

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

Section 1. TITLE

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

Resolution 17-106

Section 2. PURPOSE

To provide an effective process for budgeting all Kaw tribal funds 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, and compacts.

Resolution 17-106

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.

Resolution 17-106

Section 4. DEFINITIONS

As used in this Act:

- (a) **"Act" or "this Act"** means the Kaw Nation Budget & Appropriations Act of 1999, as amended.
- (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, and as defined by Kaw Nation Laws.
- (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 of the Kaw Nation Departments. **Department** means a group or entity of the Kaw Nation as determined for budgetary purposes.

- (h) **Budget and Appropriations Review Panel or "the Panel"** means the Panel 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.
- (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.
- (l) **Budget Modification(s)** means the change to the Annual Budget after it has been **initially** approved by the Kaw Tribal Council.
- (m) **Person Responsible for Budget** means person administering a budget. This person may or may not be a Director.
- (n) **Comprehensive Budget** means the aggregate budgets of all Departments and grants.

CHAPTER ONE: BUDGET AND APPROPRIATIONS REVIEW PANEL

Section 101. Establishment of the Budget and Appropriations Review Panel

A Budget and Appropriations Review Panel is hereby established.

Resolution 17-106

Section 102. Composition of Panel

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

- (b) At a minimum, the Panel will consist of the following:
 - a. Two (2) members of the Kaw Tribal Council, who may be selected by the Tribal Council.
 - b. Finance Director of the Kaw Nation
 - c. Accounting Director
 - d. Grants and Contracts Director
 - e. Self-Governance Director
 - f. The Chair of the Kaw Nation
 - g. Chief of Staff/Administrative Services Director
 - h. Director of the Kaw Nation 477 Program
 - i. The Attorney General of the Kaw Nation, or a deputy/assistant attorney general of the Kaw Nation, who will serve as an ex officio member without voting rights, and will not count toward quorum.

- (c) A majority of members shall constitute a quorum.

Resolution 17-106

Section 103.Panel Implementation and Coordination

Coordination of all Budget Review Panel meetings will be the responsibility of the Kaw Nation Finance Director. The Finance Director will call all meetings and set the agenda, the Chair will serve as chairperson of all meetings.

Resolution 17-106

Section 104.Meetings

- (a) The Budget and Appropriations Review Panel shall meet on a regular basis as determined by the Finance Director; however, the Panel 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 Panel to notify them of all meetings.

Resolution 17-106

Section 105.Required Reports

- (a) Within ten days of each meeting, the Finance Director shall provide minutes to the Panel which will be approved at the next meeting.

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.

Resolution 17-106

CHAPTER TWO: THE ANNUAL BUDGET AND APPROPRIATIONS PROCESS

Section 201. Establishment and Approval of the Process

- (a) The Budget and Appropriations Review Panel will be responsible for developing a Process to implement the Kaw Nation Budget and Appropriations Act..
- (b) The Budget and Appropriations Act process may be amended at any time by the Finance Director with the consent and the supervision of the Chief of Staff.

Resolution 17-106

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 Panel shall recommend annual financial goals and priorities for the coming fiscal year, as well as significant milestone dates needed to produce the budget. The Finance Director with the aid and direction of the Chair of the Tribe (or designee) shall establish annual fiscal goals and priorities for the coming fiscal year, as well as milestone dates needed to produce the budget.
- (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 Panel according to the annual goals and priorities established under applicable law.

- (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 Panel 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 chair. The Tribal Council will receive a report of all approved budgets from the Chair. 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 Panel and the Chair will be redrafted and resubmitted by the department head responsible until they obtain approval.

Resolution 17-106

..

CHAPTER THREE: BUDGET MODIFICATIONS

Section 301. Establishment of the Budget Modification Process.

The Budget and Appropriations Review Panel will be responsible for developing a Process for modifying the Annual Budget after the budget has been approved by the Chair of the Kaw Nation.

Resolution 17-106

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 Chair
- 2) **Compacts:** person responsible for budget, then Self Governance Director, then Chair
- 3) **All other:** person responsible for budget, then Chair

(b) Modifications within a Department.

- 1) If a modification does not require an additional appropriation, the Chair may approve such modification .
- 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 reported to the Tribal Council 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 Chair and 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, or approved in writing by the Chair or Chief of Staff.
- (2) **Cash Donations.** All cash donations to the Kaw Nation, its boards, committees, affiliates, or subsidiaries must be submitted to the Finance Director and approved by the Chair.
- (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.