



**PUEBLO OF ISLETA**  
P.O. BOX 1270 ISLETA, NM 87022

**RESOLUTION #2000-07**

**DISBURSEMENT POLICIES FOR TRIBAL EXPENDITURES**

**WHEREAS**, the Isleta Tribal Council is the Legislative Branch of government for the Pueblo of Isleta. Isleta Tribal Constitution, Article V.

**WHEREAS**, the Isleta Tribal Council is empowered to appropriate such funds as are necessary for the health, safety and general welfare of the Pueblo. . . . Isleta Tribal Constitution, Article V, Section 1(i).

**WHEREAS**, the Isleta Tribal Council is empowered to execute leases, contracts, and negotiate and enter into agreements with the federal government, state governments and local governments, tribes, pueblos, private persons, partnerships, corporations, associations or other private non-profit or profit entities. Isleta Tribal Constitution, Article V, Section 2(b) and (c).

**WHEREAS**, it is the duty of the Executive Branch of Government to direct and administer the civil affairs of the pueblo in conformity with applicable ordinances, procedures, and policies enacted by the Council. Isleta Tribal Constitution, Article IV, Section 5(a).

**WHEREAS**, it is the duty of the Governor to act as contracting and certifying officer with reference to all contracts, agreements and payment vouchers approved by the Council. Isleta Tribal Constitution, Article IV, Section 5(f).

**WHEREAS**, it is the duty of the Treasurer to co-sign all checks authorized by the council to be drawn against the accounts of the Pueblo. Isleta Tribal Constitution, Article IV, Section 5(c) and Article VI, Section 14(b).

**WHEREAS**, it is the obligation of the Treasurer to keep the financial records of the Pueblo and make disbursements from Pueblo funds in conformity with the annual budget of the Pueblo or at the direction of the Council. Isleta Tribal Constitution, Article IV, Section 14.

**WHEREAS**, it is necessary and proper to make payments to suppliers and vendors in a timely manner, to provide services to the Pueblo's membership efficiently, to protect the Pueblo's credit rating, and to remain in good standing with suppliers of products and services;

**NOW, THEREFORE BE IT RESOLVED** the Isleta Tribal Council adopts the following entitled: "*Disbursement Policies for Tribal Expenditures:*"

**Section 1. Program and Enterprise Budgets.**

- A. All expenditures must be made pursuant to an approved budget.
- B. After the Isleta Tribal Council approves a budget for a tribal program or tribal enterprise, expenditures made within that budget do not require re-approval from the Isleta Tribal Council.
- C. It shall be the obligation of all Directors or Managers to submit the proposed budget to the Executive officers and Treasury Department at the date specified by the Isleta Tribal Council.
  - 1. An Executive officer may grant a two-week extension of time to a Director or Manager for budget submission. A Director or Manager is eligible for an extension once per year. The Executive officers must notify the Isleta Tribal Council why an extension was granted.
  - 2. After the grant of an extension, if any Director or Manager fails to submit a budget at the time specified, the Executive officers shall place such Director or Manager on suspension for up to five (5) working days without pay.
- D. If a Program or Enterprise does not have an approved budget, then all Purchase requests exceeding \$ 500.00 must be presented to the Isleta Tribal Council for approval.

**Section 2. Budget and Modifications.**

- A. Program Directors or Enterprise Managers must obtain Tribal Council approval before reallocating line items or re-designating any amount(s) in an approved budget.
- B. All budgets submitted to the Treasury Department must contain the following:
  - 1. written narratives and justifications; and
  - 2. a statement of program goals and objectives.

**Section 3. Procedures for Disbursements.**

- A. After the Isleta Tribal Council approves a budget, an Executive officer or Program Director or Enterprise Manager shall certify to the Treasury Department that the expenditure is made within the approved budget.
- C. The Treasury Department shall not process any purchase request exceeding \$ 5,000.00, unless such request is approved by an Executive Officer.
- D. The Treasury Department shall verify that the expenditure is being made within the approved budget. If the expenditure is within the approved budget, then payment shall be processed promptly.
- E. If a purchase is made prior to the Treasury Department verifying that the expenditure is being made within the approved budget, the Treasurer shall inform the Executive Officers of such violation. Upon the second violation of this provision, the Executive Officers shall place such Director/Manager on

suspension for up to five (5) working days without pay. It shall be the obligation of the Treasury Department to submit a written report to the Isleta Tribal Council regarding the second violation. The Council may then require all purchase requests exceeding \$ 500.00 for such Program/Enterprise to be submitted to the Council for review and approval.

- F. If the expenditure is not within the approved budget, the Treasury Department shall immediately notify an Executive officer and the appropriate Program Director or Enterprise Manager to attempt to resolve the conflict.
- G. If the conflict is not resolved, the Treasurer and Executive officers shall submit the problem to the Isleta Tribal Council for a remedy.
- H. The Treasurer and/or the Treasury Department shall have discretion to stop disbursement on any payment request. If the Treasury stops payment, it is the Treasurer's obligation to bring the matter to the attention of the Isleta Tribal Council immediately.

**Section 4. Compliance.**

- A. The Treasurer shall provide a written report concerning the expenditures for any program or enterprise at the request of the Council.
- B. It shall be the obligation of the Treasurer and all personnel in the Treasury Department to enforce and adhere to these policies and procedures. It shall be the duty of all such persons to immediately notify the Council that these policies and procedures are being compromised.
- C. It shall be the obligation of the Executive Officers and all Program Directors and Enterprise Managers to adhere to these policies and procedures.

**Section 5. Contracts and Miscellaneous Agreements.**

- A. All contracts, grants, or agreements of any type must be signed by an Executive Officer of the Pueblo. All such contracts, grants, or agreements must be supported by a Council Resolution.
- B. If a Program or Enterprise has an approved budget the following provisions shall apply:
  - 1. All contracts for legal services must be approved by the Tribal Council.
  - 2. All new contracts, grants, or agreements must be approved by the Tribal Council.
  - 3. Any recurring federal or state contract previously approved by the Council does not require re-approval of the Council. However, if such contract is modified in any manner, then the contract/agreement must be submitted to the Council for review and approval. It shall be the obligation of the Treasury Department to determine whether such contract has been modified in any manner and to immediately advise the Council of such modification.
  - 4. The Executive Officers shall ensure that each Program Director or Enterprise Manager provides an itemized listing of any and all contracts, grants, or agreements to the Isleta Tribal Council by April 1<sup>st</sup> of each year or at the request of the Isleta Tribal Council.

5. The Executive Officers shall ensure that each Program Director or Enterprise Manager provides complete copies of all executed contracts and agreements to the Treasury Department.
- C. The Executive Officers shall present all new contracts or agreements, unrelated to a Program or Enterprise, to the Tribal Council for approval or rejection. The Executive Officers shall provide copies of all such agreements to the Treasury Department.
- D. If a Director or Manager enters into an agreement, contract, grant or obligation without the knowledge and approval the Executive Officers, the Executive Officers may terminate the employment of such person or place such person on suspension for up to 10 days without pay. If the Executive officers fail to take appropriate action pursuant to this provision, the Executive officers shall justify its decision to the Council. The Council may overturn the decision of the Executive officers and take appropriate action to enforce its decision.

**Section 6. Construction Projects.**

- A. After the Isleta Tribal Council authorizes the Governor to enter into a construction contract on behalf of the Pueblo, payments on such contract must be made in accordance with such contract and pursuant to the following:
  1. The Executive officers shall submit a written monthly progress and inspection report to the Isleta Tribal Council and Treasury Department concerning such project.
  2. A duly qualified inspector employed by the Pueblo or working independently on a contract for the benefit of the Pueblo must complete the inspection.
  3. The report shall verify that performance is complete and such work was properly inspected.
  4. If no work has been performed, the Executive Officers shall submit a written report to the Isleta Tribal Council explaining why no work is being performed.
- B. Upon receipt of the payment request the Executive Officers shall submit an inspection report to the Council and the Treasury Department within 7 days. Upon receipt of such report in the Treasury Department, the Treasurer shall then remit payment within 10 days of receipt of such report.
- C. The Treasurer and/or the Treasury Department shall have discretion to stop disbursement on any payment request. If the Treasury stops payment, it is the Treasurer's obligation to bring the matter to the attention of the Isleta Tribal Council immediately.

**Section 7. Charitable Donations or Political Contributions**

- A. All requests for donations or political contributions must be submitted to the Isleta Tribal Council for consideration.

**Section 8. Emergency Procurement Authority.**

- A. The Executive officers of the Pueblo shall have emergency procurement authority for emergency purposes only.
- B. An emergency purpose is any urgent and unforeseeable circumstance that threatens the health and safety of the Pueblo and would require the Pueblo to expend greater resources if the circumstance is not remedied in an expedient fashion. This definition does not include any type of housing repairs for any purpose. Also, it does not include any matter, which should have been brought to the attention of the Council in a timely manner.
- C. It shall be the obligation of the Executive officers to submit a written report to the Council explaining the circumstances of the expenditure.
- D. It shall be the duty of the Treasurer to immediately submit a written report to the Council concerning any expenditure made under this provision.

**Section 9. Amendments.**

- A. The Executive Officers or any Program Director or Enterprise Manager may propose specific modifications to these policies and procedures. Such proposals must be submitted in writing to the Treasury Department and the Finance Committee.
- B. The Treasury Department and Finance Committee shall review such proposal and recommend to the Council that such proposal be adopted or rejected.
- C. It shall be the duty of the Treasury Department to immediately submit proposed written modifications to the Finance Committee of Isleta Tribal Council to ensure that the Treasury Department is able to effectively execute the obligations of the Treasury Department. The Finance Committee shall then determine whether to recommend to the Tribal Council that such modification be adopted.
- D. If the Council amends the substance of these policies and procedures, it shall be the duty of the Treasury Department to comply with Section 10 of these provisions before such amendment shall have force.

**Section 10. Acknowledgement.**

- A. The Treasury Department shall provide copies of these policies and procedures to each Program Director/Enterprise Manager.
- B. The Treasurer shall have on file a signed acknowledgement from each Director/Manager stating the following:
  - 1. I acknowledge receipt of the Isleta Tribal Council's "Disbursement Policies for Tribal Expenditures" on this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.
  - 2. It is my obligation to review and understand these policies and procedures.
  - 3. If I should not understand these policies and procedures within 10 days of receipt, I shall request a meeting with the Treasurer or a person designated by the Treasurer to clarify any provision. If the Treasury Department is unable to clarify such provision, I shall submit a written request to the Isleta Tribal Council's Finance Committee stating the specific provision that causes me confusion.

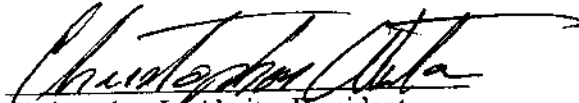
The Finance Committee shall then take appropriate measures to address the matter.

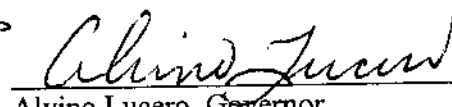
**Section 11. Special Provision for the Isleta Gaming Palace.**

- A. The following sections shall apply to the Isleta Gaming Palace Enterprise:
  - 1. Sections 2, 4, 5, 7, 9 and 10.
- B. The following sections shall not apply to the Isleta Gaming Palace Enterprise:
  - 1. Section 1, 3, 6, 8 and 11.


**CERTIFICATION**

We, the undersigned officials of the Pueblo of Isleta, hereby certify that the foregoing Resolution was duly adopted by the Pueblo of Isleta Tribal Council at a regular meeting held on 10<sup>th</sup> day of January, 2000, a quorum present, with 7 voting for, 0 voting against, and 1 abstaining.

  
Christopher L. Abeita, President  
Isleta Tribal Council

  
Alvino Lucero, Governor  
Pueblo of Isleta

Attest:

  
Antonio Chewiwi, Jr, Secretary  
Isleta Tribal Council