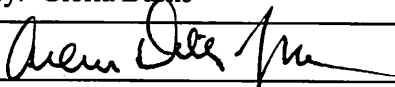


KETCHIKAN INDIAN CORPORATION

Ketchikan Indian Community

Original Enactment:
2/7/05

Amendment Date:
4/18/16

Ordinance/Policy: Ordinance 6, Budget	
Chief Financial Officer: Donald Moos	Date: 04/2016
Tribal Administrator: Arlene Dilts Jackson	Date: 04/2016
TC Policy Committee Chair: Joe Reeves	Date: 04/2016
Tribal Council President: Irene Dundas	Date: 04/2016
Tribal Council Secretary: Gloria Burns	Date: 04/2016
Certifying Signature: 	Date: 5/6/16

SECTION 1: PURPOSE

The purpose of this Ordinance is twofold.

01.01 TO CONTROL USE & EXPENDITURE OF FUNDS: First it is to control the use and expenditure of any and all KIC Tribal funds, including but not limited to: funds generated from tribal ventures, utilities, and assets, and funds received through contracts, grants, and gifts from other governments and entities, whether public or private. Thus, the Tribal Council and its officers and employees and all tribal programs and entities and their officers and employees are prohibited from expending funds except as authorized under the provisions of this Ordinance.

01.01.01 The Tribal Administrator shall be obligated to oversee the preparation of an annual budget for KIC and the Tribal Council, after first hearing the concerns and suggestions of the KIC community, shall be obligated to approve a balanced budget authorizing all tribal expenditures for the coming year.

01.02 TO INCREASE MEMBERSHIP PARTICIPATION: The second purpose of this ordinance is to increase the opportunities for members of KIC to participate in the budgeting process and to help set KIC's priorities for the coming year. The Tribal Council recognized the importance of the involvement and support of the tribal community in tribal government and desires to improve the opportunities for tribal members to effectively participate in the most crucial of government processes, the fiscal budget.

SECTION 2: OVERVIEW OF THE BUDGET PROCESS

02.01 BUDGET CYCLE: The budget year is a calendar year beginning January 1st, ending December 31st.

02.01.01 Budget planning for the New Year will begin prior to the final quarter in that calendar year. Management will prepare budgets based on anticipated grant and other revenue. The budget

assumptions will be presented with the budget and will be conservative in nature.

- 02.01.02** Upon approved by the Tribal Council, the draft budget will be presented to the Tribal Members at least two weeks prior to the public hearing. Tribal Members can provide input on the proposed budget up to and including the public hearing where verbal input will also be received.
- 02.02 CURRENT PROGRAMS; CONTINUING & ADDITIONAL NEEDS:** The manager of each current Tribal program, department; or other Tribal entity shall by the first (1st) Monday in October prepare a work plan, dollar budget, budget narrative and cost justification, list of anticipated sources and amounts of restricted use funds (e.g. grants, utility user fees, etc.), all anticipated program revenues, and if needed, a request for unrestricted Tribal funds to support the proposed level of activity for that entity. These proposed budgets shall be presented to either the Tribal Administrator as is appropriate.
- 02.02.01** The Tribal Council and Tribal Administrator shall review these budget requests for completeness and accuracy, prepare their recommendations to the Finance Committee concerning these budget requests, and submit their budget proposal package to the Finance Committee by the second (2nd) Monday in October.
- 02.02.02** **First Hearing:** The draft budget will be presented in a tribal member hearing during the month of August. Input will be received and, if necessary budget adjustments will be made in a second draft budget.
- 02.02.03** **Second and Final Hearing:** The second draft budget will be presented in a tribal member hearing during the month of October. .
- 02.02.04** The final budget will be prepared and presented through the Finance Committee for Tribal Council approval in November.
- 02.02.05** The Tribal Council shall consider the Finance Committee's proposed final budget and adopt a Final Budget before the end of the year. The approved Budget shall not obligate more funds than are reasonably expected to become available for expenditure in the coming year (a "balanced budget" is required) and will guide all tribal spending throughout the coming year.
- 02.03 BUDGET COMPLIANCE:** Management cannot overspend approved budget. Revenues in excess of budget projections must be brought back to the Tribal Council to be placed in the Reserves or re-budgeted. The approved Budgets will be reviewed by the Finance Committee each quarter to monitor budget compliance and to measure actual revenues with the forecasts. The Finance Committee will recommend modifications to the Council when needed to avoid expending more money than is actually available. The Tribal Council will be required to amend the Budget when necessary to maintain a balanced annual budget.

SECTION 3: DEFINITIONS

- 03.01 FINANCE COMMITTEE:** The finance committee shall consist of the Tribal Council's Treasurer and two (2) additional designated Council members.
- 03.03 UNRESTRICTED TRIBAL REVENUES:** Unrestricted Tribal revenues are funds generated by tribal ventures or received through donation that are available for the Tribe to use for any purpose. Grant Funds are not unrestricted as they must be spent to meet program requirements.
- 03.05 RESTRICTED REVENUES:** Restricted tribal revenues are those moneys received or reasonably expected to

be received by the KIC Tribal Council or any of its subsidiary entities that by law, the terms of a grant or contractor other binding commitment made by the Tribal Council must be expended, obligated, or reserved for specific programs, services or goods, or for identifiable functional purposes.

- 03.05.01** The term "restricted" applies to limitations on the use of funds, not to the source of the funds.
 - A) For example, KIC "Hall Rental dollars are "restricted" if KIC is required by resolution or ordinance to commit the revenues to a specific purpose.
 - B) Revenues from the same "Hall Rental" are unrestricted if they are not formally committed to a specific use.

SECTION 4: REVIEW OF ANNUAL REPORT

04.01 PROGRAM MANAGER REPORTS: Not later than December 1st, each department head, program manager and director or manager of every Tribal entity utilizing any funds requiring the approval or authority of the Tribal Council shall submit a report to either the Tribal Administrator or Tribal Council as is appropriate.

04.01.01 These reports shall summarize the department's goals and objectives for the previous 12 months and cite its achievements.

04.01.02 Department revenues and expenditures from all sources will be included.

04.01.03 The Tribal Administrator shall take necessary actions to ensure that these reports are received on time and are complete and accurate.

04.02 REPORTS FROM PROGRAM MANAGER & ADMINISTRATION TO KIC MEMBERS: The Tribal Administrator shall review, summarize, and compile the individual department reports into annual Tribal Administrator Reports to the KIC membership.

04.02.01 These reports shall be published and made available to the KIC membership at annual meeting. b

SECTION 5: ESTABLISHMENT OF BUDGET AUTHORITY

05.01 IDENTIFICATION OF EXPECTED AVAILABLE FUNDS: January 1, or as soon as the United States President and Congress have appropriated funds, the Tribal Administrator shall provide a report to the Finance Committee describing the extent and nature of all Tribal revenues anticipated to be received in the following fiscal year from every source, including but not limited to:

05.01.01 grants and contracts from governmental or private sources;

05.01.02 income from the lease of Tribal assets; earned interest; and

05.01.03 all other Tribal revenues.

05.02 IDENTIFICATION OF OBLIGATIONS ON THESE FUNDS: The Tribal Council and Tribal Administrator shall also identify known obligations or restrictions on the use of each of the revenues identified in Section 5.1 and include this information in the report required in that Section.

- 05.03 ESTABLISHMENT BY TRIBAL RESOLUTION:** The Tribal Council shall review all materials submitted under this Section, and formally adopt a resolution setting out the total authorized expenditure of Tribal funds.
- 05.06.01** This resolution shall specifically identify the source of all funds included in the budget authorization and shall also identify whether or not there are restrictions on their use and, if they are restricted, the resolution shall identify those restrictions.
- 05.06.02** Authority for the actual expenditure of the budgeted funds shall not become valid, however, until the projected revenues have been, or are reasonably certain to be realized.
- 05.06.03** The resolution enacted under this section shall be called the "Budget Authority Resolution".
- 05.07 ALLOWANCE FOR PRIOR OBLIGATIONS:** The amount and nature of otherwise unrestricted Tribal funds required to meet previous Tribal obligations or requirements, that are expected to come due during the coming fiscal year, shall be noted in the Budget Authority Resolution and reserved from appropriation for any other purpose.
- 05.08 PERMANENT FISCAL YEAR BUDGET PACKAGE; EXCEEDING THIS AUTHORITY PROHIBITED:** Once enacted, the Budget Authority Resolution shall become a permanent part of the Tribe's Budget and the Tribal Council, its officers, staff, and all other persons authorized to budget, spend, or otherwise obligate Tribal funds are prohibited from budgeting, obligating, or disbursing any funds not authorized under this Budget Authority Resolution or any duly approved amendments to this authority.
- 05.09 PUBLICATION OF THE BUDGET AUTHORITY:** Within seven days of its approval by the Tribal Council, the Tribal Administrator shall publish the Budget Authority Resolution and make it available to members of KIC.
- 05.09.01** The Tribal Administrator shall include a summary of the Budget Authority Resolution to help explain to members of KIC the implications of the Budget Authority on the current budgeting process.

SECTION 6: COLLECTION AND PRIORITIZATION OF BUDGET REQUESTS

- 06.01 COMMUNITY INPUT TO THE NEEDS IDENTIFICATION PROCESS:** The Tribal Council shall hold a second (2nd) Public Hearing on or about the first (1st) Monday in October to hear membership concerns related to the approved Budget Authority, requests for additional or different services from the Tribal government, Tribal policies that might require funds to implement and/or enforce, or other matters having an affect on the use of Tribal monies or the need to increase Tribal revenues.
- 06.03 EXECUTIVE LEVEL FUNDING NEEDS:** The Tribal Administrator and Tribal Council shall also prepare budgets, work plans, justifications of these plans, and proposed sources of funding for needs that have not been addressed by existing programs.
- 06.03.01** These executive level funding proposals shall be included with the budget proposal package required in Section 6.2 and must also be completed and submitted to the Finance Committee by the second (2nd) Monday in October by the Tribal Administrator.
- 06.04 PRIORITIZATION OF COMMUNITY NEEDS & USE OF RESOURCES:** The Tribal Council shall convene a special meeting or meetings to discuss problems or issues facing the Tribal membership and shall,

rank these issues and the proposed actions to resolve the issues. This ranking of issues and actions shall be used by the Tribal Council and its Finance Committee, to prioritize the budgeting of financial, human, and other Tribal resources for the coming fiscal year.

SECTION 7: PREPARATION AND CONSIDERATION OF A DRAFT BUDGET

07.01 DRAFT BUDGET PREPARED BY THE FINANCE COMMITTEE: The Finance Committee shall by the November regularly scheduled Tribal Council meeting prepare and recommend for approval by the Tribal Council, budgets for the expenditure or reserve of all restricted and unrestricted funds expected to become available to the Tribe in the coming fiscal year.

07.01.01 The Finance Committee shall give full consideration to the priorities established by the Tribal Council, and shall attempt to fully utilize all available grants and other non-Tribal resources to maximize the effectiveness of Tribal resources.

07.01.02 The Draft Budget must not obligate more money than is reasonably expected to become available for obligation by the tribe in the coming fiscal year and must identify the source of the revenue that will support each expenditure.

07.02 DRAFT BUDGET REVIEWED & APPROVED BY TRIBAL COUNCIL: The Tribal Council shall review, amend and approve the Finance Committee's recommendations as a Draft Budget at a duly called regular or special meeting during the first (1st) week of November.

07.02.01 The approved Draft Budget must not obligate more funds than are expected to become available and must identify the source of revenues that will support each budgeted expenditure.

07.03 DRAFT BUDGET PUBLISHED: The Tribal Administrator shall have the approved Draft Budget published and made available for review by the KIC membership within seven days of its approval by the Tribal Council.

07.04 PUBLIC HEARING REQUIRED: The Tribal Administrator shall schedule a Public Hearing to provide members of KIC an opportunity to comment on the Tribal Council's Draft Budget.

SECTION 8: PREPARATION & APPROVAL OF A FINAL BUDGET

08.01 FINANCE COMMITTEE PREPARES FINAL BUDGET: The Finance Committee shall meet following the Public Hearing for the Draft Budget to incorporate public comments and adjustments where appropriate into a revised budget.

08.01.01 The Finance Committee shall prepare a recommended Final Budget for presentation to the Tribal Council at its special meeting in December.

08.02 APPROVAL OF FINAL BUDGET BY TRIBAL COUNCIL: The Tribal Council shall review the Finance Committee's recommended Final Budget and, if necessary, schedule a special meeting(s) with the Finance Committee to discuss desired changes, additions, or deletions to the recommended Final Budget.

08.02.01 The Tribal Council shall approve a Final Budget on December first (1st) no later than at its regularly scheduled meeting in December.

- 08.03 BALANCED BUDGET REQUIRED:** The Finance Committee is prohibited from submitting and the Tribal Council is prohibited from approving a tribal budget that proposes to spend more Tribal funds than are reasonably expected to become available to the Tribe during that fiscal year.
- 08.04 PERIODIC BUDGET REVIEWS & ADJUSTMENTS REQUIRED:** The Finance Committee shall review and, when necessary, make recommendations to the Tribal Council to maintain a balanced budget throughout the year. The Finance Committee shall meet as often as may be necessary, but shall in any case, meet in the November prior to the start of the new fiscal year and in March and July during the fiscal year to re-evaluate the revenue and expenditure forecasts.
- 08.04.01** The Finance Committee shall compare the budgeted Tribal revenues and expenses against the actual figures and re-forecast the anticipated end of year Tribal funds balance.
- 08.04.02** If it appears at that time that expenses will exceed revenues the Finance Committee shall report the cause of the revenue shortfall or expenditure over-run to the Tribal Council together with recommendations needed to balance the budget.
- 08.04.03** The Tribal Council shall within 30 days, adopt an amendment to the budget to correct the budget short fall and the Tribal Administrator shall be directed to implement the actions necessary to avoid the deficit.
- 08.05 EXPENDITURE OF UNREALIZED FUNDS PROHIBITED:** No Tribal funds, including funds identified in an approved Budget, may be obligated or expended until the funds have been actually received by the Tribe or for which a valid and enforceable contract for delivery of the funds has been made and the funds are reasonably expected to be received (e.g. a U.S. Government cost reimbursement contract).

SECTION 9: ASSIGNMENT OF AUTHORITY AND RESPONSIBILITY

- 09.01 AUTHORITY & RESPONSIBILITY OF THE TRIBAL COUNCIL:** Except as otherwise provided in this Ordinance, neither the Tribal Council, nor any individual member of the Tribal Council, has the authority to deviate from this Ordinance, its procedures or any budgets adopted under this Ordinance. Once the fiscal year budget is adopted, the authority of the Council is limited to budget oversight, except as otherwise provided herein. However, these limitations shall not prevent the Council from taking corrective action, when necessary, to ensure compliance with this Ordinance.
- 09.02 AUTHORITY & RESPONSIBILITY OF THE COMPTROLLER:** The Chief Financial Officer shall be responsible for meeting the requirements of this Ordinance and any budgets adopted under it. The Chief Financial Officer shall report to the Tribal Council on behalf of the Finance Committee all requested or proposed changes or modifications to the approved Budget as well as any matters which might justify such changes or modifications.
- 09.02.01** The Chief Financial Officer shall be responsible for monitoring and assuring that the programs are in compliance with the approved Budget.
- 09.02.02** The Chief Financial Officer, through the Tribal Administrator shall have overall administrative authority to carry out the terms of this ordinance.
- 09.02.03** The Chief Financial Officer does not have the authority to amend or modify the approved Budget and he shall not approve any expenditures not approved in the Budget or amendments

to the Budget, except in the limited exercise of his emergency expenditure authority as described in 10.2.

- 09.03 AUTHORITY OF THE FINANCE COMMITTEE:** The Finance committee shall be authorized to require the Chief Financial Officer and Tribal Administrator to provide historical, forecasted, and other fiscal data and reports as it deems necessary to develop the fiscal year Budget and assure that each entity of the Tribal Council is fully complying with the adopted Budget.
- 09.03.01** The Finance Committee may recommend for approval the reallocation of funds within a department, program or other element of the approved Budget as provided for in Section 10 as long as the total budgeted amount is not changed for that department, program, or element.
- 09.03.02** The Finance Committee shall be responsible for recommending to the Tribal Council amendments or modifications to the approved Budget when adjustments are warranted by changing conditions or improved information.
- 09.04 AUTHORITY & RESPONSIBILITY OF THE TRIBAL ADMINISTRATOR & THE CHIEF FINANCIAL OFFICER:** The Tribal Administrator and the Chief Financial Officer shall be responsible for the full compliance of each department under their authority or responsibility with the approved Budget and shall take immediate corrective action necessary to bring a non-complying program back into compliance with this Ordinance and the approved Budget.
- 09.04.01** The Chief Financial Officer shall regularly review the fiscal and programmatic compliance of each program and activity of the Tribe.
- 09.04.02** The Tribal Administrator shall have the authority to take any or all disciplinary actions against the manager of any program, department, or entity or any other person obligating Tribal funds who has not, in the Comptroller's opinion, complied with this Ordinance.
- 09.04.03** The Chief Financial Officer through the Tribal Administrator shall immediately report to the Finance Committee any information that indicates a Tribal program, department, or other entity may exceed its approved Budget and for which adequate corrective action cannot be taken to avoid the need for a modification to the Approved Budget.
- 09.04.04** The Tribal Administrator shall have the authority to approve re-allocations of funds within a program, department, or other Tribal entity as provided for in Section 10 as long as the total amount budgeted for that entity does not increase.
- 09.05 AUTHORITY & RESPONSIBILITY OF THE CHIEF FINANCIAL OFFICER:** The Chief Financial Officer shall be responsible for developing and implementing policies and procedures to assure that every person authorized to spend or obligate Tribal Council funds is fully aware of the requirements of this Ordinance and the approved Budget and that these persons receive accurate and timely financial reports on not less than a monthly basis.
- 09.06 AUTHORITY & RESPONSIBILITY OF THE FINANCE OFFICE:** The Finance Office is responsible for developing, maintaining, and adhering to policies and procedures that prevent the release of funds for unapproved obligations. The Finance Office is authorized to pay only those obligations which have been included in the approved budget unless directed in writing by the Comptroller to pay additional obligations

authorized in conjunction with emergency items described in Section 10.

- 09.07 AUTHORITY & RESPONSIBILITY OF MANAGER/DIRECTORS:** All program managers have the direct day to day responsibility to assure that their programs are operated in compliance with the budgets approved under this Ordinance, as well as all other applicable laws and regulations.
- 09.07.01** Program managers shall be directly responsible for obtaining monthly financial statements to report immediately to the Tribal Administrator or Chief Financial Officer, as appropriate, any deviations from their approved Budget.
- 09.07.02** All managers are required to identify and report to the Tribal Administrator or Chief Financial Officer, in writing, any matters that prevent compliance with their program's legally adopted budget. This information is to be reported before any steps are taken which are not in compliance with the approved budget.
- 09.07.03** If a program manager learns that an action has been or is about to be taken which is not in compliance with the program's approved budget, the program manager becomes directly and immediately responsible for insuring that the problem is corrected, whether or not he or she is directed to do so by the Tribal Administrator or other authority.
- 09.07.04** For the purposes of this section, the term "manager" shall include any director, manager, chief executive, or interim official who has direct control of or responsibility for the budget of a program, project, utility, venture, or any other Tribal entity regardless of the time served in such position.
- 09.08 LIMITATIONS ON AUTHORITY:** Unless specifically authorized in this Ordinance, no person, whether elected, appointed, or employed in any position, department, or entity of the Tribe, has the authority to deviate from this Ordinance.
- 09.08.01** However, this Ordinance is not intended to, nor shall it be construed as preventing the KIC Tribal Council, if acting in accordance with its overriding responsibility to the KIC membership, from taking any necessary action to protect and safeguard the rights, resources, or welfare of the Tribe.

SECTION 10: REGULAR & EMERGENCY BUDGET AMENDMENTS & OVER-EXPENDITURES

- 10.01 APPROVED BUDGET LINE ITEM OVER-EXPENDITURES:** In no case shall the approved Budget be modified except as provided for below. However, budgets are recognized as being plans to guide expenditures to meet stated and specific program objectives and that actual circumstances may make minor adjustments necessary to responsibly apply the budgeted funds to the program objectives.
- 10.01.01** Adjustments to line items within a program budget shall be allowed within the limits set out below and subject to the approval and oversight of the appropriate authority.
- 10.02 PROGRAM MANAGER AUTHORITY:** The manager of a Tribal program shall be authorized to overspend any line item within that program's budget by not more than five per cent (5%), without prior approval as long as the total expenditures for that program do not exceed the total authorized Budget for that program.

*Such monetary changes should be documented to the Finance Committee and then forwarded to the Tribal Council for review.

10.02.01 Necessary line item over-expenditures exceeding five per cent (5%) must be approved in advance as described below.

10.03 CHIEF FINANCIAL OFFICER & TRIBAL ADMINISTRATOR AUTHORITY: The Tribal Administrator, as appropriate, shall be authorized to approve a program manager's request to overspend any budgeted line item within a Tribal program by not more than fifteen per cent (15%), as long as a written plan is presented demonstrating where sufficient savings will be realized in other line items within the same program, to avoid exceeding the budgeted limit for the entire program.

10.04 FINANCE COMMITTEE AUTHORITY: The Finance Committee shall be authorized to approve a program manager's request made through the Chief Financial Officer or Tribal Administrator, as appropriate, to overspend a budgeted line item within a Tribal program by not more than twenty five per cent (25%), as long as a written plan is presented demonstrating where sufficient savings will be realized in other line items within the same program, to avoid exceeding the budgeted limit for the entire program.

10.05 EMERGENCY OVER-EXPENDITURES OR UNBUDGETED EXPENDITURES: The Chief Financial Officer may approve a payment for budget over-expenditures or unbudgeted expenses only if the payment is required by one of the following:

10.05.01 the obligation cannot be canceled by returning the goods purchased, lawfully canceling a contract for services, or by releasing the Tribe from the obligation in some other legal manner and non-payment of the obligation would cause significant harm to either the reputation or credit rating of the KIC Tribal Council; or

10.05.02 at the Chief Financial Officers discretion, a threat exists to the health, welfare, and or security of the Tribe and its members, that requires an expenditure of budgeted funds in excess of the approved budget amount or funds that have not been budgeted.

A) The Chief Financial Officers approval of such an over-expenditure or unbudgeted expenditure must be in writing and must include his rationale for approving the obligation or payment.

B) The Chief Financial Officer shall also convene a Finance Committee meeting within seven (7) days of his approval of such an expenditure to prepare an amendment to the Budget incorporating the emergency expenditure and, if necessary, reducing other budgeted expenses to maintain a balanced budget.

C) The Chief Financial Officer shall also report the unbudgeted expenditure to the Tribal Council at the next Council meeting.

10.06 REGULAR BUDGET AMENDMENTS: Any proposed amendments or modifications to the approved Budget must either be initiated by the Finance Committee or be recommended to the Finance Committee by the Tribal Administrator or Chief Financial Officer.

10.06.01 If three or more members of the Finance Committee recommend that the Budget be modified the Chief Financial Officer shall place the modification request on the Tribal Council agenda for final action.

10.06.02 The Finance Committee shall prepare its written recommendation, or when all Committee

members do not agree, the various recommendations of its members and present the recommendation(s) to the Tribal Council to facilitate discussion of the modification proposal.

10.06.03 The Tribal Council may adopt an amendment to a duly authorized fiscal year Budget only after the issue has been noticed for at least two weeks on the Tribal Council's agenda and it has been discussed and voted on at a duly called Tribal Council meeting.

10.06.04 An affirmative vote of a majority of the Tribal Council shall be required to modify the Budget.

10.07 EMERGENCY AMENDMENTS: The Tribal Council retains the emergency power to reprogram any Tribal funds if it is determined that a substantial threat exists to the Tribe, its resources or its rights.

10.07.01 If the Tribal Council takes such emergency action, it shall, within 30 days, call a special Tribal Council session for the purpose of formally recording their action and for amending the Budget and Budget Authority Resolution, where necessary, to accommodate their changes and to authorize an amended balanced Budget.

10.07.02 Nothing in this Ordinance shall require the Tribal Administrator, the Tribal Council, or any other Tribal officials, acting during such an emergency, to publicly disclose any information that could adversely impact the legal and/or political standing of KIC.

10.08 LIMITATIONS ON AMENDMENTS: No amendment to the Budget Authority Resolution, or to any authorized or proposed budget becomes valid until such funds are realized. In addition, no funds not contained in an approved fiscal year budget may be advanced nor expended, including grant matching fund obligations, unless and until an amendment to the budget is adopted in accordance with this Ordinance.

SECTION 11: ENFORCEMENT

11.01 PERSONNEL POLICY DISCIPLINARY ACTIONS: Any employee who exceeds his/her written spending authority as granted by the approved Budget or by his/her superior, shall be subject to the disciplinary actions for misuse of Tribal funds as described in the Tribe's Personnel Policy Manual.

11.01.01 Disciplinary actions may include any or all of the following: written reprimand, probation, suspension without pay, termination, and/or payroll deductions to repay the unauthorized expenditure.

11.02 COURT ACTIONS: In addition to the disciplinary actions of section 11.01.01, the Tribal Council may also take civil and/or criminal actions against an employee or former employee if it believes the employee's unauthorized expenditure(s) were either made willfully or recklessly with wanton disregard for the employee's responsibilities to protect the Tribe and its assets and the employee's actions have caused the KIC Tribal Council significant harm.

11.02.01 Such civil and/or criminal suits shall be made under existing or future Tribal or federal laws prohibiting the misuse of Tribal funds.

11.03 TRIBAL COUNCIL SANCTIONS: Any member of the Tribal Council may call for the removal of the Tribal Council President, Vice-President or Treasurer from the Finance Committee if he/she feels that person

has not properly performed their budgeting responsibilities or has exceeded or abused their authority granted under this Ordinance.

11.03.01 A majority vote of the elected Tribal Council is required vote to remove the Councilman from the Finance Committee and majority vote shall also be required to replace that Finance Committee member with another Tribal Council member.

11.03.02 The removed member's responsibilities under this Ordinance shall then be assumed by the replacement member. Such a removal need not affect that member's official standing as an officer of the Tribal Council.

11.04 LIMITATION: Nothing in this Ordinance is intended to place limitations on any lawful powers of the Tribal Council, Tribal officials, or Tribal staff other than those limitations specifically described in this Ordinance.

SECTION 12: SEVERABILITY

If any part of this Ordinance is held to be invalid the remainder shall continue to be in full force and effect.