

Office of the Controller

# The Navajo Nation

Investment Policies Manual



# THE NAVAJO NATION – Office of the Controller

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## Accounting Policies Manual

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## Accounting Policies Manual

<b>DESCRIPTION:</b>	Investments	<b>INDEX:</b>	8.1
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**LEGAL AUTHORIZATION:** 12 N.N.C: Ch. 2, 4, 5, 7, 8, 10, 12, & 13; Master Investment Policy

**PURPOSE:**

To establish policies and basic procedures for the management of the Navajo Nations Investments Program and Cash Management.

**RESPONSIBILITY:**

*Investments Section*

- Navajo Nation Master Investment Policy (MIP)

*Controller*

- MIP

*Investment Committee*

- See Section 3 & 4 of the MIP

**POLICY:**

This policy applies to all investable funds of the Nation, being short, intermediate, long-term, managed internally or externally. The Investment Section of the Office of the Controller (“OOC”) shall perform the following functions:

- Aid in the cash management process by investing excess cash and providing liquidity to applicable funds/programs.
- Ensure up-to-date entries in the Financial Management Information System by preparing daily/monthly accounting journal entries through reconciliation and accounting.
- Prepare the quarterly investment report for the Investment Committee.
- Conduct Investment committee meeting preparations.
- Conduct administrative duties on behalf of the Investment Committee.
- Manage payments for Investment Managers, Oil Royalty Payments to the State of Utah, FASP recipients, Custodial Bank, and Financial Advisors.
- Perform year-end closeout procedures of the books and records.
- Prepare annual budgets for applicable Special Revenue, Fiduciary, Permanent, Proprietary and any other Governmental Funds.
- Manage and Administer the Finance and Accounting Scholarship Program (“FASP”).
- Process monthly drawdowns of Bureau of Indian Affairs funds.

Refer to the attached “The Navajo Nation Master Investment Policies” for further guidance (e.g., scope, permissible investments, allocation strategies).