

# LUMBEE TRIBE OF NORTH CAROLINA

ORDINANCE NO. 2005-0005  
AMENDED:

DATE: May 26, 2005  
June 17, 2010

## **“BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE”**

**WHEREAS**, The Lumbee Tribe of North Carolina, a recognized Indian Tribe of the State of North Carolina, subject to the Constitution of the Lumbee Tribe of North Carolina and its inherent powers of self-government; and

**WHEREAS**, Article VII, Section 1 of the Constitution of the Lumbee Tribe of North Carolina delegates all legislative authority to the Tribal Council; and

**WHEREAS**, The Council has the authority to approve, adopt, and amend the annual fiscal year budget and budget process; and

**WHEREAS**, The Council is responsible for overseeing, reviewing, and approving actual expenditures and budget variances throughout the fiscal year; and

**WHEREAS**, The Council has the authority and the fiduciary responsibility to ensure compliance with all program funding and allocation; and

**THEREFORE**, Be it enacted by the Tribal Council of the Lumbee Tribe of North Carolina the following ordinance that shall be cited as the "**BUDGET APPROVAL AND MONITORING PROCESS**" for the purpose of setting forth uniform procedures to be followed by the Tribal Council in carrying out the budget provision of the Constitution of the Lumbee Tribe.

### **SECTION 1: TRIBAL ADMINISTRATOR**

The Tribal Administrator has the responsibility to match the most readily available sources of financial support with the highest priority projects as established by the Tribal Council. The Tribal Administrator is responsible for reviewing all department budget requests and amendments, including estimated revenues and expenditures to ensure compliance with overall budget guidelines and to provide this information to the Finance Committee.

### **SECTION 2: OFFICE OF FINANCE**

It is the responsibility of the Office of Finance to maintain and adhere to all budget policies and procedures as adopted and approved by the Tribal Council. The chief officer or designee will provide monthly financial statements detailing all accounts receivables and actual line item expenditures versus budgeted amounts, and provided line item variances. The Tribal Administrator will monitor and analyze expenditures and will review variances with Department Directors. The Office of Finance is authorized to pay only those obligations as outlined in the approved budget or documented modifications approved by the Tribal Council.

### **SECTION 3: FINANCE COMMITTEE MISSION AND PURPOSE**

The Finance Committee of the Tribal Council shall assist in identifying a greater number of approaches to problem solving for the organization's financial infrastructure and attainment of Tribal goals. The Committee shall review and discuss funding sources, historical financial data, forecasted data, and other information deemed necessary to understand the Tribal Chairperson's proposed annual fiscal year budget in order to guide budget decisions of the Tribal Council.

The Committee shall provide information and/or make recommendations to the Tribal Council in the following areas:

- (a) Requested or proposed modifications to the approved budget and/or line items as well as justifications for these proposed changes
- (b) Tribal budget policies, procedures, and guidelines when appropriate
- (c) The matching of goals and priorities to available funding, and
- (d) Recommend specific, long-range program objectives

### **SECTION 4: THE BUDGET PROCESS**

The Lumbee Tribe's fiscal year begins on October 1 and ends September 30. The budget process established herein is an ongoing and continuing process as outlined.

#### **1. Assessment of Program Needs/Fiscal Year Preliminary Budget Planning**

- A. It is the responsibility of the Tribal Chairman, The Finance Committee, and Tribal Administrator to review and to keep informed regarding programs, grants, and revenues relevant to the Lumbee Tribe in preparation for the budget process.
- B. The Tribal Chairperson shall deliver to the general membership a proposed budget for the upcoming fiscal year, according to Article VIII, 1 (a) of the Constitution of the Lumbee Tribe.

#### **2. Discussion of Proposed Budget by Tribal Council**

The Treasurer and the Vice- chairperson of the Finance Committee shall in accordance with Article VII, 4(D), of the Constitution of the Lumbee Tribe, shall schedule a Tribal Council Budget session within thirty (30) days of the Chairman's delivery to the tribal membership the annual state of the Tribe address as defined in Article VIII, Section 1 (a) of the Tribal Constitution. The budget as it is presented to the tribal membership shall be the budget under discussion by the Tribal Council.

- A. The Treasurer and Finance Committee shall compile the information and recommendations provided by the Tribal Council into a budget package for distribution at Tribal hearings; and
- B. The name of the Treasurer shall be added to the signature card of the Lumbee Nation Tribal Programs account, as well as other accounts that are to be created by the Tribal Council, nonprofit or for profit.

- C. The Treasurer shall work in conjunction with the Finance Committee Chairperson, Tribal Administrator and the Office of Finance to present concise, detailed reports regarding the financial standing of the Tribe.
- D. The Treasurer shall periodically report to the Finance Committee on the status of Tribal financial records.
- E. To best advise the Tribal Council on financial policy and matters, the Treasurer shall have unregulated access to all Tribal financial records.
- F. The proposed budget will include line item dollar amounts, budget justifications, identification of any restricted funds, key personnel, program functions, indirect cost, goals, and objectives.
- G. Other duties and responsibilities shall include those as assigned by the Tribal Constitution, Tribal ordinances, and resolutions and the Tribal Council.

The Treasurer and Finance Committee shall compile the information and recommendations provided by the Tribal Council into a budget package for the distribution at tribal hearings.

### 3. Review of Proposed Budgets by Tribal Membership

The Treasurer, with input from the Finance Committee shall, according to Article VII, 1 (a) of the Lumbee Constitution schedule a tribal membership hearing for input into the proposed budget.

- A. The Treasurer, with input from the Finance Committee, shall, according to Article VII, Section 1 (a) of the Tribal Constitution , shall schedule a Tribal membership hearing for input into the proposed budget; and,

### 4. Budget Modifications and Amendment

Budget modifications and amendments may be made throughout the fiscal year to the approved budget. Modifications may include, but are not limited to, the identification of increased or decreased funding, finalization of the indirect cost rate, carryover funds, administration, *and /or* unanticipated program expenditures. All line item budget modifications, additions and movement of funds will be considered formal budget amendments and must be approved by the Tribal Council. The process and procedures shall be as follows:

- A. Modifications will be done in coordination with the affected Program Director(s) to ensure budget and planning stability and program coordination.
- B. The Tribal Administrator shall be responsible for the information and documentation outlining requested modifications and amendments to the Committee.
- C. The Finance Committee and Treasurer will meet to discuss requested changes and modifications to the overall budget. If the Finance Committee finds that the request is allowable, it shall schedule the budget modification request for consideration by the Tribal Council at a scheduled Council meeting. The Tribal Council shall be provided with detailed information regarding the request.

## 5. Budgets Monitoring and Reporting

The chief officer of the Office of Finance and the Tribal Administrator have the responsibility for maintaining and monitoring the budget and expenditures including the recording of all approved modifications. Except for the authority as stated in this ordinance, these persons do not have legislative authority in the budget process.

Monthly, the Finance Committee, the Tribal Administrator, and the chief officer of the Office of Finance will review current year-to-date expenditures, and discuss any under-expenditure, unbudgeted expenditures, and other deviations from the originally approved budget and program summary. If necessary, recommendations for budget modifications will be made to the Tribal Council.

Since no funds may be expended for any line item in excess of the budget amount, the Finance Committee shall report all deviations from the approved budget to the Tribal Council for action.

- A. The authorizing official may reimburse inadvertent expenditures in excess of a budgeted line item amount unless the Tribal Council approves the expenditure and amends the appropriate line item.
- B. Intentional or flagrant expenditures in excess of a budgeted amount may constitute an unlawful offense by the authorizing official against the Tribe. Punishment for violation of this section may result in the dismissal of the official and reimbursement of the excess amount spent to the Office of Finance.
- C. The Office of Finance shall not knowingly issue payments in excess of a budgeted amount.

### **SECTION 5: LIMITATIONS AND AMENDMENT PROCESS**

Nothing contained in the Budget Process section of the Lumbee Tribe's Budgeting Ordinance is intended to limit the authority of the Tribal Council and is restricted to the specific procedures described herein.

Any changes or amendments to the above process must be presented in writing to the Tribal Council for review and consideration. It is the responsibility of the Finance Committee and Tribal Council to review this process on a continuing basis and in response to the changing needs and conditions of the Tribal organization.

With the consent of the Tribal Council, the Treasurer in collaboration with administration will provide (RFP), requested financial proposals of auditors to the Tribal Council, whereas then Tribal Council will have final approval of auditor.

**CERTIFICATION OF AMENDMENT**

THIS CLLO-2010-0617-01 "**BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE**", ADOPTED AT A MEETING OF THE 21-MEMBER TRIBAL COUNCIL OF THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 19 MEMBERS WERE PRESENT, CONSTITUTING A QUORUM, THIS THE 17TH DAY OF JUNE, 2010 BY A VOTE OF 18 FOR, 1 AGAINST, 0 ABSTENTION(S).



ATTEST: RICKY BURNETT  
Speaker, Tribal Council of the Lumbee Tribe of North Carolina

6-21-2010

Date



ATTEST: LINDA REVELS  
Secretary, Tribal Council of the Lumbee Tribe of North Carolina

6-21-2010

Date

**VETO**

\_\_\_\_\_  
PURNELL SWETT  
Chairman, Lumbee Tribe of North Carolina

\_\_\_\_\_  
Date

**POSTING**

This CLLO-2010-0617-01 "**BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE**", duly posted on this the 23 day of June, 2010.



ATTEST: RUTH B. LOCKLEAR  
Tribal Clerk, Lumbee Tribe of North Carolina

6-23-2010

Date

**ROLL CALL VOTE RESULTS TO ADOPT**

**CLLO-2010-0617-01**

**“BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE”**

18 FOR, 1 AGAINST, 0 ABSTENTION(S)

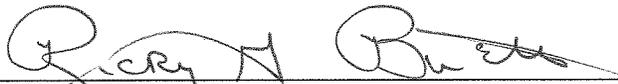
District 1:	Audrey Revels Hunt	YES
District 2:	Sharon Hunt	YES
	Larmari Louise Mitchell	YES
District 3:	Laura B. Sampson	NO
	Pam Spaulding	YES
District 4:	Helen H. Locklear	YES
District 5:	Kernice Lee Locklear	YES
	Charles Bullard	YES
District 6:	James Deese	EXCUSED
	Larry Anthony Chavis	YES
District 7:	Robert Chavis	YES
	James Harold Locklear	YES
	Terry Campbell	YES
District 8:	Steve Sampson	YES
District 9:	James Taft Smith	YES
District 10:	Terry Collins	YES
District 11:	Linda Revels	YES
District 12:	Furnie Lambert Jr.	YES
	Shelley Strickland	YES
District 13:	Ricky Burnett	ABSENT
District 14:	Homer Fields	YES

## CERTIFICATION OF VETO OVERRIDE

THIS VETO OVERRIDE OF "**BUDGET APPROVAL AND MONITORING PROCESS**" TRIBAL ORDINANCE CLLO-2005-0005 WAS CERTIFIED AT A MEETING OF THE 21 SEATED MEMBER TRIBAL COUNCIL OF THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 19 MEMBERS WERE PRESENT , CONSTITUTING A QUORUM, THIS 19TH DAY OF AUGUST, 2010 BY A VOTE OF 12 FOR, 6 AGAINST, 1 ABSTENTION(S).

**ROLL CALL VOTE RESULTS TO ADOPT  
TRIBAL ORDINANCE CLLO-2005-0005,  
"BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE"  
12 FOR, 6 AGAINST, 1 ABSTENTION(S)**

District 1:	Audrey Revels Hunt	YES
District 2:	Sharon Hunt	YES
	Larmari Louise Mitchell	YES
District 3:	Laura B. Sampson	NO
	Pam Spaulding	YES
District 4:	Helen H. Locklear	EXCUSED
District 5:	Kernice Lee Locklear	YES
	Charles Bullard	ABSTAIN
District 6:	James Deese	YES
	Larry Anthony Chavis	NO
District 7:	Robert Chavis	YES
	James Harold Locklear	NO
	Terry Campbell	NO
District 8:	Steve Sampson	ABSENT
District 9:	James Taft Smith	NO
District 10:	Terry Collins	NO
District 11:	Linda Revels	YES
District 12:	Furnie Lambert	YES
	Shelley Strickland	YES
District 13:	Ricky Burnett	YES
District 14:	Homer Fields	YES



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ATTEST: Ricky Burnett  
Speaker, Tribal Council of the Lumbee Tribe of North Carolina

Date



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ATTEST: Linda Revels  
Secretary, Tribal Council of the Lumbee Tribe of North Carolina

Date