
LUMBEE TRIBE OF NORTH CAROLINA

P.O. Box 2709
Pembroke, NC 28372
910.521.7861
www.lumbeetribe.com

ORDINANCE NO. 2005-0005

DATE: May 26, 2005
AMENDED: June 17, 2010
AMENDED: June 21, 2012

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 Tribal Council has the authority to approve, adopt, and amend the annual fiscal year budget and budget process and pursuant to Article VII, Section 6 of the Constitution of the Lumbee Tribe of North Carolina all ordinances , including amendments shall be posted for a period of 30 days before the ordinance (or its amendments) becomes effective; 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,

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: GENERAL PROVISIONS

Budgets shall match the most cost effective resources for the goals and objectives of the tribe, and shall be in compliance with applicable federal, state, local, or private rules and regulations.

SECTION 2: FINANCE COMMITTEE MISSION AND PURPOSE

1. 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 3: THE BUDGET PROCESS

1. The Treasurer shall in accordance with Article VII, 4(D), of the Constitution of the Lumbee Tribe schedule a Tribal Council Budget session within thirty (30) days of the Chairman's delivery to the tribal membership in the annual state of the tribe address as defined in Article VIII, Section 1 (A) of the tribal constitution. For purpose of review by the Council, this budget shall (but not be limited to):

- (a). be formatted in a departmental line item budget.
- (b). list all staff positions whether part-time or full-time, and each enumerated staff position shall include the hourly rate of pay, and number of hours worked per week.
- (c). individually list all fringe benefits (mandatory and optional) by type (e.g. retirement, health insurance), projected cost by type and shall include a description as to how cost is pro-rated between employee and tribe.
- (d). list all professional services to be performed under the budget by categories of consultant and/or contractor (e.g. legal, accounting, evaluators, grant writers, temporary employees).
- (e). list all other costs by type and amount. For purpose of discussion, a detail summary of the particular cost, including justification, shall be provided. For example:
 - the cost of rent should be described by square footage to be rented and the cost per square foot.
 - the cost of any vehicles or equipment to be purchased should be described by type, unit cost, quantity, and purpose.
 - the cost of furniture should be described by the type, unit cost, quantity, and purpose.
 - travel shall be delineated between out-of-area and local.

2. Within 10 calendar days following the Chairman annual address and delivery of the budget the Treasurer shall advertise and conduct a tribal hearing to solicit input from the enrolled membership. For purposes of the tribal hearing, the proposed budget shall be formatted as described in Sec. 3.1.

3. Following the public hearing, the Tribal Council shall consider the proposed budget. During this review process the Council shall solicit additional information, clarifications and any other explanations as deemed necessary to accept, amend, or modify the budget under discussion. Upon approval by a majority vote of the Council with a quorum present, the Tribal Council shall adopt the final budget by ordinance.

4. Within 10 days of the adoption of the budget the Treasurer shall schedule and conduct a 2nd public hearing for the purpose of presenting the final budget to the tribal membership.

SECTION 4: BUDGET MODIFICATIONS AND AMENDMENT

All line item budget modifications, additions and movement of funds will be considered formal budget amendments and must be approved by the Tribal Council as an amendment to the ordinance enacting the budget. The process and procedures shall be as follows:

1. Modifications will be done in coordination with the affected Program Director(s) to ensure budget and planning stability and program coordination.

2. The Tribal Administrator, or designee, shall be responsible for the information and documentation outlining requested modifications and amendments to the Finance Committee.

3. 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.

SECTION 5. BUDGET MONITORING AND REPORTING

1. On a monthly basis, but no later than 15 calendar days following the end of the reporting month during the Finance Committee meeting, the Finance Committee shall review financial statements that reflect actual line item expenditures versus the approved line item budget, with variances noted. The Tribal Council shall receive reports no less than 7 days prior to the scheduled Finance Committee meeting. The Finance Committee shall submit their recommendation to the Tribal Council at the next regularly scheduled Council meeting for approval.

2. No obligation or expenditures of tribal revenue shall be made that is not allowable under the approved tribal budget (or amendments thereof).
3. Mismanagement of tribal budgets shall include, but not be limited to inaccurate reporting of revenue or expenses, incurring and/or payment of unallowable expenses and any material violation of this ordinance. All such offenses shall be duly investigated by the Finance Committee who shall report all findings in written report to the Tribal Council; furthermore, the report and any supplementary materials shall be available to any adult enrolled tribal member upon request and to the tribe's audit firm. Any suspected criminal misuse of tribal funds shall be reported to the appropriate authorities (e.g. funding sources, law enforcement).
4. No funds shall be expended for any line item in excess of the budget amount:
 - (a). Employees who violate this provision shall make full restitution by garnishment of wages or repayment agreement. Nothing in this provision shall preclude the firing or suspension of the employee(s) by his/her supervisor.
 - (b). Elected or appointed tribal officials who violate this provision shall receive an invoice for the amount owed, and until such time as the invoice has been paid in full, the elected or appointed official shall forfeit all travel advances and reimbursements.
5. The Lumbee Tribe's fiscal year begins on October 1 and ends twelve months later on September 30.
6. Donations (cash or anything of monetary value in excess of \$25,000) given the Lumbee Tribe of North Carolina or in support of any activity undertaken by the Tribal Government shall be budgeted by ordinance and disbursed according to the same budget authorization.
7. Financial reports subject for the review and approval of the Tribal Council and any other external entity shall be based on an accrual accounting system in accordance with generally accepted accounting principles (GAAP), applicable Office of Management Circulars, and/or other terms and conditions applicable to the grant, loan, or contract. All audit reports shall be presented to the Tribal Council 30 days upon completion for approval.
8. The Finance Committee, at its discretion, shall conduct oversight hearings to assess the financial status of the tribe, compliance with this ordinance, or any other applicable federal, state, local or private rules and regulations, the adequacy of financial safeguards, and the overall fiscal condition of the Lumbee

Tribe of North Carolina.

SECTION 5: LIMITATIONS AND AMENDMENT PROCESS

1. 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.
2. 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

Enacted June 22, 2005

SECTION 6: SAVINGS CLAUSE

1. In the event that any phase, provision, part, paragraph, subsection, or section of this ordinance is found by court of competent jurisdiction to violate the Constitution, laws, or ordinances of the Lumbee Tribe of North Carolina, such phase, provision, part, paragraph, subsection or section shall be considered to stand alone and to be deleted from this ordinance, the entirety of the balance of the ordinance to remain in full and binding force and effect.

CERTIFICATION

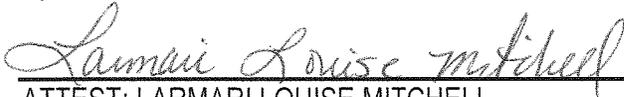
THIS CLLO-2012-0621-03 "**BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE**", ADOPTED AT A MEETING OF THE 21-MEMBER TRIBAL COUNCIL OF THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 17 MEMBERS WERE PRESENT, CONSTITUTING A QUORUM, THIS THE 21ST DAY OF JUNE 2012 BY A VOTE OF 15 FOR, 1 AGAINST, 0 ABSTENTION(S).



ATTEST: PEARLEAN REVELS

Date

Speaker, Tribal Council of the Lumbee Tribe of North Carolina



ATTEST: LARMARI LOUISE MITCHELL

Date

Secretary, Tribal Council of the Lumbee Tribe of North Carolina

PAUL BROOKS

Date

Chairman, Lumbee Tribe of North Carolina

POSTING

This CLLO-2012-0621-03 "**BUDGET APPROVAL AND MONITORING PROCESS.**" duly posted on this the 26th day of JUNE 2012.



ATTEST: RUTH B. LOCKLEAR

Date

Tribal Clerk, Lumbee Tribe of North Carolina

6-26-12

ROLL CALL VOTE RESULTS TO ADOPT

CLLO-2012-0621-03

“BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE”

 15 FOR, 1 AGAINST, 0 ABSTENTION(S)

District 1:	Audrey Revels Hunt	YES
District 2:	Terry Hunt	YES
	Larmari Louise Mitchell	YES
District 3:	Pearlean Revels	YES
	Lesaudri Hunt	YES
District 4:	Helen H. Locklear	YES
District 5:	Kernice Lee Locklear	EXCUSED
	Charles Bullard	YES
District 6:	Larry Anthony Chavis	YES
	Mcduffie Cummings	YES
District 7:	Robert Chavis	YES
	Larry Campbell	ABSENT FOR VOTE
	Terry Campbell	NO
District 8:	Steve Sampson	YES
District 9:	James Taft Smith	EXCUSED
District 10:	Terry Collins	YES
District 11:	Linda Revels	YES
District 12:	Danita Locklear	YES-TELECONFERENCE
	Walter Lowery	EXCUSED
District 13:	William Maiden	YES
District 14:	Homer Fields	EXCUSED

CERTIFICATION OF VETO OVERRIDE

THIS VETO OVERRIDE OF "BUDGET APPROVAL AND MONITORING PROCESS ORDINANCE" TRIBAL ORDINANCE CLLO-2012-0621-02 WAS CERTIFIED AT A MEETING OF THE 21 SEATED MEMBER TRIBAL COUNCIL OF THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 16 MEMBERS WERE PRESENT , CONSTITUTING A QUORUM, THIS 7TH DAY OF AUGUST, 2012 BY A VOTE OF 16 FOR, 0 AGAINST, 0 ABSTENTION(S).

**ROLL CALL VOTE RESULTS TO ADOPT
TRIBAL ORDINANCE ORDINANCE NO. 2005-0005 AMENDED 06/21/2012,
"BUDGET APPROVAL AND MONITORING PROCESS"
16 FOR, 0 AGAINST, 0 ABSTENTION(S)**

District 1:	Audrey Revels Hunt	YES
District 2:	Terry Hunt	YES
	Larmari Louise Mitchell	YES
District 3:	Pearlean Revels	YES
	Lesaudri Hunt	YES
District 4:	Helen H. Locklear	YES
District 5:	Kernice Lee Locklear	EXCUSED
	Charles Bullard	YES
District 6:	McDuffie Cummings	YES
	Larry Anthony Chavis	YES
District 7:	Robert Chavis	YES
	Larry Campbell	EXCUSED
	Terry Campbell	EXCUSED
District 8:	Steve Sampson	ABSENT
District 9:	James Taft Smith	YES
District 10:	Terry Collins	YES
District 11:	Linda Revels	YES
District 12:	Danita Locklear	YES
	Walter Lowery	ABSENT
District 13:	William Maiden	YES
District 14:	Homer Fields	YES

Pearlean Revels

ATTEST: PEARLEAN REVELS
Speaker, Tribal Council of the Lumbee Tribe of North Carolina

Date

Larmari Louise Mitchell

ATTEST: LARMARI LOUISE MITCHELL
Secretary, Tribal Council of the Lumbee Tribe of North Carolina

Date