

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

24<sup>TH</sup> NAVAJO NATION COUNCIL - Second Year, 2020

AN ACTION

RELATING TO BUDGET AND FINANCE COMMITTEE; RESCINDING RESOLUTIONS BFJY-114-86, RELATING TO THE USE OF PROCEEDS FROM THE SALE OF TRIBAL VEHICLES AND BFD-37-14, RELATING TO PURCHASE CARD POLICIES; AMENDING RESOLUTION BFJA-01-02, RELATING TO THE EMPLOYEE TRAVEL POLICIES AND PROCEDURES; APPROVING THE 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 offices 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 previously approved resolutions relating to policies and procedures for the Office of the Controller including: BFJY-114-86 Relating to the Use of Proceeds from the Sale of Tribal Vehicles, BFJA-01-02, Relating to the Employee Travel Policies and Procedures, and BFD-37-14, Relating to Purchase Card Policies.
- B. The Budget and Finance Committee of the Navajo Nation held a work session on September 12, 2019 with the Office

of the Controller to discuss the current and proposed policies.

- C. The "Policies for the Navajo Nation Office of the Controller" (the "Policies") are attached as **Exhibit A**.
- D. The Policies govern the following areas: Accounts Payable, Accounts Receivable, Cashiers, Contract Accounting, Financial Statement, General Accounting, Investment, Office Supply Center, Office of the Controller Administration, Payroll, Purchase Card, Property Management, Travel and Systems.
- E. Procedures for the Office of the Controller, to the extent they are internal processes of the Office of the Controller, may be promulgated by the Controller without further approval by the Budget and Finance Committee. However, any processes that detail the methods to be employed by customers, Navajo Nation government employees, contractors, or elected officials, are considered regulations.
- F. All regulations for the Office of the Controller shall be approved by the Budget and Finance Committee.

**SECTION THREE. RESCINDING RESOLUTIONS BFJY-114-86 and BFD-37-14**

The Budget and Finance Committee rescinds the following previously approved policies of the Navajo Nation Office of the Controller: BFJY-114-86 "Relating to the Use of Proceeds from the Sale of Tribal Vehicles", and BFD-37-14, "Relating to Purchase Card Policies."

**SECTION FOUR. AMENDING BFJA-01-02, THE EMPLOYEE TRAVEL POLICIES AND PROCEDURES HANDBOOK**

The Budget and Finance Committee amends Resolution BFJA-01-02, "The Employee Travel Policies and Procedures Handbook." The policies in Resolution BFJA-01-02 are replaced by the Policies approved in **Exhibit A**. The procedures in Resolution BFJA-01-02 remain in effect until such time as the Budget and Finance Committee approves travel regulations to replace Resolution BFJA-01-02.

**SECTION FIVE. DIRECTIVE TO THE CONTROLLER**


- A. Any regulations, as defined in section 2, paragraph E, above, shall be approved by the Budget and Finance Committee.
- B. The Controller is directed to review Resolution BFJA-01-02 and submit proposed travel regulations for approval by the Budget and Finance Committee within 90 days from the date this resolution is approved.

**SECTION SIX. APPROVAL**

The Budget and Finance Committee approves the Navajo Nation Office of the Controller Policies as attached in **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 held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, this 21<sup>st</sup> day of January 2020.

  
Raymond Smith, Jr., Vice Chairperson  
Budget and Finance Committee

Motion: Honorable Amber K. Crotty  
Second: Honorable Elmer P. Begay