

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

24TH NAVAJO NATION COUNCIL - Second Year, 2020

AN ACTION

RELATING TO BUDGET AND FINANCE COMMITTEE; AMENDING BFJA-04-20,
TITLED, "APPROVING THE POLICIES OF THE NAVAJO NATION OFFICE OF
THE CONTROLLER"; AMENDING THE TRAVEL POLICIES OF THE NAVAJO
NATION OFFICE OF THE CONTROLLER

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is the oversight committee for the Office of the Controller. The Budget and Finance Committee is empowered to review, recommend or propose the adoption, amendment or rescission of Plans of Operation for divisions and office over which it has oversight authority. 2 N.N.C. § 301(B)(13).
- B. The Budget and Finance Committee is empowered to promulgate policies and regulations concerning wages, expenditure reimbursement, and fringe benefits for Navajo Nation officials and employees. 2 N.N.C. § 301(B)(8).

SECTION TWO. FINDINGS

- A. The Budget and Finance Committee approved the Policies of the Navajo Nation Office of the Controller, (the "Policies") in Resolution BFJA-04-20 on January 21, 2020.
- B. Resolution BFJA-04-20 approved the Navajo Nation Travel Policies Manual ("the Travel Policies Manual"), attached as **Exhibit A**, which changed, the decades long travel policies in effect for Navajo Nation Council Delegates approved by Resolution BFAP-35-00, titled "Navajo Nation Council Policies and Procedures Handbook, attached as **Exhibit B**.

- C. Moreover, changes to the mileage reimbursement policy had unintended consequences for Council Delegates and employees.
- D. The Travel Policies Manual did not specifically reference rescinding Resolution BFAP-35-00. Accordingly, the approval of the Travel Policies Manual in Resolution BFJA-04-20 has created disruption and confusion for calculating approved expenditures for Council Delegates travel.
- E. The Budget and Finance Committee finds amending the Travel Policies Manual necessary until such time as additional discussion on the changes from the previous policy occurs.

SECTION THREE. APPROVING AMENDMENTS TO BFJA-04-20, PERTAINING TO TRAVEL POLICIES

The Budget and Finance Committee approves amendments to the Travel Policies Manual as follows:

Unless specifically stated, employees ~~and council delegates~~ are referred to as "individual" or "traveler." Council Delegate travel will continue to be governed by Budget and Finance Committee Resolution BFAP-35-00, until such time as that Resolution is amended.

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~~1. Mileage Reimbursement Rate. - Travelers are required to use Navajo Nation Fleet Management Vehicles (Fleet Management) first, and only use a Privately Owned Vehicle (POV) if a Fleet Management Vehicle is not available. If the traveler decides to use a POV even though a Fleet Management Vehicle is available, he/she may only request a reimbursement as lower Federal GSA rate (if Fleet Management Vehicle is available). Alternatively, if Fleet Management vehicle is not available than the higher Federal GSA rate can be utilized. Refer to the OOC website for more updated rate information.~~

Additional requirements for the use of POV, the operator should be licensed and have personal liability automotive insurance.

~~Local Travel requires the use of Fleet Management vehicles. Blanket Travel Authorization Forms will not be accepted for local travel (50 mile radius). Refer to Navajo Nation Motor Vehicles Handbook.~~

SECTION FOUR. DIRECTIVE TO THE CONTROLLER AND THE DEPARTMENT OF JUSTICE

- A. The Controller is directed to immediately make the changes approved through this Resolution in the Travel Policies Manual, and post the amendments to the Office of the Controller website.
- B. The Controller and the Department of Justice are directed to review the previous travel policies in Resolution BFJA-01-02 and compare that with Resolution BFJA-04-20 and provide a written report, outlining the changes made to the policies within thirty (30) days of approval of this Resolution.

SECTION FIVE. DIRECTIVE TO THE OFFICE OF THE SPEAKER

The Office of the Speaker is directed to review **Exhibit B**, Budget and Finance Committee Resolution BFAP-35-00, "Navajo Nation Policies and Procedures Handbook," and make recommendations to the Budget and Finance Committee to amend the Resolution. The Office of the Speaker shall provide this recommendation the Budget and Finance Committee within thirty (30) days of the approval of this Resolution.

SECTION SIX. EFFECTIVE DATE

This Resolution is effective upon the approval date by the Budget and Finance Committee.

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held by teleconference at which a quorum was present and that the same was passed by a vote of 3 in favor and 1 opposed, this 10th day of November 2020.



Jamie Henio, Chairperson
Budget and Finance Committee

Motion: Honorable Elmer P. Begay
Second: Honorable Raymond Smith, Jr.



Office of the Controller

The Navajo Nation

Travel Policies Manual



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Accounting Policies Manual

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DESCRIPTION	Travel	INDEX	
	Expense Management	POLICY	X
		PROCEDURES	
		EFFECTIVE DATE	

LEGAL AUTHORIZATION: 12 N.N.C. § 201, *et seq.*, 2 N.N.C. § 106 (CAP-10-11), (CO-45-12), 17 N.N.C. § 205 *et seq.*, Internal Revenue Service Publication 643, *Travel, Entertainment, Gift, and Car Expenses*

PURPOSE:

This section establishes policies and procedures related to the proper accounting and processing of travel authorization and expense reimbursements.

RESPONSIBILITY:

Accounts Payable (AP) Section

- Processing travel reimbursements after the travel expense report is reviewed for allowable cost, accurate totals, etc.
- Ensure the appropriate account is charged per type of expense.

Purchase Card (P-card) Section

- Audit of travel P-card packets in accordance with this policy.

Contract Accounting Section

- For grant funds, perform propriety review of the travel authorization form and supporting documentation prior to the submission to the AP section.

POLICY:

The Navajo Nation (Nation) is responsible for employees or council delegates on travel for tribal business. The Nation's travel process is twofold:

1. A Travel Authorization (TA) is initiated when the form is prepared by the traveler and reviewed by the Approval Authority for allowable travel costs prior to the travel dates.
2. A Travel Expense Report (TER) is completed after the completion of travel dates. The reports must include all supporting documentation required under this policy (i.e. Trip Report and Mileage Report).

Introduction

This policy will be applied consistently between General Funds and Grant Funds.

This manual provides information about approved business travel. The Nation will reimburse regular status employees and council delegates for travel related expenses that has been approved by an authorized individual under the following circumstances:

- The traveler has adhered to policies and procedures.
- The travel expenses are necessary, reasonable and allowable;
- The traveler acts in a prudent manner when expending Nation and Federal funds.
- The expenses have a legitimate business purpose and are supported by appropriate documentation.
- All expenditures are accurately reflected in the appropriate general ledger account.
- All expense claims are subject to corrections and/or adjustments during the review pursuant to these policies.



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Unless specifically stated, employees and council delegates are referred to as "individual" or "traveler."

Key travelers, such as political or professional "at will" individuals may run into situations where travel occurs prior to approval. In such cases, the traveler runs the risk of not being reimbursed for these travel expenses.

1. **Traveler's Responsibilities** – Travelers should use discretion when expending Nation funds and ensuring expenditures are necessary and appropriate for meeting business needs. In addition, travelers are expected to:
 - Be familiar with, and follow the policies and procedures specified in this manual.
 - Actual receipts for meals are required by non-card holders.
 - Submit all travel expenses within the time frames specified in the "Accountable Plan Information" section below.
 - Maintain an accurate record of daily expenses.
2. **Accountable Plan Information** – According to the IRS Pub. 463, for reimbursements or amounts paid directly by the Nation on behalf of the employee or council delegate, an Accountable Plan requires employees and council delegates to meet all the requirements listed below. The individual must:

- Have paid or incurred expenses while performing services as a Nation employee or council delegate.
- Adequately account for these expenses and return any reimbursement or allowance within a reasonable period*

**Based on IRS guidance, the Nation has determined that "reasonable" with regards to accounting for travel-related expenses to be 60 days from the last day of the trip. Therefore, to be reimbursed for travel related expense on a non-taxable basis, individuals must complete and submit their TER no later than 60 days from the last day of the trip. For more information regarding the Accountable Plan, please refer to Publication 463 at www.irs.gov.*

Per IRS Pub. 463, the definition of reasonable period of time depends on the facts and circumstances of your situation. However, regardless of the facts and circumstances of your situation, actions that take place within the times specified in the following list will be treated as taking place within a reasonable period of time.

- You will receive an advance within 5 business days prior to departure.
- You adequately account for your expenses within 60 days after they were paid or incurred (i.e. submit your TER)
- TERs submitted after 60 days from the last day of the trip will not be processed for reimbursement regardless of justification.

Note: It is important that expenses be accounted for in the fiscal year (October 1 – September 30) in which they were incurred. AP will seek the approval of the Controller before processing reimbursements that cross fiscal years.

3. **Approval Authority** – All employees below the level of department director shall obtain the approval of their department director, all department directors shall obtain the approval of their division director, all division directors shall obtain the approval of the President of the Navajo Nation for the Executive Branch, the Speaker of the Navajo Nation Council (NNC) for the Legislative Branch, the Chief Justice of the Navajo Nation for the Judicial Branch. The Speaker of the NNC shall approve all TA forms for council delegates. The Controller or his/her designee shall approve the President's, the Speaker of the NNC, and the Chief Justice's TA forms.



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The Approval Authority is responsible for closely scrutinizing all travel by staff, especially for attending training and conferences that are off the Navajo Nation.

- 4. Falsification** – Falsifying travel documents is prohibited and will be handled pursuant to the applicable Nation Personnel Policies Manual and other applicable laws, rules and regulations.
- 5. Changes to Travel Policies & Procedures** – The Office of the Controller (OOC) will periodically review travel policies and procedures; revisions may be made as part of the review process. The Nation travelers will be advised of any changes, all changes and or revisions will be published on the OOC's web page and will be effective when issued. Forms referenced throughout the manual are available on the OOC's website at www.nnooc.org.

Travel Policies

TA Forms Each traveler on Nation business travel must complete a TA form, and the form must be approved prior to the travel occurring. Travelers and Approval Authorities are to exercise prudent management of available resources. The Approval Authority is responsible for the review of the TA.

The purpose of the TA form is to document the authorization of allowable travel expenses. Specifically it documents the traveler, department, business purpose, and an estimate of the travel expenses to be incurred. The TA form includes a section for the following costs:

- Mileage rate
- Lodging
- Meals
- Miscellaneous
- Vehicle rental estimate
- Airfare estimate

Travel Advances – Regular status employees and council delegates who are non-Pcard holders are eligible for Travel Advances prior to their business travel.

- A regular status employee traveling under the authority of a specific Travel Authorization may request an advance against his or her salary to cover estimated travel expenses to be incurred. Temporary and Seasonal status employees are not eligible for travel advance against their salary.
- The maximum amount of the advance shall be the estimated allowable expenses incurred for Lodging and Meals.
- Travel advances that have been approved and paid to an employee shall be fully deducted from the individual's payroll check(s). Deductions for Travel advances will commence on the next payroll after the "Date of Return" on the Travel Authorization form. The request and acceptance of a Travel advance by employee or official authorizes this deduction.
- Employees cannot request a Travel Advance if there are two outstanding Travel Advances which have not been fully collected through payroll deduction.
- Travel advances shall be approved only if supported by a properly executed Travel Authorization which includes all prescribed approvals, and estimate of expenses and the encumbrance of these expenses.
- All requests for travel advance shall be submitted to the Office of the Controller at least sixteen (16) working hours prior to the time of departure, except where time is extremely important.
- When travel is cancelled and a travel advance was issued, the travel advance check must be returned to Accounts Payable Section immediately to be voided.
- Employees must plan their trips efficiently and effectively, therefore no modifications will be accepted regarding Travel Advances.



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1. **Mileage Reimbursement Rate** – Travelers are required to use Navajo Nation Fleet Management (Fleet Management) vehicles first, and only use a **Privately Owned Vehicle (POV)** if a Fleet Management vehicle is not available. If the traveler decides to use a POV even though a Fleet Management vehicle is available, he/she may only request a reimbursement at the lower Federal GSA rate (if Fleet Management Vehicle is available). Alternatively, if Fleet Management vehicle is not available then the higher Federal GSA rate can be utilized. Refer to the OOC website for more updated rate information.

Additional requirements for use of POV, the operator should be licensed and have personal liability automotive insurance.

Local travel requires the use of Fleet Management vehicles. **Blanket Travel Authorization forms will not be accepted for local travel (50 mile radius).** Refer to Navajo Nation Motor Vehicles handbook.

In the event a traveler chooses a mileage reimbursement claim in lieu of reasonable airfare, the amount authorized for reimbursement is limited to the amount of the lowest logical airfare. Bridge and highway tolls and parking fees are reimbursable.

Official Duty Station

- **Employee** – An official duty station is his/her primary place of work, as documented in the Human Resource Information System (HRIS). However, this can differ from the individual's primary place of residence, as documented in the HRIS. When claiming a mileage reimbursement, the mileage calculation should be performed from the destination to either the official duty station or the primary place of residence, whichever is shorter. Support for the mileage must be provided as identified by the OOC (Mileage Report). The Nation does not reimburse for commute time, which is defined as the distance between the primary residence and the primary place of work. The Nation does not reimburse for local travel, which is defined as a 50-mile radius from the primary place of work.
- **Council delegate** – An official duty station is his/her primary place of residence, as documented in the HRIS. Council delegates may only use the address within this system when requesting reimbursement for mileage.

The mile radius above is consistent with Federal Travel Regulations (41 CFR 300-3.1)

Expenses incurred due to automobile mechanical failure or accidents, including personal automobile insurance deductions are not reimbursed. Fuel and general wear and tear are not reimbursable as they are included in the mileage rate.

The Nation does not assume responsibility for deductibles or other uninsured loss to the vehicle.

2. **Lodging** – Allowable lodging is limited to the CONUS hotel rate for the destination city. Compliance with this section of the policy shall be determined based on the room rate alone, not including taxes and/or fees. If the city is not listed in the CONUS rates, then the lowest CONUS rate should be used. The traveler's personal preference in lodging shall be considered only when it does not result in an added expense to the Nation. Rates above the CONUS rate must be justified.

At times, it may be convenient or necessary to lodge in the private home of friends or acquaintances while traveling on Nation business. A token of appreciation for the host or hostess is appropriate, and expenditures of up to \$25.00 per night may be reimbursed. The employee shall attach a receipt or written justification by the owner of the house noting that the expenditure was "in lieu" of lodging to the expense report.



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The traveler may choose to use a personal timeshare for lodging if business travel destination is in same location, however, the Nation will not reimburse the traveler for the value of their personal timeshare. Reimbursement will be based on the lowest CONUS rate for lodging.

3. **Meals** – The Nation shall reimburse the cost of meals when an individual is on official travel by adopting as the policy of the Nation the federal policy reflected in the following table (CFR 41 CFR 301-11.101)

When travel is	Travel Days	Your allowance is
Less than 12 hours	Not Applicable	No allowance
More than 12 but less than 24 hours	One Day Travel	75 percent of the applicable M&IE rate for each calendar day you are in a travel status
24 hours or more on	The first day of travel	75 percent of the applicable M&IE rate
	Full days of travel	100 percent of the applicable M&IE rate
	The last day of travel	75 percent of the applicable M&IE rate

In general, travel related meals will be reimbursed on an actual basis. Travelers using actual expenses may not exceed the CONUS rate for the travel location. If the city is not listed in the CONUS rates, then the lowest CONUS rate should be used. Amounts charged above these rates will not be reimbursed. Meals included as part of registration and conference fees shall reduce the maximum allowed for meals accordingly unless the following apply:

- The individual is unable to consume the furnished meal because of medical restrictions or religious beliefs.
- The individual was unable to take part in a furnished meal due to the conduct of official business.

Meals incurred during travel defined as local travel are not reimbursable (50 mile radius)

4. Miscellaneous

- **Telephone Calls/International Phone Cards** – Telephone calls, specifically those necessary to obtain transportation and hotel reservations or to communicate to the office or one's family to indicate safe travel is reimbursable. A phone log must be completed and signed by the appropriate approval authority. Phone log forms can be found on the OOC website.
 - **Tips** – Reasonable tips associated with baggage handling, storage, and other services are reimbursable at \$5.00 per day in total.
 - **Travel Internet Connectivity** – Charges for internet connections for business use at hotels, conference sites, airports, and internet cafes while traveling are reimbursable with original receipts.
5. **Ground Transportation** – Reasonable charges for ground transportation such as taxicabs, shuttles, and internet-based transportation providers (e.g., Uber, Lyft) are allowed.
 6. **Vehicle Rental** – Whenever possible, the traveler should use free hotel shuttles or public transportation. Rental vehicles are acceptable at a destination city when arriving by airplane and public transportation is either more expensive or logistically unreasonable (e.g., lack of shuttle, excessive luggage). Compact vehicles shall be the standard authorization for individual travelers. However, mid-size or larger vehicles (excluding luxury



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transportation) may be used when transporting clients or when four or more individuals are traveling together and sharing a rental.

All accidents involving rental vehicles shall be reported to the rental agency, and a copy of the accident report and bill of repairs, if available, shall be attached to the individual's travel expense report. If the rental car is damaged, the rental company shall be instructed by the traveler to submit a claim to the Insurance Services Department, and the traveler shall notify the Insurance Services Department in writing, including a detailed description of the damage and a police report. The Insurance Services Department shall then handle the matter. The traveler shall decline insurance coverage offered through the rental car agency.

The renter is responsible for payment of all citations issued to the driver of the rental vehicle.

- Airfare** – Travelers can book airfare through the AP Operation's P-card or directly with the airline. Reasonable airfare will be reimbursed.

Only coach class or promotional fares will be allowed by the Nation. First class air travel is not an allowable expense; however, individuals are permitted to travel business class for international flights only. All travelers shall utilize the lowest logical fare, which is defined as the least expensive fare that falls within two hours of the preferred departure time, whenever possible.

Because most discounted fares require advance purchase, it is in the Nation's interest that individuals plan their air travel as far in advance as possible. All air travel shall be scheduled as soon as the TA is approved.

When personal travel is combined with business travel, only the business portion of the trip shall be reimbursed.

Travelers are responsible for any additional costs associated with changes made to travel plans made for personal reasons. Additional costs from changes to travel plans are allowed, provided proper justification is given. The traveler is responsible for any additional charges for missed flights or changes to itinerary, except when the circumstance that prevented the individual from adjusting his or her flight schedule was beyond his or her control, such as a natural disaster or a Nation business obligation.

Because of difference in airline handling of cancelled flights, credits are not applied back to the card but to the traveler in the form of credit to be used at a future date. The credits not used for Nation business will be payroll deducted.

- International Travel** – Any request for travel outside of the contiguous United States requires the approval of the Navajo Nation President for the Executive branch; or the Speaker of the Navajo Nation Council for the Legislative branch, or the Chief Justice of the Navajo Nation for the Judicial branch. Travelers should refer to the Department of Defense website for lodging and per diem amounts outside of the contiguous United States.

IERS – IERS must be submitted within 60 working days of the conclusion of each trip.

Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record (if facsimile copies are not acceptable).

Trip Reports – A Trip Report shall be attached to the traveler's IER. A Trip Report is a form report addressed to the person who approved the TA. The narrative of the Trip Report shall include the following:

- The Travel Authorization number;
- Time of departure and return;
- The place(s) visited during the trip;
- The purpose of the trip.



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- The person(s) contacted during the trip.
- The business purposes accomplished on the trip, and
- The original signature of the traveler and approval authority
- Justification for unauthorized expenses

TA and TER Review The P-card Section shall deploy a risk-based approach to its review of TAs and TERs. The risk levels are as follows:

Risk	Criteria	Frequency
Low Risk	This designation is reserved for departments or programs that have demonstrated a historical pattern of compliance and timely submission of supporting documentation.	Semi-annual
Medium Risk	This designation is reserved for departments or programs whose submission of supporting documentation is at times incomplete or late. However, they demonstrate a pattern of compliance with P-card policies.	Quarterly
High Risk	This designation is reserved for departments or programs that have demonstrated a pattern of both untimely submissions of supporting documentation and non-compliance with P-card policies.	Monthly

Sampling Methodology

In addition to the risk-based approach, the P-Card Section shall use sampling methodology to select TERs for testing each frequency period above.

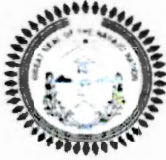
Risk	Frequency	Sample Methodology	Sample Size
Low Risk	Semi-annual	Low-risk sample	25
Medium Risk	Quarterly	Medium risk sample	40
High Risk	Monthly	Known non-compliant cardholders	Not applicable

The P-Card section will select a random sample of departments or programs for each risk level based on the sampling methodology. The P-Card Section will review all transactions for the selected departments.

The P-Card section will utilize an acceptable difference of plus or minus 5% or \$25 when reviewing transactions, whichever is lower. If a transaction does not agree to the supporting documentation within this acceptable difference, the transaction can be approved.

Non-reimbursable Expenses - Travel expenditures that are not reimbursable include, but are not limited to:

- Costs incurred by your spouse or other dependents traveling with you, excluding reasonable accommodation costs for an employee with special needs (41 CFR 301.13-1-3)
- Personal use and "snack" purchase outside of normal meal purchases
- Additional travel insurance, travel accident insurance or trip cancellation premiums
- Alcoholic beverages consumed as part of a meal or otherwise while traveling on the Nation business
- Insurance (both Collision Damage Waiver and Liability) from a car rental agency



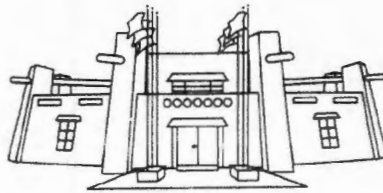
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- Additional expenses associated with the cost of first-class airfare.
- Costs for commuting between your home and place of employment
- Costs for personal medications
- Costs incurred by your failure to cancel transportation or hotel reservations
- Entertainment expenses, including movies in your hotel room and restaurant games
- Gasoline expenses when the automobile mileage reimbursement rate is claimed
- Magazines or newspaper expenses
- Kennel boarding for pets
- Hairstyling and haircut expenses
- Laundry or dry-cleaning expenses for trips less than one week.
- Other expenses not directly related to the business purpose of the travel assignment.
- Fines incurred for parking or speeding tickets

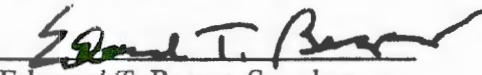
Non-reimbursable expenses incurred on the Nation P-card will be recouped through a payroll deduction.

EDWARD T. BEGAY
Speaker of the Navajo Nation Council



MEMORANDUM

TO : Alta Bowman, Accounting Manager
Chapter Accounting Section
Financial Services Department

FROM : 
Edward T. Begay, Speaker
Navajo Nation Council

DATE : April 28, 2000

SUBJECT : Navajo Nation Council Travel Policy (BFAP-35-00)



Transmitted is the Navajo Nation Travel Policies and Procedures Handbook. This was approved on April 4, 2000 by the Budget and Finance Committee, pursuant to BFAP-35-00. This policy will apply only to the Navajo Nation Council Delegates.

Please provide copies to your staff who are assign to work on Council Delegate's travel related documents. Thank you for your cooperation.

ATTACHMENT

cc: Clara M. Begay, Accounting Clerk, Chapter Accounting

*Navajo Nation Council Travel Policies and
Procedures Handbook*

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

Adopting the Navajo Nation Council Travel
Policies and Procedures Handbook

WHEREAS:

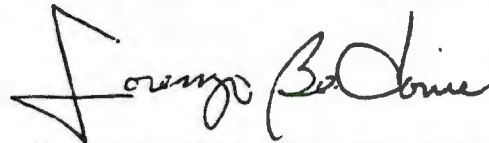
1. Pursuant to 2 N.N.C. §§ 371 and 374 (B) (7), the Budget and Finance Committee is continued as a standing committee of the Navajo Nation Council with the authority to approve policies and regulations concerning wages, expenditure reimbursement and fringe benefits for the Navajo Nation officials and employees; and
2. Programs of the Navajo Nation often categorize Navajo Nation Council Delegates as employees of the Navajo government. Council Delegates are elected officials of the Navajo Nation; and
3. It is in the best interest of Council Delegates to adopt a travel policies and procedures handbook for Council Delegates.

NOW THEREFORE BE IT RESOLVED THAT:

The Budget and Finance Committee of the Navajo Nation Council hereby adopts the Navajo Nation Council Travel Policies and Procedures Handbook. The Handbook is attached hereto as Exhibit "A".

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting at Window Rock, Navajo Nation (Arizona) at which a quorum was present and that same was passed by a vote of 4 in favor, 0 opposed and 0 abstained, this 4th day of April 2000.



Lorenzo Bedonie, Chairperson
Budget and Finance Committee

Motion: Raymond Jones
Second: Albert E. Ross, Jr.

EXHIBIT "A"

The Navajo Nation Council



Travel Policies and Procedures Handbook

Prepared by
The Office of the Speaker
Window Rock, Navajo Nation

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Itinerary Form OS-TA1

Lodging Receipt/Memorandum Form OS-TA2

Trip Report Form OS-TA3

NAVAJO NATION COUNCIL DELEGATE TRAVEL POLICY AND PROCEDURES HANDBOOK

I. OVERVIEW

Navajo Nation Council delegates are often on call to tend to Navajo Nation business on twenty-four (24) hour day, seven (7) day week schedule, with limited advance preparation. As members of the Navajo Nation Council, they are appointed to be members of one of the twelve standing committees of the Navajo Nation Council. The standing committees are often requested to travel to various locations throughout the Navajo Nation and United States of America to conduct official business on behalf of the Navajo Nation.

In addition to traveling to conduct official business, Council delegates by Navajo Nation law are required to be provided per diem payments and to be reimbursed one round trip mileage for attending committee meetings and Navajo Nation Council sessions. The per diem payments and mileage reimbursements are not paid in accordance with this or any other travel policy and procedures handbook. Navajo Nation law regulates these payments.

II. SCOPE

It is Navajo Nation policy to reimburse Council delegates for all expenses that are reasonably necessary and actually incurred when traveling on authorized Navajo Nation official business. While it is the Navajo Nation's intention that Council delegates travel in comfort, it is also the Navajo Nation policy that all travel be undertaken in the most economical mode consistent with business objectives. In no event shall modes of travel, accommodations, or meals be lavish or extravagant.

To be reimbursable, travel expenses shall be reasonable, necessary, lawful, and properly approved in accordance with the requirements of this handbook. These requirements not only follow good business practice but also comply with IRS requirements for deductible expenditures, which must be "ordinary, necessary, and reasonable to the conduct of a business." As most travel expenses--transportation, lodging, meals--meet the test of necessity, potential problems, for the Council delegate and the Navajo Nation, depend on the test of reasonableness.

2 N.N.C. Sections 106 (B), (C), (D), (E) and 169 (B) regulate the amount of per diem payment and mileage reimbursement to Council delegates for attending Navajo Nation Council sessions and standing committee meetings. Mileage reimbursement to Council delegates is at the CONUS rate for attending Council sessions and committee meetings, \$60 per diem for attending at least three hours of Council session or Committee meeting and \$80 per diem for the Chairperson of the standing committees. Claims for per diem payments and mileage reimbursements for attending Navajo Nation Council sessions and standing committee meetings shall be processed by using the claim forms provided by the Office of the Controller, not the TA forms.

III. STATEMENT OF PURPOSE

This Navajo Nation Council Travel Policies and Procedures Handbook has been designed in order to provide the following:

1. To increase coordination between the offices in the Legislative Branch that provide direct assistance to delegates who are requesting to travel;
2. To increase coordination among standing committees and members of the standing committees when requesting travel within and outside the Navajo Nation;

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3. To regulate reimbursable expenses; and
4. To maintain the reporting of travels and related business expenditures.

IV. GENERAL POLICY

It is Navajo Nation policy neither to encourage nor discourage travel and related business activity, but to expect that all Navajo Nation Council delegates use their best judgment and act prudently regarding travel expenditures in accordance with the policies contained herein. The following are the general policies:

1. Only reasonable and necessary expenses that are incurred in the course of accomplishing Navajo Nation official business objectives shall be reimbursed. Reimbursable expenses shall be reported promptly, accurately, and with the required documentation as provided herein.
2. Allowable expenses for all travel areas provided in this policies and procedures handbook shall be authorized and approved by the Speaker of the Navajo Nation Council in the following manner:
 - A. Travel requests utilizing standing committee travel account require the approval of the respective standing committee. The Chairperson of the respective standing committee shall submit in writing to the Office of the Speaker detailed information that indicates the vote taken by the committee authorizing the use of the committee travel account. Other information shall include, but not be limited to, the names of the delegates that will be traveling, place of travel, and date of travel.
 - B. Travel requests utilizing the Office of the Speaker travel account shall be considered at the sole discretion of the Speaker of the Navajo Nation Council.
 - C. Whenever Council delegates charge their travel expenses against another Navajo government program other than the Navajo Nation Council, Office of the Speaker, or standing committee accounts, the personnel having final authority to approve the use of the account and the Speaker of the Navajo Nation shall approve the travel authorization ("TA"). Council delegates utilizing Navajo government program accounts, including task forces, boards and commissions of the Executive, Legislative and Judicial Branches of the Navajo government, shall not subject Council delegates to abiding by the travel policies approved for use by Navajo government employees.
 - D. The Speaker's TA shall be signed by the Controller of the Navajo Nation, or his or her designee, for the purpose of ensuring that sufficient funds are available in the account the Speaker will use for his or her travel.
3. The Speaker shall exercise prudent management of available resources. The Speaker has the responsibility of closely scrutinizing all travel by Council delegates, especially for attending training and conferences that are outside the Navajo Nation.
4. Documentation of proposed travel shall be submitted on the TA form provided by the Office of the Controller. This form shall be properly completed by the Finance Section of the Office of the Speaker and personally signed by the Council delegate. An estimate of the allowable expenses (if any) shall appear on the TA. TA forms shall be submitted to the Office of the Controller far in advance of the time of departure, except where time is of the essence.

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5. Council delegates shall exercise good judgment with respect to travel expenses by employing the most economical means of transportation, lodging, and meals that is consistent with the need for comfort and for the effective conduct of business.
6. All travel arrangements for airline, and car rental reservations should be placed through the Navajo Nation's designated travel agent, which shall make the arrangements pursuant to the policies and guidelines established herein. The Controller of the Navajo Nation shall have the authority to update on an annual basis, or when necessary, the travel reimbursement rates in accordance with the Internal Revenue Services guidelines and CONUS rates.
7. Falsifying travel documents is prohibited, and will be handled pursuant to applicable Navajo Nation laws, rules, and regulations.
8. In instances where the Council delegate makes the changes to a travel itinerary for personal reasons, and not business, the Council delegates shall pay for any additional charges.
9. Council delegates traveling as members of any Navajo Nation enterprise boards, school boards, county supervisors and other entities shall comply with travel policies and procedures applicable to such boards and organizations, not this policies and procedures handbook.

V. DEFINITIONS

1. The "designated travel agent" is the single travel agency with which the Navajo Nation has contracted to provide travel planning, assistance to travelers and to aid the Navajo Nation in controlling costs, consistent with this policy.
2. "Navajo Nation" means, for the purpose of this handbook, Navajo Nation Council, standing committees of the Navajo Nation Council, subcommittees of the standing committees of the Navajo Nation Council and Navajo government programs.
3. "Official travel" is travel to perform business on behalf of the Navajo Nation from which the Navajo Nation derives a benefit. This travel is normally necessary when the official business cannot be accomplished by any other means at the Navajo Nation office to which the Council delegate is assigned.
4. "Reasonable expenditure" is defined as a payment, tendered for goods or services that primarily benefit the Navajo Nation rather than the Council delegate, in an amount that the Council delegate would readily pay if he or she were paying the expense himself or herself.
5. "Travel Areas" are:
 - A. AREA "A" -- The Navajo Nation and all other locations within the United States of America, except as provided by Area "B" herein.
 - B. AREA "B" -- Any of the following metropolitan areas. This list is subject to change and an updated list shall be published and released by the Office of the Controller when changes occur.

(1) Boston, Massachusetts

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- (2) Chicago, Illinois
- (3) Los Angeles, California
- (4) New York, New York
- (5) San Francisco, California
- (6) Washington, D.C.

C. AREA "C" -- All locations outside of the United States of America

VI. TRAVEL AUTHORIZATION FORMS REQUIRED

SPECIFIC POLICIES:

1. After the Speaker of the Navajo Nation Council approves the travel request by the Council delegate, the Legislative Advisor assigned to the standing committee of which the Council delegate is a member shall prepare and submit an itinerary form to the Finance Section of the Office of the Speaker. The completed itinerary form must provide information including, but not limited to, date, time and place of departure, travel advance required, etc. The itinerary form is appended hereto as Form OS-TA1.
2. An estimate of the allowable expenses to be incurred shall be prepared by the Finance Section on the TA form based on the itinerary submitted by the Legislative Advisor. The estimate shall be sufficient to cover all expenses to be incurred except the rental cost of Navajo Nation vehicles. When reporting expenses on the travel report, a memorandum justifying the expenditure(s) shall support any expenses not stated on the original TA.
3. Maximum daily rates for meals, lodging and other allowable expenses to be incurred in travel Area "C" shall be negotiated with the Controller before the estimate of the allowable expenses to be incurred can be prepared on the TA. The negotiation of allowable expenses shall be completed twenty (20) working days prior to date of departure.
4. Travel for conferences and meetings shall include complete cost analysis identifying all travel related expenses such as cost of tuition fee, meal costs included in the tuition fee, banquet, etc.
5. The Council delegate shall personally sign his or her signature on the TA form.

GUIDELINES:

1. The TA should be submitted to the Office of the Controller at least twelve (12) working hours prior to the time of departure to ensure the availability of funds and the estimated expenses are encumbered, except where time is of the essence.
2. It may be necessary to determine the estimate of allowable costs in advance. When an estimate for commercial airfare is necessary, the Council delegate should specifically inform the Nation's travel agent that the purpose of the estimate is to determine the overall cost of the intended travel.
3. Allowable expenses in excess of the estimate or when an estimate was not prepared on the TA may be reimbursed, provided that funds are available in the appropriate budget account and justified in the Trip Report.

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VII. MAKING TRAVEL ARRANGEMENTS

SPECIFIC POLICIES:

1. Council delegates should use the designated travel agent to make their business travel arrangements for airfare and commercial car rental.
2. All airline and rental car reservations booked for official travel of the Council delegate shall be charged to the Navajo Nation.
3. All Council delegates traveling by air shall utilize and accept the Lowest Logical Fare Routing (LLFR) whenever possible.

GUIDELINES:

1. To assist the travel agency in providing efficient, economical service, each Council delegate should complete a personal profile sheet, which would be on file with the travel agency. The profile sheet would provide detail information on the Council delegate's preferred airline, aircraft seating, hotel chain, etc., and record of any frequent flyer membership numbers.
2. Any instances of the designated travel agent providing less than satisfactory services or failing to secure the Lowest Logical Fare Routing should be reported to the Controller of the Navajo Nation in writing.
3. When pre-departure changes in travel plans require revision or cancellation of airline, hotel, or rental car reservations, Council delegates should immediately notify the designated travel agent so that the required changes can be made. Council delegates must keep in mind that not all airfares are refundable and, when airline itinerary is changed, the airlines often retain the non-refundable airfare by reserving the tickets for future use by the original traveler.

VIII. TRAVEL ADVANCES AGAINST SALARY

SPECIFIC POLICIES:

1. Council delegate traveling under a TA may request an advance against his or her salary to cover estimated travel expenses to be incurred, pursuant to 2 N.N.C. Section 107 (A), (B) and (C).
2. The maximum amount of the advance shall be the estimated allowable per diem expenses to be incurred less the amount, if any, of the expenses to be charged to the Navajo Nation (airline tickets, rental cars, hotel, etc.).
3. The travel advance approved and paid to a Council delegate may be deducted in full from the delegate's payroll check or checks, pursuant to 2 N.N.C. Section 107 (C).
4. In order for a travel advance to be approved, it shall be requested on a TA form provided by the Office of the Controller. Travel advances shall be approved only if supported by a properly executed TA, which includes all prescribed approvals, an estimate of expenses, and the encumbrance for these expenses.

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5. When travel is cancelled and a travel advance check was issued, the check shall be reported to payroll section of the Division of Finance immediately by returning the check so it can be voided. If the Council delegate fails to return the advance, the payroll section shall immediately initiate a payroll deduction.
6. To avoid substantial travel advances, the Controller of the Navajo Nation may issue a purchase order to cover the cost of lodging and meals in lieu of travel advances if there are 5 or more Council delegates travel to the same destination and for the same purpose.

GUIDELINES:

1. All requests for travel advances should be submitted to the Office of the Controller at least sixteen (16) working hours prior to the time of departure, except where time is of the essence.

IX. CREDIT CARDS

SPECIFIC POLICIES:

Council delegates may apply for the use of Travel Charge Cards, which may be issued to qualified delegates for the sole purpose of paying for travel expenses authorized by this policies and procedures handbook.

1. Council delegates may apply for a travel charge card through the Office of the Controller. The Controller shall provide the appropriate application form to the Council delegate.
2. The Travel Charge Card shall be issued and controlled as follows:
 - A. The Controller shall have the authority to cancel Travel Charge Cards at any time for good cause while the cardholder is still a Council delegate.
 - B. The Council delegate shall agree to relinquish the Travel Charge Card to the Travel Office upon termination of term or when requested to do so.
 - C. Travel Charge Cards shall be issued through and relinquished to Travel Office.
 - D. The Controller may establish additional controls.
3. Responsibilities for payment of Travel Charge Card monthly statements shall be as follows:
 - A. All travel expenses and purchases paid for with the Travel Charge Card **shall be the responsibility** of the Council delegate to whom the card was issued.
 - B. Failure to pay for travel expenses and purchases when the monthly statement is received shall cause the delegate to pay late charges and may result in cancellation of the Travel Charge Card.
 - C. The Controller may payroll deduct a delegate to pay off the delegate's delinquent travel charge card.

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X. AIR TRANSPORTATION

The Navajo Nation utilizes the lowest logical commercial fares. These tickets are non-refundable. Therefore, the traveler should not ticket a flight if there is a possibility of not being able to travel. Changes are costly and should be made only in case of true emergencies. Subsections 1, 2, 3, 4, 5, 6 and 7 of this section are applicable only to commercial fares, not the Navajo Nation Department of Air Transportation and charter aircraft.

1. Lowest Logical Fare Routing

All delegates traveling by air shall utilize Lowest Logical Fare Routing (LLFR). LLFR is the lowest fare for the trip, which meets the following requirements:

- A. Schedule falls within a two-hour "window" around the requested departure and arrival.
- B. Has no more than one interim stop each way.
- C. Results in scheduled layover time not exceeding two hours domestic or four hours international.

2. Negotiated Fares

Delegates may be eligible as non-mandatory users of Federal Government Airfares and may become eligible as mandatory users. The designated travel agent and/or the Navajo Nation Government may from time to time negotiate with carriers for special discount fares. The designated travel agent shall automatically book air travel on airlines offering discount fares appropriate for the given delegate. Delegates shall not request other carriers when airlines offering discount fares have available seating.

3. Advance Reservations

Because most discounted fares require advance purchase, it is in the Navajo Nation's interest that delegates plan their air travel as far in advance as possible.

- A. All travel shall be scheduled at least seven (7) calendar days in advance, except when time is of the essence.
- B. Delegates who travel to regularly scheduled meetings shall purchase air travel tickets thirty (30) calendar days in advance to secure the lowest fares.

4. Class of Services

Tourist, Coach (Y) or specially reduced fares shall be used for domestic and international travel, with the following exceptions:

- A. On international flights (except to Canada and Mexico), Business Class may be used, but only if the flying time exceeds four hours past U.S. departure point.
- B. In the event that no Coach or Business Class accommodations are available, and alternate flights or rescheduling is not feasible, upgrades to First Class may be used.

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5. Airfare Booking and Frequent Flyer Programs

The travel agent should book all business travel by the most direct route and with the lowest fare within a "two-hour window" of the requested departure/arrival time. Delegates may not request particular airlines or particular routes to accumulate mileage in a frequent flyer program, unless fares for these airlines and routes are consistent with the Lowest Logical Fare Routing. Mileage accumulated from frequent flyer programs shall be the property of the Navajo Nation and should be retained for business use.

6. Personal/Business Travel

When personal travel is combined with business travel, only the LLFR business portion of the trip shall be reimbursed, with the amount determined as of the date ticketed. Details of personal travel shall be identified at the time of booking.

However, if a delegate secures overall travel savings by using a discounted fare that requires a weekend stay, at the beginning or end of the trip, the Navajo Nation shall reimburse reasonable hotel and meal expenses for the extension, provided such expenses do not exceed the amount of savings realized from the discounted air fare.

7. Changes in Travel Arrangements

When changes in travel plans require either cancellation of or changes to airline tickets, the travel agent shall be notified immediately. En route changes that do not require a fare change may be handled directly by the delegate with the airline ticket counter. Changes that do require a fare change shall be handled by calling the designated travel agent's 24 hour 1-800 number. If changes are made for personal reasons rather than business, the Council delegate shall pay any additional fines, fees and fares. Changes for business reasons shall be justified on trip report. The Council delegate is responsible for any additional charges for missed flights, except when the circumstance that prevented the traveler to adjust his or her flight schedule was beyond his or her control such as natural disaster, prolonged meeting, etc.

8. Use of Navajo Nation Department of Air Transportation

- A. The Navajo Nation owns and operates three airplanes; their use is scheduled on a first come first serve basis. Priority will be given to the Office of the President, Office of the Speaker, Council delegates or their designees.
- B. The use of the Department of Air Transportation aircraft shall be used when it is economically feasible as compared to other modes of transportation.
- C. Delegate time/productivity should be used to calculate the total cost of travel by each user. The wages and lost productivity time of travelers should be used in calculating the true cost of traveling on the Navajo Nation aircraft.
- D. When arrangements are made with the Department of Air Transportation, traveler must provide a copy of an encumbered Travel Authorization form.

9. Use of Charter Aircraft (i.e. Gallup flying services, Four Corner Aviation, etc.)

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- A. Use only in the event that there is no Navajo Nation Air Transportation Aircraft available.
- B. Use of chartered aircraft is subject to approval by the Speaker.
- C. All chartered aircraft must be operated in accordance with Federal Aviation Regulations part 135 and must be certified to operate in instrument flying conditions.
- D. All pilots of chartered aircraft must be operated in accordance with Federal Aviation Regulations part 135 and must be qualified for flight in instrument flying conditions in accordance with part 125 regulations.
- E. All corporations contracted to provide charter service shall carry a minimum insurance liability of \$1,000,000 per passenger seat.

10. Air Transportation Expenses Not Reimbursed

- A. **Upgraded Class of Service**--Delegates who wish to upgrade, which is sometimes permitted at check-in for a nominal expense, may do so at their own expense.
- B. **Trip Insurance**--The Navajo Nation provides coverage for accidental injury or death for all delegates traveling on Navajo Nation business. Additional coverage may be purchased at the delegate's expense.
- C. **Airport Lounges**--The Navajo Nation shall not pay for or reimburse expenses on airport lounge club memberships for delegates.
- D. **Excess Baggage**--The Navajo Nation shall reimburse for excess baggage only when such excess is Navajo Nation equipment.
- E. Additional charges on flight changes for personal reasons.

XI. GROUND TRANSPORTATION

SPECIFIC POLICIES:

- 1. Council delegates shall use rental vehicles only when no other modes of transportation are available. When considering ground transportation at destination, Council delegates shall use the following in the order of availability: (1) Navajo Nation vehicles, (2) courtesy vehicles, (3) airport limousines, (4) buses, (5) subway, (6) taxis, and (7) rental vehicles.
- 2. All arrangements for vehicle rentals should be made through the Navajo Nation's designated travel agent. Companies with whom the Navajo Nation has discount rates shall be used, wherever available.
- 3. Compact vehicles (B Class) shall be the standard authorization for individual Council delegates. However, Midsize (C Class) or larger vehicles may be used when transporting clients or when four or more Council delegates are traveling together and sharing rental.

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4. In the U.S.A., its territories and possessions, and Canada, Council delegates shall decline all extra cost for insurance coverage.
5. All accidents involving rental vehicles shall be reported to the rental agency, and a copy of the accident report and bill of repairs, if available, shall be attached to the Council delegate's travel expense report.
6. The renter is responsible for payment of all citations issued to driver on rental vehicle.
7. All expenses for which the Council delegate seeks reimbursement shall be documented on the expense report. Reimbursable expenses and the necessary documentation are as follows:
 - A. Airport Limousine or Bus -- cash receipt, required if over \$10.00.
 - B. Taxi -- cash receipt, required if over \$10.00.
 - C. Gasoline -- cash receipt or credit card receipt required.
 - D. Parking Fees, Tolls -- no receipt required.
 - E. Tolls, Subway or bus tokens -- no receipt required.

GUIDELINES:

1. One vehicle per four passengers should be the principle measure when determining the need for an additional rental car.
2. If the rental car is damaged, the rental company must be instructed by the Council delegate to submit a claim to the Insurance Services Department, and the Council delegate must notify the Insurance Services Department in writing, including a detailed description of the damage. The Insurance Services Department will then handle the matter.
3. The Controller at his discretion may pay charges to rental company and recover funds, through payroll deduction of traveler.
4. Where applicable, rented vehicles should be returned with full tanks of gasoline to avoid the high prices charged by rental companies.

XII. PERSONAL VEHICLE

SPECIFIC POLICIES:

1. Council delegates may use their personal vehicle for Navajo Nation business trips, provided they carry the minimum personal liability insurance in the amount required by the state in which their personal vehicle is registered.
2. Mileage allowance shall be the per mile rate for business miles published by the Federal Travel Regulation at the beginning of The Navajo Nation's fiscal year. The Controller through a memorandum will provide notification of per mile rate changes.

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3. The Council delegate shall be reimbursed for the actual miles traveled in a privately owned vehicle provided by the Council delegate. Mileage will be reimbursed using the most direct route with not more than ten (10) miles per trip for incidental travel added when there is no justification provided by the Council delegate. The Council delegate shall submit on the travel report the actual odometer readings taken at the beginning and at the end of the trip. If odometer readings are not furnished, the standard mileage chart published by the Office of the Controller or a Rand McNally map shall be used to reimburse the Council delegate, without consideration for any Intra-city travel.
4. Business mileage travel is reimbursed from the Council delegate's residence.
5. When more than one (1) Council delegate utilizes the same private vehicle, only the person owning the vehicle or responsible for the vehicle may include on his or her TA an estimate of these expenses and claim reimbursement for these expenses.
6. Total reimbursement for the trip (mileage, tolls, other living expenses en route) when a personal vehicle is used in lieu of the commercial air transportation shall be limited to the amount that would have been incurred had the Council delegate used Lowest Logical Fare routing means of commercial air transportation.

GUIDELINE:

1. Mileage rate, bridge and highway tolls, and parking fees are reimbursable when properly documented on the travel expense report.

XIII. USE OF NAVAJO NATION VEHICLE

Council delegates may use Navajo Nation vehicles if one is available to conduct official Navajo Nation business in the following manner:

1. Council delegate shall be authorized and qualified to operate the vehicle. Since the Navajo Nation vehicles are leased or rented from the Navajo Nation Fleet Management Department through the use of an Interdepartmental Charge Requisition, an estimate of the cost for use of a Navajo Nation vehicle shall not appear on the Travel Authorization.
2. Delegates utilizing a Navajo Nation vehicle outside of the Navajo Nation shall submit a TA to Fleet Management Department to identify the specific destination and purpose of travel.

XIV. LODGING

SPECIFIC POLICIES:

1. Reasonable commercial accommodations and rates shall be utilized at all times.
2. The Council delegate's personal preference in lodging shall be considered only when it does not result in added expense to the Nation. Council delegate may make his or her lodging reservation, or seek the assistance from the Legislative Advisor, Finance Section of the Office of the Speaker and/or the Designated Travel Agent.

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3. Approved rates are for single occupancy and for accommodations priced no higher than mid-range in the hotels published prices, except as provided herein.
4. Only room rates including mandatory taxes shall be reimbursable; charges for personal items such as movies, haircuts, liquor, and personal telephone charges shall not be reimbursed.
5. Additional costs incurred in traveling with a dependent shall not be reimbursed, unless the presence of the dependent was necessary for the completion of Navajo Nation business or required for medical purposes; travel arrangements for dependents shall require the advance approval of the Speaker. Council delegates are responsible for make travel arrangements for their dependents or companion.
6. If an unauthorized traveler (wife, child, etc.) occupies a room with an authorized Council delegate, the single rate charge shall be reimbursed if such rates can be determined. If the single rate charge cannot be determined, 75 percent of the rate charged shall be reimbursed.
7. At times, it may be convenient or necessary to lodge in the private homes of friends or acquaintances while traveling on Navajo Nation business. A token of appreciation for the host or hostess is appropriate, and expenditures of up to \$25.00 per night may be reimbursed. The Council delegate shall attach a receipt or written justification by the owner or renter of the house noting that the expenditure was "in lieu of" lodging to the expense report. The name, address, amount, telephone number and number of nights stay at the recipients residence shall be indicated on the expense report. Appended hereto is the receipt or written justification form marked as Form OS-TA2.
8. To be reimbursed, all incurred room charges shall be supported by the original itemized bills/receipts, with name of hotel, address and phone number.
9. The maximum allowable reimbursement for daily lodging in Areas "A" and "B" shall be the amount specified in the CONUS PER DIEM RATES (which is published by the GSA Travel Services) for the city in question. If the city where lodging is purchased is not listed in the CONUS Per Diem Rates. The Controller shall include these Per Diem Rates in the Budget Development Instructions each fiscal year. Lodging and all applicable taxes and occupancy fees will be paid per Federal CONUS Per Diem Rates.
10. The maximum allowable reimbursement for daily lodging in Area "B" shall be set by the Controller and shall be included in Budget Development Instructions each fiscal year.
11. Council delegates shall cancel any unneeded reservations directly or through the designated travel agent. Cancellation shall be recorded with the designated travel agent by the Council delegate for future use to protect the Navajo Nation and the Council delegate from possible billing or collection. No show bills are an unnecessary and completely avoidable expense and shall not be reimbursed unless there is written justification that provides detailed and reasonable grounds why the reservation was not canceled which must be reviewed and approved by the Controller of the Navajo Nation prior to reimbursement.

GUIDELINES:

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1. Unless another establishment is more economical, or site location poses a major problem, reservations should be made with the lodging chains, if any, with whom the Navajo Nation, or designated travel agent, has negotiated reduced rates.
2. Council delegates should always confirm at the check-in desk that the corporate or other discount rate is being honored. They should also check their bill carefully at checkout, being sure not to pay for services that were not provided.
3. A credit card slip is not acceptable, insufficient and will not be reimbursed.
4. The traveler may choose to use one of the hotels that have a Direct Bill Agreement with the Navajo Nation.
5. Traveler should be aware of check out time to avoid additional charges, as the Navajo Nation will not reimburse for these charges.

XV. MEALS

1. The Navajo Nation shall reimburse the cost of meals when a Council delegate is in travel status from home when on Navajo Nation business, except otherwise provided herein. This section shall not apply to Council delegates traveling from their residence to attend standing committee meetings/hearings and Navajo Nation Council sessions; per diem rate is set by 2 N.N.C. Section 106 for attending committee meetings/hearings and Navajo Nation Council sessions.
2. The maximum allowable reimbursement for daily meals in Areas "A" shall be the amount specified in the CONUS Per Diem Rates (which is published by GSA Travel Services) for the city in question. If the city where meals are purchased is not listed in the CONUS Per Diem Rates, then the allowable reimbursement shall be the amount specified for the city nearest to that in question which is listed in the CONUS Per Diem Rates. The Controller shall include these rates in the Budget Development Instructions each fiscal year.
3. When Council delegates travel for more than one day, the first and last day of travel shall be reimbursed pursuant to the quarter hour rate set by the Controller of the Navajo Nation. All additional days will be reimbursed at 100% of CONUS Per Diem Rates.
4. The maximum allowable reimbursement for daily meals in Area "B" shall be set by the Controller and shall be included in the Budget Development Instructions each fiscal year.
5. Meals included as part of Registration and Conference Fees shall reduce the maximum allowed for meals accordingly.
6. Expenses for alcoholic beverages are not allowable for reimbursement.

XVI. MISCELLANEOUS EXPENSES

1. Telephone

Expenses for business calls paid for by the Council delegate shall be reimbursed. Whenever possible, business calls should be made at the Council delegate's hotel or motel and charged to his or her bill. In such cases, the Council delegate shall indicate on his or her hotel bill the party

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to whom the call was placed and the purpose of the call. Telephone calls may not be charged to a Navajo Nation telephone from a third number. A statement indicating the date of the call shall support business calls placed from a telephone other than at the traveler's hotel or motel, the party called, the purpose of the call, and the cost.

2. Tips

Tips for meals are included in CONUS Per Diem Rates. The actual amount paid by the Council delegate for tips, not automatically the maximum allowable, shall be considered allowable expenses subject to the following limitations: Tips for meals and taxis are limited to 15% of the actual cost. Tips for baggage handling at hotels and airports are limited to \$2 per departure or arrival.

3. Registration and Conference Fees

The actual cost of required registration and conference fees paid by the Council delegate shall be considered allowable expenses. Receipts shall be obtained and submitted to the Office of the Controller for reimbursement purposes. If the fees include meals, the maximum allowable reimbursement for meals shall be reduced accordingly.

4. Other Expenses

Any other reasonable expenses associated with faxing and photocopying documents, securing office supply material such as pen and paper, and sending by mail official documents paid by the Council delegate, which are necessary to conduct official business, shall be considered allowable. Such expenses shall be included in the estimate on the Travel Authorization. Laundry, entertainment, haircuts, literature, liquor, and other incidental items are considered personal expenses and shall not be reimbursed.

5. Per Diem or expenses of other Authorized Travelers

If an authorized Council delegate is going to pay and be responsible for the expenses of any other authorized travelers traveling with him or her, an estimate of the expenses to be paid for on behalf of other traveler shall be included on his or her Travel Authorization.

The Council delegate shall not include in his estimate or make payment to others for mileage or meals of Council delegates traveling with him or her. Each traveler shall make his or her own claim for meals.

XVII. PAYMENT METHODS

SPECIFIC POLICIES:

1. Allowable expenses, except those paid directly by the Navajo Nation, which are incurred by the Council delegate and included in his or her Travel Authorization estimate shall be reimbursable by the Navajo Nation, provided that funds availability is verified and approved by the Office of the Controller prior to departure, except as otherwise provided herein.

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2. Unless authorized by the Controller, only the following expenses may be billed directly to the Navajo Nation. All other expenses shall be paid for by the Council delegate and may be reimbursed.

A. Commercial Air Fares

- i. If authorized to utilize commercial aircraft, the Council delegate shall obtain an itinerary and an estimate of the cost of the ticket shall be included on the Travel Authorization. The itinerary shall be attached to the Travel Authorization showing the time, date, and location of each departure and arrival, and the name of airline and flight number. The cost of the ticket shall be billed to the Navajo Nation. The majority of airlines issue electronic tickets; therefore the Traveler must show their identification to obtain their ticket at the Airline Ticket Counter. If a change of plans does not reasonably require the Council delegate to change routes, or obtain another ticket, any additional cost may be charged to the Council delegate.
- ii. The Council delegate shall plan his or her trip sufficiently so that changes in itinerary which result in unused flight tickets or additional flight tickets will be held to a minimum. Any Council delegate guilty of habitually changing flight tickets shall be required by the Controller to purchase his or her ticket out of his or her personal funds and request reimbursement upon completion of travel.

B. Charter Air Flights

- i. If authorized to utilize chartered aircraft, the Council delegate shall arrange for all "Charter Flights" through the Navajo Nation Air Transportation Department. Charter flights shall be used for emergency or cost saving purposes only, and not merely for the convenience of the Council delegate.
- ii. The Air Transportation Department is hereby authorized to restrict and/or prohibit the use of charter flights when regularly scheduled flights or other means of transportation are available and more economical.

C. Rental Cars

If authorized to utilize a rental car, the Council delegate should obtain an itinerary from the Travel Agent for confirmation number and a car rental voucher if applicable from the Travel Office.

D. Lodging Costs

Hotel/Motel costs may not be billed to the Navajo Nation except through the Purchase Order or a Request for Direct Payment with the prior approval of the Controller or his or her designee and only when a group of 5 or more Council delegates are traveling to a single location for the same purpose or when there will be an extended stay at a single location

- i. General Guidelines for Purchase Requisitions and Request for Direct Payment:

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1. Length of stay at the same location. If the Council delegate will be staying at the same location for seven (7) or more continuous nights, there is justification for the processing of a Purchase Requisition or Request for Direct Payment.
2. Large group of travelers staying at the same location. If a group of 5 or more delegates are staying at the same location there is justification for the processing of a Purchase Requisition or Request for Direct Payment.

Both of these situations require a written justification and approval prior to encumbering and processing. Unless there are extenuating circumstances, Purchase Requisition or a Request for Direct Payment not meeting the general guidelines will be returned to the originating department or program.

E. Meal Cost

Meal Cost may not be billed to the Navajo Nation except through the Purchase Order or a Request for Direct Payment with the prior approval of the Controller or his or her designee, only when a group of Council delegates are traveling to the same location for the same purpose. A single vendor shall be used to provide the meals.

XVIII. EXPENSE REPORTING

1. Council delegates shall submit expense reports for any claims for reimbursement. The expense report not received by the Office of the Controller within thirty (30) days after the conclusion of a trip may cause the advance to be deducted from the paycheck before the reimbursement is processed. This procedure shall be followed unless the Controller approves different arrangements in advance. The request and acceptance of an advance by a Council delegate so authorizes this deduction.
2. Council delegates shall submit the Travel Expense Report portion of the Travel Authorization, obtainable from the Office of the Controller, for all business travel and related business expenses incurred on behalf of the Navajo Nation. The reports shall be submitted to the Speaker for approval, with original signatures. The Speaker shall be responsible for the timeliness, completeness, reasonableness, and propriety of expenditures, in accordance with Navajo Nation policy as contained herein and the Navajo Nation laws.
3. Allowable expenses not stated on the TA as approved by the Speaker for travel shall be justified on the report form.
4. Travel Expense Reports SHALL be submitted within thirty (30) days of the conclusion of each trip.
5. A completed trip report form shall be attached to the Council delegate's Travel Expense Report for a trip authorized by the Speaker. A Trip Report is a memorandum addressed to the Speaker – see appended Form OS-TA3. The narrative of the Trip Report shall include the following:
 - A. The Travel Authorization number.
 - B. The place or places visited during the trip.

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- C. The purpose of the trip.
 - D. The person(s) contacted during the trip.
 - E. The business purposes accomplished on the trip.
 - F. The Original signatures of traveler and approval authority.
6. Expenses shall be reported chronologically on a day-to-day basis.
 7. When expenses are shared between two or more Council delegates, each Council delegate shall include his or her share of the expense and document the circumstances.

GUIDELINES:

1. The Finance Section of the Office of the Speaker may request dis-encumbrance after sixty (60) calendar days of the trip if no claims have been made. All Travel Authorizations will be disencumbered (closed) after sixty (60) calendar days. No reimbursement will be processed thereafter.
2. If nothing was accomplished on the trip or the Navajo Nation received no benefits from the trip, the trip should not have been taken and the Speaker may disallow any reimbursement, except when the circumstances were beyond the control of the Council delegate.
3. The use of averages or approximations is not accepted. When the period of travel is greater than seven (7) days, a photocopy of the Expense Report portion of the Travel Authorization should be used to report the additional days.
4. Council delegates must maintain an accurate record of daily expenses.

XIX. CLARIFICATIONS TO THE POLICIES AND PROCEDURES

The Controller may issue whatever directives and memoranda, in consultation with the Finance Section of the Office of the Speaker, he or she deems necessary to clarify the intent of these Policies and Procedures.

XX. AMENDMENT TO THE POLICIES AND PROCEDURES

Upon the recommendation of the Controller of the Navajo Nation and Finance Section of the Office of the Speaker, the Budget and Finance Committee of the Navajo Nation Council may amend the Navajo Nation Travel Policies and Procedures.

APPENDICES

FOR COUNCIL DELEGATE ITINERARY ONLY

Delegate's Name: _____ SSN: _____

Purpose of the Trip: _____

Date Leaving: _____ Date Returning: _____

Account to be used: _____

1. Do you need to rent a car? Yes No

2. Preference for Hotel (names):

a. _____ c. _____

b. _____ d. _____

Other notes for lodging (purchase order available only if five (5) or more delegates are traveling):

3. Commercial Airline (if applicable):

a. Which town or city do you prefer to leave from?

Please mark A.M. or P.M.

A.M. P.M. b. Which town or city do you prefer to return to?

Please mark A.M. or P.M.

A.M. P.M. c. Which town or city will you also be making stops for meeting(s) (i.e. you may have meetings at Albuquerque then travel to Washington, D.C.)?

4. Registration/Tuition or Conference Fees:

 Yes, registration fee is required (please attach registration form). No, registration fee is not required.5. Do you need travel advance? Yes No

If yes, how much? _____

Meals Only _____

Lodging Only _____

Meals and Lodging _____

Full Amount _____

Other notations: _____

Legislative Advisor for Committee Member_____
Date Submitted

**NAVAJO NATION COUNCIL DELEGATE
Lodging Receipt/Memorandum**

Name of Delegate: _____ Travel Authorization No.: _____

I, _____ (homeowner or renter), provided lodging for the above named
Council delegate from ___/___/___ to ___/___/___ . In return I have received \$_____. If
there are any questions, I may be reached at (_____) _____ - _____.

Mailing Address:

Signature

Date

**NAVAJO NATION COUNCIL DELEGATE
Lodging Receipt/Memorandum**

Name of Delegate: _____ Travel Authorization No.: _____

I, _____ (homeowner or renter), provided lodging for the above named
Council delegate from ___/___/___ to ___/___/___ . In return I have received \$_____. If
there are any questions, I may be reached at (_____) _____ - _____.

Mailing Address:

Signature

Date

BUDGET AND FINANCE COMMITTEE

November 10, 2020

Special Meeting

VOTE TALLY SHEET:

Legislation No. 0277-20: An Action Relating to Budget and Finance Committee, Amending BFJA-04-20, Titled, "Approving the Policies of the Navajo Nation Office of the Controller", Amending the Travel Policies of the Navajo Nation Office of the Controller *Sponsored by Raymond Smith, Jr., Council Delegate*

Motion: Elmer P. Begay

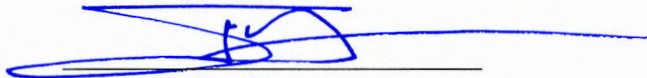
Second: Raymond Smith, Jr.

Vote: 3-1, Chairman not voting

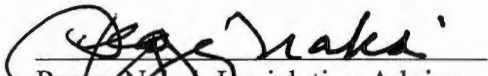
Final Vote Tally:

Jamie Henio		
Jimmy Yellowhair	yea	
Raymond Smith Jr.	yea	
Elmer P. Begay	yea	
Amber K. Crotty		nay
Nathaniel Brown		

Absent: Nathaniel Brown



Jamie Henio, Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee