



Pawnee Nation of Oklahoma

RESOLUTION #20-14
FEBRUARY 1, 2020

RESOLUTION

- Whereas,** The Pawnee Business Council is the supreme governing body of the Pawnee Nation and is authorized to conduct business on behalf of the Pawnee Nation in accordance with Article IV, Sections 1 and 2 of the Pawnee Nation Constitution and By-Laws; and
- Whereas,** the Pawnee Business Council met in special session on February 1, 2020, at the Pawnee Nation Roam Chief Event Center, duly authorized, with a quorum present; and
- Whereas,** the Pawnee Nation Constitution Art. IV. §2 reads, 'Subject to the limitations imposed by this Constitution and applicable Federal law, the Pawnee Business Council shall exercise all the inherent, statutory, and treaty powers of the Pawnee Nation of Oklahoma by the enactment of legislation, the transaction of business, and by otherwise speaking or acting on behalf of the Pawnee Nation of Oklahoma on all matters which the Pawnee Nation of Oklahoma is empowered to act; and
- Whereas,** the Pawnee Business Council accepts the revisions of Appendix B: The Budget Process, 3. Budget Development and 8. Budget Modifications in the Pawnee Nation Fiscal Policies and Procedures.

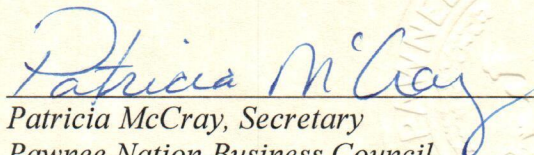
NOW, THEREFORE BE IT RESOLVED the Pawnee Business Council does hereby approve the revisions of the Pawnee Nation Fiscal Policies and Procedures, "Appendix B: The Budget Process".

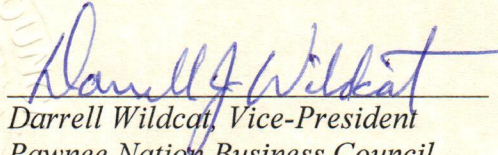
CERTIFICATION

I, Patricia McCray, Secretary of the Pawnee Business Council, certify that a Special Meeting of the Pawnee Business Council was held on the 1st day of February 2020 and that the Pawnee Business Council is composed of eight members, of whom 8 were present, 0 absent, comprising a quorum, and the foregoing resolution was duly adopted by a vote of 6 for, 1 against, 0 abstaining, and 1 not voting.

Signed this 1st day of February 2020

ATTEST:


Patricia McCray, Secretary
Pawnee Nation Business Council


Darrell Wildcat, Vice-President
Pawnee Nation Business Council

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FISCAL POLICIES AND PROCEDURES MANUAL

Appendix B: The Budget Process

1 Statement of General Policy -

It is the Nation's policy to follow sound financial management practices and determine the cash flow needs and sources to ensure continued operation of all departments and programs throughout the year.

2 Purpose of Budget System -

The purpose of the budgeting process is to provide the Nation with a financial plan for the year. The Nation's fiscal year starts January 1 and ends December 31. The budgeting process determines the costs and resources available to meet the needs of tribal programs and to ensure the continued operation during the fiscal year.

3 Budget Development -

- a. Budget call – Approximately eight months in advance of the beginning of the Nation's fiscal year, the Executive Director shall request Division Directors to submit estimates of funds required for the next fiscal year. These shall be submitted within thirty (30) days after being requested.
- b. Consolidation and Submission to the Pawnee Business Council – The Executive Director, with the assistance of staff, will consolidate the individual budget documents into a preliminary budget which will be submitted to the Budget Committee for review.
 - 1) The Budget Committee may be composed of the Business Council Members and shall be composed of the Executive Director; the Finance Director; the Planning Director; the Grants and Contracts Manager; and the Administrative Affairs Director and a designee by the PBC President that is also confirmed by the Pawnee Business Council.
 - 2) The Chair of the Budget Committee shall be the Treasurer of the Pawnee Business Council.
 - 3) The Budget Committee will hold open hearings with the Division Directors, allowing them to justify their budgets and provide input to the committee.
 - 4) After the budget hearings the Budget Committee will recommend a budget to the Business Council for approval.
- c. Budget Limited to Expected Revenue – The budget shall not exceed the funding generated by federal-state contracts and grants, endowment funds, and other revenue. The recommended budget will be submitted to the Business Council prior to August 15, of each year.
- d. Budget Approval – The Pawnee Business Council shall review the proposed budget, make any necessary revisions, and adopt the final budget by October 1st of each year.

4 Basis of Presentation -

Budget Format – The Finance Director and/or their designee shall prescribe the format in which the estimates are to be submitted and the detail required. Each estimate shall show the amount of funds required for the salaries with a listing of the positions and rates of pay and fringe benefits. In addition, the estimates shall be itemized by other major elements of

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cost or budget classifications (e.g., Travel, Equipment, Supplies, etc.) in accordance with standard objective class categories as prescribed by the various federal and state agencies.

All Budgets will be presented on a modified accrual basis.

5 Funds requiring an approved Budget –

- a. General Fund – Tribal Operations and all departments will be included in the budget process.
- b. Federal and State Program Funds - Each program will be included in the budget process.
- c. Indirect Cost – Projected indirect costs should be detailed by expense line item and expected reimbursement and shortfall.
- d. Enterprise Fund – Each business type fund such as Tax Commission and Gaming Commission will be included in the budget process.

6 Budget Implementation –

Budget records - Upon approval of the budget by the Business Council, the Finance Director will establish adequate budgetary control records to reflect the amounts authorized for each program/operation by major budget classifications and individual accounts within major classifications. The budgeted amounts will be entered into the electronic accounting software

7 Budget Reports and Review Process –

- a. Budget Reports: Information to be made available – A report will be made available by the 15th business day of each month that provides a summary comparison of actual expense to budgeted expenses for the year to date and month to date periods detailed by account. The report will provide expenditures by program and in total.
- b. Budget Reports: Distribution of reports - Reports will be made available to Division Directors/ Department Heads/Managers/Coordinators for review. Division Directors / Department Heads/Managers/Coordinators may access this information directly through the electronic “example: Executive View” accounting software, or if necessary, request a copy from Finance. A courtesy copy of the monthly reports shall be sent to the Executive Director, Budget Committee members, and Pawnee Business Council by the 15th business day of each month.
- c. Budget Review Responsibility – While the Executive Director has the overall responsibility to ensure that total expenditures are within the total budget; all Directors/Department Heads are responsible for adhering to their approved budget.

8 Budget Modifications –

- a. Re-budgeting process - As operational needs and priorities change and as the availability of funds increases or decreases a re-budgeting process should be scheduled to ensure programs will be on track. Budgeting is a continual process that does not end once the initial budget has been developed and approved.

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- b. In-house budget modifications
 1. Movement of funds between general ledger numbers shall be approved by the Division Director, Grants & Contracts Manager (if federal funds), Finance Director and Executive Director.
 2. Does not require approval by budget committee provided that total cumulative transfers do not exceed ten percent (10%) of that fund's approved budget; provided that such revisions to budgets for federal, state or other grants and contracts shall be in accordance with funding agency regulations.
- c. Increasing Budget with new funds
 1. Funding agency has added additional funds to the contract/program
 2. Budget Modification must go before budget committee and taken to PBC for final approval
- d. 10% Rule – Generally Federal and State programs provide that no approval is required for changes in direct cost categories that are within 10% of the total budget amount agreed to on the original budget submitted and approved with the grant application. In the event that the cumulative amount of budget goes over 10% then that will require more extensive changes in budgeted amounts should work with Planning, Finance, and Funding Agency to ensure changes are allowed and pre-approval requested when necessary and also be approved by the Budget Committee.

Exhibit H - Budget Modification Form

9 Disciplinary Action for Neglecting Budgetary Control

In any instance where a Division Director/Department Head/Manager/Coordinator exceeds the budget to such an extent that the financial affairs of the program/department are jeopardized, the Department Head may be appropriately disciplined in according to the Human Resources Policies by whomever the next level of authority is or the matter will be handled by the Executive Director and presented to the Budget Committee at its next meeting. The Executive Director is directly responsible to the Pawnee Business Council for overall budget execution and control and is subject to disciplinary action by the Council for failure to properly execute and control the budget.