

Donation Policy

1. **PURPOSE:**

Because members of the Ponca Tribe of Nebraska, other Native Americans living within the Tribal Service Area, as well as the general public seek financial assistance to help meet emergency or other justifiable expenses, and because various organizations seek donations for community projects which in turn will benefit the Ponca Tribe of Nebraska and its enterprises through favorable public relations, the Ponca Tribal Council has adopted this policy to manage the decision-making process in the determination of who will receive donations and in what amounts.

2. **POLICY RESTRICTIONS:**

Nothing in this policy shall obligate the Tribe to make donations of any kind, to any person or organization or in any amounts. No Tribal Member or employee has the authority to obligate the Tribe to the payment of a donation; only the Donation Committee or the Tribal Council in a duly called meeting may approve or disapprove requests for donations.

Nothing contained in this policy shall be construed to be a waiver of sovereign immunity of the Ponca Tribe of Nebraska.

3. **FUNDING:**

Funding for donations must come from non-restricted Tribal funds. No federal or state funds can be used for this purpose.

4. **DEFINITIONS:**

For the purpose of administering this policy, the following definitions shall apply:

a. **Applicant:**

The person or organization requesting the donation.

b. **Appeal:**

A written request by an applicant to the Tribal Council for a hearing to set aside a disapproval of a request for donation or to alter the terms or amounts of a donation. All appeal decisions of the Tribal Council are final and not subject to further appeal.

- c. Catastrophic Event, (Emergency):
Examples may include, but not be limited to: an accident, serious illness, death, fire, flood or other natural disaster.
- d. Donation Budget:
An amount, established annually by the Tribal Council during the annual budgeting process, to fund the Tribe's donation program. The total donation amounts for the budgeted year cannot exceed the budgeted amount without further action and approval by the Tribal Council. The method of determination of the budget may be arbitrary, linked to a percentage of profits from Tribal enterprises, or according to other methods selected by the Tribal Council.
- e. Donation Committee:
A group of individuals established by the Tribal Council to review and approve, or recommend all donation requests.
- f. Immediate Family:
Defined in the Employee Handbook, Section 2.
- g. Individual:
A person.
- h. Native American, Non-Tribal Member:
An enrolled member of another Native American Tribe.
- i. Organization:
A Tribal or non-tribal entity based within the service area(s) of the Ponca Tribe of Nebraska that has a common purpose or goal and which is formally governed by a set of bylaws or codes.
- j. Special Event:
An event conducted by the PTN, other Native American Tribe or organization as defined above, for the purpose of benefitting Tribal members as a whole or the Tribal or public community in general.
- k. Tribal Member:
An enrolled member of the Ponca Tribe of Nebraska.

5. DONATION COMMITTEE:

- a. Committee:
The Donation Committee shall be appointed by the Ponca Tribal Council and shall consist of five (5) members and two (2) alternate members. The committee must include a minimum of two (2) Council Members, the Executive Director, the

Chief Financial Officer, and Tribal Council Executive Assistant. The Alternate Members are the Deputy Director of Finance and the Deputy Director of Tribal Affairs. A quorum of three (3) must be obtained in order to conduct a meeting; alternate members may be substituted for any regular committee member who is absent.

b. Terms of Office:

With the exception of Tribal staff, the following terms of office apply:

(1) Council Members: from the date of their appointment to the expiration date of their term of Council Office.

In the event of resignation, termination or death, a member or alternate member may be appointed by the Tribal Council to replace the individual at any time during the year.

c. When Meetings are to be Held:

Meetings are to be held at least once a month with the dates to be set at least ten (10) business days in advance. Meetings may be held more often as required.

d. Committee Officers:

The Committee Chairperson and Vice-Chairperson shall be appointed by the Tribal Council. The Committee Treasurer shall be the Tribe's Finance Officer and the Committee Secretary shall be the Tribal Council Executive Assistant.

e. Authority of Committee:

The Committee shall have the authority to approve donation requests, consistent with this policy, with the following exceptions:

(1) The Committee cannot approve or deny a donation request of \$500.01 or more.

(2) The Committee cannot approve or deny any political donations.

(3) The Committee cannot approve more than one request per 12 month period per individual or organization.

(4) The Committee cannot approve payment of personal debts.

The Committee may make recommendations to the Council for or against donation requests falling outside of its authority; only the Tribal Council has the authority to approve requests outside the scope of authority of the Committee.

All Committee decisions or recommendations will be made upon a majority vote of the members or alternates participating in the meeting.

6. DONATION BUDGET:

The Tribal Council shall establish an annual budget for the committee. The method for determining the budget shall be at the discretion of the Council, such as a fixed total amount, or as a percentage of annual gross or net revenues from enterprises, or other method selected by the Council. *No restricted funds can be used to fund a donation request.*

No awards can be approved by the Committee that will exceed the annual budget. If the Council elects not to establish a budget, or if the budget has been exhausted, then the Council must approve all donation requests upon recommendation from the Committee.

7. PROCEDURES:

a. Application Form:

The Committee will establish an application form, (attached to this policy).

b. Submission and Eligibility:

The Committee shall establish a procedure for submitting requests and a process for verifying eligibility consistent with this policy, including:

- Proof of Tribal membership
- Proof of Native American eligibility
- Proof of organization eligibility
- If for a Ponca Tribe of Nebraska youth, proof the youth used all eligible PYEF funding prior to request.

c. Collateral Documentation Required, (Proof of Need):

As documentation of the validity of the need, written verification of need must be provided. Examples:

- Bids from contractors
- Medical statements
- Automobile repair estimates
- Certification of needs from American Red Cross

d. Proof of Use for Intended Purposes:

No donations may be paid directly to an individuals. For individuals, as a condition for approval, payment must be made directly from the Tribe to the third party (vendor) involved. For organizations, the Committee may, as a condition for approval, require that payment be made directly from the Tribe to

the third party, (vendor), involved or may require the recipient to provide receipts showing how the funds were spent.

e. Other Sources of Funding:

The Committee may require proof that other sources of funding are not available to meet the need, such as the Red Cross, Salvation Army, or government agencies.

f. Special Events:

Applications for donations to special events will require:

- A complete description of the event
- Why the event is being held
- Who the event will benefit

g. Tax Information:

The Tax Identification or Social Security Number of the recipient must be obtained before funds can be released. Recipients should be advised that an IRS Form 1099 may be issued at the end of the tax year.

h. Awards:

- a. Once approved by the Committee and/or the Tribal Council, an award letter to the recipient will be prepared by the committee. The letter shall include any terms and conditions of the award and a place for the recipient to sign in acknowledgement that they have received the letter and check.
- b. A check request will be prepared by the Committee with documentation attached to reflect that proper approvals have been obtained.
- c. The Finance Office will be responsible for preparing the check and obtaining the signature from the recipient. A copy of the signed receipt will be provided by the Finance Office to the Committee for inclusion with the recipient's file.
- d. In the event of denial of the request, the Committee shall send the applicant a letter stating that the request cannot be funded at this time.

9. REQUEST PREFERENCE:

Requests for donations shall be considered in the following order of preference:

- Tribal Members
- Tribal Organizations
- Other Native Americans Within Tribal Service Area
- Non-Native Americans or Organizations Within Tribal Service Area

9. DECISION:

Whether the decision is an approval for the full amount, a modified amount or other conditions attached, a denial or a recommendation to be approved by the Tribal Council, that decision must be made in a duly-called or scheduled meeting with a quorum in attendance, (three), and by majority vote, (three or more).

10. APPEALS:

- a. Appeals of Committee decisions may be made by Ponca Tribal Members and other Native Americans living within the Tribal Service area only.
- b. Appeals must be in writing and state the reason or justification for the appeal.
- c. Appeals will be decided by the Tribal Council only. All decisions of the Council are final and not subject to further appeal or consideration.

11. REPORTS:

Within ten (10) business days after a meeting, the Committee shall provide to the Tribal Council a written report containing:

- a. Which members were present at the meeting
- b. The date and time of the meeting
- c. All requests for donations received, by whom and the reason for the request.
- d. All decisions made:
 - Approvals, with or without conditions
 - Modifications of amounts requested and reason
 - Recommendations for Council action
 - Declines and reasons