

**TITLE 2 ADMINISTRATION OF
TRIBAL AFFAIRS
ARTICLE 1
BUDGETS AND APPROPRIATIONS
ACT OF 2018**

Section 1. TITLE

The name of this Act shall be "The Kaw Nation Budget and Appropriations Act of 2018."

Section 2. PURPOSE

To provide an effective process for budgeting all monetary and monetary equivalent funds received, retained and/or generated by the Kaw Nation in a manner that is responsive to the needs of the Kaw people through the establishment of tribal goals and priorities that are reflective of the Kaw Nation comprehensive strategic plan. This Act establishes a mechanism to guide the use and expenditure of any and all Kaw tribal funds, including but not limited to: funds generated from tribal ventures, assets, compacts, grants entitlements, tribal trust funds, enterprise and economic distributions and transfers, investments, shares, taxes, judgments, donations and awards of any kind. This Kaw Nation Budget and Appropriations Act of 2018 revokes any and all prior budget acts.

Section 3. JURISDICTION

The Courts of the Kaw Nation shall have exclusive jurisdiction to hear and determine all questions regarding the application of this Act.

Section 4. FINDINGS OF THE KAW NATION

The Kaw Nation Tribal Council, the legislative body of the Kaw Nation, federally recognized by the Secretary of the United States Department of Interior, as evidenced by a Constitution adopted and ratified on August 20, 2011 and amended on April 29, 2016, hereby determines the following:

- (a) The Tribal Council has the duty and responsibility to act in the best interest of the Kaw Nation in regard to developing the most efficient means of organization and administration possible to plan, conduct and administer programs and services to meet the needs of the tribal citizenship.
- (b) It is the intent of the Tribal Council to foster the government to government relationship between the Kaw Nation and the United States, other countries, the State of Oklahoma, other states, other American Indian/Alaskan Native Governments and any and all other entities.

- (c) It is the intent of the Kaw Nation to exercise self-governance and sovereignty in accountable and responsible manner with provisions for optimum planning and management of monetary and monetary equivalent resources.

Section 5. DEFINITIONS

As used in this Act:

- (a) **"Act" or "this Act"** means the Kaw Nation Budget & Appropriations Act of 2018.
- (b) **Fiscal Year** means January 1 through December 31 of each year.
- (c) **General Council** means the general legislative body of the Kaw Nation, made up of members of the Kaw Nation over the age of eighteen (18), as defined in the Constitution of the Kaw Nation.
- (d) **Kaw Nation Tribal Council or Kaw Tribal Council or Tribal Council** means the governing body who is vested with the legislative powers of the Kaw Nation according to the Constitution of the Kaw Nation.
- (e) **Kaw Nation Chair** means the Chair of the Kaw Nation as set forth in the Constitution of the Kaw Nation.
- (f) **Member of the Kaw Nation Tribal Council or member of the Kaw Tribal Council** means a person who is elected to the Kaw Tribal Council as set forth in the Constitution of the Kaw Nation.
- (g) **Departmental Directors** means each employee of the Kaw Nation who is responsible for one or more of the Kaw Nation Departments. **Department** means a division or entity of the Kaw Nation as determined for budgetary purposes.
- (h) **Budget and Appropriations Review Committee or "the Committee"** means the Committee that has oversight and implementation authority to carry out the Kaw Nation Appropriations and Budget.
- (i) **Unrestricted Tribal Revenue** means those monies received or reasonably expected to be received by the Kaw Nation or any of its dependent subordinate entities that ***are not encumbered*** by one or more of the following: (1) legal requirements, (2) conditions of acceptance, (3) designated use by the Grantor, or (4) preexisting tribal designation as approved by Tribal Council.
- (j) **Restricted Tribal Revenue** means those monies received or reasonably expected to be received by the Kaw Nation or any of its dependent subordinate entities that ***are encumbered*** by one or more of the following: (1) Legal requirements, (2) conditions of

acceptance, (3) designated use by the Grantor, or (4) preexisting tribal designation as approved by Tribal Council.

(k) Budget Modification(s) means the change to the Annual Budget after it has been approved by the Kaw Tribal Council.

(l) Person Responsible for Budget means person administering a budget. This person may or may not be a Director.

(m) Comprehensive Budget means the aggregate budgets of all Departments, programs, grants, and businesses.

CHAPTER ONE: BUDGET AND APPROPRIATIONS REVIEW COMMITTEE

Section 101. ESTABLISHMENT OF THE BUDGET AND APPROPRIATIONS REVIEW COMMITTEE

A Budget and Appropriations Review Committee is hereby established.

Section 102. COMPOSITION OF COMMITTEE

(a) The composition of the Budget and Appropriations Review Committee may be changed by directive of the Kaw Nation Tribal Council, provided that said directive complies with all laws, rules, and regulations of the Kaw Nation.

(b) At a minimum, the Committee will consist of the following voting members:

- 1) Two (2) members of the Kaw Tribal Council, who will be selected by the Tribal Council;
- 2) One (1) member of the General Council, who will be appointed by the Tribal Council;
- 3) Finance Director of the Kaw Nation;
- 4) Grants and Contracts Director; and
- 5) Self-Governance Director.

Voting members may not proxy their votes.

(c) At a minimum, the Committee will consist of the following non-voting members:

- 1) Accounting Director;
- 2) The Chair of the Kaw Nation;
- 3) Chief of Staff/Administrative Services Director;
- 4) Director of the Kaw Nation 477 Program; and
- 5) The Attorney General of the Kaw Nation, or a deputy/assistant attorney general of the Kaw Nation, who will not count toward quorum.

(d) A majority of voting and non-voting members shall constitute a quorum.

Section 103. COMMITTEE IMPLEMENTATION AND COORDINATION

Coordination of all Budget Review Committee meetings will be the responsibility of the Kaw Nation Finance Director. The Finance Director will call all meetings and set the agenda, the Finance Director will serve as facilitator of all meetings and may designate someone to act as Secretary.

Section 104. MEETINGS

- (a) The Budget and Appropriations Review Committee shall meet on a regular basis as determined by the Finance Director; however, the Committee shall conduct a minimum of one meeting every quarter.
- (b) Special meetings may be called as needed by the Finance Director.
- (c) A notice shall be sent to every member of the Budget and Appropriations Review Committee to notify them of all meetings.

Section 105. REQUIRED REPORTS

- (a) Within ten days of each meeting, the Finance Director, or designee, shall provide minutes to the Committee which will be approved at the next meeting.
- (b) No later than the next regularly scheduled Tribal Council meeting following the end of the second quarter of each fiscal year, a comparison report between the Comprehensive Budget for the current year compared to the actual expenditures of the current year will be prepared and presented to the Tribal Council

CHAPTER TWO: THE ANNUAL BUDGET AND APPROPRIATIONS PROCESS

Section 201. ESTABLISHMENT AND APPROVAL OF THE PROCESS

The Budget and Appropriations Review Committee will be responsible for developing a Process to implement the Kaw Nation Budget and Appropriations Act.

Section 202 MINIMUM REQUIREMENTS FOR THE ANNUAL BUDGET AND APPROPRIATIONS PROCESS

At a minimum, the Annual Budget and Appropriations Process shall include provisions for the following:

- (a) **Establishment of Annual Goals and Priorities for the Ensuing Fiscal Year.** The Budget Review Committee shall recommend annual financial goals and priorities for the coming fiscal year. The Finance Director shall establish annual fiscal goals with the Tribal Council and priorities for the coming fiscal year.

- (b) Participation of Person Responsible for Budget.** The process shall contain a provision that requires each person responsible for a budget to present an annual written budget and budget justification to the Budget and Appropriations Review Committee according to the annual goals and priorities established under applicable law and present to Tribal Council.
- (c) Provision for identification of all Kaw Nation Funds.** The Annual Budget and Appropriations Process shall include, a provision that requires that all monies under the control of the Kaw Nation to be identified for the ensuing fiscal year. Where exact amounts cannot be stated, a projection for these funds shall be included based on historical data for that fund and identified as an estimated amount. All monies include but are not limited to: grants, contracts, compacts, agreements; economic enterprise transfers; tribal trust funds; tribal investments and all other funds under the control of the Kaw Nation.
- (d) Development of the Annual Comprehensive Budget.** The Budget and Appropriations Review Committee will review the budgets and budget justifications submitted by the persons responsible for a budget, requesting clarifying information where necessary. The Finance Director is responsible for developing a comprehensive annual Kaw Nation budget.
- (e) Consideration of Grants and Contracts.** Budgets for Grants and Contracts will be subject to similar oversight by the Finance Director as that of other departments.
- (f) Approval of Budget.** The Finance Director shall present the annual budgets to the Kaw Tribal Council once the budget has received final approval from the Committee. No budget shall be adopted by the Kaw Nation without the final consent and approval of the Tribal Council.
- (g) Disapproval of Budget.** Budget Requests that are not recommended and approved by the Budget Review Committee will be redrafted and resubmitted by the department head responsible until they obtain approval to send to Tribal Council. The Budget Review Committee will vote on whether or not to present to Tribal Council.

CHAPTER THREE: BUDGET MODIFICATIONS

Section 301. ESTABLISHMENT OF THE BUDGET MODIFICATION PROCESS.

The Budget and Appropriations Review Committee will be responsible for developing a Process for modifying the Annual Budget after the budget has been approved by the Tribal Council.

Section 302. MINIMUM REQUIREMENTS FOR THE BUDGET MODIFICATION PROCESS.

At a minimum, the Annual Budget Modification Process shall include provisions for the following:

(a) Modification Signature Authority

- 1) **Grants:** person responsible for budget, then Departmental Director, if applicable, then Grants and Contracts Director, then voted on by Tribal Council vote.
- 2) **Self-Governance Compacts:** person responsible for budget, then Self Governance Director, then Chair.
- 3) **All other:** person responsible for budget, then Tribal Council.

(b) Modifications within a Department.

- 1) If a modification does not require an additional appropriation, the Chair may approve such modification so long as the modification is twenty percent (20%) or less of the total budget. If the modification is more than twenty percent (20%) of the total budget then Tribal Council must approve.
- 2) All grants shall refer to their Grant Funder regulations, the Code of Federal regulations and the Office of Management and Budget circulars.

Modifications requiring additional appropriations will be approved by the Committee then presented to the Tribal Council for approval as part of the regular monthly Financial Report.

(c) Modifications Requiring New Appropriations. The person responsible for a budget requiring additional funding after the annual budget has been approved by the Finance Director will present the amended budget to the Committee. Once approved by the Committee, the amended budget will be presented to the Tribal Council for review and approval.

- 1) **New Tribal Appropriations.** All new appropriations enacted throughout the fiscal year that require the use of tribal funds shall be approved by the Tribal Council in the form of a resolution.
- 2) **Cash Donations.** All cash donations to the Kaw Nation, its boards, committees, affiliates, or subsidiaries must be submitted to the Finance Director. The donation will be placed in the Tribal general fund to be used as the donor requested. If a restriction is placed on the donation by the donor, the Kaw Nation will follow the donor's request, if the request cannot be met then the donor will be informed that the request cannot be granted.

3) Purchases and Expenditures. The Chair of the Kaw Nation may approve any purchase or contract for any service, not to exceed \$20,000.00, which is consistent with an approved or modified and approved Kaw nation budget.