Travel advances will be disbursed only on the normal daily payment cycles (NO IMMEDIATE PAYMENTS).

FORMS TO BE USED

III-A-2.2b, Check

III-A-2.2c, Check Register

III-A-1.1c, Purchase Order Log



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-2.3

DATE REVISED:

10-1-84

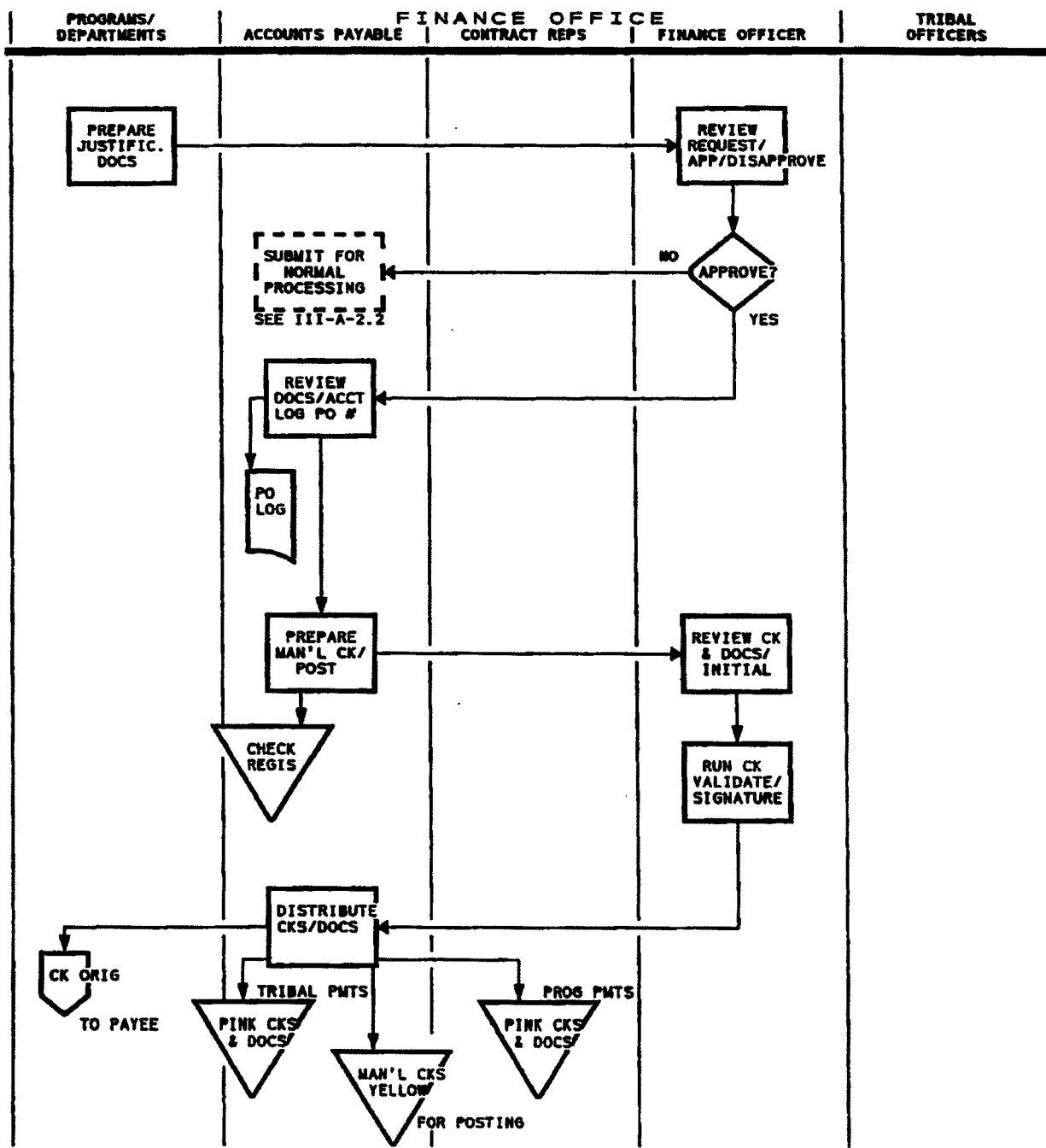
PAGE NO.:


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SUBJECT:


**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Manual Checks**

PROCESS FLOWCHART



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SUBJECT:		GENERAL ACCOUNTING: CASH DISBURSEMENTS Manual Checks	

<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
PROGRAM/ DEPARTMENT STAFF	<p>1. To request a payment outside of the normal disbursement cycle, submit justification to the Finance Officer along with any other documentation required for the payment, as specified in III-A-2.2. The justification must indicate why the payee cannot wait to receive payment in the normal morning or afternoon payment cycle. Reasons such as convenience or lack of planning will not be accepted. All normal approvals for the payment, such as required approvals for salary advances, must have been obtained in advance of the request for the manual check. Sufficient budget must be available for the purchase or expense.</p>
FINANCE OFFICER	<p>2. Upon receipt of the request for manual check from the programs/ departments review the request and determine if it is properly justified and if all required documentation has been completed. Indicate approval or denial of the request and the reason for the decision, then sign and date the request.</p> <p>a. If the request is denied, notify the requestor and place the payment packet into the file for the next normal payment cycle.</p> <p>b. If the request is approved, submit the payment packet to the Accounts Payable Section for processing of the manual check.</p>
ACCOUNTS PAYABLE SECTION	<p>3. Upon receipt of the approved manual check payment packet and documentation from the Finance Officer, prepare and distribute the manual check as follows:</p> <p>a. Review the documentation for completeness. It should include authorizations for the purchase or disbursement, certification that the goods or services have been received, an approved vendor invoice for purchases, certification that budget is available, and the proper account coding for the program or accounts to be charged.</p> <p>b. Assign a Purchase Order number to the payment support document, entering the information in the Purchase Order Log (Ref. III-A-1.1c).</p> <p>c. Prepare the manual check and record the manual check number and information in the Check Register (Ref. III-A-2.2c).</p> <p>d. Submit the check and payment documentation packet to the Finance Officer for signature approval.</p>

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	SUBJECT : GENERAL ACCOUNTING: CASH DISBURSEMENTS Manual Checks		

<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
FINANCE OFFICER	<p>4. Compare the check information to the information in the documentation packet, then initial and date the yellow and pink copies of the checks to indicate approval.</p> <p>a. Run the check through the check validation/signature plate machine.</p> <p>b. Return the checks and documentation to the Accounts Payable Section for distribution.</p>
ACCOUNTS PAYABLE SECTION	<p>5. Distribute the check copies and documentation as follows:</p> <p>a. Distribute the original check to the requestor.</p> <p>b. Place the yellow copies of the checks in a file for entry to the computer system.</p> <p>c. File the documentation and the pink check copies in the paid vendor file if the payment was for Tribal funds, or send the packet for program payments to the appropriate Contract Representative for filing in the program files.</p>



**STANDING ROCK SIOUX TRIBE
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DATE ISSUED:

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III-A-2.4

DATE REVISED:

10-1-94

PAGE NO.:

1

SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Travel Reimbursements**

PURPOSE OF PROCEDURE

Standing Rock Tribal Council travel must be approved before travel is undertaken. Approval is obtained by completing the Travel Authorization Form. Advances for such travel to be reimbursed travel reimbursement may be requested on the same form. No advances are authorized for personal travel. When travel is completed a Trip Expense Report must be filed and then approved by the Tribal Council. Travel advances, since they are travel advances, are not to be paid out of the Tribal Council's funds. Reimbursements for travel may be charged on a semi-monthly basis. These procedures are mandatory for all Tribal Council Members and Tribal employees.

POLICY REFERENCE

J-C-Travel

Establishes the policy for all travel by the Tribal Council and Tribal employees, and defines the rules under which reimbursement for travel costs will be made.

FORMS TO BE USED

III-A-2.4a, Travel Authorization

III-A-2.4b, Trip Expense Report

III-A-2.4c, Mileage Claim

III-A-1.1c, Purchase Order Log



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-2.4

DATE REVISED:

10-1-94

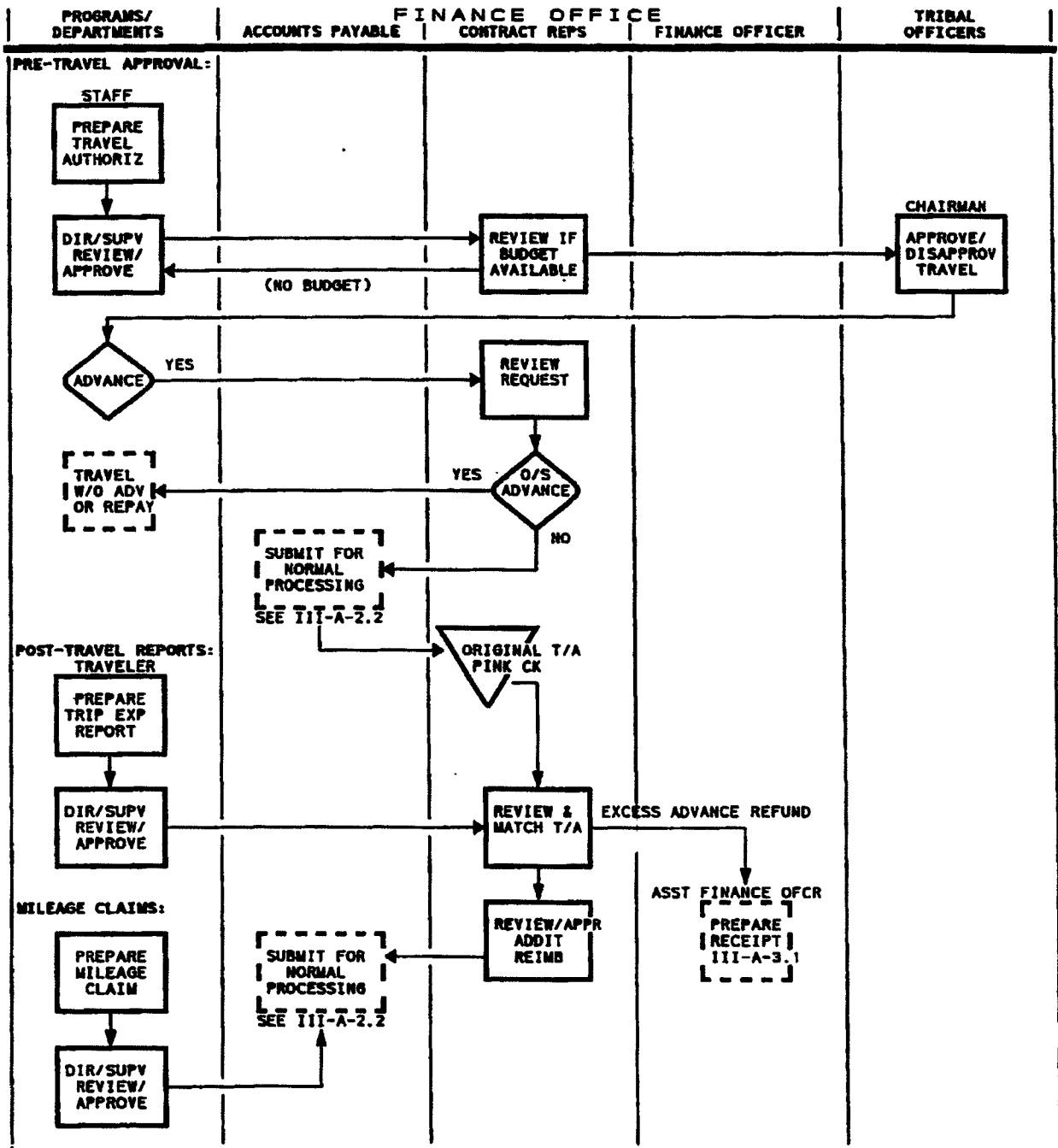
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SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Travel Reimbursements**

PROCESS FLOWCHART




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		DATE REVISED: 10-1-94	PAGE NO.: 3
SUBJECT:		GENERAL ACCOUNTING: CASH DISBURSEMENTS Travel Reimbursements	

RESPONSIBILITY

PROCEDURE

PRE-TRAVEL APPROVALS AND ADVANCES

- | | |
|---|---|
| PROGRAM/
DEPARTMENT STAFF | 1. To request advance approval for off-reservation and out-of-state travel, prepare a Travel Authorization Form (Ref. III-A-2.4a) according to instructions. All requested information must be included, including any requests for travel advance up to the 80% limit. Submit the completed Travel Authorization form to the Program Director for approval and signature. |
| PROGRAM DIRECTOR/
DEPT. SUPERVISOR | 2. Review the Travel Authorization form and determine if the department or program budget has funds for the travel request, and if the travel is necessary and consistent with program objectives. Disapprove the request if specific travel budget is not included or available in the program budget. If the travel is proper and approved, sign and date the Travel Authorization and send it to the assigned Contract Representative for review of budget. |
| CONTRACT
REPRESENTATIVES | 3. Review the Travel Authorization and attached documentation to determine if budget is available for the trip and that the Travel Authorization has been properly coded. <ul style="list-style-type: none"> a. If there is insufficient budget for the trip, notify the Finance Officer that the trip is to be disapproved. Prepare a photocopy of the Travel Authorization form and return it marked "disapproved" to the requesting program or department. File the original Travel Authorization in the contract files to document the action taken. b. If travel is within budget, initial the form and send it and all documentation to the Tribal Chairman for final approval. |
| TRIBAL CHAIRMAN | 4. Review the Travel Authorization form received from a program/department. If properly completed and approval is to be granted, sign and date the Travel Authorization form to indicate approval, and return the form to the requesting program or department. No travel may be undertaken until this approval has been given. |
| PROGRAM/
DEPARTMENT STAFF | 5. After receiving the Tribal Chairman's approval for the travel, submit the approved Travel Authorization form to the assigned Finance Office Contract Representative if a travel advance check is to be requested. Note that travel advances will only be issued through the normal daily check processing cycles. DO NOT REQUEST IMMEDIATE PAYMENT OF THE TRAVEL ADVANCE THROUGH MANUAL CHECK. Such requests will be denied. |

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-2.4
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	SUBJECT: GENERAL ACCOUNTING: CASH DISBURSEMENTS Travel Reimbursements		

RESPONSIBILITY	PROCEDURE
-----------------------	------------------

**CONTRACT
REPRESENTATIVE**

6. Process any approved Travel Authorization form that requests a travel advance in the following manner:
 - a. If there is sufficient budget for the trip, determine that no other travel advances are outstanding for the traveler. If there is an outstanding travel advance for the traveler, deny the request for advance and return a copy of the Travel Authorization form to the requestor. Note that this denial does not disapprove the travel, but only the issuance of a travel advance. File the Travel Authorization form pending receipt of the Trip Expense Report.
 - b. If the travel advance is approved, initial and date the Travel Authorization form and submit it to the Accounts Payable Section for processing in the next normal check processing cycle.

**ACCOUNTS PAYABLE
SECTION**

7. Upon receipt of an approved Travel Authorization form from the Contract Representatives, assign a Purchase Order number to the Travel Authorization, and enter information from the Authorization into the Purchase Order Log (Ref. III-A-1.1c), then process the form for payment and approval of the Finance Officer following normal payment procedures (see Procedure III-A-2.2).
 - a. Return a copy of the authorization with the travel advance check to the person who will be traveling.
 - b. Forward the original Travel Authorization form and the pink copy of the advance check to the Contract Representative for filing pending receipt of the Trip Expense Report after travel is completed.

POST-TRAVEL REPORTING

TRAVELER

1. Within five (5) working days after the last day of travel, prepare a Trip Expense Report according to the instructions (Ref. III-A-2.4b). Attach the required receipts, sign, and submit the report with a copy of the Travel Authorization form to the Department/Program Director for approval.
 - a. If excess funds were advanced, attach a check or money order payable to the Tribe for the amount of any excess.
 - b. If additional reimbursement is due the traveler, that amount will be



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SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Travel Reimbursements**

RESPONSIBILITY

PROCEDURE

requested and processed by submission of this form.

**PROGRAM DIRECTOR/
DEPT. SUPERVISOR**

2. Review the Trip Expense Report for completeness and accuracy. Determine that all required receipts are attached and that excess advance funds are being reimbursed. If the report is complete, sign the report and send it to the Finance Office Contract Representatives.


**CONTRACT
REPRESENTATIVES**

3. Upon receipt of the approved Trip Expense Report, pull the original Travel Authorization form packet from the temporary file and attach it to the Trip Expense Report. File the complete packet if no further action is required.

- a. If a refund of excess advances is attached, submit the check and documents to the Deputy Finance Officer to prepare a receipt for the amount and place the check for deposit (see Procedure III-A-3.1).
- b. If additional reimbursement is due to the employee, review the request for validity, and, if it is correct, initial and date the Trip Expense report and submit it and attached documentation to the Accounts Payable Section for preparation of a reimbursement check in the next normal check processing cycle.

**ACCOUNTS PAYABLE
SECTION**

4. Upon receipt of an approved Trip Expense report from the Contract Representatives, assign a Purchase Order number to the Trip Expense report, and enter information from the Expense report into the Purchase Order Log (Ref. III-A-1.1c), then process the form for payment and approval of the Finance Officer following normal payment procedures (see Procedure III-A-2.2).
- a. Send the check to the employee.
- b. If the reimbursement is for general fund or indirect cost travel, file the complete packet, including copy of the reimbursement check.
- c. If the reimbursement is for program travel, send the complete packet to the appropriate Contract Representatives for filing.

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GENERAL ACCOUNTING: CASH DISBURSEMENTS Travel Reimbursements			

RESPONSIBILITY

PROCEDURE

REIMBURSEMENT OF MILEAGE CLAIMS

- | | |
|---|--|
| EMPLOYEE | 1. Requests for reimbursement of mileage for on-reservation travel may be submitted semi-monthly on the 15th and 30th/31st of each month. Prepare a Mileage Claim form, according to instructions (Ref. III-A-2.4c). Sign the form and submit it to Department/Program Director for approval. |
| PROGRAM DIRECTOR/
DEPT. SUPERVISOR | 2. Review the Mileage Claim form. Determine if it is accurate and complete and if it contains information only for travel that was valid Tribal business. If it is complete and valid; sign the form and submit it to the Finance Office Accounts Payable Section for processing. Note - Mileage Claim forms for travel by Department/Program Directors must be approved by the Tribal Chairman. |
| ACCOUNTS PAYABLE
SECTION | 3. Upon receipt of semi-monthly Mileage Claim forms, review them for completeness and accuracy. Assign a Purchase Order number to the Mileage Claim form and enter information from the form into the Purchase Order Log (Ref. III-A-1.5c) then, submit them for payment processing according to normal procedures (see Procedure III-A-2.2). |



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-2.4a
Travel Authorization**

FORM TITLE AND DESCRIPTION

TITLE: Travel Authorization
DESCRIPTION: Single form utilized to request authorization for
traveling off the reservation.

PARTS OF FORM AND DISTRIBUTION


Original: Finance Office Contract Representative to be
used to support requests for reimbursement.
Photocopy: Retained in program department files.

PREPARATION OF FORM


WHEN TO USE: In advance of travel off the reservation, this form is used to
request approval of the Tribal Chairman. Once approved, it
may also be submitted to request travel advance.
PREPARED BY: Person traveling.
SIGNED BY: Traveler and Program Director or Department Supervisor.

APPROVALS REQUIRED

1. Contract Representative for sufficiency of budget and approval of travel advances.
2. Tribal Chairman for approval of the travel.

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		DATE REVISED: 10-1-94	PAGE NO. : 9
SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.4a Travel Authorization	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Account Number	Enter the appropriate expense account number.
2	Date	Date this form is being submitted.
3	Name of Traveler	Name of employee traveling.
4	Title	Employee's title.
5	Traveling from	Location in which travel begins.
6	Traveling to	Destination where business is to be conducted.
7	Purpose	Explain the specific purpose of the travel and what project it is associated with.
8	Dates of Travel	Indicate the start and end dates of travel.
9	Rate of Per Diem	Use the amount as stated in Program Contract or consult the Finance Office for GSA rates.
10	Rate of Subsistence	Use the amount stipulated in the Program Contract. If not stipulated, contact the Finance Office.
11	Means of Travel	Indicate if travel is by private vehicle or by public transportation.
12	(Rate) per mile/Total Miles	Use program contract or GSA rates per mile and enter total miles for the trip, if travel is by private vehicle.
13	Round Trip	Round trip travel cost calculated as rate times miles.
14	Plane, Bus, Train Round Trip Fare	Cost of fares for travel by public transportation.
15	Make Check Payable to	Name of payee for travel reimbursement or advance.
16	Travel Exp. to Be Paid (Total)	Summary of expenses by category of cost for the entire trip.
17	Signature of Traveler	Signature of traveler.
18	Signature of Supervisor	Signature of Program Director or Department Supervisor to indicate concurrence with the travel.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-24
		DATE REVISED: 10-1-94	PAGE NO.: 10
SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.4a Travel Authorization	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
19	Signature of Authorizing Officer	Signature of Tribal Chairman.
20	Date	Date approved by Tribal Chairman.



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-2.4b
Trip Expense Report**

FORM TITLE AND DESCRIPTION

TITLE

Trip Expense Report

DESCRIPTION

Single part form used to report the total trip costs and to support reimbursement to or from the Tribe.

PARTS OF FORM AND DISTRIBUTION

Original

Finance Office to document the trip costs incurred and to support reimbursement to or from the Tribe.

Photocopy

Retained by the program or department.

PREPARATION OF FORM

WHEN TO USE

To be submitted by the traveler within five days after completion of travel with check to reimburse excess advance or to claim additional reimbursement.

PREPARED BY


Traveler

SIGNED BY


Traveler and Program Director or Department Supervisor

APPROVALS REQUIRED

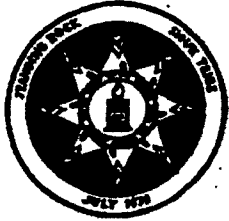
1. Contract Representative for submission and correctness of settlement.
2. Finance Officer to approve additional reimbursement.

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SPACE #	INFORMATION REQUESTED	DESCRIPTION
1	Business Purpose	Describe the business purpose of the travel.
2	Destination	Enter final destination for trip.
3	Dates of Travel:	Enter start and end dates of trip.
4	Name	Employee traveling.
5	Program/Department	Name of program or department of employee.
6	Account #:	Account number to which expense was charged.
7	Program	Program identification number.
8	Time of Departure:	Enter time of departure from the employee's home or office, as appropriate.
9	Time of Return:	Enter time of return to the employee's home or office at the completion of the trip.
TRANSPORTATION:		
10	From	Beginning location each day traveled.
11	To	Ending location each day traveled.
12	Car Miles	Miles driven in private car per day.
13	Amount	Amount by day of Tribe-paid transportation.
14	Room/Meals	Amount per meal for breakfast, lunch, and dinner, and room amount, exclusive of miscellaneous hotel charges (all expenses must have receipts). If travel is in normal rate areas, GSA rates are used (refer to Tribal Finance Office). If travel is in high rates areas, use the actual expense incurred. Receipts must be submitted with the Trip Expense Report for all expenses incurred in high rate areas. Classification of areas as normal or high can be determined by referring to the GSA regulations.

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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.4b Trip Expense Report	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
MISCELLANEOUS EXPENSE:		
15	Description	Any miscellaneous expenses not previously covered.
16	Amount	Amount of miscellaneous expenses (must have receipts).
17	Totals (of columns)	Column totals for transportation, room and meals, and miscellaneous expenses.
ADVANCES:		
18	Check Number	List check number of advance.
19	Amount	List amount of advance.
20	Plane Fare, Check No.	List check number and amount of payment for fares paid by the Tribe.
21	Other	Amount of any other advanced funds.
22	Total Advances	Total advanced amount.
EXPENSES:		
23	Employee-Owned Car, Miles/Rate	Fill in total miles (from column item 12) and current GSA rate - multiply for amount.
24	Room and Meals	Total of Room/Meals column (See item 13).
25	Miscellaneous Expense	Total of Miscellaneous Expense column (See item 16).
26	Registration Fee/Tuition	Amount of registration fee/tuition paid.
27	Plane Fare	Amount paid for plane fare, either by the Tribe or the traveler.
28	Total Expenses	Total of all expenses.
29	I Owe Tribe	This line is used if advances exceed expenses - (if so attach check or money order).

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-2.4
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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.4b Trip Expense Report	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
30	Tribe Owes Me	This line is used if expenses exceed advances.
31	Signature	Signature of employee certifying the accuracy of the report.
32	Checked By	Program Director or Department Supervisor.
33	Final Approval	Finance Officer will sign to authorize additional reimbursement if documentation is adequate.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-24
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	SUBJECT:	FORM INSTRUCTIONS: FORM NO. III-A-2.4b Trip Expense Report	

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III-A-2.4

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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-2.4c
Mileage Claim**

FORM TITLE AND DESCRIPTION

TITLE: Mileage Claim

DESCRIPTION: Standard form used to claim mileage reimbursement for on-reservation travel.

PARTS OF FORM AND DISTRIBUTION

Original: Finance Office to support reimbursement payment for mileage.
Priority: Filled by program or department.

PREPARATION OF FORM

WHEN TO USE: Prepared and submitted semi-monthly to request reimbursement for on-reservation mileage.

PREPARED BY: Traveler

SIGNED BY: Traveler and Program Director or Department Supervisor

APPROVALS REQUIRED

1. Tribal Chairman for travel by Program Directors or Department Supervisors.
2. Finance Officer for approval of payment.



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III-A-24

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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-2.4c
Mileage Claim

MILEAGE CLAIM

ACCOUNT: (1) DATE: (2)

(3) TITLE: (4)
NAME OF TRAVELER

TRAVELING FROM: (5) DATE: _____

TRAVELING TO: (6) TOTAL MILES: (7)

PURPOSE: (8)

TRAVELING FROM: _____ DATE: _____

TRAVELING TO: _____ TOTAL MILES: _____

PURPOSE: _____

TRAVELING FROM: _____ DATE: _____

TRAVELING TO: _____ TOTAL MILES: _____

PURPOSE: _____

TRAVELING FROM: _____ DATE: _____

TRAVELING TO: _____ TOTAL MILES: _____


PURPOSE: _____

.....
(9) TOTAL MILES CLAIMED: (10)
SIGNATURE OF TRAVELER


(13) RATE PER MILE: (11)
SIGNATURE OF SUPERVISOR

(14) AMOUNT CLAIMED: (12)
AUTHORIZING OFFICER

DATE: _____

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-2.4
		DATE REVISED: 10-1-94	PAGE NO.: 19
SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-2.4c Mileage Claim			

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Account Number	Account number in Chart of Accounts to which this expense should be charged.
2	Date	Date this form completed.
3	Name of Traveler	Name of traveler.
4	Title	Traveler's title.
5	Traveling From	Starting point of trip.
6	Traveling To	Final destination.
7	Total of Miles	Total miles traveled.
8	Purpose	Purpose of travel.
9	Signature of Traveler	Signature of traveler.
10	Total of Miles Claimed	Total miles for all trips shown.
11	Rate Per Mile	Authorized reimbursement rate.
12	Amount Claimed	Total miles times rate.
13	Signature of Supervisor	Program Director or Department Supervisor signature.
14	Authorizing Officer	Tribal Chairman signature for approval of travel by Program Director or Department Supervisor.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-2.4
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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.4c Mileage Claim	

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DATE ISSUED:

5-18-83

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III-A-2.5

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10-1-94

PAGE NO.:

1

SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Bank Reconciliations**

PURPOSE OF PROCEDURE

This procedure describes the process of reconciling bank disbursements at the end of each month. It includes the following: 1. The Controller shall ensure that all transactions affecting cash have been recorded in the month's books prior to the processing of the tribe's bank accounts.

POLICY REFERENCE

LE: Cash Disbursements - Requires all Tribal cash accounts to be reconciled by the fifteenth (15th) of the month.

FORMS TO BE USED

III-A-2.5a. Bank Reconciliation Checks Outstanding



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

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2

SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Bank Reconciliations**

RESPONSIBILITY

PROCEDURE

**ASST. FINANCE
OFFICER**

1. When bank statements and canceled checks are received from the bank after the close of each month, prepare a bank reconciliation as follows:
 - a. Compare all receipts postings in the computer printouts to the deposits shown on the bank statement to determine if any errors were made or if items are in transit.
 - b. Compare cash disbursements detail posted on the computer reports to the checks clearing the bank per the bank statement. List any checks that have not yet cleared the bank and any other items paid by the bank but not posted to the books.
 - c. Prepare a bank reconciliation using the standard format (Ref. III-A-2:5a) and submit it to the Finance Officer for review and approval by the fifteenth of the month.

ASST. FINANCE OFFICER

2. Review the reconciliation and any proposed adjustments and determine if it was properly prepared. On a periodic basis review the actual records to see if proper steps have been followed in checking off items cleared. Initial the reconciliation and return it to the Assistant Finance Officer for filing and making any adjustments.

**ASST. FINANCE
OFFICER**

3. After the reconciliation and adjustments are approved, prepare any adjusting entries required to correct differences that were erroneously posted on the books and enter them into the system. File the reconciliation for use in the following month along with the bank statement and canceled checks.
4. After completion of the bank reconciliation, compare the details on the computer printout to any other control records maintained and make adjustments to the control records (especially cash control sheets) to bring them into agreement with the computer report balances as reconciled.



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-2.5

DATE REVISED:

10-1-94

PAGE NO.:

3

SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-2.5a
Bank Reconciliation/Checks Outstanding**

FORM TITLE AND DESCRIPTION

TITLE: Bank Reconciliation/Checks Outstanding
DESCRIPTION: This form is used to record monthly reconciliation of bank accounts.

PARTS OF FORM AND DISTRIBUTION

Original: Finance Office/bank reconciliation file.

PREPARATION OF FORM

WHEN TO USE: Bank reconciliations are prepared each month after receipt of the bank statements.

PREPARED BY: Assistant Finance Officer.

SIGNED BY: Finance Officer reviews and initials completed reconciliations.

APPROVALS REQUIRED

None.



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-2.5

DATE REVISED:

10-1-94

PAGE NO.:

4

SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-2.5a
Bank Reconciliation/Checks Outstanding


BANK RECONCILIATION

BANK BALANCE

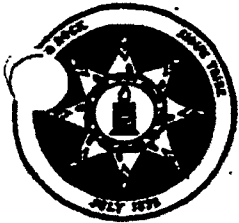
BANK BALANCE: ① MONTH & YEAR ② \$
LESS: OUTSTANDING CHECKS: ③
SUBTOTAL: ④
ADD: DEPOSITS IN TRANSIT: ⑤
BANK BALANCE: ⑥

BOOK BALANCE

BOOK BALANCE: ⑦ MONTH & YEAR ⑧
LESS: SERVICE CHARGES AND WITHDRAWALS
NOT ON BOOKS: ⑨
SUBTOTAL: ⑩
ADD: DEPOSITS NOT ON BOOKS: ⑪
SUBTOTAL: ⑫
OTHER RECONCILING ITEMS: ⑬
BOOK BALANCE: ⑭

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-2.5
		DATE REVISED: 10-1-94	PAGE NO.: 5
SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.5a Bank Reconciliation/Checks Outstanding	

SPACE #	INFORMATION REQUESTED	DESCRIPTION
1	Bank - Month and Year	Enter month and year of ending bank statement.
2	(Bank Balance)	Enter ending balance of bank statement.
3	Outstanding Checks	Enter total amount of outstanding checks listed on <u>Checks Outstanding</u> form attachment (Item 19).
4	Subtotal	Enter bank balance less outstanding checks.
5	Deposits in Transit	Enter amounts of deposits not yet posted by bank but posted on the books.
6	(Adjusted) Bank Balance	Enter adjusted bank balance (bank statement less outstanding checks plus deposits in transit).
7	Book - Month and Year	Enter month and year of trial ledgers.
8	(Book Balance)	Enter ending cash balance for that month and year.
9	Service Charges and Withdrawals Not on Books	Enter any service charges or other withdrawals posted by the bank but not yet posted on the books.
10	Subtotal	Enter adjusted book balance (book balance less service charges and withdrawals).
11	Deposits Not on Books	Enter any deposits posted by the bank but not yet posted on the books.
12	Subtotal	Enter sum of Item 10 and Item 11.
13	Other Reconciling Items	Enter amounts of any other items such as differences in amounts of deposits/checks between books and bank.
14	Book Balance	Enter final adjusted book balance (Line 12 plus/minus Line 13). This amount should be the same as the amount shown on Line 6.



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-2.6

DATE REVISED:

10-1-94

PAGE NO.:

1

SUBJECT:

**GENERAL ACCOUNTING: CASH DISBURSEMENTS
Check Cancellations**

PURPOSE OF PROCEDURE

This procedure defines the process to be followed to provide for cancellation of checks issued by the tribe. Canceled checks are those that are issued in error or duplicate or must be returned to the issuer. Cancellation of checks may require the reversal of unposted charges, or may require the use of a Journal Voucher to correct posted entries.

POLICY REFERENCE

No specific policy reference.

FORMS TO BE USED

III-A-2.6a, Journal Voucher



STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
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DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-2.6

DATE REVISED:

10-1-94

PAGE NO.:

6

SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-2.6a
Journal Voucher

STANDING ROCK SIOUX TRIBE

FORT YATES, NORTH DAKOTA

J.V.No. _____

①

JOURNAL VOUCHER

Date _____

②

Account No.	Explanation	Debit	Credit
③	④	⑤	⑥
Total.		⑦	⑦

Prepared by _____

⑧

(Signature)

Approved by _____

⑩


(Signature)

⑨

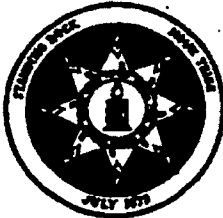
(Title)

⑪

(Title)

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-2.6
		DATE REVISED: 10-1-94	PAGE NO.: 7
SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-2.6a Journal Voucher	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	J.V. No.	Enter sequential number for each Journal Voucher.
2	Date	Enter date Journal Voucher prepared.
3	Account No.	Enter the Account Numbers to be debited or credited for each part of the journal entry.
4	Explanation	Enter names of accounts and explanation for the entry.
5/6	Debit/Credit	Enter amount of debit or credit entry.
7	Total	Enter totals of debit and credit columns.
8	Prepared By	Signature of preparer of J.V.
9	Title	Title of preparer.
10	Approved By	Signature of Finance Officer.
11	Title	Finance Officer.



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-3.1

DATE REVISED:

10-1-94

PAGE NO.:

1

SUBJECT:

**GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING)
Preparation of Cash Receipts**

PURPOSE OF PROCEDURE

This procedure defines the processes to be followed by the Finance Office and by other offices and departments to record and deposit cash and other payments received by the Tribe. It has been the experience of the Tribe that frequent and timely deposit of cash receipts provides the most effective means of safeguarding Tribal resources, not only from theft, but also from misapplication of the receipt. Revisions to the Tribal policy require more frequent deposit of receipts, more timely and accurate reporting of outstanding receivables, and closer scrutiny of the receiving/deposits process by the Finance Officer.

POLICY REFERENCE

I-D; Accounts Receivable/
Receipting -

Mandates the issuance of pre-numbered receipts for all payments made to the Finance Office, and immediate deposit of receipts to the Tribe's bank accounts.

Requires that all funds received by programs or other departments be submitted to the Finance Office on a daily basis, accompanied by copies of receipts and a cash receipts journal showing the source of the funds.

FORMS TO BE USED

III-A-3.1a, Cash Receipt

III-A-3.1b, Receipt Register

III-A-3.1c, Cash Receipts/Deposit Reconciliation Worksheet



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:
5-18-83

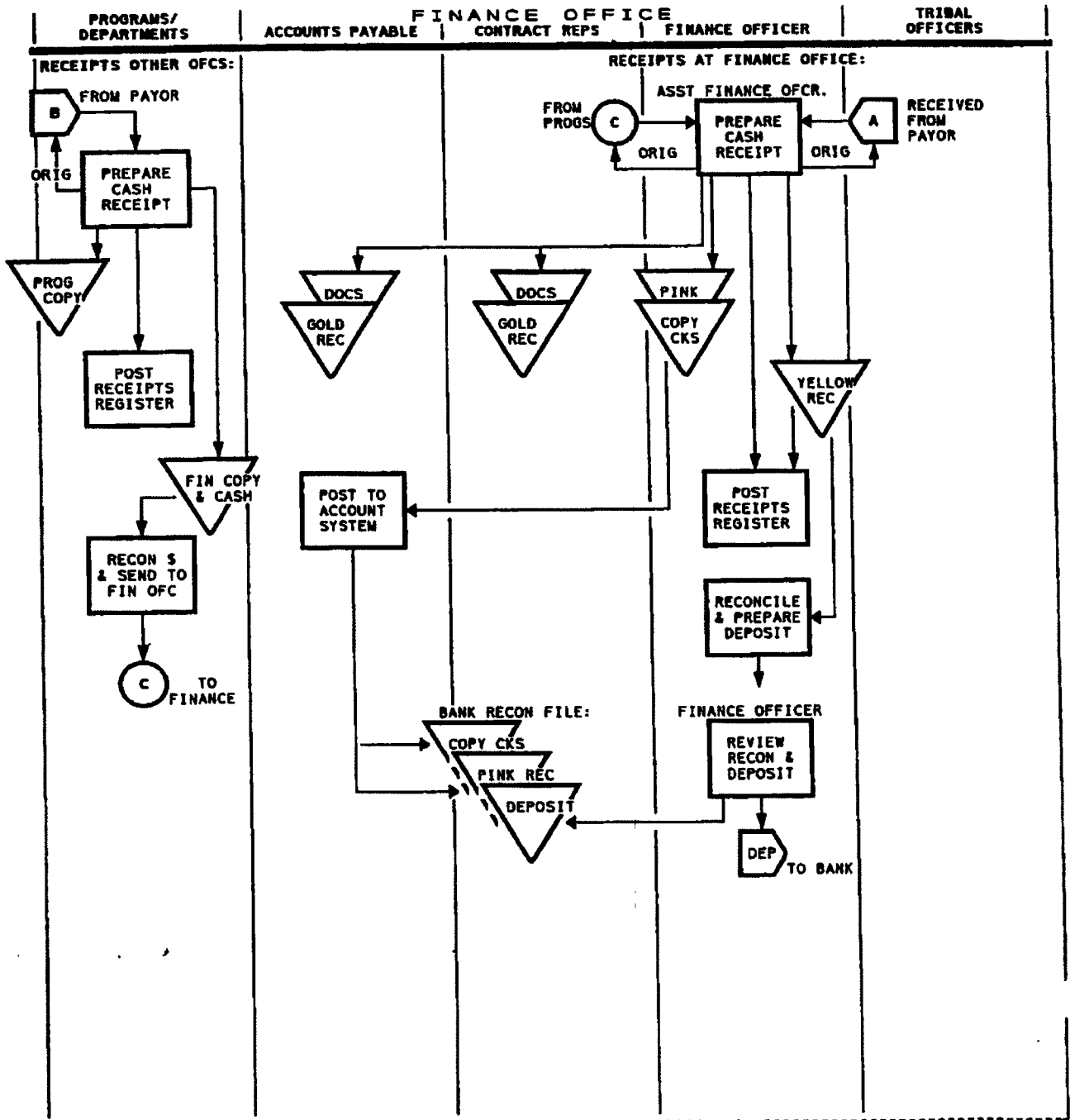
PROCEDURE NO.:
III-A-3.1


DATE REVISED:
10-1-94

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2

SUBJECT:
GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING)
Preparation of Cash Receipts

PROCESS FLOWCHART



	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 5-18-83	PROCEDURE NO. : III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO. : 3
	SUBJECT: GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING) Preparation of Cash Receipts		

RESPONSIBILITY

PROCEDURE

RECEIPTS AT THE FINANCE OFFICE

**ASST. FINANCE
OFFICER**


1. Whenever payments are received at the Finance Office, prepare a pre-numbered receipt for the amount taken in following instructions for the form (Ref. III-A-3.1a).

Receipts may be taken in from the following sources:

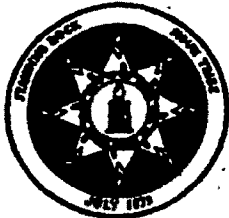
- a. Education Loan/Grant Repayments.
- b. Tribal Court Receipts.
- c. Tribal Taxes.
- d. Travel Reimbursements.
- e. Repayment of Personal Loans.
- f. Tribal receipts for Contracts/Grants or other income.
- g. Miscellaneous receipts, such as employee reimbursements, refunds.

Distribution of receipt copies is shown in Step 9, below.

2. Separate monies received from documents submitted and place the monies into the cash box until the deposit is prepared (see Step 5, below).
 - a. Attach all documents received to the gold copy of the Cash Receipt and distribute to either the Accounts Payable Section or Contract Representatives for filing in the appropriate program/department files.
 - b. Prepare a photo copy of any checks received and attach the photocopy to the pink copy of the Cash Receipts.
 - c. Enter on the pink copies of the Cash Receipts the appropriate account coding for posting to the accounting records, then send the receipts to the Accounts Payable Section for entry into the computer system.
3. Enter the information from the Cash Receipts yellow copy into the Receipts Register (Ref. III-A-3.1b) then file the yellow copies in a chronological file.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO. : III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO. : 4
	SUBJECT: GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING) Preparation of Cash Receipts		

RESPONSIBILITY	PROCEDURE
ACCOUNTS PAYABLE SECTION	<p>4. Upon receipt of the pink copies of the Cash Receipts, enter the appropriate information into the computer system following computer instructions, mark the receipts as "entered," then distribute the copies to appropriate personnel for filing in bank reconciliation folders by checking account.</p>
ASST. FINANCE OFFICER	<p>5. At the end of each day (less often if only small amounts received), count all cash and checks in the cash box and compare the total to the amounts shown on the yellow copy of the Cash Receipts forms for the day's receipts. Prepare a worksheet showing reconciliation of receipts to cash on hand. Research any differences and notify the Finance Officer.</p> <p>Prepare a bank deposit slip, listing all checks by name of the person paying. Place checks and cash along with the deposit slip into a deposit bag and give to the Finance Officer for review. Enclose the workpaper showing the reconciliation of receipts to the deposit. This should list the receipt number, payor and amount, total of receipts, the total of the deposit, and reasons for any difference (Ref. III-A-3.1c).</p>
FINANCE OFFICER	<p>6. Review the completed deposit and reconciliation worksheet. If all is proper, initial the worksheet and the deposit and return the worksheet to the Assistant Finance Officer for filing. Send the deposit to the bank. Send a copy of the deposit slip to the appropriate personnel for filing in bank reconciliation folders with pink copies of the cash receipt.</p>
ASST. FINANCE OFFICER	<p>7. Place the reconciliation worksheet in a file by date.</p>
ACCOUNTS PAYABLE SECTION/ CONTRACT REPRESENTATIVES	<p>8. Place pink copies of Cash Receipts with photocopies of checks and copies of deposit slips into a bank reconciliation folder. When bank statements are received and the bank accounts reconciled, attach the original deposit slip to the pink copies.</p> <p>9. Copies of the Cash Receipts form are to be distributed and filed as follows:</p> <p style="margin-left: 20px;">a. Education Loan/Grant - Whenever payment has been received from an individual on a Loan/Grant.</p> <p style="margin-left: 40px;">Original (white) - given or mailed to payor. Gold copy - filed in individual's folder (Education Office). Yellow copy - filed in numerical order - Accounts Receivable Pink copy - filed with copy of check and deposit slip in bank reconciliation folders.</p>



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
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DATE ISSUED:

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III-A-3.1

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5

SUBJECT:

**GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING)
Preparation of Cash Receipts**

RESPONSIBILITY

PROCEDURE

- b. Tribal Court - Daily cash is received from the Clerk of Court from fines, court costs, bonds, restitution, child support.

Original (white) - given to Tribal Court representative.
Gold copy - filed in program file.
Yellow copy - filed in numerical order - Accounts Receivable
Pink copy - filed with copy of deposit slip and check in bank reconciliation folders.

- c. Tribal Taxes - Billings are sent to persons leasing tribal lands, from the Realty Clerk - BIA, Standing Rock Agency. Tribal taxes are assessed and paid to the Tribe.


Original (white) - given or mailed to payor.
Gold copy - filed in program file.
Yellow copy - filed in numerical order - Accounts Receivable
Pink copy - file with copy of check and deposit slip in bank reconciliation folders.

- d. Travel Authorization Reimbursements - when Tribal employees have returned from a trip, completed, and submitted a Travel Expense Report (see Procedure III-A-2.4), excess travel advance must be reimbursed to the Tribe.

Original (white) - given to the employee.
Gold copy - filed in program file with travel authorization and expense documents.
Yellow copy - filed in numerical order - Accounts Receivable
Pink copy - filed with copies of checks and deposit slips in bank reconciliation folders.

- e. Personal Loans - An enrolled member of the Standing Rock Sioux Tribe may request a personal loan through the Tribal Credit Program (see Procedure III-D-1.1). Loan payments received from the BIA from lease income are receipted with copies distributed as follows:

Original (white) - sent to the borrower.
Gold copy - filed in individual's folder (Credit Office).
Yellow copy - filed in numerical order - Account Receivable
Pink copy - filed with copies of checks and deposit slips in bank reconciliation folders.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO.: 6
SUBJECT: GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING) Preparation of Cash Receipts			

RESPONSIBILITY

PROCEDURE

f. **Miscellaneous and Other Tribal receipts:**

- Original (white) - sent to payor.
- Gold copy - filed in individual's program folders.
- Yellow copy - filed numerically - Accounts Receivable
- Pink copy - filed in the appropriate program or department bank reconciliation folders with copies of checks and deposit slips.


RECEIPTS AT OTHER OFFICES/DEPARTMENTS

**DEPARTMENT/
OFFICE RECEIVING**

1. Whenever funds are received at locations outside of the Finance Office, prepare a receipt for the amounts received. Provide the original to the payor, retain one copy for submission to the Finance Office, and one copy for permanent files.
 - a. Place the Finance Office receipt copy in the cash box with the monies received for sending to Finance Office.
 - b. Record the receipts in a Cash Receipts Register (Ref. III-A-3.1b) showing source of funds received, date received, receipt number, and amount. A Cash Receipt/Deposit Reconciliation Worksheet (Ref. III-A-3.1c) may also be used for this purpose.
2. On a daily basis count all money in the cash box and compare the total to totals of receipts for the period and totals in the Cash Receipts Register. Research any differences.
 - a. Submit the money, copies of receipts, and a copy of the Register to the Finance Office for receipting and deposit as shown above.
 - b. Place copy of receipt received from the Finance Office into the file with the Cash Receipts Register and other documents.

FINANCE OFFICER

3. Periodically, review receipting and deposit practices of programs and departments that receive funds to assure receipting policy is being followed. Report any recurring exceptions to the Tribal Chairman.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO.: 7
	SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-3.1a Cash Receipt		

FORM TITLE AND DESCRIPTION	
TITLE:	Cash Receipt
DESCRIPTION:	Four part form used to record cash received in the Finance Office
PARTS OF FORM AND DISTRIBUTION	
Original	To payor or entity depositing funds with the Finance Office.
Pink	Accounts Payable Section for posting to accounting system.
Gold	Contract Representatives or Accounts Payable Section for filing in program/department files with documents received with the receipt.
Yellow	Filed chronologically.
PREPARATION OF FORM	
WHEN TO USE:	Prepared whenever funds are received in the Finance Office.
PREPARED BY:	Assistant Finance Officer
SIGNED BY:	Assistant Finance Officer
APPROVALS REQUIRED	
1. Finance Officer reviews and approves deposits of receipts.	



STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
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III-A-3.1

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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-3.1a
Cash Receipt

STANDING ROCK SIOUX TRIBE No 53293
FORT YATES, NORTH DAKOTA 58538

RECEIPT

DATE (1), 19__

RECEIVED OF (2)

ADDRESS (3)

TYPE OF REMITTANCE (4)


\$ (5)

DESCRIPTION AMOUNT

(6)

(7)

Expense Officer

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO.: 9
SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-3.1a Cash Receipt			

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Date	Enter date of receipt.
2	Received of	Enter name of person or organization making payment.
3	Address	Enter address of payor.
4	Type of Remittance	Indicate if paid in cash or by check and check number.
5	Amount	Enter amount paid.
6	Description	Enter description of remittance indicating purpose, program, or office to which it is applicable. Also enter account coding for posting to the Tribal accounting records.
7	Finance Officer	Signature of Assistant Finance Officer or other authorized person preparing the receipt.



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

10-1-94

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III-A-3.1

DATE REVISED:

10-1-94

PAGE NO.:

11

SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-3.1b
Receipt Register**

FORM TITLE AND DESCRIPTION

TITLE: Receipt Register

DESCRIPTION: System for recording and reporting the Cash Receipts Issued.

PARTS OF FORM AND DISTRIBUTION

Origin: Finance Office

PREPARATION OF FORM


WHEN TO USE: Cash Receipts Issued each day are entered in the Receipt Register.

PREPARED BY: Assistant Finance Officer


SIGNED BY: N/A

APPROVALS REQUIRED

None

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 10-1-94	PROCEDURE NO.: III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO.: 13
SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-3.1b Receipt Register	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Receipt No.	Enter the number of the Cash Receipt issued in sequential order.
2	Received From	Enter name of the payor or entity from whom payment is received.
3	For	Enter description of the receipt indicating type of receipt.
4	Amount	Enter amount of the receipt.
5	Date	Enter date of the receipt.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT <u>PROCEDURES</u>	DATE ISSUED: 10-1-94	PROCEDURE NO. : III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO. : 14
SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-A-3.1b Receipt Register	

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FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

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III-A-3.1

DATE REVISED:

10-1-94

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15

SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-3.1c
Cash Receipts/Deposit Reconciliation Worksheet**

FORM TITLE AND DESCRIPTION

TITLE: Cash Receipts/Deposit Reconciliation Worksheet
DESCRIPTION: Single part form used to reconcile receipts with amounts deposited.

PARTS OF FORM AND DISTRIBUTION

Original - Finance Office

PREPARATION OF FORM


WHEN TO USE: Daily, used to reconcile cash receipts with amounts deposited.

PREPARED BY: Assistant Finance Officer

SIGNED BY: Assistant Finance Officer

APPROVALS REQUIRED

1. Finance Officer

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-3.1
		DATE REVISED: 10-1-94	PAGE NO.: 17
SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-3.1c Cash Receipts/Deposit Reconciliation Worksheet			

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Date	Enter date of receipt.
2	Receipt Number	Enter Cash Receipt number.
3	Payor	Enter name of person from whom money was received.
4	Amount	Enter amount of receipt per Cash Receipt.
5	Method of Payment	Indicate whether payment was in cash, check, or other.
6	Total Receipts	Enter sum of all receipts listed.
7	Total Currency	Enter amount of currency deposited per deposit slip.
8	Total Checks	Enter amount of checks deposited per deposit slip.
9	Total Deposit	Enter amount of total deposit per deposit slip.
10	Difference	Enter any difference between total receipts (Line 6) and total deposit (Line 9).
11	Explanation for Difference	Describe reason for difference on Line 10.
12	Prepared By	Signature of Assistant Finance Officer or other authorized person preparing the form.
13	Date	Date prepared.
14	Approved By	Signature of Finance Officer.
15	Date	Date approved.



**STANDING ROCK SIOUX TRIBE
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PROCEDURES**

DATE ISSUED:

5-18-83

PROCEDURE NO.:

III-A-3.2

DATE REVISED:

10-1-94

PAGE NO.:

1

SUBJECT:

**GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING)
Preparation of Billings**

PURPOSE OF PROCEDURE

The procedure described herein is to be employed by all divisions or organizations that owe funds to the Tribe. It also describes the billings and records that must be maintained by the Finance Office to permit sound management of the accounts receivable. Procedures for billing or collection of funds are provided in the Financial Management Manual. Although the collection of amounts due the Tribe is the responsibility of the Finance Office, lack of attention to the proper billing and recordkeeping of receivables will lead to financial losses for the Tribe.

POLICY REFERENCE

J-D Accounts Receivable/Receipting

Requires vigorous efforts to collect past due amounts owed to the Tribe, with a provision that late charges may be assessed and external collection and legal proceedings may be instituted.

Requires the maintenance of detailed accounting records to substantiate amounts due to the Tribe, and monthly reporting of collections and outstanding balances.

FORMS TO BE USED

None specified



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
PROCEDURES**

DATE ISSUED:

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III-A-3.2

DATE REVISED:

10-1-94

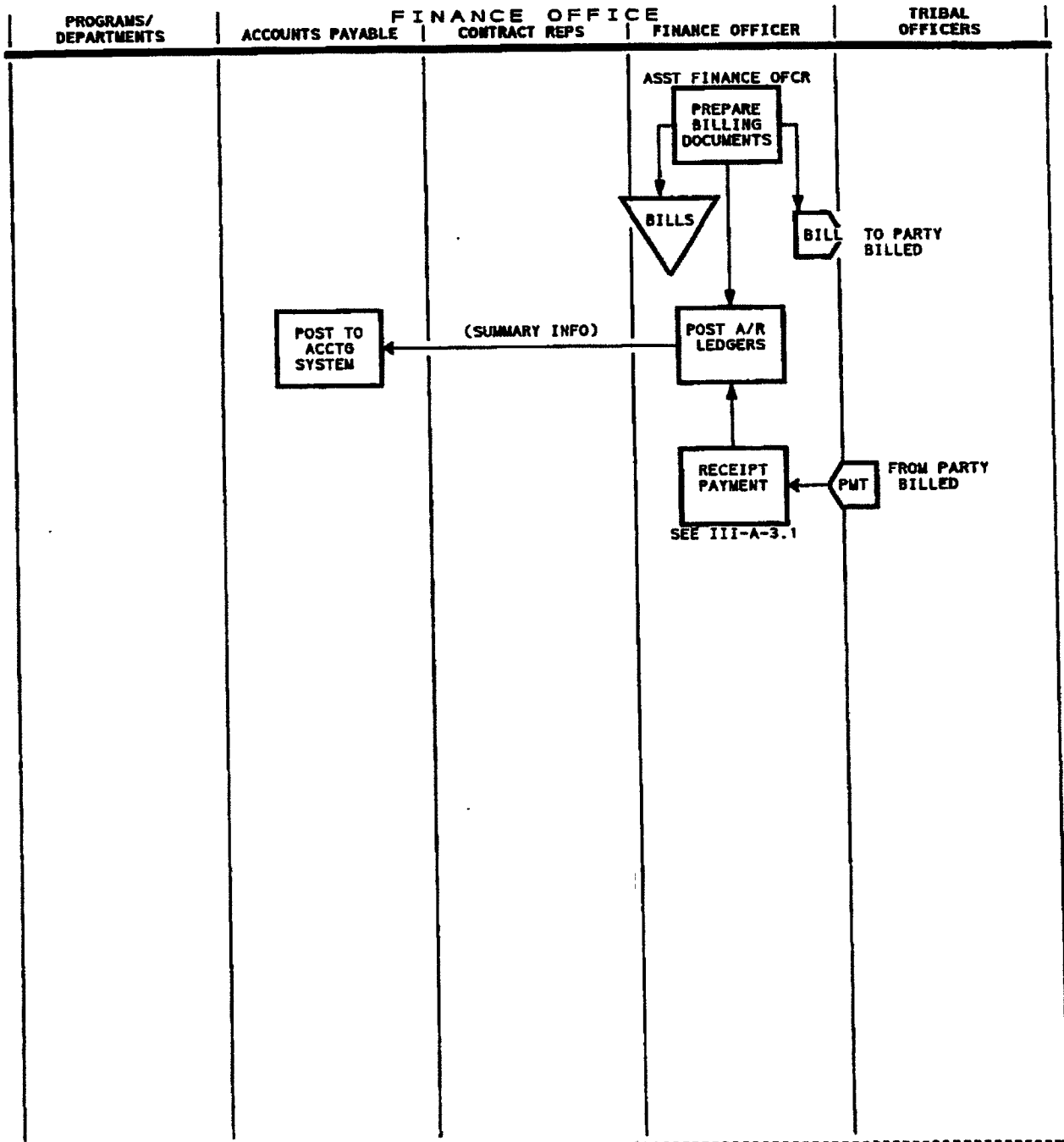
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2

SUBJECT:

**GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING)
Preparation of Billings**

PROCESS FLOWCHART



	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-A-3.2
		DATE REVISED: 10-1-94	PAGE NO.: 3
SUBJECT: GENERAL ACCOUNTING: ACCOUNTS RECEIVABLE (RECEIPTING) Preparation of Billings			

RESPONSIBILITY

PROCEDURE

**ASST. FINANCE
OFFICER**

1. Prepare billing documents for all new receivables as soon as it is determined that amounts are due to the Tribe. Calculate or obtain the amount to be billed based on supporting documents that have lead to the establishment of the amount due.
 - a. Send the original billing to the party being billed.
 - b. File copies of the documentation in a temporary file by name of person/organization billed until payment is received.
2. Post the information on the billings to Accounts Receivable Ledgers, one for each person/organization billed, and submit summary balances to the assigned Finance Office staff for posting to the computer system.
3. When payment is received, enter the information from the receipt to the general ledger control records and to the Accounts Receivable Ledgers.
 - a. File the copies of the billing documents with a copy of the Cash Receipt in a file by program, department, or other function.
 - b. After each posting to the Accounts Receivable Ledgers, add up the balances on all the ledgers and compare to general ledger control totals to make sure they are in balance.
4. Once a month, prepare a listing of bills that remain unpaid, indicating the length of time the bill has remained unpaid. Send a copy of the report to the Finance Officer and to the appropriate program director or department.
 - a. As appropriate, send reminder notices to the persons owing funds, adding any accrued late charges that may be due.
 - b. If late charges are assessed, prepare Journal Vouchers to adjust the general ledger control records, and post individual late charges to the Accounts Receivable Ledgers.
 - c. If accounts remain unpaid after repeated reminder notices, consult with the Finance Officer and process the delinquent accounts for collection according to Tribal policies.

**PROGRAM DIRECTORS
FINANCE OFFICER**

5. Prepare a monthly CONFIDENTIAL report for submission to and review with the appropriate Council Committees, showing balances due, length of time outstanding, and any expected collection efforts.



**STANDING ROCK SIOUX TRIBE
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10-1-94

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1

SUBJECT:

**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Receipt of Goods/Tagging**

PURPOSE OF PROCEDURE

This procedure specifies that detailed property records and procedures be maintained to provide control over capital assets (fixed, movable, property, fixtures, and equipment) having a purchase value of \$100 or more. The central property records are maintained by the Finance Office. Property Control Officers in additional Department and Program Offices are required to maintain accurate up-to-date property records (inventory) assigned to their particular departments or programs to ensure tribal accountability for its property throughout the time it is owned and to permit full and accurate accounting for property purchased with grant funds at the time grants are closed.

To provide control over property, each item costing \$100 or more, and some items costing less than \$100 with an expected useful life of more than one year, will be tagged with an official Standing Rock Sioux Tribe tag. All tagged items will be recorded in the central property records and in the program/department property records. Program/department records will be reconciled monthly to the central property records. These procedures cover the necessary steps to be taken to record and tag property purchased.

POLICY REFERENCE

FE Property (Fixed Assets)

Requires the recording and tagging of all property with a purchase price over \$100, and defines standards for recording of these assets in central property records and in individual program/department property records.

Places direct responsibility on the program and department managers to control all property placed under their custody.

FORMS TO BE USED

III-A-4.1a, Tag Register

III-A-4.1b, Update Sheet



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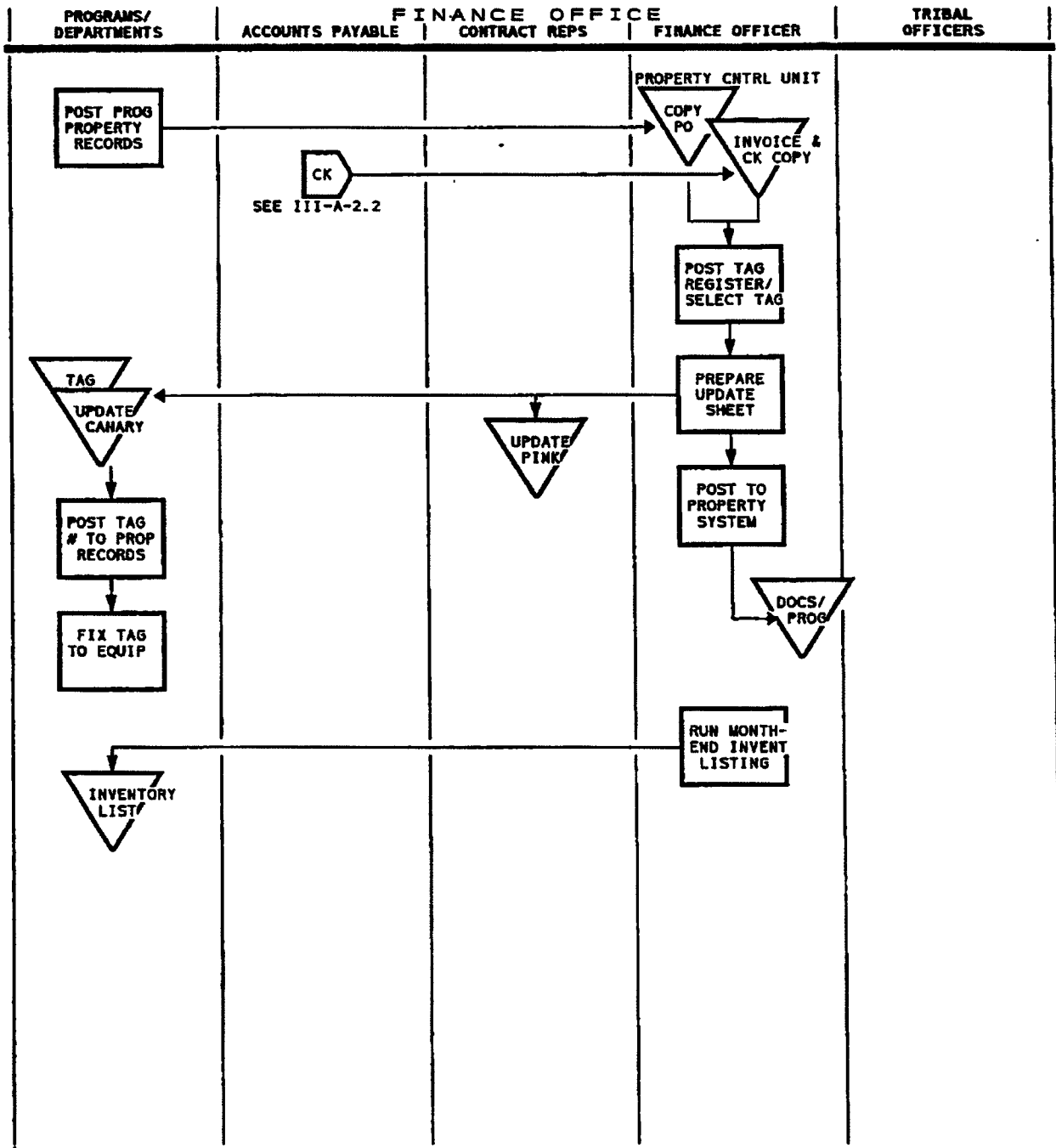
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SUBJECT:

**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Receipt of Goods/Tagging**

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

GENERAL GUIDELINES

To provide control over property, each item costing \$100 or more, and some items costing less than \$100 with an expected service life of more than one year, will be recorded in the central property records and in the program/department property records. Since the central property records contain information for all programs and departments, it is extremely important that activity that affects property be coordinated between programs/departments and the Finance Office Property Control Unit. Such activity includes purchases, transfers of location, and sales, trade-in, or other disposition of property.

Each item costing \$100 or more, and some items costing less than \$100 with an expected service life of more than one year, will be tagged with an official Standing Rock Sioux Tribe tag. These "sensitive" items include calculators, radios, cameras, tape recorders, and other small items which are easily subject to loss or theft.


RECORDING AND TAGGING OF PURCHASES

**PROGRAM/
DEPARTMENT STAFF**

1. When equipment, furniture, and other property that has been ordered is received and accepted, as provided in Procedure III-A-1.2, perform the following procedures to provide for proper recording of the item of property in the property records:
 - a. Record the items of property received in the program/department property records, showing at a minimum the items of information required in Policy I-E, No. 14. Provide a space in the property records to record the SRST Tag number that will be provided by the Finance Office Property Control Unit.
 - b. Prepare a photocopy of the receiving copy of the Purchase Order and indicate on the photocopy that the item of property has been posted to the program/department property records. Initial and date the photocopy, and submit it to the Property Control Unit for issuance of the SRST Tag.

**PROPERTY
CONTROL UNIT**

2. When the photocopy of the receiving copy of the Purchase Order is received from the programs/departments, place the copy in a file, by program or department, pending receipt of a copy of the check and invoices from the Accounts Payable Section (See Procedure III-A-2.2).

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SUBJECT: GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS) Receipt of Goods/Tagging			

RESPONSIBILITY	PROCEDURE
	<ol style="list-style-type: none"> 3. When the copy of the check and invoices is received from the Accounts Payable Section, pull the copy of the Purchase Order from the pending file and compare the documents to make sure information is consistent and that all information needed to record the item on the Update Sheet has been provided. If information is missing, contact the programs or departments to obtain it. 4. Enter information from the copy of the Purchase Order and check on the Tag Register (Ref. III-A-4.1a) in numerical sequence by tag number assigned and select the appropriate tag for placing on the item of property. 5. Prepare an Update Sheet according to the instructions (Ref. III-A-4.1b), indicating the assigned tag number. <ol style="list-style-type: none"> a. Send the canary copy of the Update Sheet with the appropriate tags to the programs/departments, and the pink copy to the Contract Representatives. b. Post information from the Update Sheet into the computer system and verify it is posted correctly. c. File Update Sheet and the photocopies of the Purchase Order, invoice, and check into individual program folders.
PROGRAM/ DEPARTMENT STAFF	<ol style="list-style-type: none"> 6. Upon receipt of the canary copy of the Update Sheet and tags, compare the information on the Update Sheet to entries in the program/department property records, and adjust the program/department property records as needed, including adding the SRST Tag number. Note: if an item of information on the Update Sheet is incorrect, notify the Property Control Unit of the correction needed. <ol style="list-style-type: none"> a. Affix the tags to the appropriate items of property. b. File the canary copy of the Update Sheet in a file by date.
PROPERTY CONTROL UNIT	<ol style="list-style-type: none"> 7. If any corrections to the Update Sheet are received from programs/departments, enter any changes on the original and adjust the central property records as needed. 8. At the end of each month, run a detailed listing of the updated inventory records for each program/department and submit the listings to them for reconciliation.



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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-4.1a
Tag Register

FORM TITLE AND DESCRIPTION

TITLE: Tag Register

DESCRIPTION: Form used in conjunction with Property Control Unit and equipment tags.

PARTS OF FORM AND DISTRIBUTION

Original: Finance Office Property Control Unit

PREPARATION OF FORM


WHEN TO USE: When an SRST equipment tag is issued.

PREPARED BY: Property Control Unit

SIGNED BY: N/A

APPROVALS REQUIRED

None

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	SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-4.1a Tag Register		

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Tag Number	Enter sequential tag number.
2	Description	Enter description of item being tagged.
3	Serial Number	Enter serial number of item being tagged.
4	Acquired Cost	Enter purchase cost of item.
5	Update Number	Enter number of the Update Sheet (Ref. III-A-4.1b) on which the item was entered to the Property Management system.
6	Transaction Code	Leave blank.
7	Equipment Class	Leave blank.
8	Fund Source	Enter fund source code (federal funding agency or Tribal funds).
9	Program Number	Enter the program number of the purchasing program.
10	Condition Code	Enter the condition code indicating whether new, used, or donated.
11	Location	Enter location of the item.
12	Current Value	Enter value of item if different from cost.
13	Purchase Order Number	Enter number of Purchase Order from which item was acquired.
14	Check Number	Enter number of check on which item was paid.
15	Date Acquired	Enter date the item was received.



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-4.1a
Tag Register**

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PROCEDURES**

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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-4.1b
Update Sheet - Property Management

FORM TITLE AND DESCRIPTION

TITLE: Update Sheet

DESCRIPTION: Three part form used to record asset acquisitions in the central Property Management system by the Property Control Unit.

PARTS OF FORM AND DISTRIBUTION

Original - Finance Office Property Control Unit
Pink - Finance Office Contract Representatives
Canary - Program/Department files

PREPARATION OF FORM

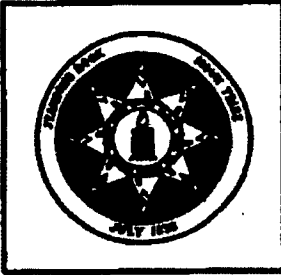
WHEN TO USE: Prepared when copy of check and invoices is received, indicating payment for fixed assets has been made, to record the purchase in the Property Management system.

PREPARED BY: Property Control Unit.

SIGNED BY: N/A

APPROVALS REQUIRED

1. None required. Programs and departments use this to notify Property Control Unit of coding errors.



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SUBJECT:


FORM INSTRUCTIONS: FORM NO. III-A-4.1b
Update Sheet - Property Management

№ 2701

STANDING ROCK SIOUX TRIBE
Update Sheet - Property Management

DATE:	(1)			
TAG NO:	(2)	P.O. NO.	(3)	
ITEM/DESCRIPTION:	(4)			
MAKE/MODEL:	(5)			
SERIAL NUMBER:	(6)			
DATE/YR. ACQUIRED:	(7)			
EQUIPMENT COST:	(8)			
PROGRAM NAME:	(9)			
LOCATION:	(10)			
CONDITION CODE:	(11)	New ()	Used ()	Donated ()
If used or donated, what is estimated value:	(12)			
REMARKS:	(13)			

Please complete this form when you receive or purchase equipment and return to property and supply for tag number.

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<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Date	Enter date Update Sheet is prepared.
2	Tag No	Enter Tag number assigned to the item.
3	P.O. No.	Enter Purchase Order number (on which equipment was purchased).
4	Item/Description	Enter the description of the item (this should agree with the description on the Purchase Order).
5	Make/Model	Enter the make and model of the item as shown on the Purchase Order.
6	Serial Number	Enter the serial number of equipment.
7	Date/Yr. Acquired	Enter the date and year the equipment was acquired (this should normally be the date the item was received, as shown on the Purchase Order).
8	Equipment Cost	Enter the purchase cost of the equipment.
9	Program Name	Enter the name of the program/department the item of equipment was purchased by.
10	Location	Enter the physical location of the equipment (eg. Chemical Prevention Office, Finance, etc.).
11	Condition Code:	Indicate whether the item was acquired new, used, or donated.
12	Estimated Value	If used or donated enter the estimated value.
13	Remarks	Enter any remarks about the equipment or asset that may be useful in identifying it, or to indicate any special conditions related to its acquisition.



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III-A-4.2

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SUBJECT:

**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Reconciliation/Physical Inspection of Inventories**

PURPOSE OF PROCEDURE

The primary responsibility for maintaining control over records of property owned by the tribe has been assigned to the Program Director and Department Supervisors. This recognizes that control over the purchase and movement of assets is not possible without the assistance of program and department staff who are most closely concerned to know the use of the physical assets.

Procedure III-A-4 provides for the maintenance of property records at the programs and departments and at the Finance Office. The procedure provides for monthly reconciliation of the two levels of inventories and for periodic physical inspections of the property by program and department staff to validate that items of property shown on the inventories are in fact present at the location noted in the inventories. Actual physical inspections of inventories of property will be taken at least twice a year by all programs/departments and either once or twice by the tribe or contract.

POLICY REFERENCE

EE: Property (Fixed Assets)

Requires maintenance and reconciliation of detailed property records at the programs/departments and the Finance Office

Requires at least semi-annual physical inspections of property inventories by Program Directors and Department Supervisors

FORMS TO BE USED

Inventory Listing



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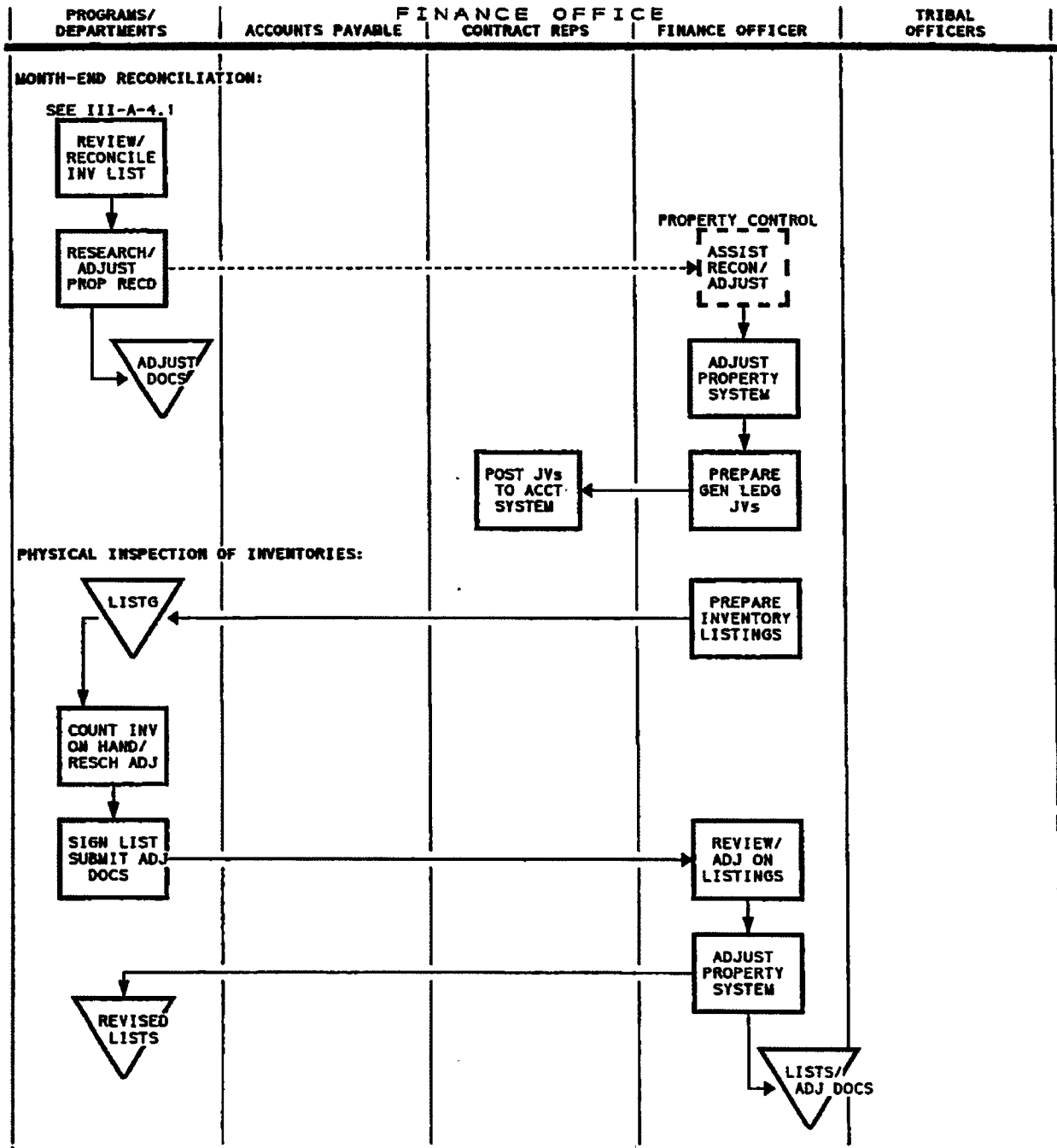
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SUBJECT:

**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Reconciliation/Physical Inspection of Inventories**

PROCESS FLOWCHART





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SUBJECT:

GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Reconciliation/Physical Inspection of Inventories

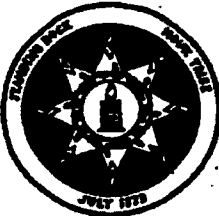
RESPONSIBILITY

PROCEDURE

RECONCILIATION OF INVENTORIES

PROGRAM/
DEPARTMENT STAFF

1. At the end of each month, the Property Control Unit will provide each program/department with an updated Inventory Listing generated from the Tribe's central property records (See III-A-4.1).
 - a. Review the Inventory Listing and compare the details, item by item, to the program or department inventory records. Mark any differences on the listing, noting:
 - (1) Items shown on the Inventory Listing that are not on the program/department records.
 - (2) Items appearing on the program/department records that are not shown on the Inventory Listing, and
 - (3) Any differences in the details between the two records.
 - b. Research the differences to determine if they are caused by unposted purchase documents or by adjustments made to the program/department records that have not been sent to the Property Control Unit.
 - (1) If the differences are caused by purchase documents that have not been recorded on the program/department property records, find the affected documents and update the program/property records, then note on the Inventory Listing that the corrections have been made.
 - (2) If the differences are caused by purchase or other documents that have not been recorded on the central property records, locate the documents, prepare a photocopy of them, and send the photocopies to the Property Control Unit. Note the action taken on the Inventory Listing, for follow-up in the following month.
 - (3) For corrections in the details of the two levels of property records, determine which set of records must be corrected and either make the correction or send copies of documentation to the Property Control Unit that will support changes to the central property records.

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SUBJECT: GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS) Reconciliation/Physical Inspection of Inventories			

RESPONSIBILITY

PROCEDURE

**PROPERTY CONTROL
UNIT**

c. File the reconciled Inventory Listing with documentations supporting any adjustments made in a file by month.

2.

Assist the programs/departments in their review of differences between the Inventory Listings submitted to them and their internal property records.

a. If documents are submitted by the programs/departments to support corrections needed in the central property records, prepare the correcting documents and enter them into the computer system.

b. Prepare adjusting Journal Vouchers to update control balances in the general ledger and submit them to the appropriate Contract Representatives for entry into the computer system.

c. Review general ledger updated control totals and reconcile them to the totals in the central property records.

d. File correcting documents and copies of the reconciliation to the general ledger by month by program/department.

PHYSICAL INSPECTION OF INVENTORIES

**PROPERTY CONTROL
UNIT**

1.

Prior to the date for the physical inspection of inventories, prepare copies of Inventory Listings or reports for each program or department, showing all property they should have on hand according to the assigned responsibility, and send them to the Program Directors or Department Supervisors.

**PROGRAM DIRECTORS
DEPT. SUPERVISORS**

2.

Count all furniture, fixtures, and equipment actually on hand and indicate on the Inventory Listing whether the items listed are accounted for.

a. Indicate any items on hand but not shown on the Inventory Listing and provide a description on the Inventory Listing. Locate purchase or other documents that support the corrections needed and prepare a photocopy of the documents for submission to the Property Control Unit.

b. If any items are listed but cannot be found, indicate why they are not present, giving the exact reason for items missing, such as transfers/lost or stolen.



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SUBJECT:

**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Reconciliation/Physical Inspection of Inventories**

RESPONSIBILITY

PROCEDURE

**PROPERTY
CONTROL UNIT**

- c. Sign the Inventory Listing and return it and copies of any documentation supporting the adjustments to the Property Control Unit.
3. Review and compare all Inventory Listings returned from programs and departments and investigate any exceptions or changes for transfers, trade-in, lost or stolen items, and additions.
 - a. Adjust inventory records accordingly for each program and department.
 - b. Place Inventory Listings and any adjustment documents into the program folders.
 - c. Send updated listings to programs/departments for their files.



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SUBJECT:

**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Transfers of Location**

PURPOSE OF PROCEDURE

This procedure describes the process to be followed by programs or departments to document transfers of property from one location to another. This procedure is required in order to maintain control over the physical movement of assets and the property records may be kept current.

POLICY REFERENCE

(E) Property (Fixed Assets)

Requires transfers of property between programs or locations to be approved by the Tribal Chairman, with notification provided to the Finance Office within five days of the transfer, and with contact records to be updated for the transfer.

FORMS TO BE USED

III-A-4.3a, Property Agreement



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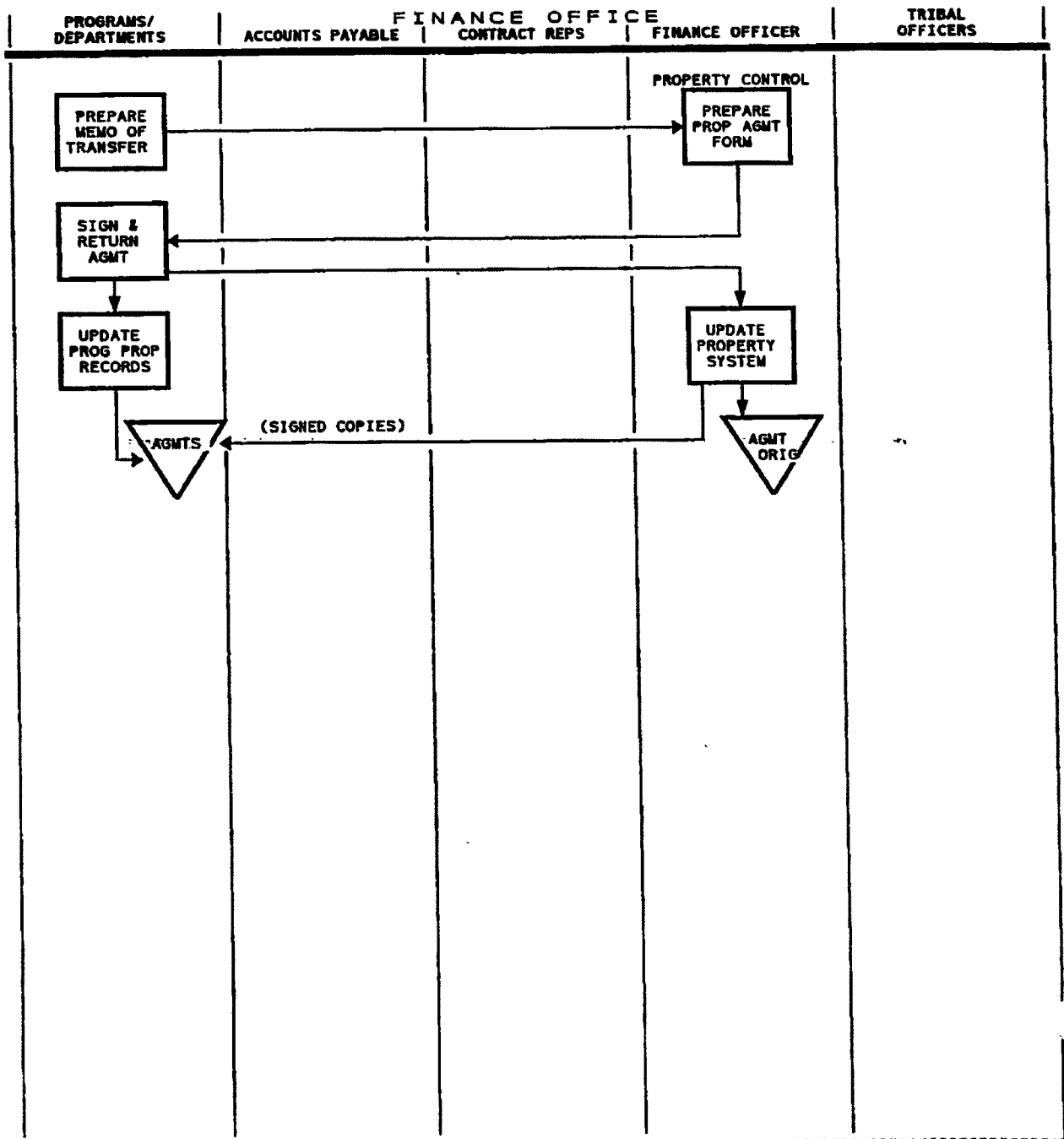
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SUBJECT:
**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Transfers of Location**

PROCESS FLOWCHART



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	SUBJECT: GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS) Transfers of Location		

<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
PROGRAM DIRECTORS DEPT. SUPERVISORS	1. When a transfer of property is required, notify the Property Control Unit by memo or letter as to what equipment or furniture is being transferred.
PROPERTY CONTROL UNIT	2. Upon receipt of notification, prepare a Property Agreement form with specified information (Ref. III-A-4.3a) and send it to the responsible Program Directors for signature.
PROGRAM DIRECTORS DEPT. SUPERVISORS	3. Sign the Property Agreement form and return it to the Property Control Unit within five days of the transfer of the item of property. Retain a copy to support update of the program/department records. <ul style="list-style-type: none"> a. Record the transfer of the property in the program/department records of each affected program/department. b. File the Property Agreement by date.
PROPERTY CONTROL UNIT	4. Upon receipt of signed Agreements, update property records and enter the location change in the computer system. Prepare photocopies of the Property Agreement, forward one copy each to the Program Directors or Department Supervisors transferring and receiving the property. File the original of the Property Agreement in the program files.



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SUBJECT:

**GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Transfers of Location**

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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-A-4.3a
Property Agreement**

FORM TITLE AND DESCRIPTION

TITLE: Property Agreement

DESCRIPTION: This document is used to document the transfer of property from one program or department to another.

PARTS OF FORM AND DISTRIBUTION

Original - Property Control Unit
Photocopy - Program department receiving property
Photocopy - Program department transferring the property

PREPARATION OF FORM


WHEN TO USE: Prepared by the Property Control Unit to document any transfer of property at the time of transfer.

PREPARED BY: Property Control Unit

SIGNED BY: Program Directors receiving and transferring property each sign the Agreement. The Property Control Unit Technician signs the Agreement after their signatures.

APPROVALS REQUIRED

None

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SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-4.3a Property Agreement			

A G R E E M E N T

The LENDER, Standing Rock Sioux Tribe, (1),
hereby agrees to lend said Equipment described below:

ITEM 2
 S.R.S.T. TAG# 3 SERIAL# 4
 FROM 5 TO 6
 REMARKS 7

to the Borrower 8, for the borrower's
 use only. Name of person

Borrower agrees that he/she will assume responsibility for the
 cost of maintaining said equipment. The Borrower will also be
 responsible for the cost if item is lost, stolen or damaged at
 the same value as when the item was recieved.

9

Borrower will not lend said equipment to any other Department
 or person. Borrower agrees that the period of time on this
 agreement is indefinite and conditional.


THIS AGREEMENT WILL EXPIRE UPON REQUEST OF LENDER NAMED ABOVE.

DATED THIS _____ DAY OF 10 198_____.


11
 Borrower's Signature

12
 Lender's Signature

13
 Property's Supply Tech,

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO. : III-A-4.3
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SUBJECT: FORM INSTRUCTIONS: FORM NO. III-A-4.3a Property Agreement			

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	(Lender)	Name of program from which item is being lent or transferred.
2	Item	Description of equipment item (typewriter/tape recorder, IBM, CASIO, SONY).
3	Standing Rock Sioux Tribe Tag #	Standing Rock Sioux Tribe identification number (number attached to equipment).
4	Serial #	Serial number of equipment.
5	From	Beginning date from which the transfer is to occur.
6	To	Ending date for the transfer if it is merely being loaned. If the transfer is permanent, leave blank.
7	Remarks	Reason for request.
8	(Borrower)	Name of program who will receive the equipment.
9	(Terms)	Conditions and terms.
10	(Date)	Date of actual physical transfer.
11	Borrower's Signature	Signature of Program Director receiving the item.
12	Lender's Signature	Signature of Program Director transferring the item.
13	Property and Supply Tech.	Signature of Property Control Unit Technician.

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SUBJECT:		GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS) Sales, Losses, or Trade-in of Property	

PURPOSE OF PROCEDURE	
<p>This procedure contains the processes to be followed to dispose of property by sale or trade-in, or to document losses of property. Dispositions of property require the approval of the Tribal Chairman and of the funding agency, if the property was acquired using federal funds. The procedure is required to maintain control and accurate records on Tribal property, and to comply with funding agency requirements.</p>	
POLICY REFERENCE	
I-E: Property (Fixed Assets) -	Requires approval of the Tribal Chairman and the funding agency for all dispositions of property, with notification to be provided to the Finance Office within five days of the disposal.
FORMS TO BE USED	
None specified.	



**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
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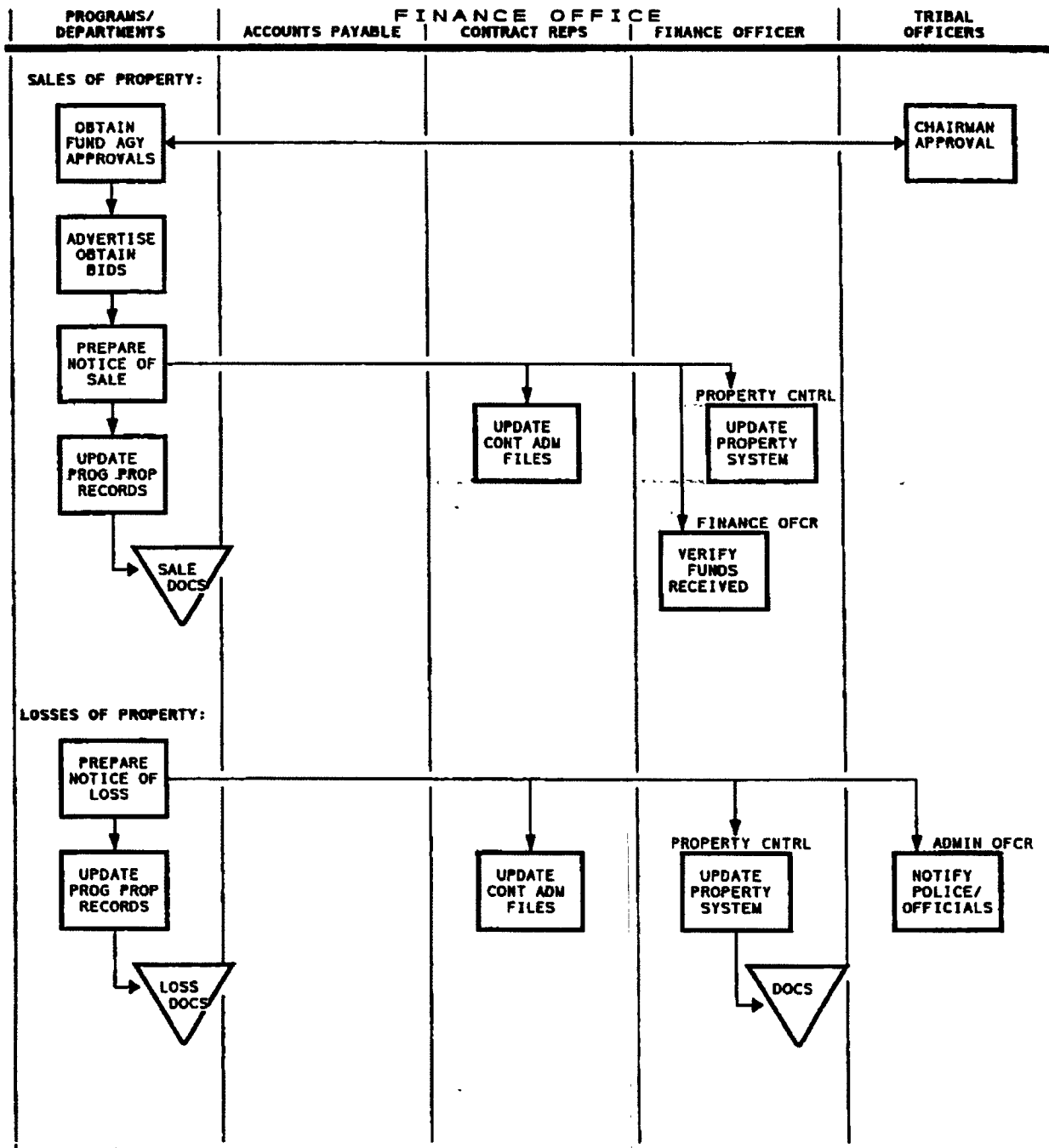
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SUBJECT:

GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS)
Sales, Losses, or Trade-in of Property

PROCESS FLOWCHART



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		DATE REVISED: 10-1-94	PAGE NO.: 3
	SUBJECT: GENERAL ACCOUNTING: PROPERTY (FIXED ASSETS) Sales, Losses, or Trade-in of Property		


RESPONSIBILITY	PROCEDURE
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SALES OF PROPERTY

- | | |
|--|---|
| PROGRAM DIRECTORS
DEPT. SUPERVISORS | 1. Obtain written approval from the funding agency and the Tribal Chairman before any property or equipment is sold. Once approval is given, sale must be based on receipt of bids from qualified buyers following formal advertisement of the sale. |
| PROPERTY CONTROL UNIT | 2. When equipment is sold, notify the Property Control Unit in writing attaching copies of bids and receipts. Send a copy of this notification to the Finance Officer and Contract Representatives. Delete the items from program property records and file bids, receipts, and the letter in property folders by date. |
| CONTRACT REPRESENTATIVES | 3. Upon receipt of notification, update property records and enter changes into the computer system. File the letter with copy of bids and receipts into the program file, along with any Update Sheet used. |
| FINANCE OFFICER | 4. Upon receipt of notification of sale of goods, make appropriate entries to Contract Records and determine if any further action must be taken regarding reimbursement to federal agencies for funds received. |
| FINANCE OFFICER | 5. Upon receipt of notification, verify that funds received from the sale were property remitted to the Finance Office, deposited, and credited to the proper accounts. |

LOSSES OF PROPERTY

- | | |
|--------------------------------------|--|
| PROGRAM/
DEPARTMENT STAFF | 1. Whenever it is determined that property has been lost or stolen, immediate notify the Administrative Officer who will determine if a formal police report should be filed. Submit a letter of notification citing the description of the property to the Property Control Unit and Contract Representatives. Delete the item from program property records and file a copy of the letter in the property folders. |
| PROPERTY CONTROL UNIT | 2. Upon receipt of notification of loss of property, update property records and enter the deletion into the computer system. File the letter and any update sheets in the appropriate program folder. |
| CONTRACT REPRESENTATIVES | 3. Upon receipt of notification of loss of property, make appropriate entries to contract records and file the notification in the contract file for the program which originally purchased the item. |

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RESPONSIBILITY	PROCEDURE
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TRADE-IN OF PROPERTY

Trade-in of property or equipment must be in accordance with program regulations.

- PROGRAM DIRECTORS
DEPT. SUPERVISORS**

- TRIBAL CHAIRMAN**

- PROPERTY
CONTROL UNIT**

- PROGRAM/
DEPARTMENT STAFF**

1. When any equipment or furniture is to be traded in, prepare a statement to notify the Property Control Unit, showing, at a minimum, the tag number, description, serial number, and date of trade-in. Submit the statement with copies of transactions to the Tribal Chairman for approval.

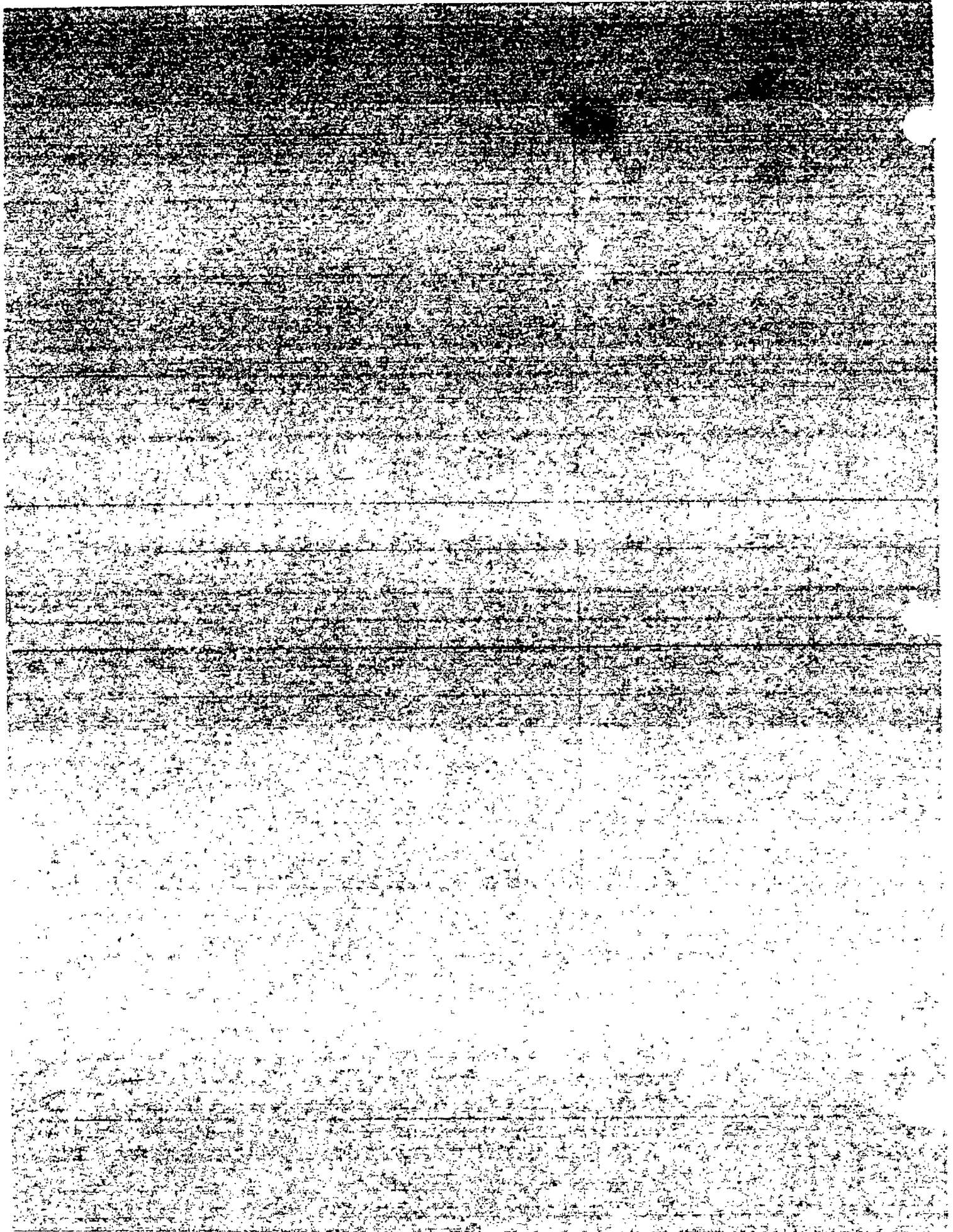
2. Sign the statement to indicate concurrence. Send the original to the Property Control Unit and a copy to the affected program or department for updating of records.


3. Upon receipt of the statement of notification, update property records and enter information to the computer system, then file the statement, copies of transactions, and any Update Sheet used in the program file.

4. Upon receipt of the copy of the statement of notification, proceed with the trade-in transaction, update the program/department property records to reflect the deletion, and file the statement in the property files by date. Update of the property records to reflect the new purchase should follow normal procedures. (See III-A-4.1).

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SUBJECT:		PAYROLL: INTRODUCTION	

Section III-B contains Procedures, Forms Instructions, and Forms to be followed and used for all activities within the Payroll function. Areas covered are:


- B-1.0 Personnel/Payroll Records
- B-2.0 Advances, Loans and Deductions
- B-3.0 Time and Attendance
- B-4.0 Payroll System Processing
- B-5.0 Payroll Processing and Distribution
- B-6.0 Payroll Accounting

Within each area specific procedures have been developed to assure payroll transactions and source documents are properly prepared and submitted, payrolls are properly processed, and the payroll transactions are properly recorded. Processing of payroll tax reports and deposits of payroll taxes withheld have been contractually transferred to a payroll processing service center. Prior procedures dealing with the preparation of payroll tax reports have thus been deleted.

With the revision of these procedures and the introduction of the new payroll system, it is important that Program Directors, Department Supervisors, and the Personnel Officer become intimately familiar with the procedures contained in this section. The original procedures in Section B pertained mostly to the activities of the Payroll Department. The revised procedures are directed more at the responsibilities and activities of the programs and departments.

These procedures are governed by Policy I-F, Payroll, as well as by certain parts of Policy I-J, Financial Management, which govern recordkeeping requirements. The objectives of the Payroll policies and procedures are contained in the policy statement. In the revision of the policy, much of the responsibility for compliance with the established standards was shifted to the Program Directors and Department Supervisors, as the front line managers responsible for the management of the compensation and attendance of Tribal employees. It is intended that policy and procedures are to be followed by all Tribal employees such that salary payments are only made for authorized employees and only for services actually performed, and that Tribal benefits granted to employees, such as leave allowances, are not abused.

Policies of the Tribe which relate to personnel are contained in personnel policies and will govern in all other matters not covered here. Responsibilities that have been placed on the Personnel Officer in these procedures relate to the processing of personnel actions and transactions, which must be entered into the payroll system on a timely basis and with accurate and current information on employees.

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STATEMENT OF RESPONSIBILITIES

The following summarizes the responsibilities of key individuals and groups involved in Payroll activities. The assignment of responsibilities falls into two categories:

- Those responsibilities related to the hiring and reassignment of employees, the authorization of compensation and loans, and to the creation and submission of accurate and timely time and attendance records, are allocated to the programs and departments, to the Personnel Officer, and to the Tribal Chairman. These are contained in Procedures III-B-1.0, III-B-2.0, and III-B-3.0.
- Those responsibilities related to the maintenance of the payroll system, to the processing of payroll transactions and deductions, to the distribution of checks for payroll and deductions, and to the maintenance of accurate accounting records reflecting the payroll expenditures and deductions, are allocated to the Finance Office Payroll Department, the Finance Officer, and other Finance Office staff. These are reflected in Procedures III-B-4.0, III-B-5.0, and III-B-6.0.

This delineation of responsibilities makes clear that the payroll function is not solely a Finance Office activity.

TRIBAL EMPLOYEES


Employees are compensated for services performed and for leave which is authorized under Tribal Policies and properly approved. Employees are responsible for recording actual hours worked and leave taken on the logs, timesheets, and leave slips as provided in these procedures.

PROGRAM DIRECTORS/DEPARTMENT SUPERVISORS

To ensure proper control of payroll disbursements and management of the leave benefits, Program Directors and Department Supervisors are responsible to see that employees are paid only for hours actually worked and for benefits actually accrued. This responsibility extends to review of timesheets, review and authorization of leave taken, monitoring of leave accrual balances, and approval of any salary loans within Tribal Policies.

The responsibility for management of accrued compensatory leave for overtime worked is also governed by the program responsibility to manage and maintain program expenditures within approved budgets. Directors and Supervisors must thus review payroll reports and maintain accurate internal program records to permit projection of budget deficiencies that may be created by insufficient funding of unreported liabilities for accrued leave. Directors and Supervisors must also actively manage the assignment of work to employees to reduce the accumulation of excessive levels of overtime compensatory leave.

Program Directors and Department Supervisors have been charged with primary responsibility for enforcing the Payroll policies and procedures. Failure to submit supporting documents for each payroll on a timely basis will result in payroll checks for employees being withheld, and subject the Directors and Supervisors to disciplinary action.

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PERSONNEL OFFICE

The Personnel Office is the central point for hiring and discharge of employees, for making pay adjustments, for documenting deductions, and for maintaining personnel records. Since the payroll function relies on having the accurate status of employees in order to produce correct payrolls, the Personnel Office has the responsibility to send copies of any documents which affect payroll to the Payroll Office on a timely basis.

TRIBAL CHAIRMAN


Within the payroll process, the Tribal Chairman has the responsibility to approve or disapprove salary loans. Rules under which these are granted are in the Payroll Policy. In addition, the Tribal Chairman controls the approval of new employees, adjustments in compensation, and acceptance of terminations. Violations of procedures and policy regarding the placement of employees on the payroll by Program Directors and Supervisors undermine the authority of the Tribal Chairman, and must be strictly enforced if the weight of the policies is to be maintained.

PAYROLL DEPARTMENT STAFF

The Payroll Department staff play the key role in the processing of payroll. All documents which affect payroll are submitted to the Payroll Office, therefore, this staff must exercise strong controls to make sure information is accurate and documents are properly completed and that changes are made to the payroll system files only on the basis of proper and timely written authorization. Key responsibilities are:

- Establishing and maintaining accurate manual and computer records on all employees, and providing security controls to avoid tampering with files.
- Validating timesheets and leave authorizations submitted by the programs and departments, and review of payroll calculations provided in the payroll system to assure correct computation of payrolls, payroll deductions, and leave balances.
- Preparing the payrolls on a timely basis and processing of payroll deductions only on the basis of properly approved payroll documents.
- Preparing accurate payroll reports for use in making distribution of payroll costs to grants, programs and departments, and transferring payroll funds.
- Monitoring the activities of the payroll service center to assure timely and accurate deposit of payroll taxes and withholdings are made and that payroll reports are filed on a timely basis.
- Distributing timely reports to the Personnel Department and to programs and departments to assist in the management of payroll and leave costs and liabilities.

The Payroll Supervisor, in particular, is responsible for making sure the payroll processes are enforced and that

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the payroll system calculations, tax deposits and reports are completely and accurately processed by the payroll service center.

ACCOUNTS PAYABLE SECTION

Within these procedures the Accounts Payable Section is responsible for making payment of salary advances and loans and for processing payments for distribution of payroll deductions and transfers to the Payroll bank account to fund each payroll. These processes are to be performed in accordance with normal check processing procedures contained in Section A.

CONTRACT REPRESENTATIVES

The Contract Representatives are responsible for reviewing all documents related to hiring of employees to assure the positions are budgeted and in accord with contract requirements, initiating reimbursement of travel advances, and posting of the distribution of the payroll costs to the programs and departments following the Chart of Accounts. The Contract Representatives are also responsible for maintaining and distributing updated copies of the Chart of Accounts to support accurate coding of payroll transactions.

FINANCE OFFICER

The Finance Officer has overall responsibility to assure payrolls are processed properly. This includes making sure procedures are followed, including requirements that budget controls be enforced, that proper documentation is kept, that cash transfers are made on a timely basis, and that tax deposits and reports are accurately made by the service center. The Finance Officer will approve all disbursements of deductions, and reconcile the payroll bank account. In addition, the Finance Officer will monitor compliance with the Payroll policy by programs and departments and report repeated violations to the Tribal Chairman for disciplinary action.



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SUBJECT:

**PAYROLL: PERSONNEL/PAYROLL RECORDS
New/Reassigned Employees**

PURPOSE OF PROCEDURE

Tribe employees (including consultants) will only be hired on the payroll system if the proper authorization and supporting documents have been received in the Payroll Department. This procedure outlines the process to be followed to prepare and submit the required documentation for all employees. In addition, required documentation includes the letter of appointment outlining Federal tax withholding forms and other documentation that may be submitted by employees and the application for insurance coverage and the application for Tribal Pension coverage.

POLICY REFERENCE

(E-Payroll)

Requires that a copy of the signed appointment and the W-4 Form be sent to the Payroll Department by the first day of work of each new employee. Additionally, no employee may be hired on either a temporary or permanent basis until the Finance Officer has established that funds have been budgeted for the position. Program Directors will be subject to disciplinary action for violation of these policy requirements.

FORMS TO BE USED

Letter of Appointment

III-B-1.1a, W-4 Form, Employer's Withholding Allowance Certificate

III-B-1.1b, Insurance Membership Application

SRST Retirement Plan Application



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SUBJECT:

**PAYROLL: PERSONNEL/PAYROLL RECORDS
New/Reassigned Employees**

RESPONSIBILITY


PROCEDURE

HIRING PROCESSES

**PROGRAM DIRECTORS
DEPT. SUPERVISORS**

1. Employees may be hired for either temporary or permanent positions only after completing all Finance Office and Personnel Office requirements, in accordance with Tribal policy. These requirements apply to new hires and to reassignments of current employees to new positions.
 - a. Finance Office requirements include the following:
 - 1) Obtain written certification from the Finance Officer that the employee position has been included in the budget, that the amount budgeted is sufficient to cover the proposed employee's salary, and that an account has been established in the Chart of Accounts for the position. **This must be done before the employee is hired.**
 - 2) Before the first day of work, submit a copy of the letter of appointment and a W-4 Form (Ref. III-B-1.1a) to the Payroll Department. **This must be done before an employee can be placed on the payroll system.**
 - b. Personnel Office requirements include the following:
 - 1) The personnel classification and salary for the position must be determined and established in accordance with Personnel policies and procedures.
 - 2) A letter of appointment must be completed by the Personnel Office and signed by the Tribal Chairman before the employee may be hired.
 - 3) The new employee must complete all required forms and statements before the employee may report to work. These include the personnel information forms, Form I-9, Drug Free Workplace Statement, the W-4 Form required by the Finance Office, and other forms required by Tribal policy or by the program contract requirements.

***Program Directors will be subject to disciplinary action for hiring of employees without advance authorization of the Tribal Chairman, and without sufficient budget for the position.* (Policy I-F.)**

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<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
PERSONNEL OFFICER	<p>2. Once hiring/reassignment procedures have been completed, prepare the letter of appointment, and obtain the signature of the Tribal Chairman. The contents of all appointment letters will include:</p> <ul style="list-style-type: none"> a. Name of the program involved. b. Account to be charged. c. Effective date of employment. d. Length of employment, if temporary. e. Wage classification data, including job description and level of salary or hourly compensation. <p>3. If it has not already been done, have the new employee complete a W-4 Form (Ref: III-B-1.1a). Review the W-4 Form for completeness then submit the form and a copy of the letter of appointment to the Payroll Department no later than the employee's first day of work in the new position.</p> <p>4. Full-time permanent employees are eligible for health insurance coverage and may participate in the SRST Retirement Plan.</p> <ul style="list-style-type: none"> a. If health insurance coverage is desired by the employee, have the new employee complete a Blue Cross and Blue Shield Insurance Membership Application form (Ref. III-B-1.1b). b. If the employee desires to participate in the Retirement Plan, have the employee complete an SRST Retirement Plan Application form. Note: Application for admission to the Retirement Plan is only done once a year prior to the beginning of the Plan Year (normally August 1). New employees and other employees wanting to participate may do so at that time. c. Review the applications for completeness and submit them to the Payroll Department with the letter of appointment and W-4 Form. <p>5. Inform all employees that any payroll status change (withholding tax exemptions, marital status, position, rate of pay, deductions, etc.) must be reported to the Payroll Department in writing before the change will be made to the payroll records. (See Procedure III-B-1.2.)</p>



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-1.1a
W-4 Form, Employee's Withholding Allowance Certificate**

FORM TITLE AND DESCRIPTION

TITLE: W-4 Form, Employee's Withholding Allowance Certificate

DESCRIPTION: Standing Rock Tribal Government employees' Federal Withholding Allowance Certificate

PARTS OF FORM AND DISTRIBUTION

ORIGIN: Tribal Office Payroll Department

PREPARATION OF FORM

WHEN TO USE: This form must be completed by all new employees before the employee reports for work.

PREPARED BY: Employee with assistance of Personnel Department

SIGNED BY: Employee

APPROVALS REQUIRED

No approvals are required. See instructions on form to determine numbers of withholding allowances to be claimed.



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-1.1a
W-4 Form, Employee's Withholding Allowance Certificate**

Form W-4 (1994)

Want More Money in Your Paycheck?

If you expect to be able to take the earned income credit for 1994, you can have part of it added to your take-home pay. For details, get Form W-5 from your employer.

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. If exempt, complete line 7; but do not complete lines 5 and 6. No Federal income tax will be withheld from your pay. Your exemption is good for 1 year only. It expires February 15, 1995.

Note: You cannot claim exemption from withholding if (1) your income exceeds \$300 and includes unearned income (e.g., interest and dividends), and (2) another person can

claim you as a dependent on their tax return. Basic instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Marriage Income. If you have a large amount of non-wage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES.

Otherwise, you may find that you owe additional tax at the end of the year.

Two Earners/Two Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Check Your Withholding. After your W-4 takes effect, you can use Pub. 918, *Is My Withholding Correct for 1994?*, to see how the dollar amount you are having withheld compares to your estimated total annual tax. We recommend you get Pub. 918 especially if you used the Two Earner/Two Job Worksheet and your earnings exceed \$150,000 (Single) or \$200,000 (Married). Call 1-800-829-3676 to order Pub. 918. Check your telephone directory for the IRS assistance number for further help.

Personal Allowances Worksheet

A Enter "1" for yourself if no one else can claim you as a dependent A _____

B Enter "1" if:
 You are single and have only one job; or
 You are married, have only one job, and your spouse does not work; or
 Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. B _____

C Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job; (this may help you avoid having too little tax withheld) C _____

D Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return: D _____

E Enter "1" if you will file as head of household on your tax return (see conditions under Head of Household above) E _____

F Enter "1" if you have at least \$1,500 of eligible dependent care expenses for which you plan to claim a credit F _____

G Add lines A through F and enter total here. (This amount may be different from the number of exemptions you claim on your return.) G _____

For accuracy, do all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job and your combined earnings from all jobs exceed \$30,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed \$50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line G on line 5 of Form W-4 below.

----- Cut here and give this certificate to your employer. Keep the top portion for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate ▶ For Privacy Act and Paperwork Reduction Act Notices, see reverse.	OMB No. 1545-0010 1994
1 Type or print your first name and middle initial Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. <small>Note: If exempt but highly separated, or spouse is a nonresident alien, check the Single box.</small>
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line G above or from the worksheets on page 2 if they apply) 5		<input style="width: 50px;" type="text"/>
6 Additional amount, if any, you want withheld from each paycheck 6		<input style="width: 50px;" type="text"/>
7 I claim exemption from withholding for 1994 and I certify that I meet BOTH of the following conditions for exemption: <input type="checkbox"/> Last year I had a refund of ALL Federal income tax withheld because I had NO tax liability; AND <input type="checkbox"/> This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. If you meet both conditions, enter "EXEMPT" here ▶ 7		
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.		
Employee's signature ▶		Date ▶ . 19
8 Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS)		9 Office code (optional)
		10 Employer identification number



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-1.1b
Insurance Membership Application**

FORM TITLE AND DESCRIPTION

TITLE: Insurance Membership Application

DESCRIPTION: Multi-part form issued by the insurance carrier used to apply for group health insurance.

PARTS OF FORM AND DISTRIBUTION

Original	To insurance company.
Yellow	Personnel Department file.
Pink	To employee.
Photocopy	Payroll Department.

PREPARATION OF FORM

WHEN TO USE: Completed at time of employment to apply for health insurance coverage.

PREPARED BY: Employee with assistance of Personnel Department.

SIGNED BY: Employee

APPROVALS REQUIRED

1. Approval of coverage is given by the insurance company. See instructions on the application for completing the form.



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SUBJECT:
FORM INSTRUCTIONS: FORM NO. III-B-1.1b
Insurance Membership Application



BlueCross BlueShield
of North Dakota

MEMBERSHIP APPLICATION
For Blue Cross Blue Shield of North Dakota and affiliated companies

4510 - 13th Avenue S.W.
Fargo, North Dakota 58121-0001

Form with fields for CONTRACT NO., GROUP - ROLL NO., Sex, Birth (MO, DAY, YR), Height (FT, IN), Weight (LBS), Social Security No., APPLICANT (LAST, FIRST, INITIAL), SPOUSE (LAST, FIRST, INITIAL), and List All Unmarried Dependents Residing with Applicant.

Section 2: I am applying for:
- BCBS Coverage for Myself Only (Single)
- BCBS Coverage for Myself and Children (SPO)
- BCBS Coverage for Myself, Spouse and Children (Family)
- Prior Contract No.
- Transfer from another BCBS Contract
- Transfer of Parent's Contract
- Parent's Name
- Transfer in from another BCBS Plan
- New Coverage
- Change (in Benefits or Marital Status)
- Do you have other health insurance coverage that you wish to keep in force? YES NO
- Name of other health insurer
- Contract No.

APPLICANT'S EMPLOYER Occupation
PERMANENT FULL TIME EMPLOYMENT DATE (Must be indicated for employer group)
SPOUSE'S EMPLOYER Occupation
REQUESTED EFFECTIVE DATE

Section 3: EMPLOYER GROUP
- DEPOSITOR GROUP
- ASSN. GROUP
- SPECIAL STUDENT
- NON GROUP
- FARM BUREAU
- NODIAPARE
- HOSPITAL/MEDICAL
- INDEMNITY PLAN
- COMPREHENSIVE
- VALUCHOICE
- PERSONAL CHOICE
- COMPCHOICE
- Hospital Medical Indemnity
- Licensed Registered Nurse Coverage (see reverse side)
- Ded. Per Day
- Yes No
- FOR AUTOMATIC WITHDRAWAL ONLY (Include Voided Check)
- Name of Financial Institution
- Account No.
- Authorized Signature

Section 4: MARITAL STATUS
- Single
- Married
- Divorced
- Widowed
- CREDIT CODE (OFFICE USE ONLY)

Section 5: Medical History
1. Anemia, leukemias or any blood disorder
2. Any disability, injury or bodily deformity
3. Arthritis or rheumatism
4. Asthma, emphysema, COPD or a chronic breathing disorder
5. Cancer, tumor, or any abnormal growth
6. Diabetes or sugar in urine (state current level of insulin)
7. Seizures, epilepsy, loss of consciousness or fainting spells
8. Goler or thyroid disorder
9. Hemis, hemorrhoids or varicose veins
10. Heart attack, angina or other heart disorders
11. Stroke, paralysis or circulatory disorders
12. Hypertension or high blood pressure
13. Liver or gallbladder disorder, jaundice or gallstones
14. Kidney stone, kidney, bladder or prostate disorder
15. Endometriosis, fibroids, prolapse, abnormal female bleeding or menstrual disorder
16. Psychiatric, nervous or mental disorder, depression, recurrent headaches, migraines, attention deficit disorder
17. Chemical dependency or alcoholism or been treated for the use of alcohol or drugs
18. Ulcers, ulcerative colitis, Crohn's disease, stomach or intestinal disorders
19. Back disorders, chronic low back pain, disk disorders
20. Cataract, visual loss, otitis media or ear disorder
21. Temporomandibular or Craniomandibular Joint Treatment (TMJ)
22. Acquired Immune Deficiency Syndrome (AIDS) or AIDS Related Complex (ARC)
23. Any reason to believe the applicant or the applicant's spouse or dependents are pregnant? If so, who? (indicate even if spouse/dependents are not applying)
24. Any other condition, disorder, illness or disease for which further diagnostic tests, consultation, observation, treatment or surgery or hospitalization has been recommended
25. Has any person named in this application used tobacco or nicotine in any form in the past two years? If yes, please specify
26. Does any person listed take medicine prescribed by a physician? If yes, please list
27. Infertility
28. Is any person named in this application currently a resident in a custodial center or nursing home?

Table with 6 columns: QUESTION NUMBER AND PATIENT NAME, DATE OF ONSET, DIAGNOSIS, TREATMENT OR REASON FOR MEDICAL ATTENTION, DAYS IN HOSPITAL, DATE OF COMPLETE RECOVERY, DOCTOR AND ADDRESS.

I certify that statements made herein are true. I have read both sides of this application. I understand and agree that any false statements made here shall void any contracts issued based on this application.

Section 6: Applicant Signature, Date, Daytime No., Address, State, Zip, Evening No.



**STANDING ROCK SIOUX TRIBE
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PROCEDURES**

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SUBJECT:

**PAYROLL: PERSONNEL/PAYROLL RECORDS
Changes in Status**

PURPOSE OF PROCEDURE

The purpose of this procedure is to provide the required documentation for changes in status of employees. Payroll records due to changes in status of the employee must be supported by documentation. Changes to withholding or deduction information include changes to withholding or deduction rates, rates of pay or classification, and other changes to employee information. These changes must be submitted in writing to the Payroll Department. Deduction information will be maintained in the payroll system file.

POLICY REFERENCE

EE Payroll

Requires that changes to rate of pay may only be made after receipt of a letter of authorization from the Tribal Chairman, and that changes to withholding and pay conditions must be supported by submission of revised W-4 forms and other deduction authorization forms to the Payroll Department. Changes in status that affect budget may not be made until the Finance Officer has established that funds are available.


FORMS TO BE USED

Letter of Authorization - Pay Rate Changes

III-B-1.1a, W-4 Form, Employee's Withholding Allowance Certificate

III-B-1.1b, Insurance Membership Application

SRST Retirement Plan Application

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RESPONSIBILITY

PROCEDURE

CHANGE TO RATE OF PAY

**PROGRAM DIRECTORS
DEPT. SUPERVISORS**


1. Changes to employees' rate of pay must be documented by an official authorization from the Tribal Chairman. Changes to rates of pay may occur as result of broad-based changes to the Tribal compensation plan, or may be due to pay increases, promotions, or changes in classification of individual employees.
 - a. Changes to the compensation plan must be approved by the Tribal Council. These changes will be supported by the Council minutes and be initiated by the Personnel Department.
 - b. To change an individual employee's rate of pay as result of a personnel action such as a promotion, change in classification, or pay increase, obtain approval of the Tribal Chairman in a letter of authorization, following the procedures established in the Personnel policies, and with concurrence of the Personnel Officer.
2. When the change in pay is approved by the Tribal Chairman, submit a copy of the letter to the Payroll Department at least one week prior to the start of the pay period in which the pay increase/change is to take effect. The advance notification is required by the Finance Office to permit sufficient time to update the payroll system prior to the affected pay period.

CHANGES TO PAYROLL TAX WITHHOLDING

TRIBAL EMPLOYEES

Federal Form W-4, Employee's Withholding Allowance Certificate (Ref. III-B-1.1a) is the official document that supports the amount of federal income tax that the Payroll Department must withhold from each employee's payroll check. This form provides the information (name, address, social security number, and exemptions) that the Tribe must use to report employee earnings to the Federal government. It also is used by the employee to adjust the amount of income tax withheld from each check.

1. If any of the information shown on the original W-4 Form changes, such as a change in surname, address, marital status, or numbers of exemptions, complete a revised W-4 Form and submit it directly to the Payroll Department for entry of the changes to the payroll system.

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RESPONSIBILITY

PROCEDURE

CHANGES IN PAYROLL DEDUCTIONS


Payroll deductions are made from employee paychecks for a number of items, including health insurance, retirement contributions, repayment of loans and advances, and voluntary and involuntary deductions to outside parties. All changes to an employee's net pay, other than those imposed by court order or judgement, must be supported by some form of authorization signed by the employee. The Payroll Department will not add, change, or delete a payroll deduction without such authorization.

PERSONNEL OFFICER

1. To make changes to deductions or status on health insurance, including to cancel the policies or to add new coverage, obtain a revised application form signed by the employee (Ref. III-B-1.1b). Review the revised applications and submit a copy to the Payroll Department to initiate the new deductions or to change existing deductions.
2. For retirement plan participation and contributions, coordinate the processing of new applications during the annual "open season" prior to the start of the Plan Year, working in cooperation with the representatives of the plan carrier.
 - a. Submit copies of the Retirement Plan Applications to the Payroll Department together at one time to facilitate control and update of the payroll records for the new participants.
 - b. For other changes, such as cancellations, process documents and submit copies to the Payroll Department within the payperiod in which they will take effect.

AUTHORIZED PARTIES

3. To request a change to other payroll deductions, assemble the appropriate documentation, obtain the necessary signatures of authorizing officials and the employee, and submit the documentation directly to the Payroll Department at least one week prior to the start of the pay period in which the deduction change is to take effect. Examples of authorizations are:
 - a. Rent deductions - Submit SRST Housing Authority documents that show the amount of the rent deduction to be made from each check.
 - b. Education loan deductions - Submit Education Office loan documentation that shows the amount to be deducted from each pay check. If a maximum amount to be withheld is not shown, the

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RESPONSIBILITY

PROCEDURE

payroll deductions will continue until a notice to stop is submitted to the Payroll Department.

- c. Bank payments - Must be supported by a statement signed by the employee authorizing the deduction and showing the amount to be withheld from each check, the total amount of the withholdings, and the party to whom the payment is to be sent.
- d. Court and civil judgements - Must be supported by a copy of the judgement order showing the party to whom the payment is due, the total amount of the judgement, and the amount of the deduction to be withheld from each pay check.



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SUBJECT:

**PAYROLL: PERSONNEL/PAYROLL RECORDS
Employee Terminations**

PURPOSE OF PROCEDURE

This procedure outlines the process to be followed by employees and submit the required documentation of changes in status to the Payroll Office. Payroll records for termination of the Standing Rock employee system shall be documented by submission of a letter of acceptance of resignation to the Personnel Office, signed by the employee, the Personnel Office, and the Tribal Chairman. These must be submitted to the Payroll Office prior to the end of the pay period in which the termination will occur. Early release of final payroll checks will no longer be permitted.

POLICY REFERENCE

I.F. Payroll

Prohibits the early release of payroll checks for any reason.

FORMS TO BE USED

Letter of Acceptance of Resignation

III-B-1.3a, Employee Termination Clearance Form



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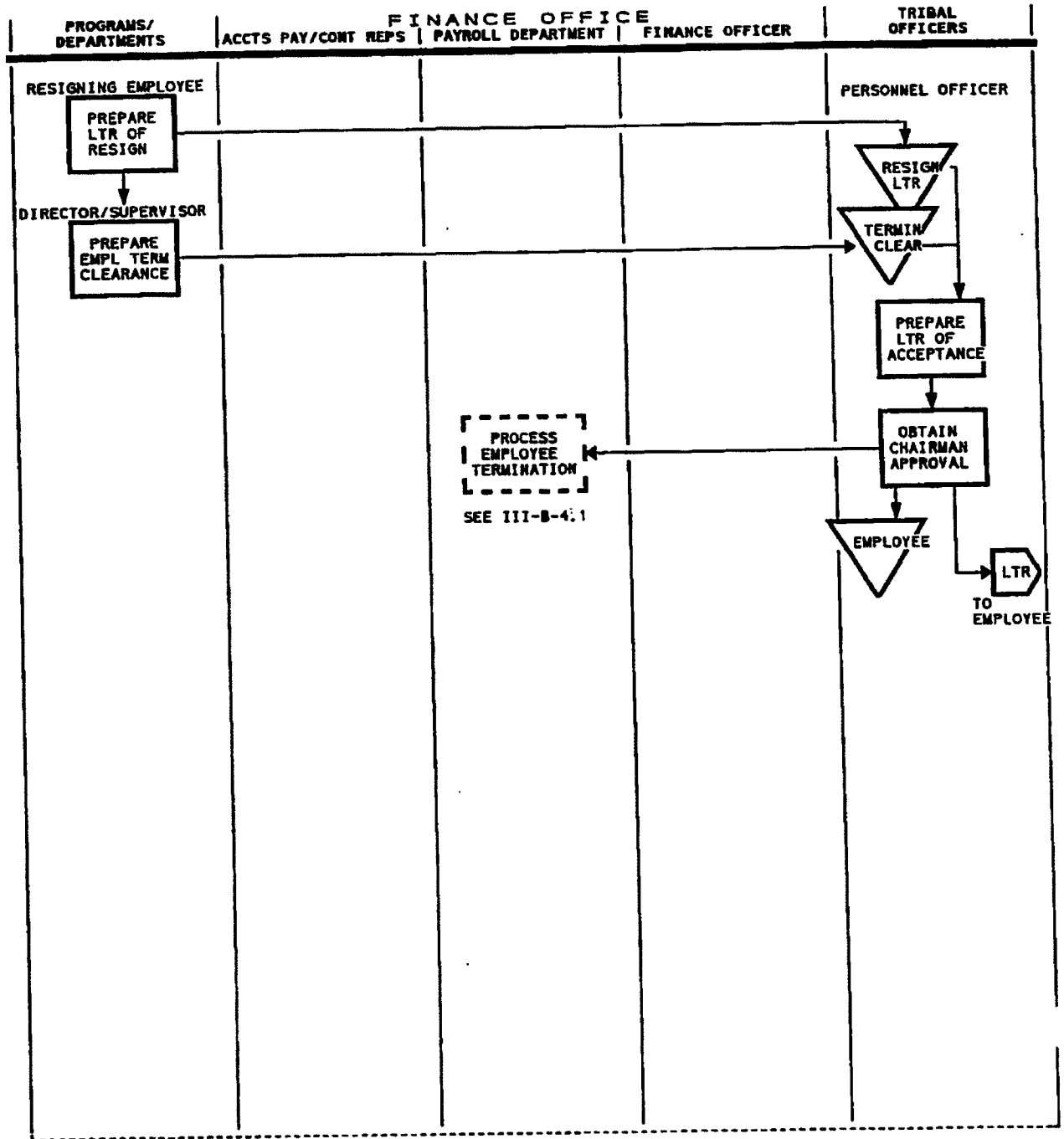
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SUBJECT:

PAYROLL: PERSONNEL/PAYROLL RECORDS
Employee Terminations

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

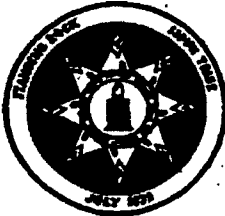
Employee terminations may occur due to resignation, or due to termination by the Tribe.

EMPLOYEE RESIGNATIONS

- | | | |
|--|----|--|
| RESIGNING
EMPLOYEE | 1. | Resigning employees must submit a letter stating the reasons for resignation to the Personnel Office, with a copy to the employee's supervisor, before the last day of employment. This information will be filed in the employee's personnel file. The resigning employee must submit a final time sheet through the last date of employment in accordance with normal payroll procedures. (See III-B-3.1.) |
| PROGRAM DIRECTORS
DEPT. SUPERVISORS | 2. | When the letter of resignation is received, prepare an Employee Termination Clearance form (Ref. III-B-1.3a) and review the items listed on the form with the employee to assure all work responsibilities are properly completed, all equipment is returned, and any outstanding travel advances are reconciled and settled with the Tribe. Sign and date the form and submit it to the Personnel Officer. |
| PERSONNEL OFFICER | 3. | When the letter of resignation and the Employee Termination Clearance form are received, prepare a letter accepting the resignation for signature of the Tribal Chairman. <ul style="list-style-type: none"> a. Review and sign the Employee Termination Clearance form, then submit the form and the letter of acceptance to the Tribal Chairman for signature. b. Send the original of the letter to the employee, and place a copy in the employee's personnel file with a copy of the Clearance form. c. Send a second copy of the letter and Clearance form to the Payroll Department for processing of the termination in the payroll system. |

EMPLOYEE TERMINATIONS

- | | | |
|---|----|--|
| PROGRAM DIRECTOR
DEPARTMENT
SUPERVISOR | 1. | If the employee is terminated by action of the Tribe, prepare a letter of termination, according to the requirements in the Personnel Code, and the Employee Termination Clearance form. Submit the documents to the Personnel Office for processing. Note that a final time sheet must be submitted to the Payroll Department for all hours worked to the last date of employment, following normal payroll procedures. |
|---|----|--|

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RESPONSIBILITY

PROCEDURE

PERSONNEL OFFICER

2. Process the letter of termination as provided in personnel policies, review and sign the Employee Termination Clearance form, and submit the documents to the Tribal Chairman for signature.
 - a. Place copies of the documentation in the employee's personnel file.
 - b. Submit a copy of the letter of termination and of the Clearance form to the Payroll Department for processing of the termination in the payroll system.

FINAL PAYCHECKS

**PAYROLL
DEPARTMENT**

1. Final payroll checks will be issued on the first normal pay day following the pay period in which the employee terminates. There will be no early release of final payroll checks under any circumstances.



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-1.3a
Employee Termination Clearance Form**

FORM TITLE AND DESCRIPTION

TITLE: Employee Termination Clearance Form

DESCRIPTION: Standing Rock Tribal Government form used to
clear an employee's termination. It is used to ensure that all
accounts have been cleared and outstanding travel
expenses have been paid.

PARTS OF FORM AND DISTRIBUTION

Original: Payroll Department
Photocopy: Personnel Department files

PREPARATION OF FORM

WHEN TO USE: Prepared when an employee terminates, prior to last day of
work and submitted to the Payroll Department.

PREPARED BY: Employee's supervisor.

SIGNED BY: Employee's supervisor or Program Director.

APPROVALS REQUIRED

1. Personnel Officer
2. Tribal Chairman



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SUBJECT:

PAYROLL: ADVANCES, LOANS, AND DEDUCTIONS
Salary Advances

PURPOSE OF PROCEDURE

This procedure describes the process to be followed to obtain salary advance. A salary advance will only be made in the event of a death in the employee's immediate family. No exceptions to this policy will be made. Salary advances will be limited to the time actually earned during the payroll period up to the date of the advance and will be deducted equally from the regular pay checks of the payroll period.

POLICY REFERENCE

III-B-Payroll

Permits the issuance of checks for payroll expenses outside of the normal payroll processing cycle for salary advances and salary loans. Establishes the limitations for issuance of salary advances only in case of a death in the immediate family of the employee, and limits the amount of the advance to the time earned in the payroll period to the date of the advance.

FORMS TO BE USED

Written Request for Salary Advance

III-B-3.1b, Time Sheet



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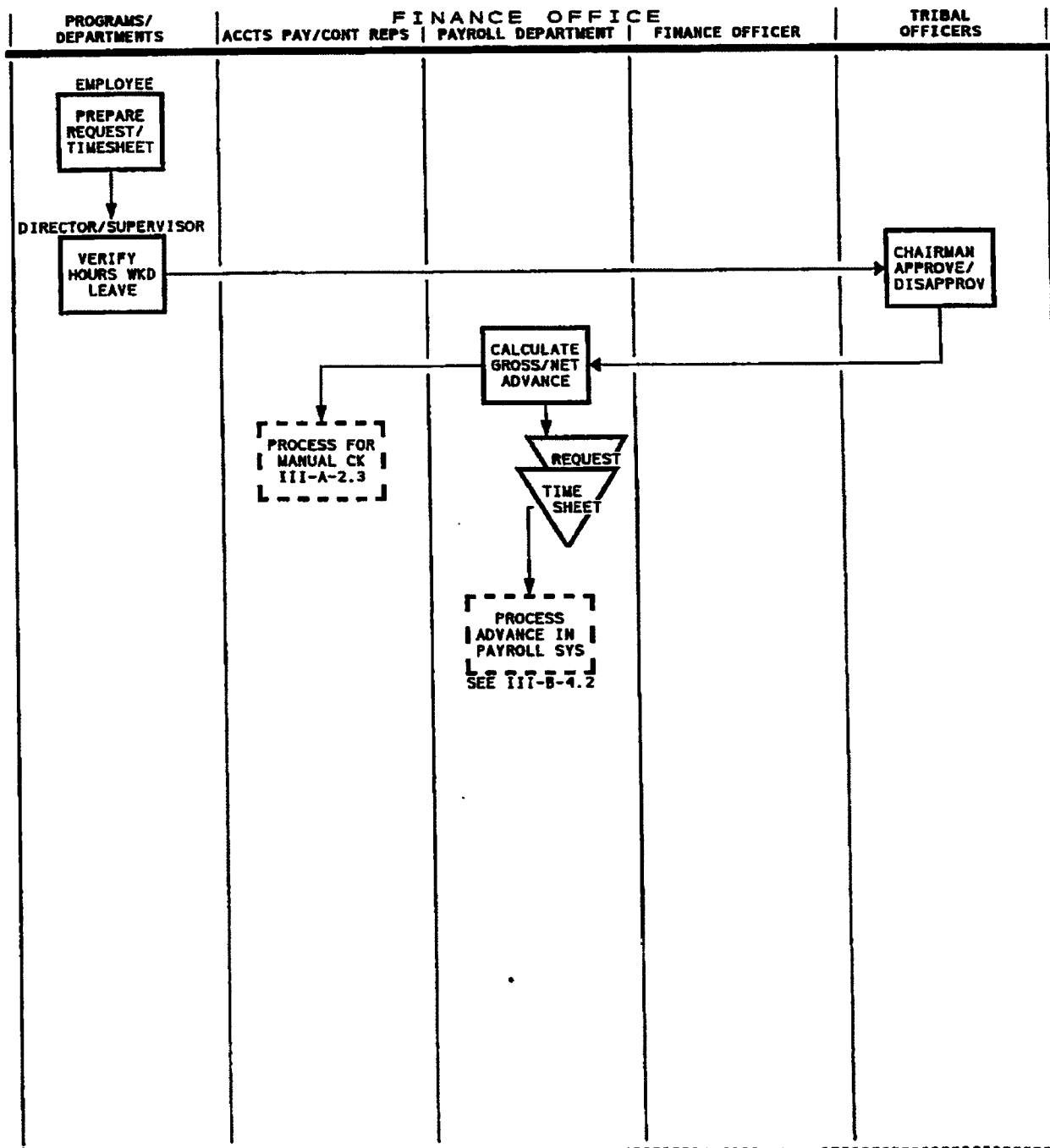
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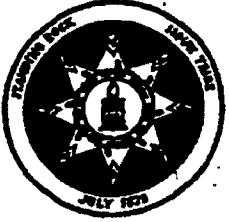
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SUBJECT:

**PAYROLL: ADVANCES, LOANS, AND DEDUCTIONS
Salary Advances**

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

A salary advance, as authorized in Policy I-F, describes a payment of earnings for a pay period in advance of the normal payroll cycle. Salary advances are only allowed in the case of a death in the employee's immediate family, and are limited to the amount of earnings in that pay period to the date of the advance. The amount advanced is paid on regular disbursement checks, and is deducted in full from the amount earned during that pay period when the regular pay check is processed for the pay period.

REQUESTING A SALARY ADVANCE

TRIBAL EMPLOYEES

1. To request a salary advance, submit a written request to the Program Director or Department Supervisor for approval. Prepare and attach a completed Time Sheet (Ref. III-B-3.1a) covering the time earned during the pay period up to the date of the advance.


Note: At the end of the pay period a Time Sheet for the remaining hours in the period must be prepared and submitted to the Payroll Department following normal procedures. The combined total of hours on the two Time Sheets must equal the actual hours normally payable in the pay period.

**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

2. Review the time shown on the Time Sheet and verify that the hours worked are correct and properly coded on the Time Sheet.
 - a. If part of the time to be advanced is chargeable to earned leave, verify that approved Leave Authorizations (Ref. III-B-3.2a) have been submitted and are on file to support the leave taken.
 - b. Indicate approval of the request by signing both the written request for salary advance and the Time Sheet, then forward the written request and Time Sheet to the Tribal Chairman for approval.

TRIBAL CHAIRMAN

3. Indicate approval or disapproval of the advance request by signing the written request. If approved, forward the written request and Time Sheet to the Finance Office for payment.

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RESPONSIBILITY

PROCEDURE

FINANCE OFFICE PROCESSES

- | | |
|---------------------------------|--|
| PAYROLL SUPERVISOR | <p>1. Compute the amount of the gross earnings based on the hours shown on the Time Sheet and calculate the net amount to be advanced after deduction of a provision for tax withholding.</p> <p>a. Indicate the net amount to be advanced on the request, and indicate the payroll account codes and advance codes to be used to record the payment, then forward the advance request to the Accounts Payable Section for payment.</p> <p>b. Place a copy of the request with the Time Sheet in a temporary file for entry of the advance into the payroll system. (See Procedure III-B-4.2.)</p> <p>c. Note this partial Time Sheet must be added to the final Time Sheet submitted for the employee for the pay period.</p> |
| ACCOUNTS PAYABLE SECTION | <p>2. Review the documentation provided and assign a Purchase Order number to the Request for Salary Advance, entering the information from the Request into the Purchase Order Log (Ref. III-A-1.1c). Prepare the check following normal procedures for manual checks (See Procedure III-A-2.3), obtain the necessary signatures, and distribute the check to the employee.</p> <p>a. File check copies according to Procedure III-A-2.3.</p> <p>b. Enter the check into the accounting system according to Procedure III-A-2.2.</p> |



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SUBJECT:

**PAYROLL: ADVANCES, LOANS, AND DEDUCTIONS
Salary Loans**

PURPOSE OF PROCEDURE

This procedure describes the process of obtaining a salary loan. Salary loans are based on the individual's annual gross salary and are limited to \$500. Employees may only have one salary loan at any one time and may not have one salary loan outstanding at any one time. Payments on loans is made through payroll deductions the minimum of \$25 per pay period. There is no associated service charge for each loan.

POLICY REFERENCE

I-P-Payroll

Permits the issuance of checks for payroll expenses outside of the normal payroll processing cycle for salary advances and salary loans. Establishes the limitations for issuance of salary loans and defines method of repayment.

FORMS TO BE USED

III-B-2.2a, Salary Loan Authorization



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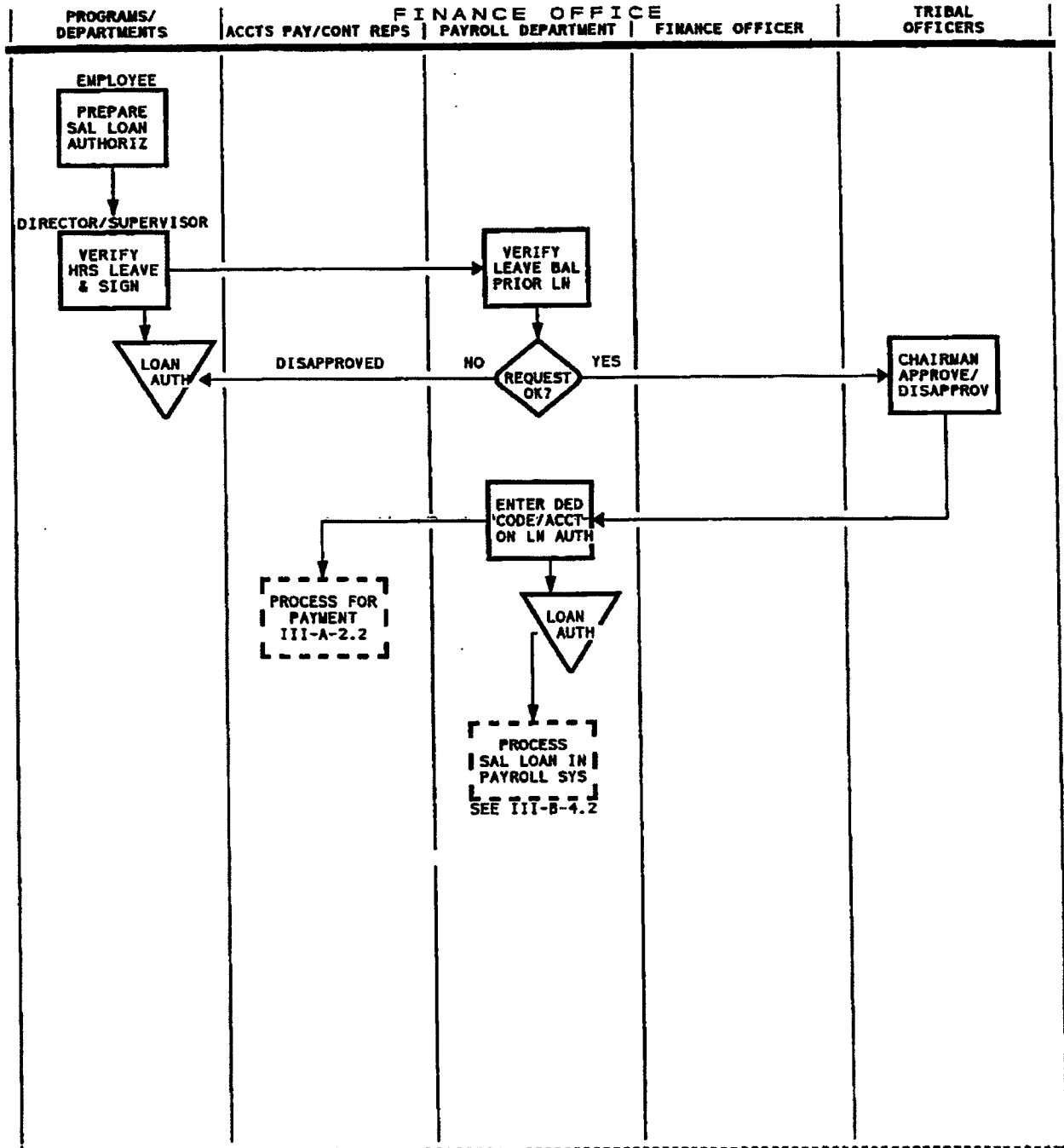
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PAYROLL: ADVANCES, LOANS, AND DEDUCTIONS
Salary Loans

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

A salary loan, as authorized in Policy I-F, is permitted to Tribal Council members and employees in an amount not to exceed \$500. Salary loans are limited to the value of the accrued annual leave an employee may have accumulated, to the maximum of \$500. Only one salary loan may be outstanding at any one time, and only four loans per fiscal year are allowed. Salary loans are paid on regular disbursement checks. The repayment is made through payroll deductions, at a minimum of \$25 per pay period. A five percent (5%) service charge is deducted for each loan from the first deduction payment.

REQUESTING A SALARY LOAN


TRIBAL EMPLOYEES

1. To request a salary loan, submit a written request to the Program Director or Department Supervisor for approval, following a standard format.
 - a. The Salary Loan Authorization request should indicate the number of hours of accrued annual leave that the employee has available, the amount requested, and the proposed payroll deduction amount for repayment.
 - b. The calculation of the loan value is the employee's hourly rate of pay as shown on the payroll records, times the number of hours of accrued annual leave to be pledged, to a maximum of \$500.

Caution: Hours of annual leave pledged as collateral for the salary loan will not be available for use as leave pay. Should the employee require leave while the leave is pledged, time off taken will be treated as **Leave Without Pay**.

**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

2. Review the Salary Loan Authorization and verify that hours of accrued leave are correct as shown in the program/department leave records.
 - a. If the employee has an existing outstanding salary loan, or if the employee has exceeded the number of allowable salary loans in the fiscal year, deny the request.
 - b. Indicate approval of salary loans that meet the policy requirements by signing the Salary Loan Authorization.
 - c. Retain a copy of the Authorization in the employee's payroll/leave file to prevent use of annual leave pledged on subsequent pay period Time Sheets.

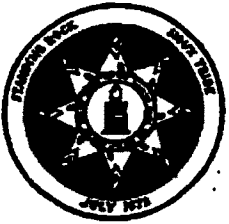
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<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
-----------------------	------------------

- d. Submit the Salary Loan Authorization to the Payroll Department for review and verification of leave accruals.

REVIEW AND APPROVALS

- | | |
|---------------------------|---|
| PAYROLL SUPERVISOR | <ol style="list-style-type: none"> 1. Compute the value of available leave to cover the amount of the requested salary loan, based on balances shown in the central payroll records for the employee, and verify that the employee does not have any outstanding loans or that the employee has not exceeded the allowable number of loans in the fiscal year. <ol style="list-style-type: none"> a. If the employee has an existing loan outstanding, notify the Director/Supervisor and the employee that the loan request will be denied unless and until the existing loan is repaid. In this event, indicate disapproval on the request, retain a copy in the employee's payroll file to document the action taken, and return the request to the Director/Supervisor. b. If the available accumulated leave is insufficient to support the amount of loan requested, notify the employee and Director or Supervisor to determine if the request should be modified to a lesser amount equal to the value of the accumulated leave. <ol style="list-style-type: none"> 1) If the employee and Director/Supervisor concur, indicate the reduced amount of the salary loan on the Salary Loan Authorization, sign it, and forward it to the Tribal Chairman for approval. 2) If the employee does not wish to obtain the lesser amount of loan, indicate disapproval of the request, and return it to the Director/Supervisor, retaining a copy for the employee's file to document the action taken. c. If the request contains no exceptions, sign the Salary Loan Authorization to indicate approval, and forward it to the Tribal Chairman for approval. |
| TRIBAL CHAIRMAN | <ol style="list-style-type: none"> 3. Indicate approval or disapproval of the advance request by signing the Salary Loan Authorization. If approved, return the Authorization to the Payroll Department for assignment of deduction codes and processing for payment. |

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RESPONSIBILITY

PROCEDURE


ISSUANCE OF PAYMENT

PAYROLL SUPERVISOR


1. When the approved Salary Loan Authorization is returned by the Tribal Chairman, enter the payroll account and advance deduction codes on the form and forward it to the Accounts Payable Section for payment.
 - a. Retain a copy of the Salary Loan Authorization in the employee's payroll file, noting the hours of annual leave that have been pledged as collateral.
 - b. Enter the payroll deduction in the payroll system following Procedure III-B-4.2.

ACCOUNTS PAYABLE SECTION

2. Review the documentation provided and assign a Purchase Order number to the Salary Loan Authorization, entering the information from the Loan Authorization into the Purchase Order Log (Ref. III-A-1.1c). Prepare the check following normal procedures for checks (See Procedure III-A-2.2), and distribute the check to the employee.

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SUBJECT:		FORM INSTRUCTIONS: FORM NO. III-B-2.2a Salary Loan Authorization	

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Requestor	Name of employee requesting salary loan.
2	Date	Date of request.
3	Program	Enter name of program/department.
4	Job Title	Enter employee's job title.
5	Amount of Request	Enter amount of salary loan requested, not to exceed amount allowed in Payroll policy.
6	Date Needed	Indicate date loan disbursement is needed.
7	Purpose of Salary Loan	Describe purpose of salary loan.
8	Terms of Repayment	Indicate amount of repayment to be deducted from each pay period and any other terms deemed appropriate. Repayment must meet minimum requirements of Payroll policy.
9	Requestor (Signature)	Signature of employee requesting loan.
10	Concurred (Signature)	Signature of Program Director or Department Supervisor to indicate concurrence with loans that meet the policy requirements.
11	To Be Completed by Payroll Department:	Payroll Department entries: <ol style="list-style-type: none"> a. Enter annual leave hours available as collateral for the loan. b. Indicate if Tribal budget is available for the requested payment. c. Indicate if the employee has any outstanding loans. If yes, the loan request must be disapproved.
12	Verified By:	Signature of Finance Office Payroll Supervisor to indicate the loan request meets policy requirements and may be considered by the Tribal Chairman.

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<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
13	Tribal Chairman Approval:	Tribal Chairman Approval: a. Indicate if the loan request is approved or denied. b. Signature of the Tribal Chairman to indicate approval or denial of the request. c. Date approved or denied.
14	G/L Loan Account Coding:	This space is to be left blank until the loan is approved by the Tribal Chairman. It is to be used by the Payroll Department to indicate the General Ledger Loan Account coding to which the loan disbursement is to be charged.



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SUBJECT:

**PAYROLL: ADVANCES, LOANS, AND DEDUCTIONS
Travel Reimbursement Deductions**

PURPOSE OF PROCEDURE

Unsettled travel advances issued on Travel Authorizations are to be repaid upon completion of the travel with the filing of a travel expense report. If the expense report is not filed, the full amount advanced will be deducted from the traveler's next pay check. If the excess amount of the advance is not returned with the filing of the expense report, the amount of excess advance will be deducted from the traveler's pay checks. This procedure describes the process to be followed to establish the salary deduction.

POLICY REFERENCE

I.C. Travel - Requires that the travel advance be deducted from the traveler's pay check if the advance is not reported and settled with the Tribe on a travel expense report.

FORMS TO BE USED

III-A-2.4a, Travel Authorization



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5-18-83

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10-1-94

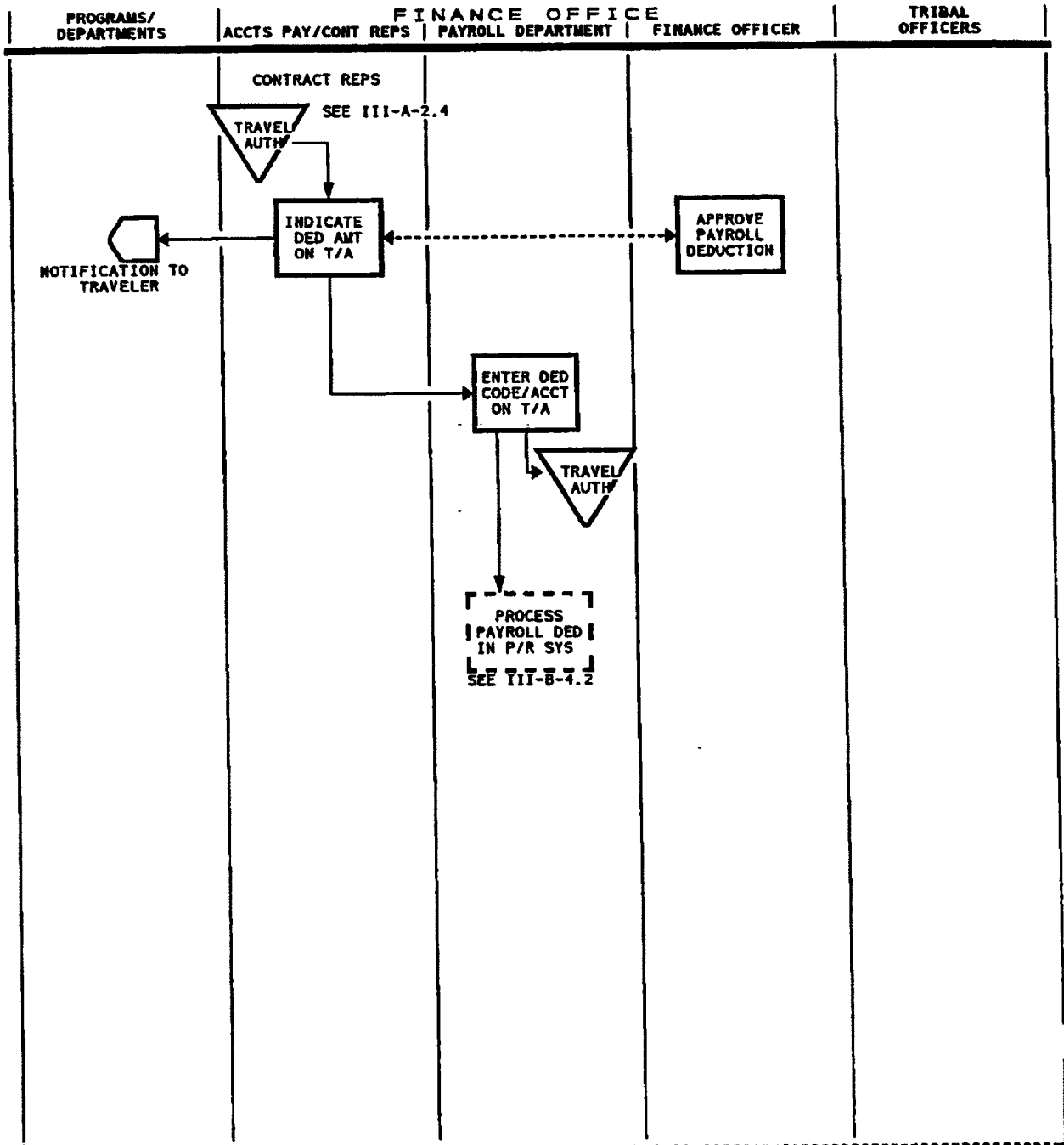
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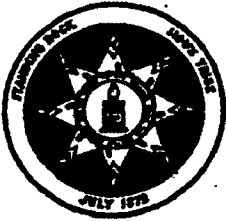
2

SUBJECT:

PAYROLL: ADVANCES, LOANS, AND DEDUCTIONS
Travel Reimbursement Deductions

PROCESS FLOWCHART





**STANDING ROCK SIOUX TRIBE
FINANCIAL MANAGEMENT
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III-B-2.3

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10-1-84

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SUBJECT:

**PAYROLL: ADVANCES, LOANS, AND DEDUCTIONS
Travel Reimbursement Deductions**

RESPONSIBILITY

PROCEDURE

A travel advance for off-reservation travel may be made based on the submission of an approved Travel Authorization form (Ref. III-A-2.4a). This form is retained by the Finance Office Contract Representatives for program-funded travel and by the Accounts Payable Section for Tribal-funded travel, pending filing of the travel expense report after completion of the travel. Travel expense reports are to be submitted to the Finance Office within five days after completion of the travel and settlement of the amounts advanced provided. When the expense report is not filed, or the excess reimbursement is not made, the advance balance or total will be deducted from the traveler's next paycheck.

**CONTRACT
REPRESENTATIVES
ACCOUNTS PAYABLE
SECTION**

PAYROLL SUPERVISOR

1. To initiate deduction of the unreported/unsettled travel advance from the traveler's salary, pull the Travel Authorization from the temporary file and indicate on the form the amount of the advance that is to be entered as a deduction in the payroll system.
2. Notify the Finance Officer of the pending deduction and obtain his approval to process the deduction.
3. Submit a copy of the Travel Authorization form to the Payroll Department and send notification to the traveler that the action has been taken.
4. Establish the payroll deduction for unreported/unsettled travel advance as follows:
 - a. Enter the payroll account and deduction codes on the copy of the Travel Authorization form. The deduction codes should show the Tribe as the payee.
 - b. Enter the payroll deduction in the payroll system following Procedure III-B-4.2.
 - c. File the copy of the Travel Authorization in the employee's file to document the authorization for the payroll deduction.



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10-1-94

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1

SUBJECT:

**PAYROLL: TIME AND ATTENDANCE
Time Sheets**

PURPOSE OF PROCEDURE

All Standing Rock Sioux Tribe procedures are designed to maintain accurate records of daily attendance by tribal employees. The Time Sheet System is used to create accurate attendance records by recording time worked for each employee for each payroll and accurate accounting of leave balances. The submission of time sheets for each pay period is a key component of the payroll process.

POLICY REFERENCE

Payroll - Require that all employees record attendance on time logs and date reporting of time to the Payroll Department on time sheets. In addition, leave authorizations to support approved time off are also submitted as provided in Procedure III-B-3.2. Time reporting is required to be submitted by a fixed schedule to permit timely completion of the payroll.

FORMS TO BE USED

III-B-3.1a, Daily Time Log

III-B-3.1b, Time Sheet

III-B-3.2a, Leave Authorization



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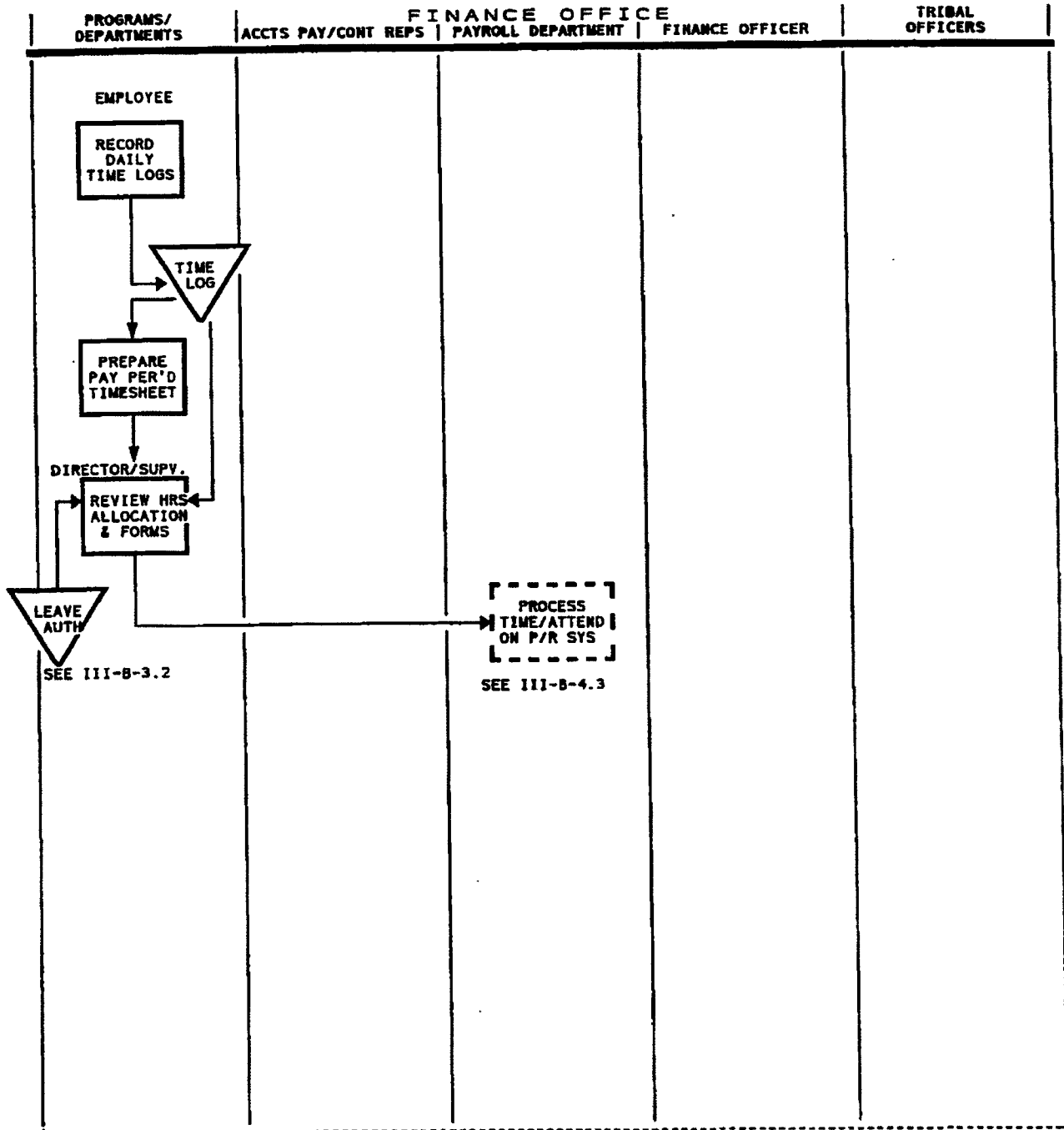
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SUBJECT: PAYROLL: TIME AND ATTENDANCE
Time Sheets

PROCESS FLOWCHART



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	SUBJECT: PAYROLL: TIME AND ATTENDANCE Time Sheets		

<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
EMPLOYEE	<ol style="list-style-type: none"> 1. Record daily attendance of each employee on the Daily Time Logs (Ref. III-B-3.1a). At the end of each pay period, total the hours on the logs for use in preparing Time Sheets. Obtain blank Time Sheets (Ref. III-B-3.1b) from the Program Director or Department Supervisor. 2. Fill out the Time Sheet following the instructions, based on hours shown on Daily Time Logs. The following items are to be accurately completed: <ol style="list-style-type: none"> a. Employee name and number. b. Pay period number and dates. c. Total hours to be paid allocated according to the types of pay: regular, compensatory, holiday, paid annual leave and sick leave, and leave without pay. d. Leave accrual, current period activity, and balances (see Procedure III-B-3.2). e. Signature of employee acknowledging that the information reported on the time sheet is accurate and complete. 3. Submit the completed original Time Sheet and Daily Time Log to the Program Director or Department Supervisor by 8:00 a.m. on the Monday following the end of each pay period.
PROGRAM DIRECTOR DEPT. SUPERVISOR	<ol style="list-style-type: none"> 4. Verify that all Time Sheets and Time Logs are received. <ol style="list-style-type: none"> a. Review the entries of hours made and the allocation to different types of pay and verify that the entries have been made correctly. b. Verify that the allocation of hours shown on the Time Sheet is supported by the entries on the Time Log, approvals for overtime or use of compensatory time, and approved Leave Authorizations. c. Sign each Time Sheet to authorize payment to be made by the Payroll Department. 5. Send all Time Sheets, Time Logs, and Leave Authorizations to the Payroll Department by 10:00 a.m. on the Monday following the end of each pay period.



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-3.1a
Daily Time Log**

FORM TITLE AND DESCRIPTION

TITLE:

Daily Time Log

DESCRIPTION:

Single form to be used to record individual employee's daily time and attendance.

PARTS OF FORM AND DISTRIBUTION

Original:

Submitted to the Payroll Department at the end of each pay period.

Photocopy:

Kept in the Program or Department payroll files.

PREPARATION OF FORM

WHEN TO USE:

Prepared daily to record employee time and attendance and leave taken.

PREPARED BY:

Each employee is to record daily attendance and time of arrival and departure from work site.

SIGNED BY:

Signature not required.

APPROVALS REQUIRED

1. Submitted to Program Director or Department Supervisor at the end of each pay period accompanied by Time Sheets and Leave Authorizations.



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-3.1a
Daily Time Log**


NAME: _____ PAY PERIOD: #10 (2) FROM: _____ TO: _____ (4)
MONDAY MAY 2 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
TUESDAY MAY 3 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
WEDNESDAY MAY 4 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
THURSDAY MAY 5 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
FRIDAY MAY 6 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
MONDAY MAY 9 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
TUESDAY MAY 10 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
WEDNESDAY MAY 11 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
THURSDAY MAY 12 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____
FRIDAY MAY 13 IN: _____ OUT: _____ IN: _____ OUT: _____ TRAVEL: _____ ANNUAL: _____ SICK: _____ LHOP: _____ COMPENSATORY: _____ OTHER: _____ TOTAL HOURS: _____ CALL IN TIME: _____

BALANCE BROUGHT FORWARD: _____
 EARNED THIS PAY PERIOD: _____
 HOURS USED THIS PERIOD: _____
 BALANCE: _____

PROGRAM: Economic Development
 and Operations Center
 SRSI - Ft. Yates, ND

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<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Name	Enter employee name.
2	Pay Period	Enter the number of the pay period.
3	From	Enter starting date of pay period.
4	To	Enter ending date of pay period.
5	In/Out	Enter time employee came in to work and left each day both morning and afternoon.
6	Travel, Annual, Etc.	Enter number of hours of time off applicable to each category of leave.
7	Total Hours	Enter total hours to be paid for the day either working or an authorized leave with pay.
8	Call-in Time	Enter time of day at which employee called to report absence.
9	Program	Enter name of program.
10	Summary of Leave	Enter beginning balance, leave hours earned and used, and ending balance for annual, sick, or compensatory time. Hours used should equal the total of the individual days.

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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-3.1b
Time Sheets**

FORM TITLE AND DESCRIPTION

TITLE:

Time Sheet

DESCRIPTION:

Used by employees to summarize time and attendance for each employee at the end of each pay period.

PARTS OF FORM AND DISTRIBUTION

General
Follow

Payroll Department
Obtained in Program Department payroll files.

PREPARATION OF FORM

WHEN TO USE:

Prepared at the end of each pay period to summarize hours worked and leave taken for the pay period.

PREPARED BY:


Program or Department staff responsible for preparation of payroll documents.

SIGNED BY:


Each employee must sign own time sheet.

APPROVALS REQUIRED

1. Program Director or Department Supervisor.

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<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
1	Name	Enter name of employee.
2	Employee Number	Enter employee's payroll number that is assigned by Payroll Department.
3	Reporting Unit	Enter name of program or department to which employee's time is to be charged.
4	Pay Period	Enter number of the pay period that is scheduled for payment.
5	Leave balance brought forward ...	A. Leave Balance: Bring forward the ending balances of each type of leave from previous pay period and enter in boxes provided.
	Leave accrued ...	B. Leave Accrued: Enter amount of leave accrued for pay period scheduled for payment.
	Aggregate of leave available during this period	C. Leave Available: Enter amount of leave available by adding the first and second lines of boxes.
6	Dates Worked: From	Enter beginning date of pay period.
7	To	Enter ending date of pay period.
8	Time in Pay Status	Reference Daily Time Log and enter daily hours employee has worked or is in pay status, according to the proper classification: regular, overtime, compensatory time.
9	Time Absent	Enter any usage of each type of leave in proper box. Attach all completed Leave Authorization slips supporting usage.
10	Pay Period Total	Enter totals of "Time in Pay Status" and "Time Absent" columns for the pay period. These are the totals of columns 8 and 9.

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FORM INSTRUCTIONS: FORM NO. III-B-3.1b Time Sheets			

<u>SPACE #</u>	<u>INFORMATION REQUESTED</u>	<u>DESCRIPTION</u>
11	Balances at Close of this Period	Enter total hours of leave available at the end of the pay period in each appropriate column. These are calculated by deducting usage for each type of leave (totals in Item 10, leave taken) from balances shown in Item 5c.
12	(Blank Space)	Summarize in the blank space the total of hours to be paid (hours worked and leave taken), with the totals for each of the following types of hours and codes: R = Regular hours V = Vacation (annual leave) A = Administrative leave C = Compensatory leave taken S = Sick leave taken H = Holiday pay. The total of these hours should equal the totals of Item 10.
13	Certified Correct	Employee must sign on line provided signifying all is correct.
14	Supervisor	Supervisor of employee must sign time sheet to signify approval for payment.



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1

SUBJECT:

**PAYROLL: TIME AND ATTENDANCE
Leave Authorizations**

PURPOSE OF PROCEDURE

This policy provides parameters of an employee's compensation and administrative leave to all full-time government employees. The Tribe's employee's absence's accrued under this policy shall be accurately accounted for in the central payroll system and in the records of the programs and departments. This procedure describes the process to prepare and submit leave authorizations to provide the proper allocation of leave into our payroll system.

POLICY REFERENCE

ER Payroll

Requires that employees record attendance on time logs and the reporting of time to the Payroll Department on time sheets, supported by leave authorizations documenting the approved time off. Leave authorizations are to be submitted on the same schedule as and attached to the time sheets. Payment for annual leave will not be made to employees except upon termination of employment.

FORMS TO BE USED

III-B-3.2a, Leave Authorization

III-B-3.1a, Daily Time Log

III-B-3.1b, Time Sheet



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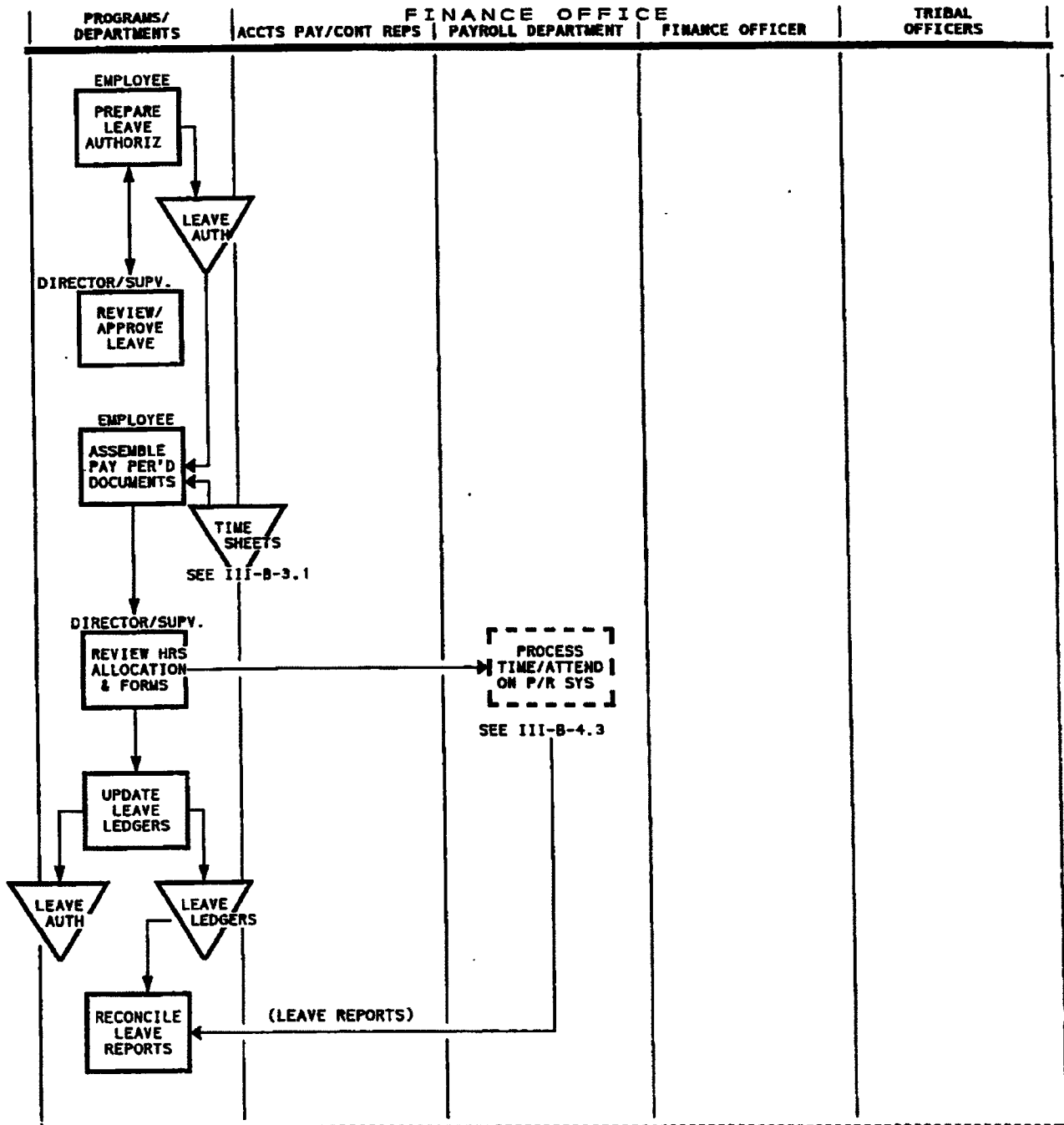
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SUBJECT:

**PAYROLL: TIME AND ATTENDANCE
Leave Authorizations**

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

All leave taken must be in compliance with Tribal leave policy as stated in personnel policies. The usage of leave must be monitored by the Program Director or Department Supervisor, who is directly responsible for employee compliance with the Tribe's policy.

PROGRAM/DEPARTMENT LEAVE RECORDS


**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

1. The employee's right to accumulated leave represents a financial obligation of the Tribe. The recording of accurate balances must thus be treated with the same degree of managerial concern as other liabilities of the Tribe. The following records are to be maintained by Program Directors and Department Supervisors, to show balances, accruals, and usage for each employee for each class of leave.
 - a. A ledger sheet for each employee showing for each class of leave the accumulated balance available, the additions each pay period, and the hours of leave taken in each pay period. Additions are based on the Tribal leave policies; hours taken are supported by the copy of the approved Leave Authorization (Ref. III-B-3.2a).
 - b. A file for each employee containing the program/department copy of the Leave Authorization. The authorizations should correspond with each incident of usage reported in the leave ledgers, and with each leave usage entry shown on the pay period Time Sheets.
 - c. A copy of payroll system leave reports showing a reconciliation of the program/department leave ledgers to the balances shown on the system reports.
2. Entries to the leave ledgers should be made each pay period and a reconciliation of the balances completed with the receipt of the payroll system reports at the end of each pay period. Differences are to be reported to the Payroll Department immediately.

DOCUMENTATION OF LEAVE TAKEN

EMPLOYEE

1. When any form of leave is taken, complete a Leave Authorization form in accordance with the instructions (Ref. III-B-3.2a), sign it, and obtain the approval of the Director or Supervisor.

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RESPONSIBILITY

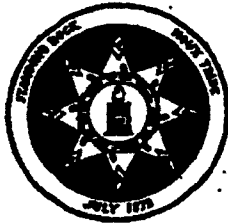
PROCEDURE

2. At the end of the pay period attach all approved Leave Authorizations to the Time Sheet prepared for the pay period.
 - a. If leave covers more than one pay period, fill out a Leave Authorization for each time period.
 - b. Annual leave and sick leave taken must be recorded in minimum increments of one hour. If the leave period is less than one hour, record it as one hour on the Leave Authorization, and later on the Time Sheet. Compensatory time off can be recorded in fractions of one hour.
 - c. Submit the Time Sheet and the attached Leave Authorizations to the Program Director or Supervisor.

Note: Any leave noted on the usage column of the Time Sheet not accompanied by an approved Leave Authorization will be treated as leave without pay.

**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

3. Review the Time Sheets and attached Leave Authorizations to make sure the leave shown on the Time Sheet has been authorized, that the entries on the Time Sheets are correct, and that the proper class of leave taken has been shown on the Time Sheet.
 - a. Attach the original of the Leave Authorization to the original of the Time Sheet, and submit the packet to the Payroll Department (see Procedure III-B-3.1).
 - b. Enter the leave taken and the leave earned for the period on the leave ledgers, as provided above, and place the documents in the employee leave records.
4. When the payroll system leave reports are received from the Payroll Department, compare the entries and balances on the reports to the entries in the leave ledgers and identify any differences. Notify the Payroll Department of entries that were incorrectly made in the payroll system, or, as needed, correct the entries in the leave ledgers to correspond with the balances shown on the payroll system reports.



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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-B-3.2a
Leave Authorization

FORM TITLE AND DESCRIPTION

TITLE:

Leave Authorization

DESCRIPTION:

Employee must submit to payroll held leave
before returning to work period.

PARTS OF FORM AND DISTRIBUTION

Original:

Submitted to the Payroll Department with the
Time Sheets at the end of each pay period.

Copy:

Retained in the Program or Department payroll
files.

PREPARATION OF FORM

WHEN TO USE:

This form is to be prepared for each instance of leave taken,
either before the leave is taken, if leave is planned, or
immediately after return to work if sick leave is used.

PREPARED BY:

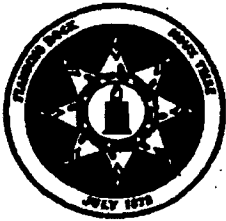
The employee taking the leave.

SIGNED BY:

Employee taking the leave. If sick leave is used, the Leave
Authorization must also be signed by a physician when required
by the Personnel policies.

APPROVALS REQUIRED

1. Program Director or Department Supervisor



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SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-B-3.2a
Leave Authorization

NAME 1 | DATE 2

ORGANIZATIONAL UNIT
STANDING ROCK SIOUX TRIBE

TYPE OF LEAVE 3 ANNUAL WITHOUT PAY
 SICK * COMPENSATORY

BEGIN (Month, date, and hour) A M [NO (Month, date, and hour) A. M. P. M.] NO. HOURS
4 5 6

NOTE - Annual leave authorized in excess of that to your credit will be charged to leave without pay.

I certify that this absence was due to:

illness which incapacitated me for duty, or 7
 medical, dental, or optical treatment by _____ (Name of practitioner)

(If absence was in excess of 3 days request your doctor to fill in the medical certificate on the back of this Standard Form 71; otherwise state under Remarks why the certificate was not obtained.)

SIGNATURE OF APPROVING OFFICER 8 | SIGNATURE OF EMPLOYEE 9

APPLICATION FOR LEAVE

CERTIFICATE OF PHYSICIAN OR PRACTITIONER

I certify that the person named below was under my professional care.

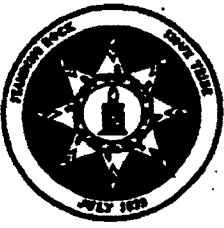
NAME 10

FROM _____ THROUGH _____


SIGNATURE OF PHYSICIAN OR PRACTITIONER _____

ADDRESS _____ | DATE _____

REMARKS 11

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SPACE #	INFORMATION REQUESTED	DESCRIPTION
1	Name	Enter employee name.
2	Date	Enter date prepared.
3	Type of Leave	Indicate type of leave taken.
4	Begin	Enter month, date, and hour leave will begin.
5	End	Enter month, date, and hour leave will end.
6	Number Hours	Enter total hours of leave.
7	Name of Practitioner	Name of physician, if required.
8	Signature of Approving Officer	Signature of person approving leave. Normally this is the Program Director or Department Supervisor.
9	Signature of Employee	Signature of employee.
Reverse of Form		
10	Certificate of Physician or Practitioner	To be completed by physician if required. Physician should: <ul style="list-style-type: none"> a. Enter name of employee b. Indicate dates of treatment c. Sign and date the certification d. Enter the physician's address.
11	Remarks	If physician certificate is required but not obtained, employee must indicate the reason for not obtaining the certificate.

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SUBJECT:

**PAYROLL: TIME AND ATTENDANCE
Compensatory Time Authorization**

PURPOSE OF PROCEDURE

Current policies and procedures do not allow for an employee to exceed tribal policy concerning approval and accumulation of compensatory time. This procedure is to be used for each 240 hours of overtime worked. Compensation for overtime is limited to a maximum of 240 hours. Payments for compensatory time to be taken only if the number of hours accumulated does not exceed 240 hours. Employees will continue to be paid for overtime hours as provided in personnel policies. These procedures cover the processes to be followed to authorize and manage the accumulation of compensatory time.

POLICY REFERENCE

- HR Payroll:** Establishes compensatory time as a standard benefit for full-time permanent employees, and recognizes the earning of compensatory time as provided in personnel policies.
- IG Contracts Accounting:** Places responsibility on Program Directors to manage program expenditures within limits established in program budgets. Provides that the Contract Director is to monitor program compliance.

FORMS TO BE USED

III-B-3.1b, Time Sheet

III-B-3.2a, Leave Authorization



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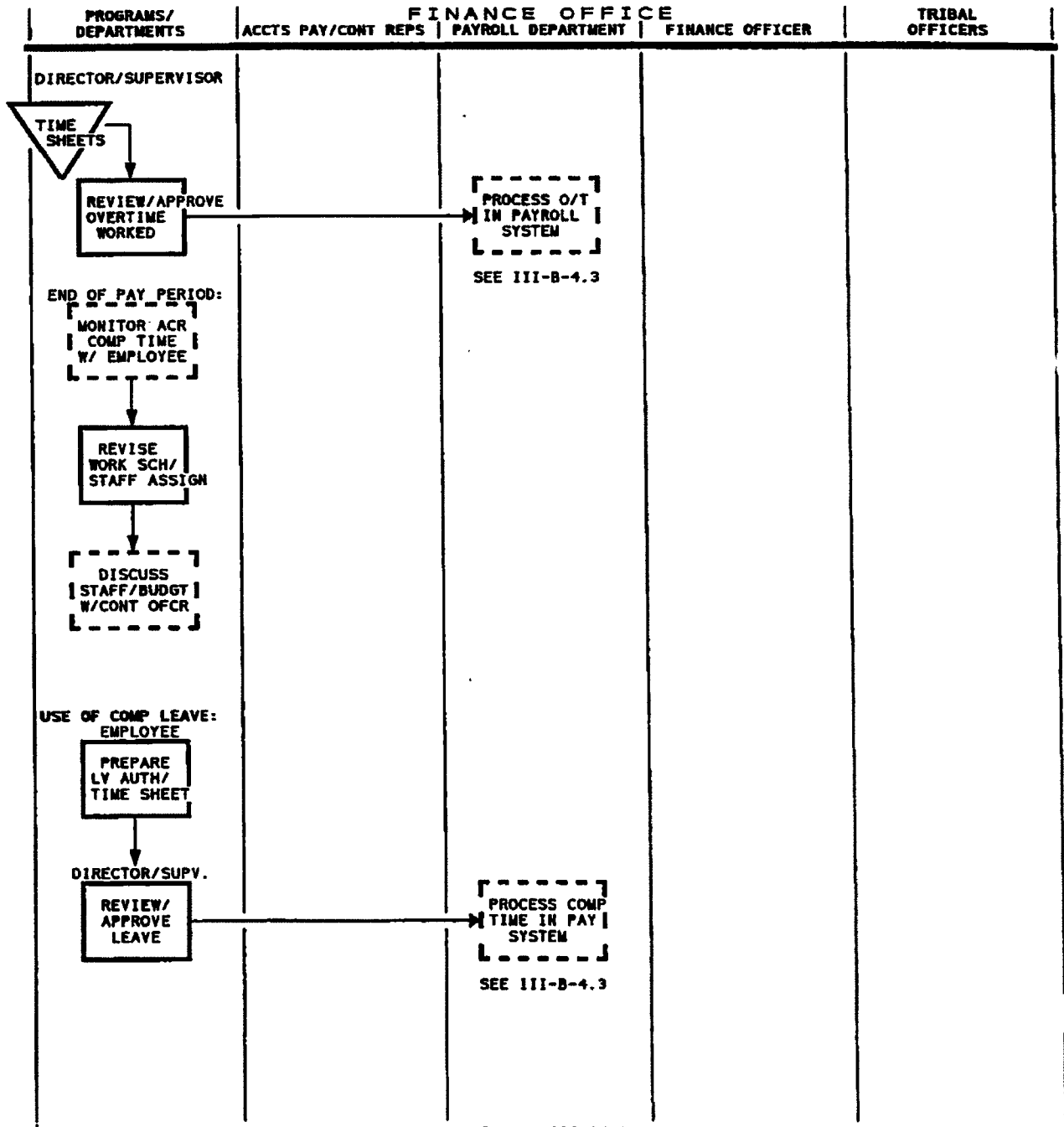
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SUBJECT:

**PAYROLL- TIME AND ATTENDANCE
Compensatory Time Authorization**

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE


The recording of earning and usage of compensatory time is provided in the Tribe's automated payroll system. The Time Sheet is the source document used to reflect compensatory time earned (time reported over 40 hours per week in a pay period). Compensatory leave taken is reflected on the Time Sheet and supported by approved Leave Authorizations, as provided in Procedures III-B-3.2.

MONITORING OF LEAVE ACCUMULATION

**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

The Program Director or Department Supervisor is responsible for approving the earning and accumulation of compensatory time through decisions on the assignment of work and granting of leave. Continuing accumulation of compensatory leave balances provide an indication that there may be a mismatch of the workload requirements and the staffing provided, or that the particular employee may be spending too much time on the job for other reasons. In either case, the accumulation of compensatory leave balances becomes a financial liability to the Tribe, which may not be chargeable to program funding and must eventually be absorbed from Tribal funds.

1. When Time Sheets are submitted by employees showing time worked in excess of 40 hours each week, discuss the excess time worked with the employee to determine if the additional time was warranted by the requirements of the assigned work or if the excess time was worked at the employee's discretion.
 - a. If the excess time is not justified, correct the entries on the Time Sheet to reduce the total time charged to 80 hours. Instruct the employee to obtain advance authorization to work overtime.
 - b. If the excess time is warranted, indicate approval of the compensatory time earned on the Time Sheet, sign it, and process it as provided in Procedure III-B-3.1. Discuss with the employee arrangements for scheduling time off in subsequent pay periods.
2. At the end of each pay period review the balances of accumulated compensatory leave for each employee and determine if work schedules and staffing assignments may require modification to permit use of accumulating leave.
 - a. Review and discuss excessive leave accumulations with employees and their immediate supervisors to determine need for

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RESPONSIBILITY

PROCEDURE

staffing adjustments.

- b. Review wide-spread excessive accumulations with the Contract Officer to consider revision of the budgeted staffing and discuss budget amendments.

USE OF COMPENSATORY LEAVE

EMPLOYEE

1. When compensatory leave is taken, fill out a Leave Authorization form (Ref. III-B-3.2a) and a Time Sheet (Ref. III-B-3.1b). Submit the completed Leave Authorization and the Time Sheet to the Director or Supervisor as described in Procedure III-B-3.2.
 - a. Compensatory time may be recorded in fractions of an hour.
 - b. Any compensatory time noted on the time sheet, not accompanied by an approved leave slip, will be charged to annual leave or deemed leave without pay by the Payroll Department.

**PROGRAM DIRECTOR
DEPT. SUPERVISOR**

2. Indicate approval of the compensatory time request by signing both the Leave Authorization and the Time Sheet and submit the documents to the Payroll Department following normal procedures.



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SUBJECT:

**PAYROLL: PAYROLL SYSTEM PROCESSING
Employee Master File Maintenance**

PURPOSE OF PROCEDURE

The purpose of this procedure is to provide a standard procedure for processing the Tribal payroll. Entries to the payroll system are controlled by employee number. All information related to an employee as recorded in the payroll system is entered into the payroll system by the Payroll Department during the period preceding the processing of the payroll. This procedure describes the maintenance of employee master file information.

POLICY REFERENCE

The Payroll Department establishes the time schedule for processing of the payroll and places responsibility on the Program Director and Personnel Officer to ensure that the policies are followed.

FORMS TO BE USED

Letter of Appointment

III-B-1.1a, W-4 Form, Employee's Withholding Allowance Certificate

III-B-1.1b, Insurance Membership Application

SRST Retirement Plan Application

Letter of Authorization - Pay Rate Changes

III-B-1.2a, Employee Termination Clearance Form



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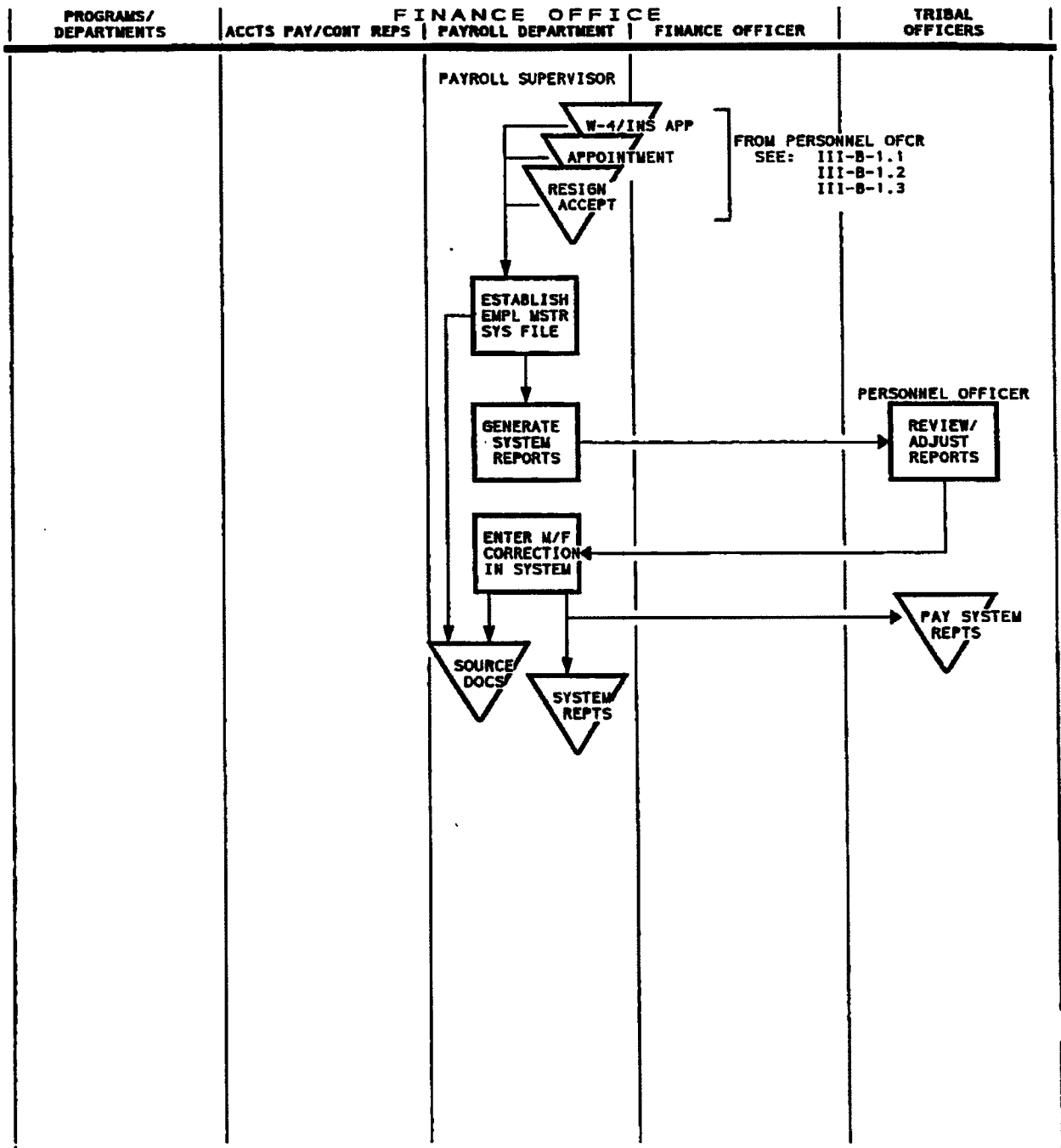
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SUBJECT:

**PAYROLL: PAYROLL SYSTEM PROCESSING
Employee Master File Maintenance**

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

PAYROLL SUPERVISOR

1. Source documents for entry of Employee Master File information in the payroll system are prepared and submitted by the Personnel Officer, as described in Procedures III-B-1.1, III-B-1.2, and III-B-1.3. The source documents submitted are:
 - a. Letter of Appointment - Used to establish the position by program, to create the payroll account number and employee number, to set the date of employment, type of position, classification and compensation.
 - b. W-4 Form - Used to establish the tax withholding statistics in the payroll system, including name, social security number, marital status, and withholding exemption allowances.
 - c. Insurance Membership Application - Used to establish the payroll deduction for the health insurance.
 - d. SRST Retirement Plan Application - Used to establish the payroll deduction for the retirement plan contributions.
 - e. Letter of Authorization - Pay Rate Changes - Used to support changes in pay rates for individual employees.
 - f. Employee Termination Clearance Form - Used to support closure of an employee's active status in the payroll system.

Other source documents supporting payroll deductions are described in Procedure III-B-4.2.
2. Based on the information contained in the source documents, establish new employee master file records, using the system instructions.
 - a. Employee master file records should be established as soon as the information is received to permit completion and review of the entry with the Personnel Department. Initial all source documents after entry to the system.
 - b. After entry and transmission of the information, generate system reports showing the contents of the employee master file and submit the reports to the Personnel Officer for review. Adjust any information reported by the Personnel Officer as incorrect.

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RESPONSIBILITY

PROCEDURE

- c. File all source documents in the individual employee files to support entries made to the system.
3. When changes to the master file data are received during the pay period, complete all changes prior to the entry of pay period time and leave activity.
4. If authorized by approved documentation, add new deductions or make changes in current deductions to each employee's master file record, following instructions for the computer system.
5. As described above, distribute copies of master file update reports to the Personnel Officer for review.



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SUBJECT:

**PAYROLL: PAYROLL SYSTEM PROCESSING
Payroll Deductions**

PURPOSE OF PROCEDURE

The computerized payroll system used to process the payroll records the payroll deductions authorized by the employee. Deductions for health insurance, pension, and other items are controlled by deduction numbers. All information related to employee deductions in the processing procedure is entered into the payroll system. Payroll deductions for the period prior to the processing of the payroll change to deductions must be submitted prior to the end of the payroll period to permit timely processing of the payroll.

POLICY REFERENCE

HRP Payroll - Establishes the time schedule for processing of the payroll and places responsibility on the Program Director and Personnel Officer for ensuring the policies are followed.

FORMS TO BE USED

III-B-1 (b), Insurance Membership Application

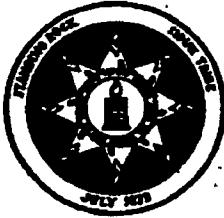
SRST Retirement Plan Application

Written Request for Salary Advance

Salary Loan Authorization

III-A-2.4a, Travel Authorization

Deduction Authorizations for Other Items



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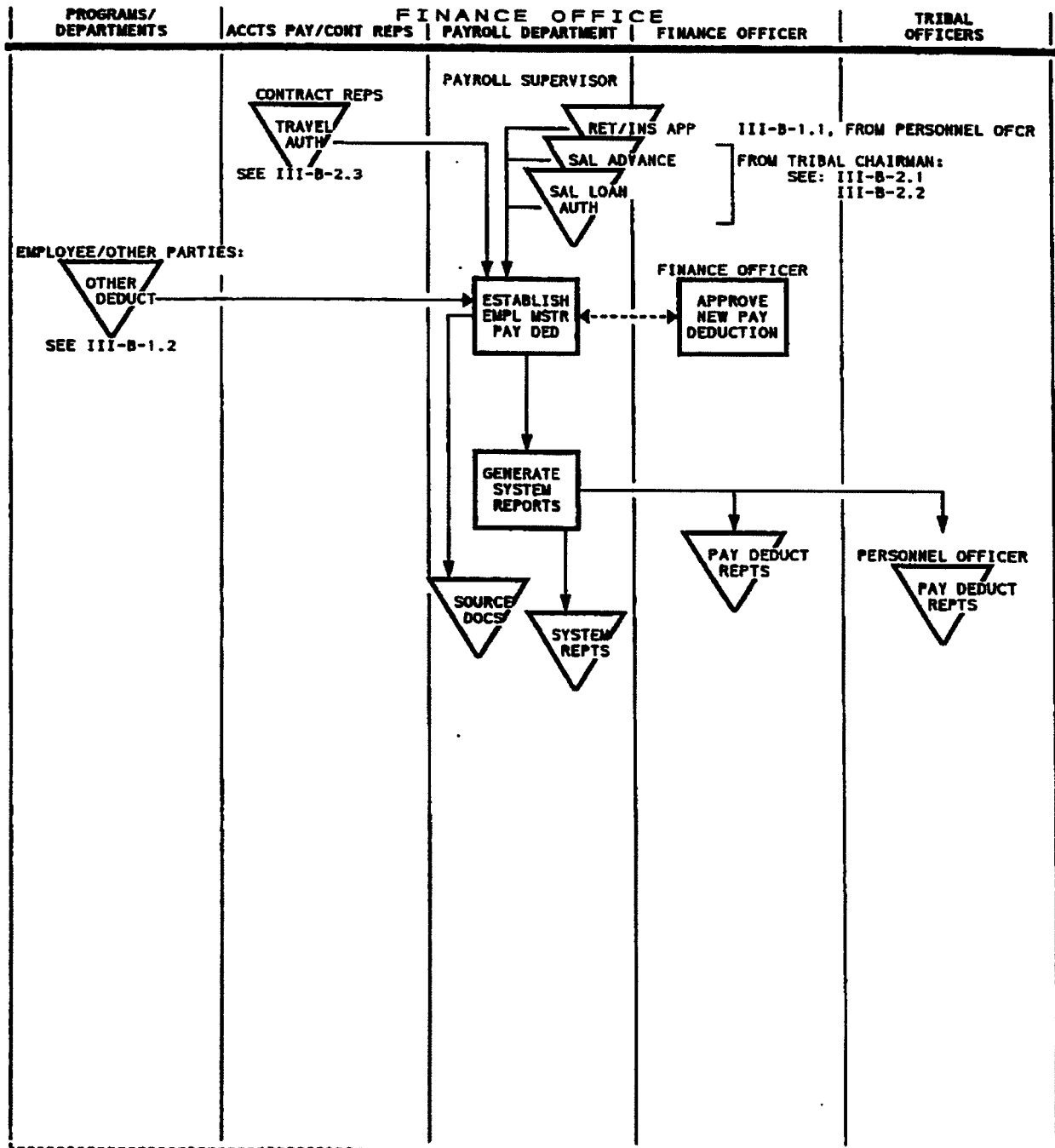
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Payroll Deductions**

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RESPONSIBILITY

PROCEDURE

AUTHORIZED DEDUCTIONS

- PAYROLL SUPERVISOR**
1. Source documents for entry of employee payroll deductions in the payroll system are prepared and submitted by the Personnel Officer, Program Directors and Department Supervisors, or by action of the employee and other outside parties, as described in Procedure III-B-1.2. All changes to an employee's net pay must be supported by some form of authorization signed by the employee, other than those imposed by court order or judgement, or the deduction of unreimbursed travel advances, which arises from action of the employee that is contrary to Tribal policy. The primary source documents used to support deductions are:
 - a. Insurance Membership Application - Used to establish the payroll deduction for the health insurance.
 - b. SRST Retirement Plan Application - Used to establish the payroll deduction for the retirement plan contributions.
 - c. Written Request for Salary Advance - Used to establish the amount of salary advance and the one-time deduction for repayment of the advance.
 - d. Salary Loan Authorization - Used to establish the amount of the salary loan and the amount of the continuing pay period deductions to repay the loan. This is also used to establish the one-time service charge assessed on the loan.
 - e. Travel Authorization - Used to establish the one-time deduction of unreported/unsettled travel advance.
 - f. Deduction Authorizations for Other Items:
 - 1) Bank and credit union payments
 - 2) Housing rent authorizations
 - 3) Education loan payments
 - 4) Court orders for child support and other judgements.
 2. When other deductions are requested by the employee or other parties, obtain the approval of the Finance Officer prior to agreeing to establishing the payroll deduction in the payroll system. Consideration should always be given to the cost of processing payroll deductions, potential misuse by Tribal employees, and potential adverse affects on an employee's financial

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RESPONSIBILITY

PROCEDURE

well-being created by excessive numbers and amounts of payroll deductions.

UPDATE OF THE PAYROLL SYSTEM

1. Based on the information contained in the source documents, add new deductions or make changes in current deductions in the payroll system and to each employee's master file record, following instructions for the computer system.
 - a. Establish the deduction in the payroll system deduction master control file and assign a unique deduction code for each deduction.
 - b. Establish a general ledger clearing account for new deductions and enter the clearing account information in the deduction master control file. The individual clearing accounts are used by the system to generate the payment and distribution of deductions.
 - c. Update deduction status in the individual employee's master file, establishing deduction limits, and the amount of periodic payments. For the first time deduction on salary loans, enter the five percent (5%) service charge adjustment.
2. Distribute copies of payroll system master file reports as appropriate to the Personnel Officer, the Finance Officer, and other interested parties for review.



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SUBJECT:

**PAYROLL: PAYROLL SYSTEM PROCESSING
Time and Attendance Entry**

PURPOSE OF PROCEDURE

All procedures performed at the office of each tribe will be done to record the time worked and leave taken by each employee. The purpose of this procedure is to ensure that the time sheets submitted to the Payroll Department are accurate and complete. The Payroll Department will not process time sheets if they are not submitted on time and if they contain errors. The Payroll Department will not process time sheets if they are not submitted on time and if they contain errors. The Payroll Department will not process time sheets if they are not submitted on time and if they contain errors.

POLICY REFERENCE

Payroll - Establishes the schedule and responsibilities for submission of time and attendance records for each pay period. Places responsibility on the Program Directors and Department Supervisors to comply with the standards.

FORMS TO BE USED

III-B-3.1b, Time Sheet

III-B-3.2a, Leave Authorization



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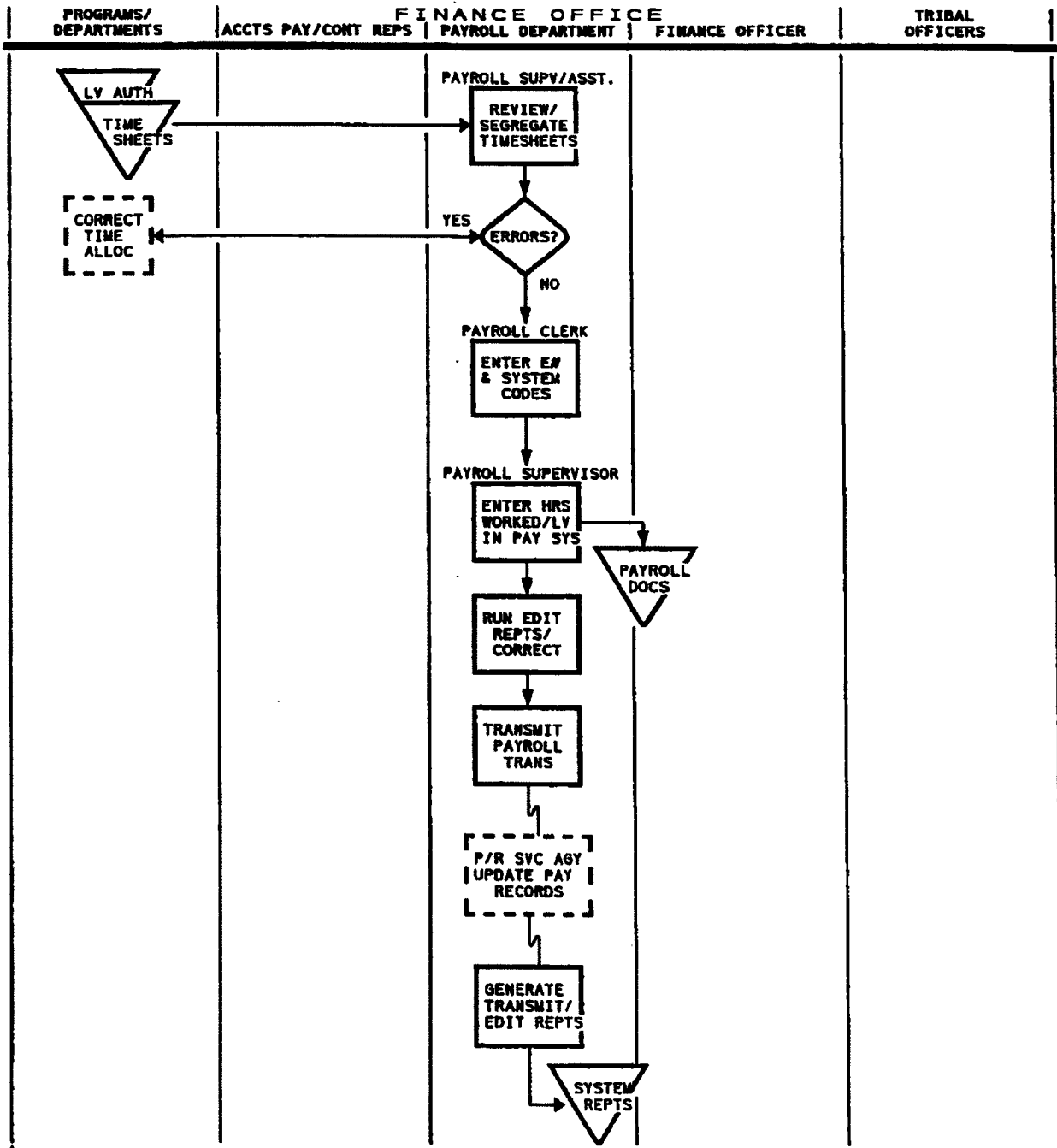
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Time and Attendance Entry**

PROCESS FLOWCHART



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RESPONSIBILITY

PROCEDURE

REVIEW OF TIME AND ATTENDANCE RECORDS

**PAYROLL SUPERVISOR
ASST. SUPERVISOR**

1. When the Time Sheets and Leave Authorizations are received from the programs and departments, segregate the documents by program and department then review the Time Sheets to determine if the time and leave entries have been made correctly.
 - a. Separate all Time Sheets requiring adjustment and notify the Director or Supervisor that they have been set aside, to permit each to review and correct their own documents while the Payroll Department staff is processing other time and attendance records.

PAYROLL CLERK

- b. For all documents that are correctly completed, enter the employee number and any other system codes required to complete data entry of the time and leave transactions.

**ASST. PAYROLL
SUPERVISOR**


- c. As needed, or as time is available, assist Program Directors and Supervisors in correcting errors on the Time Sheets.

PAYROLL SUPERVISOR

2. Assemble all Time Sheets that have been reviewed and enter them into the payroll system.
 - a. Enter hours paid by class of pay, and hours of leave used by type of leave for each employee.
 - b. After all time entries have been made, run system edit reports and review and correct any entries made in error.
 - c. Perform an overall review of time and attendance transactions entered, comparing totals with those shown on the individual Time Sheets.

TRANSMIT PAYROLL

1. Once all time and attendance transactions have been entered and reviewed, transmit the payroll transactions to the service agency via the electronic link to the service center, following the system transmission instructions.
2. Generate and review payroll transmission and edit reports and file them with other pay period documents.

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SUBJECT:

**PAYROLL: PAYROLL PROCESSING AND DISTRIBUTION
ADP Payroll Processes**

PURPOSE OF PROCEDURE

This procedure describes the processes performed on the tribe by the ADP payroll processor since 1991. These functions were previously performed manually by the Payroll Department or performed using the In-house payroll system.


POLICY REFERENCE

Payroll

The payroll policy establishes standards for the payment of tribal employees and for providing all required federal and state tax reporting. The payroll calculation and tax deposit functions have been contracted to a private company that specializes in payroll processing.

FORMS TO BE USED

None specified.

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RESPONSIBILITY	PROCEDURE
PAYROLL SUPERVISOR	<p>1. Once all data has been transmitted to the service center, the service center will prepare the actual payroll and process all payroll tax deposits and reports. If the Tribe submits the transmission by noon Wednesday following the end of the pay period, the service center will return the pay checks and reports to the Tribe by Federal Express by the end of the next business day (Thursday). This permits payroll to be distributed on Friday.</p>
PAYROLL SERVICE CENTER (ADP)	<p>2. The following are the responsibilities performed by the contract payroll service center.</p> <ul style="list-style-type: none"> a. Preparation of the payroll, including calculation of tax withholding and payroll deductions. b. Printing of payroll checks, and checks for tax deductions. c. Mailing of IRS and state tax deposits according to the federal and state tax deposit requirements. d. Preparation of payroll reports for the Tribe, including: <ul style="list-style-type: none"> 1) Payroll Register (by department) 2) Check Register 3) Master Control report, showing all information in each employee's master file and with year-to-date cumulative information on pay and deductions, in alphabetic order by employee. 4) Special Leave Accrual report, and 5) Other edit reports. e. Access via on-line terminals is provided to the Payroll Department for all system files. <p>3. The payroll package, which is delivered each payday, includes the checks, the reports, and the check register. In addition, the Payroll Department generates a number of special reports on deductions, and payroll summary reports on-line at the Tribal offices.</p>



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SUBJECT:

**PAYROLL: PAYROLL PROCESSING AND DISTRIBUTION
Distribution of Payroll Checks**

PURPOSE OF PROCEDURE

This procedure describes the process to be followed to verify and distribute the payroll checks returned from the payroll service to the distribution list made by the Payroll Department on the Friday following the end of the payroll period.

POLICY REFERENCE

(B) Payroll: Establishes the dates for distribution of the payroll checks and provides that there will be no early release of payroll checks.

FORMS TO BE USED

III-B-5.2a. Payroll Check Distribution Signature Sheet

Payroll Check



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SUBJECT:

**PAYROLL: PAYROLL PROCESSING AND DISTRIBUTION
Distribution of Payroll Checks**

RESPONSIBILITY

PROCEDURE

VERIFICATION OF PAYROLL CHECKS

- | | | |
|--|----|---|
| PAYROLL SUPERVISOR | 1. | Prior to the actual printing of the payroll by the payroll service center, review the completed payroll files at the service center via the on-line electronic terminal hook-up to make sure there are no major problems with the payroll run. Notify the service center to proceed with the payroll process if there are no exceptions. |
| PAYROLL CLERK | 2. | Prior to the arrival of the payroll check package, prepare Payroll Check Distribution Signature Sheets (Ref. III-B-5.2a) for each program and department to provide for signing by the individuals authorized to pick up checks. |
| ASST. PAYROLL SUPERVISOR/
PAYROLL CLERK | 3. | When the payroll package is received from the service center, review the checks provided to make sure there are no errors and that all checks listed on the check register are included.


a. Checks are received pre-sorted by program/department account number. Verify that the checks are properly sorted to the correct program and department.

b. Assemble the pay checks with the Signature Sheets for each program, department, or office, whichever is most convenient for distribution, listing each payee and the check number and amount. Prepare a copy of the Signature Sheet for distribution with the payroll checks. |
| ASST. PAYROLL SUPERVISOR | 4. | When the checks are distributed, obtain the signature of the individual employee, the Program Director or Department Supervisor, or other person authorized to pick up the checks, on the Signature Sheet.

a. Any employee who is terminating must pick up their check at the Tribal Payroll Office. If the employee cannot personally pick up the check, they must submit a letter authorizing the check to be picked up by a designated individual.

b. Payroll checks will not be released to other third parties without a signed authorization from the employee.

c. When all checks have been distributed, file the Signature Sheets by pay period. |

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RESPONSIBILITY

PROCEDURE

PAYROLL REPORTS

PAYROLL SUPERVISOR

1. Review the reports package received with the checks and verify that the complete set of reports have been received and that there are no inconsistencies in the information shown.
2. Prepare a check register from the system for use in reconciliation of the payroll bank account by the Finance Officer, and any additional summary reports required to support deduction distributions.
3. Distribute any reports going outside of the Payroll Department, then file all reports in the pay period files.



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SUBJECT:

**FORM INSTRUCTIONS: FORM NO. III-B-5.2a
Payroll Check Distribution Signature Sheet**

FORM/TITLE AND DESCRIPTION

TITLE: Payroll Check Distribution Signature Sheet

DESCRIPTION: Single form per department prepared by the Payroll Department for payroll checks distributed and to obtain signature of employees for distribution of the payroll checks.

PARTS OF FORM AND DISTRIBUTION

Original: Payroll Department retained in pay period records.

Photocopy: Given to the person receiving the payroll checks for program/department payroll records.

PREPARATION OF FORM


WHEN TO USE: Prepared each pay period or other time there is a distribution of payroll checks, to obtain signature of the individuals receiving the payroll checks.

PREPARED BY: Payroll Department Clerk.

SIGNED BY: Each individual receiving checks, whether for themselves or as authorized for their program or department, must sign the effects.

APPROVALS REQUIRED

1. None required, but payroll checks will not be released without obtaining a signature.

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The Payroll Check Distribution Signature Sheet is prepared by the Payroll Department to control distribution of payroll checks. The Sheet is prepared based on the checks included in that payroll run and includes the following information, segregated by program and department or office within these, depending on the distribution to be made:

1. Program, department, or office name
2. Payee name
3. Check number
4. Amount of check.
5. Space for signature of employee receiving the payroll checks, and a receipt certification as deemed appropriate.



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SUBJECT:

**PAYROLL: PAYROLL PROCESSING AND DISTRIBUTION
Disbursement of Payroll Deductions**

PURPOSE OF PROCEDURE

This procedure describes the process to be followed by the Finance Office to prepare and distribute checks for payroll deductions. The amounts to be distributed to each deduction payee have been deposited in the payroll fund and are reflected in the payroll records. The distribution of deductions is made by the Payroll Department following the normal check processing procedures.

POLICY REFERENCE

III-E Payroll - Provides that all payroll disbursements will be made by check.

FORMS TO BE USED

III-A-1.a. Purchase Order

III-A-1.c. Purchase Order Log

III-A-3.1.a. Cash Receipt



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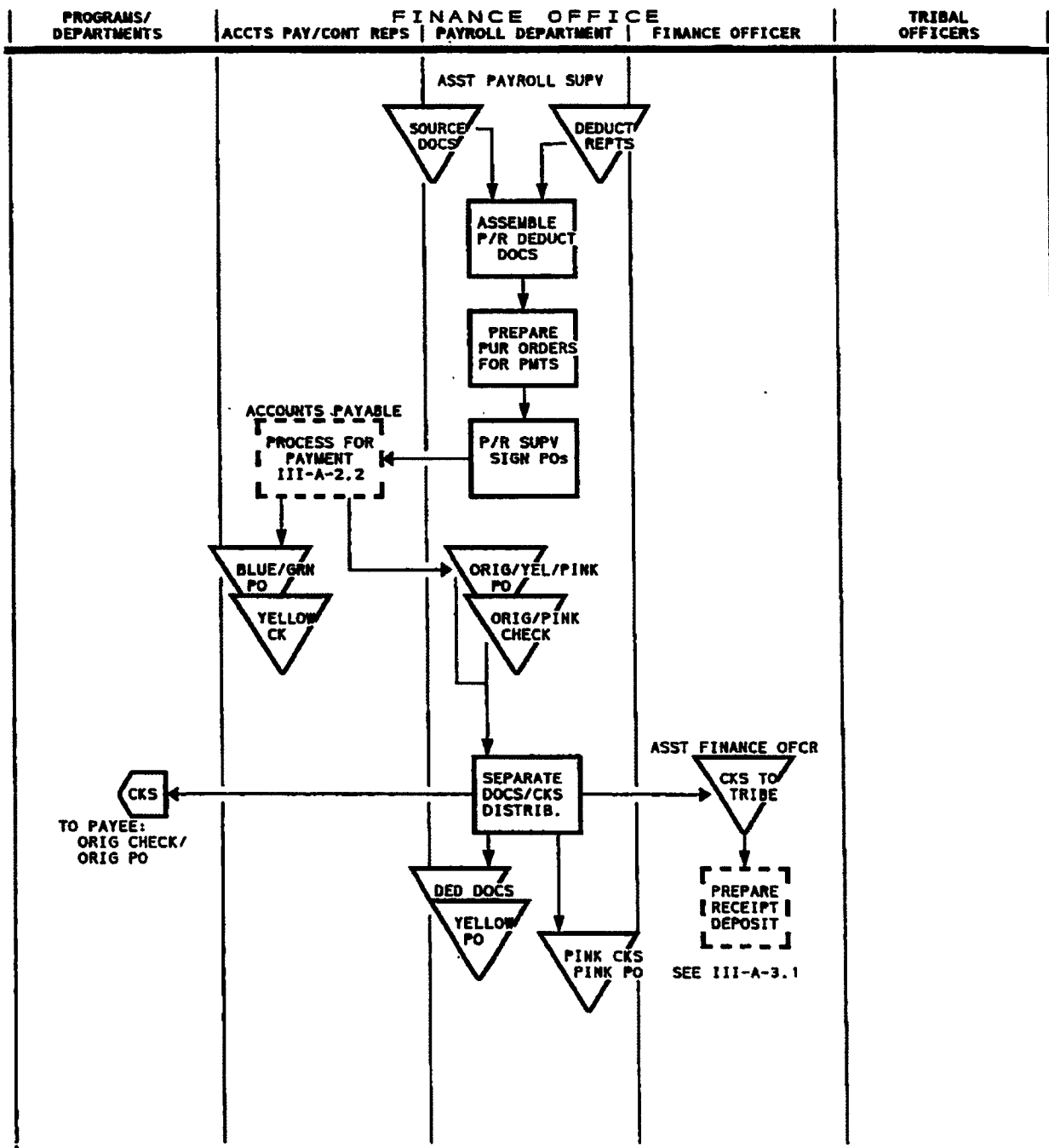
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Disbursement of Payroll Deductions**

PROCESS FLOWCHART



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RESPONSIBILITY	PROCEDURE
ASST. PAYROLL SUPERVISOR	<ol style="list-style-type: none"> 1. Using the special reports on deductions prepared in Procedure III-B-5.2, assemble all documentation needed to support preparation of checks for payroll deductions. Documentation includes source documents, report listings, and information on mailing addresses of the payees. 2. Prepare a Purchase Order to request a payment to be made for the payroll deductions, according to the instructions (Ref. III-A-1.1a), and based on the Deductions reports. <ol style="list-style-type: none"> a. Combine multiple deductions from different employees that are to be paid to a single payee on one Purchase Order. For example, deductions to reimburse the Tribe for salary loans from several employees, or payments to the Housing Authority for several employees, may be accumulated on one Purchase Order for each different payee. b. Obtain the signature of the Payroll Supervisor on the copies of the Purchase Orders. c. Submit the Purchase Orders with attached documentation to the Accounts Payable Section for preparation of the checks following normal procedures. (See III-A-2.2.)
ACCOUNTS PAYABLE SECTION	<ol style="list-style-type: none"> 3. Assign a Purchase Order number to each Purchase Order and enter the information into the Purchase Order Log (Ref. III-A-1.1c). 4. Prepare the checks for the payroll deductions following normal procedures, then distribute the checks and documentation as follows: <ol style="list-style-type: none"> a. Return the original and pink copies of the checks and the original, yellow, and pink copies of the Purchase Order with the supporting documentation to the Payroll Department for final distribution and filing. b. Retain the blue and green copies of the Purchase Orders and the yellow copy of the checks in the payment files as provided in Procedure III-A-2.2.
ASST. PAYROLL SUPERVISOR	<ol style="list-style-type: none"> 5. When the checks are returned from the Accounts Payable Section, separate the Purchase Orders and documentation from the checks and distribute them as follows:

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RESPONSIBILITY

PROCEDURE

a. Purchase Order:

- Original - Send to the payee with the original check.
- Pink - Payroll Department - filed by type of deduction, by payroll period with the pink copy of the check.
- Yellow - Payroll Department - filed in each employee's file with the supporting documentation.

b. Check:

- Original - Payee.
- Pink - Payroll Department - filed with pink copies of the Purchase Order.

6. If the deduction payment is payable to the Tribe for reimbursement of salary loans, travel advances, or other reimbursements, submit the original Purchase Order and the check to the Assistant Finance Officer for receipting in accordance with Procedures III-A-3.1. Attach the copy of the Cash Receipt (Ref. III-A-3.1a) received to the pink copy of the check and pink copy of the Purchase Order.



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PROCEDURES**

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SUBJECT:

**PAYROLL: PAYROLL PROCESSING AND DISTRIBUTION
Disbursement of Retirement Fund Contributions**

PURPOSE OF PROCEDURE

This procedure will describe the methods of the Payroll Department to process and distribute checks for the Retirement Fund contributions. The checks are distributed from payroll deductions and the employee's related contributions. Monthly checks for the pay of fund and are placed in payroll checks. The distribution of contributions is made by the Payroll Department following the normal check processing procedure.

POLICY REFERENCE

EP Payroll Provides that all payroll disbursements will be made by check.

FORMS TO BE USED

- III-A-1.1a Purchase Order
- III-A-1.1c Purchase Order Log



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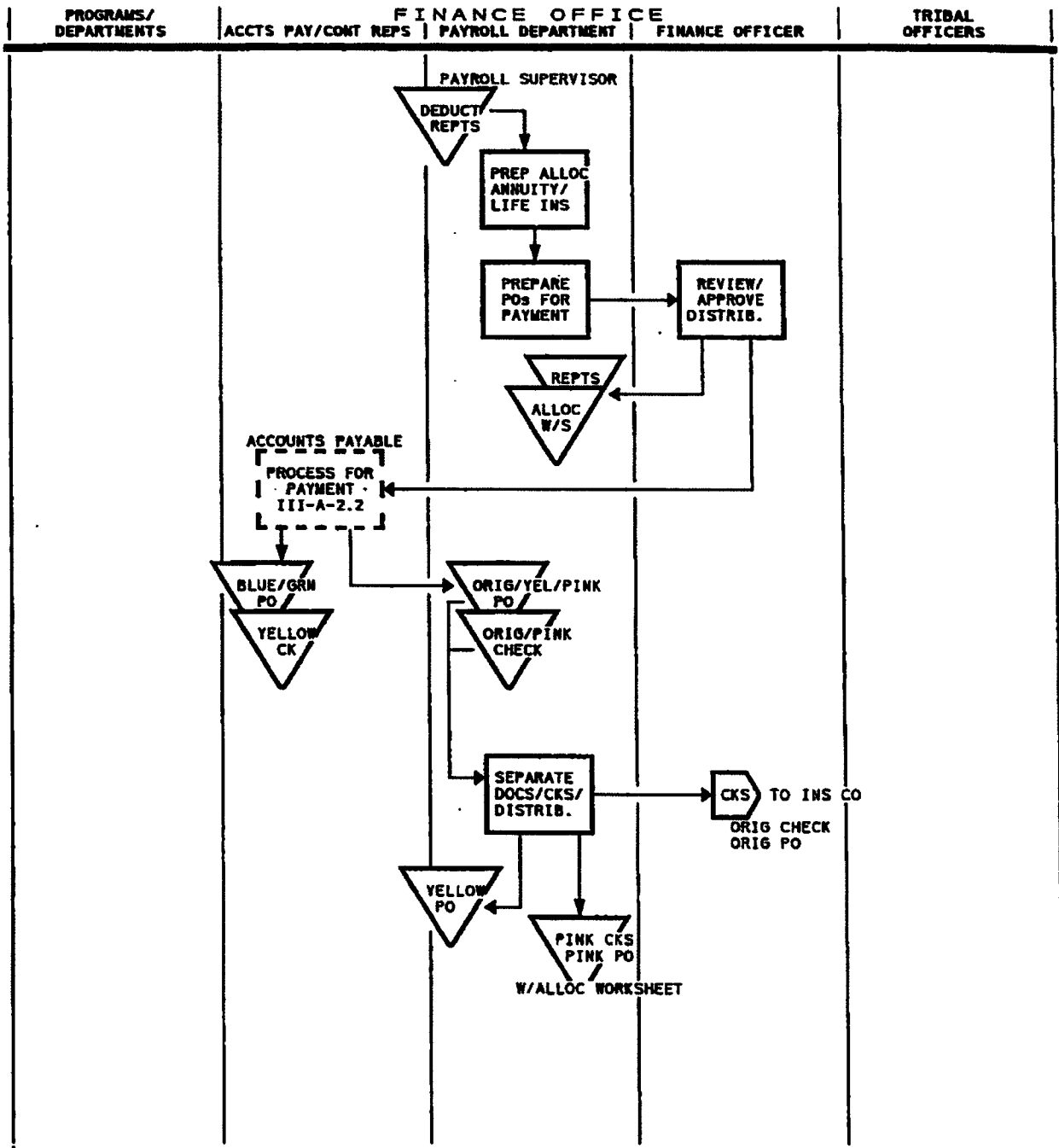
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SUBJECT:


**PAYROLL: PAYROLL PROCESSING AND DISTRIBUTION
Disbursement of Retirement Fund Contributions**

PROCESS FLOWCHART



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SUBJECT:		PAYROLL: PAYROLL PROCESSING AND DISTRIBUTION Disbursement of Retirement Fund Contributions	

RESPONSIBILITY	PROCEDURE
PAYROLL SUPERVISOR	<ol style="list-style-type: none"> 1. Using the special reports on deductions prepared in Procedure III-B-5.2, review each participant's deductions and matching contributions made by the Tribe and prepare a worksheet to segregate the life insurance premium from the amount attributable to the retirement annuity. 2. Prepare Purchase Orders to request payment to be made for the life insurance premiums, and for the retirement annuity contributions, according to the instructions (Ref. III-A-1.1a), and based on the Deductions reports and the allocation worksheet. <ol style="list-style-type: none"> a. List the life insurance premium deductions from different employees by employee on the Purchase Order for payment of the premium, and attach any other documentation required by the insurance carrier. b. List the annuity contributions (both employer and employee shares) on the second Purchase Order for deposit of the retirement annuity contributions. Attach any other documentation required by the fund carrier. c. Sign the copies of the Purchase Orders and submit them and the attached documentation with the allocation worksheet and related payroll system reports to the Finance Officer for review and approval.
FINANCE OFFICER	<ol style="list-style-type: none"> 3. Review the Purchase Orders and attached documentation to assure the allocations of contributions have been calculated correctly, and that the amounts being distributed agree with deductions and matching Tribal contributions reflected in the payroll system reports. <ol style="list-style-type: none"> a. Sign the Purchase Orders, initial the documentation to reflect the review and approval, and send the Purchase Orders and attached documentation to the Accounts Payable Section for preparation of the checks following normal procedures (See III-A-2.2). b. Return the allocation worksheet and payroll system reports to the Payroll Supervisor for filing.
ACCOUNTS PAYABLE SECTION	<ol style="list-style-type: none"> 4. Assign a Purchase Order number to each Purchase Order and enter the information into the Purchase Order Log (Ref. III-A-1.1c).

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RESPONSIBILITY

PROCEDURE

- | | |
|---------------------------|---|
| PAYROLL SUPERVISOR | <ol style="list-style-type: none"> 5. Prepare the checks for the payroll deductions following normal procedures, then distribute the checks and documentation as follows: <ol style="list-style-type: none"> a. Return the original and pink copies of the checks and the original, yellow, and pink copies of the Purchase Order with the supporting documentation to the Payroll Department for final distribution and filing. b. Retain the blue and green copies of the Purchase Orders and the yellow copy of the checks in the payment files as provided in Procedure III-A-2.2.
 6. When the checks are returned from the Accounts Payable Section, separate the Purchase Orders and documentation from the checks and distribute them as follows: <ol style="list-style-type: none"> a. Send the original checks and the original copy of the Purchase Order with any documentation required by the carrier to the payees. b. File the pink copy of the check and the pink copy of the Purchase Orders with the allocation worksheet and supporting reports in a file by reporting period. c. File the yellow copy of the Purchase Order in the master retirement fund records. |
|---------------------------|---|



**STANDING ROCK SIOUX TRIBE
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III-B-6.1

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10-1-94

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SUBJECT:

**PAYROLL: PAYROLL ACCOUNTING
Payroll Transfers and Adjustments**

PURPOSE OF PROCEDURE

This procedure is a manual procedure developed by the Finance Office to record the payroll on the General Ledger and transfer the amounts to the appropriate accounts in the payroll control account. The procedure also records all payroll expenditures and benefits. The procedure is to be used for all payroll systems used by the Tribe each month and since the beginning of the calendar year. The account codes contained in the Chart of Accounts are the control account elements that link the payroll system postings and the distribution of the payroll costs to the general ledger.

POLICY REFERENCE

III - Financial Management - Provides that the Finance Officer is responsible for developing and maintaining a complete accounting system including all subsidiary records fully reconciled to the general ledger.

FORMS TO BE USED

III-A-2.6a, Journal Voucher

Payroll System Reports



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FINANCIAL MANAGEMENT
PROCEDURES**

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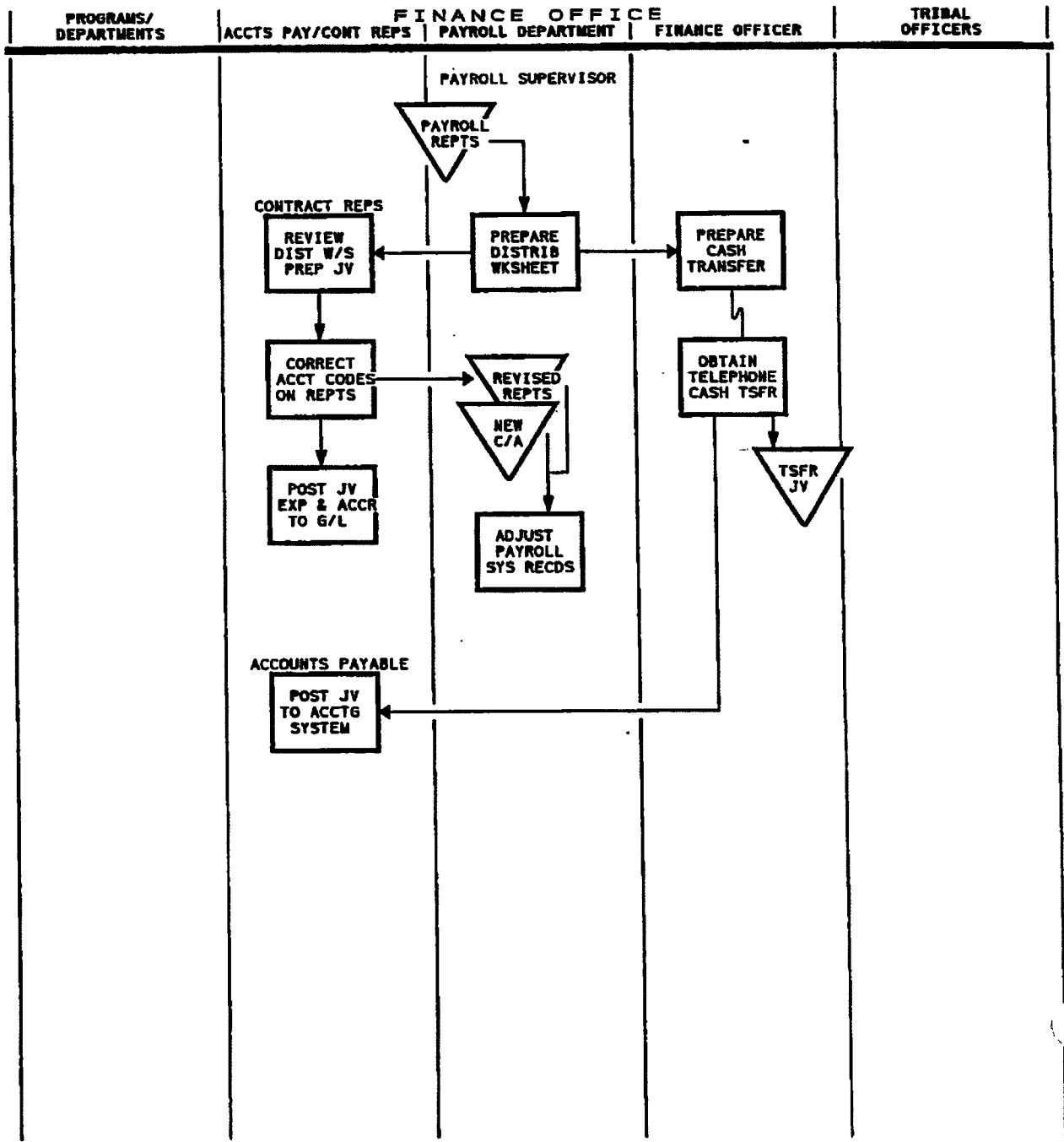
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SUBJECT:

**PAYROLL: PAYROLL ACCOUNTING
Payroll Transfers and Adjustments**

PROCESS FLOWCHART





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FINANCIAL MANAGEMENT
PROCEDURES**

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SUBJECT:

**PAYROLL: PAYROLL ACCOUNTING
Payroll Transfers and Adjustments**

RESPONSIBILITY

PROCEDURE

**PAYROLL
SUPERVISOR**

1. At the end of each month, obtain the payroll system reports that provide a summary of charges to the various accounts, including summaries of federal and state income and unemployment taxes withheld and deposited by the payroll service center, and the General Ledger Interface Report.
 - a. Prepare a summary worksheet for use in supporting the cash transfer to the payroll bank account and for posting the accounting distribution in the general ledger.
 - b. Submit the worksheet to the Finance Officer to prepare the cash transfer.
 - c. Submit a copy of the worksheet and the General Ledger Interface Report to the assigned Contract Representative to prepare the account distribution journal voucher.

FINANCE OFFICER

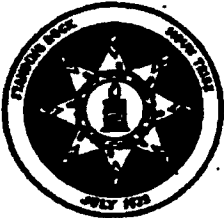
2. Based on the information contained in the summary worksheet, prepare the cash transfer Journal Voucher (Ref. III-A-2.6a) and telephone the Tribe's bank to request the transfer from the Disbursement Account to the Payroll Account in the amount needed to cover all payroll and tax deposit disbursements.
 - a. Submit the original of the Journal Voucher to the Accounts Payable Section for entry to the accounting system.
 - b. File a copy of the Journal Voucher in a pending file for use in the reconciliation of the payroll bank account.

**ACCOUNTS PAYABLE
SECTION**

3. Enter the cash transfer Journal Voucher into the accounting system following normal posting procedures.

**ASSIGNED CONTRACT
REPRESENTATIVE**

4. Review the accounting distribution information presented in the summary worksheet and reports received from the Payroll Supervisor and prepare a Journal Voucher (Ref. III-A-2.6a) to post the expenditure charges and payroll tax accruals and withholdings to the general ledger.
 - a. Review account codings to assure the appropriate accounts from the most recent Chart of Accounts have been used in the payroll system postings, and mark any corrections needed on the reports.
 - b. After the Journal Voucher is prepared and posted, return the payroll reports to the Payroll Department and provide a revised

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<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
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copy of the Chart of Accounts to support any changes in accounts that may have been made.

PAYROLL SUPERVISOR

5. Enter the Journal Voucher to the accounting system following normal posting procedures.
6. Review the payroll system reports returned by the Contract Representative to determine if any adjustments are indicated on the reports.
 - a. As needed, prepare adjustments to the payroll system records to reflect the corrections made.
 - b. Update payroll system records with any account coding changes reflected in the revised Chart of Accounts.



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FINANCIAL MANAGEMENT
PROCEDURES**

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III-B-6.2

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SUBJECT:

**PAYROLL: PAYROLL ACCOUNTING
Bank Reconciliations**

PURPOSE OF PROCEDURE

This procedure describes the process of reconciling bank statements at the end of each month. The purpose of this procedure is to provide assurance that all transactions affecting payroll cash have been recorded and that there are no errors in the processing of the tribe's payroll bank accounts.


POLICY REFERENCE

B - Cash Disbursements: Requires all Tribal cash accounts to be reconciled by the fifteenth (15th) of the month.

F - Payroll: Requires the payroll bank account to be reconciled by the fifteenth (15th) of the following month.

FORMS TO BE USED

III-A-2.5a, Bank Reconciliation/Checks Outstanding

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SUBJECT: PAYROLL: PAYROLL ACCOUNTING Bank Reconciliations			

<u>RESPONSIBILITY</u>	<u>PROCEDURE</u>
FINANCE OFFICER	<ol style="list-style-type: none"> 1. When bank statements are received from the bank after the close of each month, prepare a bank reconciliation as follows: <ol style="list-style-type: none"> a. Compare all cash transfers postings in the computer printouts to the deposits shown on the bank statement to determine if any errors were made or if items are in transit. b. Compare cash disbursements detail posted on the Check Register computer reports to the checks clearing the bank per the bank statement. List any checks that have not yet cleared the bank and any other items paid by the bank but not posted to the books. c. Prepare a bank reconciliation using the standard format (Ref. III-A-2.5a) by the fifteenth of the month. 2. After the reconciliation is prepared, prepare any adjusting entries required to correct differences that were erroneously posted on the books and submit them to the Accounts Payable Section for entry into the accounting system. <ol style="list-style-type: none"> a. File the reconciliation and the bank statements for use in the following month. b. Return the Check Register reports to the Payroll Supervisor for filing.