

WHIPPOORWILL CHAPTER

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PLAN OF OPERATION

FOR

CHAPTER GENERAL ACTIVITY FUNDS

WHIPPOORWILL CHAPTER PLAN OF OPERATION FOR CHAPTER GENERAL ACTIVITY FUNDS

I. PURPOSE:

This Plan of Operation shall guide the Whippoorwill Chapter to collect, generate revenue and expend fund from various resources within the Chapter government and administration activities. Therefore, this is established to uphold accountability of funds.

II. AUTHORITY:

The Chapter Administration shall have the authority to oversee these funds, and will be entitled to make recommendations to amend the policy and procedures of fund collections and usage.

III. POLICY:

- A. This policy shall regulate all revenues received from rental, sales, services and resale of goods by the Chapter, and expenditure of the funds.

- B. Funds generated from rental, resale or service by the Chapter shall be used to replenish in the following accounts:
 1. Heavy Equipment Repair & Maintenance
 - Chapter Dump Truck
 - Backhoe
 - Trailer Flat Bed

 2. Repair & Maintenance - Office Equipment and Supplies
 - Postage, Freight and UPS Expense
 - Operating Supplies
 - Bank Service Charges
 - Financial Assistance - Funeral
 - Donations

IV. PROCEDURES:

All rental payments must be in a form of a check, cashier's check, or money order upon received, and disbursed in accordance with this Plan of Operation.

A. RECEIVING PROCEDURES:

1. Upon receipt by mail or other means the Accounts Maintenance Specialist or designee shall record all cash received, whether check or currency, on a two-copy pre-numbered receipt form which shall be recorded in the cash receipt journal on a daily basis.
 - a. The original cash receipt shall be returned to the vendor, person or organization upon receiving of payment.
 - b. A copy of the cash receipt shall be filed with the cash receipt journal and the chapter's monthly financial reporting and records.
2. The Accounts Maintenance Specialist or Designee shall ensure all checks or money orders are immediately stamped with a restrictive endorsement
3. All checks, money orders, and cash received shall be safeguarded in the Chapter's safe or cash register box at all times until a deposit is made.
4. The Accounts Maintenance Specialist shall prepare the bank deposit slips and forward all receipts and restrictively endorsed checks, including the cash receipt book, cash receipts journal to the Community Service Coordinator for reconciliation.
5. The Accounts Maintenance Specialist will credit all revenues into respectively appropriate line items.
6. Only a Community Services Coordinator will be authorized to make cash and check deposits with the bank, upon depositing of funds, deposit slips shall be returned to the Accounts Maintenance Specialist for filing in accordance with the Chapter's Record Management System.
7. The Accounts Maintenance Specialist shall provide copies of all cash receipts, deposit slips and all monthly financial statements to the Local Governance Support Center for monthly reporting requirements.
8. Chapter Secretary/Treasurer shall make monthly financial report at Chapter Planning Meeting and Regular Monthly Meetings.

B. GENERATED REVENUES:

1. Office space rental revenue are as follows:
 - a. Whippoorwill Regional Business Development Office.
 - b. Former Whippoorwill Department of Economic Security/FAA
 - c. Dzil Yijiin Judicial District
2. Other services rendered by the Chapter in a form of cash, money order or cashier's check shall include the current Navajo Nation Sales Tax. Other services are but not limited to:

- a. Chapter facility shall be used only by tribal or governmental entities during normal business hours. Except when approved by community membership. The user shall provide proof of liability of insurance coverage from the Navajo Nation Risk Management Department to the Chapter prior to the event.
- b. Water tanks shall be rented out at \$50.00 per day, any additional days will be charged \$10.00 a day thereafter.
- c. Equipment rental fee shall be in accordance to the Backhoe and Dump Truck Plan of Operation.
- d. Facsimile service will be charged at \$2.00 for the first page and \$1.00 for each additional pages.
- e. Printing and duplicating services will be charged at .10 per page.

C. DISBURSEMENT PROCEDURES:

The Chapter shall use the General Activity Funds based on availability of funds:

1. Interested applicant shall pick up an application for financial assistance from the Chapter for the initial review and processing.
2. Accounts Maintenance Specialist shall review the application and all required documents for completeness. Accounts Maintenance Specialist will also make sure there is sufficient amount of funds available.
3. All emergency (burial) requests shall be approved and processed by Community Services Coordinator after consultation with the Chapter Official(s).
4. The Accounts Maintenance Specialist shall prepare a Fund Approval Form for any expenditure of funds.
5. The Accounts Maintenance Specialist shall ensure that the FAF indicates payment authorization and that all source documents (invoices, quote, travel authorization, timesheets, and similar documents) are attached to support each disbursement before preparing a check for payment.
6. The chapter administration shall notify the applicant in writing of the outcome of his or her financial assistance request within 10 working days after determination.
7. The Community Services Coordinator is the primary signer of all checks and the Chapter Secretary/Treasurer is the co-signer of all chapter checks but if he/she is not available, then the Chapter President or Vice President shall be the co-signer. In the event, the Community Services Coordinator is not available then two Chapter Officials shall sign.

8. The check shall be given to the Accounts Maintenance Specialist for mailing or distribution to the payee(s). Unless a written statement is authorized by the payee, the check will be released to the second party.
9. All receipts for goods/services received shall be returned to chapter administration for records.
10. The Accounts Maintenance Specialist shall ensure all disbursements are recorded immediately in the check ledgers and reconciled accordingly with the financial and bank statements.
11. Any discrepancies or variances in receipts and deposits of Chapter funds shall be investigated and resolved immediately by the chapter staff. If the Community Services Coordinator/Chapter Officials determine negligence or willful wrongdoing on the part of the Chapter staff, he/she shall take immediate action in accordance with the policies set forth in the Chapter Personnel Policies and Procedures Manual.
12. The Accounts Maintenance Specialist shall make sure all necessary documents including the copy of the check are filed in accordance with the Chapter records system.

D. ALLOWABLE EXPENDITURES OF GENERAL ACTIVITY FUNDS:

1. The Chapter shall refer to the annual chapter approved detailed budget with resolution approved by the community for all small chapter projects.
2. Chapter Officials, Employees, and Standing Committees including Community Use Planning Committee will use General Activity Funds for training, conference, work session, workshop: Travel, lodging, and meals per-diem, if not identified or budget for Chapter Planning Committee members, CLUP membership with advance chapter approval.
3. Supplies and Equipment: Janitorial Supplies and Equipment, Office Supplies and Equipment, and Kitchen supplies.
4. Maintenance: Electrical parts, assemblies, building materials and lumber tools, including equipment, plus fuel.
5. Refreshments or food supplies for special events or Planning/Regular Chapter Meetings: Limited to \$100.00 per meeting.
6. Chapter premise landscaping/beatification: Plant, grass, gravel, top soil and fence.
7. Donation(s): Requests will be approved only if a Memorandum of Understanding or Agreement is in place between the Chapter and the tribal program requesting for donation.
8. Burial assistance shall be in the amount of \$75.00 to the immediate family and/or authorized person.

V. DISALLOWABLE EXPENDITURES:

- A. There will absolutely be no personal loans.
- B. Cost associated with purchasing personal items and for any individual benefit is disallowed.
- C. Purchase for unapproved Chapter projects and any Chapter approved budgets.

VI. REPORTING

The Secretary/Treasurer shall make financial reports to the Chapter Planning Committee and Regular Monthly Chapter Meeting to the Community membership.

VII. AMENDMENT:

This Plan of Operation shall be amended from time to time, or as needed through proper proceeding and shall be approved by the Community membership.

BACKGROUND & HISTORY:

- A. This Plan-of-Operation was originally adopted by the Chapter on November 16, 2003.
- B. The Chapter made/approved amendments to this Plan-of-Operation on February 17, 2004.
- C. This Plan-of-Operation was amended by the Planning Committee on February 1, 2009 and approved on February 8, 2009 at a duly called Regular Chapter Meeting.
- D. Plan-of-Operation is updated for FY 2010 on March 29, 2010.
- E. This Plan-of-Operation was updated by the Chapter Officials and Administration on January 24, 2012 and amended at duly called Chapter Meeting on February 12, 2012.
- F. This Plan-of-operation was reviewed and revised by the Chapter Officials and Administrative Staff on February 15, 2014 and approved by membership at a duly called Chapter Meeting on February 23, 2014.