

# **Gesgapegiag Band Council**

## **Financial and budgetary policies**

Approved by Council March 11,  
2002 Effective as of May 1, 2002  
Amended as of May 13, 2002

### **Introduction**

Following a number of assessments of management practices, and with the desire to become more financially autonomous, the Gesgapegiag Band Council and administration wish to adopt financial and budgetary management policies which will serve to ensure effective management of human and financial resources, while meeting the accountability requirements of both the Department of Indian Affairs and the membership of the Gesgapegiag Band.

The objectives of these policies are as follows:

- The Band Council wishes to eliminate its accumulated debt in the near future and its operating deficits immediately.
- The Band Council wants to move the community towards a multi-year financial support agreement with DIA, and that requires the proper policy framework and management tools in order to meet DIA criteria.
- Band Council members and administrative staff want guidance on matters of financial management and budgeting, through policies and procedures that are precise, fair, and flexible when required.
- The Band Council wishes to establish a spirit of self-discipline when it comes to control of financial resources, including the active participation of all those involved in decision-making.

This manual therefore sets out policies and procedures that should prove to be valuable tools to give elected representatives greater participation in the control of financial resources, clearly indicate the responsibilities of senior staff and ensure more in-depth analysis of program needs.

The policies in this Financial Administration Manual apply to all administrative and financial transactions of the Band.

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Terms:

In this manual...

- "Band" refers to the Gesgapegiag Band
- "Chief" refers to the person elected to head the Band Council
- "Council" refers to the members of the Band government, elected by the members
- "Councillor" refers to any properly elected member of the Band Council
- "Band government service" refers to programs that are managed, in whole or in part, by the Band administration.
- "Band administration" refers to all staff members whose salaries are paid, in whole or in part, by the Band.
- "DIA" refers to the Department of Indian Affairs
- "Management committee" refers to the group composed of the Director of Operations, the Financial Controller, the Program Directors and the Executive Assistant.

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# **Gesgapegiag Band Council**

## **Financial and budgetary policies**

### **1. Policy development and implementation**

The Gesgapegiag Band Council is responsible for setting policy and putting it into effect. The Council is the final stage of approval for financial policy development. Recommendations for changes to policy, or new policy initiatives may come from the Director of Operations, the Financial Controller, from Program Directors, and from committees, commissions or boards. All financial policy should be reviewed and discussed by the management committee before being submitted to the Band Council for final approval.

#### **1.1 Responsibilities of the Chief and Council members**

The Chief and the Gesgapegiag Band Council members, as the officially elected government of the Band, have the following responsibilities with respect to the financial administration of Band services:

- Negotiate and sign funding arrangements on behalf of the Band.
- Plan and budget for funds and resources required for the administration of Band government services.
- Ensure sound financial management of all Band programs and services, including ensuring accountability to Band members and to funding agencies. The Band Council is responsible for ensuring that corrective action is taken should deficits occur in any of the Band budgets.
- Approve financial administration policies and procedures and ensure they are implemented.
- Review the policies and procedures regularly to ensure they meet current needs.
- Oversee the hiring of personnel to ensure that all programs and services are administered effectively and that reporting is done according to requirements of funding agencies and accountability to Band members.
- Establish and monitor the implementation of a budgetary cycle within the Band administration.
- Ensure that agreements and contracts entered into are adhered to.
- Band Council members shall adhere to the Conflict of Interest policy and shall not take advantage of their position for personal gain.
- The Chief and Council shall permit Band members to have access to the minutes of all Band Council meetings, by-laws and resolutions of the Band, budgets, monthly financial statements, audit reports and the Band Administration Manual.
- The Chief and Council shall hold a public meeting with the membership at least once a year, to present an annual report on programs and services.



## 1.2 Band Council records:

The minutes of the Band Council meetings are a formal record of the Council's decisions on policies, administrative guidelines and financial expenditures. All Band Council decisions will be documented through registered motions.

In terms of financial decisions, the minutes shall contain the Council's approval of such items as:

- Quarterly financial statements signed by the Financial Controller and the Chief
- Monthly interim financial statements signed by the Financial Controller
- Annual and interim budgets
- Annual salary scales and any revisions
- Annual audit statements
- The write-off or sales of Band assets
- The allocation of fisheries profits and other autonomous funds
- Any other financial decisions taken at the Council level.

Once Council approves minutes, the Chief and Director of Operations shall sign them. Originals shall be kept in binders with the supporting documentation. The minutes of regular meetings will be distributed to the Band membership once approved and signed.

## 1.3 Annual audit:

The fiscal year of the Micmacs of Gesgapegiag Band will be April 1 to March 31.

Each year an accounting firm approved by the Band Council will audit the financial records. A motion to approve the appointment of the auditors, and a motion of approval of the final version of the audit must be recorded in the Band Council minutes. The audit must be completed and sent to DIA within four months of the end of the fiscal year (July 31).

In accordance with statutory regulations, all financial documents shall be kept for a minimum of five years.

## 1.4 Advisory Committee:

An Advisory Committee will be established to ensure close monitoring of the financial situation of the Band administration. The Committee will consist of the Chief, who will chair the meetings, the Director of Operations, the Financial Controller and one Councillor named by Council. Program Directors will be regularly called upon to attend Advisory Committee meetings. The Band may also call upon an advisor to sit on the committee, for example, a member of the accounting firm that does the annual audit.

The Advisory Committee has no decision-making power, but rather reviews finances in detail and makes recommendations to Council. The Advisory Committee will meet regularly (at least once a month) to compare financial reports to budgets and discuss issues such as cash flow, important variations from budget, and accounts payable and

receivable. The committee may recommend the use of discretionary funds, the retargeting of expenditures, any necessary adjustments to budgets. The committee will make a monthly report to the Band Council on their findings, outlining any concerns they may have or successes worthy of note, and making recommendations for action to the Band Council.

## **2. Budgetary procedures**

Every year, the Director of Operations, Financial Controller and Program Directors will meet to review each program budget in detail. These meetings should take place before the annual audit of the previous fiscal year, and a review should take place after the audit. The budgets will be submitted to the Band Council for official approval. The budget process is not limited to preparing a budget. Once each quarter, the budgets will be thoroughly reviewed by the Advisory Committee with each Program Director.

### **2.1 Annual budgetary cycle: (see Appendix 1)**

**Annual budgets for each program area and service shall be prepared by Program Directors in January and February with input from both the Director of Operations and the Financial Controller. These budgets should include monthly revenue and expenditure forecasts to help the Financial Controller manage cash flow.**

**The annual budgets will be submitted first to the Advisory Committee for review in detail by February, then in March to the Band Council for final approval before the fiscal year begins. A special Council meeting will be held each year to discuss and approve the annual budgets. The budget meeting will review original plans and budgets, finalized approved budget allocations from all sources, analyze the difference between funds needed and funds available, and allocate alternative sources of funding. All budgets, annual salary scale adjustments, adjustments for travel expenses and advances, honoraria and contract amounts will be formally approved by Council and recorded in the minutes of the Council meeting.**

**Once each month, the Advisory Committee should receive an interim financial statement. Any discrepancies between the reports and budgets will be explained in writing by the Program Director in question, including suggestions for budgetary reallocations (see Appendix 2, Financial variance report). The Director of Public Works will produce bimonthly progress reports on building and equipment projects during the construction season. The Advisory Committee shall review program expenditures and deviations from budget on a monthly basis, and make recommendations to the Program Directors in question, and to the Council as required. The Advisory Committee will report its findings to the Council on a monthly basis.**

**Three detailed quarterly reports must be produced during the fiscal year for review by the Band Council. These reports will cover the following periods:**

- April to June
- July to September
- October to December

These reports will include amounts forecast in the budget, results of both revenue and expenses for the period, the variance from budget, and the balance.

Any changes to budgets will require majority approval of the Band Council members, and will be recorded in the minutes of the Band Council meeting. Remedial measures should be taken as soon as problems arise.

## **2.2 Responsibilities of the Program Directors:**

Each Program Director must respect the formal control mechanisms put in place for effective financial management, and ensure this policy is implemented and respected within their program's administration. They must account for expenses incurred, perform the appropriate analyses, and justify deficits. They must ensure that all coding is properly done so that both revenue and expenditures are efficiently tracked and that financial reports mirror funding requirements closely. They must ensure that copies of POs are sent in a timely fashion to the accounting department.

## **2.3 Responsibilities of the Financial Controller:**

Under the authority of the Financial Controller, the accounting department must keep up to date all financial records of the Band administration, prepare payroll, and pay accounts according to the policies listed herein. The department must prepare reports when requested in a timely fashion, including quarterly financial statements as required by DIA and monthly interim financial statements for the Program Directors, the Advisory Committee and the Council.

## **2.4 Responsibilities of the Director of Operations:**

The Director of Operations is responsible for coordinating the annual budgetary cycle and for ensuring that all those involved in financial management have the information and tools they need to carry out their work. He/she also coordinates the work of the Advisory Committee and ensures that financial matters requiring Council approval are sent to Council in a timely fashion. The Director of Operations also monitors and ensures consistent application of the financial policy and procedures by all program areas and services.

# **3. Accounts receivable**

## **3.1 Reporting:**

The most important function that ensures the smooth flow of operations at Gesgapegiag is accurate and timely reporting to funding agencies.

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Program Directors are directly responsible for reporting for their programs, and must ensure they have the information they need from the accounting department to produce

the financial data funding agencies require. The Financial Controller is responsible for facilitating the task of the Program Directors by providing the information required in a timely fashion, and by helping Program Directors organize their General Ledger (GL) listings in such a way as to meet the requirements of contribution agreements. The Director of Operations is responsible for ensuring that all staff involved in the reporting function fulfill their responsibilities so that cash flow remains manageable.

### **3.2 Administration fees:**

The Gesgapegiag Band will charge administration fees for every project and program under which such fees are eligible for reimbursement, and will share overall administrative costs across programs. The Financial Controller is responsible for ensuring that the Band recuperates all such administrative costs.

### **3.3 User fees:**

User fees will be charged for garbage, sewage and water services. The users' fee is \$90 annually per house and \$180 annually for each public building.

## **4. Expenditure control**

### **4.1 Respecting budgets:**

All activities must respect the allocations in the approved budgets and funding criteria, to ensure that the Band will be fully reimbursed for the activities carried out. It is the responsibility of the Program Directors to ensure that all expenditures meet eligibility criteria, or that alternative funding is found before expenses are approved.

Program Directors will ensure that no project begins until a financing agreement is signed, or before having received written confirmation that it will be financed. In some situations, projects will not begin until the financial support has actually been received.

### **4.2 Salaries and benefits:**

The Band Council shall approve all compensation for elected Band Council members and for senior staff based on funds available, including salaries, honoraria, per diem allowances, maximum travel advances and maximum levels of compensation. The Band Council shall approve the maximum levels concerning travel expenses and telephone costs for elected members and staff.

### **4.3 Overtime:**

The immediate supervisor must approve all overtime work in advance. No administrative employee will be paid for overtime worked except under special circumstances as approved by the Financial Controller and the Director of Operations. Overtime shall be taken in time off, to be approved in advance by the immediate supervisor of the employee in question.

#### 4.4 Advances:

The Gesgapegiag Band does not make advances to individual Band members, nor to members of staff for their personal use. This includes advances to recipients of social assistance benefits. In case of emergencies, recipients of social assistance will be issued food vouchers, not financial advances.

Advances made out of Gesgapegiag funds must be directly related to a specific program or service **approved by the Band Council. There must be a written agreement on** all advances, including travel, between the Council and each recipient. The Program Director or immediate supervisor must sign requests for travel advances.

The Band will recuperate outstanding amounts owed by individuals to the Band through deductions to payments made to those individuals. Authorization to make such deductions must be part of all written agreements on advances.

#### 4.5 Budget for Emergency situations

Each year the Band Council will set aside an amount of money out of its autonomous revenues to cover emergency situations faced by Band members that cannot be covered out of any other budget. Any such disbursements will be considered donations to the individual or family in question, and will not be reimbursed to Council.

Each year, the Council will establish criteria for the use of these funds, which will include reducing unusual hardship, assisting with funeral expenses, helping Band members **with special needs (for example, in the event of a house fire, handicapped people with special requirements, etc).**

#### 4.6 Travel expenses:

**The Band Council shall follow the travel rates set by the federal Treasury Board. Staff and Council members are encouraged to travel in the most cost-effective way possible, taking into account the effective use of time.**

**The Chief shall pre-approve travel on the part of the Councillors. The Director of Operations, the Program Directors, and the Financial Controller are responsible for their own travel plans, as long as the travel is either budgeted or reimbursed. The Program Directors shall pre-approve travel plans for their respective staff. The Program Directors and the Financial Controller must advise the Director of Operations of their travel plans, as well as formally appointing a staff member to replace them.**

#### Approval for travel must always take into account:

- **That** such expenses are covered by the program budget, or will be refunded by **the organization in question**
- **That any such travel meets the needs of the administration**
- **That the** time required for the trip does not interfere with the completion of **priority work on the part of the employee involved**

- That the employee is the appropriate person to attend. For example, elected members of the Band Council, not the administrative staff, should attend meetings of a political nature -- and vice versa

Travel advances will be issued at a proportion of no more than 90% of the total estimated cost of the **trip**. The remainder of the costs will be paid upon completion of the travel expense forms required for reimbursement, or when the reimbursement is received.

Travel estimated to cost more than \$1,500 must be approved in advance by the Director of Operations or Financial Controller.

Treasury Board limits will be followed for meals, accommodation and incidentals. If these limits must be exceeded for reasons beyond the control of the employee or the Band Council member, this must be, whenever possible, pre-approved by the immediate supervisor.

Travel expense claims must be submitted to the Accounting Department within 30 days of the employees' return, or the amount of the advance will be deducted from the employees' pay cheque.

#### **4.7 Purchase orders:**

No purchase can be made without a duly signed purchase order (PO) for the buying of supplies and services. Price quotes must be obtained for all purchases over \$200, as **well** as the credit terms available, shipping and delivery costs and other pertinent factors, with the aim of obtaining the best financial arrangement for the Band.

Program Directors must sign all purchase orders and they must ensure that the POs are coded. correctly.

All purchase orders must be approved by the Financial Controller and, in his absence, by the Director of **Operations, provided that:**

- **The necessary funds are identified in an approved budget**
- Purchases are made in accordance with the established regulations and procedures of the Band Office
- **The services or goods to be purchased are required for a Band government service.**

**Any unforeseen expense over \$2,000, which may affect the surplus situation of** any program area, must be approved by Council at a duly convened Band Council meeting. Any such expense that can **be covered by the overall budget in a program area may** be approved by the Financial Controller.

When Program Directors are absent, they must inform the Director of Operations and the Financial Controller of the name of the person to whom they have delegated signing authority for POs. This should be done in writing.

Purchase orders must be submitted to the Accounting Department at the time of purchase. Cancelled POs should be clearly marked as such and kept on file at the Accounting Department. When goods are received, the POs must be compared to the invoice to check that only authorized items were purchased at the agreed price. This will be done by the Accounting Department.

Purchases from one supplier for the same project shall not be split to circumvent the above limits. Employees making purchases without proper authorization will be subject to disciplinary action. Employees may be required to pay for items purchased without the proper authorization.

#### **4.8 Calls for tender:**

The following tender policy was adopted by Council on June 30, 1998:

The tendering policy accepted by the Band Council will ensure a qualified contractor with the lowest tender price undertakes construction work in the community. The Band Council agrees to follow the processes and procedures laid out in the publication, "Construction Contracting Guidelines for First Nations and Aboriginal Communities, CN-1" relative to the tendering and award of construction works (excluding housing) in our community.

With respect to tendering of construction work funded in whole or part by the Federal Government, the Band Council agrees to the following as their tendering principles:

The Council agrees:

- To deal with all potential bidders on an equitable basis;
- To establish specific criteria within which a public tendering process will be followed based on good contracting principles which take into consideration the dollar value, the complexity of the work to be undertaken, and the number of firms within the area of competition who are able to meet the level of expertise and qualifications necessary;
- That all tender documents will be treated confidentially;
- That all tenders will be open in public with appropriate safeguards; and
- All tenders will be assessed on the basis of clear, consistent, predefined evaluation criteria.

The Band Council also recognizes that construction activity creates economic opportunities for its membership and businesses. The Band Council recognizes that best value from construction projects must be balanced between getting the lowest price and maximizing the economic benefits from these projects. The Band Council therefore agrees to the following policy statements:

- The Band Council recognizes best value is a balance between the lowest cost and economic benefits. The Council will ensure there is full and open disclosure of how tenders bids are evaluated.

- The Band Council is committed to maximizing the use and development of available First Nation resources and skills. The amount of use will depend on the type and complexity of the project.

As a minimum tendering requirement, the Council agrees to the following general tendering and contracting processes:

The Band Council shall:

- Strive to maximize the use and development of available local resources to the maximum extent possible within the tendering policy;
- Call for public tenders where the estimate of the construction work, excluding housing construction, is over \$500,000;
- Maintain copies of each contract awarding process within its records;
- Use one of the following competitive tendering options for construction contracts between \$100,000 and \$500,000:
  - > An invited tender where a minimum of three bids are invited from a selected list of qualified contractors; and
  - > If there are at least three qualified Aboriginal contractors in the area, to limit the invitations to Aboriginal contractors, in accordance with the DIAND "Procurement Strategy for Aboriginal Business".
- Use one of the following options for construction contracts under \$100,000:
  - > Utilize local resources to the maximum extent possible, and to contract with outside resources on a competitive basis for work that can't be done by local resources;
  - > An invited tender where a minimum of three bids is invited from a list of qualified contractors.

Calls for tender should be used to ensure zero deficits in fixed assets. Quotations will have to be certified and presented to the Band Council for approval. For construction projects, a fixed salary ceiling must be established according to available budgets.

Purchases or contracts for work amounting to more than \$5,000 require at least three tenders. Contracts must be signed with the winning company / individual.

For the purchase of vehicles or any other machinery, the Program Director and the Financial Controller will produce a purchase plan and submit it to the Advisory Committee for review, then to the Band Council for approval.

## **5. Cheque issuing procedures**

### **5.1 Signatures:**

Both the Director of Operations and the Financial Controller must sign all cheques drawn against the Band bank accounts. In their absence, the Accounts payable clerk and the Executive Assistant have authority to sign for their immediate supervisors. It will be the

general rule to have one signature from the Accounting department and one from the Band administration whenever possible.

### **5.2 Documentation:**

Documents required for issuing cheques:

- Accounts payable: the original, or a copy of the original invoice covering goods and services received by the Band. In the case of guarantees or insurance policies, a copy of the document should accompany the invoice.
- Payroll: Any changes in employees' weekly pay shall be communicated, in writing, to the Payroll clerk. Efforts should be made to make adjustments the week the changes occurred, or the following week.
- Hourly wages: The immediate supervisor will maintain time records showing the hours worked each day of each week. The supervisor will report these times to the Financial Controller, who will authorize them and pass them on to the Payroll Clerk.

### **5.3 Accounts payable**

It is the policy of the Band Council to pay suppliers within 30 days, given the cash flow situation. It is the responsibility of the Financial Controller to manage the cash flow, and to prioritize payments to suppliers.

The Financial Controller is authorized to approve all payments for budgeted disbursements, and for regular monthly disbursements, ie telephone, Hydro, Receiver General, Revenue Quebec, student allowances, meal allowances and office supplies.

The accounting department shall be responsible for the recording, filing and preparation for the payment of the invoices. Account statements should be sent to the Accounting Department as soon as they are received.

## **6. Borrowing and investing money**

The Gesgapegiag Band Council must approve any and all loans for the Band, no matter how small. The Director of Operations and the Financial Controller are authorized to sign loan agreements with financial institutions once approval has been granted. Such approval will be confirmed through a motion and noted in the minutes of the Band Council meeting.

The Band Council must also approve any investments made on behalf of the Gesgapegiag Band. Such approval will be confirmed through a motion and noted in the minutes of the Band Council meeting. It is the responsibility of the Advisory Committee to review investments regularly and recommend any investment changes to the Council.



**C410 Appendix 1: Budgetary Cycle Timeline**

PHASES		TIMELINE STEPS
1. Budget preparation	December to March	Program Directors: <ul style="list-style-type: none"> <li>• Gather information</li> <li>• Assess the needs</li> <li>• Define activities</li> <li>• Identify funding sources based on needs</li> <li>• Draft budgets</li> </ul>
2. Budget presentation and approval	February  March	Present draft budget to Executive committee Incorporate any suggested changes  Present draft budget to Council
3. Daily management	Throughout fiscal year	Financial Controller, in consultation with Program Directors: <ul style="list-style-type: none"> <li>• Develops chart of accounts</li> <li>• Opens ledgers;</li> <li>• Opens books of account &amp; subsidiary journals</li> <li>• Delegates authority &amp; roles</li> <li>• Makes regular entries of transactions.</li> </ul>
4. Financial reports and monitoring	By 15 <sup>th</sup> of following month  July 15, October 15, January 15  Quarterly	Financial Controller: <ul style="list-style-type: none"> <li>• Prepares monthly interim reports for Program Directors and the Executive committee</li> <li>• Prepares quarterly reports for DIA, bank, Council</li> </ul> Under the guidance of the Financial Controller, the Program Directors: <ul style="list-style-type: none"> <li>• Analyze financial statements</li> <li>• Prepare variance reports</li> <li>• Suggest possible corrections</li> <li>• Make recommendations to Council</li> <li>• Implement Council decisions</li> </ul>

	by June 15
	by July 31
	August

Financial Controller prepares draft

audit Final audit to DIA

Make adjustments based on audit analysis

## **Policy on Band-owned vehicles**

Approved by Council September 5, 2002

### **Preamble:**

The number of vehicles owned by the Gesgapegiag Band Council continues to grow as our programs and services develop. In order to ensure effective and safe management of our fleet, it is preferable to have a policy in place that ensures good management of the vehicles, procedures for their purchase and use, and coordination of the insurance and maintenance details.

### **Purchase:**

Vehicles should be purchased only with the express permission of the Band Council. In purchasing a vehicle, the following criteria should be met:

- A cost analysis has been done proving it is cheaper to purchase and maintain the vehicle than pay a per-kilometre rate for a private vehicle.
- The vehicle is appropriate to the tasks it is to be used for.
- The best purchase deal possible has been achieved for the Band.
- Maintenance contracts will not be signed without the express approval of the Financial Controller.

### **Use:**

Band vehicles have been purchased for the sole purpose of responding to program needs. Therefore, they are to be used for Band purposes only, and not for personal use such as traveling from home to work on a daily basis, or for moving the personal property of Band members.

### **Warehousing:**

When not in use for Band business, Band vehicles should be parked at the warehouse, and one set of keys should be given to the Director of Public Works. The Band has the right to assign vehicles to be used to serve other programs under Band management when not being used for the express purpose for which they were purchased.

For convenience, between runs, the school buses and medical vans shall be parked at the homes of the drivers.

### **Registration, licensing, insurance and maintenance:**

The Director of Public Works will be responsible for the proper registration and licensing of all vehicles owned by the Band. The Director of Public Works is responsible for ensuring that the Band obtains the best insurance deal possible for its fleet.

The Director of Public Works and the manager of the program for which the vehicle is being used will ensure that all staff who drive the vehicle are properly licensed for the vehicle in question.

The manager of the program that owns the vehicle is responsible for ensuring that maintenance is done appropriately and at the best possible price for the Band. He/she will take all maintenance contracts to the Financial Controller for approval. He/she will ensure that vehicles are kept clean and are inspected regularly, especially at the beginning of the season if the program is a seasonal one. Inspections and maintenance should be carefully planned in advance of the time the vehicle is needed. Each Band vehicle will have a log in which the following information will be recorded: the date of use, the name of the driver, kilometers traveled, fuel fill-ups and oil and tires changes. Drivers are expected to account for each kilometer traveled.

The Director of Public Works will ensure that all Band vehicles are appropriately identified with the Band logo. He/she will number each vehicle and keep an updated inventory of the fleet.

### **Sales of Band vehicles**

The decision to sell a Band vehicle must be ratified by the Council, including the price range to be sought in the sale. The sale will be managed by the Director of Public Works, and must be done through public notice of at least five working days.

Money from the sale will be returned to the program that bought the vehicle.