



# KIOWA TRIBE

**P.O. Box 369 · Carnegie, Oklahoma · 73015**  
**Phone: (580) 654-2300 · Fax: (580) 654-1788**  
**OFFICE OF THE LEGISLATURE**

**RESOLUTION NO. KL-CY-2017-003**

## FISCAL PROCEDURES ACT OF 2017

At a duly called Session of the Legislature of the Kiowa Tribe held this 10<sup>th</sup> day of June 2017, the following Resolution and Law were adopted.

**WHEREAS;** the Legislature is vested with the authority to pass laws and resolutions pursuant to Article VI, Section 6(a) of the Constitution of the Kiowa Tribe; and,

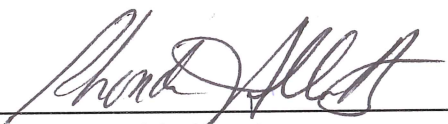
**WHEREAS;** the Legislature has the responsibility to establish laws that preserve and protect the financial assets of the Tribe, and to require accountability and oversight of the expenditure of the Tribe's funds; and,

**NOW THEREFORE BE IT RESOLVED;** that the Legislature hereby enacts the attached law entitled, "Fiscal Procedures Act of 2017".

## CERTIFICATION

The foregoing Resolution No. **KL-CY-2017-003** was duly voted upon at a duly called **Session II** of the Legislature of the Kiowa Tribe held this **10th** day of **June 2017**, the following Resolution and Law were adopted, with a vote of ( **5** ) in favor, and ( **0** ) opposed, ( **0** ) abstaining, and ( **0** ) absent, pursuant to the authority vested in the Kiowa Tribe Legislature by the Constitution of the Kiowa Tribe.



  
Rhonda J. Ahhatty, Secretary  
of the Kiowa Tribe Legislature

**RESOLUTION NO KL-CY-2017-003**

**SPONSOR: RENEE M. PLATA, SPEAKER OF THE KIOWA TRIBE LEGISLATURE**

**CO-SPONSOR(S): RHONDA J. AHHAITY, SECRETARY OF THE KIOWA LEGISLATURE; ANITA ONCO-JOHNSON, LEGISLATOR**

---

---


LEGISLATORS	YES	NO	ABSTAIN	ABSENT
Rhonda J. Ahhaitty, Secretary	x			
Renee M. Plata,	x			
Ronald C. Poolaw, Sr.	x			
Dave Geimausaddle	x			
Anita L. Onco-Johnson	x			

---

---

**DELIVERY OF THE RESOLUTION AND LAW TO THE CHAIRMAN**

Resolution No. **KL-CY-2017-003** was presented to the Chairman of the Kiowa Tribe on the **13<sup>th</sup>** day of **June 2017**, pursuant to the Article VI, Section 8(a)(iv) of the Constitution of the Kiowa Tribe, and will become effective after signature by the Chairman or veto override by the Legislature, and as otherwise required by the Constitution.

  
Rhonda J. Ahhaitty, Secretary  
of the Kiowa Tribe Legislature

**CHAIRMAN'S ACTION:**

[ ] APPROVED

[ ] VETO - RETURNED TO LEGISLATURE WITH EXPLANATION:

---

---

---

---

---

On this \_\_\_\_ day of \_\_\_\_\_, 2017.

---

**Matthew Komalty, Chairman  
of the Kiowa Tribe**

---

---

Presented by the Chairman to the Legislature on the \_\_\_\_ day of \_\_\_\_\_, 2017.

**LEGISLATURE'S ACTION:**

**Override of Chairman's veto:**

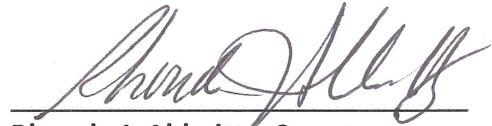
[ ] YES

[ ] NO

LEGISLATORS	YES	NO	ABSTAIN	ABSENT
Rhonda J. Ahhaitty, Secretary				
Renee M. Plata, Speaker				
Ronald C. Poolaw, Sr.				
Dave Geimausaddle				
Anita L. Onco-Johnson				

## CERTIFICATION

The foregoing **Resolution No. KL-CY-2017-003** was duly voted upon at a duly called **Session II** of the Legislature of the Kiowa Tribe held this **10th** day of **June 2017**, the following Resolution and Law were adopted, with a vote of **( 5 )** in favor, and **( 0 )** opposed, **( 0 )** abstaining, and **( 0 )** absent, pursuant to the authority vested in the Kiowa Tribe Legislature by the Constitution of the Kiowa Tribe.



**Rhonda J. Ahhaity, Secretary  
of the Kiowa Tribe Legislature**

**Section 1.1 Short Title**

This enactment shall be known as the Fiscal Procedures Act of 2017 (“Act”).

**Section 1.2 Definitions**

- (a) “Administration” means the collective Departments, Programs, and Offices in the executive branch of government responsible for collecting revenues and making executive expenditures.
- (b) “Annual Budget” means the constitutionally required Annual Budget which has been enacted by the Legislature and signed by the Chairman or vetoed by the Chairman and over-ridden by the Legislature.
- (c) “Appropriation” refers to the act by the Legislature, which has been signed by the Chairman or vetoed by the Chairman and over-ridden by the Legislature, of prioritizing and allocating funds for spending on an item that has been previously authorized by law and that is included in the current Budget.
- (d) “Appropriation Bill” means the legislative document for use by the Legislature to prioritize and allocate funds for spending on an item that is duly included in the currently effective Budget.
- (e) “Authorization” refers to the act by the Legislature of enacting an item for expenditure in a separate substantive Bill undertaken by the Legislature and signed by the Chairman, or vetoed by the Chairman and over-ridden by the Legislature.
- (f) “Budget Bill” means the legislative document introduced by a Member of the Legislature, which may or may not include the Chairman’s Presented Budget in whole or in part, and used by the Legislature for deliberation upon and passage of the Annual Budget.
- (g) “Budget Modification” refers to a change to the Budget accomplished through the regular budget process.
- (h) “Constitution” means the new Constitution ratified by the People on April 17, 2017, and approved by the United States Bureau of Indian Affairs on May 5, 2017, pursuant to Federal law.
- (i) “Effective Budget” means the duly enacted Budget in force during the fiscal year for which it was enacted.
- (j) “Finance and Accounting Policies and Procedures Manual” means the Finance and Accounting Policies and Procedures Manual, which shall include Article VI, Section 6(b) of the Constitution, all procedures required by this Act, as may be amended from time to time, and all applicable administrative procedures adopted pursuant to the Administrative Procedures Act and in compliance with the Constitution and this Act.
- (k) “Presented Budget” means the proposed comprehensive annual budget provided by the Chairman to the Legislature.

- (l) "Procedures" means procedures provided in this Act and any procedures adopted by the Administration consistent with the Constitution and this Act.
- (m) "Revenues" means all monies collected by or accrued to the Tribe from whatever source, including but not limited to revenue generated from taxes, fees, investments, sales, leases, rents, investments, dividends, and interest, regardless of the value or amount.

**Section 1.3 Purpose**

The purpose of the Act is to establish administrative finance and accounting policies and procedures for revenue and accounting practices in order to foster and achieve fiscal responsibility, transparency, and accountability as required by the new Constitution.

**Section 1.4 Findings**

The Legislature hereby finds and declares that:

- (a) The new Constitution establishes strict requirements upon the Legislature for authorizing expenditures, enacting an annual budget, and appropriating funds, as well as setting forth requirements for fiscal transparency and accountability;
- (b) The new Constitution requires updated comprehensive fiscal procedures to implement new finance and accounting requirements;
- (c) Establishing basic procedures for expenditures and accounting shall be the first act toward fully implementing the new constitutional fiscal requirements; and
- (d) The Constitution contemplates a three-step fiscal process to ensure transparency and accountability: authorization, budget, and appropriation.
- (e) The Legislature hereby finds and declares that:
  - (1) the Accounting Manual currently in effect for financial administration is in need of revision and does not reflect the budget and fiscal transparency and accountability requirements of the new Constitution; and
  - (2) updated and comprehensive fiscal procedures that cover the fiscal requirements of the Constitution and best practices for finance and accounting activities are in the best interest of the People.

**Section 1.5 Budget Process Requirements on the Executive and Administration**

- (a) The Chairman shall compile a proposed budget for presentment to the Legislature, which shall be called the "Presented Budget", and which shall include, both separately and incorporated into the proposed budget, all projected Revenues from all sources and all proposed expenditures.
- (b) The Presented Budget shall not include any item which has not been previously authorized by law by one of the following:
  - (1) By the Constitution;

- (2) Legislature law or resolution;
  - (3) Previously and separately authorized contract between the Tribe and the Federal or State government;
  - (4) By terms of a previously authorized grant from which funding must be spent.
- (c) The Executive Branch shall administer and spend funds in strict accordance with Budget and Appropriation acts in effect or as specifically required by the Constitution, such as for the Legislature and the Judicial Branch. An Authorization may be general and not specify each item within the budget, and the Executive may expend funds pursuant to the general authorization. The Executive shall expend funds strictly in accordance with specific requirements in the Authorization, Budget, and Appropriation. Legislature approval of a grant or contract shall be deemed to have authorized any expenditure required by the terms of the grant. An item can be included in the annual Budget if there is such an authorization.
  - (d) No expenditure shall be made unless included in the effective Budget.
  - (e) Each Department or Program shall prepare and present to the Chairman a proposed budget annual budget for that department or program, including all anticipated revenues and proposed expenditures, including any contribution that the Tribe may be required to make for any grant or grant proposal.
  - (f) The Chairman shall prepare and present a comprehensive Annual Budget for the Tribe to the Legislature. The Chairman shall present his proposed Annual Budget to the Legislature with sufficient time for Legislature review and action.
  - (g) The Chairman and the appropriate Department or program representative or agent shall appear in public legislative hearings on all proposed Annual Budgets. Upon proper Notice, a Regular or Special Legislative Session, or a Legislative Committee meeting, may constitute a public hearing for this purpose but this does not prevent the Legislature from holding specific public hearings on the budget.
  - (h) The Chairman may veto a budget in whole and not in part.
  - (i) Upon signature of the Chairman, or veto by the Chairman and veto-override by the Legislature, the Budget shall be deemed approved and shall become effective on the first day of the budgeted fiscal year.
  - (j) If the Budget is vetoed by the Chairman and the Legislature does not override the veto, the Chairman's Presented Budget shall be deemed approved.
  - (k) If the Legislature does not pass and approve an Annual Budget by the beginning of the effective fiscal year, then the Chairman's Presented Budget shall be deemed approved.

**Section 1.6 Budget Modifications**

The Chairman may request a modification of the Budget at any time. In order to become effective, a Budget Modification shall follow the same process as the Budget.

**Section 1.7**     **Fund Transfers**

- (a) In order to handle unexpected shortfalls and expenses, the Chairman is hereby authorized to make transfers of appropriated funds:
  - (1) within a Department or program of up to fifty percent (50%) of that Department or Program's total Effective Budget;
  - (2) between two Departments or programs of up to ten percent (10%) of the recipient Department's or Program's Effective budget.
- (b) Fund transfers must be approved by the Chairman and Treasurer and must not violate any funding limitations imposed as a condition of receiving grant funds or other restricted funds.
- (c) Transfer of contingency fund as described in Section 1.8 are not subject to the limit described in (a)(1) and (a)(2) above.
- (d) Such fund transfers under this Section shall not be considered Budget Modifications.

**Section 1.8**     **Contingency Funds**

- (a) The Chairman is hereby authorized to include within his Presented Budget a Contingency Fund which may be used to address:
  - (1) emergencies or unforeseen situations that require quick and immediate response to protect the safety, health and well-being of members of the Tribe and and property.
  - (2) unforeseeable Department or Program issues.
- (b) Contingency fund budget categories shall include:
  - (1) Natural disasters and public emergencies
  - (2) Departmental/Programmatic issues
- (c) To the extent feasible and if funds are or become available, the pertinent Department or Program shall reimburse the Chairman's contingency fund.
- (d) Contingency fund transfers to other Departments or Programs are not limited to the maximum fund transfer limit described in Section 1.7.
- (e) The Chairman shall inform the Legislature at the earliest practicable time when he has transferred Contingency Funds.

**Section 1.9**     **Finance and Accounting Policies and Procedures**

- (a) The Executive Branch shall develop comprehensive finance and accounting policies and procedures that are consistent with the Constitution and this Act.



- (b) The Chairman is hereby directed to develop finance and accounting policies and procedures supplemental to this Act within thirty (30) days of the effective date of this Act; provided, that such policies and procedures shall not become effective until enacted by the Legislature or promulgated pursuant to the Administrative Procedures Act.
- (c) Such finance and accounting policies and procedures may be amended by the Chairman from time to time as needed; provided, that any amendments are approved by the Legislature and are available for public inspection.
- (d) With thirty days of enactment of this Act, the Chairman and Treasurer shall propose to the Legislature an organizational system for auditing revenues and expenditures, including requiring carbon copies in triplicate of all documents necessary to account for all revenues and expenditures, including receipts, purchase orders, requisitions forms, payroll actions, personnel action forms, and checks drawn upon the Treasury of the Tribe. The system shall include a number-matching system between documents and numbers that will identify the branch of government and the pertinent Department, Program, or office for which expenditures are made, or revenues gained.

**Section 1.10 Repeal of Accounting Manual(s)**

The Fiscal Procedures Act of 2017 supersedes and repeals any prior Accounting Policy and Procedures Manuals or stand-alone policies, procedures, or practices.

**Section 1.11 Amendment**

The Legislature may amend this Act in accordance with the new Constitution.

**Section 1.12 Severability**

If a court of proper jurisdiction finds any provision of this Act to be invalid or illegal under applicable law, such provision shall be severed from this Act and the remainder of this Act shall remain in full force and effect.