



Fiscal Year 2025 Budget Instructions Manual



Prepared by:
THE NAVAJO NATION
Office of Management and Budget

Naanázlį (Stream that goes around the rock)
(April 20, 2024) Nazlini Creek, Nazlini, AZ

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

25TH NAVAJO NATION COUNCIL - Second Year, 2024

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; ACCEPTING THE
CONTROLLER'S FY2025 GENERAL FUND REVENUE PROJECTIONS; APPROVING
THE FY2025 BUDGET INSTRUCTIONS MANUAL; AND OTHER ACTIONS
RELATED TO THE FY2025 COMPREHENSIVE BUDGET

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council, with the authority to make recommendations to the Council regarding the budgeting and appropriation of all funds for the Navajo Nation, including recommendations related to the Navajo Nation's Comprehensive Budget for each Fiscal Year. 2 N.N.C. § 301(B)(2).
- B. For purposes of this Action, the relevant provisions of the Navajo Nation Appropriations Act are set forth at 12 N.N.C. § 830, and state as follows:

- (C) Annual Revenue Projection. The Controller shall review and recommend an annual fiscal year revenue projection for all revenue generating sources for all governmental, proprietary and fiduciary funds of the Navajo Nation. The annual fiscal year revenue projection shall be submitted for review by the Budget and Finance Committee of the Navajo Nation Council and will serve as the annual revenue estimate at the beginning of the annual budget process for the next fiscal year.
- (D) The Office of Management and Budget shall prepare an estimate of all external funding to be received by the Navajo Nation in the upcoming fiscal year and shall present this information to the Budget and Finance Committee and the Controller by the end of the second quarter of each fiscal year.

(F) Approval of Revenue Projections. The Budget and Finance Committee shall review the . . . fiscal year revenue projections and may approve them by resolution.

(H) Budget Instructions and Planning Base Amounts. The Office of Management and Budget shall prepare budget instructions for each fiscal year which shall be approved by the Budget and Finance Committee no later than 30 days after the Controller releases the annual revenue projection as delineated in § 830(C). The budget instructions shall include fiscal, financial, operational, policy guidelines, budget development timelines and planning base amounts for each fiscal year for the Executive Branch, the Judicial Branch, and the Legislative Branch.

(I) Preparation of the Budget. . . . [E]ach branch, division, department, and program of the Navajo Nation government shall prepare a budget request, which shall be submitted to the Office of Management and Budget pursuant to the time lines established in the annual Budget Instructions Manual. . . .

SECTION TWO. FINDINGS

A. In accordance with 12 N.N.C. § (830(C), the Navajo Nation Controller has prepared a memorandum dated March 28, 2024, wherein he explains the Fiscal Year 2025 ("FY2025") General Fund Revenue Projections. This memorandum shows \$242,455,000 as the total amount of gross recurring/non-recurring revenues projected for FY2025, the amount of \$60,042,000 projected for statutory set-asides for FY2025, and \$182,413,00 as the net total amount in General Fund revenues for FY2025. The Controller's memorandum is attached hereto as **EXHIBIT A-1**.

B. The Controller has also prepared a memorandum dated March 29, 2024, wherein he explains that: (1) in accordance with Navajo Nation Council Resolution No. CAP-30-21, \$40,000,000 from the Permanent Fund will be deposited into the General Fund for FY2025; and (2) the projection for net Permanent Fund income available for FY2025 appropriations is \$22,752,000. See the attached **EXHIBIT A-2**.

- C. The Budget and Finance Committee has deliberated on proposed amounts for the FY2025 Base Planning Amounts (referred to in § 830(H) as "planning base amounts") for the Navajo Nation's Three Branches and for other purposes, as follows:

Fixed Costs Allocations	\$30,169,242
External Funds Cash Match	\$5,401,415
Executive Branch	\$117,327,379
Legislative Branch	\$18,056,491
Judicial Branch	\$18,094,114
Chapters (Non-Admin Costs)	\$13,875,225
Total	\$202,923,866

- D. In accordance with 12 N.N.C. § 830(D), the Office of Management and Budget ("OMB") has provided its "Projected Recovery of IDC Funds" for FY2025 ("FY2025 IDC"). See the attached **EXHIBIT B**.
- E. Pursuant to 12 N.N.C. § 830(H), OMB has provided a Budget Preparation Calendar with proposed timelines for the FY2025 Comprehensive Budget process. The FY2025 Budget Calendar is attached as **EXHIBIT C**.
- F. OMB has provided its recommended FY2025 allocations for Fixed Costs, as shown in the attached **EXHIBIT D**.
- G. OMB has provided a list of required Cash Match amounts for Navajo Nation Programs for FY2025, along with its recommended allocation amount of \$5,400,000 to cover this requirement. See the attached **EXHIBIT E**.
- H. The Controller has provided his recommendations on the FY2025 Personnel Lapse Savings Fund allocations. See the attached **EXHIBIT F**.
- I. In accordance with 12 N.N.C. § 830(H), OMB has provided a proposed Budget Instructions Manual ("BIM") for FY2025. The FY2025 BIM is attached hereto as **EXHIBIT G**.
- J. The Budget and Finance Committee has received and reviewed the Controller's March 28, 2024 and March 29, 2024 memoranda regarding the FY2025 revenue projections, OMB's FY2025 IDC projection, OMB's FY2025 Budget Preparation Calendar, and the FY2025 BIM, and the Committee finds that accepting and approving these documents is in the best interest of the Navajo Nation.

SECTION THREE. APPROVAL AND DIRECTIVES

- A. The Budget and Finance Committee hereby accepts the Controller's FY2025 General Fund Revenue Projections, as shown in **EXHIBIT A-1**.
- B. The Budget and Finance Committee hereby accepts the Controller's projections for Permanent Fund income available for FY2025 appropriations, as shown in **EXHIBIT A-2**.
- C. The Budget and Finance Committee hereby approves the Base Planning Amounts, as follows:

Fixed Costs Allocations	\$30,169,242
External Funds Cash Match	\$5,401,415
Executive Branch	\$117,327,379
Legislative Branch	\$18,056,491
Judicial Branch	\$18,094,114
Chapters (Non-Admin Costs)	\$13,875,225
Total	\$202,923,866

The FY2025 Base Planning Amounts set forth above shall be incorporated into the FY2025 Budget Instructions Manual.

- D. The Budget and Finance Committee hereby accepts OMB's FY2025 IDC projection, as shown in **EXHIBIT B**.
- E. The Budget and Finance Committee hereby approves the FY2025 Budget Calendar provided by OMB, attached as **EXHIBIT C**.
- F. The Budget and Finance Committee hereby approves OMB's recommended FY2025 allocations for Fixed Costs, as shown in the attached **EXHIBIT D**.
- G. The Budget and Finance Committee hereby approves OMB's recommended FY 2025 Cash Match allocations of \$5,400,000, as shown in the attached **EXHIBIT E**.
- H. The Budget and Finance Committee hereby approves the Controller's recommended FY2025 Personnel Lapse Savings Fund allocations, as shown in the attached **EXHIBIT F**.
- I. The Budget and Finance Committee hereby approves the FY2025 BIM attached as **EXHIBIT G**. OMB is hereby directed to work with the Office of Legislative Counsel to prepare a final clean version of the **EXHIBIT G** (strikethrough/underlined

- version) approved in this Action. OMB is further directed to post the clean version of the **EXHIBIT G** Budget Instructions Manual on the OMB website, by close of business July 1, 2024. The version of the **EXHIBIT G** Budget Instructions Manual approved by BFC on June 18, 2024 shall be in effect as of June 18, 2024 and shall be used by all Navajo Nation programs in preparing their FY2025 budgets for inclusion in the FY2025 Comprehensive Budget. When the clean version is publicly posted on the OMB website, the clean posted version shall supersede the June 18, 2024 version.
- J. In compliance with 12 N.N.C. § 830(I), each branch, division, department, and program of the Navajo Nation government shall use the FY2025 BIM to prepare a FY2025 budget request, and shall submit its budget documents to OMB by the deadline established in the FY2025 Budget Calendar.
- K. The Budget and Finance Committee hereby directs OMB to monitor compliance with the deadlines in the FY2025 Budget Calendar, to ensure that all deadlines are met and, if necessary, to recommend any revisions to the established deadlines.
- L. The Budget and Finance Committee hereby directs all Navajo Nation government entities receiving or operating with external funds during FY2025 to provide to OMB all financial and funding information relevant to such external funding, for review during deliberations on the FY2025 Comprehensive Budget.
- M. In accordance with Navajo Nation Council Resolution No. CF-07-11, all Navajo Nation government entities shall expend funds from the Personnel Lapse/Savings Fund only for the purpose of administering and maintaining the classification and pay plans established by the Department of Personnel Management.
- N. All programs are directed to submit their list of Unmet Needs to their oversight committees during the oversight committee budget meetings.
- O. The Navajo Nation Council and oversight committees may, at their discretion, accept budget forms without the customary signatures.

SECTION FOUR. EFFECTIVE DATE

This Action shall become effective in accordance with the 2 N.N.C. § 301(B), 12 N.N.C. §830, and 2 N.N.C. § 221(C).

SECTION FIVE. SAVING CLAUSE

If any part of this Action is determined invalid by the Navajo Nation Supreme Court, or by a District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, the remainder of this Action shall be the law of the Navajo Nation.

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 18th day of June 2024.

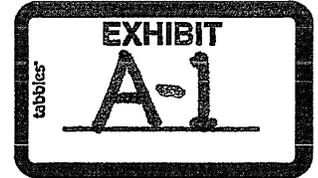


Carl R. Slater, Vice Chairperson
Budget and Finance Committee

Motion: Lomardo Aseret
Second: Lester Yazzie



The Navajo Nation DR. BUU NYGREN
 Yideeskáądi Nitsáhákees RICHELLE MONTOYA



MEMORANDUM

Date: March 28, 2024

To: Honorable Buu Nygren, President
 Office of the President/Vice President
 Honorable Crystalyne Curley, Speaker
 Legislative Branch
 Honorable JoAnne Jayne, Chief Justice
 Judicial Branch

From: Sean McCabe, Controller 
 Office of the Controller

Subject: Initial Fiscal Year 2025-General Fund Revenue Projection
Recommended General Fund Revenue for FY 2025 Budget

Ya'at'eeh shi'nata'anii,

Please find attached the Initial Fiscal Year 2025 Schedule-General Fund Revenue Projection for FY 2025. The Navajo Nation Office of the Controller collaborated with the The Navajo Nation Minerals Department, and the Navajo Nation Tax Commission to present the attached revenue projections. In addition, we considered oil and gas pricing within the last month, short-term interest rates - that have been holding steady due to inflation factors in US markets, current events within the domestic and global economies, and finally coal production and pricing.

Based on all factors mentioned above we project the Navajo Nation gross revenue (both recurring and non-recurring) to be \$242.4 million for the fiscal year 2025. After legislative set-asides of \$60.0 million, we project Net Total General Fund Revenues of \$182.4 to be available for the fiscal year 2025 budget.

(\$1=\$1,000)	Recurring	Total
Total Gross Recurring/Non-recurring Revenue:	<u>\$242,455</u>	<u>\$242,255</u>
TOTAL GROSS REVENUES	\$242,455	\$242,255
Total Set-Aside Subtotal	<u>\$ (60,042)</u>	<u>\$(60,042)</u>
NET TOTAL GENERAL FUND	<u>\$182,413</u>	<u>\$182,413</u>

Based on our collaboration with the Navajo Tax Commission, we estimate \$67.8 million in overall tax revenues for Fiscal Year 2025, which is an increase from the Fiscal Year 2024 revenue projection of \$58,114,000. The majority of the projected increase is predicted to be generated from taxes on the ARPA-related and other capital projects set for the coming months.

Our oil and gas revenue estimates were based on a combination of sources including U.S. Energy Information Administration (EIA), NYMEX, Federal valuation regulations and oil contract prices. The expected revenue projection for fiscal year 2025 is \$32,988,524 which is an increase from the \$30,692,000 for 2024.

Our coal revenue estimate is based on information collected from the Navajo Transitional Energy Company (NTEC), coal production and sales projections by the Minerals Department. The projected Coal revenue for fiscal year 2025 of \$35,081,139 is lower than the Fiscal Year 2024 projection of \$37,328,000.

For projected investment income available for the fiscal year 2025 budget, we considered that the Federal Reserve did not reduce interest rates at the last meeting of the reserve board. It was expected that the Reserve would begin lowering interest rates to slow inflation. The current rate is 5.25% to 5.50%, which is a 23-year high. Based upon research of various economist reports, we expect that there could be a slow progression in the lowering of the Fed rate for the rest of the year. The types of financial vehicles within our portfolio that contribute to our investment revenue projection are money market accounts, commercial paper and bonds. Based on our analysis, the Office of the Controller recommends a conservative approach to projected investment revenue and calculated that revenue using an expected lower interest rate to arrive at the amount of \$ 25,745,279 which is an increase from the FY 2024 projection of \$17,700,000.

Our projections are based upon the best available information at the time of this report. Due to the volatile nature of oil and gas prices, coal pricing and production, interest rates and market conditions, this revenue projection is subject to change, and we recommend a quarterly review of actual revenues and amend the budget as needed. If there are any questions, please reach me at seanmccabe@navajocounty.gov or (928) 871- 6308.

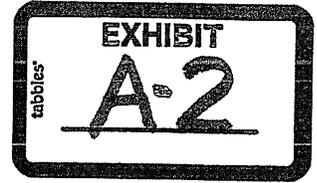
Cc: File



THE NAVAJO NATION
INITIAL GENERAL FUND REVENUE FY 2025 BUDGET
 (\$1 = \$1,000)

Revenue Source	Actual				Projection of Recurring Revenues			
	Year Ended 9/30/2020	Year Ended 9/30/2021	Year Ended 9/30/2022	Year Ended 9/30/2023	Year Ended 9/30/2024	Year Ended 9/30/2025	Year Ended 9/30/2026	Year Ended 9/30/2027
Oil & Gas	\$ 19,434	\$ 24,859	\$ 27,919	\$ 43,667	\$ 30,692	\$ 32,989	\$ 34,579	\$ 34,579
Coal	\$ 41,095	\$ 34,151	\$ 28,835	\$ 34,303	\$ 37,328	\$ 35,081	\$ 34,787	\$ 34,787
Taxes (PIT, BAT, Oil & Gas Sev.)	\$ 59,179	\$ 61,838	\$ 55,154	\$ 55,664	\$ 58,114	\$ 67,816	\$ 58,114	\$ 58,114
Investment Income	\$ 20,211	\$ 5,026	\$ 4,000	\$ 4,200	\$ 17,700	\$ 25,745	\$ 10,000	\$ 10,000
Land Rentals, ROW, Bus. Sites	\$ 67,611	\$ 72,122	\$ 70,165	\$ 74,818	\$ 71,568	\$ 79,623	\$ 81,311	\$ 71,568
Court Fines Fees	\$ 479	\$ 444	\$ 500	\$ 450	\$ 400	\$ 400	\$ 400	\$ 400
Other - Misc. Revenue	\$ 218	\$ 1,319	\$ 750	\$ 700	\$ 800	\$ 800	\$ 800	\$ 800
TOTAL GROSS REVENUE RECURRING:	\$ 208,227	\$ 199,759	\$ 187,323	\$ 213,803	\$ 216,602	\$ 242,455	\$ 219,990	\$ 210,248
TOTAL REVENUE -Non RECURRING	\$ 18,133							
TOTAL REVENUES	\$ 226,360	\$ 199,759	\$ 187,323	\$ 213,803	\$ 216,602	\$ 242,455	\$ 219,990	\$ 210,248
Less 12% Permanent Fund	\$ (24,987)	\$ (23,971)	\$ (22,479)	\$ (25,656)	\$ (25,992)	\$ (29,095)	\$ (26,399)	\$ (25,230)
Less 2% Land Acq. Trust Fund	\$ (4,165)	\$ (3,995)	\$ (3,746)	\$ (4,276)	\$ (4,332)	\$ (4,849)	\$ (4,400)	\$ (4,205)
Less: Higher Ed	\$ (12,400)	\$ (12,400)	\$ (12,400)	\$ (12,400)	\$ (12,400)	\$ (12,400)	\$ (12,400)	\$ (12,400)
Less Capital Outlay Match Funding	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Less Water Rights Claim Fund	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Less Historical Trust Asset Litigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less 4% Veterans Trust Fund	\$ (8,329)	\$ (7,990)	\$ (7,493)	\$ (8,552)	\$ (8,664)	\$ (9,698)	\$ (8,800)	\$ (8,410)
Set-Aside Subtotal	\$ (53,881)	\$ (52,357)	\$ (50,118)	\$ (54,885)	\$ (55,388)	\$ (60,042)	\$ (55,998)	\$ (54,245)
Set Aside Non-Recurring Budgeting	\$ (3,264)							
Total Set Aside	\$ (57,145)							
Net Revenue for Recurring Budgeting	\$ 154,346	\$ 147,402	\$ 137,205	\$ 158,918	\$ 161,214	\$ 182,413	\$ 163,992	\$ 156,003
Net Revenue for Non Recurring Budgeting	\$ 14,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET TOTAL GENERAL FUND REVENUES	\$ 169,216	\$ 147,402	\$ 137,205	\$ 158,918	\$ 161,214	\$ 182,413	\$ 163,992	\$ 156,003

3/28/2024



DR. BUU NYGREN President
RICHELLE MONTOYA Vice President

The Navajo Nation | Yideeskáadi Nitsáhákees

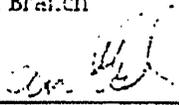
March 29, 2024

MEMORANDUM

TO : Honorable Dr. Buu Nygren, President
Office of the President/Vice President

Honorable Crystalyne Curley, Speaker
Legislative Branch

Honorable JoAnn Jayne, Chief Justice
Judicial Branch

FROM : 
Sean McCabe, Controller
Office of the Controller

SUBJECT : Fiscal Year 2025 Permanent Fund Income Available for General Fund and Expenditure Plan

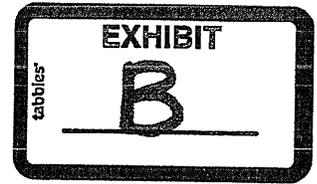
Below is the Fiscal Year 2025 Permanent Fund Income Available for the General Fund. The Navajo Nation Council in April 2021 passed CAP-30-21. The Navajo Nation Permanent Fund Income Five Year Expenditure Plan. Within this Plan, a portion of the Permanent Fund is used for the General Fund. After calculating income available and the uses for Administrative Fees, Reinvestment, and Investment Fees, the total gross Permanent Fund Income available for the General Fund is as follows:

(S1=\$1,000)	<u>Recurring</u>	<u>Total</u>
Total Income Recurring	\$62,752	\$62,752
TOTAL PFI AVAILABLE FOR GENERAL FUND	\$40,000	<u>\$40,000</u>
NET TOTAL PFI AVAILABLE FOR EXPENDITURE PLAN	\$22,752	<u>\$22,752</u>

If there are any questions, you can call me at tribal extension 6308.



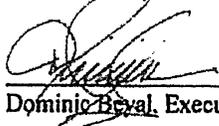
The Navajo Nation **DR. BUU NYGREN**
Yideeskáadi Nitsáhákees **RICHELLE MONTOYA**



May 1, 2024

MEMORANDUM

TO : Sean McCabe, Controller – OOC

FROM : 
 Dominjo Bernal, Executive Director - OMB

SUBJECT : Projected Recovery of IDC Funds – FY 2025 NN Comprehensive Budget

FY 2024 NN BIM Appendix K Sec. 7. B. 1., states “Projected IDC recovery for allocation in the Comprehensive Budget shall be provided by OMB and OOC, for approval by BFC.” Based on that we (OMB) are recommending projected recovery of IDC funds of \$22 million for development of FY 2025 NN Comprehensive Budget. FY 2025 begins October 1, 2024 and will end September 30, 2025.

Below is a summary of the projected and actual recovery of IDC funds for FY 2022 and FY 2023 NN Budget. The projected recovery of \$22 million for FY 2025 is based on Actual Recovery for FY 2022 and FY 2023 shown below in Column C. The projected recovery for the current FY 2024 and year to date funds realized as of April 23, 2024 is shown on Row 3.

A – Fiscal Year	B – Proj. Recovery	C - Actual Recovery	D-Difference (C-B)	E - IDC Rate
1 - FY 2022	\$25,000,000	\$23,893,707.92	(\$1,106,292.08)	15.46%
2 - FY 2023	\$23,000,000	\$21,392,857.34	(\$1,607,142.66)	12.59%
3 - FY 2024	\$23,500,000	\$9,106,817.50		15.90%

The \$22 million projected recovery of IDC will be allocated to the programs that are in the IDC pool of executed IDC Negotiation Agreement on the FY 2024 IDC rate. A table on that will be issued. The amount allocated is for budgeting in the development of the FY 2025 NN Comprehensive Budget.

Please sign on the space provided below to concur with our recommendation. Thank you for your consideration and prompt response. Contact us at 871-6033 if you have questions.

Concurrence:


 Sean McCabe, Controller – OOC

Cc – OMB file



OFFICE OF MANAGEMENT AND BUDGET

POST OFFICE BOX 646 | WINDOW ROCK, AZ 86515 | PHONE: (928) 871-6570 | FAX: (928) 871- 6567

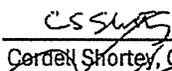
FY 2025 NAVAJO NATION BUDGET
Allocation of Projected Recovery of \$22 Mil IDC Funds
May 10, 2024

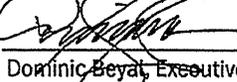
A	B	C	D	E	F
No.	Title of Program / Office	BU #	IDC Neg Agrmt FY 2024 IDC Rate - Approved NABID-62-23		Allocation Proj Recovery (% Col E * \$22 M)
			IDC Expense - FY 2021 Audit	% IDC Pool (Col D / \$53.5 mil)	
1	Navajo Nation Council	101001	1,297,232	2.42%	532,481
2	Budget & Finance Committee	101003	19,879	0.04%	8,160
3	NN Labor Commission	101014	138,740	0.26%	56,949
4	Office of the Speaker	101015	1,007,347	1.88%	413,491
5	Office of Navajo Gov't Development	101016	226,413	0.42%	92,937
6	Office of Legislative Counsel	101017	625,689	1.17%	256,830
7	Office of Legislative Services	101019	811,832	1.51%	333,237
8	Ethics & Rules Office	101020	494,039	0.92%	202,791
9	Office of Auditor General	101024	114,843	0.21%	47,140
10	Health, Education & Human Services Comm.	101030	33,471	0.06%	13,739
11	Resources & Development Committee	101031	29,643	0.06%	12,168
12	Law & Order Committee	101032	38,780	0.07%	15,918
13	Naa'bik'ya'ti Committee	101033	94,258	0.18%	38,691
14	TOTAL LEGISLATIVE BRANCH (Row 1-13)		4,932,166	9.20%	2,024,530
15	ADM Office of Courts- JUDICIAL	102001	325,543	0.61%	133,627
16	Office of President/Vice President	103001	1,735,372	3.24%	712,327
17	NN Washington Office	103002	482,453	0.90%	198,035
18	Office of Hearings & Appeals	103004	141,721	0.26%	58,173
19	DOJ - Attorney General	104001	5,087,945	9.49%	2,088,473
20	Office of Management & Budget	105001	2,066,181	3.86%	848,115
21	Office of the Controller (OOC)	107022	6,624,833	12.36%	2,719,327
22	OOC: Purchasing Dept	107020	522,773	0.98%	214,585
23	OOC: Property Management Dept (PMD)	107021	750,321	1.40%	307,988
24	Div of Community Developmt (DCD) - Admin	108001	616,557	1.15%	253,081
25	DCD: Comm Hsg & Infrstr Devlpmt	108004	192,251	0.36%	78,914
26	DCD: Capital Projects Mgmt	108127	680,276	1.27%	279,236
27	Dept of Diné Education (DODE)-Admin	109001	533,584	1.00%	219,023
28	Div of Economic Development (DED) - Admin	110001	169,770	0.32%	69,686
29	DED: Business Regulatory Dept	110003	291,302	0.54%	119,572
30	DED: Project Development Dept	110004	377,309	0.70%	154,876
31	Navajo EPA: Admin	111001	172,697	0.32%	70,888
32	Div of General Services (DGS) - Admin	112001	585,687	1.09%	240,410
33	DGS: Insurance Services Dept. (ISD)	112003	244,358	0.46%	100,303

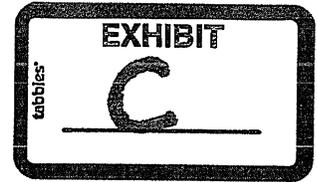
FY 2025 NAVAJO NATION BUDGET
Allocation of Projected Recovery of \$22 Mil IDC Funds
May 10, 2024

A	B	C	D	E	F
No.	Title of Program / Office	BU #	IDC Neg Agrmt FY 2024 IDC Rate - Approved NABID-62-23		Allocation Proj Recovery (% Col E * \$22 M)
			IDC Expense - FY 2021 Audit	% IDC Pool (Col D / \$53.5 mil)	
34	DGS: Risk Management-Safety Loss Cntrl	112004	22,714	0.04%	9,324
35	DGS: Telecommunication & Utilities Dept	112006	507,001	0.95%	208,111
36	DGS: Facilities Maintenance Dept	112008	2,188,189	4.08%	898,197
37	DGS: Dept of Info Technology	112009	2,533,680	4.73%	1,040,012
38	Navajo Dept. of Health (NDOH)-Admin	113001	427,141	0.80%	175,331
39	Div of Human Resources (DHR)-Admin	114001	583,898	1.09%	239,675
40	DHR - NN TV & Film	114003	121,204	0.23%	49,751
41	DHR - Office of Navajo Labor Relations	114004	211,739	0.40%	86,914
42	DHR - Staff Development & Training Prgm	114006	337,554	0.63%	138,557
43	DHR - Navajo OSHEA	114007	208,637	0.39%	85,640
44	DHR - Dept. of Personnel Management	114009	1,150,325	2.15%	472,179
45	DHR - Office of Background Investigations	114018	406,202	0.76%	166,736
46	Div of Natural Resources (DNR) - Admin	115001	341,578	0.64%	140,209
47	Div of Public Safety (DPS)-Admin	116018	1,069,480	2.00%	438,995
48	DPS- Navajo Police Department	116001	369,311	0.69%	151,593
49	Navajo Div Social Services (NDSS)-Admin	117001	580,492	1.08%	238,277
50	Fixed Costs: Annual Audit - Controller	118001	834,005	1.56%	342,338
51	Fixed Costs: Insurance Premiums-DGS	118004	4,813,255	8.98%	1,975,720
52	Fixed Costs: Utilities - DGS	118005	5,004,995	9.34%	2,054,425
53	Fixed Costs: Telecommunications - DGS	118007	1,808,440	3.37%	742,319
54	Fixed Costs: Radio Communications - DGS	118008	623,471	1.16%	255,919
55	Fixed Costs: Indirect Cost Plan - OMB	118017	26,004	0.05%	10,674
56	Fixed Costs: FMIS Maintenance Svs	118022	1,796,817	3.35%	737,548
57	Fixed Costs: Facility Maint.- DGS	118023	626,267	1.17%	257,067
58	Navajo Div of Transportation	121001	470,966	0.88%	193,320
59	TOTAL EXECUTIVE BRANCH (Rows 16 - 58)		48,338,755	0.902	19,841,843
60	TOTAL NAVAJO NATION (Rows 14+15+59)		53,596,464	100.00%	22,000,000

Signatures below indicate the content of this table is complete and accurate:

 5-17-2024
 Corden Shortey, Contracting Officer - CGS / OMB / Date

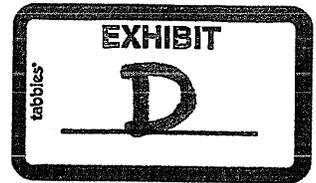
 5/14/24
 Dominic Beyal, Executive Director - OMB / Date



Navajo Nation Fiscal Year 2025 Budget Preparation Calendar

	DUE DATES	KEY ACTIVITY	PERFORMED BY
1	June 18, 2024	Approve budget development legislation including revenue projections, Branch planning allocations, budget calendar, and the Budget Instructions Manual (BIM).	Budget and Finance Committee
2	June 20, 2024	Issue Branches/Divisions budget planning allocations for preparation of program budgets.	Branch Chiefs
3	June 21, 2024	Conduct budget preparation orientation and issue Budget Instructions Manual (BIM) to Branches and Divisions.	OMB
4	June 21 – July1, 2024	Begin preparation of program budgets and submittal due date.	NN Programs/NN Branch Chiefs, Divisions/Programs
5	July 2-3, 2024	Prepare budget forms and related information for Branch Chiefs' budget hearings.	OMB, Divisions/Programs
6	July 4-5, 2024	Branch budget hearings; review and approve proposed Branch/Division/Program budgets.	NN Branch Chiefs, Divisions/Programs
7	July 8-9, 2024	Prepare Branches/Divisions budget forms and related information for Oversight Committees' budget hearings.	NN Branch Chiefs, Divisions/Programs
8	July 10-12, 2024	Issue Oversight Committees' proposed budget legislations for five-day public comment.	Legislative Counsel
9	July 15-19, 2024	<i>Navajo Nation Council Summer Session</i>	25 th NN Council
10	July 22-26, 2024	Conduct budget hearings; approve legislation recommending the Branch/Division budgets to the BFC.	25 th NN Council Oversight Committees
11	July 29 – Aug 2, 2024	Prepare budget forms and related information for the Budget and Finance Committee budget hearings.	OMB, Branches/Divisions
12	August 5-9, 2024	Conduct budget hearings; review and approve Branch Chiefs' budgets and the Oversight Committees budget recommendations and act on and issue the 25 th NN Council proposed legislation for the NN comprehensive budget.	Budget and Finance Committee
13	August 12 - 16, 2024	Public Hearing all (5) Five Agencies	Budget and Finance Committee
14	August 19 – 23, 2024	Prepare the budget for the Naabik'iyati' Committee and 25 th NN Council, including the NN comprehensive budget book.	OMB
15	August 28 – 29, 2024	Naabik'iyati' Committee budget session; review the NN comprehensive budget and forward the budget and proposed legislation to the 25 th NN Council with changes, if any.	Naabik'iyati' Committee
16	September 3 – 6, 2024	25 th NN Council budget session; deliberate and approve the NN comprehensive budget; adopt budget legislation.	25 th Navajo Nation Council
17	September 30, 2024	Deadline to act on the 25 th NNC approved NN comprehensive budget and legislation.	NN President

**Fixed Cost Programs
FY 2025 General Fund and IDC Allocations**



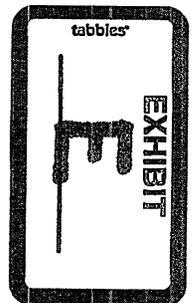
A BU #	B Program	I FY 25 GF Allocation	J FY 25 IDC Allocation	K TOTAL I + J
118001	Annual Audit - OOC	1,657,662	342,338	2,000,000
118004	Insurance Premiums - DGS	2,746,899	1,975,720	4,722,619
118005	Utilities - DGS	4,778,573	2,054,425	6,832,998
118007	Telecommunications - DGS	382,857	742,319	1,125,176
118008	Radio Communications - DGS	98,644	255,919	354,563
118013	Hopi Partitioned Land Rental - NHLC	134,000		134,000
118017	Indirect Cost Plan - OMB	14,543	10,674	25,217
118018	Retirement Plan Account - DHR	0		0
118019	NN Integrated Justice - JB	387,258		387,258
118020	Investment Fees - OOC	410,000		410,000
118022	FMIS Maintenance - OOC	1,419,419	737,548	2,156,967
118023	Facility Maintenance - DGS	1,905,090	257,067	2,162,157
118026	Information Technology - DGS	1,936,320		1,936,320
118027	NGS Transmission Costs - DNR	1,370,100		1,370,100
118028	Office Rental - ONTC	87,811		87,811
118029	Office Rental - NNHRC	31,986		31,986
118030	Office Rental - Navajo Utah	17,426		17,426
118031	Office Rental - DED	191,831		191,831
N01000	Fixed Cost Litigation - DOJ	5,000,000		5,000,000
108XXX	Chapter Officials Stipends - DCD	4,158,000		4,158,000
118032	NN Election - LB	300,000		300,000
118036	Office Rental - ENLC	30,000		30,000
115002	District Grazing Committee	1,797,726		1,797,726
115005	Eastern Navajo Land Board	496,519		496,519
115007	Farm Board	816,578		816,578
Totals:		30,169,242	6,376,010	36,545,252

Contracts and Grants Section / OMB
Development of FY 2025 NN Comprehensive Budget - Need for Cash Match
Updated June 17, 2024

A No.	B Title of Grant	C Program/ Division	D Funding Period	E Total Budget	F Grantor Share	G Grantee (Navajo Nation)		H Percent Share			M Is Cash Only Absolutely Required?
						Cash Match Need	3rd Party	Grantor	NN	3rd Party	
1	Air Quality Control (APCP)	NEPA	10/01/24-11/30/25	378,517	359,591	\$ 18,926		95%	5%		Yes
2	Tribal Indoor Radon Grant	NEPA	10/01/24-9/30/25	150,000	90,000	\$ 60,000		60%	40%		Yes
3	Public Water Systems Supervision	NEPA	10/01/24-9/30/25	838,667	629,000	\$ 209,667		75%	25%		Yes
4	Underground Injection Control Program	NEPA	10/01/24-9/30/25	154,003	115,502	\$ 38,501		75%	25%		Yes
5	Navajo Head Start Program (NHS)	DODE	03/01/25-2/28/26	29,937,741	23,950,193	\$ 5,987,548		80%	20%		No
6	Department of Arizona Long Term Care Services (DALTCS)	NDOH	07/01/24-6/30/25	2,792,215	2,512,994	\$ 279,221		90%	10%		Yes
7	FY'25 Food Distribution Program	NDOH	10/01/24-9/30/25	4,588,000	3,670,400	\$ 917,600		80%	20%		Yes
8	OSERS	DODE	10/01/24-9/30/25	1,913,333	1,722,000	\$ 191,333		90%	10%		Yes
9	FY'25 ADOT Administration	NDOT	10/01/24-9/30/25	264,000	211,200	\$ 52,800		80%	20%		Yes
10	FY'25 ADOT Operating	NDOT	10/01/24-9/30/25	1,352,000	784,160	\$ 567,840		58%	42%		Yes
11	FY'25 ADOT Capital	NDOT	10/01/24-9/30/25	765,000	612,000	\$ 153,000		80%	20%		Yes
12	FY'25 NMDOT Admin	NDOT	10/01/24-9/30/25	170,928	136,742	\$ 34,186		80%	20%		Yes
13	FY'25 NMDOT Operating	NDOT	10/01/24-9/30/25	1,138,244	569,122	\$ 569,122		50%	50%		Yes
14	FY'25 NMDOT Capital	NDOT	10/01/24-9/30/25	52,440	41,952	\$ 10,488		80%	20%		Yes
15	FY'23-24 ADOT Admin Grant Yr2	NDOT	10/01/24-9/30/25	264,000	211,200	\$ 52,800		80%	20%		Yes
16	FY'23-24 ADOT Operating Grant Yr2	NDOT	10/01/24-9/30/25	1,352,000	784,160	\$ 567,840		58%	42%		Yes
17	FY'23-24 ADOT Capital Grant Yr2	NDOT	10/01/24-9/30/25	765,000	612,000	\$ 153,000		80%	20%		Yes
18	Clean Energy Technology on Tribal Land	NDED	05/30/24-5/30/25	2,174,274	1,739,419	\$ 434,855		80%	20%		Yes
19	Clean Energy Technology on Tribal Land	NDNR	05/30/24-5/30/25	2,546,357	2,037,086	\$ 509,271		80%	20%		Yes
20	Total			\$ 51,596,719	\$ 40,788,721	\$ 10,807,998	\$ -				

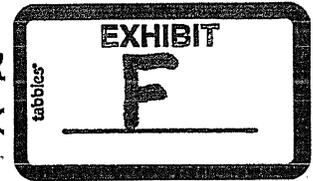
NOTE: By memorandum of May 1, 2024, CGS requested Program Managers / Division Directors to report required match on external grants. The report is request for appropriation of FY 2025 NN General Funds. The responses received by the May 8, 2024 due date is summarized above. Highlighted "Green" are NN Programs that submitted and verified by CGS Analyst. Highlighted "Yellow" are new NN Programs requesting for Cash Match. *The recommendation for FY'25 Cash Match is 50% of the \$10.8 million which is \$5,400,000. The difference will covered by balance in cash match pool acct in business unit 118024 which is estimated to be \$6.3mil. Also the grantor share is usually not expended 100%. So the need on the grantee's share will be less than \$11 mil.

←
\$5,400,000





The Navajo Nation DR. BUU NYGR
Yideeskáadi Nitsáhákees RICHELLE MONTG



Memorandum:

Date: June 18, 2024

To: Honorable Buu Nygren, President Office of the President/Vice President
Honorable Crystalyne Curley, Speaker Navajo Nation Council
Honorable JoAnne Jayne, Chief Justice Judicial Branch
Honorable Shaandiin Parrish, Chairperson Budget and Finance Committee

Through: Dominic Beyal, Director Office of Management and Budget
Charlotte Bighthumb, Human Resource Director Department of Personnel Management

From: Sean McCabe, Controller Office of Controller

DocuSigned by:
Sean McCabe 6/18/2024 | 4:31 PM M
B7B65B890E0F410...

Subject: Personnel Lapse Projection Supplemental Memo

The Office of the Controller is providing this memo to supplement the Personnel Lapse Projection memo dated June 16, 2024. Per CJY-66-23 Section Four (C) the personnel lapse fund shall be allocated in the following order:

1. Annual subscription funding for the Human Resources Management System ("HRMS");
2. Annual compensation increases for Navajo Nation employees, including step increases and bonuses;
3. Annual General Wage Adjustment, if any; and
4. A minimum account balance, as recommended by the Department of Personnel Management and the Office of the Controller, which balance shall be sufficient to fund the following fiscal year's projected HRMS subscription costs and projected annual compensation increases for Navajo Nation employees, including step increases and bonuses, but not including a following year General Wage Adjustment for the subsequent fiscal year. The vacant positions will continue to stay vacant until 09/30/24.

As such this memo will amend our prior memo to add the following:

1. \$3,900,000 to the personnel lapse usage under number 1 above as this is the estimated implementation and first year subscription cost of the new Enterprise Resource Planning ("ERP") system.
2. \$1,800,000 to the recommended minimum account balance under number 4 above, which is our estimated subscription cost for the Human Resource part of the new ERP system for the following year.

If you should have any questions, you can contact me at tribal extension X6308 or email at seanmccabe@nnooc.org.

CC:
Patrick Sandoval, Chief of Staff, Office of President Vice President
Manuel Rico, Chief of Staff, Office of the Speaker
Karen Francis, Court Administrator,
Judicial Branch. File



The Navajo Nation **DR. BUU NYGREN** PRESIDENT
Yideeskáadi Nitsáhákees **RICHELLE MONTOYA** VICE PRESIDENT

Memorandum:

Date: June 16, 2024

To: Honorable Buu Nygren, President Office of the President/Vice President
Honorable Crystalyne Curley, Speaker Navajo Nation Council
Honorable JoAnne Jayne, Chief Justice Judicial Branch
Honorable Shaandiin Parrish, Chairperson Budget and Finance Committee

Through: Dominic Beyal, Director Office of Management and Budget
Charlotte Bighthumb, Human Resource Director Department of Personnel Management

From: Sean McCabe, Controller Office of Controller

Subject: Personnel Lapse Projection

DocuSigned by:
6/16/2024 4:22 PM MDT

The Office of the Controller has compiled the above referenced document (**Exhibit A**). We compiled the data in **Exhibit A** as of the Pay Period Ending 05-17-2024 in order to provide a reasonable projection of the Personnel Lapse fund for planning the fiscal year 2025 budget. As presented in **Exhibit A** the projected Personnel Lapse fund amount is \$18,686,503 and makes the following assumptions:

1. The vacant positions will continue to stay vacant until 09/30/24.
2. All of the overtime currently budgeted will be used fully.
3. The salary adjustments will be used fully.
4. All of the personnel budgets have been entered into the FMIS for FY 2024.
5. Any budgeted amount within the merit pay, bonus pay, or step increase line items are considered to be fully used before the end of the year.

In addition, per discussions with the Office of Management and Budget and the Department of Personnel Management we have the following items to recommend based upon the Personnel Lapse Resolution CJY-66-23:

1. Step Increases and bonuses in the amount of \$1,806,831.
2. Provide \$4,306,540 to branches and divisions in FY 2025 to help fund the cost of the FY 2024 GWA.
3. Based upon the data collected by the Department of Personnel Management there are three options available. The attached **Exhibit B** presents three options for consideration for the fiscal year 2025 budget. Aligning with market trends, we recommend a 5% General Wage Adjustment. Collectively, we believe the proposed adjustment will help address the rising cost of living that affects our dedicated employees daily. Our research revealed the following two factors that we considered for our recommendation:
 - a. The current Consumer Price Index stands at 3.48%, indicating a significant increase in the cost of goods and services.
 - b. The current inflation rate in the United States stands at 9.1% for 2024.

We respectfully conclude that the proposed general wage adjustment of 5% is an essential step in recognizing our commitment to ensuring a higher standard of living for our employees and their families.

4. Additionally, an amount of \$1,420,640 is recommended by the Department of Personnel Management for Employee Recognition, Sign-on Bonus and a software package called Compease that will help the Navajo Nation in keeping current with wage trends.
5. We recommend an amount of \$6,750,000 to fund various initiatives including:
 - a. Youth Employment,
 - b. College Internship
 - c. Office of the Controller Training,
 - d. Professional Development,
 - e. Office of Dine Youth Employment
6. As you know the Navajo Nation is in the middle of a comprehensive compensation study. This study is expected to be completed by October 1, 2024. The goal of this study is to provide an analysis on where Navajo Nation wages fall within industry standards. We recommend that the cost of the implementation of this study will need to be reserved. Therefore, we recommend that the remaining projected balance of the personnel lapse fund be reserved for this cost once the study is completed and we know the final implementation costs.
7. Lastly, please be aware that the Office of the Controller projected the Personnel Lapse fund much earlier than in prior years so that it could expedite the budget

process. As such, we built in a 10% contingency into our projection, and it is recommended that any resulting surplus that this early projection may create in the Personnel Lapse fund also be reserved to implement the comprehensive wage study mention in item 6 above.

If you should have any questions, you can contact me at tribal extension X6308 or email at seanmccabe@nnooc.org.

CC:
Patrick Sandoval, Chief of Staff, Office of President Vice President
Manuel Rico, Chief of Staff, Office of the Speaker
Karen Francis, Court Administrator,
Judicial Branch. File

Exhibit A

THE NAVAJO NATION

Estimated Personnel Savings-Budget vs Actual- GENERAL FUND
 Fiscal Year 2024
 May 17, 2024

Analysis of 17 PPE's (10/01/23 - 05/17/24)

	<u>Gross Budget</u>	<u>17 Actual Gross Payroll</u>	<u>Projected Year End Expenses</u>	<u>Projected Year End Balances</u>
LEGISLATIVE:				
Personnel	10,127,228	5,345,299	8,332,377	1,794,851
Taxes/Benefits	4,364,292	1,833,496	2,858,097	1,506,195
Sub-total	<u>14,491,520</u>	<u>7,178,795</u>	<u>11,190,474</u>	<u>3,301,046</u>
JUDICIAL:				
Personnel	10,970,130	5,470,971	8,528,279	2,441,851
Taxes/Benefits	5,207,264	2,229,188	3,474,911	1,732,353
Sub-total	<u>16,177,394</u>	<u>7,700,160</u>	<u>12,003,190</u>	<u>4,174,204</u>
EXECUTIVE				
Personnel	74,165,444	35,990,830	56,103,352	18,062,092
Taxes/Benefits	30,892,981	12,889,675	20,092,729	10,800,252
Sub-total	<u>105,058,425</u>	<u>48,880,505</u>	<u>76,196,081</u>	<u>28,862,343</u>
GRAND TOTAL	<u>\$135,727,339</u>	<u>\$63,759,459</u>	<u>\$99,389,746</u>	<u>\$36,337,593</u>

Temp/Stipends	\$3,522,619 (1)
OT/Holiday Pay/Merit Pay	\$1,299,066 (2)
10% Contingency	<u>\$3,633,759</u>

Estimated Personnel Lapse \$27,882,148

DPM/ OOC/ OMB Recommendations	
2025 GWA-CJY-66-23	\$5,968,174
2024 GWA-CJY-66-23	\$4,306,540
Steps/Bonus recommendations CJY 66-23	\$1,806,831
Employee Recognition, Compease, & Sign On Bonus	\$1,420,640
Youth Employment, College Internship, OOC Training, Prof Dev, ODY Employment	<u>\$6,750,000</u>
Personnel Lapse	<u>\$7,629,963</u>

- (1) 9.48%
- (2) 43.38%

NOTE: If there is a vacant position that gets filled personnel lapse amount will decrease.
 SUBJECT TO CHANGE. THIS IS JUST AN ESTIMATE.

**OFFICE OF MANAGEMENT AND BUDGET, DEPARTMENT OF PERSONNEL MANAGEMENT, AND
OFFICE OF THE CONTROLLER
FY'25 GENERAL WAGE ADJUSTMENT OPTIONS**

OPTION 1

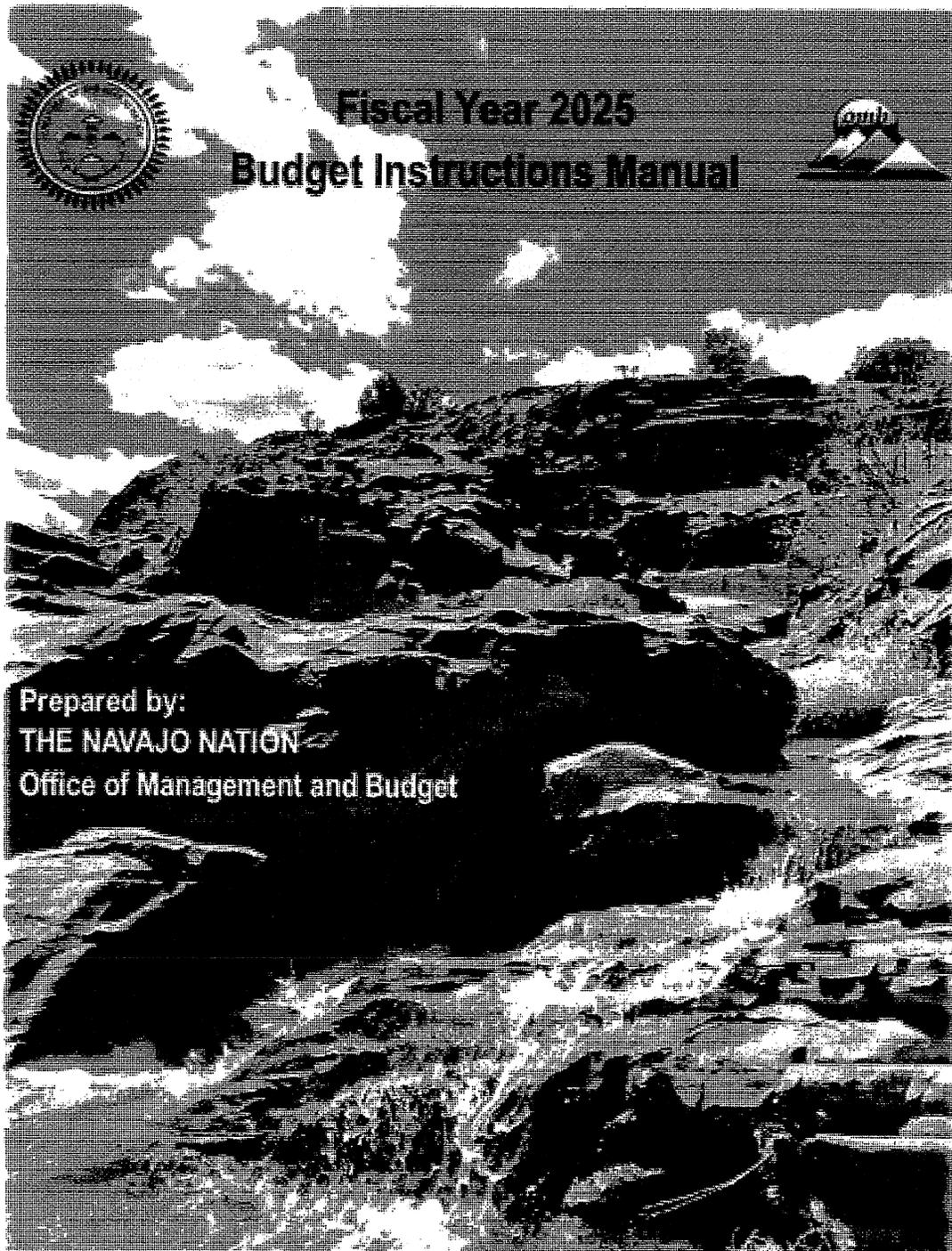
GWA COST PROJECTS BY BRANCH			GENERAL FUND			FY 2025
Navajo Nation Branch	Eligible Positions	Eligible Employees	Proposed Base Amount	Proposed Fringe Amount	Total Amount	GWA
Executive Branch	1454	1051	\$ 3,054,795.00	\$ 1,140,362.00	\$ 4,195,157.00	4.50%
Legislative Branch	127	86	\$ 306,455.00	\$ 114,389.00	\$ 420,844.00	4.50%
Judicial Branch	200	150	\$ 536,473.00	\$ 216,761.00	\$ 753,234.00	4.50%
Grand Totals	1,731	1,287	\$ 3,897,723.00	\$ 1,471,512.00	\$ 5,369,235.00	

OPTION 2

GWA COST PROJECTS BY BRANCH			GENERAL FUND			FY 2025
Navajo Nation Branch	Eligible Positions	Eligible Employees	Proposed Base Amount	Proposed Fringe Amount	Total Amount	GWA
Executive Branch	1454	1051	\$ 3,396,122.00	\$ 1,267,779.00	\$ 4,663,901.00	5.00%
Legislative Branch	127	86	\$ 340,612.00	\$ 127,164.00	\$ 467,776.00	5.00%
Judicial Branch	200	150	\$ 595,763.00	\$ 240,734.00	\$ 836,497.00	5.00%
Grand Totals	1,731	1,287	\$ 4,332,497.00	\$ 1,635,677.00	\$ 5,968,174.00	

OPTION 3

GWA COST PROJECTS BY BRANCH			GENERAL FUND			FY 2025
Navajo Nation Branch	Eligible Positions	Eligible Employees	Proposed Base Amount	Proposed Fringe Amount	Total Amount	GWA
Executive Branch	1454	1051	\$ 3,737,159.00	\$ 1,395,084.00	\$ 5,132,243.00	5.50%
Legislative Branch	127	86	\$ 374,887.00	\$ 139,943.00	\$ 514,830.00	5.50%
Judicial Branch	200	150	\$ 655,798.00	\$ 264,932.00	\$ 920,730.00	5.50%
Grand Totals	1,731	1,287	\$ 4,767,844.00	\$ 1,799,959.00	\$ 6,567,803.00	



Nazari (Stream that goes around the rock)
(April 20, 2024) Nazari Creek, Navajo, AZ

TABLE OF CONTENTS

TABLE OF CONTENTS	2
SECTION 1. AUTHORITY; PURPOSE.....	5
SECTION 2. DEFINITIONS.....	5
SECTION 3. PERFORMANCE BUDGETING AND PERFORMANCE ASSESSMENTS	8
A. Performance Budgeting.....	8
B. Methodology.....	8
C. Fundamental Distinction Between Two Types.....	9
D. Program Performance Assessments.....	9
E. Reports required by the Appropriations Act.....	9
SECTION 4. FINANCIAL MANAGEMENT INFORMATION SYSTEM (“FMIS”) BUDGETING.....	9
A. FMIS Budgeting.....	9
B. Chart of Accounts/Object Codes for Budgeting Purposes and Level of Detail (“LOD”).....	10
SECTION 5. BUDGET TIMETABLE AND PROCESS.....	12
A. Budget Development Process.....	12
B. Annual Budget Calendar.....	12
SECTION 6. FUND ALLOCATIONS.....	12
A. General Fund Planning Allocations.....	12
B. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations.....	12
C. IDC Recovery and Allocations.....	12
D. PLF Allocations.....	12
E. Line-item vetoes.....	12
SECTION 7. PROJECT BUDGETING AND ACCOUNT SET-UP.....	12
SECTION 8. PERSONNEL BUDGETING.....	13
A. Purpose.....	13
B. Personnel Offices.....	13
C. Salary Schedules.....	13
D. Personnel Budgets by Object Code.....	13
E. Budgeting for personnel salaries under external grants.....	15
SECTION 9. BUDGETING OPERATING EXPENSES.....	16
A. Telecommunication Rates.....	16
B. Budgeting Insurance Expenses.....	17
C. Travel Policies and Rates for Reimbursement Purposes.....	18
D. Fleet Management User Rates.....	18
E. Records Management/Duplicating Rates.....	18
F. Air Transportation Rates.....	18
SECTION 10. PREPARING CHAPTER BUDGETS FOR THE COMPREHENSIVE BUDGET.....	19
A. Chapter Budgeting Process.....	19
B. Chapter CIP.....	19
C. Chapter Officials’ Stipends.....	19

SECTION 11. NAVAJO NATION FUNDING GRANTS..... 19

- A. Purpose..... 19
- B. Eligibility Requirements for Grants..... 19
- C. Applying for a Grant..... 19
- D. Grant Application Requirements..... 20
- E. Preliminary Review and Approval of Grant Application..... 20
- F. Submission of Grant Application in the Legislative Process..... 20
- G. The Grant Agreement..... 21
- H. Administrative Review and Execution of Grant Agreement..... 21
- I. Grant Agreement Contract Number..... 22
- J. Administration of the Grant Agreement..... 22

SECTION 12. BUDGET REVISION INSTRUCTIONS AND PROCEDURES..... 22

- A. Purpose..... 22
- B. Scope..... 22
- C. Types of Budget Revisions..... 22
- D. Requirements and Restrictions..... 23
- E. Budget Revision Request Process..... 24

SECTION 13. REQUESTING SUPPLEMENTAL APPROPRIATIONS..... 24

- A. Procedures..... 24
- B. Capital Improvement Projects..... 25
- C. Legislative Process..... 25

SECTION 14. ELECTRONIC SUBMITTAL OF DOCUMENTS FOR OMB PROCESSING..... 25

- A. Emailing documents..... 25
- B. Procedures..... 25

SECTION 15. BUDGET FORMS (“NNBF”) AND INSTRUCTIONS..... 26

- A. General Rules and Instructions..... 26
- Budget Form 1: PROGRAM BUDGET SUMMARY..... 28
- Budget Form 2 and 2A: PROGRAM PERFORMANCE MEASURES..... 31
- Budget Form 3: LISTING OF POSITIONS AND ASSIGNMENTS BY BUSINESS UNIT..... 36
- Budget Form 4: DETAILED BUDGET AND JUSTIFICATION..... 38
- Budget Form 5: SUMMARY OF CHANGES TO BUDGETED POSITIONS..... 40
- Budget Form 6: EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION..... 42
- Appendix A: Fiscal Year 2025 Chart of Accounts/Object Codes..... 44
- Appendix B: Agency Codes and Fund Type/Codes..... 56
- Appendix C: Listing of Classification Titles, Class Codes, and Assigned Pay Grades..... 57
- Appendix D: Employee Fringe Benefit Rates..... 66
- Appendix E-1: Vehicle Insurance Premium Rates..... 67
- Appendix E-2: Fleet Mangement User Rates..... 68
- Appendix E-3: Duplicating Services Rates..... 69
- Appendix F: Grant Application..... 70
- Appendix G: Budget Signature Authorization Form..... 72

Appendix H: Budget Revision Request	74
Appendix I: Project Budget Schedule	76
Appendix J: Supplemental Funding Proposal Summary	78
Appendix K: Procedure and Instructions on Budgeting for External Funds and Authorization to Expend Budget on Grant Award and Funds Received	80
Appendix K-1: Summary of Changes on External Fund Budget Instructions	88
Appendix K-2: Request on NN General Fund Appropriation for Required Cash Match	89
Appendix K-3: Request for Modification of Grant Agreement.....	90
Appendix K-4: Calculation Check on Budget for IDC Recovery	91
Appendix K-5: List of Object Code Eligible for Exclusion/Pass Thru on IDC.....	93
Appendix M: Chapter Budget Procedures	94
Appendix M-1: Chapter Budget Policies of the Navajo Nation	99
Reference 1: Title 12 - Appropriations	108

THE NAVAJO NATION FISCAL YEAR 2025 BUDGET INSTRUCTIONS MANUAL (“BIM”)

SECTION 1. AUTHORITY; PURPOSE.

Pursuant to the Appropriations Act, specifically at 12 N.N.C. §820(M) and §830(H), this BIM provides instructions for the preparation of all Program budgets for the Navajo Nation’s Comprehensive Budget for each Fiscal Year (“Comprehensive Budget”). This BIM also includes procedures for funding requests and awards, budget administration and monitoring. Program budget and performance reporting, and other matters related to budgeting and fiscal accountability. Once the BIM for the current Fiscal Year is formally approved, it is posted on the website of the Navajo Nation’s Office of Management and Budget (“OMB”), at <http://www.omb.navajo-nsn.gov>. A bound copy of this BIM is available for a fee; contact OMB at (928)871-6570/6470.

SECTION 2. DEFINITIONS.

All defined terms in the Appropriations Act, at 12 N.N.C. §810 (see **REFERENCE 1** at the end of this BIM), are used in this BIM, in addition to the following.

1. **Appropriations Act** means the Navajo Nation Appropriations Act, at 12 N.N.C §800-§880.
2. **Base Planning Amounts** means the “Planning Base Amounts” mentioned in 12 N.N.C. §830(H), which consist of the amount of funds, shown as three separate dollar figures, allocated to each of the three Branches for use in preparing the budgets for their respective Branches, Programs, and Chapter for the Fiscal Year. In accordance with 12 N.N.C. §830(H), this BIM includes the Base Planning Amounts for each of the three Branches for FY2024.
3. **BFC** is the acronym for the Budget and Finance Committee of the Navajo Nation Council.
4. **Branch** means:
 - (4.1) the Navajo Nation’s Legislative Branch, including all offices, committees, subcommittees, task forces, organizations, boards, commissions, and the like, established under the Legislative Branch; and
 - (4.2) the Navajo Nation’s Executive Branch, and all Programs, organizations, boards, commissions, and the like, established under the Executive Branch;
 - (4.3) the Navajo Nation’s Judicial Branch, including all courts, offices, task forces, and the like, established under the Judicial Branch.
5. **Budget Liaisons** means staff assigned at the Division/Branch level to coordinate and advise on all budget development activities within that Division or Branch.
6. **Business Unit Number (“BU#”)** means an account number in the FMIS that identifies the type and dollar amount of funds approved or designated for a particular purpose or project, or for a Branch, Program, Chapter, or other funding recipient. A BU# is used to keep track of all budget-related activities and financial transactions. A Business Unit is the financial account to which a BU# is assigned.
7. **Capital Expenditures** means the spending of money on a CIP. The operating budget for all Capital Expenditures must have a project cost of \$5,000.00 or more and all CIPs must have a service life of more than one year.
8. **Capital Improvement/Project (“CIP”)** has the same meaning as the definition in 12 N.N.C. §810(F).
9. **Chapter** means any of the 110 Navajo Nation Chapters, and includes Kayenta Township. An “LGA-Certified Chapter” is a Chapter that is governance-certified under the Local Governance Act. at 26 N.N.C. §103. “Non-LGA Chapter” is not certified under 26 N.N.C. §103.
10. **Chart of Accounts/Object Codes** means a chart showing a four-digit coding system for reporting line-item budget and expenditure information using assigned Object Code categories and LOD.
11. **Comprehensive Budget** means the entire series of written statements and schedules showing the Navajo Nation’s anticipated incoming funds and outgoing expenditures for Fiscal Year 2025, and the funding appropriations for all Branches, Programs, and Chapters, for FY2025. The Navajo Nation’s annual Comprehensive Budget includes individual budgets for all Branches, Programs, and Chapters. Throughout the Comprehensive Budget process, all such individual budgets are considered recommendations only, unless and

until such recommendations are formally approved by the Council in the FY2024 Comprehensive Budget and are signed into law by the President.

- 12. Contract Support Costs (“CSC”)** means the costs incurred by the Navajo Nation to implement and comply with Public Law 93-638 federal contracts (see “contract support costs” in 25 U.S.C. §5301 *et seq.* and 25 C.F.R. Part 900 and Part 1000). Navajo Nation contractors receiving federal funds under P.L. 93-638 contracts must be familiar with the parts of P.L. 93-638 and the related C.F.R. provisions that apply to them, with respect to allowable costs and budgeting.
- 13. Council** means the Navajo Nation Council.
- 14. CPMD** is the acronym for the Navajo Nation’s Capital Projects Management Department, under the Division of Community Development.
- 15. DCD is the acronym for Division of Community Development**
- 16. DPM** is the acronym for the Navajo Nation’s Department of Personnel Management.
- 17. External Entity** means any of the organizations, businesses, corporations, companies, or individuals that are not part of the Navajo Nation government or part of any of the 110 Chapters, including enterprises, authorities, corporations, universities, or colleges that may be affiliated with the Navajo Nation but are not part of the Navajo Nation government.
- 18. External Funds (or “Externally Restricted” Funds)** means funds from a source other than the Navajo Nation, for which expenditures are restricted to specified purposes in accordance with legally binding agreements and applicable Federal, or State laws and regulations, or the terms and conditions of funding grants, private funds or donations. External Funds are designated as “Special Revenue Fund” monies in the Appropriations Act, at 12 N.N.C. §810(S)(1)(b).
- 19. Fixed Costs** means those costs not assigned to a particular Navajo Nation central governmental entity. Fixed Costs are incurred for the comprehensive and ongoing operation of the Navajo Nation government as a whole, and do not include Capital Expenditures. Fixed Costs generally include expenses for insurance, utilities, rent, debt service, and other commitments. Fixed Costs do not include personnel, travel, contributions, and the like, that are not regular Program operating expenses. However, Chapter Officials’ stipends for the monthly regular Chapter meetings and Chapter Planning Meetings, are treated as Fixed Costs. Chapter Officials’ stipends for Emergency Chapter Meetings, Special Chapter Meetings, Agency Council Meetings, District Council Meetings, and Regional Council meetings are treated as Fixed Costs (see Appendix M-1 at Section 4G). Likewise, stipends for Grazing Officers, Land Board Members and Farm Board Members are treated as Fixed Costs. Costs for the Navajo Election Administration may also be treated as Fixed Costs.
- 20. FMIS** is the acronym for “Financial Management Information System” – the Navajo Nation’s internal financial, budgeting, and accounting system.
- 21. Goal Statement** means a measurable and planned task or outcome used to justify activities or assess the performance of a Program.
- 22. Grant**, as used in this BIM, means an award of Navajo Nation funds to an External Entity recipient. “Grant” as used herein is distinct from the term “grant” used in 2 N.N.C §164(B)(1). In 2 N.N.C. §164(B)(1) “grant” means an award of External Funds received by the Navajo Nation, Branches, Programs, and Chapters are not eligible for Grants (consisting of Navajo Nation funds), as that term is used herein, but can receive grants consisting of External Funds. Types:

External Grant Funds – example of funding received from federal agencies, i.e....BIA, IHS, etc.

Navajo Nation Internal Grant Agreements – Navajo Nation Funds approved by Navajo Nation Council to an External (Non-Navajo Government) entities, example are NTU, Dine College, , etc.

- 23. IDC** is the acronym for “Indirect Cost” which is a cost incurred from common or joint purposes that benefit more than one individual Program, and IDC is not assignable to a single contract or grant.
IDC is the Navajo Nation’s cost of providing overarching and centralized government support services to all Programs receiving External Funds from federal entities. Such services include accounting and financial management, personnel management, property management, records management, legal services, auditing services, building rent/lease, utilities, janitorial services, repairs and maintenance of facilities, equipment, insurance and bonding, and depreciation.
The majority of externally funded programs receive funds for *Direct Costs* and *Indirect Costs*. *Direct costs* are costs that are assigned to a particular Program because such costs can be directly associated with an External Funds award to the Program or with other internally funded or externally funded activities carried out by the Program.
All Branches and Programs receiving External Funds from federal entities must include IDC in the contract or grant governing the funding award if the federal entity providing the funds allows IDC Recovery.
- 24. IDC Rate** means a tool for determining the proportion of IDC each Program should bear. The IDC Rate is expressed as a percentage figure and is the ratio of IDC to a Direct Cost Base (also known as “IDC Rate Base”). Each year, the Navajo Nation enters into an IDC Negotiation Agreement with the Interior Business Center of the U.S. Department of the Interior. The Naa’bik’iyáti’ Committee approves the current Fiscal Year IDC Rate via resolution, and the resolution and the Agreement are signed by the Navajo Nation President.
- 25. IDC Rate Base** also known as the Direct Cost Base, means the accumulation of the Navajo Nation’s total direct costs excluding extraordinary or distorting expenditures, such as: Capital Expenditures, pass-through funds, participant support costs, and the portion of subcontracts in excess of \$25,000. When a Program calculates the amount of IDC in an External Funds award, the IDC Rate Base equals the total amount of External Funds received, less funds under certain Object codes that are excluded.
For a complete list of Object Codes excluded from the FY2023 IDC Rate Base, see Appendix L-5 on pages 100 and 101 of the FY2023 BIM. IDC shall not be recovered with respect to Object Codes that are excluded from the IDC Rate Base.
- 26. Recovery** means recovered IDC money (federal funds) allocated to Programs specifically included in the Navajo Nation’s IDC Pool. To ensure full recovery of IDC money, allocations of recovered IDC money shall comply with the current federal IDC Rate Proposal approved by the Interior Business Center of the U.S. Department of the Interior. If a Program charges service fees to a federally funded entity, that Program must be excluded from the IDC Pool. However, under certain limited circumstances, it is possible to offset the costs for which fees were collected and thereby reduce that Program’s percentage of participation in the IDC Pool, in order to prevent double recovery of IDC on the same activities carried out by that Program. IDC Recovery money is treated as Fund Type Code 1.
- 27. In-Kind Match Allowance** means a non-cash contribution assigned a market value. Such contribution may consist of services, supplies, materials and/or equipment contributed by the funding recipient or by a third party for a project-related costs. To be credited to the funding recipient, such contribution must be eligible and necessary for the implementation of the funding recipient’s project must meet the cost allowability requirements of the entity providing the funding, and must also satisfy the cost principles applicable to the entity receiving the contribution or undertaking the project on behalf of the funding recipient.
- 28. Managers/Directors** means Personnel responsible for developing budget proposals based on the policies and procedures contained in the BIM. Provide program information necessary for budget review or hearings at the various levels of the budget process.
- 29. Matching Fund** means all cash match or in-kind match, example Capital Outlay (match fund).
- 30. Navajo Nation Funds** means money provided and approved for use by the Council, via a duly certified Council resolution signed into law by the President. Navajo Nation Funds consist of “Governmental”, “Fiduciary” and “Proprietary” fund types, as defined in the Appropriations Act, at 12 N.N.C. §810(S).
- 31. Navajo Nation** means, collectively, the three Branches as defined in Section 2.4 of this BIM.
- 32. OMB** is the acronym for the Navajo Nation’s Office of Management and Budget.
- 33. OOC** is the acronym for the Navajo Nation’s Office of the Controller.

- 34. Plan of Operation** means a duly approved legal instrument that establishes a particular entity within the Navajo Nation government, which instrument describes the entity’s authorities, purposes, goals, objectives, personnel, organizational chart, and the like, and identifies the oversight authority responsible for the entity.
- 35. Performance Budgeting** means a method of budgeting used by the Navajo Nation that incorporates Program performance criteria (goals and actual results) prepared on a quarterly Fiscal Year basis, to assist with the approval of funds during the Comprehensive Budget process.
- 36. Performance Measure** means as the ongoing monitoring and reporting of a program’s accomplishment and progress, particularly towards its pre-established goals.
- 37. PLF** is the acronym for “Personnel Lapse Fund” which is the “Personnel Lapse account” described in Council Resolution No. CF-07-11. Use of PLF money is governed by CF-07-11.
- 38. PPM** is the acronym for the Navajo Nation’s Personnel Policies Manual issued by DPM.
- 39. President** as used in this BIM means the President of the Navajo Nation.
- 40. Program** means an organizational unit of the Navajo Nation government, i.e., a Division, Department, Agency, Office, board, commission, committee, subcommittee, task force, or council.
- 41. Oversight Committee** means a standing committee of the Navajo Nation Council with oversight authority over certain Branches, Programs, and Chapters.
- 42. Supplemental Appropriation** means the approval and providing of funds from the UUFB during the Fiscal Year, outside of the Comprehensive Budget. See 12 N.N.C. § 820(L).
- 43. UUFB** is the acronym for the Unreserved, Undesignated Fund Balance referenced throughout the Appropriations Act. The UUFB is the money remaining in the Navajo Nation’s General Fund after the General Fund is used to meet the Navajo Nation’s expenses, debts, and liabilities. Such remaining balance must be designated as either “reserved” or “unreserved”.
Unreserved refers to that portion of the remaining balance in the General Fund that is not restricted for spending on a particular project, purpose, or entity, and is available for expenditures as determined by the Council.
Undesignated refers to that portion of the remaining balance in the General Fund that is not intended for use on a particular project, purpose, or entity, and the Council has not expressed its intent to spend this money in a particular manner.
Pursuant to the Appropriations Act, at 12 N.N.C. §820(J), a minimum of 10% of the General Fund operating budget for Fiscal Year 2024, excluding FY2024 Capital Expenditures as determined by the Controller, shall be maintained as a reserve for Fiscal Year 2025.
Pursuant to the Appropriations Act, UUFB money cannot be used for recurring expenditures or operations of the Navajo Nation government, unless certain provisions are waived by the Council (see 12 N.N.C. § 820 (E), §820(F), §820(J), and §820(L)).

SECTION 3. PERFORMANCE BUDGETING AND PERFORMANCE ASSESSMENTS.

A. Performance Budgeting.

The Appropriations Act establishes the use of budget performance measures for the purpose of Program evaluation to facilitate positive Program improvement. See 12 N.N.C. §850 (A) – (E). OMB is required to create a system for performance evaluation and to consult with Branches and Programs in preparing evaluation standards. The Appropriations Act also requires Branches and Programs to develop a detailed annual plan with performance indicators for each Fiscal Year.

B. Methodology.

Performance Assessment to Budgeting allows branches, departments, and programs to define their goals, indicating the desired end results with the budget allocation. It is a tool to inform the appropriate Branch Chief/NNC for budget decisions. It serves as a direct input for budget allocation during planning to maintain current funding if the program consistently achieves its goals and demonstrates positive impact or modify funding to a new level or discontinue funding. Programs should increase/amend/revise their performance measure goals from the previous fiscal year based upon effectiveness and service delivery. Any program that

received any additional funding during the fiscal year (carry-over and/or supplemental funding, etc.) must REVISE its current Budget Form 2 (Performance Criteria) to incorporate the new performance measures associated with the additional funding. ANY changes to the Budget Form 2 require approval by the Branch Chief and the Division/Branch oversight committee. Contact OMB's Management & Policy Section for further information and/or instructions, if necessary.

Quantitative vs. Qualitative program performance measures can be used and program can elect to use either the original Form 2 (quantitative) or Form 2A (qualitative) depending on which best fits their organization.

C. Fundamental Distinction Between Two Types:

Quantitative measures – the goals provide clarity and focus, and they are specific, counted, measurable, and expressed using numerical values.

Qualitative measure – goals address broader aspects of a brief narrative description that outlines the goals, accomplishments, and future planning. A well-structured performance narrative combines storytelling with factual evidence. Craft it thoughtfully, emphasizing both what will be achieved and what will equate to success.

D. Program Performance Assessments.

Quarterly reports will be submitted by program managers that have been approved for the program budget. A Four-Point straight forward rating scale is used to determine Program performance measure scores. It is simple and easy to follow, it coincides with the concept of A – D school grading processes.

OMB/Management & Policy Section analysts will use Budget Form 2 submitted by program Managers assessing goals and actuals to evaluate and compare progress for each Fiscal Quarter (Q1, Q2, Q3, Q4).

Scores Range from 0 – 4:

4	90 – 100%	Outstanding
3	80 – 89%	Satisfactory
2	70 – 79%	Meets Expectations
1	59 – 69%	Unsatisfactory
0	0	No Report

For program scores that are in the range of either (0) zero or (1) one, OMB will notify the responsible manager, Division, and Branch Chief in writing that remedial or corrective action is needed and deliver a copy to the appropriate oversight committee. The quarterly performance reports will be disseminated to the (3) Branch Chiefs and Executive/Division Directors for distribution to programs and use as a tool to monitor and identify areas for improvement.

E. Reports required by the Appropriations Act.

In compliance with 12 N.N.C. § 850(A) of the Appropriations Act, OMB and OOC regularly monitor all Programs' actual expenditures against their approved budgets. OMB and OOC provide quarterly reports on such expenditures to the BFC, and to the Branch Chiefs with regard to their respective Branches. On a quarterly basis, all Programs are required to timely provide relevant information to OMB and to OOC, to assist in the preparation of the required quarterly reports.

SECTION 4. FINANCIAL MANAGEMENT INFORMATION SYSTEM (“FMIS”) BUDGETING.

A. FMIS Budgeting.

FMIS software and technology structured for the Navajo Nation government's organizational and periodic financial reporting requirements. OOC is responsible for the administration of the FMIS budget/expenditure data. FMIS maintains budget information using various budget ledger types, such as ledgers for budget development, final budgets, and budget revisions. Budget ledger types are administered by OMB and are used with other FMIS ledgers to provide budget status and other important financial information, in order to verify the availability of funds or to generate reports.

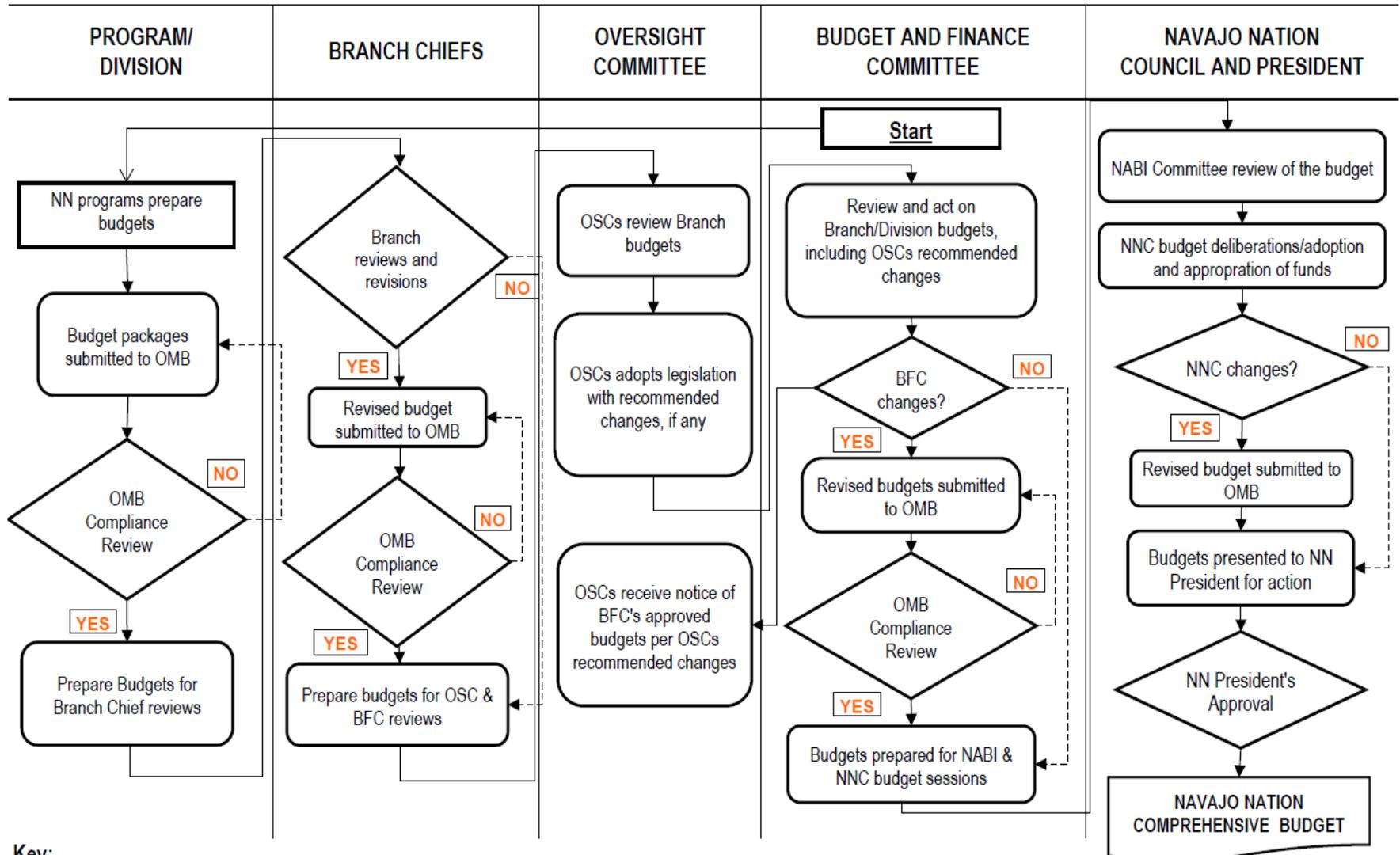
OOC is responsible for the routine administration of the FMIS expenditure data. OMB, at the request of the OOC, assigns a BU# to each Program, which is maintained in the FMIS for financial budgeting and accounting purposes. With the exception of job cost Business Units, OMB will assign the BU#. Budget development and administration in the FMIS are maintained within the assigned BU#. Programs may have multiple BU# depending on funding sources. Different funding sources may not be combined or joined together into one Business Unit.

OOC's Expenditure Authorization Signature Form authorizes individuals to incur expenses, make changes, and sign documents against Business Units. A new Form shall be required whenever: (1) an individual terminates employment or loses their authority, (2) additional individuals are granted authority, (3) changes are made to business units.

B. Chart of Accounts/Object Codes for FMIS Purposes and Level of Detail ("LOD").

The Chart of Accounts used by the Navajo Nation uses a 4-digit coding system, referred to as (Object Codes), to maintain distinct and correct line-item revenue and expense information in the FMIS. The Chart of Accounts and LOD used for Budgeting Purposes (see Appendix A), shows the various Object Codes to be used in preparing the annual Comprehensive Budget. Each Object Code in the Chart of Accounts is assigned a LOD ranging from 3 to 6. Accounts at LOD 6 are the most detailed and are used for documenting expenditures, while accounts at LOD 3 are the least detailed and are primarily used for generating reports. Accounts showing a lesser LOD (LOD 3 to 5) are primarily used for generating budget or financial reports on a sub-totaled basis. Budget data on the budget ledger are entered at LOD 6, except for personnel fringe benefits, which are budgeted at LOD 5 using Object Code 2900. OOC processes all procurement and financial accounting of actual expenditures at LOD 6. Budget amounts at LOD 6, if sufficient funds are available, will cover any LOD 6 Object Code. This allows Programs to budget at a greater LOD and to account for expenditures at LOD 6.

Budget Development Process Chart



Key:

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NABI = Naa'bi'ki'yáti' Committee

NNC = Navajo Nation Council

SECTION 5. BUDGET TIMETABLE AND PROCESS.

A. Budget Development Process.

The flowchart displayed on the previous page shows the annual Comprehensive Budget process, starting with BFC legislation approving the BIM, OOC's and OMB's revenue and expense projections for Fiscal Year 2025, and Base Planning Allocations for the Branches. Next, completed and detailed individual Program budgets are prepared and submitted to OMB. The prepared budgets, along with other budget related information, are submitted for review first to the Branch Chiefs, then to the respective Oversight Committees, then to BFC and the Naa'bik'iyáti' Committee, with final legislative approval by the Council and signing into law by the President.

B. Annual Budget Calendar.

The Budget Calendar for the Comprehensive Budget process is designed to ensure timely completion of key budget development activities and to identify the responsible parties involved in the budget development process. It also provides the due dates and flow of budget activities at various levels of the Navajo Nation government.

SECTION 6. FUND ALLOCATIONS.

A. General Fund Planning Allocations.

At the beginning of the annual Comprehensive Budget process, the three Branch Chiefs recommend to BFC the Base Planning Allocations for the three Branches. BFC then decides upon the Base Planning Allocations and approves such figures via Resolution. After the Base Planning Allocations are established, each Branch Chief then directs the allocation and budgeting of the General Fund planning amounts for their respective Branches and Programs.

B. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations.

Amounts for Proprietary Fund, Fiduciary Fund, and Special Revenue Fund allocations for budgeting purposes are based on approved legislation establishing these particular funds. OOC provides the allocation amounts. Recipient Programs shall prepare and submit their budgets to OMB based on these pre-determined funding allocations.

C. IDC Recovery and Allocations.

The allocation of projected recovery of IDC (federal funds) is formula-based. IDC Recovery amounts vary each year according to the current IDC Negotiation Agreement approved by the Naa'bik'iyáti' Committee and executed by the President. OMB shall allocate projected recovery of IDC funds to eligible Programs in the preparation of their budgets. The amount of IDC will be in addition to the General Funds and other Navajo Nation funds allocated to such Programs. The combined amount of such funds will serve as the Program's base budget or budget planning amount when the Program submits its proposed Fiscal Year budget. See Appendix K of this BIM.

D. PLF Allocations.

PLF allocations shall be handled in accordance with Council Resolution No. CF-07-11 concerning the "Personnel Lapse account." OMB, in coordination with DPM and OOC, shall provide the available PLF amounts, if any, to be used by eligible Programs in preparing their budgets.

E. Line-item vetoes.

Funds that are line-item vetoed by the President are handled as follows:

1. General Funds – line-item vetoed General Fund monies become available for Supplemental Appropriations once the revenue projections for FY2025 are met.
2. Personnel Lapse Funds (PLF) – line-item vetoed Personnel Lapse Funds monies revert to the UUFB (see Council Resolution No. CF-07-11), unless otherwise determined by the Council.

SECTION 7. PROJECT BUDGETING AND ACCOUNT SET-UP.

- A.** OMB is responsible for setting up Business Units for all capital (C-accounts) and noncapital (N-accounts) projects in the FMIS. Projects can be funded from any source. Programs shall complete the Forms (primarily Budget Form 1; Budget Form 4; and, if necessary, Budget Forms 3 and 6 for personnel costs contained in this BIM, in accordance with the instructions provided. Such Forms must be completed in order to set up budgets in the FMIS. In addition, the Project Process Schedule at Appendix I, includes instructions to complete the Form, which shall be completed to replace Budget Form 2 for capital and noncapital projects.

- B. Project funding approval and administration may vary and is based on the laws, regulations, policies, and procedures governing each particular funding source. Contact the appropriate Program to obtain specific requirements and instructions that govern the selected funding source. Contact OMB to determine which Program can assist with project funding information and requirements.
- C. Documentation for project budget setup on each project shall include the following:
 - 1. Budget information on OMB Budget Forms as follows:
 - a. Budget Form 1, Program Budget Summary;
 - b. Project Form, Project Process Schedule (replaces Budget Form 2);
 - c. Budget Form 4, Detailed Budget and Justification;
 - d. If necessary, Budget Form 3, Listing of Positions and Assignments by Business Unit, for listing of positions/personnel to be funded; and
 - e. If necessary, Budget Form 6, External Contract and Grant (Externally Restricted Funds) Funding Information, to provide detailed information about any External Funds (state, federal, or other externally restricted funds) used for the proposed project.
 - 2. The legislation approving the project funding;
 - 3. The funding source for each project;
 - 4. The expected cost of each project with a budget;
 - 5. The expected start date, completion date, and a timeline for each project;
 - 6. The identification of a Project Manager and Department/Division; and
 - 7. Appropriate authorized signatures on the Budget Forms.
- D. Most projects will require a written proposal, CPMD and DCD are available to advise on these and other requirements in accordance with approved CIP policies and procedures.

SECTION 8. PERSONNEL BUDGETING.

A. Purpose.

These instructions and procedures provide guidance to Branches, Programs, and Chapters for budgeting personnel to ensure that all funds are spent and managed in accordance with the approved Comprehensive Budget, the Appropriations Act, and other applicable Navajo Nation laws.

B. Personnel Offices.

1. Department of Personnel Management

Division of Human Resources
 Navajo Nation Executive & Legislative Branch
 Administration Bldg. 1
 P.O. Box 7080
 Window Rock, AZ 86515
 www.dpm.navajo-nsn.gov

2. Office of Human Resources

Administrative Offices of the Courts
 Navajo Nation Judicial Branch
 P. O. Box 520
 Window Rock, AZ 86515
 www.courts.navajo-nsn.gov/HR.htm

C. Salary Schedules.

Salary Schedules are administered by DPM in accordance with the approved Classification & Pay Plan and shall be utilized when budgeting for personnel. During the Comprehensive Budget process the Council may approve a General Wage Adjustment. If approved, new salary schedules will be administratively issued by DPM. To ensure positions are budgeted using the current salary schedule, DPM's website at www.dpm.navajo-nsn.gov should be consulted.

D. Personnel Budgets by Object Code.

This subsection governs to personnel budgeting and shall be used in conjunction with other applicable sections of this BIM. For additional information pertaining to this subsection, the PPM and other applicable policies and procedures should be consulted.

1. 2110 – Regular Personnel.

Upon request the appropriate Personnel Office shall provide the necessary position information for budgeting purposes, i.e. listing of positions, classified titles, subaccounts, workstation locations, current employee assignments and pay rates.

All budgeted positions (including unclassified and temporary) shall be assigned a 6-digit position identification number. The position ID number is used for identification purposes to distinguish the classified position title, class code (job type), the assigned pay grade/step, and the worksite location for all positions.

- a. Filled/Occupied Positions:
Proposed budget amounts shall be calculated by multiplying the incumbent's current hourly rate by 2,088 hours.
- b. Vacant positions:
Proposed budget amounts shall be calculated by multiplying the entry level hourly rate or Step A of the assigned pay grade by 2,088 hours.
- c. Proposed New Positions:
A completed Position Classification Questionnaire ("PCQ"), as well as an approved organization chart must be submitted to the appropriate Personnel Office to be included in the proposed budget for the upcoming fiscal year.
 - i. Upon receipt of the PCQ, the appropriate Personnel Office will assign a new position ID number which will be listed on Budget Forms 3 & 5 as an Unclassified Title (0599).
 - ii. Proposed budget amounts shall be calculated by multiplying the entry-level hourly rate or Step A of the assigned pay grade by a minimum of 80 hours.
 - iii. In the event that the proposed new position is not currently available within the Classification Plan, the proposed budget amount shall be calculated by multiplying the anticipated pay rate by a minimum of at least 80 hours. After the position is officially classified by the appropriate Personnel Office, a program must submit Budget Revision Request to OMB to budget the position for the remainder of the Fiscal Year.
- d. Cost Shared Positions:
 - i. Cost Shared positions are funded among multiple sources of funding and shall be distributed by a proportionate percentage for each BU# totaling 100%.
 - ii. Proposed budget amounts shall be calculated by multiplying the appropriate hourly rate by the total number of proposed work hours.
 - iii. Cost Shared positions shall be documented on Budget Form 5. Each funding source shall be listed with their distributed percentage and corresponding budget amounts. The distribution must total 100%.
- e. Unfunded Positions:
 - i. Vacant positions that remain unfunded for an entire fiscal year shall be abolished. Programs may request to restore positions that were abolished within the previous fiscal year. Abolished vacant positions shall be documented on Budget Form 5 as "Abolished".
 - ii. In the event that an occupied position is eliminated due to circumstances beyond the control of the Navajo Nation, e.g. program funding is terminated, positions are not refunded, or funds are not available to continue program operations, the program shall comply with the applicable personnel policies. Deleted positions resulting in the displacement of an employee shall be documented on Budget Form 5 as a "Layoff".

2. 2200 – Salary Adjustments.

Personnel actions involving an increase in pay (i.e., reclassification, promotions, transfers, above entry new hires, etc.) that have not been processed prior to the approval of the FY2025 Comprehensive Budget shall be budgeted accordingly in Object Code 2200 - Salary Adjustments. A Budget Revision Request (BRR) must be submitted to OMB to budget the position for the remainder of Fiscal Year 2025.

- a. Performance Step Increases.
 - i. Step Increases for General Fund positions shall be paid from the PLF, if sufficient funds are available. Positions funded with money other than General Funds are not eligible to utilize the PLF.
 - ii. Step Increases shall be calculated as follows: -

- Determine the employee's anniversary date. If this information is not available, contact the appropriate Personnel Office.
 - Calculate the total number of work days from the anniversary date to the end of the Fiscal Year 2025.
 - Multiply the total number of work days by 8 for the total
 - Calculate the rate difference by subtracting the old hourly rate from the new hourly rate.
 - Multiplying the total number of work hours by the rate difference.
 - The projected cost of the Step Increase shall be budgeted using Object Code 2200 – Salary Adjustments. Once approved a BRR must be submitted to OMB to transfer funds from 2200 to 2110.
- iii. Positions occupied by employees with anniversary dates in the last quarter of Fiscal Year 2025 and/or whose Step Increase is not processed by DPM prior to the approval of the subsequent Fiscal Year Comprehensive Budget shall be budgeted using the employee's current rate of pay.
- iv. After the subsequent Fiscal Year Comprehensive Budget is approved, a BRR must be submitted to OMB to transfer funds from 2200 – Salary Adjustments to 2110 – Regular Personnel.
- b. General Wage Adjustment (“GWA”).
- i. During the Comprehensive Budget process, each Personnel Office provides OMB with cost projections for a GWA at different percentages. If a GWA is approved by the Council the cost of the GWA will be covered by the PLF and/or other funds as approved by Council.
 - ii. The GWA for externally funded Programs shall be based on the availability of funds verified by OMB and OOC and/or shall be contingent upon approval from the entity providing the funds.

3. 2510 - Overtime Pay.

Programs that incur employee overtime costs as provided for in Section VIII of the PPM shall budget for such expenses to ensure that payments are made in a timely manner. Overtime costs shall be budgeted using Object Code 2510.

4. 2610 - Holiday Pay.

Programs that normally incur employee holiday pay costs as provided for in Section VII(H) of the PPM shall budget for such expenses to ensure that payments are made in a timely manner. Holiday pay costs shall be budgeted using Object Code 2610.

5. 2710 - Merit Pay Bonuses; Other Bonuses.

Merit pay bonuses are subject to approval by the Step Increase and Bonus Review Committee, and are dependent on a finding by the Committee of exceptional progress on the performance measures included in the Program's annual plan. Funds used to paying bonuses shall be budgeted using Object Code 2710 Merit & Bonus Pay, and shall be based on funds availability as verified by OOC.

6. 2900 - Fringe Benefits.

Branches and Programs should use the appropriate rates shown herein to calculate applicable fringe benefits for all budgeted positions and associated salaries. Fringe benefits must be budgeted for all personnel costs such as salaries, overtime, and bonuses, and shall be budgeted using Object Code 2900 – Fringe Benefits. The fringe rates are shown in Appendix D of this BIM. Program Managers are to budget an amount equal to the annual fringe rate attributable to retirement benefits for all vacant positions.

7. 7600 – Applicant Background Checks.

Programs whose budgets include positions designated as sensitive shall pay for required background checks as provided for in the PPM, and shall budget for such expenses under Object Code 7600 – Employment Related Expenses.

Any change in positions that result in displacing current employees, shall be implemented according to the PPM, or other applicable policies, and shall be reported on Budget Form 5.

E. Budgeting for personnel salaries under external funds.

In addition to complying with the above procedures, as applicable, the following are additional requirements:

1. Budgeting for personnel salaries shall be based on the Business Unit assigned to a funding grant that has been authorized for implementation via a Transmittal issued by OMB's Contracts and Grants Section.

2. Regarding funding grants for which the designated budget period is ending, the Program manager shall initiate a Request for Automation for employee assignments no later than 15 calendar days prior to the budget end date, in order to extend employee assignments and/or transition personnel to the new Business Unit of a successor funding grant. The Request for Automation shall be submitted to the appropriate Personnel Office, and shall be subject to the availability of funds and approval by OMB, OOC, and DPM.
 - a. Employees whose continued employment is processed by the effective date of a successor funding grant shall be allowed to report to work.
 - b. Employees occupying a position that is no longer funded shall be provided notice of layoff prior to the end date of the current funding grant and shall stop reporting to work as of the effective date of the successor funding grant.
 - c. Program managers shall consult with the appropriate personnel office to ensure compliance with all applicable laws, regulations, and policies.
3. The approved GWA, if any, shall be implemented for all eligible employees and shall be effective as of no later than January 1, 2025. By January 15, 202 each Branch, Program, and Chapter (if applicable) shall provide a status report to verify full and timely implementation of the GWA and shall provide a copy of such report to the appropriate Personnel Office, to OMB, and to OOC. The report shall include the number of employee positions budgeted using the pertinent funding grant, the number of positions occupied, the number of employees who qualify for the GWA and the number who actually received the GWA. An explanation shall be provided as to those employees who have not received the GWA, and a proposed action and timeline for full implementation of the GWA for all eligible employees shall be submitted.
4. Budget Revision Requests (“BRR”) shall be submitted to budget for a GWA. Step Increases and other rate increases require verification from the requesting program and the Office of the Controller before submitting the BRR to OMB for final processing and entry into the FMIS. BRRs lacking verification will be returned to the Program without processing
5. A BRR or budget modification to transfer any amount from a budgeted position to a different Object Code within the same Business Unit shall be verified by OOC before submitting the BRR to OMB. BRRs not verified by OOC will be returned to the Program without processing.

SECTION 9. BUDGETING OPERATING EXPENSES.

A. Telecommunication Rates.

1. Telecommunication expenses shall be budgeted as follows:

a. Telephone, fax, and data circuit service lines:

The Navajo Nation Telecommunications and Utilities (“NNTU”) Department receives an annual Fixed Cost budget allocation to pay for all telephone and fax lines for prefixes 871 and 810 for basic or standard monthly service costs and long-distance service costs. So, it is not necessary for Programs using these two prefixes to budget for these costs, if applicable.

Branches, Programs, and Chapters shall budget for telecommunication expenses not included in the above item including telecommunication line installation, new equipment, and optional services (i.e. line moves, voice mail, programming for telephone features, service request fees, etc.), if they desire this equipment and these services. This also includes toll free numbers and data circuit services (DSL, T-1, or Metro Ethernet, etc.) and online meeting services, (Zoom, Google Meet, Microsoft Teams, etc.) inclusive of all installation costs and monthly recurring service costs.

b. Wireless phone services and equipment:

Branches, Programs, and Chapters shall budget for all costs associated with wireless (cellular) device services including wireless device equipment, activation, other fees and monthly recurring service costs, if they desire this equipment and these services.

c. Two-way radio communication:

Branches, Programs, and Chapters shall budget for two-way radio equipment (portable & mobile), and ancillary equipment and supplies for the repair and maintenance of two-way radio equipment,

if they desire this equipment. NNTU can no longer budget for supplies expense under the Fixed Cost-Radio Communication budget allocation.

- d. All requests for telecommunication services under (a), (b), and (c) shall be submitted to NNTU. See the NNTU website at www.ntonu.navajo-nnsn.gov. All requests maybe emailed to NNTU@navajo-nnsn.gov. Applicable telecommunications rates are tariff-driven, are approved by the applicable state commission, and can be obtained from the designated service provider in your area. Questions regarding the above, should be directed to NNTU at (928) 871-7740.

B. Budgeting Insurance Expenses.

1. Criteria for determining vehicle insurance rate and premiums.

All vehicles, regardless of whether they are assigned through the Navajo Nation Fleet Management Department, are purchased directly by a Branch, a Program, or a Chapter, or are vehicles obtained under General Services Administration (“GSA”) leases, must have associated line-item budget amounts for auto insurance costs covering physical damage, auto liability coverage if applicable, and sufficient funds to pay deductibles in the event of a claim. The insurance rates for fleet vehicles are shown in Appendix E-1 of this BIM. Questions regarding vehicle insurance, should be directed to the Risk Management Department at (928) 871-6335.

2. Property.

Each Branch, Program, and Chapter is *required* to budget for property insurance premiums. The rates and deductibles are as follows:

Coverage	Rate	Per Value	Deductible
Contents	\$0.32	\$1,000	\$1,500
Contractor’s equipment	\$0.32	\$1,000	\$1,500

Example: Program reports \$50,000 in total insurable values (TIV) for its property contents and contractor’s equipment. Formula: \$50,000 (TIV) ÷ \$1,000 = \$50 x \$0.32 = \$16.00. Program should then budget \$16.00 for property insurance premium based on the TIV reported.

3. General Liability.

Each Branch, Program, and Chapter is required to budget for general liability coverage. General liability rates are \$0.15 per \$100.00 of payroll including fringe benefits.

Example: Program reports \$500,000 in total payroll (including fringe benefits). Formula: \$500,000 (total payroll) ÷ \$100 = \$5,000 x \$0.15 = \$750.00. Program should then budget \$750.00 for general liability premium, based on reported total payroll.

4. Exposure Summary Information.

The Risk Management Department (RMD) has an “Exposure Summary Packet” (UES) for policy year 2024 which will assist each Division, Department, Program, or Chapter in determining premium rates to be budgeted.

Please contact RMD at (928) 871-6335 for further information regarding insurance rates, deductibles, or loss/damage to Navajo Nation property. If you have any questions, please contact Program directly at extension 6335.

5. Workers’ Compensation Insurance Expenses.

Workers’ Compensation Insurance is required by Navajo Nation law and is a necessary expense when performing Navajo Nation business.

Coverage to be budgeted under Worker’s Compensation Insurance includes:

- a. regular status employees;
- b. political appointee;
- c. temporary employee, including college interns and youth employees;
- d. Navajo Nation judges;
- e. Council delegates;
- f. Eastern Land Board, grazing committee members, grazing officers, Farm Boards members;

- g. volunteers; and
- h. commissions established by the Navajo Nation;
- i. emergency response volunteer workers; and
- j. all Navajo Nation enterprises.

Ineligibility for Workers' Compensation Insurance coverage includes:

- a. program for Self-Reliance customers;
- b. court ordered trustees;
- c. private contractors; or
- d. consultants.

For budgeting purposes, the premium rate approved for Fiscal Year 2025 is set at \$0.96 per \$100 of the gross payroll amount (not including fringe benefits) for all Programs, including volunteers and firefighters.

Example: Program reports \$250,000 in gross payroll (less fringe benefits). Formula: $\$250,000$ (gross payroll) \div $\$100 = \$2,500 \times \$0.96 = \$2,400$. The Program should then budget \$2,400 for Workers' Compensation insurance premium.

6. Chapters Workers' Compensation Insurance or Expenses.

The premium rate approved for Fiscal Year 2025 for all Chapters is \$0.65 per \$100 of payroll not including fringe benefits.

Example: Chapter reports \$100,000 in gross payroll (less fringe benefits). Formula: $\$100,000$ (gross payroll) \div $\$100 = \$1,000 \times \$0.65 = \650 . The Chapter should then budget \$650 for Worker's Compensation premium, based on gross payroll.

C. Travel Policies and Rates for Reimbursement Purposes.

For information regarding budgeting for travel, including personal travel, and the most recent Continental United States ("CONUS") per diem rates, supplements and mileage charts, contact OOC at (928) 871-6308/6433 or www.nnooc.org. The OOC/Accounts Payable Section maintains the official mileage for most travel destinations, as well as travel reimbursement rates. Rates are updated annually and become effective January 1st of each year.

Privately owned vehicle travel reimbursement rates are as follows:

- 1. \$0.67 per mile (if no Government Owned Vehicle is available)
- 2. \$0.21 per mile (if a Government Owned Vehicle is available)
- 3. \$0.65 per mile (Motorcycle POV rate)

D. Fleet Management User Rates.

The Fiscal Year 2025 Fleet Management user rates are shown in Appendix E-2. Any questions regarding these rates and the application of these rates should be directed to the Fleet Management Department at (928) 871-6425. The monthly rental, the mileage, and the vehicle type should be budgeted using the appropriate Object Code. The Navajo Nation Sales Tax is not included in the vehicle user rates and, therefore, Programs must calculate on a separate line in the fleet object codes, the appropriate tax rates in addition to the fleet user rates.

E. Records Management/Duplicating Rates

The duplicating rates for the various types of services with appropriate descriptions are shown in Appendix E-3. These rates are to be used to budget amounts in the appropriate Object Codes if copying services from the Records Management Department are to be used during the Fiscal Year. For inquiries regarding other types of copying services, contact the Records Management Department at (505) 371-5113.

F. Air Transportation Rates

The following rates shall be used to budget for Navajo Nation air transportation flights:

- 1. King Air C-90: \$1,200 per hour rounded to the nearest dollar plus airport fees depending on destination and applicable taxes.
- 2. King Air B200: \$1,800 per hour rounded to the nearest dollar plus airport fees depending on destination and applicable taxes.

SECTION 10. PREPARING CHAPTER BUDGETS FOR THE COMPREHENSIVE BUDGET.

A. Chapter Budgeting Process.

1. All LGA-Certified Chapters and Non-LGA Chapters are required to follow this BIM when preparing their budgets for FY2025 and when the Chapter applies for, and receives funds, approved by the Council. Reference Appendix M.
2. In addition to following the Chapter budget process in 26 N.N.C. § 2003 (C), Chapters shall follow the Chapter Budget Procedures are set forth in Appendix M and Appendix M-1 of this BIM.

B. Chapter CIP.

Chapter CIP funding requests shall be submitted on approved Budget Forms to CPMD in accordance with the Appropriations Act and other written policies and procedures for CIPs and CIP budget development. For further instructions on development of CIP budgets, contact CPMD at (928) 871-6211.

C. Chapter Officials' Stipends

Chapter Officials' stipends for the monthly regular Chapter and Chapter Planning Meetings, referenced in the Local Governance Act, at 26 N.N.C. § 1002 (C) (b), shall be treated as Fixed Costs.

SECTION 11. NAVAJO NATION FUNDING GRANTS.

A. Purpose.

1. The Council may award funding Grants to External Entities for projects or purposes consistent with the needs and priorities of the Navajo Nation. Grants, as such, are not available directly to Branches, Programs, or Chapters, as defined in Section 2 of this BIM.
2. The award of Navajo Nation funds for a funding Grant is generally authorized through an appropriation by the Council in the Comprehensive Budget. Branches, Programs, and Chapters are free to request funding for proposed Grants to External Entities under their purview, in their proposed budgets submitted in the Comprehensive Budget process. Less frequently, a Supplemental Appropriation may be approved by the Council, thereby providing a funding Grant to an External Entity, with a Branch or Program providing administrative oversight.
3. Navajo Nation funding Grants are administered through procedures developed by OMB, pursuant to OMB's authority under 2 N.N.C. §§ 1203(A)(2) and 1203(B) (1)(a) and (b), and approved by the BFC.
4. All Navajo Nation funding Grants are subject to the availability of funds. 2 N.N.C. § 223(B).
5. As provided in the Appropriations Act, at 12 N.N.C. §820(N), approved Grant funds may lapse and revert at the end of the Fiscal Year for which the Grant was approved, or Grant funds may carry over into the subsequent Fiscal Year, Spent or encumbered funds do not lapse and revert.

B. Eligibility Requirements for Grants.

1. Any External Entity applying for a Grant must have an approved Plan of Operation or similar enabling legislation, or a duly approved Charter, Articles of Incorporation, Bylaws, business license, or the like, must be in good standing under the Navajo Business and Procurement Act (see 12 N.N.C. §1505), and must be in compliance with all applicable Navajo Nation laws, regulations, and policies.
2. The Requesting Entity shall have a federal tax identification number and, if applicable, a Data Universal Numbering System (DUNS) number.

C. Applying for a Grant.

1. An appropriate Branch or Program will be responsible for administering the Grant, and monitoring the External Entity's expenditures of Grant funds. Said Branch or Program is deemed the "Responsible Branch" or "Responsible Program."
2. The External Entity shall initiate the Grant request process by submitting a Grant Application to the Responsible Branch or Responsible Program.

D. Grant Application Requirements.

1. The External Entity (hereinafter "Applicant") shall submit to the Responsible Branch or Responsible Program, a completed Grant Application, shown in Appendix F, along with all other attachments and Forms specified in this Section.
2. The Applicant shall submit completed Budget Forms (see Section 15 in this BIM), which include Budget Forms 1, 2, 3 (for personnel or position funding) and Budget Form 6 (funding received in addition to Navajo Nation funds, if applicable). If funding is for a CIP, Budget Forms 1 and 4 and a Project Process Schedule (which replaces Budget Form 2) shall be submitted, including a project proposal, which shall be reviewed and approved by DCD.
3. The Applicant shall submit an authorizing resolution of the Applicant's Board requesting Grant funding, whether I in the Comprehensive Budget or in a request for a Supplemental Appropriation, or in a request for other Navajo Nation funds.
4. Signatures of appropriate officials of the Responsible Branch or Responsible Program (Branch Chief or Director) are required on Budget Forms 1 and 2.
5. Signatures of appropriate officials of the Responsible Branch or Responsible Program (Branch Chief or Director) are required on the Navajo Nation Grant Application.
6. The Applicant shall submit a current copy of the Applicant's Articles of Incorporation and Bylaws approved by its governing board, along with a listing of the Applicant's current Board of Directors or Committee members, with current addresses.

E. Preliminary Review and Approval of Grant Application.

1. The Applicant shall submit the Grant Application and all relevant attachments and Budget Forms identified in this Section, to the Responsible Branch or Responsible Program for preliminary review.
2. The Responsible Branch or Responsible Program shall review the Grant Application and may provide revisions or other recommendations.
3. The Applicant shall submit the Grant Application and documents to OMB.
4. OMB shall review the Grant Application and Budget Forms and the Applicant shall make any revisions as instructed by OMB.
5. If the Applicant is seeking a Grant for a CIP, the Applicant must consult with DCD/CPMD and provide verification that all design and engineering is completed and that proper clearances have been obtained and appropriate policies and procedures followed, before submitting the Grant Application. In the alternative, an Applicant may submit a Grant Application for planning, design, and engineering costs and for obtaining the necessary clearances. CPMD will work with the Applicant to ensure completion of such tasks prior to the encumbrance of any additional funds for construction.
6. After the Responsible Branch or Responsible Program and OMB have approved the Grant Application, the Applicant shall submit the final version of the Grant Application to the Responsible Branch or Responsible Program (Branch Chief or Director) to sign the Grant Application. Additionally, the Responsible Branch or Responsible Program shall provide a written statement confirming that if the Grant is awarded, the Branch or Program shall be responsible for administering the Grant and monitoring the External Entity's expenditure of Grant funds.

F. Submission of Grant Application in the Legislative Process.

1. Generally, the approval of Navajo Nation funds for funding Grants is authorized in the Comprehensive Budget, and less frequently through a Supplemental Appropriation from the UUF, or in an allocation by the Council from another Navajo Nation funding source.
2. The Responsible Branch or Responsible Program may initiate legislation with their respective Oversight Committee, whether the Grant is a part of the Comprehensive Budget or is part a Supplemental Appropriation from the UUF, or is an allocation of other Navajo Nation Funds.

3. Upon request by a sponsoring Council delegate, the Office of Legislative Counsel (“OLC”) drafts legislation for approval of the funding Grant, and the Grant Application then enters the legislative process; provided that the completed and signed Grant Application is provided to OLC and can be affixed to the legislation and the Responsible Branch or Responsible Program accepts and confirms in writing its responsibility for administering the Grant and monitoring the External Entity’s expenditure of Grant funds.
4. If the Grant is awarded, the Applicant shall then enter into a Grant Agreement with the Navajo Nation, in accordance with subsection G, below.

G. The Grant Agreement.

1. The Grant Agreement shall govern the administration and implementation of the grant, and other related matters, and must be approved by OMB, OOC, and the Department of Justice, prior to final execution by the parties.
2. The Responsible Branch or Responsible Program shall be responsible for the administration of the Grant and shall monitor the Grantee’s performance to ensure that Grant funds are spent in accordance with the terms and conditions of the Grant Agreement, with Navajo Nation laws and policies and that the scope of work and performance criteria are met.
3. The Grant Agreement shall include, but shall not be limited to, the following provisions:
 - a. The Navajo Nation, upon reasonable notice, has the right to make periodic reviews of all books, records, and documents of the Grantee, which relate to the expenditures incurred by the Grantee.
 - b. If the Grantee does not spend and manage Navajo Nation funds according to the approved budgets and in accordance with the Grant Agreement and applicable Navajo Nation laws, the Grant funds shall be suspended by the Controller and the balance of the unspent funds will be returned to the Navajo Nation. Furthermore, legal action may be taken to recover Grant funds.
 - c. Budget modifications or revisions may be requested and handled in the manner, and using the appropriate Forms, as instructed in this BIM.
 - d. The Grantee shall submit to the Responsible Branch or Responsible Program, and to OMB, a final report within 10 working days of the expiration or termination of the Grant Agreement. If the Grantee submits an acceptable written justification for an extension, the Responsible Branch or Responsible Program, with OMB’s approval may extend the report’s due date by written notice.
 - e. Grantees must comply with all Navajo Nation laws, as amended, including the Navajo Nation Appropriations Act, the Navajo Business and Procurement Act, the Navajo Nation Business Opportunity Act, and the Navajo Preference in Employment Act.

H. Administrative Review and Execution of Grant Agreement.

1. The Responsible Branch or Responsible Program shall process the grant agreement through the Section 164 Executive Review Process, or similar process established by the President, and upon final approval in the Executive Review, shall submit the grant agreement to the appropriate Branch Chief for execution.
2. The Applicant shall provide the following documents to the Responsible Branch or Responsible Program, and as part of the Executive Review Process:
 - a. an authorizing Resolution of the Applicant’s Board of Directors or Committee, accepting the funding Grant;
 - b. Grant Application (Appendix F) and a Statement of Work/Purpose of Funds (corresponding with the approved budget);
 - c. the Grant Agreement;
 - d. the Council Resolution approving funds for the funding Grant;
 - e. the approved budget on the appropriate OMB Budget Forms with a detailed justification;
 - f. OMB Budget Modification or Revision Form;
 - g. Quarterly Narrative / Performance Report Form;
 - h. OMB Expenditure and Request Reimbursement Form;
 - i. OMB Expenditure and Liquidation Report Form;

- j. Grantee's Release of Claims, executed on the OMB approved Form;
- k. a completed and signed Navajo Nation Certification Regarding Debarment and Suspension Form;
- l. a completed IRS W-9 Form (Rev. 2017). (See www.irs.gov for form);
- m. Applicant's Certificate of Liability Insurance;
- n. a listing of the Applicant's current Board or Committee members with current addresses;
- o. the Applicant's current Articles of Incorporation and Bylaws or Plan of Operation, approved by its governing board;
- p. a letter on the Applicant's official letterhead authorizing a person(s) to sign and accept the Navajo Nation Grant check(s);
- q. a letter on the Applicant's official letterhead requesting a 30% grant advance, if needed; the Grant advance will be limited to 30% of the total Grant allocation.

I. Grant Agreement Contract Number.

1. Upon proper execution of the Grant Agreement, the Responsible Branch or Responsible Program shall submit copies of the executed Grant Agreement to OMB and to OOC.
2. OOC assigns the grant agreement contract number and notifies the Responsible Branch or Responsible Program and OMB of Grant approval.
3. The Responsible Branch or Responsible Program shall notify the Grantee (formerly, the "Applicant") of Grant approval.

J. Administration of the Grant Agreement.

1. The Responsible Branch or Responsible Program is responsible for the administration of the Grant Agreement and shall monitor the Grantee's performance to ensure that all Grant funds are spent in accordance with Navajo Nation laws and policies and that the scope of work and performance criteria are being met.
2. The Grantee shall comply with all provisions of the Grant Agreement and shall submit all quarterly and annual documents to the Responsible Branch or Responsible Program.
3. The Responsible Branch or Responsible Program shall submit all quarterly documents to OOC and to OMB.
4. If the Grant covers a multi-year funding period, a new Grant Agreement or modification for each year shall not be required. Instead, a yearly obligation letter from the responsible Branch/Division will submit to OOC for funds to be ready for expending.

SECTION 12. BUDGET REVISION INSTRUCTIONS AND PROCEDURES.

A. Purpose.

1. To provide guidance for the administration and processing of proposed revisions to approved budgets; and
2. To establish effective controls for the accountability and integrity of Navajo Nation budgets and funds, including External Funds and Navajo Nation funds.

B. Scope.

These procedures apply to all fund types (Governmental, Proprietary, Fiduciary and Special Revenue set up as Navajo Nation budgets) as defined in the Appropriations Act, at 12 N.N.C. § 810(S).

C. Types of Budget Revisions.

A budget revision involves a change to an approved budget that deviates from the approved financial plan. The four basic types of budget revisions are:

1. Budget/Object Code Transfer - the transfer of budgeted funds from one Object Code to another within the same Business Unit.
2. Budget Reallocation - the transfer or reallocation of budget funds between Business Units which shall require Oversight Committee approval before the budget reallocation can be processed. Budget reallocations should be processed on a quarterly basis

3. Budget Modification - an increase or decrease of \$500,000 or more to an existing business unit budget under original approved budget. Such a modification requires Oversight Committee approval before the modification can be processed.
4. Reimbursements – at times refunds of prior expenses become available (e.g. FEMA and others). Generally, if the refund is a reimbursement to a General Fund Business Unit the money should go back into the General Fund. In such cases, Oversight Committee approval is required before a budget modification can be processed, because this situation is an approval of additional funds that the Navajo Nation receives. OOC acknowledgement and concurrence is required for refunded money to be deposited.

D. Requirements and Restrictions.

1. The Budget Signature Authorization Form (“BSAF”), available from OMB or its website, must be on file at OMB to verify that the designated signatories are authorized to process the budget revision for the Business Unit. OMB will not accept budget revision requests that are signed by unauthorized program personnel. The BSAF shall be renewed and submitted to OMB at the beginning of each Fiscal or Grant Year or whenever authorized personnel changes occur.
2. The Budget Revision Request (BRR) shall include the following: (1) an analysis of the impact to the Object Code losing funds, (2) the remaining balance for the funding term, (3) the sufficiency of the amount being transferred, (4) the Object Code the gaining funds, and (5) the impact to the intent of the original funding approval or budget. For Programs funded by Navajo Nation Funds, impacts on the Program’s approved performance criteria must be clearly stated. If the BRR significantly affects or changes the intent of the original funding approval or budget, Oversight Committee approval shall be required before the BRR can be processed...i.e. budget re-allocation.
3. If a budget in the Business Unit has deficits in any of its Object Codes, the BRR shall include transfers to clear the deficit.
4. BRR are for budget transfers between LOD 6 object codes with the exception of fringe benefits at LOD 5.
5. Each Program or Business Unit shall be limited to one BRR per month, except for special circumstances which the Program must explain and justify in a separate memorandum.
6. The minimum amount of a BRR shall be one hundred dollars (\$100), except for special circumstances, as justified in writing by the Program and approved by OMB.
7. BRRs that are marked up, have changes, or are illegible will not be processed but returned to the Program for corrections.
8. BRRs that are received at OMB more than 2 weeks after the date of the appropriate signature will not be processed but returned to the Program for updated signatures.
9. For financial propriety, it is not acceptable for the same person to be both the person requesting the BRR and also the person approving the BRR. The same requirements apply to the Legislative and Judicial Branches. Executive Branch Programs shall obtain the signature approval of the Office of the President/Vice President for the Division’s BRRs before submitting to OMB. For all BRRs, the BSAF will be checked to verify authorized signatures.
10. Original documents, such as Personnel Action Forms, Purchase Orders, Request for Direct Payment, etc., should not be attached to the BRR Form. However, copies of these documents may be attached for justification purposes.
11. General Funds cannot be transferred from the following Object Codes:
 - (a) 2001 series: In the 1st, 2nd, and 3rd Quarters, transfers are allowable within the Personnel Expenses 2001 major object code series. For example, funds from the Salary Adjustment object code (2200) may be transferred into the Merit Pay object code (2710). Beginning in the 4th Quarter, personnel expenses cannot be transferred from

Personnel Cost (2110), and Fringe Benefits cost (2900), pursuant to the PLF moratorium established in Resolution CF-07-11, as amended by CJY-66-23.

- (b) 8020 series: Direct Services or Public Assistance (except with oversight committee approval).
- (c) 9510 series: Matching Funds (except with oversight committee approval).

E. Budget Revision Request Process.

1. For all Navajo Nation Funds and External Funds, Programs must complete and submit a Form BSAF at the beginning of each fiscal year and upon change of signatory personnel, before any BRR can be processed.
2. The BRR with appropriate required signatures shall be submitted to OMB for review and consideration for approval two weeks prior to date the additional or increased budget amount is needed.
3. Upon receipt of the BRR, OMB will review the request for compliance with appropriate policies and procedures, funds availability, and performance impact, and then recommended action to OMB's Executive Director.
4. OMB's Executive Director shall approve or disapprove the BRR. Forms will be returned disapproved and will include comments if significant changes or additional justification or clarification is needed. If the information, amounts, and figures are altered or not legible, a new BRR Form shall be completed and submitted.
5. Upon approval by the OMB's Executive Director, a copy of the completed and approved BRR and a FMIS batch report will be transmitted back to the Program.
6. For BRRs on External Funds where funds are reallocated in the Personnel budget (increases or decreases) to and from other LOD 6 line-item budgets, OOC Contract Accounting shall verify the availability of sufficient funds that will be designated for new personnel sub-accounts or for transferring of PLF savings.
This is applicable when a Program processes a PAF for hiring new employee(s) and all information is verified for accuracy (Business Unit, subaccount code, expiring assignments for dates) related to the new subaccount of the personnel budget.
A current Budget Form 3 should be attached to the BRR to identify which personnel sub-accounts are affected by the transfer of funds. A reconciliation must be prepared by the Program in order for the OOC Contract Accounting to approve the BRR.

SECTION 13. REQUESTING SUPPLEMENTAL APPROPRIATIONS.

In addition, all requirements under the Appropriations Act pertaining to Supplemental Appropriations, the following procedures shall be followed:

A. Procedures.

1. Required OMB forms.

Those seeking a Supplemental Appropriation shall complete Appendix J and Budget Forms 1, 2, and 4, and if applicable Budget Forms 3, 5, and 6; if funds for a CIP are requested, Budget Forms 1 and 4 and Appendix I shall be completed. External Entities shall also complete Appendix F. Any incomplete or inaccurate Budget Forms will be returned for corrections. Requesting parties should seek the assistance of OMB in selecting and completing the appropriate Budget Forms.

2. Signatures.

- a. Budget Forms have signature lines for appropriate Program persons, including Division Directors and/or Branch Chiefs. Completed Budget Forms, showing the signatures of those noted on the Forms, shall be provided to the sponsoring Council delegate before proposed legislation for a Supplemental Appropriation request enters the legislative process.
- b. Chapter budgets should obtain the "SUBMITTED BY" signatures of the Administrative Service Centers and "APPROVED BY" signatures of the Division of Community Development Division Director and the appropriate dates.

3. Controller and OMB review.

As required by 12 N.N.C. § 820(L) the Controller shall be responsible for designating whether the proposed expenditures are recurring or non-recurring. As required by 12 N.N.C. §820(M) all requests shall be reviewed by OMB and OMB shall provide a budget impact analysis regarding the impact to the Navajo Nation's overall budget that will result if the funding request is approved.

In order for OMB to do a budget impact analysis and to determine other appropriate actions, the Program requesting the Supplemental Appropriation must submit all required Budget Forms to OMB. The Controller's and OMB's review statements shall be provided to the sponsoring delegate before proposed legislation for a Supplemental Appropriation request enters the legislative process

4. Other requirements for Supplemental Appropriation requests.

- a. Budgets for the request must be prorated so that funding covers only the remaining portion of the current fiscal year, i.e., funds appropriated in January must be budgeted for spending from February to the end of the fiscal year (eight months) or funds appropriated in April must be budgeted for spending from May to the end of the fiscal year (five months).
- b. If a request is not approved and the requesting party still wishes to pursue the funding, the request must be updated and resubmitted every four (4) months to reflect any changes during the preceding four-month period.
- c. If the request is not approved in the previous Fiscal Year but the requesting party still wishes to pursue the funding, the proposal must be revised and resubmitted for the current Fiscal Year.

5. Recommendations from OMB.

a. Justification.

The requesting party should, but is not required to, provide an explanation of the reasons a Supplemental Appropriation is being requested outside of the Comprehensive Budget for Fiscal Year 2024.

b. Other Funds.

The requesting party should, but is not required to, provide a list of any other sources of funding that are being considered and would be pursued if the funding request is not approved.

B. Capital Improvement Projects.

1. CPMD review.

Supplemental Appropriation requests related to a CIP shall be submitted to CPMD in accordance with the Appropriations Act, at 12 N.N.C. §860, and with written policies and procedures related to CIPs. CPMD can be reached at (928) 871-6211.

2. Capital Improvement Plan.

If any Supplemental Appropriation would result in a modification or amendment affecting an approved Capital Improvement Plan the funding request must be approved by the appropriate Oversight Committee before consideration by the Council. See 12 N.N.C. § 860(C) (2).

C. Legislative Process.

Legislation is required for all Supplemental Appropriation requests. The request shall be reviewed by the appropriate Oversight Committee, BFC, the Naa'biik'iyáti' Committee, and the Council.

SECTION 14. ELECTRONIC SUBMITTAL OF DOCUMENTS FOR OMB PROCESSING.

A. Emailing documents.

Documents may be submitted in electronic format to OMB via email to docs@omb.navajo-nsn.gov. OMB will also accept hand delivered documents.

B. Procedures.

1. For electronic submittals, OMB will only accept scanned and e-mailed PDF copies of signed documents requiring OMB review and/or approval. All documents must have proper signatures and submitting parties must adhere to document requirements.
2. Documents must be properly completed and have all the required signatures. Any supporting documents and/or calculations must also be included. Unauthorized and/or incomplete submittals will be returned to the Program for correction.
3. OMB will accept scanned and emailed signed documents from Navajo Nation e-mail domains, such as a navajo-nsn.gov address. OMB will not accept documents emailed from non-Navajo email domains such as Hotmail, Yahoo, Gmail, etc. Contact the NN Department of Information Technology to obtain a navajo-nsn.gov e-mail address.

4. OMB will only accept scanned and emailed signed documents from the appropriate Program, Department and/or Division Director. One administrative staff member can also be included. Department Directors must identify in writing the designated administrative staff member.
5. Enter the type of document being electronically submitted in the Subject Line of the email.
 - Examples include:
 - Budget Revision Request
 - Proposed FY Budget
 - Navajo Nation Administrative Document Review
 - FMIS Account/Budget Set-Up
 - Budget Form 2 Quarterly Reports (Program Performance Measures)
6. All documents must be emailed to docs@omb.navajo-nsn.gov. Do not email documents directly to OMB staff.
7. Certain processes may require the submittal of original signed document(s). OMB will inform the Program on a case-by-case basis.
8. When the document is processed, OMB will e-mail a scanned transmittal back to the initial transmitter along with a scanned and signed copy of the document processed by OMB. OMB will not provide paper copies of the emailed documents.

SECTION 15. BUDGET FORMS (“NNBF”) AND INSTRUCTIONS.

A. General Rules and Instructions.

The following are general rules and instructions for preparing Budget Forms and packaging the Budget Forms 1 through 6, including other documentation:

Budget Form	Budget Form Title
Budget Form 1	Program Budget Summary
Budget Form 2	Program Performance Measures
Budget Form 2A	Program Performance Measures (narrative method)
Budget Form 3	Listing of Positions and Assignments by Business Unit
Budget Form 4	Detailed Budget and Justification
Budget Form 5	Summary of Changes to Budgeted Positions
Budget Form 6	External Contract and Grant Funding Information
Project Form	Project Process Schedule (replaces Budget Form 2 for capital or other non-operating funds during the Fiscal Year)
Supplemental Form	Supplemental Funding Proposal Summary
Grant Application Form (for External Entities)	Use when requesting funds during the Fiscal Year.

1. All budget requests should include appropriate, completed Budget Forms in accordance with instructions contained in this BIM.
2. Do not include blank forms with the budget packet submittal.
3. Use the appropriate codes, rates, or schedule provided in this BIM.
4. All budget amounts shall be rounded to the nearest whole dollar.
5. Number pages on all completed Budget Forms consecutively in the spaces provided.
6. An authorized official’s signature and date must be provided on certain Budget Forms.

FY _____

**THE NAVAJO NATION
PROGRAM BUDGET SUMMARY**

Page ___ of ___
BUDGET FORM 1

PART I. Business Unit No.: _____				Program Title: _____				Division/Branch: _____			
Prepared By: _____				Phone No.: _____				Email Address: _____			
PART II. FUNDING SOURCE(S)	Fiscal Year /Term	Amount	% of Total	PART III. BUDGET SUMMARY		Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference or Total		
				2001	Personnel Expenses						
				3000	Travel Expenses						
				3500	Meeting Expenses						
				4000	Supplies						
				5000	Lease and Rental						
				5500	Communications and Utilities						
				6000	Repairs and Maintenance						
				6500	Contractual Services						
				7000	Special Transactions						
				8000	Public Assistance						
				9000	Capital Outlay						
				9500	Matching Funds						
				9500	Indirect Cost						
				TOTAL			\$0.00	0.00	0		
				PART IV. POSITIONS AND VEHICLES			(D)	(E)			
				Total # of Positions Budgeted:							
				Total # of Vehicles Budgeted:							
TOTAL:							\$0.00	0%			
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.											
SUBMITTED BY: _____				APPROVED BY: _____							
Program Manager's Printed Name				Division Director / Branch Chief's Printed Name							
_____				_____							
Program Manager's Signature and Date				Division Director / Branch Chief's Signature and Date							

Budget Form 1: PROGRAM BUDGET SUMMARY

Purpose:

Serves as identification and overview of general information of a program and its funding source(s) and provides budget information summarized by major object code categories as a comparison of the current fiscal year and the proposed (next) fiscal year.

Instructions:

Part I: Enter in the space provided the business unit number, the Program title and Division or Branch, or enter "NEW" if a business unit is not assigned, enter "NEW". Include the name, telephone number and email address of the Program official to be contacted about the contents of the budget request.

Part II: Provide information on Navajo Nation funding sources which the Program expects to request, receive or operate with during the proposed fiscal year. Use additional pages of the same form if more space is needed or attach a separate completed document. In addition, complete Budget Form 6 for each external funding source to provide more detailed information. Complete the columns as follows:

COLUMN	INSTRUCTION
Funding Sources:	List all funding sources to carry out all the proposed activities within the program or project.
Funding Sources FY/Term:	List each funding source's fiscal year/term (MM/DD/YY).
Funding Sources Amount:	Enter the total funding amount to be received or requested from each funding source and enter the overall total funding of all funding sources at bottom of column.
% (Percentage) of Total:	Calculate and enter the percentage of each funding source's amount to the overall total funding amount.

Part III: Budget Summary:

Fund Type code column: Enter the appropriate fund type code, e.g. "1" for General Fund, for each budget amount entered in the various object codes. Refer to Appendix B for listing of appropriate fund type codes.

COLUMN	INSTRUCTION
Column (A)	Enter the original, approved Navajo Nation Council appropriated amounts, if any, for each major object code for the current fiscal year. The appropriate object codes are listed at a Level of Detail (LOD) 4 in the Chart of Accounts/Object Codes (Appendix A).
Column (B)	Enter the Program's proposed budget amounts for the proposed fiscal year for each object code. The program's proposed budget total of this column must equal the overall assigned base funding or allocation amount.
Column (C)	Show the difference of columns (B) minus (A) for comparison purposes. If the budget is submitted for supplemental or additional funding, enter the total for each object code.

Part IV: Enter the total current and proposed budgeted positions and total number of vehicles budgeted in Columns (D) and (E) for the current fiscal year and the proposed fiscal year.

Part V: Program Manager and responsible Branch Chief or Division Director (or Executive Director of the organization external to the Navajo Nation) are encouraged to provide authorized signatures in compliance with the Budget Signature Authorization Form and the dates to indicate that the budget has been reviewed and acknowledged by key officials as to the accuracy and completeness of the budget.

The Chapter budgets are requested to obtain the "SUBMITTED BY" signatures of the Administrative Service Centers and "APPROVED BY" signatures of the Division of Community Development Division Director and the appropriate dates.

FY _____

**THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA**

Page ___ of ___
BUDGET FORM 2

PART I. PROGRAM INFORMATION:								
Business Unit No.: _____					Program Name/Title: _____			
PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM: (Specific Information)								
PART III. PROGRAM PERFORMANCE CRITERIA:								
	1st QTR		2nd QTR		3rd QTR		4th QTR	
	Goal	Actual	Actual	Goal	Goal	Actual	Goal	Actual
1. Program Performance Measure:	_____							
2. Program Performance Measure:	_____							
3. Program Performance Measure:	_____							
4. Program Performance Measure:	_____							
5. Program Performance Measure:	_____							
PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED AND APPROVED:								
_____					_____			
Program Manager's Printed Name					Division Director/Branch Chief's Printed Name			
_____					_____			
Program Manager's Signature and Date					Division Director/Branch Chief's Signature and Date			

FY _____

THE NAVAJO NATION
PROGRAM PERFORMANCE MEASURES

Page ___ of ___
BUDGET FORM 2A

PART I. PROGRAM INFORMATION:

Business Unit No.: _____

Program Name/Title: _____

PART II. PROGRAM PERFORMANCE CRITERIA:

PART III. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED AND APPROVED:

Program Manager's Printed Name

Division Director/Branch Chief's Printed Name

Program Manager's Signature and Date

Division Director/Branch Chief's Signature and Date

Budget Form 2: PROGRAM PERFORMANCE MEASURES

Purpose: A performance measurement framework provides a structured approach to developing program performance measures. The following five important features will assist in setting goals.

1. External funded programs are not required to complete Form 2 or Form 2A (Program Performance Criteria).
2. For General Fund Business Units only. The Capital and Non-Capital projects, use the Project Process Schedule (Appendix I) as the performance criteria.

SMART GOALS

Defining the SMART parameters helps ensure that the objectives are attainable within a specific time frame. Use the questions below to create your SMART goals.

- | | |
|----------------|---|
| S - SPECIFIC | What do you want to accomplish this fiscal year 2025? |
| M - MEASURABLE | How will you measure and track the performance of your program? |
| A - ACHIEVABLE | Is the goal achievable taking into account time, skills and budget? |
| R - RELEVANT | Does the goal align with the overall organization's goal? |
| T - TIME BOUND | What will be the start and end date for the goal? |

Instructions: (Budget Form 2)

Part I: Enter business unit number of the program and the program name according to the Plan of Operation. Enter "NEW" if a business unit is not assigned.

Part II: Identify the program's Plan of Operation Resolution number and enter the purpose of the program based on the Plan of Operation.

Part III: Identify five (5) program performance measures (quantitative only) that the program will accomplish using the appropriated funds and budgeted for the fiscal year.

Use quantitative (numerical amounts only) on performance measures to be accomplished.

(With exception of the Navajo Nation Council, its standing committees, and the Navajo Nation Chapters, Programs should not use "Number of Meetings" or any references to meetings as a performance measure unless it is the purpose of the Program.)

Part IV: Signatory to validate the programs Performance Criteria for Fiscal Year for the quarter. (Authorized Program Manager/Branch Chief/Division Director)

Budget Form 2A: PROGRAM PERFORMANCE CRITERIA

Purpose: Provide Qualitative variables (Narrative and non-numeric aspects of performance) for the fiscal year not by quarter.

Instructions:

Part I: Enter Business Unit number of the program and program name according to the Plan of Operation. Enter "NEW" if a business unit is not assigned.

Part II: Identify qualitative performance criteria that the program will accomplish using the appropriated funds and budgeted for the fiscal year.

Do NOT cite your Plan of Operation as your performance criteria.

To structure the qualitative (narrative) performance criteria is to use the STAR framework, which stands for SITUATION, TASK, ACTION, AND RESULT. STAR narrative involves four key components:

(S) Situation

- Describe the current situation the program is in.
- Set the stage by explaining the background, challenges, or goals you faced.
- Be concise but provide enough detail for the reader to understand the scenario.

(T) Task

- Clearly state the specific task or objective you need to accomplish this FY 2025.
- What is the program responsible for? What is expected of the program?
- Focus on the key responsibilities or goals related to the situation.

(A) Action

- Detail the actions to address the situation to complete the task.
- Describe what was accomplished.
- Be specific and avoid vague statements.

(R) Result

- Share the outcomes/result.
- What impact did your efforts have?
- Emphasize achievements, improvements, or lessons learned.
- Demonstrate success story.

Part III: Signatory to validate the programs Performance Criteria for Fiscal Year for the quarter. (Authorized Program Manager/Branch Chief/Division Director)

Form 2A Assessments:

Qualitative assessment will be done on narrative performance criteria information that yield results submitted by managers to OMB/MPS. Form 2A assessment to be completed semi-annual and annually.

Three (3) Point Rating Scale:

3 = Meeting

2 = Acceptable

1 = Minimum

0 = No Report

FY 2025

The Navajo Nation
Listing of Positions and Assignments by Business Unit



Digitally signed by Garrick Tsosie
Date: 2023.07.20 16:52:31 -06'00'

DPM VERIFICATION

DATE

SAMPLE

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	WKSITE EMP ID	CODE	FY 2024 ACTUAL		FY 2025 PROPOSED		BUDGET	
						G/S	SALARY	HOURS	BUDGET PERIOD		
1XXXXX	BUSINESS UNIT DESCRIPTION										
1001	XXXXXX	0301	DIVISION DIR	VACANT	WIN		106,801.20	2,088	10/01/2024	09/30/2025	106,801.00
						2110 SUBTOTAL:				106,801.00	
						BUSINESS UNIT TOTAL:				106,801.00	

Budget Form 3: LISTING OF POSITIONS AND ASSIGNMENTS BY BUSINESS UNIT

Purpose:

To obtain position and salary information for proposed positions to be funded.

Instructions:

At the beginning of the annual budget preparation process, the respective Personnel Office will provide each Program with a listing of the current positions and assignments by Business Unit on Budget Form 3 (BF-3) with blank spaces below the current position information. Any changes to be made or updated must be entered in the blank space using a red font, as follows:

1. If the position class code is incorrect or does not appear on the listing, enter the correct class code in the space provided below the incorrect class code (Appendix C).
2. Verify and enter the per annum salary using the approved salary schedule (for all proposed positions in the space provided below the proposed budget column, if incorrect).
3. After all information on the BF-3 is verified and/or all corrections/changes have been made, the authorization individual should sign and date the BF-3 and return to the respective Personnel Office.
4. Budget Form 3s and any supporting documents, including PCQs, must be submitted electronically to the respective Personnel Office.
5. Upon receipt the respective personnel office will review/approve the requested changes in accordance with the BIM. The personnel office will update the information and will issue a revised Budget Form 3 to the program which is to be submitted along with other budget forms in the proposed budget package.
6. All other personnel/position related information (fringe benefit amounts, salary adjustments, etc.) not displayed on the completed Budget Form 3 is to be entered with the appropriate object code on Budget Form 4.
7. Any major changes proposed to the existing personnel/positions, including new positions must be reported on Budget Form 5.

Proposed New Positions on Budget Form 3:

Programs will list proposed new positions on the Program's Budget Form 3 issued by the respective Personnel Office on a separate line. Programs must also submit a copy of Budget Form 5 with the new position listed (the original is to be submitted to OMB with other budget forms) and a Position Classification Questionnaire (PCQ), submitted to the respective Personnel Office.

FY _____

**THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION**

Page ___ of ___
BUDGET FORM 4

PART I. PROGRAM INFORMATION: Program Name/Title: _____ Business Unit No.: _____			
PART II. DETAILED BUDGET:			
(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
TOTAL		-	-

Budget Form 4: DETAILED BUDGET AND JUSTIFICATION

Purpose:

Provides detailed budget information and justification for all proposed object code cost categories, including those in personnel (2001), travel (3000), meetings (3500), operating (4000), etc. Use the Chart of Accounts (Appendix A) at LOD 6 to provide information online items to be funded not to exceed the overall allocated amount.

Instructions:

Part I: Program Information:

Enter Program name and business unit number in the appropriate spaces. Enter "NEW" if a business unit number is not assigned.

Part II: Complete the columns as follows:

COLUMN	INSTRUCTION
Column (A)	Enter the appropriate object code at LOD 6 (Level of Detail), except for fringe benefits which is at (LOD 5-2900), for each proposed item to be budgeted starting with the personnel /position total salaries (object code 2110). The appropriate object code for each budgeted item, such as personal travel (object code 3230) and office supplies (object code 4120), is to be entered in this column. Use the object codes that are provided in the Chart of Accounts (Appendix A) for each line item budgeted.
Column (B)	<p>First, enter the appropriate object code title or description for the major LOD 4 object codes group and a brief written justification for each major object code group, starting with the title of the major object code group at object code 2001. For the rest of the major object code groupings, such as "3000 Travel Expenses," "4000 Supplies," "5000 Lease and Rental," etc., enter the appropriate major object code and its title and a brief justification for each major group. For each object code at LOD 6 in column (A) enter the title or description of the object code before entering the next set of object codes. Next, for a more detailed description of the budgeted items or for purposes of how funds at LOD 6 will be spent, enter the appropriate LOD 7 object code, the code description, and cost of each for justification.</p> <p>To calculate the fringe benefit amount, add the total wages and salaries for all personnel costs (including overtime, holiday pay, and salary adjustments) and multiply by the appropriate fringe benefit rate (Appendix E). For travel line items, at LOD 7, Per Diem/Meals can be shown as "\$60/day x 30 days x 5 employees = \$9,000". Similarly, with "Lodging: \$75/day x 20 days x 4 employees = 6,000" and so forth. Use the rates provided by OOC for these costs.</p>
Column (C)	Enter only the budgeted amount rounded to the nearest dollar for only the cost item for LOD 6 object codes.
Column (D)	Enter the total of the budgeted amount at LOD 4 cost group by totaling all the LOD 6 object code in Column (C). These amounts must agree with the major object code group amounts entered on Budget Form 1, Part III, Column (B).
Total	Enter the page total at the bottom of the form in the appropriate space. Each page should display only the page totals (not cumulative).

Budget Form 5: SUMMARY OF CHANGES TO BUDGETED POSITIONS

Purpose:

This form is used to summarize changes to be made to existing position information and to document proposed new position(s) information. The types of changes in the position to be reported are:

Description:	Type of Change:
1. Abolished Vacant Position	ABOLISH
2. Occupied Position Deleted (RIF/Layoff)	LAYOFF
3. Position Transfer in from another Business Unit (Specify BU#)	TRANS IN
4. Position Transfer out to another Business Unit (Specify BU#)	TRANS OUT
5. Cost-Shared Salary	CS
6. New Position	NEW
7. Prorated Salary	PRORATE
8. Proposed Reclassification	RECLASS

Instructions:

Part I: Enter program name and Business Unit number. Enter "NEW" if a Business Unit number is not assigned.

Part II: Complete as follows: (For information provided in this part, DO NOT USE Social Security Numbers.)

COLUMN	INSTRUCTION
Column (A)	Enter the proposed type of change, using the appropriate term listed above.
Column (B)	Enter the (4-digit) sub-account/object code assigned to the position.
Column (C)	Enter the (6-digit) position number assigned by the respective Personnel Office for the position.
Column (D)	Enter the job type/ class code for the position. (Use Appendix C, Classification Titles, Class Code and Assigned Pay Grade).
Column (E)	Enter the appropriate position title and, if a cost-shared position among more than one Business Unit, enter Business Unit number and shared amounts by each Business Unit.
Column (F)	Enter the employee identification number if the position is occupied on a regular status basis. If the position is vacant or temporarily occupied, enter VACANT.
Column (G)	Enter the appropriate salary of the position. If the position is vacant, enter the entry level salary. If the salary is cost-shared between multiple funding sources, enter the amount and percentage of the cost-shared salary by each fund source. If the salary is to be budgeted for part of the fiscal year (prorated), enter only that part of the salary amount.
Column (H)	Calculate the appropriate fringe benefit amount for each position listed or by each code shared amount and enter the amount.
Column (I)	Add the amounts in Columns (G) and (H) and enter total in the column
Page Total	Enter the total amounts for all entries in Columns (G), (H), and (I).

FY _____

**THE NAVAJO NATION
EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION**

Page ___ of ___
BUDGET FORM 6

PART I. PROGRAM INFORMATION:	Funding Period: _____
Program Name/Title: _____	K #: _____
Contract/Grant No.: _____	Prepared by: _____

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

(A)		(B)	(C)	(D)
Major Object Code and Description		Current Award Fiscal Year __	Anticipated Funding Fiscal Year __	Difference Columns (C) - (B)
2001	Personnel Expenses			
3000	Travel Expenses			
3500	Meeting Expenses			
4000	Supplies			
5000	Lease and Rental			
5500	Communication and Utilities			
6000	Repairs and Maintenance			
6500	Contractual Services			
7000	Special Transaction			
8000	Assistance			
9000	Capital Outlay			
9510	Matching - Cash			
9610	Matching - In - Kind			
9710	Indirect Cost (Overhead) Allocation			
TOTALS:		-	-	

PART IV.	MATCH FUNDS - No. of Positions:		-
	MATCH FUNDS - Required GF Cash Match:		-
CONCURRED BY:	Required GF In-Kind Match:		-
Contracting Officer's Signature / Date: _____	Required GF % Match:		-

PART V. ACKNOWLEDGEMENT:

Submitted by (print): _____	Approved by (print): _____
Signature/Date: _____	Signature/Date: _____

Budget Form 6: EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION

Purpose

To provide information on contracts and grants funds.

Instructions

Part I: Program Information:

Enter the Program title and information applicable to the latest contract award on which continued funding is anticipated, i.e., Contract or Grant Number, FMIS Company Number and Business Unit Number, and the starting and ending dates of the contract/grant.

Part II: Purpose of Funding:

Provide a summary of the scope of work and expected deliverables with the budget information provided on this form.

Part III: Budget Information:

Complete or enter amounts for only those object codes that apply in the following columns:

COLUMN	INSTRUCTION
Column (A)	The budget amounts shall be reported by major object code (Level of Detail 4) and corresponding description.
Column (B)	Per latest contract/grant award, and provide the applicable fiscal year of the funding and the funding amounts for each major object code.
Column (C)	Enter the anticipated award for each major object code.
Column (D)	Enter the difference of the amount in Columns (C) and (B) to show the amount of change in the budget from the current to proposed fiscal year.
Totals	Enter the totals in the space provided for columns (B) through (D).

Part IV: FTEs/General Fund Match:

Enter the appropriate information on the total number of full-time equivalent (FTE) positions budgeted. If applicable, enter the cash match required or the required General Fund cash and percentage the Navajo Nation must contribute.

Part V: Acknowledgement:

The Program Manager and Division/Executive Director shall fill in the spaces provided. The signatures indicate that the document has been reviewed and the information reported is complete and accurate.

APPENDICES

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
3	Revenues	1000
4	Royalties	1100
5	Natural Resources	1110
6	Oil	1120
7	Oil Royalties - AZ	1121
7	Oil Royalties - NM	1122
7	Oil Royalties - UT	1123
7	Utah State 37 1/2%	1125
7	Oper Agrmt 37 1/2%	1126
7	Oil Royalties - Othr	1129
6	Gas	1130
7	Gas Royalties - AZ	1132
7	Gas Royalties - NM	1134
7	Gas Royalties - UT	1136
7	Gas Royalties - Othr	1139
6	Coal Mining	1150
7	Peabody Coal No. 1	1151
7	Peabody Coal No. 2	1152
7	Pittsburg & Midway Coal	1154
7	BHP Billiton	1155
7	Coal Water Usage	1156
7	Other-Coal	1159
6	Other Mining	1160
7	Sand & Gravel	1162
7	Uranium	1164
7	Other Minerals	1169
6	Timber	1170
7	Stumpage	1172
7	Reforestation	1174
6	Recoveries	1180
7	Audit Recovery	1182
4	Taxes	1200
5	Retail	1210
6	Sales Taxes	1220
7	Sales Tax-Current Yr	1221
7	Sales Tax-Pr Year	1222
7	Sales Tax-Penalties	1223
7	Sales Tax-Interest	1224
7	2% Reserve-Sales Tax	1228
6	Fuel Excise Tax	1230
7	(FET)-Current Yr	1231

LOD	Description	Object Acct
7	(FET)-Prior Year	1232
7	(FET)-Penalty	1233
7	(FET)-Interest	1234
7	IGA Payment	1235
7	2% Reserve-FET	1238
6	Hotel Occupancy Tax	1240
7	(HOT)-Current Yr	1241
7	(HOT)-Prior Year	1242
7	(HOT)-Penalty	1243
7	(HOT)-Interest	1244
7	(HOT)-Other	1245
7	2% Reserve-HOT	1248
6	Tobacco Products Tax	1250
7	(TPT)-Current Yr	1251
7	(TPT)-Prior Year	1252
7	(TPT)-Penalty	1253
7	(TPT)-Interest	1254
7	(TPT)-Other	1255
7	2% Reserve-TPT	1258
5	Non Retail	1260
6	Possessory Interest Tax	1270
7	(PIT)-Current Yr	1271
7	(PIT)-Prior Year	1272
7	(PIT)-Penalty	1273
7	(PIT)-Interest	1274
7	(PIT)-Other	1275
7	2% Reserve-PIT	1278
6	Severance Tax	1280
7	(SEV)-Current Yr	1281
7	(SEV)-Prior Year	1282
7	(SEV)-Penalty	1283
7	(SEV)-Interest	1284
7	(SEV)-Other	1285
7	2% Reserve-SEV	1288
6	Business Activity Tax	1290
7	(BAT)-Current Yr	1291
7	(BAT)-Prior Year	1292
7	(BAT)-Penalty	1293
7	(BAT)-Interest	1294
7	(BAT)-Other	1295
7	2% Reserve-BAT	1298

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Unclassified Tax Revenues	1299
6	Alcohol Tax	1300
7	(AT)-Current Yr	1301
7	(AT)-Prior Year	1302
7	(AT)-Penalty	1303
7	(AT)-Interest	1304
7	3.25% Reserve-AT	1305
4	Rentals & Leasing Revenue	1350
5	Natural Resources	1351
6	Land	1352
7	Right Of Way	1353
7	Land Lease/Rentals	1354
7	Grazing	1355
7	Missions	1356
7	Home Sites	1357
6	Business Site Lease	1359
7	Business Site Lease	1360
7	Base Rent	1362
7	Percentage Rent	1364
6	Oil, Gas & Minerals	1370
7	Oil-Gas Agreement	1372
7	Solid Mineral Agreement	1374
5	Other Resources	1390
6	Building	1391
7	Rent-Buildings	1392
7	Rent-Office Space	1393
6	Equipment	1395
7	Rent-Equipment	1396
4	Financial Revenues, net	1400
5	Investment Income	1410
6	Interest	1420
7	Int Income - CD	1421
7	Int Inc-Mrkt Security	1422
7	Int Income-Checking	1423
7	Int Income-Savings	1424
7	Int Income-Bonds	1425
7	Int Income-Grants	1426
7	Int Income-Other	1429
6	Stock & Bonds	1430
7	Dividend Income	1431
7	Annuity Income	1432

LOD	Description	Object Acct
7	Realized Gain/Loss Sale	1434
7	Unrealized Gain/Loss	1435
7	Commission Recapture	1438
6	Loans	1440
7	Interest Income - Loans	1442
7	Int Income-C. Delegate Loans	1443
7	Loan Process Fees	1444
6	Other Financial Income	1450
7	Late Charge Income	1452
7	Dividend Income	1453
7	Service Charge Income	1454
7	Real Estate Income	1455
7	NSF Check Fees	1456
7	Deferment Fees	1458
6	Direct Investment Income	1460
5	Investment Expenses	1480
6	Bank Charges	1482
7	Bank Service Charges	1484
7	NSF Bank Charge	1486
4	Fees & Permits	1500
5	Fees	1510
6	Fuel	1520
7	Fees-Fuel Distribution	1521
7	Fees-Weight & Measure	1522
7	Fees-Fuel Carrier	1525
7	Fees-Fuel Retailer	1526
7	Fees-Fuel Refiner	1527
6	Land	1530
7	Fees-Surveying	1532
7	Prospecting Fees	1534
6	Minerals	1536
7	Lease Assignment Fees	1538
6	Environmental	1540
7	Tank Fees	1542
7	Tank Tariff Fees	1543
7	Monitoring Fees	1545
7	Hazardous Waste Fee	1546
7	Penalty Fees	1548
7	Emission Fees	1549
6	Business	1550
7	Fees-Business Filing	1552

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Fees-Bus. Lease Assignmt	1554
7	Fees-Nav Corp Code	1556
7	Fees-Unif Comm Code	1558
6	Livestock	1560
7	Livestock Inspect'n Fees	1561
7	Impoundment Fees	1562
7	Sale-Impoundment Livestock	1564
7	Resale Of Livestock	1565
7	Overstock Penalty Fees-AZ	1567
7	Overstock Penalty Fees-NM	1568
5	Permits	1570
6	Hunting	1572
7	Deer Hunting Permits	1573
7	Trapping Permits	1574
7	Fishing Permits	1575
7	Other Hunting Permit	1579
6	Forestry	1580
7	Tree Cutting Permits	1581
7	Fuel/Wood Sales Permit	1582
6	Minerals	1586
7	Geologic Study Permits	1587
7	Seismic Permits	1588
7	Drilling Permits	1589
7	Exploration Permits	1590
6	Other Permits	1595
7	Movie Permits	1596
4	Fines & Court Fees	1600
5	Court	1601
6	District	1610
7	Dist Court-Chinle	1611
7	Dist Court-Crownpoint	1612
7	Dist Court-Kayenta	1613
7	Dist Court-Ramah	1614
7	Dist Court-Shiprock	1615
7	Dist Court-Tuba City	1616
7	Dist Court-Window Rock	1617
7	Dist Court-Dilkon	1618
7	District Court (See Subsidiary)	1619
6	Family	1620
7	Family Court-Alamo	1621
7	Family Court-Chinle	1622

LOD	Description	Object Acct
7	Family Court-Crownpoint	1623
7	Family Court-Kayenta	1624
7	Family Court-Ramah	1625
7	Family Court-Shiprock	1626
7	Family Court-Tohajiilee	1627
7	Family Court-Tuba City	1628
7	Family Court-Window Rock	1629
7	Family Court-Dilkon	1630
7	Family Court(See Subsidiary)	1631
6	Circuit	1640
7	Circuit Court-Alamo	1642
7	Circuit Court-Tohajiilee	1644
6	Supreme	1650
7	Supreme Court-Window Rock	1652
5	Public Safety Fines	1660
6	Traffic	1661
7	Traffic Fines-Alamo	1662
7	Traffic Fines-Chinle	1663
7	Traffic Fines-Crownpoint	1664
7	Traffic Fines-Kayenta	1665
7	Traffic Fines-Ramah	1666
7	Traffic Fines-Shiprock	1667
7	Traffic Fines-Tohajiilee	1668
7	Traffic Fines-Tuba City	1669
7	Traffic Fines-Window Rock	1670
7	Traffic Fines-Dilkon	1671
7	Traffic Fines (See Subsidiary)	1672
5	Other Fines	1680
6	Restitution	1681
7	Restitution	1682
4	External C/G Revenue Sources	1700
5	CG Revenue	1705
6	Program Revenue	1710
7	Prg Rev Earned-AZ	1711
7	Prg Rev Earned-NM	1712
7	Prg Rev Earned-UT	1713
7	Prg Rev Earned-Fed 638	1716
7	Prg Rev Earned-Fed Non-638	1717
7	Prg Rev Earned-Other	1719
6	Prior Year Carryover	1730
7	Prg Rev PY Earned-AZ	1731

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Prg Rev PY Earned-NM	1732
7	Prg Rev PY Earned-UT	1733
7	Prg Rev PY Earned-Fed 638	1736
7	Prg Rev PY Earned-Fed Non-638	1737
7	Prg Rev PY Earned-Other	1739
6	Local Contributions	1760
7	Matching Funds	1762
7	Disallowed Costs	1763
6	Services	1780
7	USDA Meal Reimbursement	1782
7	Title XIX	1784
7	Medicaid	1786
7	Third Party Billings	1788
7	AHCCCS Provider Payments	1790
4	Other Revenue Sources	1850
5	Program Revenue	1851
6	Fees	1852
7	Registration Fees	1853
7	Filing Fees	1854
7	Document Fees	1855
7	Child Care Fees	1856
7	Subsidized Child Care Fees	1857
7	Park/Camp Fees	1858
7	Parking Fees	1859
7	Recreation Fees	1860
7	Peddler Fees	1861
7	Membership Fees	1862
7	Library Fees	1863
7	Survey Fees	1864
7	Historic Preservn Project Fees	1865
7	Food Permit Fees	1866
7	Sanitation Fees	1867
7	Otr Permit Fees	1869
7	Deductible Fees	1870
7	Application Fee	1871
6	Sales	1880
7	Retail Sales	1881
7	Sign Shop Revenues	1882
7	Circulation	1883
7	Subscription	1884
7	Classified	1885

LOD	Description	Object Acct
7	Legal Advertising	1886
7	Display Advertising	1887
7	Press Revenues	1888
7	Surplus Vehicle Sales	1889
7	License Plate Sales	1890
6	Services	1900
7	Archaeological Clearances	1901
7	Air Transportation	1902
7	Scenic Tours Revenue	1903
7	Bus Fares-Regular	1904
7	Bus Fares-Charter	1905
7	Laundry Services	1906
7	Photo/Xerox Charge	1907
6	Rentals	1920
7	NN Housing	1921
7	Monthly/Perm Veh Rental	1922
7	Monthly/Perm Veh Mileage	1923
7	Daily/Temp Veh Rental	1924
7	Daily/Temp Veh Mileage	1925
6	Miscellaneous	1930
7	Contrib/Donations	1931
7	Contrib/Donations-Restrctd Use	1932
7	Contributions-In Kind	1933
7	Sponsorship	1934
7	Auto Parts/Supply	1935
7	Veh Gasoline	1936
7	Otr Fleet Revenue	1937
7	Deposit Forfeitures	1938
7	Otr Recoverable Expense	1939
7	Cash Overage/Shortage	1940
7	Cash Discount Taken	1941
7	Prior Year Carry Over	1942
7	Equity/Operating Trnfrs-Audit	1943
5	Self-Funded Premiums	1950
6	Navajo Nation Participants	1951
7	Navajo Nation	1952
7	Ramah	1953
7	Fort Defiance Agency	1954
7	Chinle Agency	1955
7	Eastern Agency	1956
7	Shiprock Agency	1957

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Tuba City Agency	1958
6	NN Enterprise Participants	1965
7	DPA	1966
7	NAPI	1967
7	NACE	1968
7	CIT	1969
7	NNOGC	1970
7	NNSC	1971
7	NTUA	1972
7	NECA	1973
7	NNHE	1974
7	DINE College	1975
7	KTNN	1976
7	Enterprise Participants	1977
7	Kayenta Township	1978
7	NHA	1979
7	Nahata Dziil Chapter	1980
7	N.A.S.B.A.	1981
7	Navajo Times Pub. Co. Inc.	1982
7	LGA - Chapters	1983
7	Shonto-See Obj 1983.03	1984
6	Other Self Funding	1985
7	Broker Fees	1986
7	Insurance Proceeds	1988
7	Wrkr's Comp-TNN	1989
5	Other Revenues	1990
6	Overhead Allocation	1991
7	Indirect Cost Recovery	1992
7	IDC in Excess FA	1994
7	Fund Contribution	1995
7	Allocation	1996
3	Expenses	2000
4	Personnel Expenses	2001
5	Permanent	2100
6	Regular	2110
7	Person-Regular FT	2120
7	Person-Regular Part Time	2130
7	Seasonal	2160
6	Salary Adj	2200
7	Salary Adjustment	2220
5	Temporary	2300

LOD	Description	Object Acct
6	Temporary	2310
7	Person-Temporary FT	2320
7	Person- Temporary Part Time	2330
7	Seasonal	2360
5	Stipends	2400
6	Stipends-NNC Council	2410
7	NNC Regular Meeting	2420
7	Special Meeting	2422
7	Committee Meeting	2424
7	Agency Meeting	2426
7	Chapter Meeting	2428
7	Orientation/Training	2430
7	Work Session	2432
7	Budget Hearing	2434
7	Sub-Committee Meeting	2436
6	Stipends-Boards/Comm	2450
7	Farm Board	2460
7	Grazing Committee	2462
7	Eastern Land Board	2464
7	Commissions/Boards	2466
7	Insurance Commission	2468
7	Labor Commission	2470
5	Overtime	2500
6	Overtime	2510
7	Overtime Pay Regular	2520
7	Overtime Pay Temporary	2530
7	Overtime Pay Seasonal	2560
7	Special Duty Pay-.5	2565
7	Hazard Pay-.5	2567
7	Special Duty Pay-1.5	2570
7	Hazard Pay-1.5	2575
5	Holiday Pay	2600
6	Regular	2610
7	Double Holiday Pay	2620
5	Merit & Bonus Pay	2700
6	Regular	2710
7	Merit Pay	2720
7	Bonus Pay	2740
7	Special Duty Pay-EX Lump	2745
7	Hazard Pay-Lump Sum	2750
5	Fringe Benefits	2900

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
6	FICA	2910
7	FICA	2912
7	Medicare	2914
6	Group Insurance	2920
7	Medical	2921
7	Dental	2922
7	Vision	2923
7	Life	2926
7	Short-Term Disability	2928
6	Retirement	2940
7	401K-Nihibeeso Saving Plan	2942
7	NN Retirement	2944
7	Retirement-Judges	2945
7	Deferred Comp	2946
7	Retirement-Police Officers	2947
7	Pension Expense	2949
6	Unemployment Benefits	2950
7	State Unemployment Tax	2951
7	SUTA-NM	2952
7	SUTA-UT	2953
7	SUTA-CO	2954
7	SUTA-Washington D.C.	2956
7	FUTA	2957
6	Worker's Comp	2960
7	Worker's Comp-Self	2961
6	Annual Leave	2970
7	Annual Leave Pay	2971
4	Travel Expenses	3000
5	Vehicle Use	3100
6	Fleet	3110
7	Monthly/Perm	3111
7	Daily/Temp	3112
7	Mileage	3113
6	Program	3120
7	Maintenance	3121
7	Mileage	3123
6	External Fleet Rental	3130
7	Flat Rate	3131
7	Mileage	3133
6	GSA	3140
7	Flat Rate	3141

LOD	Description	Object Acct
7	Mileage	3143
5	Personal Travel Expenses	3200
6	Vehicle Rental (off reserv)	3210
7	Vehicle Rental (Off Reserv)	3220
6	Personal Travel	3230
7	Per Diem Meals	3240
7	Lodging	3250
7	POV Mileage	3260
7	Program Service Mileage	3270
7	Other Travel Expense	3290
5	Commercial/Charter Fares	3300
6	Air	3310
7	Commercial	3320
7	Charter - Internal	3330
7	Charter - External	3340
6	Bus	3360
7	Bus	3362
6	Train	3380
7	Train	3382
4	Meeting Expenses	3500
5	NN Council Delegates	3501
6	Regular Meetings	3510
7	Meals / Lodging	3511
7	Mileage	3513
6	Special Meetings	3520
7	Meals / Lodging	3521
7	Mileage	3523
6	Committee Meetings	3530
7	Meals / Lodging	3531
7	Mileage	3533
6	Sub-Committee Meetings	3540
7	Meals / Lodging	3541
7	Mileage	3543
6	Agency Meetings	3550
7	Meals / Lodging	3551
6	Chapter Meetings	3560
7	Meals / Lodging	3561
6	Orientation/Training	3570
7	Meals / Lodging	3571
7	Mileage	3573
6	Work Sessions	3580

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Meals / Lodging	3581
7	Mileage	3583
6	Budget Hearings	3590
7	Meals / Lodging	3591
7	Mileage	3593
5	Commissions/Boards	3600
6	Meetings	3610
7	Stipend	3611
7	Meals & Lodging	3612
7	Mileage	3613
5	Chapter Officials	3700
6	Meetings	3710
7	Stipend	3711
7	Meals & Lodging	3712
7	Mileage	3713
5	Other Non Employees	3800
6	Meetings	3810
7	Stipend	3811
7	Meals & Lodging	3812
7	Mileage	3813
4	Supplies	4000
5	Office Supplies & Equipment	4100
6	Office Supplies	4120
7	General Office Supplies	4130
6	Non Capital Assets	4200
7	Non Cap Furniture & Equip	4210
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
5	Operating Supplies	4400
6	Operating Supplies	4410
7	General Operating Supplies	4420
7	Cost Of Goods Sold-Resale	4430
7	Non Cap Computer Software	4440
7	Postage, Courier, Shipping	4450
7	Food Supplies	4460
7	Uniforms	4470
7	Firearms & Ammunition	4480
7	Custodial Supplies	4490
7	Medical Supplies	4500
7	Veterinarian Supplies	4510
7	Bulk Paper	4520

LOD	Description	Object Acct
7	Printing/Binding/Photocopying	4530
7	Document Shredding	4535
7	Books/Periodicals/Subscription	4540
7	Media Supplies	4550
5	Transportation Supplies	4600
6	Supplies	4610
7	Parts & Supplies	4620
7	Tires & Tubes	4630
7	Lubricants	4640
7	Towing Expense-Fleet Only!	4650
6	Fuel	4700
7	Gasoline	4710
7	Diesel	4720
7	Propane	4730
7	Jet Fuel	4740
4	Lease & Rental	5000
5	Lease	5100
6	Building	5110
7	Office Space	5120
6	Land	5130
7	Land Lease	5140
7	Leased Property/Land Tax	5150
6	Equipment	5160
7	Office Equipment	5170
5	Rental	5300
6	Building/Space	5310
7	Meeting Space	5320
7	Storage Space	5330
7	Booth/Trade Show Rental	5340
7	Other Space Rental	5350
6	Equipment/Supplies	5360
7	Equipment Rental	5370
7	Supplies Rental	5380
4	Communications & Utilities	5500
5	Communications	5510
6	Telephone	5520
7	Basic Services	5530
7	Long Distance	5540
7	Optional Charges	5550
7	Hardware/Install	5560
6	Internet	5570

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	DSL	5580
7	T-1	5590
7	Internet Services	5600
6	Wireless	5610
7	Cellular	5620
7	Two Way Radio	5630
7	Satellite	5640
7	Microwave Access	5650
5	Utilities	5700
6	Energy	5710
7	Electric	5720
7	Natural Gas	5730
7	Propane	5740
6	Services	5750
7	Water	5760
7	Sewage	5770
4	Repairs & Maintenance	6000
5	Building	6010
6	Supplies	6020
7	Building R&M Supplies	6030
6	Services	6040
7	Building R&M Services	6050
5	Plant, Property & Equipment	6100
6	Supplies	6110
7	Furn & Equip R&M Supplies	6120
6	Services	6130
7	Furn & Equip R&M Services	6140
6	External Contractors	6200
7	Plumbing	6210
7	Electrical	6220
7	HVAC	6230
7	Pest Control	6240
7	Waste Disposal	6250
7	Custodial Services	6260
7	Landscaping Services	6270
7	Snow Removal	6280
7	General Contractors	6290
6	Technology	6300
7	Computer Hardware R&M	6310
7	Software Support	6320
7	Communication R&M	6330

LOD	Description	Object Acct
5	Transportation	6400
6	Vehicle R&M - External	6410
7	Automobile	6420
7	Specialized Vehicles	6430
7	Aircraft	6440
7	Bus	6450
4	Contractual Services	6500
5	Professional Services	6510
6	Consulting	6520
7	Consulting-Fees	6530
7	Consulting-Expenses	6540
6	Audit	6600
7	Audit-Fees	6630
7	Audit-Expenses	6640
6	Attorneys	6660
7	Attorney-Fees	6670
7	Attorney-Expenses	6680
6	Financial Services	6700
7	Investment Managers	6710
7	Investment Consultant	6720
7	Financial Custodial/Trustees	6730
7	Derivatives	6740
6	Other Professional Services	6770
7	Notary	6780
5	Technical Services	6800
6	Architecture/Design (non cap)	6810
7	Arch/Design (NC)-Fees	6813
7	Arch/Design (NC)-Expenses	6814
6	Geo Tech Services (non cap)	6820
7	Geo Tech Svcs (NC)-Fees	6823
7	Geo Tech Svcs (NC)-Expenses	6824
6	Other Technical Services	6830
7	Feasibility Studies	6840
7	Environ Assessment/Survey	6845
7	Diagnostics/Testing/Evaluation	6850
7	Inspection/Appraisal Fees	6855
7	Restoration Services	6860
7	Technical Services Expense	6865
5	Other Contractual Services	6900
6	Other Contractual Services	6910
7	Traditional Ceremonies	6912

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Transcription & Interpretation	6914
7	Security Services	6916
7	Collection Services	6918
7	Dry Cleaning & Laundry Service	6920
7	Other Services	6921
7	Interest Exp-Borrowed Funds	6922
7	Public Safety Transactions	6923
7	Honor Guard / Color Guard	6930
7	NNAD Administrative Fee	6931
7	HPL Incentive Expense	6933
5	Subcontracted Services	6950
6	Subcontracted Services	6960
7	Subcontracted Services	6990
4	Special Transactions	7000
5	Programs	7100
6	Programs	7110
7	Parent Committee Expenses	7120
7	Promotional Items	7130
7	Public Relation/Prgm Outreach	7135
7	Gifts & Awards	7140
7	Charitable Contributions	7150
7	Artistic Services	7160
7	Student Activities	7170
7	Catering	7180
7	Refreshments	7190
7	Jury & Witness Expense	7200
7	Poll Officials	7210
7	Depreciation Expense	7220
7	Amortization Expense	7230
7	Property Tax	7240
7	Grazing Fee Payment	7245
7	Allocation Clearing Account	7250
7	Tax Refund	7260
7	Filing Fee	7265
7	FMIS Loan Debt Payment	7270
7	Museum Loan Debt Payment	7271
7	NN Fair & Rodeo	7275
7	Fourth of July Fair & Rodeo	7280
7	NN Fair - Powwow	7285
7	Shiprock Fair	7286
5	Contingencies & Losses	7300

LOD	Description	Object Acct
6	Contingencies & Losses	7310
7	Provision For Bad Debt	7320
7	Bad Debt Write-Off	7330
7	Provns-Judgment/Settlements	7340
7	Judgments/Settlements	7350
5	Media	7400
6	Media	7410
7	Newspaper Correspondent Fees	7420
7	Newspaper Carrier Fees	7430
7	Print Advertising	7440
7	Radio Advertising	7450
7	Television Advertising	7460
7	Display Advertising	7470
7	Webcast/Streaming Services	7480
5	Employee Special Transactions	7500
6	Training & Professional Dues	7510
7	Training/Registration Fees	7520
7	Training Supplies	7530
7	Job Placement	7540
7	Mandatory Professional Dues	7550
6	Employment Related Expenses	7600
7	Recruitment Expense	7610
7	Pre-Employment Testing	7620
7	Relocation Expense	7630
7	Extended Training Expenses	7640
7	Background Check	7650
5	Insurance & Benefits	7700
6	Insurance Premiums	7710
7	Property - Contents	7720
7	Property-Contractor Equipment	7730
7	Vehicle - Auto Liability	7740
7	Vehicle - Auto Physical Damage	7750
7	Student Liability Insurance	7760
7	Policy Payment	7765
7	Deductible Expense	7766
7	Workers' Comp Premium	7767
6	Insurance Payouts	7770
7	Claims Disbursements	7780
7	Loss Claims Reserve	7785
7	Open Claims	7790
6	Benefit Payments	7800

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Temp Disability Pymt	7810
7	Medical Payments	7820
7	Misc Disability Pymt	7830
7	Death Benefits	7840
7	Def Comp Payments	7850
7	Retirement Benefits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	Social	8020
7	G/A Employables	8025
7	G/A Unemployables	8030
7	G/A Initial Grants	8035
7	G/A Back/Bonus Pymts	8040
7	School Clothing	8045
7	WIC Payments	8050
7	Burial Assistance	8055
7	Emergency Assistance	8060
7	Energy Assistance	8065
7	Weatherization Assistance	8070
7	Basic Child Care	8075
7	Subsidized Child Care	8080
7	Client Transport	8085
7	Kinship Care Assistance	8087
7	Program Stipend	8090
7	Other Public Assistance	8095
7	Adoption Subsidies	8100
7	Guardianship Stipends	8105
7	Youth Home	8110
7	Adult In-Home Care	8115
7	Elderly Group Home	8120
7	Foster Care-Children	8125
7	Foster Care-Adults	8130
7	Foster Care Esco-Child	8135
7	Foster Care Esco-Adult	8140
7	Special Needs - CWA	8145
7	Personal Allowance-AIC	8150
7	Personal Allowance YH	8151
7	Personal Allowance-CWA	8155
6	Participant Training	8300
7	Classroom Training	8305

LOD	Description	Object Acct
7	Adult Training Costs	8310
7	Youth Training Costs	8315
7	On the Job Training	8320
7	Work Experience (Wages)	8325
7	Career Job Experience	8330
7	In-School Work Experience	8335
7	Winter/College	8340
7	Internship	8345
7	Support Cost-Personal Allowanc	8350
7	Support Cost-Transportation	8355
7	Support Cost-Housing	8360
7	Support Cost-Other Allowances	8365
7	Basic Education	8370
7	Youth Dev Activities/Curriculum	8375
6	Infrastrure (non cap)	8500
7	Home Down Payment Assist	8505
7	Housing Constructn Materials	8510
7	Self-Help Materials	8515
7	Weatherization Assistance	8520
7	Solar System	8525
7	House Wiring	8530
7	Bathroom Additions	8535
7	Power line Extension	8540
7	Waterline Extension	8545
7	Water/Wastewater	8550
7	Chapter Projects	8555
7	Contingencies Infra "Non-Cap"	8560
5	Grants	8700
6	Chapter	8705
7	PEP	8710
7	Grant	8715
7	Entitlement	8720
7	Housing	8725
7	LGA	8730
7	Scholarships	8735
7	Emergency	8740
7	Stipend	8745
6	Entities	8780
7	Entity Grants	8785
5	Scholarships	8800
6	Corporate	8805

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Schshp-Peabody	8810
7	Schshp-4 Corners	8815
7	Schshp-AZ Pub Svc	8820
7	Schshp-P & M	8825
7	Schshp-NECA	8830
7	Schshp-Wknox Holt	8835
7	Schshp-Global Min	8840
7	Schshp-Sussman	8845
7	Schshp-Mesa Mining	8850
7	Schshp-Robert L. King	8855
7	Schshp-Serena E. Sharp	8860
7	Schshp-El Paso Natural Gas Co	8865
7	Schshp-NN Oil & Gas Co	8870
6	Other	8900
7	Schshp-Payments	8905
7	Schshp-Special Award	8910
7	Schshp-Supplemental Award	8915
7	Schshp-Chief Manuelito	8920
7	Schshp-Hi Achievement	8925
7	H/S Summer Enrichment	8930
7	Chapter Fin Asst-Student	8935
7	High School Preparation	8940
7	Dine Schshp Annual Fund	8945
7	Schshp-Haskeltsie	8950
4	Capital Outlay	9000
5	Real Property	9001
6	Land & Improvements	9010
7	Land	9012
7	Land Improvements	9014
6	Infrastructure	9020
7	Airports	9022
7	Roads	9024
7	Parking Lot/Sidewalk/Streetlgt	9026
7	Bridges	9028
7	Dams	9030
7	Wells	9032
7	Windmills	9034
7	Communications	9036
7	Waterlines	9038
7	Powerlines	9040
7	Water/Wastewater	9042

LOD	Description	Object Acct
7	Gas line Extension	9044
7	Contingencies Infrastructure	9049
6	Building	9050
7	Buildings	9052
7	Bldg Improvements	9054
7	Leasehold Improvements	9056
7	Capitalized Lease	9058
7	Construction In Progress	9060
7	Contingencies	9062
6	CAP-Pro Tech Services	9070
7	CAP-Consulting	9072
7	CAP-Architecture/Design	9074
7	CAP-Geo Tech Services	9076
7	CAP-Other Tech Services	9078
5	Personal Property	9100
6	Furniture & Fixtures	9110
7	Furniture	9112
7	Fixtures	9114
6	Equipment	9140
7	Equipment	9142
7	Analytical Equipment	9144
7	Computers	9146
7	Capitalized Leases	9148
6	Vehicles	9160
7	Automobile	9162
7	Specialized Vehicles	9164
7	Buses	9166
7	Aircraft	9168
6	Intangible Assets	9180
7	Intangible Assets	9182
6	Other Assets	9190
7	K-9	9192
4	Other Income and Expense	9300
5	Other Income	9310
6	Gain/Loss on Sale of Assets	9320
7	Proceeds From Asset Disposal	9330
7	Revenue from Sale of Assets	9331
7	Nbv Of Assets Disposed	9340
7	Capitalized Asset Transfer	9345
7	Cash Proceeds Clearing Account	9350
5	Other Expense	9400

Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
6	Contributed Capital- NN Enterp	9410
7	Invest-NTUA	9411
7	Invest-NHDE	9412
7	Invest-NAPI	9413
7	Invest-NECA	9414
7	Invest-NACE	9415
7	Invest-DINE College	9416
7	Invest-NNHE	9417
7	Invest-KTNN	9418
7	Invest-NNOGC	9419
7	Invest-Shopping Centers	9420
7	Invest-LGA Chapters	9421
6	PCard Exception Expenses	9490

LOD	Description	Object Acct
7	PCard Expenses Holding	9499
4	Matching & Indirect Cost	9500
5	Matching Funds	9501
6	Cash Matching Funds	9510
7	Matching Funds	9520
6	In-Kind Matching-non financial	9610
7	Internal In-Kind	9620
7	Third Party In-Kind	9630
5	Indirect Cost (Overhead) Alloc	9700
6	IDC	9710
7	Indirect Cost Charged	9720
7	IDC in Excess FA	9730

AGENCY CODES AND FUND TYPE/CODES

Agency Codes	
Code	Description
1	WINDOW ROCK/CENTRAL OFFICE
2	CHINLE/CENTRAL NAVAJO
3	CROWNPOINT/EASTERN NAVAJO
4	FORT DEFIANCE
5	SHIPROCK/NORTHERN NAVAJO
6	WESTERN NAVAJO
7	MULTIPLE AGENCIES

Fund Type Codes		
Code	Fund Type	Description
1	GENERAL FUND	General operating fund of the Navajo Nation government. Used to account for all financial resources, except those required to be accounted for in another fund.
2	CAPITAL OUTLAY FUND	Used to account for the financial resources and expenditures for the acquisition or construction of capital improvements. Capital improvement means a major project, such as purchase of major equipment or motor vehicles (with a life expectancy of five years or more, valued in excess of an amount established by the Controller), undertaken that is generally not recurring on an annual basis.
3	DEBT SERVICE FUND	Funds acquired and used to accomplish a Capital Improvement Plan.
4	PERMANENT FUND	Fund, established to accumulate over a set period of time, to be used in accordance with legislated purposes
5	SPECIAL REVENUE FUND/ INTERNAL	A special revenue source legally restricted to be used for a specified purpose.
6	SPECIAL REVENUE FUND/ EXTERNAL	Funds received by the Navajo Nation government from external sources for a specified purpose
7	FIDUCIARY FUND	Funds held by the Navajo Nation in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. These funds include non-expendable trust funds and pension trust funds. Expendable trust funds are accounted for in a manner similar to governmental funds. Non-expendable trust funds and pension trust funds are accounted for in a manner similar to proprietary funds.
8	PROPRIETARY FUND/INTERNAL SERVICE	This fund is used for financing of goods and services provided intra-governmentally and inter-governmentally on a cost reimbursement basis.
9	PROPRIETARY FUND/ENTERPRISE	This fund is used for Navajo Nation operations that are financed and operated in a manner similar to a private business enterprise where goods and services are provided and recovered through user charges.

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade
2258	911 Dispatcher	61
2260	911 Operator	63
1519	Accountant	63
1360	Accounting Clerk	56
1510	Accounting Manager	69
1522	Accounting Supervisor	67
1525	Accounting Technician	57
1523	Accounting Technician (Cashier)	58
1524	Accounts Maintenance Specialist	58
1534	Accounts Maintenance Specialist (AP/Pcard)	59
1533	Accounts Payable Specialist	60
3745	Adaptive Education Teacher	66
1260	Administrative Assistant	62
1292	Administrative Legal Secretary	63
1211	Administrative Services Officer	64
3314	Air Quality Engineer	66
1212	Air Transportation Director	70
4093	Aircraft Maintenance Technician / Pilot	68
4092	Aircraft Mechanic	61
4090	Aircraft Pilot	68
4094	Airport Maintenance Coordinator	62
0506	Americorp Participant	
3185	Animal Control Officer	59
3602	Anthropologist	67
1854	Application Systems Programmer	66
3411	Appraiser	62
3619	Archaeological Aide	56
3618	Archaeological Technician	57
3616	Archaeologist	64
3610	Archaeologist (Program Manager)	69
0401	Assistant Attorney General	74
1195	Assistant Controller	72
1233	Assistant Department Manager	68
3678	Assistant Superintendent	71
1531	Associate Accountant	62
2149	Associate Attorney	66
1655	Associate Auditor	63
3312	Associate Civil Engineer	65
2019	Associate Contract Analyst	62
3318	Associate Environmental Engineer	63
3043	Associate Environmental Specialist	64
3814	Associate Family Therapist	65
3342	Associate Geologist	64
1418	Associate Human Resources Analyst	63
3363	Associate Hydrologist	64
2164	Associate Juvenile Presenting Officer	62
1983	Associate Management Analyst	62
1660	Associate Minerals Auditor	63

Class Code	Position Classification Title	Salary Grade
3345	Associate Mining Engineer	63
3846	Associate Nutrition Worker	54
3851	Associate Nutritionist	62
3348	Associate Petroleum Engineer	63
2042	Associate Public Information Officer	62
3038	Associate Reclamation Specialist	64
2007	Associate Statistical Research Analyst	63
2146	Attorney	68
2142	Attorney Candidate	67
0303	Attorney General	76
2055	Audio-Visual Technician	59
1654	Auditor	65
0304	Auditor General	72
4049	Auto Body Repairer	59
4048	Auto Body Shop Supervisor	62
4042	Auto Parts Supervisor	60
4044	Auto Parts Technician	57
4053	Automotive Service Writer	61
4046	Automotive Technician	61
2245	Background Adjudicator (DPS)	65
1435	Background Investigations Manager	68
2246	Background Investigator (DPS)	61
3756	Behavioral Health Director	71
1422	Benefits Clerk	56
3735	Benefits Coordinator	67
3245	Biologist	65
3246	Botanist	65
2068	Broadcast Engineering Technician	64
2072	Broadcast Technician	63
1683	Budget Analyst	64
1680	Budget Officer	68
4080	Building Maintenance Supervisor	62
4082	Building Maintenance Worker	58
3405	Business Analyst	67
4004	Buyer	61
4171	Cabinet Maker	61
3711	Caregiver Resource Specialist	64
4173	Carpenter	60
3764	Case Assistant	56
3761	Case Management Specialist	64
3763	Case Worker	57
3760	Caseworker Supervisor	64
1529	Cashier Services Supervisor	65
0592	CBP-DOL Employee	
1530	Chapter Accounting Technician	59
0597	Chapter Employee	
0507	Chapter Youth Employee	
3247	Chemist	65
1515	Chief Financial Officer	70

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade
3350	Chief Geologist (Minerals)	73
2150	Chief Hearing Officer	69
0211	Chief Legislative Counsel	76
2361	Chief Medical Investigator	69
2176	Chief of Police	73
0201	Chief of Staff	71
0206	Chief Operating Officer	72
2155	Chief Prosecutor	74
3632	Child Development Aide	55
3631	Child Development Worker	59
2172	Child Support Case Management Specialist	63
2170	Child Support Enforcement Officer	60
2171	Child Support Regional Manager	65
3311	Civil Engineer	67
3754	Clinical Director	69
3804	Clinical Family Therapist	68
3753	Clinical Psychologist	69
3702	Clinical Social Worker	68
3750	Clinical Specialist	67
3755	Clinical Specialist - Intern	66
3433	Collection Clerk	56
3432	Collection Officer	60
3820	Community Center Supervisor	61
3798	Community Health Environmental Research Tech	62
3792	Community Health Nurse	66
3790	Community Health Nurse Director	69
3791	Community Health Nurse Supervisor	67
3795	Community Health Worker	62
3799	Community Health Worker Intern	60
3793	Community Health Worker Supervisor	64
3821	Community Involvement Specialist	62
3737	Community Library Manager	68
3830	Community Resource Coordinator	58
3831	Community Services Coordinator	62
1843	Computer Operations Manager	68
1892	Computer Operator	56
2022	Construction Employment Analyst	59
3515	Construction Inspector	63
3501	Construction Supervisor	62
2018	Contract Analyst	63
2020	Contract Compliance Officer	64
2015	Contracting Officer	70
0402	Controller	74
3849	Cook	57
3850	Cook's Aide	54
2264	Corrections Captain	69
2265	Corrections Lieutenant	67
2267	Corrections Officer	63

Class Code	Position Classification Title	Salary Grade
2268	Corrections Officer Trainee	61
2266	Corrections Sergeant	65
3802	Counselor	62
3430	Credit Manager	69
2351	Criminal Information System Specialist	64
2207	Criminal Investigations Supervisor	70
2209	Criminal Investigator	67
0591	CSE-DOL Employee	
4083	Custodial Supervisor	58
4085	Custodian	56
1230	Department Manager I	68
1231	Department Manager II	69
1232	Department Manager III	70
0400	Deputy Attorney General	75
2179	Deputy Chief of Police	72
2156	Deputy Chief Prosecutor	72
2023	Deputy Contracting Officer	68
1191	Deputy Division Director	70
1192	Deputy Executive Director	70
2316	Deputy Fire Chief	67
4142	Derrick Operator	58
3697	Developmental Specialist	64
2241	Digital Evidence Technician	64
3693	Director of Administrative Services	69
2178	Director of Corrections	72
2177	Director of Criminal Investigations	71
0411	Director of Ethics and Rules	70
3699	Director of Financial Services	69
1840	Director of Information Technology	70
0301	Division Director	71
4140	Driller	60
4141	Driller Helper	56
4144	Driver	57
3655	Early Head Start Teacher	60
3403	Economic Development Specialist	63
3408	Economist	70
3676	Education Administrator	70
1859	Education Data Network Specialist	65
3688	Education Data Specialist	63
3677	Education Program Manager	68
3762	Education Specialist	64
3516	Electrical Inspector	63
4175	Electrician	61
2065	Electronic Technician	62
3741	Eligibility Technician	58
2288	Emergency Management Director	68
2287	Emergency Medical Responder	61
2284	Emergency Medical Technician - Basic	63

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade
2283	Emergency Medical Technician - Intermediate	64
2285	Emergency Medical Technician - Intern	57
2286	Emergency Medical Technician - Recruit	60
2281	Emergency Medical Technician Instructor/Coordinator	65
2280	Emergency Medical Technician Supervisor	66
2290	Emergency Services Coordinator	66
2291	Emergency Services Liaison	59
1213	Employee Housing Specialist	67
1423	Employee Insurance Representative	59
3673	Employment Assistance Officer	59
3696	Employment Development Specialist	64
2293	EMS Training Manager	67
1669	Energy Financial Analyst	66
3326	Engineering Aide	56
3325	Engineering Technician	58
3030	Environmental Department Manager	69
3317	Environmental Engineer	65
2188	Environmental Law Enforcement Officer	63
2189	Environmental Law Enforcement Recruit	61
2186	Environmental Law Enforcement Sergeant	66
3040	Environmental Program Manager	68
3031	Environmental Program Supervisor	67
3033	Environmental Specialist	65
3035	Environmental Technician	57
3911	Epidemiologist	68
4052	Equipment Mechanic	61
4050	Equipment Mechanic Supervisor	63
4148	Equipment Operator	59
2159	Ethics Investigator	64
2160	Ethics Presenting Officer	66
2250	Evidence Technician	61
0302	Executive Director	71
0421	Executive Protection Agent	66
0420	Executive Protection Agent Supervisor	67
1261	Executive Assistant	65
0203	Executive Staff Assistant	67
3072	Extension Agent	59
4073	Facilities Maintenance Technician	61
1249	Facility Manager	67
3803	Family Therapist	67
3261	Fee Collector	56
3260	Fee Collector Supervisor	59
2289	Field Operations Manager	68
3502	Field Supervisor	60
2071	Film Liaison	63
2073	Film Production Assistant	58
3686	Financial Aid Counselor	63
1513	Financial Analyst	68

Class Code	Position Classification Title	Salary Grade
2330	Fire Captain	65
2315	Fire Chief	69
2332	Firefighter	61
2333	Firefighter Recruit	59
1512	Fiscal Manager (NPD)	70
3251	Fish Biologist	65
3183	Fish Culturist	59
3724	Fitness Specialist	62
4041	Fleet Coordinator	60
4040	Fleet Service Manager	66
1855	FMIS Application Specialist	66
1845	FMIS Project Manager	69
4151	Food Distribution Truck Driver	59
3848	Food Service Coordinator	58
3058	Forest Maintenance Worker	57
3052	Forest Service Officer	60
3057	Forest Technician	57
3054	Forester	64
3059	Forestry Aide	54
3050	Forestry Department Manager	69
3458	Gaming Agent	64
3452	Gaming Audit Manager	68
3457	Gaming Auditor	65
3451	Gaming Enforcement Manager	68
3464	Gaming License Adjudicator	66
3454	Gaming License Technician	61
3453	Gaming Regulatory Investigator	63
3450	Gaming Regulatory Investigator & Licensing Manager	68
3459	Gaming Surveillance Manager	68
3460	Gaming Surveillance Observer	62
3461	Gaming Surveillance Technician	62
1861	Geographic Information Systems Analyst	65
1860	Geographic Information Systems Supervisor	68
1862	Geographic Information Systems Technician	62
3341	Geologist	66
1021	Government & Legislative Affairs Associate	68
1022	Government & Legislative Communications Officer	68
2059	Graphic Designer	57
4086	Grounds Keeper	55
4145	Head Start Bus Driver	59
3659	Head Start Classroom Teacher	64
3649	Head Start ERSEA & Family Engagement Liaison	63
3665	Head Start ERSEA Specialist	65
3637	Head Start Fiscal Manager	69
3648	Head Start Health & Nutrition Liaison	63
3666	Head Start Health & Nutrition Specialist	65

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
3661	Head Start Human Resources Assistant	60	1405	Human Resources Classification and Pay Manager	67
3636	Head Start Human Resources Manager	69	1401	Human Resources Director	70
3638	Head Start Information Systems Manager	68	1410	Human Resources Employee Relations Specialist	66
3667	Head Start Mental Health & Disabilities Specialist	65	1414	Human Resources Generalist	67
3639	Head Start Quality Assurance Manager	68	1412	Human Resources Information Systems Supervisor	65
3658	Head Start School Readiness Coach	66	1420	Human Resources Manager (NPD)	69
3663	Head Start Support Services Manager	68	1413	Human Resources Operations & Development Manager	68
3640	Head Start Teacher	61	1424	Human Resources Records Clerk	58
3725	Health & Wellness Coordinator	65	1428	Human Resources Specialist (Behavioral Health)	64
3722	Health Education Technician	59	1403	Human Resources Systems Manager	67
3721	Health Educator	63	1419	Human Resources Technician	60
3248	Health Physicist	65	2166	Human Rights Investigator	64
1194	Health Services Administrator	71	3364	Hydrologic Technician	58
3860	Health Services Administrator (ALTC)	71	3362	Hydrologist	65
3757	Health Services Administrator (BMH)	71	3404	Industrial Development Specialist	67
3870	Health Services Administrator (PHS)	71	1877	Information Security Officer	68
3736	Healthy School Coordinator	65	1872	Information Systems Technician	60
2151	Hearing Officer	67	1470	Insurance Claims Analyst	64
4150	Heavy Equipment Operator	61	1471	Insurance Claims Examiner	60
3626	Historic Preservation Program Manager	67	0504	Intern	56
3771	Home Care Worker	55	2206	Internal Affairs Investigator	65
3416	Homesite Agent	60	2205	Internal Affairs Supervisor	68
3192	Horticulturist	64	1668	Internal Auditor	68
3421	Housing Specialist	64	2236	Investigator	63
1426	HR Background Check Technician	60	1511	Investment Manager	69
1407	HR IT Manager	67	4070	Irrigation Supervisor	60
1421	HR Operations & Dev Spec	67	2163	Juvenile Presenting Officer	64
1411	HR Position Control Analyst	65	3189	Kennel Officer	56
1431	HR Records Supervisor	62	2021	Labor Compliance Officer	61
1408	HR Recruitment Manager	67	4143	Laborer	55
1432	HR Support Services Specialist	66	3412	Land Agent	63
1433	HR Technical Specialist	65	3414	Land Support Agent	60
1430	HR/IT Support Technician	62	3770	Laundry Worker	55
3675	HS Admin Regional Mgr	64	2154	Law Clerk - Intern	63
3664	HS Community Partnership Mgr	67	2251	Lead Police Records Clerk	58
3629	HS Dine Culture & Language Specialist	64	3747	Lead Reimbursement Specialist	62
3660	HS Director of Educational Svs	70	3413	Leasing Agent	63
3683	HS Employee Relations Spec	65	0202	Legal Counsel	70
3633	HS Facilities & Safety Officer	64	1291	Legal Secretary	59
3679	HS Mental Health & Disab Liaison	63	1017	Legislative Accounts Maintenance Specialist	60
3668	HS Paraprofessional	60	1014	Legislative Advisor I	65
3634	HS Prof Dev & Planning Spec	67	1013	Legislative Advisor II	67
3684	HS Regional Partnership Coordinator	64	1010	Legislative Analyst	66
3687	HS School Readiness & Lang Immersion	67	1015	Legislative Assistant	60
3689	HS Student Data Specialist	63	1011	Legislative Associate	66
3669	HS Student Trans Supervisor	64			
1427	Human Resource Adjudicator	66			
1417	Human Resources Analyst	64			

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade
0210	Legislative Chief of Staff	70
1297	Legislative Clerk Supervisor	63
1016	Legislative District Assistant	65
1002	Legislative Financial Advisor	68
1005	Legislative Financial Manager	69
1012	Legislative Liaison	60
1004	Legislative Manager	69
1295	Legislative Reporter	59
1296	Legislative Reporter Supervisor	65
1298	Legislative Secretary I	58
1299	Legislative Secretary II	59
1300	Legislative Secretary III	60
1003	Legislative Staff Assistant	68
1307	Legislative Transcriptionist	60
1355	Library Assistant	56
3738	Library Services Coordinator	64
3431	Loan Officer	63
3434	Loan Processor	58
2350	Local Agency Security Officer	64
4176	Locksmith	62
1362	Mail Clerk	56
4076	Maintenance Mechanic	58
4077	Maintenance Technician	60
1982	Management Analyst	64
3407	Marketing Specialist	66
2057	Media Production Specialist	65
2070	Media Production Technician	62
2056	Media Representative	64
2360	Medical Examiner	74
2362	Medical Investigator	64
4028	Mine Safety Officer	67
3002	Mineral Assessment Specialist	63
3355	Minerals & Royalty Management Director	73
1664	Minerals Audit Manager	70
1661	Minerals Auditor	65
1659	Minerals Royalty and Audit Manager	73
3344	Mining Engineer	67
3003	Mining Financial Analyst	66
0501	Miss Navajo Nation	61
4147	Motor Coach Driver	59
3291	Museum Curator	66
3290	Museum Director	68
3295	Museum Exhibit Technician	58
3297	Museum Facilities Representative	58
3168	Natural Resource Enforcement Lieutenant	68
3169	Natural Resource Enforcement Mgr	70
3166	Natural Resource Enforcement Officer	65
3165	Natural Resource Enforcement Recruit	63
3167	Natural Resource Enforcement Sergeant	67

Class Code	Position Classification Title	Salary Grade
3823	Navajo Cultural Specialist	62
1228	Navajo Nation Fair Manager	66
1844	Network Manager	66
1848	Network Specialist	64
3847	Nutrition Education Technician	59
3845	Nutrition Worker	57
3842	Nutritionist	63
3806	Occupational Therapist	68
1367	Office Aide	54
1364	Office Assistant	56
1366	Office Specialist	58
3701	Ombudsman	65
4178	Painter	60
2282	Paramedic	65
3698	Parent Educator	59
3695	Parent Training Coordinator	59
1218	Park Manager	64
3271	Parks Maintenance Worker	57
1526	Payroll Supervisor	65
1528	Payroll Technician	60
3852	Peer Counselor (Breastfeeding)	57
0596	PEP Project Supervisor	
3347	Petroleum Engineer	66
3009	Petroleum Technician	63
3010	Petroleum Technician - Trainee	61
3808	Physical Therapist	68
3723	Physical Wellness Coordinator	62
1963	Planner	63
1962	Planner (Health)	66
3327	Planner/Estimator	65
1964	Planning Aide	55
4180	Plumber	60
2180	Police Captain	70
2190	Police Commander	71
2253	Police Dispatcher	57
2255	Police Identification Technician	57
2181	Police Lieutenant	68
2184	Police Officer	65
2240	Police Property Clerk	56
2249	Police Records Analyst	60
2248	Police Records Analyst Supervisor	62
2252	Police Records Clerk	57
2185	Police Recruit	63
2182	Police Sergeant	67
1980	Policy Analyst	65
3186	Predator Control Agent	61
3740	Prevention Specialist	63
1517	Principal Accountant	67
3614	Principal Archaeologist	67

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade
3612	Principal Archaeologist (Contract Specialist)	67
2144	Principal Attorney	72
1652	Principal Auditor	69
1681	Principal Budget Analyst	67
3765	Principal Case Worker	64
3309	Principal Civil Engineer	71
2016	Principal Contract Analyst	67
3401	Principal Economic Development Specialist	68
3670	Principal Education Specialist	68
3323	Principal Engineering Technician	63
3070	Principal Extension Agent	66
4071	Principal Facilities Maint Tech	65
3055	Principal Forest Technician	62
3339	Principal Geologist	71
3360	Principal Hydrologist	68
1870	Principal Information Systems Technician	62
1663	Principal Minerals Auditor	68
3351	Principal Mining Engineer	71
3843	Principal Nutrition Worker	60
3840	Principal Nutritionist	67
3349	Principal Petroleum Engineer	71
1960	Principal Planner	67
1990	Principal Program Analyst	67
1851	Principal Programmer Analyst	66
3315	Principal Remediation Engineer	71
3706	Principal Social Service Representative	62
3703	Principal Social Worker	67
4005	Principal Stores Clerk	59
3730	Principal Substance Abuse Counselor	65
3338	Principal Superfund Geologist	71
1665	Principal Tax Auditor	68
2165	Principal Tribal Court Advocate	68
3712	Principal Victim Witness Advocate	66
2069	Production Coordinator	63
1992	Program Analyst	64
1993	Program Evaluation Manager	68
1235	Program Manager I	67
1236	Program Manager II	68
1237	Program Manager III	69
1246	Program Supervisor I	64
1247	Program Supervisor II	65
1248	Program Supervisor III	66
1853	Programmer Analyst	64
1850	Programmer Analyst Supervisor	68
1252	Programs and Projects Specialist	63
3503	Project Manager	64
4017	Property Clerk	56
4015	Property Supervisor	61
1965	Proposal Writer	65

Class Code	Position Classification Title	Salary Grade
2158	Prosecutor	65
0305	Public Defender Director	74
2041	Public Information Officer	63
2259	Public Safety Answering Point Supervisor	65
2257	Public Safety Telecommunications Operator	59
0503	Public Works Employee	
4030	Radio Technician	60
1219	Ranch General Manager	69
3179	Ranch Hand	61
3174	Range Conservationist	64
3172	Ranger	59
3175	Ranger Dispatcher	56
3170	Ranger Lieutenant	66
3173	Ranger Recruit	56
3171	Ranger Sergeant	64
3037	Reclamation Specialist	66
1306	Records Clerk	56
3682	Recreation Aide	55
3681	Recreation Coordinator	61
3680	Recreation Specialist	62
3510	Registered Architect	69
3328	Registered Land Surveyor	67
3780	Registered Nurse	69
3321	Registered Surveyor	67
3744	Rehabilitation Services Technician	60
3734	Reimbursement Specialist	61
3041	Remedial Project Manager	66
2006	Research Assistant	56
3766	Residential Caseworker	60
3774	Residential Guidance Technician	57
3775	Residential Supervisor	60
1415	Retirement Officer	60
1404	Retirement Plan Administrator	67
1672	Revenue Data Specialist	62
3418	Right-Of-Way Agent	60
1863	Rural Addressing/GIS Coordinator	65
1864	Rural Addressing/GIS Technician	62
4025	Safety Officer	67
4027	Safety Technician	59
1368	Sales Clerk	56
3039	Sanitarian	66
2340	Security Guard	56
3767	Self Reliance Site Manager	67
1518	Senior Accountant	65
3184	Senior Animal Control Officer	61
3410	Senior Appraiser	64
3617	Senior Archaeological Technician	58
3615	Senior Archaeologist	66

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade
3613	Senior Archaeologist (Contract Representative)	66
2145	Senior Attorney	70
1653	Senior Auditor	67
4043	Senior Auto Parts Technician	59
4045	Senior Automotive Technician	62
1682	Senior Budget Analyst	65
4081	Senior Building Maintenance Worker	60
4172	Senior Carpenter	62
3762	Senior Caseworker	60
3824	Senior Center Supervisor	61
3630	Senior Child Development Worker	60
3310	Senior Civil Engineer	69
3794	Senior Community Health Worker	62
1891	Senior Computer Operator	59
3500	Senior Construction Supervisor	63
2017	Senior Contract Analyst	65
3801	Senior Counselor	65
2208	Senior Criminal Investigator	68
4084	Senior Custodian	58
3402	Senior Economic Development Specialist	66
3671	Senior Education Specialist	66
4174	Senior Electrician	62
3324	Senior Engineering Technician	60
3316	Senior Environmental Engineer	68
2187	Senior Environmental Law Enforcement Officer	65
3032	Senior Environmental Specialist	66
3034	Senior Environmental Technician	58
3910	Senior Epidemiologist	69
4051	Senior Equipment Mechanic	62
3071	Senior Extension Agent	61
4072	Senior Facilities Maint Tech	63
3685	Senior Financial Aid Counselor	65
2331	Senior Firefighter	63
3056	Senior Forest Technician	58
3053	Senior Forester	66
3462	Senior Gaming Surveillance Observer	64
3340	Senior Geologist	68
3720	Senior Health Educator	65
4149	Senior Heavy Equipment Operator	62
3415	Senior Homesite Agent	62
3420	Senior Housing Specialist	65
1416	Senior Human Resources Analyst	66
1429	Senior Human Resources Technician	62
3361	Senior Hydrologist	67
1871	Senior Information Systems Technician	61
2235	Senior Investigator	65
1290	Senior Legal Secretary	61
4075	Senior Maintenance Mechanic	60

Class Code	Position Classification Title	Salary Grade
1981	Senior Management Analyst	66
3001	Senior Mineral Assessment Specialist	65
1662	Senior Minerals Auditor	67
3343	Senior Mining Engineer	68
1847	Senior Network Specialist	65
3844	Senior Nutrition Worker	59
3841	Senior Nutritionist	65
1365	Senior Office Specialist	60
4177	Senior Painter	62
3270	Senior Parks Maintenance Worker	59
1527	Senior Payroll Technician	61
3346	Senior Petroleum Engineer	69
3008	Senior Petroleum Technician	65
1961	Senior Planner	65
4179	Senior Plumber	62
2183	Senior Police Officer	65
1991	Senior Program Analyst	65
1852	Senior Programmer Analyst	65
1251	Senior Programs and Projects Specialist	67
4016	Senior Property Clerk	59
2157	Senior Prosecutor	67
2040	Senior Public Information Officer	64
3036	Senior Reclamation Specialist	68
3042	Senior Remedial Project Manager	68
3419	Senior Right-Of-Way Agent	62
4026	Senior Safety Technician	62
3707	Senior Social Service Representative	60
3704	Senior Social Worker	65
2001	Senior Statistical Research Analyst	66
4006	Senior Stores Clerk	57
3731	Senior Substance Abuse Counselor	60
3365	Senior Superfund Hydrogeologist	68
2147	Senior Tax Attorney	70
1656	Senior Tax Auditor	67
1670	Senior Tax Compliance Officer	65
2161	Senior Tribal Court Advocate	66
3709	Senior Victim and Witness Advocate	64
3691	Senior Vocational Rehabilitation Counselor	65
4002	Senior Warehouse Worker	58
3285	Senior Zookeeper	61
3456	Slot Compliance Assistant	64
3455	Slot Compliance Manager	68
3796	Social Hygiene Technician	59
3708	Social Service Representative	58
3705	Social Worker	63
2242	SORNA Registrant	62
2295	Special Operations Coordinator	67
3807	Speech Language Pathologist	69
0205	Staff Assistant	64

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

Class Code	Position Classification Title	Salary Grade
1442	Staff Training Coordinator	64
2002	Statistical Research Analyst	65
2003	Statistical Technician	57
2004	Statistician/Demographer	68
4007	Stores Clerk	55
3732	Substance Abuse Counselor	56
3733	Substance Abuse Health Educator	63
0403	Superintendent of Schools	73
3611	Supervisory Archaeologist	68
3320	Supervisory Land Surveyor	66
1841	Systems and Programming Manager	69
2148	Tax Attorney	68
1657	Tax Auditor	65
1671	Tax Compliance Officer	63
3178	Telecommunications Supervisor	63
0500	Temporary Employee	
4170	Trades Helper	56
3811	Traditional Counselor	60
3810	Traditional Practitioner	62
0505	Trainee	
1444	Training & Development Supervisor	66
1443	Training Instructor	64
1441	Training Manager	67
4032	Transit Dispatcher	59
1250	Transit Manager	70
1966	Transit Planner	64
3743	Treatment Coordinator	64
2162	Tribal Court Advocate	64
3797	Tuberculosis Control Technician	59
1842	User Services Manager	68
4047	Vehicle Service Worker	56

Class Code	Position Classification Title	Salary Grade
3829	Veterans Claims Examiner	64
3825	Veterans Service Officer	61
3073	Veterinarian	69
3075	Veterinary Aide	55
3078	Veterinary Medical Officer	73
3079	Veterinary Mixed Practice	72
3710	Victim and Witness Advocate	62
1229	Vital Statistics Manager	65
2005	Vital Statistics Technician	58
3692	Vocational Rehabilitation Counselor	64
3826	Volunteer Services Coordinator	60
4078	Voter Machine Technician	58
3835	Voter Registration Specialist	62
4001	Warehouse Supervisor	61
4003	Warehouse Worker	56
3025	Water Code Compliance Officer	64
3021	Water Development Technician	62
1849	Web Developer	66
3007	Weights and Measures Inspector	60
4181	Welder	60
3180	Wildlife Biologist	65
3181	Wildlife Conservation Officer	65
3190	Wildlife Conservation Recruit	61
3187	Wildlife Law Enforcement Manager	66
3188	Wildlife Manager	68
3182	Wildlife Technician	58
0502	Youth Employee	
3280	Zoo Curator	64
3284	Zookeeper	59
3249	Zoologist	65

NAVAJO NATION LISTING OF CLASSIFICATION
TITLES, CLASS CODES AND ASSIGNED PAY GRADES

*** JUDICIAL BRANCH LISTING OF CLASSIFICATION TITLE AND ASSIGNED GRADES**

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
9116	Administrative Director of the Courts*	70	9246	Grants Administrator*	67
9149	Administrative Services Officer*	64	9160	Health & Safety Advisor*	68
2149	Associate Attorney*	68	9158	Human Resources Specialist*	63
9012	Associate Justice*	71	9147	Information Data Technician*	60
9142	Automation Info. Services Spec.*	62	9301	JB Custodian*	55
9141	Automation Info. Technology Mgr.*	69	9030	JB Hearing Officer *	66
9244	Bailiff*	60	9150	Judicial Staff Assistant*	65
9175	Bi-Culture Training Specialist*	66	9023	Judicial Clerk*	67
9221	Care Coordinator*	64	9219	Access to Justice Coordinator*	64
9165	Carpenter*	62	9157	Office Technician*	60
9011	Chief Justice*	74	9024	Paralegal*	65
9125	Chief Probation Officer*	68	9171	Peacemaking Program-Coordinator*	67
9148	Computer Operations Analyst*	65	9138	Programmer Support Specialist*	66
9162	Construction Project Manager*	68	9248	Report Writer*	62
9124	Court Administrator*	68	9235	Resource Coordinator*	64
9020	Court Solicitor*	70	9139	Senior Budget Analyst*	66
9120	Director of Human Resources*	70	9163	Senior Building Maintenance Worker*	60
9128	Director of Special Project*	69	9140	Senior Contract Analyst*	66
9113	District Court Clerk*	60	9240	Senior Probation Officer*	67
9013	District Court Judge*	69	9022	Staff Attorney*	68
9241	District Court Probation Officer*	62	9111	Supreme Court Clerk*	61
9154	Document Technician*	58	9021	Supreme Court Law Clerk*	70
9164	Facilities Maintenance Technician*	61	9146	Systems & Program Manager*	69
9118	Financial Services Manager*	68	9173	Traditional Diné Researcher*	63
9133	Financial Technician*	62	9234	Traditional Program Specialist*	61
9129	Government Relations Officer*	68	9119	Training Manager*	67
9174	Bi-Culture Training Manager*	66	9159	Judicial Executive Assistant	67
9250	Budget Analyst*	67	9246	Procurement Analyst*	67
9252	Budget Specialist*	65	9110	Supreme Court Administrator*	69
9249	Financial Analyst*	67			
9132	Financial Specialist*	65			
9114	Financial Services Director*	70			

THE NAVAJO NATION
Estimated Employee Benefit Rates
Fiscal Year 2025

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	*Temporary Employees/ Employee for Tax Purposes	Law Enforcement (Police Officers)	Navajo Nation Judges	President, Vice-Pres, Speaker, Council Deleg
F.I.C.A./Medicare Taxes	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
Unemployment Taxes	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
OTHER BENEFITS:						
Annual Leave	2.00%			2.00%	2.00%	
Group Insurance	10.20%	10.20%		10.20%	10.20%	10.20%
Retirement	14.20%	14.20%		14.50%	32.50%	14.20%
401K Plan	3.00%	3.00%		3.00%	3.00%	3.00%
Deferred Compensation		10.00%				20.00%
Total Estimated Rates:	37.33%	45.33%	7.93%	37.63%	55.63%	55.33%

*Includes but not limited to: Youth, PEP Programs, Members of Committee, Boards, and Commissions.

Reviewed & Approved by: Robert Willie
 Robert Willie, Accounting Manager

Date: 5/2/24

Reviewed & Approved by: Sean McCabe
 Sean McCabe, Controller

Date: 5/2/24

FY 2025 VEHICLE INSURANCE RATES

Vehicle Insurance Premium Rates: Auto Physical Damage: (APD)

PP	Vehicles under 1 ton	\$184.33 per year per vehicle
IT	Vehicles over 1 ton	\$338.67 per year per vehicle
M	Motorcycles	\$220.80 per year per vehicle
TR	Smeal rigs	\$914.36 per year per vehicle
TR	Dump Trucks	\$914.36 per year per vehicle
TR	Semi-Trucks	\$914.36 per year per vehicle
CP	Cherry Picker	\$1,693.23 per year per vehicle
TR	5 ton Trucks	\$914.36 per year per vehicle
B	40 plus passenger buses	\$3,386.47 per year per vehicle
B1	31 - 39 passenger buses	\$2,031.87 per year per vehicle
B2	16 - 30 passenger buses	\$575.70 per year per vehicle
B3	15 and under passenger buses/vans	\$406.37 per year per vehicle
RV	Recreational vehicles	\$1,035.60 per year per vehicle
P	Police Unit	\$564.41 per year per vehicle
A	Ambulance	\$1,707.59 per year per vehicle
F	Fire Truck	\$1,707.59 per year per vehicle
[All other vehicles, not listed above, contact Risk Management]		
Auto liability: \$147.89/year per vehicle.		
** The Risk Management Program does not insure GSA vehicles for Auto Liability Coverage		

Deductibles:

Vehicles under one (1) ton	\$500
Vehicles one (1) ton and over	\$1,000
Motorcycles	\$500
Smeal Rigs	\$3,000
Dump Trucks	\$3,000
Semi-Trucks	\$3,000
Cherry Picker	\$3,000
5-ton Trucks	\$3,000
40 plus passenger buses	\$3,000
31 - 39 passenger buses	\$2,000
16 - 30 passenger buses	\$1,000
15 and under passenger buses/vans	\$1,000
Recreational vehicles (RV)	\$1,000
Police Unit	\$500
Ambulance	\$3,000
Fire Truck	\$3,000
GSA Vehicles	\$1,000

For rates of all other vehicles not listed above, contact the Risk Management at (928) 871-6335.

FY 2025 FLEET MANAGEMENT USER RATES

1. Fiscal Year 2025 monthly vehicle user rates for Navajo Nation funded programs are as follows:

GROUP	VEHICLE CLASS	VEHICLE DESCRIPTION	FLEET PURCHASES		DEPARTMENT PURCHASES		DAILY RENTAL	
			Monthly	Mile	Monthly	Mile	Daily	Mile
A	I	½ Ton Pickup Trucks, 2WD	\$457	37¢	\$143	37¢	\$35/day	37¢
	III XIII	¾ Ton Pickup Trucks, 2WD Full Size Sedan	\$5,484/yr.		\$1,716/yr.			
B	II	½ Ton Pickup Trucks, 4WD	\$485	48¢	\$159	48¢	\$35/day	48¢
	IV V	¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD)	\$5,820/yr.		\$1,908/yr.			
	IX XVII	Van Passenger/Cargo Mid-Size Sports Utility (5pass.), 4 WD						
	IV V	¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) (Diesel Powered Vehicles)	\$525 \$6,300/yr.	51¢	\$167 \$2,004/yr.	51¢	\$35/day	51¢
C	X	Sport Utility (9 Passenger), 4WD	\$525	48¢	\$167	48¢	\$35/day	48¢
	XV	Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	\$6,300/yr.		\$2,004/yr.			
D	VI/VII	2 Ton and over Trucks (33,000 GVW or less)	\$545 \$6,540/yr.	51¢	\$295 \$3,540/yr.	51¢	\$35/day	51¢
		2 Ton and over Trucks (33,000 GVW or less) (Diesel Powered Vehicles)	\$545 \$6,540/yr.	51¢	\$295 \$3,540/yr.	51¢		
	VII	3 Ton Trucks (33,001 GVW or more) (Diesel Powered Vehicles)	\$545 \$6,540/yr.	54¢	\$295 \$3,540/yr.	54¢		
E	XI	All Police Vehicles (Police) Sports Utility, 4WD	\$552	44¢	\$174	44¢		
	XVI	(Police) Sedan	\$6,624/yr.		\$2,088/yr.			
F	VIII	Ambulance			\$204 \$2,448/yr.	51¢		
		Head Start Buses			\$195 \$2,340/yr.	44¢		

- Vehicle assignments commit the program to monthly charges from the beginning of the assignment to the end of the fiscal year or program period. Vehicle assignments for FY 2025 must be renewed no later than September 1, 2024. Rates are subject to change depending on fuel economy in April 2025.
- Daily Vehicle Rental Rate: \$35 per day and 37¢, 48¢, and 51¢ per mile per class (rentals cannot exceed 30 days). The Interdepartmental Charge Requisition should include Name of Driver, Beginning and End of destination and Vehicle Type. All ICR's are closed out at the end of each quarter.
- Exception: Programs with program-owned vehicles are not bound to Fleet Management User Rates. These programs may negotiate with other vendors within their vicinity for procurement of any Fleet Management Department services and rates, which include but are not limited to fuel, maintenance (lubricants and parts), minor/major repairs to body and chassis, and/or electromechanical systems.

FY 2025 DUPLICATING SERVICES RATES

A. Duplicating Rates:

No.	SERVICE	COST	DESCRIPTION
1.	Copies, Black & White	18¢/copy	Includes letter, legal, 11" x 17" and cover stock
2.	Copies, Color	35¢/copy	Copiers located outside Duplicating Services Prgm. Includes letter, legal, 11 x 17" and cover stock.
3.	Binding	85¢/copy	Includes binding services.
4.	Facsimile (Fax)	85¢/page	Include incoming and outgoing transmissions.
5.	NCR/Carbonless Paper	55¢/copy	Includes 2, 3 and 4 parts.
6.	Clear Cover(s)	50¢/copy	8½ x 11" clear cover for reports, booklets, etc.
7.	Scanning	20¢/copy	Includes: Basic scan to USB only
8.	Colored Paper	25¢/page	**This service is for the color paper that customers request their copying job on other than the white bond.**
9.	Premium Paper	30¢/page	Ex: Linen, gloss, synthetic, etc.
10.	Cover Stock BW	20¢/page	Include sizes:8½ x 11" and 11 x 17" (b & w only)
11.	Color Copy Cover Stock	80¢/page	Include sizes:8½ x 11" and 11 x 17" (color only)

B. Specialized Services:

No.	SERVICE	COST	DESCRIPTION
1.	Business Card / Cutting	\$2.50/sheet	Standard stock, includes color, B&W. **For letter size layout only. **
2.	High Volume Poster 13x19 color	\$3.00/each	Heavy stock, includes color print.
3.	High Volume Banner	\$4.00 sq. ft. (B & W) \$6.00 sq. ft. (Color)	Standard and vinyl – dimensions 3'W x 4'H and 6'W x 3'H.
4.	Graphic Assistance	\$15.00/Flat rate	Includes formatting and proofing.
5.	Folding / Cutting	\$1 per cut (10sheets or less) \$20.00 flat rate	Cutting/Folding services for letter, legal, 11x17, 13x19 and including banner materials.
6.	Tabs	18¢/each	8½ x 11" white tab(s)
7.	Grommets	10¢/each	Used on Vinyl Banners

C. Monthly Usage Fees and Meter Fees:

No.	COPIER MODEL	MONTHLY USAGE FEES	COPIER MODEL UNITS
	Meter Count (B & W)	15¢/copy	Copiers located outside Duplicating Services Prgm. (Meter Usage)
	Meter Count (Color)		Copiers located outside Duplicating Services Prgm. (Meter Usage)
1.	Low – Volume	\$100/per month	Flat Rate on Low Volume

****Please include the Navajo Nation Sales Tax 6% on all ICR's****

THE NAVAJO NATION GRANT APPLICATION

Name of Entity:		Telephone:
Mailing Address:		E-mail:
Physical Address:		IRS TIN/EIN #:
Website Address:		DUNS #:
Grant Amount Requested: \$	Grant Start Date:	Grant End Date:
DESCRIPTION OF ENTITY OR ORGANIZATION		
Describe the entity or organization requesting the grant.		
PROBLEMS/NEEDS STATEMENT		
Describe the problems and needs identified to be addressed through this funding request. Include relevant data such as the number and location of the Navajo population to be served.		
METHODOLOGY		
Describe the services to be provided with the requested funds and how the services will address the problems and needs identified above.		
NAVAJO NATION BRANCH OR DIVISION THROUGH WHICH THE REQUEST WILL BE PROCESSED		
Navajo Nation Division or Branch: Principal contact person:		Telephone number:

INSTRUCTIONS FOR COMPLETING THE NAVAJO NATION GRANT APPLICATION

Purpose:

The information provided on this form identifies the grantee (entity or organization) and the purpose of the grant request from the Navajo Nation.

1. **Name of Entity:** Enter name or title of the entity requesting grant funds. Provide the organization's website, if available.
2. **Mailing Address:** Enter the entity's mailing address.
3. **Physical Address:** Enter the entity's physical location.
4. **Telephone No.:** Enter the entity's landline telephone number where it can be reached or if not available, the entity's official cell phone number of the entity.
5. **IRS TIN/EIN No.:** Enter the entity's Internal Revenue Service TIN or EIN number. This information is needed to determine if the entity can legally receive grant funds.
6. **NN Grant Amount Requested:** Enter the total amount of funds the entity is requesting from the Navajo Nation for this proposal. Navajo Nation funds are normally available within a Navajo Nation fiscal year (October 1 to September 30) and any unused funds may lapse at the end of the fiscal year.
7. **Grant Start Date:** Enter the start date for the proposed project or funding period. This must be expressed in a MM/DD/YY format.
8. **Grant End Date:** Enter the end date for the proposed project or funding period. This must be expressed in a MM/DD/YY format.
9. **Brief Description of the Entity or Organization:** Enter a brief description of the entity, what it does or its purpose as it relates to its Articles of Incorporation or Bylaws.
10. **Problems/Needs Statement:** Explain the reason(s) for requesting the grant funds and what problems or needs the funding will address. Provide data, if available, about the issue or problem to be addressed or resolved by the requested funds.
11. **Methodology:** Provide information about how the entity, organizationally, will address a given problem or condition which will improve the condition or resolve the problem. What will the entity do or be doing to address a problem or condition it wants to resolve with the funding?

INSTRUCTIONS FOR THE BUDGET SIGNATURE AUTHORIZATION FORM

Purpose:

To document the properly authorized individuals to sign budget documents and budget revisions requests.

At top of the page in the blank space: Fill in the appropriate Fiscal Year.

Part I: Provide information for the Department/Program for which a budget or budget revision request will be initiated and processed for approval. These include: Department/Program title; appropriate Business Unit Number; email address and phone number to contact appropriate official for information regarding the budget revision request.

Part II: Print name of official who will be initiating budgets or budget revision requests for the Department/Program and have the same official provide a signature to validate the signature on budget revision requests.

Chapter Budgets should obtain the "SUBMITTED BY" signatures of the Administrative Services Centers and "APPROVED BY" signatures of the Division of Community Development Division Director and the appropriate dates.

Part III: Provide other special instructions, as needed, such as use of delegation of authority in the absence of the authorized personnel who initiated the request.

Part IV: Provide the name (printed) and signature of the approving official (the appropriate Branch Chief, a Designated Official or Division Director) of the budget or budget revision request, and the date of signature.

Chapter Budgets should obtain the "SUBMITTED BY" signatures of the Administrative Services Centers and "APPROVED BY" signatures of the Division of Community Development Division Director and the appropriate dates.

**THE NAVAJO NATION
OFFICE OF MANAGEMENT AND BUDGET
BUDGET REVISION REQUEST**

(For Use on NN Funds and External Grant Budgets)

PART I. PROGRAM INFORMATION:						
PREPARED/REQUESTED BY (PRINTED NAME & TITLE)			EMAIL ADDRESS		DATE	
BUSINESS UNIT NO.		PROGRAM / DEPARTMENT TITLE			PHONE NO.	
PART II. FOR EXTERNAL GRANT OR CONTRACT USE ONLY:						
TITLE OF EXTERNAL CONTRACT / GRANT				FUNDING PERIOD - START/ END DATE		
PART III. TRANSFER FROM OBJECT CODE:				PART IV. TRANSFER TO OBJECT CODE:		
FUNDS AVAILABLE (OMB USE ONLY)	LOD	FROM OBJECT CODE & DESCRIPTION OF CODE	AMOUNT	LOD	TO OBJECT CODE & DESCRIPTION OF CODE	AMOUNT
TOTAL				TOTAL		
PART V. JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete): Explain why the revision is required and provide calculations to show budget is sufficient for the purpose of the budget revision or to the end of the funding period. Do not simply repeat the information provided in Part III and IV above.						
PART VI. IMPACT ON PROGRAM PERFORMANCE CRITERIA SET IN BUDGET FORM 2: Describe change in funding's (object code) affect on performance criteria, if any.						
PART VII. APPROPRIATE SIGNATURES:						
DEPARTMENT/PROGRAM DIRECTOR (PRINTED)			BRANCH/DIVISION DIRECTOR (PRINTED)			
APPROVAL SIGNATURE / DATE			CONCURRENCE SIGNATURE / DATE			

Do not attach original supporting documents such as PAFs, POs, Invoices, etc.

INSTRUCTIONS FOR COMPLETING THE BUDGET REVISION REQUEST FORM

Purpose:

The budget revision request provides for authorized changes during the current fiscal year to an approved budget which has an assigned Business Unit. The budget revision form can also be used to reallocate budgets between Business Units, which requires oversight committee approval.

This form will also be used by Externally Restricted Funded programs, and the same information is requested on the form with the additional information regarding the title of the external contract/grant and the funding period with the start and end date of the contract or grant funding.

Part I: Provide information on the official preparing the budget revision, including the official's e-mail address, the date of the request, the business unit number, the title of the program/department for which the revision is being requested, and the telephone number of the Program official or Program/Department.

Part II: Provide information on the external grant or contract; contract or grant title and funding period.

Part III: Do not fill in the 'Funds Available' space. Provide information (in the blank spaces in the second, third, and fourth columns) showing from which object code(s) or line item(s) and the description and Level of Detail (LOD 6 only) from the Program/Department budget, the specific amount (in the Amount column) of funds are to be transferred. Sufficient budget must be available in the object codes from which the funds are to be transferred. In the fourth column total (at the bottom) enter the amounts to be transferred. Budgeted amounts cannot be transferred from an object codes or line items at LOD 4, 5, or 7.

Part IV: Provide information showing which object codes or line items, including the description and Level of Detail (LOD 6 only), budget funds from the "transfer from" portion of the chart will be transferred. Enter the total the amounts transferred into the various object codes or line items in the "Total" space at the bottom of the chart.

Part V: Provide a written detailed and complete justification for the budget revision request answering, "why and for what purpose is the budget revision being requested?" Provide a calculation showing the budget is sufficient and will last to the end of the funding period.

Part VI: Provide detailed and complete information regarding the effect or impact, if any, on performance data provided on Budget Form 2 of the approved budget.

Part VII: Provide both the appropriate Program/Department official's and Branch or Division official's signatures indicating approval, and their printed names and titles in the appropriate spaces. The preparer/requestor and approver should not be the same person signing the form.

Upon completion of the Budget Revision Request Form, including an approving signature, submit the completed form to OMB for review, approval and processing.

**THE NAVAJO NATION
PROJECT BUDGET SCHEDULE**

PART I. Business Unit No.: _____ Project Title: _____ Project Description: _____ Check one box: <input type="checkbox"/> Original Budget <input type="checkbox"/> Budget Revision <input type="checkbox"/> Budget Reallocation <input type="checkbox"/> Budget Modification												PART II. Project Information Project Type: _____ Planned Start Date: _____ Planned End Date: _____ Project Manager: _____																																																																																			
PART III. List Project Task separately; such as Plan, Design, Construct, Equip or Furnish.												PART IV. Use Fiscal Year (FY) Quarters to complete the information below. O = Oct.; N = Nov.; D = Dec., etc.												Expected Completion Date if project exceeds 8 FY Qtrs. Date: _____																																																																							
FY _____												FY _____																																																																																			
1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			Date																																																																							
O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M																																																																		
PART V.												\$												\$												\$												\$												\$												\$												PROJECT TOTAL											
Expected Quarterly Expenditures																																																																																															

FOR OMB USE ONLY: Resolution No: _____ FMIS Set Up Date: _____ Company No: _____ OMB Analyst: _____

PROJECT FORM: PROJECT PROCESS SCHEDULE

This form is to be used along with the regular budget forms shown on pages 27 and 35 and; if personnel cost is included, on pages 33 and 37. For purpose of project budgeting, this form replaces of Budget Form 2. This form is intended to be used primarily for multi-year projects (capital and non-capital) and the regular Budget Form 2 is to be used for operating budgets.

Purpose:

- A. Provides information on how funding resources are allocated and to show how project resources are planned for different phases of the project.
- B. Information provided on the form helps the sponsor focus on established project tasks and track project development.
- C. Information on this form is used to keep a close check on project outcomes.
 1. Any project that receives any additional funding during the fiscal year (reallocation, supplemental appropriations, etc.) must REVISE their current fiscal year Project Budget Schedule to incorporate new project tasks with the additional funding.
 2. Any project extension would require a new Project Process Schedule along with a justification memo.

Instructions:

- Part I:** Enter Business Unit number of the project, if available, the project title, and a brief description of the project in the appropriate spaces. Enter "NEW" if no Business Unit number is assigned. Check the appropriate budget information box for this project. An original budget is the initial funding request for this project; a budget revision is the transfer of funds from one object code to another within the same Business Unit; a budget reallocation are funds reallocated from one Business Unit to another Business Unit; and a budget modification involves an increase or decrease to the overall Business Unit budget.
- Part II:** Enter the project type, planned start/end dates for the project and the name of a Project Manager who will oversee the project from start to finish.
- Part III:** List the project tasks or activities to be completed in various development stages, such as plan, design, construct, equip or furnish a building.
- Part IV:** Fill in the Fiscal Year (FY) in the space provided on the form. Using the fiscal year, indicate the time period required to complete each listed task or activity by entering "X" under the months designated by O, N, or D, etc. when the project will begin and end. If the project completion date extends beyond the 8th quarter or at the end of the two-year period, enter final project completion date and the quarter in which the project will be completed beyond the eight (8) quarters in the far right columns.
- Part V:** For each quarter that the project is to be completed for the listed task or tasks, enter an estimated cost amount to be spent for that quarter from the beginning of the project to completion.

**THE NAVAJO NATION
SUPPLEMENTAL FUNDING PROPOSAL SUMMARY**

PART I. Business Unit No.: _____		Program Title: _____	
Division/Branch: _____		Amount Requested: _____	Prepared By: _____
Phone No.: _____		Email Address: _____	
PART II. REASON FOR REQUEST AND STATEMENT OF NEED:			
PART III. LIST ALTERNATIVE FUNDING SOURCES BEING PURSUED AND CONTINGENCY PLAN IF REQUEST IS NOT FUNDED:			
PART IV. AFFIRMATION IS PROVIDED THAT THE BUDGET AND PROPOSAL INFORMATION IS COMPLETE AND ACCURATE AND THE APPROPRIATE BRANCH CHIEF RECOMMENDS APPROVAL AS A PRIORITY.			
_____		_____	
REVIEWED BY: Division Director's Signature / Date		RECOMMEND SUPPLEMENTAL: Branch Chief's Signature / Date	

INSTRUCTIONS FOR COMPLETING THE SUPPLEMENTAL FUNDING PROPOSAL SUMMARY FORM

Purpose:

To provide pertinent and critical information regarding supplemental proposals for funding, this form must be completed along with Budget Forms 1 and 4; and Budget Forms 3 and 5 if personnel costs are included, for all supplemental funding requests. If the supplemental funding is for a project, include the Project Budget Forms 1 and 4, and the Project Process Schedule Form shown on page 84.

Instructions:

Part I: Enter the Business Unit if this is a supplemental request for an existing Business Unit, enter "NEW" if no Business Unit exists. Enter the Program name or proposed project title, the Division/Branch (if known) and phone number. Include the name and e-mail address of the preparer to be contacted regarding the contents of the proposal. Enter the amount requested for supplemental funding.

Part II: Provide an explanation of the need for funding; the problems and needs to be addressed; and the reason for the current lack of funding.

Part III: Provide information on other funding sources being pursued and a contingency plan if this request is not funded.

Part IV: The signature of the appropriate Division Director, as well as the date signed, is encouraged to indicate further consideration of the proposal as submitted.

Part V: The signature of the appropriate Branch Chief, as well as the date signed, is encouraged to indicate that this request or proposal is considered a high priority.

PROCEDURE AND INSTRUCTIONS ON BUDGETING FOR EXTERNAL FUNDS AND AUTHORIZATION TO EXPEND BUDGET ON GRANT AWARD AND FUNDS RECEIVED

SECTION 1. PURPOSE OF THIS APPENDIX.

The purpose of this Appendix is to provide Guidance on the following as applicable to External Funds:

1. Grant application / funding proposal is prepared accurately and completely by the programs and those obtained required Document review as authorization by the Nation first prior to submission to funding agency.
2. The grant award (Agreement) and modification Agreement that is issued by funding agency is accepted by the Nation through Document review first as authorization for implementation.
3. Budget in the grant application and on the amount of grant award is prepared using Navajo Nation Budget Forms (NNBF) and fees, rates, etc. that is required by this BIM.
4. The budget on grant award is assigned FMIS Company and/or Business Unit number. Based on that the budget entered in FMIS and the award authorized for implementation.

SECTION 2. GOVERNING RULES AND AUTHORITY OVER EXTERNAL FUNDS.

Applying for, receiving, and using External Funds is governed by the external funding agency's laws, regulations, policies, and rules and by Navajo Nation laws, regulations, and policies. Program managers responsible for managing external funding must understand the laws, regulations, policies, and rules governing the External Funds.

SECTION 3. FORMS APPLICABLE TO BUDGETING ON EXTERNAL GRANTS.

- A. Below are Navajo Nation Budget Form (NNBF) and other FORMS that are used for External Funds. The fillable FORMS are available on the OMB website.

- NNBF 1: Program Budget Summary
- NNBF 3: Listing of Positions and Assignment by Business Unit
- NNBF 4: Detailed Budget and Justification
- NNBF 5: Summary of Changes to Budgeted Positions
- NNBF 6: External Contract and Grant Funding Information
- Summary of Changes on External Grant Budget (SoC) - Appendix K-1
- Request for Navajo Nation General Funds Appropriation for Required Cash Match - Appendix K-2
- Request for Modification of Grant Agreement - Appendix K-3
- Check sheet on Calculating Budget on IDC Recovery - Appendix K-4
- List of Object Codes Eligible for Exclusion/Pass Through on IDC - Appendix K-5.

Budget on change (increase or decrease) to the award on annual funding that is approved by funding agency shall be submitted on SoC (Appendix K-1) and shall be supported by NNBF 4 and, if applicable NNBF 3.

- B. The budget shall be developed on NNBFs in accordance with the instructions provided on each FORM and shall further address the items below.
1. The fees and rates in Section 3 above shall be used.
 2. Budgeting for personnel salaries shall be based on current salary schedule issued by respective Personnel Management Department for Executive and Judicial Branch
 3. Update Grant, Budget on fringe benefits shall be at LOD 5 and the rest of the Object Codes shall be at LOD 6.
 4. Costs that are budgeted shall be necessary, reasonable, and allocable to the applicable External Funds and each cost type (Object Code) on NNBF 4 shall, address the following:
 - (a) provide specific and precise written justification that explains why the budget is required;

- (b) provide explanation and calculations/formula to evidence how the budget amount was determined and is therefore sufficient for the proposed expenditure. The amount of the budget shall be sufficient to fund specific activities for the duration of the budget period of the Award.

OMB will return FORMS that are filled out incompletely or incorrectly by the Program Manager. OMB will provide instructions on how to correct the budget and content of the FORMS. If the Program Manager does not understand the instructions, then the Program should schedule a meeting with OMB to obtain assistance.

SECTION 4. REQUIRED REVIEW ON GRANT APPLICATION, GRANT AWARD / FUNDS RECEIVED AND MODIFICATION OF GRANT AGREEMENT.

- A. OMB's enabling statute at 2 N.N.C. §§1201 *et seq.* provides that OMB's Contracts and Grants Section (CGS) has the responsibility and authority to review and approve grant applications and agreements prior to submission to the external funding agencies.
2 N.N.C. §1203(A)(2) states that OMB is authorized to "[d]irect and coordinate the submission of proposed budgets, contract and grant applications, and any other related agreements to ensure compliance with appropriate laws, regulations and guidelines."
Pursuant to 2 N.N.C. §1203(B)(1)(a), (b), and (g), the CGS Contracting Officer has the explicit authority to:
 - (a) Ensure all applications, proposals and related funding requests comply with applicable laws, regulations, and guidelines;
 - (b) Review original applications and/or proposals to ensure proper approval prior to submission to the external funding source; [and]
 - (g) Recommend approval or disapproval of any application and/or proposal[.]"
- B. Document Review on Grant Application/Funding Proposal
 - 1. P.L. 93-638 Contracts – BIA / IHS (Contract Renewal). These proposed contracts are considered Intergovernmental Agreements under 2 N.N.C. §164(A) and therefore are submitted to the appropriate Committees of the Council for approval.
 - 2. P.L. 93-638 Contracts – BIA / IHS. Proposed Successor Annual Funding Agreements ("SAFA") on existing contracts are submitted for review under the Administrative Review.
 - 3. Non-Initial P.L. 93-638 Contracts. All grant applications/funding proposals for non-638 contract funding shall be submitted through the appropriate Administrative Review and obtain full review first prior to submission to funding agency.
 - 4. OMB is authorized to submit all applications for External Funds to the funding agency. If permitted by the external funding agency, the documents listed above in Section 3(B)(1), 3(B)(2), and 3(B)(3) may be submitted in electronic format and a hard copy/paper submission will not be required. OMB Contracts and Grants Section may delegate authority to a Program manager who has been properly trained in submitting such documents.

SECTION 5. REQUIRED DOCUMENTS AND INFORMATION TO SUPPORT GRANT APPLICATIONS AND AWARDS.

- A. The grant application/funding proposal submitted to the funding agency shall be filled out completely and accurately and shall include or be supported by the items below.
 - 1. If applicable, a completed Grant Agreement, with terms and conditions. Sometimes, the grant application or proposal is used as the grant agreement itself (e.g. SAFA on 638 Contracts).
 - 2. A Scope of Work specific to the purpose of the funding.
 - 3. A Budget submitted on funding agency forms and NNBFs 1, 3, 4, and 5, addressing the following:
 - (a) NNBF 3 shall be supported by a Listing of Employee Assignment and Position by Business Unit;
 - (b) a Budget for IDC Recovery (cost code 9710) using the approved IDC Rate; Proposed use of an IDC Rate different from the approved IDC Rate shall be handled pursuant to 2 N.N.C. §701(A)(10); the budget for IDC Recovery shall be supported by a completed Form ERFF D, Check Sheet on Calculating Budget for IDC Recovery (see Appendix K-4);
 - (c) if applicable, report the need for require match on NNBF 6;
 - (d) each Subcontract shall be budgeted separately.
 - 4. External Funding from Federal Government Agencies.

- (a) A Catalog of Federal Domestic Assistance (“CFDA”) number shall be provided on federal funds. The CFDA number is a unique number that follows the funding agency and Program throughout the assistance lifecycle, enabling data and funding transparency including single audit data pursuant to 2 CFR Part 200, Uniform Guidance.
- (b) Use the Navajo Nation’s Unique Entity Identification (“UEI”) Number, KEBVZNK93W87, on federal grants per System for Award Management (“SAM”). SAM combines federal procurement systems and the CFDA into one system to verify that the Navajo Nation has complied with all requirements governing federal funds, including the grant award, bank information, certifications, etc.

SECTION 6. EXPEDITED DOCUMENT REVIEW ON GRANT APPLICATION, GRANT AWARD (AGREEMENT), AND MODIFICATION OF GRANT AGREEMENT TO MEET DEADLINES OR IMPLEMENT AWARD PROMPTLY.

When a Program is facing an imminent funding deadline, the grant application, award (Agreement), or modification may be processed through expedited review by obtaining OMB review and surname, and will then be forwarded to the appropriate Branch Chief when the Branch Chief’s signature is required. In such cases, the Program must explain the imminent deadline and the need for the expedited review.

- A. On the grant application that was submitted to funding agency based on expedited review by OMB, the Program must ensure that the grant application obtain and complete the appropriate Administrative Review by OOC and Department of Justice.
- B. Grant award by funding agency that is based on grant application that obtained Administrative Review prior to submission to funding agency, can be accepted through expedited review for implementation. OMB Contracts and Grants Section shall provide guidance.
- C. Modification to existing Contract or Agreement on allocation of additional funding or other change approved by the funding agency, can be accepted through expedited review for implementation. OMB Contracts and Grants Section shall provide guidance.

SECTION 7. ACCEPTANCE OF GRANT AWARD OR FUNDS RECEIVED, ASSIGN FMIS BUSINESS UNIT, AND AUTHORIZATION TO EXPEND BUDGET.

The quickest way for a Program to access its External Funds is to ensure that the application or request for renewal of multi-year Contract / Agreement is processed through the appropriate Administrative Review process and is deemed sufficient. The conditions or processes under which OMB will assign FMIS Business Unit, enter budget in FMIS and authorize expenditures are shown below.

- A. When an application/proposal is reviewed in the Administrative Review process prior to submission to funding agency and the External Funds award is consistent with the application/proposal, the Program shall submit to OMB the Notice of Award (“NOA”) supported by the previously reviewed application/proposal. If the Branch Chief’s signature is required for the award, OMB will coordinate with the Program to obtain the signature and thereafter enter the External Funds budget in the FMIS. If the Branch Chief’s signature is not necessary, OMB will create the Business Unit in the FMIS.
- B. When an application is reviewed by OMB through the Administrative Review process and the grant award is not consistent with the application, the applicable correction or modification shall be made by the Program in order to match the award and the NOA, and supporting documents shall be submitted to OMB. OMB will determine if the application packet needs to be reviewed through the Administrative Review process before OMB enters the budget in the FMIS and authorize expenditures.
- C. If the application/proposal was not processed through the Administrative Review before submitting to the funding agency, when the grant award is received, the Program will be required to submit the application and the NOA or grant agreement through the Administrative Review process for acceptance by the Navajo Nation. Thereafter OMB will enter the budget into the FMIS and authorize expenditures.
- D. Successor year (annual) grants on multi-year contracts or agreements that are awarded automatically by the funding agency without the Navajo Nation submitting a separate yearly grant application shall obtain Administrative Review for acceptance by the Navajo Nation first. Thereafter, OMB will enter the budget into the FMIS and authorize expenditures.
- E. For grants that operate on a fee-for-services basis, the budget shall be set up at the (annual) amount provided by the funding agency and at the end of the grant year the budget shall be adjusted for actual fees earned and reimbursed. Expenditures on these accounts shall be monitored by the Program to ensure such expenditures do not exceed the actual fees generated and collected.

- F. Subject to recommendation by OMB and approval by OCC, applications pending an award or award pending execution on recurring grants on which the effective date of the budget period has commenced, may be implemented on a restricted-budget-use basis. Expenditures shall be strictly limited to essential costs related to the life, health, welfare, and safety of the public. The Program Manager responsible for administering the External Funds shall ensure the grant award is secured and executed promptly so the restriction is lifted by OMB and the grant funds are available for unrestricted budget use. OMB may recommend, and OOC may approve, such restricted expenditures based on satisfaction of the following criteria:
1. Generally, only recurring grants shall be considered for restricted expenditures on an application pending an award or a grant award pending execution; nonrecurring grants may be considered on a case-by-case basis at the discretion of OMB and the Controller;
 2. The grant application must be deemed sufficient by OMB and authorized through appropriate Administrative Review process, before being submitted to the funding agency;
 3. There must be statutory language or written authorization provided by the funding agency that specifies the funding amount authorized and the funding period authorized; also, the funding agency must attest that all costs incurred on the grant shall be reimbursed to the Navajo Nation;
 4. The budget should be for the entire grant year, but the total amount shall not exceed the latest enacted budget for the year; the Personnel Action Form ("PAF") to continue employment of personnel from the current funding year to successor year(s) shall be processed accordingly;
 5. The respective Division Director shall request, in writing to OMB and OOC, authorization for restricted use of the budget and shall explain the reason(s) the grant award has not been executed and the actions that will be taken to resolve the issue.

SECTION 8. GRANT AWARDED / FUNDS ALLOCATED BASED ON REQUEST / PROPOSAL SUBMITTED TO FUNDING AGENCY WHICH IS NECESSARY TO SECURE FUNDS ALLOCATED.

- A. The Program Office, Chapters, etc. that are awarded grant or allocated funds shall compile the following and submit it under Document review cover for acceptance by the Nation. The award and budget will be entered in FMIS after review is completed and authorized for implementation thereafter.
1. By memorandum, the funding recipient shall explain what the funding was based on and attach the document that was submitted to funding agency.
 2. Notice on funds allocated or awarded by the funding agency that specifies the funding amount, the term begin and end date, if available a Grant Agreement with terms and conditions.
 3. Scope of Work and Budget that is based on Section 5. A. 2. And 3. Above.

SECTION 9. IDC REQUIREMENTS ON BUDGETING.

- A. All matters regarding budgeting for IDC Recovery and allocation of projected IDC funds shall be in accordance with 2 CFR Part 200 (Uniform Guidance) or other federal regulations applicable to the funding agency, and with applicable Navajo Nation laws, and budget policies, and procedures.
- B. Allocation of IDC Funding for the annual NN Comprehensive Budget.
1. Projected IDC Recovery for allocations in the Comprehensive Budget shall be provided by OMB and OOC, for approval by Budget and Finance Committee.
 2. The approved Projected IDC Recovery , and excess IDC funds recovered beyond the projection, shall be allocated only to those Programs in the IDC Pool and shall be based on the Programs' percentages in the IDC Pool, as established in the latest approved IDC Rate proposal.
 3. IDC Recovery allocations shall be in addition to General Funds and other Navajo Nation Funds. The cumulative amount of Navajo Nation Funds and IDC funds will serve as the Programs' base budget or budget planning amount when submitting their requested Fiscal Year budgets.
- C. Budgeting for IDC Recovery.
1. Budget for IDC Recovery shall be included in all applications for federal funds and awards pursuant to 2 N.N.C. §701(A)(10), if the funding agency allows for IDC Recovery. Budgets for IDC Recovery shall be included in all applications and awards for state, county, and local government funding agencies if the funding agency allows for IDC recovery. A Program need not seek a waiver of the IDC Rate under 2 N.N.C. §701(A)(10) if the non-federal funding agency does not allow the Program to apply the current IDC rate under the latest approved IDC Negotiation Agreement.
 2. The IDC Rate in the latest executed IDC Negotiation Agreement between the Interior Business Center/DOI and the Navajo Nation shall be used to budget for IDC Recovery.

3. IDC Recovery in the grant application and award by the funding agency shall be a specific budget line item in the grant agreement.
 4. Proposed use of an IDC Rate on a federal funding award that is different from the latest approved IDC Rate requires a waiver by the Naa'bik'iyáti' Committee pursuant to 2 N.N.C. §701(A)(10). The Program requesting such waiver must commit its General Funds to offset the lack of IDC Recovery (see 2 N.N.C. §701(A)(10)(b)). Chapters requesting a waiver are not subject to administrative costs assessed by the central Navajo Nation government (see 2 N.N.C. §701(A)(10)(c)).
 5. If a funding agency has a statutory cap on administrative costs but the funding agency allows the Program to use the current IDC Rate to recover IDC, the Program need not seek a waiver of the IDC Rate from the Naa'bik'iyáti' Committee, even if the administrative cost cap has the effect of reducing overall IDC Recovery.
 6. When an External Funds grant covers multiple Fiscal Years or the grant's funds are carried over from the current Fiscal Year to the successor Fiscal Year, the approved IDC Rate in place at the time the funds are expended shall be used for IDC Recovery.
- D. Calculating the Budget for IDC Recovery.
1. The formula to calculate the budget for IDC Recovery is as follows. Use Form Check sheet marked Appendix K-4 to calculate the budget amount for IDC Recovery and submit it with the budget for grant applications and grant awards.
 - (a) Budget for IDC Recovery = $\text{IDC Base} - [\text{IDC Base} / (1 + \text{IDC Rate})]$.
 - (b) IDC Base = Total Grant Award, less exclusion and pass-through funds. A list of accounts (Object Codes) eligible for exclusion and pass-through is shown in Appendix K-4.
 2. Example for IDC Recovery:
 - Total grant award is \$150,000.
 - Budget for equipment is \$50,000.
 - IDC Base is \$100,000 = (\$150,000 award - \$50,000 exclusion).
 - FY 2024 IDC Rate is 15.90%.
 - Budget for IDC Recovery is \$13,719 = $\$100,000 - (\$100,000 / 1.159)$.

SECTION 10. REQUEST FOR MODIFICATION OF GRANT AGREEMENTS.

- A. The types of modifications to External Funds grant agreements, as requested by the Navajo Nation, include: extension of the end date of the grant period; carryover of unexpended award funds from the current year to a successor year Business Unit; revisions to the scope of work and/or the budget; etc.
- B. Completed (filled out) FORM, Request for Modification of Grant Agreement (Appendix K-3) shall be submitted by the Division Director to OMB for review no later than 30 calendar days before the effective date the modification is needed. If the funding agency's approval is required, the Program will need to obtain such approval.
- C. The request for extension on the ending date shall not exceed one year from the current ending date. Approval of the extension shall be obtained before the current ending date expires.
- D. Proposed revisions to the scope of work ("SOW") shall address the following:
 1. The changes shall be redlined with new language underscored and deletions stricken through;
 2. the redlined and clean versions of the revised SOW shall be submitted with the Request for Mod.
- E. Required approvals for extending the ending date of multi-year contracts or annual funding agreements is as follows. The carryover funds on P.L. 93-638 contracts or Annual Funding Agreements ("AFAs") will remain in the existing Business Unit for expenditure.
 1. Multi-Year Contracts or Agreements:
 - (a) on P.L. 93-638 BIA/IHS Contracts, approval of extensions of the ending date of the Contract rests with the Navajo Nation;
 - (b) on non P.L. 93-638 Contracts, requests for extensions shall be handled based on the terms and conditions of the Contract or Agreement.
 2. Annual Contract or Funding Agreement ("AFA"):

- (a) on P.L. 93-638 BIA/IHS Contracts, approval of extensions of the ending date of the AFA rests with the Navajo Nation;
- (b) on non-P.L. 93-638 Contracts, requests for extensions of the ending date shall be handled based on the terms and conditions of the Contract or AFA.

SECTION 11. ADDRESSING REQUIRED CASH MATCH ON EXTERNAL FUNDS.

Cost sharing contributions required by the funding agency shall be accounted for in the budget. FORM, Request for Navajo Nation General Funds Appropriation for Required Cash Match Form (Appendix K-2) shall be completed to provide the details on required match and shall support the NNBFs.

- A. Cost sharing contributions includes the following:
 - 1. Cash Match - cost type 9510.
 - 2. In-kind Contribution - cost type 9610.
 - 3. Cost Sharing or leverage funding to secure increased rating on competitive grants.
- B. 100% of the cost sharing contribution shall be secured before OMB creates a Business Unit, thereby authorizing implementation of the grant award and expenditures of grant funds.
- C. The amount of the required match on the grant award shall be accounted for in the budget as follows:
 - 1. the cash match shall be recorded and accounted for in the FMIS by OOC;
 - 2. the cash match by any third party will be assigned a Business Unit and set up in the FMIS; or
 - 3. the in-kind match is not set up in the FMIS; rather, it is reported and accounted for separately by the Program and OOC.
- D. Requests for Navajo Nation Funds to fund required Cash Matches.
 Navajo Nation funds may be requested as a cash match only if such is required for the grant by the funding agency. Navajo Nation funds shall not be requested as a cash match if such is not required by the funding agency or if P.L. 93-638 funds can be used. The following must be submitted as supporting documents for the cash match request:
 - 1. NNBF 1: Program Budget Summary.
 - 2. NNBF 6: External Contract and Grant Funding Information.
 - 3. A copy of the funding agency regulation that cites the requirement for a cash match.
 - 4. Request for Navajo Nation General Funds Appropriation on Required Cash Match Form (Appendix K-2).
- E. Upon verification of the cash match requirement, the OMB Contracting Officer shall sign BUDGET FORM 6 in the space provided to certify the cash match requirement, the amount of cash needed, and that the related budget is correct. Signature by the Contracting Officer does not guarantee appropriation of Navajo Nation Funds for the cash match.
- F. Pursuant to the Indian Self-Determination and Education Assistance Act, P.L. 93-638 funds are eligible for use as matching funds. Programs that operate with P.L. 93-638 funds shall use such funds as a cash match.
- G. Unless use of P.L. 93-638 funds is clearly indicated, the amount indicated as a cash match on BUDGET FORM 6 will be treated as a request by the Program for appropriation of Navajo Nation Funds for the required cash match.
- H. If a required match includes a third party, indicate that on FORM Request for Navajo Nation General Funds Appropriation for Require Cash Match and on NNBF 6

SECTION 12. EXPENDING CARRYOVER FUNDS (BALANCE OF AWARD) ON GRANT AGREEMENTS THAT HAVE ENDED.

- A. If an unexpended award will be carried over from the current year Business Unit to the successor year Business Unit, 2 FORMS SoC shall be submitted. The first FORM SoC is to reduce the award by the amount of the carryover in the current Business Unit, and the second FORM SoC is to budget the carryover amount for set up in the successor year's Business Unit.
- B. In a Fiscal Year 2025, if a Program operates with more than one grant due to carryover funds from a prior year grant, the earliest award shall be fully expended first and the subsequent grant award shall follow in the order of the grant year. This is commonly referred to as the "First In, First Out" ("FIFO") expenditure method.

- C. OMB Contracts and Grants Section shall issue instruction to close out Contract or Agreement on which the terms and conditions have been satisfactorily met by the Nation.
- D. Unexpended awards that continue to be carried over beyond the initial year extension is a performance issue. The Division Director shall monitor Program performance and shall take all actions necessary to resolve the issue and avoid further carryover.
- E. Excess Receipts on Fees for Service Grants and Unexpended Third Party Reimbursement.
Awards or fees collected that are not expended at the end of the budget period which is allowable as carryover funds from the current budget period to a successor budget period or current budget period to a successor Business Unit for expenditure shall be handled pursuant to Section 8 above.

SECTION 13. MONITORING AND REVIEW OF GRANT AWARD TO ACCESS IMPLEMENTATION OF THE AWARDS.

- A. The external grants that are anticipated to be available for operation during FY 2025 will not reported in FY 2025 Navajo Nation Comprehensive Budget.
- B. The FMIS Budget Expenditure Report on active grant awards shall be reviewed on a quarterly basis by the Branch Chiefs and Oversight Committees on external grants under their purview. The review shall be to monitor the program on meeting the purpose of the grants and determine if the amount expended is commensurate with the period of the grant that was elapsed to show implementation of the grant is on-schedule. Within 45 days after quarter ending, the Branch Chiefs and Oversight Committee shall provide a report on result of the review including accomplishments, recommendations and action plan to resolve deficiencies to the Budget and Finance Committee.
- C. OOC and OMB shall assist with preparation for the monitoring review as follows:
 - 1. Prepare quarterly FMIS Budget Expenditure Report (for period ending June 30, September 30, December 31 and March 31) for distribution to the Branch Chief and Oversight Committee so the review is performed base on that.
 - 2. Provide guidance on what the review should cover, information needed to gauge performance and recommended action to address noncompliance with the terms of the Contract / Agreement.

SUMMARY OF CHANGES ON EXTERNAL FUND BUDGET INSTRUCTIONS

Purpose:

This form shall be submitted to account for increase or decrease to the initial funds awarded on the annual funding through by Contract Modification (Mod.) by the Funding Agency. This form is not for use on annual funding awarded for the entire year on a multiyear contract.

Instructions:

Part I: PROGRAM AND GRANT INFORMATION - Enter in the space provided the:

- Title of Program.
- FMIS Business Unit No.
- Title of Grant.
- Grant No. (Identification number assigned by funding agency)
- CFDA No. (Catalog of Federal Domestic Assistance issued by funding agency)
- Original Funding Period: Start – End Date.

Part II: BUDGET INFORMATION- The budget information on the contract or grant and as modified through Contract Modification, at hand shall be entered in this section. In Columns (A) through (C), enter the information shown in the FMIS currently, at level of detail 6 and for the total budget.

COLUMN	INSTRUCTION
Column (A)	Cost Type. This (4) digit number is referred to as Object Code in the current NN BIM.
Column (B)	Description on Cost Code. Example, description on cost code 2912 is FICA.
Column (C)	Revised Budget. Enter amounts shown in Revised Budget column of FMIS Job Status Inquiry. Revised budget is year to date funds allocated by the funding agency on particular Business Unit.
Column (D)	Amount of Change (Mod.) Enter the amount of change applicable to the Cost Code and Description proposed by the Program based on Contract Mod, at hand. The total amount in this column must equal the total amount of change in the budget based on the Contract Mod. <ul style="list-style-type: none"> - Amounts budgeted for personnel salaries must be supported by BF3, Listing of Positions and Assignment by Business Units. - On separate page, as required by BF4, Detailed Budget and Justification, provide justification and calculation on the cost code budgeted.
Column (E)	Adjusted Budget. Enter the sum of the amounts shown in Columns (C) and (D). These amounts will be the new and thus the adjusted Revised Budget in the FMIS.

Part III: CERTIFICATION

The Program Manager and Division Director must fill out this section as appropriate. The signatures attest the change in budget submitted herein was reviewed and is accurate.

Part IV: CGS / OMB USE ONLY:

The change in budget will be reviewed for compliance with the applicable requirements by CGS and handled as follows:

- On the budget determined compliant, the form will be signed, the budget posted in FMIS and a copy of the form returned to the Program.
- On the budget determined not compliant, the form will not be signed. It will be returned to the Program to resolve the deficiency for resubmission.

End of Instruction.

**Contracts and Grants Section / OMB
Request for NN General Fund Appropriation
for Required Cash Match on Contract / Grant**

Date _____

I. Information on the Program:

- A. _____
Title of Program / Division
- B. _____
Name of Program Manager
- C. _____
Phone No. of Program Manager
- D. _____
Email of Program Manager

II. Information on the Contract / Grant:

- A. _____
Title of Contract / Grant
- B. _____
Contract / Grant No.
- C. \$ _____ 100,000
Total Funding of All Sources:
- D. _____
Annual Funding Period, Begin & End

E. If Contract is on multiple year, indicate the term _____

Begin / End - mm/dd/yy

- F. Does Unexpended Award Lapse at the end of funding year? Yes NO
- G. Is Unexpended Award carried over at the end of funding year?

III. Information on Funding Need and Cost Contributions:

A. Total Cost of the Project or Activity:		\$ 100,000
	<u>Entity Contributors</u>	<u>Amount</u>
B. Grantor / Funding Agency Share:	0.8	\$ 80,000
C. Grantee / Recipient Share:		
1. Cash Match - Required	0.2	20,000
2. In-kind Match - Required	_____	-
3. Cost Sharing - Leverage	_____	-
D. Third Party Contributions:		
1. NTUA	_____	-
2. IHS	_____	-
3. Other	_____	-
Total Source Contribution:	<u>100%</u>	<u>\$ 100,000</u>

IV. Justification and Certification:

Justification on Request for Appropriation. 1) Cite section of regulation on required matching & attach copy of the same; 2) Explain why it is crucial cash match be appropriated and 3) explain impact if cash match is not appropriated. Attach additional page if more space is required.

We, the undersigned below, certify that the information provided in this document is complete and accurate:

PREPARED BY: Program Manager-Print, Sign & Date _____ APPROVED BY: Division Director-Print, Sign & Date _____

FOR CONTRACTS AND GRANTS SECTION/OMB USE ONLY - Comments & Recommendations:

CONCURRED BY: Contracting Officer, Signature / Date: _____

Contracts and Grants Section / OMB			
Form Request for Modification of Grant Agreement			
(Fill in Spaces Highlighted Green that Apply)			
I.	Section Below to Be Filled Out by Program Manager & Division Director		
1	Action Requested:	<input checked="" type="checkbox"/> Extension on Ending Date	<input checked="" type="checkbox"/> Carryover Fund
2	Name of Program / Division		
3	Information on External Contract or Grant		
A.	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<i>Title of Grant / Funding Agency</i>	<i>Grant No.</i>	<i>FMIS Co. No.</i>
	<i>BU's, attach list if several BU's</i>		
B.	Original term (start & ending date) of Multiyear Contract.		
	Current End Date: <input type="text"/>	Requested End Date: <input type="text"/>	<input type="text"/>
C.	Original term (start & ending date) of <u>Annual Funding</u>.		
	Current End Date: <input type="text"/>	Requested End Date: <input type="text"/>	<input type="text"/>
D.	FMIS Budget Expenditure Report, as of:		
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<i>Total Award</i>	<i>Expenditure</i>	<i>Obligation</i>
			<i>Balance</i>
4	Performance Requirement on External Grants:		
A.	The Nation is obligated to achieve the purpose of grant award e.g., maximize service delivery & fully expend the award within the original funding period. Explain why the program did not comply.		
B.	Prog. Mgr & Div. Dir. are required to monitor award to ensure compliance with the terms and conditions and ensure deliverables & expenditure are on schedule with funding period. Explain monitoring performed on grant & frequency to comply.		
C.	Provide Action Plan to fully expend carryover funds (balance at Sec. I. 3. D. above) by extension of end date requested at Sec. I. 3. B. or C. above.		
5. Signatures:	<input type="text"/>		<input type="text"/>
	<i>Program Manager / Date</i>		<i>Division Director / Date</i>
II.	Section Below for CGS / OMB Use Only		
1	Date Request Logged In at CGS/OMB:		
	<input type="text"/>		
2	Comment on Issues, Concerns; Recommendations & if Request is Approved or Not:		
3. Signatures:	<input type="text"/>		<input type="text"/>
	<i>Review & Recommendation By / Date</i>		<i>Approved By / Date</i>

Contracts and Grants Section - OMB Calculation Check on Budget for IDC Recovery Pursuant to FY 2025 NN BIM Appendix K Section 7.				
Funding Contract:				
A	B	C	D	E
1	Acct./Category	Formula	New Program Calculation	Original Program Calculation
2	Total Award	From NOGA	313,000.00	
3	Exclusion ***	See pg. 102 of BIM	-	
4				
5	IDC Base	(Row 2-3-4)	313,000.00	-
6	IDC rate	(1+IDC Rate)	1.1590	1.1590
7	Adj. IDC Base	(Row 5 / [1+IDC Rate])	270,060.40	-
8				
9	IDC Budget	(Row 5 - 7)	42,939.60	-

Legend:

Column B Row 3 - *** Includes Welfare Assist., Scholarship, TANF; WIA, etc.

Ineligible- e.g., bldg. const., water/power line, PSC, 3rd Party, etc.

Script or Instructions on Filling out above Table:

Orange	Enter Name of Contract or Grant.
Green	Enter Total Amount of Funding Requested or Awarded.
Pink	Enter Total Amount of Exclusion / Pass-through.
Purple	Enter result of 1 + IDC Rate Allowed by Funding Agency.
Blue	IDC Recovery Amount that should be in the budget of Funding Application or Award.

List of Object Codes Eligible for Exclusion / Pass Thru on IDC

Object Account	Description	MGT Object Acct Category	Passthru %
4430	Cost Of Goods Sold-Resale	4000 - Supplies	100%
4460	Food Supplies	4000 - Supplies	100%
6670	Attorney-Fees	6500 - Contractual Services	100%
6680	Attorney-Expenses	6500 - Contractual Services	100%
6710	Investment Managers	6500 - Contractual Services	100%
6720	Investment Consultant	6500 - Contractual Services	100%
6730	Financial Custodial/Trustees	6500 - Contractual Services	100%
6990	Subcontracted Services	6500 - Contractual Services	100%
7170	Student Activities	7000 - Special Transactions	100%
7760	Student Liability Insur	7000 - Special Transactions	100%
7780	Claims Disbursements	7000 - Special Transactions	100%
7850	Def Comp Payments	7000 - Special Transactions	100%
7860	Retirement Benefits	7000 - Special Transactions	100%
7870	401K Benefits	7000 - Special Transactions	100%
8025	G/A Employables	8000 - Assistance	75%
8030	G/A Unemployables	8000 - Assistance	75%
8035	G/A Initial Grants	8000 - Assistance	75%
8040	G/A Back Bonus Pmt	8000 - Assistance	75%
8045	School Clothing	8000 - Assistance	100%
8050	WIC Payments	8000 - Assistance	100%
8055	Burial Assistance	8000 - Assistance	75%
8060	Emergency Assistance	8000 - Assistance	100%
8065	Energy Assistance	8000 - Assistance	100%
8070	Weatherization Assistance	8000 - Assistance	100%
8075	Basic Child Care	8000 - Assistance	100%
8080	Subsidized Child Care	8000 - Assistance	100%
8085	Client Transport	8000 - Assistance	100%
8087	Kinship Care Assistance	8000 - Assistance	100%
8090	Program Stipend	8000 - Assistance	100%
8095	Other Public Assistance	8000 - Assistance	100%
8110	Youth Home	8000 - Assistance	75%
8115	Adult In Home Care	8000 - Assistance	75%
8120	Elderly Group Home	8000 - Assistance	75%
8125	Foster Care-Children	8000 - Assistance	75%
8130	Foster Care Adults	8000 - Assistance	75%
8135	Foster Care Esco Child	8000 - Assistance	75%
8140	Foster Care Esco Adult	8000 - Assistance	75%
8145	Special Needs - CWA	8000 - Assistance	75%
8150	Personal Allowance - AIC	8000 - Assistance	75%
8151	Personal Allowance - YH	8000 - Assistance	75%
8155	Personal Allowance - CWA	8000 - Assistance	75%
8305	Classroom Training	8000 - Assistance	75%
8310	Adult Training Costs	8000 - Assistance	75%
8315	Youth Training Costs	8000 - Assistance	75%
8325	Work Experience (Wages)	8000 - Assistance	75%

List of Object Codes Eligible for Exclusion / Pass Thru on IDC

Object Account	Description	MGT Object Acct Category	Passthru %
8330	Career Job Experience	8000 - Assistance	75%
8335	In-School Work Experience	8000 - Assistance	75%
8340	Winter/College	8000 - Assistance	75%
8350	Support Cost-Personal A	8000 - Assistance	75%
8355	Support Cost-Transporta	8000 - Assistance	75%
8360	Support Cost-Housing	8000 - Assistance	75%
8365	Support Cost-Other Allo	8000 - Assistance	75%
8370	Basic Education	8000 - Assistance	75%
8375	Youth Dev Activities/Curriculum	8000 - Assistance	75%
8505	Home Down Pmt. Asst	8000 - Assistance	100%
8510	Housing Constructn Materials	8000 - Assistance	100%
8515	Self-Help Materials	8000 - Assistance	100%
8520	Weatherization Assistance	8000 - Assistance	100%
8525	Solar System	8000 - Assistance	100%
8530	House Wiring	8000 - Assistance	100%
8535	Bathroom Additions	8000 - Assistance	100%
8540	Power line Extension	8000 - Assistance	100%
8545	Waterline Extension	8000 - Assistance	100%
8550	Water/Wastewater	8000 - Assistance	100%
8555	Chapter Projects	8000 - Assistance	100%
8710	PEP	8000 - Assistance	100%
8715	Grant	8000 - Assistance	100%
8720	Entitlement	8000 - Assistance	100%
8725	Housing	8000 - Assistance	100%
8730	LGA	8000 - Assistance	100%
8735	Scholarships	8000 - Assistance	100%
8740	Emergency	8000 - Assistance	100%
8745	Stipend	8000 - Assistance	100%
8785	Entity Grants	8000 - Assistance	100%
8810	Schshp-Peabody	8000 - Assistance	100%
8815	Schshp-4 Corners	8000 - Assistance	100%
8825	Schshp-P & M	8000 - Assistance	100%
8830	Schshp-NECA	8000 - Assistance	100%
8845	Schshp-Sussman	8000 - Assistance	100%
8865	Schshp-El Paso Natural Gas Co	8000 - Assistance	100%
8870	Schshp-NN Oil & Gas Co	8000 - Assistance	100%
8905	Schshp-Payments	8000 - Assistance	75%
8910	Schshp-Special Award	8000 - Assistance	75%
8915	Scholarship Spmntl Award	8000 - Assistance	75%
8925	Schshp-Hi Achievement	8000 - Assistance	100%
8930	H/S Summer Enrichment	8000 - Assistance	100%
8935	Chapter Fin Asst-Student	8000 - Assistance	100%
8940	High School Preparation	8000 - Assistance	100%
8945	Dine Schshp Annual Fund	8000 - Assistance	100%

* only for Child Support Enforcement

** All Chapter Assistance expenditures are treated as passthru

CHAPTER BUDGET PROCEDURES

SECTION 1. ANNUAL BUDGET PREPARATION.

- A. At least two (2) months before the beginning of the new Navajo Nation fiscal year, the ASC shall hold work sessions to provide budgetary technical assistance to Chapters. The ASC shall continue to provide one-on-one technical assistance to Chapters throughout the budget process.
- B. Chapter budgets shall be consistent with the Chapter Budget Policies set forth in Appendix M-1.
- C. Chapter approved budgets may include funds other than the amount appropriated annually which may include, but is not limited to, unexpended carryover funds and external funds.
- D. Upon notification of the Chapter's base allocation from the Navajo Nation, the Community Service Coordinator (CSC) or Chapter Manager (CM), in consultation with the Chapter Officials (CO), shall review Appendix M and Appendix M-1 when formulating the Chapter's annual budget.
- E. All Chapters, in consultation with the Division of Community Development (DCD) and Administrative Service Centers (ASC), shall use the online web-based system known as the Woven Integrated Navajo Data (WIND) online web-based budget application system (www.wind.enavajo.org) to prepare and submit their budgets.
 - 1. Role of the CO
 - a. The CO shall coordinate with the CM or CSC to finalize the Chapter's budget for approval by the Chapter Membership (Membership).
 - b. The Chapter Secretary/Treasurer (S/T) shall present the budget to the Membership for discussion at the planning meeting and approval at a regular Chapter meeting.
 - 2. Role of the CM or CSC
 - a. The CO and the CSC or CM will formulate a proposed budget that is consistent with that respective Chapter's goals and objectives using the Navajo Nation budget forms.
 - b. During September of each year, the CSC or CM shall consult with the CO in preparing the proposed carryover, annual, and other budgets. Thereafter, the CSC or CM will submit the proposed budgets for ASC review prior to presentation of the proposed budget at a Regular Chapter meeting.
 - c. During September of each year, the CSC or CM shall conduct the Chapter's end of fiscal year financial close out activities, including reconciliations, and paying out outstanding invoices.
 - d. The CO shall obtain a copy of the valid Chapter resolution approving the budget.
 - e. Within two (2) working days after Chapter approval through a valid Chapter resolution of the carryover, annual, and other budgets, the CSC or CM shall upload these budgets into the WIND system for ASC's review and administrative approval.
 - f. The CM or CSC will maintain proper fund codes and chart of accounts.
 - g. The CM or CSC shall ensure that the Chapter budget data in the WIND system is consistent with that respective Chapter's fund management system and Chapter budget resolution including the posting of the monthly fund balance into the WIND system.
 - 3. Role of the Administrative Assistant (AA) or Accounts Maintenance Specialist (AMS)
 - a. The AA or AMS will maintain records of all financial transactions at all times including budget modifications or revisions of funds.
 - b. Other assigned roles and responsibilities include entering and posting the Chapter's financial data into the Chapter's MIP.

- 4. Role of the ASC

- a. ASC shall perform an online review of the budget for compliance with all applicable Navajo Nation laws including using the proper funds code and chapter of accounts and ensuring that budget are in accordance with Appendix M-1.
 - b. ASC shall review each Chapter's budget for mathematical accuracy and notify the respective Chapter to make the necessary corrections when mathematical errors or compliance issues are found. ASC shall consult with the CM or CSC to make the appropriate corrections and if necessary, the CM or CSC may need to submit an amended budget approved through a duly adopted Chapter resolution.
 - c. Upon ASC's online administrative approval of the Chapter budget, the WIND system should show an "Approved" status.
 - d. Chapters may contact ASC if the WIND system does not show an "Approved" status.
5. Amendments after a duly adopted Chapter Resolution.
- a. When applicable, the CM or CSC shall notify the CO of any required changes in the budget after adoption of the Chapter's budget through a duly adopted Chapter Resolution. The CO shall then discuss any proposed amendments or modifications with the Membership.
 - b. The CM or CSC will present a detailed itemized budget including relevant documents for review by the Membership prior to approval of amendments.
 - c. Upon another duly adopted Chapter resolution, the S/T shall forward a copy of the resolution and the meeting minutes to the CM (or CSC).

A. Disbursement of Chapter Allocation by DCD

- 1. After the budget is approved in the WIND System, ASC shall prepare the Request for Direct Payment (RDP) and disbursement memorandum.
- 2. After the comprehensive budget is approved by the Navajo Nation President, the Request for Direct Payment (RDP) and disbursement memorandum shall then be submitted to the Office of the Controller (OOC).
- 3. OOC will generate the Chapter allocation check.
- 4. DCD/ASC shall pick up each Chapter allocation check to distribute to the respective Chapters.
- 5. When applicable, the OOC may process an electronic funds transfer into the Chapter's bank accounts.

SECTION 2. BUDGET TIMETABLE AND PROCESS.

	TIMELINES	KEY ACTIVITY	PERFORMED BY
1.	June/July	ASC budget work sessions with Chapters	ASC
2.	August/September	Base allocation of Navajo Nation funds	President
3.	August/September	Itemize annual Chapter budget allocation using Appendix M and Appendix M-1.	CSC/CM/CO
4.	September/October	Itemize Chapter carryover budgets	CSC/CM/CO
5.	September/October	Chapters upload the budget forms into the WIND system	CM/CSC
6.	September/October	ASC reviews the Chapter's budget for mathematical accuracy	ASC
7.	September/October	ASC reviews/administratively approves the Chapter's budget	ASC
8.	September/October	Posted Chapter budget will be presented to Membership	CSC/CM/CO
9.	September/October	Chapter Membership approves the budget	Membership

10.	September/October	Any Chapter budget amendments must be accompanied by Chapter meeting minutes, an amended budget and resolutions	S/T
11.	September/October	The itemized budget presentation must have Membership approval	CSC/CM
12.	September/October	Any Budget modifications must have Membership approval.	S/T, Membership
13.	September/October	Enter accurate budgets into the Chapter's fund management system which should match the budget approved in the WIND System.	CSC/CM & AA/AMS
14.	Fiscal Year	The AA/AMS ensures the Chapter's financial records are properly maintained	AA/AMS

SECTION 3. ASC STANDARD MONITORING FORMS.

- A. ASC shall regularly monitor Chapter financial activities. When performing a review of the Chapter finances, the ASC shall use standard forms, templates, and checklists to determine whether each Chapter is fully adhering to the fiscal laws and policies of the Navajo Nation.
- B. The Chapters shall use ASC's standard forms titled, "Monitoring Tool for President, Vice President, and Secretary/Treasurer" and the "Monthly Compliance Review" to promote transparency and accountability in each Chapter's use of all funds.
1. At the end of each month, the CSC or CM, and AA or AMS in consultation with the CO shall review and sign the "Monthly Compliance Review Form," attached as Attachment A of this Appendix M.
 2. During the Chapter's planning meeting, the CO, CSC or CM, and AA or AMS, shall review and fill out the "Monitoring Tool for President, Vice President, and Secretary/Treasurer" attached as Attachment B of this Appendix M.
 3. After all Chapter bank accounts are reconciled, the CSC or CM, and AA or AMS shall review and complete forms as required by ASC.
- C. The ASC shall prepare a written report for any fiscal discrepancies found. The written report, in some cases, may need to be forwarded to the appropriate authorities which may include, but is not limited to, the Office of Auditor General, Office of Controller, Ethics and Rules Office, Department of Justice, Office of the Prosecutor, Navajo Nation Department of Law Enforcement, the White Collar Crime Unit, the Resources and Development Committee (RDC), the Budget and Finance Committee (BFC), and the Division of Community Development (DCD).

Attachment A

MONTHLY COMPLIANCE REVIEW FORM

CHAPTER NAME: _____ DATE: _____

FINANCES, REVIEWED FOR THE MONTH OF: _____

MONTHLY REPORTS, REVIEWED AS FOLLOWS:

COMMENTS/FINDINGS:

1. Planning Meeting, Monthly Financial Review	
2. Monitoring Tool – Chapter Official	
3. Monthly Check Register (for all Accounts)	
4. Monthly Bank Reconciliation (for all Accounts)	
5. Bank Statements (for all Accounts)	
6. Deposit Slips – COPIES	
7. Cash Receipts Journal	
8. Subsidiary Ledgers (for all Funds)	
9. Payroll Journal	
10. Combining Statement of Revenues & Expenditures	
11. Summary Budget to Actual	
12. Combining Balance Sheet	
13. Verify CSC/CM saved the latest accounting system backup to an external storage device	

QUARTERLY REPORTS, REVIEWED AS FOLLOWS:

COMMENTS/FINDINGS:

1. Budget Form 2 (Program Performance Criteria)	
2. Form 941 (Employers Quarterly Federal Tax Return)	
3. Form 600 (Navajo Nation Sales Tax)	
4. State Unemployment Tax Act (SUTA) Report	
5. NN Worker’s Compensation – Projected & Actual	
6. Underwriter’s Exposure Summary Annual Report	
7. Are the resolutions completed?	
8. Monitoring of Community Projects	
9. Ensure CSC/CM sends the quarterly fund management system financial backup to Office of Auditor General (OAG)	
10. CO notifies DCD/ASC when the quarterly fund management system financial backup is sent to OAG	

CSC/CM: _____

Date: _____

Secretary: _____

Date: _____

Vice-President: _____

Date: _____

President: _____

Date: _____

Attachment B

MONITORING TOOL FOR PRESIDENT, VICE PRESIDENT AND SECRETARY-TREASURER

CHAPTER: _____ DATE: _____

FINANCES REVIEWED FOR THE MONTH OF _____

MONTHLY REPORTS, REVIEWED AS FOLLOWS:

COMMENTS/FINDINGS:

1. Is the CSC/CM monitoring and reviewing the AMS/AA duties and responsibilities by initialing all documents?	yes / no	
2. Are the monthly expenditure reports submitted to ASC?	yes / no	
3. Is the Check Register updated?	yes / no	
4. What is the last Check Number?	#	
5. Is the Bank Reconciliation completed?	yes / no	
6. Is the Chapter monitoring bank accounts through the Online Commercial Electronic Office (CEO)?	yes/no	
7. Is the Cash Receipts Journal updated?	yes / no	
8. Are the Revenues deposited timely?	yes / no	
9. Are Deposit Slips filed with the Cash Receipts Journal?	yes / no	
10. How much cash is still On-Hand?	\$	
11. Are the three financial statements below being prepared by the AMS/AA and then reviewed by the CSC/CM and S/T?	yes / no	
12. Financial statement 1: Combined Statement of Revenue & Expenditures	yes / no	
13. Financial statement 2: Combining Balance Sheet	yes / no	
14. Financial statement 3: Summary Budget to Actual	yes / no	
15. Are the three financial statements listed above attached to the Chapter meeting minutes?	yes / no	
16. Are the Financial Reports recorded in the Chapter meeting minutes?	yes / no	
17. Are the Navajo Nation Sales Taxes paid quarterly? If so, please state which quarter it was completed.	yes / no	
18. Are the Monthly Social Security, Medicare, Federal, State Taxes deposited? If so, provide the month completed.	yes / no	
19. Is the Form 941 completed and submitted to IRS? If so, please state which quarter is completed.	yes / no	
20. Is the Physical Inventory up to date? If so, state when it was completed.	yes / no	
21. Do we have a perpetual inventory? If so, state when it was completed.	yes / no	
22. Are the Resolutions completed?	yes / no	
23. Are the Chapter meeting minutes electronically recorded?	yes / no	
24. Are Monthly Progress Reports provided verbally and written at Planning meetings?	yes / no	
25. Is the Chapter VP and CSC/CM monitoring the PEP and Chapter community projects?	yes / no	

CSC/CM: _____

Date: _____

Secretary/Treasurer: _____

Date: _____

Vice-President: _____

Date: _____

President: _____

Date: _____

CHAPTER BUDGET POLICIES

I. Purpose and Scope

- A. The Chapter Budget Policies (CBP) of the Navajo Nation are established to ensure all funds appropriated by the Navajo Nation are managed and expended in accordance with applicable Navajo Nation laws, policies, fund management plans, and the Chapter's Five Management System (FMS).
- B. The CBP applies to all Administrative Staff and Chapter Officials for all 110 Chapter governments as defined in the Local Governance Act (LGA), 26 N.N.C. §§1 et. seq.
- C. This CBP shall be interpreted in a manner consistent with the Chapter Budget Procedures (Appendix M of this BIM) and the ASC Plan of Operation, as amended.

II. Budget Policies Applying to All Chapter Funds

- A. Chapters shall adopt Fund Management Plans for all other Chapter fund accounts except where there are specific budgets policies showing allowable and disallowable expenditures in Section IV herein.
- B. All Chapters shall maintain a file containing all of the laws, regulations, policies, fund management plans, and plans of operations referenced in this CBP.
- C. Chapter Budget Changes.
 - 1. As a general rule, all Chapter fund accounts are restricted funds for its intended purpose. As such, funds appropriated by the Navajo Nation Council (NNC) are to be maintained in separate budgets or accounts and those funds cannot be comingled. For example, if the Navajo Nation Council appropriates funds for "stipends," those funds can only be used for that purpose. This includes carry-over budgets unless the NNC expressly authorizes its use for a different purpose.
 - 2. Unless authorized, Chapters are prohibited from reallocating funds. A budget reallocation means redesignating appropriated funds from one fund account into another fund account (or placing into a newly created account).
 - 3. Chapters may transfer funds within the same fund account after:
 - a. the S/T or CM/CSC presents a budget transfer request to the membership for approval; and
 - b. the budget transfer is approved by resolution at a Chapter meeting.
- D. All Chapters are responsible for implementing any Conditions of Appropriations (COA) approved by the Navajo Nation Council and the Navajo Nation President.
- E. Investments of Chapter funds are prohibited.
 - 1. The Navajo Nation's Master Investment Policy (BFJN-17-15 as amended) governs the investment of all Navajo Nation Funds and empowers the Navajo Nation Investment Committee with certain delegated authorities. Chapters have not been delegated any authority to invest funds.
 - 2. Any planning of investing Chapter funds shall be presented to and reviewed and approved by the Navajo Nation Investment Committee and the Budget and Finance Committee of the Navajo Nation Council. Under 2 N.N.C. § 300(C), the Budget and Finance Committee of the Navajo Nation Council has oversight over investments.
- F. As provided for under 26 N.N.C. §103(G), no Chapter funds can be used to grant monetary loans or provide per capita distributions to the Chapter Membership.
- G. LGA certified Chapters may receive funds directly from the Controller without having to go through the ASC or DCD by submitting their own request for funds except:
 - 1. fiscal year budget allocations; and
 - 2. when expressly provided in a NNC or Standing Committee resolution.

III. Administrative Expenses

- A. All non-governance certified Chapters and those Governance Certified Chapters that have not adopted their own policies shall abide by the following Navajo Nation Policies:
1. The rates, schedules, and other policies for personnel, salary, fringe, and payroll taxes as provided on the Navajo Nation Department of Personnel Management's website, <http://www.dpm.navajo-nsn.gov/home.html>
 2. Navajo Nation Travel Policies and Procedures, <http://www.nnooc.org/TravelInfo.html>
 3. Insurance services, see <http://www.isd.navajo-nsn.gov/index.html>
 4. Workers Compensation, see <http://www.isd.wcp.navajo-nsn.gov/>
 5. Navajo Nation Motor Vehicle Operator's Handbook, see https://www.fleet.navajo-nsn.gov/pdfs/MVOH%20Revision%20061720_opt.pdf
- B. As required in 26 N.N.C. § 2004(D), all 110 Chapters shall participate in the Navajo Nation's insurance and employee benefit programs. In the event that a Chapter elects not to participate, the Chapter shall obtain equivalent coverage from a separate carrier.

IV. Expenditure by Fund Types

- A. Chapter Activities General Fund (Fund 01)
1. Chapters shall develop a Fund Management Plan expressing the allowable and disallowable uses of this Fund.
 2. Any allowable expenditures shall be for a governmental purpose.
- B. Chapter Personnel Fund (Fund 02)
1. Only governance certified Chapters shall receive the full allocation of personnel funds.
 2. Personnel funds for non-governance certified Chapters will be administered by the Division of Community Development because the CSC and AMS are Navajo Nation Executive Branch employees within the organization of the ASC.
- C. 1982 Chapter Claims Fund (Fund 03)
1. Per 12 N.N.C. § 1143, the accrued interest from this Trust Fund is distributed to Chapters annually.
 2. Per 12 N.N.C. § 1144, each Chapter determines the most appropriate use of this Trust Fund allocation, but such uses must be for the common benefit of chapter members and for general economic development.
 3. Allowable expenditures are as follows:
 - a. supplies such as office/operating supplies, office equipment, and office furniture;
 - b. utility expenses such as electricity, water, sewage, solid waste, natural gas/propane, and telecommunication (telephone, cellular, or internet) for established Chapter accounts;
 - c. construction, repair, and maintenance of Chapter and community facilities;
 - d. capital outlay and matching funds such as community roads, electrification, water development, dam/reservoir projects, land development, conservation, landscaping, solar, and other related infrastructure projects;
 - e. heavy equipment such as industrial machines, tractors, vehicles, large/small machinery, and tools. Chapters shall develop policies and maintenance plans.
 - f. livestock expenses such as vaccinations, veterinary supplies, branding, livestock equipment, agricultural and irrigation restoration.

g. community events such as community dinners, catering services, entertainment, recreational development, and arts and crafts projects.

h. fees and expenses for Professional Service Contracts justifiable under 12 N.N.C. § 1144. The Navajo Department of Justice has developed contracts for use by governance-certified Chapters and non-governance certified Chapters. Non-governance certified Chapters cannot execute a contract on their own and must work with ASC to process a contract through the 164 Review Process for execution by the Navajo Nation President.

4. Prohibited expenditures are as follows:

a. personal expenses such as personal purchases, personal loans, individual community member projects, individual assistance, welfare, travel, gifts, gratuity, and individual promotional expenses.

b. Chapter Committee expenses such as trainings, stipends, travel, and consultant expenses.

c. Tribal vehicle rentals.

d. political expenses such as campaigning and political contributions.

e. payments for penalties such as fees and fines.

f. personnel expenses such as wages, fringe benefits, and taxes.

D. Summer Youth Employment Fund (Fund 08)

1. In Resolution No. TCDCMY-43-01, the former Transportation and Community Development Committee (TCDC) created a standard policy and procedure for Chapters to administer youth employment programs. TCDCMY-43-01 is used when Chapters lack policies and procedures of their own. Chapters shall consult with DOJ when developing their own policy if the Chapter policy will deviate in any way from TCDCMY-43-01.

2. This fund may also be used for internships and enrichment activities for students in middle/high school, college, vocational and technical programs.

3. Generally, this Fund is replenished by an approved Supplemental Appropriation.

E. Housing Discretionary Grant Fund (Fund 09)

1. Historically, these funds were administered by DCD but as recognized in the TCDC Resolution No. TCDCMA-20-01, Chapters began administering this fund in 1998. A copy of the TCDC resolution can be obtained from the ASC or DOJ.

2. TCDCMA-20-01 approved a template for a Housing Discretionary Fund Policy and Procedure. TCDCMA-20-01 also allowed Chapters to adopt their own policy. Chapters lacking their own policy shall follow TCDCMA-20-01.

3. Chapters shall consult with DOJ when developing their own policy.

F. LGA Grant Fund (Fund 10)

1. This Fund is for the development and implementation of a Chapter's Five Management System, as well as, for the development of Community Land Use Plans.

2. Allowable expenditures are as follows:

a. payment for specialized consultant services such as accountants and land use planners.

b. expenditures for training, travel, equipment, supplies and purchase of governmental accounting software.

c. stipends for Community Land Use Planning Committee members not to exceed \$125.00 per meeting. Federal tax withholdings will be deducted using Internal Revenue Service (IRS) Form W-4.

d. audit services.

e. pre-LGA certification and post-LGA certification activities.

G. Chapter Official's Stipend Fund (Fund 12)

1. Upon receiving notification of the annual base allocation, the Chapter shall allocate sufficient funding for stipends of the Chapter President, Chapter Vice-President, and Chapter Secretary/Treasurer for twelve (12) regular meetings and twelve (12) planning meetings for each Fiscal Year. These stipends are Fixed Costs.

2. If sufficient funds are available or the Chapter has available carry-over funds, Chapters may allocate stipends for other meetings in the following order of priority:

a. Emergency Chapter Meetings;

b. Special Chapter Meetings;

c. Agency Council Meetings;

d. District Council Meetings;

e. Regional Council Meetings.

3. Chapters may also allocate stipends, subject to funds availability, for Chapter committee members in accordance with the committee's plans of operation approved by the Membership. The allocation shall also be approved by the Membership.

4. The Chapter is required to plan for applicable insurance premiums including workers' compensation.

5. Chapter Officials shall be compensated in strict compliance with 26 N.N.C. § 1002.

H. Student Scholarship Fund (Funds 13 and 14)

1. The Comprehensive Budget Resolution No. CS-79-98 for Fiscal Year 1999 provided an independent grant of authority to allow all Chapters to administer certain Navajo Nation funds. Subsequently, the Budget and Finance Committee passed Resolution BFO-140-98 that, among other things, allowed Chapters to administer Chapter Scholarships. Chapters are obligated to manage and expend such funds in accordance with the applicable policies and procedures of the Office of Navajo Nation Scholarship and Financial Assistance Program, Chapters One and Two, and Chapter Three, Subchapter Two, Article 24.

2. Notwithstanding, Chapters may develop their own scholarship policies but such Chapter policies must be approved by DOJ.

I. PEP Fund (Fund 15)

1. After Chapters began administering the Navajo Nation Public Employment Project Funds, the former Transportation and Community Development Committee (TCDC) passed resolution TCDCD-111-00 which approved standard policy and procedures for use by all Chapters. A copy of this resolution can be obtained from ASC or DOJ.

2. TCDCD-111-00 allows Chapters to develop their own PEP Policies and Procedures. Such Chapter policies must be approved by DOJ.

J. Emergency Fund (Fund 17)

1. This fund may be used for:

a. expenses in developing an Emergency Management Plan; or

b. expenses resulting from an emergency after an emergency has been declared by the Navajo Nation Department of Emergency Management and the Navajo Nation President, which declaration directly affects the Chapter community.

2. Emergency Planning:

a. In 2017, the Resources and Development Committee approved Resolution No. RDCMY-47-17 that requested and directed all Chapters to develop an Emergency Management Plan.

b. This fund may be used to develop a comprehensive Emergency Management Plan that takes into consideration elements of mitigation, priority of expenditure, emergency response including high risk

medical situations, road closures, food and water supplies, livestock feed, fuel for heating and cooking, and emergency shelter.

c. An emergency declaration is not required to conduct emergency planning.

3. Declarations of the State of Emergency:

a. Under 2 N.N.C. §884(B)(1), the Navajo Nation Commission on Emergency Management, with concurrence from the Navajo Nation President, has exclusive authority to declare all states of emergency affecting the Navajo Nation or any section thereof. Any Chapter requesting such declarations shall work with the Division of Community Development and the Commission on Emergency Management.

b. Once an emergency declaration has been issued for the affected Chapter, the Chapter does not need to issue a separate emergency declaration as the Chapter is not legally authorized to do so.

c. Once an emergency declaration has been issued for the affected Chapter, the Chapter may use the emergency procurement procedures to purchase goods and/or services necessary to address the emergency situation.

K. Sales Tax Revenue Fund (Fund 23)

1. In 2002, the Budget and Finance Committee (BFC) passed Resolution No. BFD-191-02 that created the "Navajo Nation Sales Tax Trust Fund Plan of Operation for Distributing Funds." This was subsequently amended in 2017 by BFC Resolution No. BFMY-19-17.

2. This Fund is for infrastructure, economic development, and other governmental purposes.

a. Infrastructure is defined as facilities and a system needed to service the geographic region served by each Chapter. This includes facilities and systems needed to support the local economy and includes roads, bridges, tunnels, water supply, sewers, electrical systems, telecommunications systems, and fixed structures such as buildings.

b. Economic development is defined as efforts which lead to increased well-being and quality of life for a community through job creation and job retention as well as expanding the tax base in the local community.

c. Governmental purposes are defined as purposes that advance the needs of the community by providing services or benefits to the community as a whole. Benefits or services to individual community members do not meet the definition of a governmental purpose. Under this definition stipends or meeting attendance fees are disallowed. However, stipends for the Community Land Use Planning Committee (CLUPC) are allowed since the nature of the stipend is that the work done by the CLUPC members are for the benefit of the entire community. Additionally, the purchase of agricultural products as well as motor vehicles and heavy equipment is allowable provided the use will be for the community as a whole and not for the benefit of an individual community member or a specific class of community members.

3. Allowable uses of this Fund include:

a. strategic planning for infrastructure, economic development, or other governmental purposes.

b. infrastructure development such as land clearances and surveys.

c. community beautification;

d. capital improvement plan development and administering capital improvement projects;

e. Community Land Use Plan development such as open space plan development; community facilities plan development; and thoroughfare plan development;

f. stipends for the Community Land Use Planning Committee (CLUPC) members;

g. costs associated with administering land including ordinance preparation, zoning, administering home and business site leasing authority, land withdrawals, eminent domain, taxing, bonding, and regulating;

h. purchase of agricultural products;

- i. purchases of motor vehicles and heavy equipment; and
- j. travel expenses associated with carrying out these allowable expenditures.

4. Prohibited uses of this Fund:

- a. training and instructional expenses;
- b. stipends other than those allowed for CLUPC members;
- c. gifts, gratuities, and promotional items;
- d. payment of any penalty including late fees arising from bills or IRS taxes.

L. Capital Outlay (FUNDS 24, 25, 27, 28)

- 1. Allocations from the Capital Outlay Match Special Revenue Fund shall be restricted for use for Chapter Capital Expenses.
- 2. Examples of allowable expenditures include materials, construction costs, fees, clearances, design, workforce expenses, and related costs.

M. Local Governance Trust Fund (Fund 29)

- 1. Under 12 N.N.C. §1161 et. seq., this Fund is a one-time allocation of one hundred and sixty thousand dollars (\$160,000.00) when a Chapter receives certification of their Five Management System by resolution from the Resources and Development Committee.
- 2. Under 12 N.N.C. §1166(A), each governance certified Chapter shall determine the most appropriate use of these funds except that these funds cannot be used for:
 - a. per-capita distributions;
 - b. purchase of agricultural products if such products will be used for distribution or resale to Chapter members.
 - c. training or instructional expenses or any related travel;
 - d. stipends;
 - e. travel expenses; and
 - f. purchase of any motor vehicles.

N. Unhealthy Food and Beverage Tax Fund (UFBT) (Fund 40)

- 1. The Healthy Dine Nation Act was initially approved by the Navajo Nation Council in 2014 and reauthorized in 2020 by Resolution No. CD-96-20. This Act is now codified at 24 N.N.C. §§ 1001 et seq.
- 2. In 2016, the Budget & Finance Committee approved Resolution No. BFJN-14-16 setting forth the Community Wellness Development Project Guideline and Distribution Policy. The purpose of this fund is to provide Chapters with seed money for leverage to initiate, match, and/or improve Community Wellness Projects. Such projects must improve the physical and social environment of the community to improve health and prevent and reduce the incidence of obesity, diabetes, and other health conditions. Projects may include:
 - a. Instruction:
 - i. fitness classes (i.e. Zumba, aerobic, core training, indoor cycling);
 - ii. traditional, intergenerational, and contemporary wellness workshops (i.e. Navajo philosophical and education teachings, Tai-Chi, Yoga);
 - iii. health coaching (i.e. healthy eating education, goal-setting, self-care management);
 - iv. Navajo traditional craft classes (i.e. jewelry making, beading, weaving);

- v. traditional and non-traditional healthy food preparation workshops (i.e. making chilchin, making blue corn mush, cleaning and prepping corn, pinion preparation, prepping Navajo tea);
 - vi. healthy food processing workshops (i.e. canning, food safety);
- b. Equipment:
- i. Wellness and exercise equipment;
 - ii. Supplies;
 - iii. Storage facilities;
 - iv. Maintenance, conservation, or improvement of any of these projects.
- c. Building Recreational Environments:
- i. walking trails, running trails, biking trails;
 - ii. skate parks, community parks;
 - iii. picnic grounds;
 - iv. playgrounds;
 - v. basketball and volleyball courts;
 - vi. baseball and softball fields;
 - vii. swimming pools;
 - viii. maintenance, conservation, or improvement of any of these projects.
- d. Social Setting
- i. recreational, health, youth clubs (i.e. Senior Citizen events, walking club);
 - ii. equine therapy (i.e. activities and interaction with horses, trail rides, introduction to horses, saddling, training);
 - iii. maintenance, conservation, or improvement of any of these projects.
- e. Education:
- i. health education materials;
 - ii. presentations;
 - iii. library.
- f. Community Food and Water Initiatives
- i. healthy food initiatives;
 - ii. community food cooperatives;
 - iii. farming and vegetable gardens;
 - iv. greenhouses;
 - v. farmers' markets;
 - vi. clean water initiatives;
 - vii. clean community initiatives (i.e. community trash pick-up day);
 - viii. recycling initiatives;
 - ix. healthy store improvements (i.e. posting signs for taxable unhealthy foods and tax-exempt healthy foods);
 - x. agricultural projects (i.e. 4-H activities)
 - xi. maintenance, conservation, or improvements of any of these projects.
- g. Health Emergency Preparedness
- i. First-Aid, Cardiopulmonary Resuscitation (CPR), Automated External Defibrillator (AED) certification, etc.
- h. Any matching funds for a project by federal, state, or county, or public entities, that have not been addressed by the Navajo Nation or other Tribal budget programming.

O. Gaming Revenue

1. The Navajo Nation Gaming Distribution Plan is codified at 12 N.N.C. §§2201 et. seq. The Budget and Finance Committee approved the Navajo Nation Gaming Revenues Management Plan (BFF-03-10, as amended by BFF-05-13 and BFAP-05-16). All revenue allocations and expenditures must comply with the Indian Gaming Regulatory Act.
2. Any host gaming chapter receiving gaming revenue shall prepare quarterly reports.

P. External Funds

1. Under 26 N.N.C. §103(D)(6), only LGA-certified Chapters and certain non-LGA certified Chapters can receive external funds.
2. External Funds requiring a funding agreement shall be pre-approved by the Naabikiyati' Committee.
3. Chapters receiving External Funds shall strictly follow all requirements and conditions in the authorized funding agreements.

V. Performance Budgeting

A. Chapters shall utilize performance budgeting as a factor when making budget decisions and development as mandated by the Navajo Nation's Appropriations Act. Measurable Chapter performance criteria are required for each Chapter budget using Budget Form 2. Performance results shall be reported by the ASC on a quarterly basis to the Chapter Officials and DCD.

B. Chapter performance assessments shall be conducted by the ASC on a quarterly basis utilizing information reported on Budget Form 2 that compares the planned program performance criteria and the actual quarterly results. Chapter performance will be based on the performance criteria scores ranging from 0 to 3 using the following scale:

1. Score 3 - Exceeded goal. Indicates the Chapter exceeding their overall goals.
2. Score 2 - Goal Met. Indicates the Chapter meeting their overall goals.
3. Score 1 - Goal Not Met. Indicates the Chapter not meeting their overall goals.
4. Score 0 - Not Reporting. Indicates the Chapter did not report actual results.

VI. Chapter Reporting

A. All monthly financial reports shall be approved by a Chapter resolution.

B. The Chapter Manager (CM) or Community Service Coordinator (CSC) shall reconcile the fund balance for each fund, update the online web-based system, and perform month-end closing activities in the fund accounting system.

C. At the monthly planning meeting, the CM or CSC shall present the monthly financial reports including but not limited to the balance sheet, revenue and expenditures, and the budget-to-actual expenditure report for the Chapter Officials' review, ASC review, and community approval. Chapter Officials shall prepare the monthly compliance review form during the planning meeting.

D. The CM or CSC shall submit monthly and quarterly financial reports and reconciled accounting reports to the respective ASC and provide fund accounting back-up to the Office of the Auditor General.

E. All financial and accounting reports are mandatory submittals on a monthly basis to ensure fiscal compliance and performance.

VII. Monitoring, Reporting of Violations, Audits, and Corrective Action Plans

A. Monitoring by the ASC is authorized under the ASC's Plan of Operation and further recognized under section IV of the Chapter Budget Procedures.

B. Any person, including Chapter Members, Officials, Employees, ASC Personnel, shall report any financially related violations to the appropriate authorities. Appropriate authorities may include: ASC, the Navajo Nation Department of Justice, the Office of the Prosecutor, the White Collar Crime Unit, Navajo Nation Department of Law Enforcement, Ethics and Rules Office, and the Office of the Auditor General.

C. The Office of the Auditor General is authorized under Title 12 of the Navajo Nation Code to audit any Chapter of the Navajo Nation.

1. Chapters shall respond in writing to an Audit Report within the specified time which may be extended upon the Chapter's request.

2. The Chapter shall develop a Corrective Action Plan for acknowledged audit findings.
 3. The Auditor General has the authority to issue sanctions for a Chapter's failure to implement a Corrective Action Plan.
- D.** The ASC shall assist Chapters in preparing audit responses and drafting Corrective Action Plans.

TITLE TWELVE
Fiscal Matters
Chapter 7
Appropriations

§ 800. PURPOSE

The Navajo Nation Government has a fiduciary responsibility to account for public funds, to manage finances wisely, and to plan for the adequate funding of services desired by the Navajo People, including the provision and maintenance of public facilities. This Act is designed to establish the policies and procedures for the preparation, adoption and implementation of the annual Navajo Nation Comprehensive Budget. In order to achieve this purpose, this Act has the following objectives for the Comprehensive Budget's performance:

(A) To fully protect the Navajo Nation Government's policy making ability by ensuring that important policy decisions are made in a manner consistent with rational planning.

(B) To provide sound principles to guide the important fiscal decisions of the Navajo Nation, including the adoption of Generally Accepted Accounting Principles.

(C) To set forth principles to efficiently fund the cost of government within available resources, to the extent consistent with services desired by the public or mandated by Navajo law, and which minimize financial risk.

(D) To employ policies which distribute the costs of government services between the branches, divisions, departments, and programs and which provide available funds to operate desired programs.

(E) To provide for essential public facilities and provide for the maintenance of the Navajo Nation's existing public facilities.

§ 810. DEFINITIONS

For the purposes of this Act and sections of this Act, the following definitions shall apply:

(A) "Appropriation" means the legislative act of designating funds, excluding externally restricted funds, for a specific purpose in accordance with the applicable budgeting principles, policies and procedures contained in this Chapter.

(B) "Branch Chief" means the President, Speaker, and Chief Justice of the Navajo Nation.

(C) "Budget Impact Analysis" means an assessment by the Office of Management and Budget of the fiscal consequences of funding or failing to fund a particular branch, division, department, program, office, entity or activity.

(D) "Budget Reallocation" means the redesignation of appropriated or budgeted funds from one account to another account or to a newly-created account for a different use or purpose.

(E) "Capital Budget" means the amounts appropriated for the current year of the Capital Improvement Plan.

(F) "Capital Improvement" means a major project undertaken by the Navajo Nation that is generally not recurring on an annual basis and which fits within one or more of the following categories:

1. All projects requiring debt obligation or borrowing;
2. Any acquisition or lease of land;
3. Purchase of major equipment or vehicles, with a life expectancy of five years or more, valued in excess of an amount to be established by the Controller;
4. Major building improvements that are not routine maintenance expenses and that substantially enhance the value or extend the useful life of a structure;
5. Construction of new buildings or facilities including engineering, design, and other preconstruction costs with an estimated cost in excess of an amount to be determined by the Controller; and/or
6. Major equipment or furnishings required to furnish new buildings or other projects, the cost of which is above a certain amount to be established by the Controller.

(G) "Capital Improvement Plan" means a recurring multi-year plan for capital improvements identifying each capital improvement project, the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

(H) "Comprehensive Budget" means a budget which includes a Capital and an Operating Budget covering all governmental proprietary and fiduciary funds for each annual fiscal year.

(I) "Condition of Appropriation" means a condition, placed on an appropriation or expenditure by the Navajo Nation Council at the time the appropriation or expenditure is made, which requires performance of specific tasks by a program within a specific time period within the fiscal year. The condition may require that failure to perform the specific tasks within the time period set out by the Navajo Nation Council will result in restrictions on future expenditure of the funds until the condition is met.

(J) "Financing" means the act of identifying and acquiring the funds necessary to accomplish the Capital Improvement Plan. It shall include, among other things, lease/purchase arrangements, multi-year purchase contracts, bond issuance and grants.

(K) "Fiscal Year" means the fiscal year of the Navajo Nation as established by the Navajo Nation Council.

(L) "Governmental Unit" means any subdivision of the Navajo Nation government, including Chapters or other local units of government.

(M) "Legislative Concern" means a comment, directive or recommendation made by the Navajo Nation Council, by virtue of its legislative oversight authority and pursuant to its authority as the governing body of the Navajo Nation, raising an issue of concern with respect to the internal functioning of the three Branches. Such concerns are advisory in nature, but do not create legal conditions precedent to the expenditure of appropriated funds. In order for a particular legislative concern to be appended to a budget resolution, it must be voted upon and adopted by a majority of the Navajo Nation Council. Legislative concerns which are not voted upon, will not be appended to the budget resolution, but will be referred to the appropriate Branch Chief in memorandum form by the Speaker of the Navajo Nation Council.

(N) "Local Government Projects" means government improvement projects that include, but are not limited to, house wiring, bathroom additions and projects that address individual or community needs but which may not meet the requirements for, or definition of, capital improvement projects.

(O) "Object Code Transfer" means the transfer of appropriated funds from one object code to another object code within the same account while still maintaining the original intent of the appropriation account.

(P) "Operating Budget" means a plan of financial operation embodying an estimate of proposed expenditures for a fiscal year and the proposed means of financing them (i.e., revenue estimates).

(Q) "Program Budget" means an account, designated by the Office of Management and Budget, or series of accounts, related to a specific function, objective, or purpose.

(R) "Spending Authority" means the legislative act by the Navajo Nation Council of authorizing the expenditure of appropriated funds which have been accepted by the Navajo Nation through the appropriate approval process.

(S) All funds of the Navajo Nation Government shall be classified and defined as follows:

1. "Government Fund Types." Governmental funds are those groups of accounts which account for most governmental functions of the Navajo Nation. The acquisition, use and balances of the Navajo Nation's expendable financial resources and the related liabilities (except those accounted for in proprietary funds and the long-term obligations account group) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Navajo Nation's governmental fund types:

a. "General Fund." This Fund is the general operating fund of the Navajo Nation. It is used to account for all financial resources except those required to be accounted for in another fund.

b. "Special Revenue Fund." This Fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes Externally Restricted Funds which is defined as Funds received by the Navajo Nation from sources other than the Navajo Nation for a specific purpose.

- c. "Capital Projects Fund." This Fund is used to account for the financial resources and expenditure for the acquisition or construction of those capital improvements defined in Subsection (F) above (other than those financed by proprietary funds and fiduciary funds).
2. "Proprietary Fund Types." Proprietary funds are used to account for the Navajo Nation's ongoing organizations and activities which are similar to business operations in the private sector. The measurement focus is upon determination of net income and capital maintenance.

The following are the Navajo Nation's proprietary fund types:

- a. "Enterprise Fund." This Fund is used to account for Navajo Nation operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing goods or services to the public be financed or recovered primarily through user charges; or where a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for accountability purposes.
- b. "Internal Service Fund." This Fund is used to account for the financing of goods or services provided (inter and intergovernmental) on a cost-reimbursement basis.
3. "Fiduciary Fund Types." Fiduciary funds are used to account for assets held by the Navajo Nation in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These funds include but are not limited to expendable and nonexpendable trust funds, and pension trust funds, etc. Expendable trust funds are accounted for in a manner similar to governmental funds. Nonexpendable trust funds and pension trust funds are accounted for in a manner similar to proprietary funds.
4. The foregoing definitions concerning fund types shall not be deemed to create any exceptions to the Navajo Nation Sovereign Immunity Act.

§ 820. OVERALL BUDGET POLICIES

(A) Comprehensive Budget. The Navajo Nation government shall operate pursuant to a Comprehensive Budget.

(B) Budget Impact Analysis. All requests for appropriation of Navajo Nation funds shall be subject to budget impact analysis, which shall include, but not be limited to, needs and costs evaluations, based on objective criteria.

(C) Long Term Fiscal Viability. The Navajo Nation shall prepare each annual budget to ensure the long-term ability to provide services at levels set by the Navajo Nation government.

(D) Balanced Budget. The Navajo Nation budget shall balance revenues and expenditures. Appropriations may not exceed available revenues.

(E) Recurring Operating Costs Paid from Recurring Revenues. The Nation shall budget all recurring operating expenses, including maintenance of capital facilities, from recurring revenues. Long-term debt shall not be used to finance recurring operating expenses.

(F) Non-Recurring Revenues. The Nation shall restrict non-recurring revenues to budget nonrecurring expenditures. In addition, non-recurring revenues will be budgeted only after an examination by the Controller to determine whether or not the revenues are subsidizing an imbalance between recurring revenues and expenditures, and expenditures may be authorized only if a long-term (three-to-five year) forecast shows that the operating deficit will not continue. Otherwise, non-recurring revenues will be added to the Unreserved, Undesignated Fund Balance. This provision may be amended or waived only by a two-thirds (2/3) vote of the full Council.

(G) Matching Requirements. Funds appropriated to match funds from external sources shall be maintained in separate accounts administered by the Controller. If matching funds are not obtained from the external sources, the appropriated funds shall revert to the Unreserved, Undesignated Fund balance.

(H) Long-Term Debt. Annual debt service for long-term debt shall not exceed eight percent (8%) of annual recurring revenue and long-term debt shall not be authorized until the impact of annual debt service on the annual operating budget, including sinking fund contributions, has been analyzed and a determination has been made that debt service payments are in compliance with this Section.

(I) Capital Budget. Development of the Capital Budget shall be coordinated with development of the Operating Budget. All budget requests for capital improvements shall be in compliance with an adopted Capital Improvement Plan and shall not be approved unless in compliance with the Plan.

(J) Establishment of Reserves. For the General Fund, the Minimum Fund balance for Unreserved, Undesignated Fund balance shall be maintained at not less than ten percent (10%) of the Navajo Nation's General Fund Operating Budget for the prior fiscal year, excluding expenditures for Capital Improvement projects as determined by the Controller. The Minimum Fund Balance may be amended only by two-thirds (2/3) vote of the full membership of the Navajo Nation Council. The Controller shall keep the Office of the President, the Office of the Speaker and the Budget and Finance Committee of the Navajo Nation Council advised at least quarterly as to the status of the Minimum Fund balance for Unreserved, Undesignated Fund Balance. Further, Unreserved, Undesignated Fund Balance shall not be utilized for funding recurring expenditures or operations of the Navajo Nation government.

(K) Receipt of Additional Revenues. Funds received in excess of the initial or current revenue projections shall be deposited into the General Fund Unreserved, Undesignated Fund balance unless otherwise designated by the Navajo Nation Council.

(L) Supplemental Appropriations. The Navajo Nation Council may adopt and approve supplemental appropriations to the Annual Comprehensive Budget during the fiscal year. Supplemental appropriations of General Funds within the current fiscal year are permitted, (1) if and when additional sources of revenues above and beyond the initial or current revenue projections are projected and which are also in excess of the reserve amount set forth at § 820 (J), or (2) when the Unreserved, Undesignated Fund balance is in excess of the reserve amount set forth at § 820 (J). Upon notification from the Controller of additional projected funds or when the Unreserved, Undesignated Fund balance is in excess of the reserve amount set forth at § 820 (J), the Budget and Finance Committee may convene budget hearings for the purpose of hearing and considering requests for supplemental appropriations. Supplemental appropriations to programs or activities with approved fiscal year operating budgets must be supported by additional recurring revenues for the same fiscal year. The Budget and Finance Committee, at the recommendation of the respective oversight standing committee(s), may recommend supplemental appropriations to the Navajo Nation Council. Supplemental appropriations made from non-recurring revenues shall only be made for non-recurring operations or purposes, as set forth at § 820 (F). The Controller of the Navajo Nation shall be responsible for designating recurring and non-recurring revenues and purposes.

(M) Office of Management and Budget. The Office of Management and Budget, as authorized by its Plan of Operation as amended, shall be responsible for consolidation and preparation of all phases of the Navajo Nation budget. The Office shall coordinate the overall preparation, adoption and implementation of both the annual operating and capital budgets of the Navajo Nation. All requests for annual operating funds and supplemental funds shall be submitted to the Office of Management and Budget for budget impact analysis and other appropriate action.

(N) Appropriations Lapse: Appropriations approved by the Navajo Nation Council will lapse at the end of the fiscal year unless otherwise designated by the Navajo Nation Council. Appropriations to the chapter of the Navajo Nation shall not lapse at the end of the fiscal year provided that the chapters shall budget those funds in the subsequent fiscal year in accordance with the purposes and conditions originally set forth by the Navajo Nation Council in its appropriations.

(O) Distributions to Chapter. Where not otherwise prohibited by existing law, any appropriation intended for distribution to all chapters of the Navajo Nation shall be allocated as follows: fifty percent (50%) of the appropriation shall be divided equally among all chapters and the remaining fifty percent (50%) shall be divided proportionately among the chapters using a percentage equal to that figure which the number of registered voters in each chapter bears to the whole of registered Navajo Nation voters as determined by the most current voter registration figures available as of the date of the appropriation, except that appropriations for chapter official stipends shall be equally divided among all the chapters regardless of the percentage of registered voters in the chapter.

(P) Navajo Nation Grants. Any entity of the Navajo Nation requesting a grant from the Navajo Nation through the submission of a budget request shall first meet the following requirements:

1. The program receiving the grant shall have an approved plan of operation;
2. The budget request shall be a part of a recommended division or branch budget;
3. The respective oversight committee for the division or branch shall have made an affirmative recommendation on the request.

(Q) Local Government Funds are used to address the improvement needs of the local governments that may consist of, but are not limited to, house wiring and bathroom additions. An amount equal to the actual cost of proposed projects but not to exceed twenty-five percent (25%) of that year's capital improvement appropriation will be appropriated into the Local Government Funds for these projects. Additional amounts may be appropriated from time-to-time or may be obtained from other sources.

(R) Condition of Appropriation.

1. The Navajo Nation Council may include one or more Condition of Appropriation in a resolution approving the comprehensive budget.
2. A Condition of Appropriation will only be directed to the specific program having direct responsibility to fulfill the required task or tasks, and not to a general branch or division.
3. A condition may require a freeze on the expenditure of travel funds of the program, or a withholding of up to ten percent (10%) of the gross salary of the program director of the program tasked with fulfilling the condition, if the condition is not performed within a specified time period within the fiscal year. The restriction on expenditures will continue until the condition is fulfilled, as found by the Budget and Finance Committee pursuant to Subsection 5. A program director's salary cannot be withheld if his or her salary is already being withheld for failure of the program to fulfill another Condition of Appropriation, or for failure to implement a corrective action plan issued by the Auditor General pursuant to 12 N.N.C. § 9(C). The withholding of salary shall not apply to a program director hired after the Budget and Finance Committee has imposed salary withholding on the prior program director's salary unless, after consultation with the new program director, the Office of the Controller, and the Office of Management and Budget, and upon recommendation of the appropriate Council committee with oversight over the program, the Budget and Finance Committee, by resolution, votes to impose such withholding. The director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.
4. Prior to the approval of a Condition of Appropriation, the Navajo Nation Council shall consult with the director of the program required to fulfill the condition, as well as the Office of the Controller, and the Office of Management and Budget. The consultation shall include a discussion of the feasibility of the program fulfilling the Condition, including within the time period proposed by the Council, and any alternatives to the proposed Condition.
5. If a Condition of Appropriation is not fulfilled within the time period required, the Budget and Finance Committee, after consultation with the program director, the Office of the Controller, and the Office of Management and Budget, and upon the recommendation of the appropriate Council committee with oversight over the program, may, by resolution, vote to (1) implement the restriction on the program's expenditures authorized by Subsection 3, (2) extend the time period for the program to fulfill the condition, or (3) vacate the condition if it is infeasible for the program to fulfill. If the Budget and Finance Committee requires the withholding of the program director's salary, the withholding shall be effective only after the Committee's action, and cannot be applied retroactively to withhold salary already earned by the program director.
6. If, pursuant to Subsection 3, the Budget and Finance Committee approves the withholding of the program director's salary, the director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.
7. If, after imposition of a restriction authorized by Subsection 3, the program believes it has fulfilled the Condition of Appropriation, it shall present evidence of fulfillment of the condition to the Budget and Finance Committee through presentation of a report. If, after consultation with the Office of the Controller and the Office of Management and Budget, the evidence provided shows fulfillment of the condition, the Budget and Finance Committee shall, by resolution, vote to declare the condition fulfilled, and lift the restriction. Any accrued amount of salary withheld from the program director will then be returned to the director. If the Budget and Finance Committee decides the condition is not fulfilled, it shall make such finding and, by resolution, vote to continue or lift the restriction. If the Budget and Finance Committee votes to continue any withholding of a program director's salary, the director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action.

The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.

8. If, at the end of the fiscal year, the condition has not been met, any salary withheld from the program director shall be forfeited. There shall be no challenge to any forfeiture.

§ 830. BUDGET PLANNING AND PREPARATION

(A) Budget Format. Prior to initiation of the annual budget process, the Office of Management and Budget shall identify a budget format (i.e., Line-item, Performance, Program, Zero-base, etc.) that will assist the Navajo Nation in correlating budget costs to alternative services levels and alternative policies that will affect those service levels. The budget format identified shall also include quantitative performance measures (i.e., demand, workload, efficiency and effectiveness).

(B) Long Term Revenue Projections. The Controller shall prepare an annual long term revenue projection for use by the Navajo Nation government. This long term revenue projection shall include all sources of funds and revenues available for use by the Navajo Nation government within at least the next three fiscal years. The annual long term revenue projection shall be submitted by the Controller to and be reviewed by the Budget and Finance Committee. The Budget and Finance Committee will present the same to the Branch Chiefs by the end of the second quarter of each fiscal year. A written narrative describing the methodology utilized to estimate revenues and a discussion of key variables affecting the actual revenue, including assumptions made, shall be included in the report. If deemed necessary by the Controller, the long term revenue projection may be changed as economic circumstances require. Changes to the long-term revenue projection shall be reported in the manner set forth in this Paragraph.

(C) Annual Revenue Projection. The Controller shall review and recommend an annual fiscal year revenue projection for all revenue generating sources for all governmental, proprietary and fiduciary funds of the Navajo Nation. The annual fiscal year revenue projection shall be submitted for review by the Budget and Finance Committee of the Navajo Nation Council, and will serve as the official revenue estimate at the beginning of the annual budget process for the next fiscal year. The Budget and Finance Committee will present the annual fiscal year revenue projection to the Branch Chiefs by the end of the second quarter of each fiscal year. A written narrative describing the methodology utilized to estimate revenues and discussion of key variables affecting the actual revenue, including assumptions made, shall be included in the report.

(D) External Funding Projection. The Office of Management and Budget shall prepare an estimate of all external funding to be received by the Navajo Nation in the upcoming fiscal year and shall present this information to the Budget and Finance Committee and the Controller by the end of the second quarter of each fiscal year.

(E) Long Term Expense Projection. The Office of Management and Budget shall prepare an annual long term expense projection which includes all projected expenditures for at least the next three fiscal years for operations, programs, projects and transfer payment to the Navajo people or to outside non-Navajo Nation government entities. Such report shall be presented to the Branch Chiefs and the Budget and Finance Committee by the end of the second quarter of each fiscal year. This report, along with the long term revenue projection and the annual General Fund revenue projections and the external funding projection is intended to provide guidance to the Branches of the Navajo Nation government in preparation and adoption of the Navajo Nation budget for the next fiscal year.

(F) Approval of Revenue Projections. The Budget and Finance Committee shall review the long-term and the fiscal year revenue projections and may approve them by resolution.

(G) President's Budget Preparation Message. The President may prepare an annual budget preparation message. This budget preparation message may include the President's vision of expected goals and objectives and broad priorities for the fiscal year Navajo Nation Comprehensive Budget. This Section does not amend, nor is it in addition to, any powers granted to the President pursuant to 2 N.N.C. § 1005.

(H) Budget Instructions and Planning Base Amounts. The Office of Management and Budget shall prepare budget instructions for each fiscal year which shall be approved by the Budget and Finance Committee no later than 30 days after the Controller releases the annual revenue projection as delineated at §830 (C). The budget instructions shall include fiscal, operational, policy guidelines, budget development timelines and planning base amounts for each fiscal year for the Executive Branch, the Judicial Branch and the Legislative Branch.

(I) Preparation of the Budget. Based upon the priorities and budget ceilings established by the method described in Subsection (H), each branch, division, department, and program of the Navajo Nation government shall prepare a budget request, which shall be submitted to the Office of Management and Budget pursuant to the time lines

established in the annual Budget Instructions Manual. Each division, department and program director shall provide training on the budget process for their program field staff and involve said staff in the development of the budget request upon actual needs and identification of unmet needs. This proposed budget shall state the overall goals and objectives and broad priorities for the entire Navajo Nation budget.

§ 840. BUDGET APPROVAL, ADOPTION AND CERTIFICATION

(A) Oversight Committee and Budget and Finance Committee Review and Approval. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. The oversight committees may hold public hearings at each agency with programs under their oversight and take testimony on the budget. The oversight committees shall make recommendations concerning the budget and pass resolutions recommending appropriations and conditions of appropriations for activities within their respective areas of oversight to the Budget and Finance Committee pursuant to the time-lines established in the Budget Instructions Manual. Oversight committee recommendations shall not exceed the planning base amounts set pursuant to § 830 (H). The Budget and Finance Committee shall consult and negotiate with the respective oversight committees if any changes are to be made before making final recommendations to the Navajo Nation Council. Changes made pursuant to this consultation and negotiation process shall neither increase nor decrease the planning base amount set for the Executive Branch divisions, the Judicial Branch and Legislative Branch, but shall be limited to internal reallocations of the planning base amounts for the entities. The Budget and Finance Committee shall review and make recommendations concerning the budget according to the annual budget instructions. The Budget and Finance Committee shall make recommendations concerning the budget and submit it to the Navajo Nation Council pursuant to the time lines established in the Budget Instructions Manual.

(B) Navajo Nation Council Budget Deliberations and Adoption. The Speaker of the Navajo Nation Council shall convene a special budget session each year for the purpose of adopting a comprehensive budget for the next fiscal year and approving the Capital Improvement Plan. The Speaker of the Navajo Nation Council, on behalf of the Navajo Nation Council, is authorized to request the attendance of Navajo Nation government officials to provide information to assist the Navajo Nation Council in its deliberations and may exercise subpoena power in the manner prescribed in 2 N.N.C. § 185. Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the latest external audit of the combined financial statements of the Navajo Nation will be presented to the Navajo Nation Council by the external auditors. The adoption of the annual Navajo Nation comprehensive budget and any other findings, recommendations, mandates, policies and procedures of the Navajo Nation Council shall be enacted by a formal resolution of the Navajo Nation Council. The Navajo Nation Council shall adopt the comprehensive Budget no less than twenty (20) days prior to the expiration of each fiscal year.

(C) Budget Certification. The Speaker of the Navajo Nation Council shall certify the resolution of the Navajo Nation Council adopting and approving the annual Navajo Nation comprehensive budget, and shall forward the certified resolution and exhibits to the Navajo Nation President for consideration, pursuant to 2 N.N.C. § 1005(C)(10).

§ 850. BUDGET IMPLEMENTATION, MONITORING AND CONTROL

(A) Budgetary Monitoring and Expenditure Controls. The Controller and Office of Management and Budget shall monitor actual expenditures versus budgeted expenditures and report to the Budget and Finance Committee with respect to the overall budget status of the Navajo Nation; and to the Branch Chiefs with regard to their respective branches. Such reports shall be made on a quarterly basis. The Controller, with the approval of the Navajo Nation Council, may restrict expenditures by selected expense codes or line items in the event that actual revenues fall significantly behind the projected revenues.

(B) Budget Performance Measures. The Office of Management and Budget shall be responsible for developing a system for evaluating whether requirements have been met for all of Navajo Nation branches, divisions, departments, and programs. Evaluation standards will be developed in consultation with the relevant branch, division, department, and program. The Office of Management and Budget shall include the projected performance measures for each branch, division, department and program in the compilation of the annual budget for submission to the Budget and Finance Committee and the Navajo Nation Council.

(C) Program Evaluation: The purpose of a program evaluation is to determine and recommend to the appropriate Branch Chief the recommendations for positive program improvement and whether a program warrants continuation at its current level of activity or modified to a new level or should be discontinued. All Navajo Nation branches, divisions, departments, and programs shall be required to develop a detailed annual plan with performance indicators for each ensuing fiscal year.

(D) The Branch Chiefs shall establish a system for periodic policy review and evaluation of program performance within their respective branches.

(E) All recipients of Navajo Nation funds shall provide, upon request, any information or data necessary to conduct program performance review and evaluation.

§ 860. CAPITAL IMPROVEMENT PROCESS

(A) Administrative Framework

1. The Capital Improvement Office within the Division of Community Development under the Executive Branch shall be responsible for the administration, coordination and development of the Capital Improvement Plan as defined herein. The Controller and the Office of Management and Budget shall assist the Capital Improvement Office with methods of financing the Capital Improvement Plan.
2. All Capital Improvement funding requests shall be submitted to the Capital Improvement Office, which shall evaluate all requests in accordance with objective criteria approved by the Transportation and Community Development Committee of the Navajo Nation Council.

(B) Development of Capital Improvement Plan

1. The proposed Capital Improvement Plan shall consist of a multi-year plan for capital expenditures, including a detailed one-year capital improvement budget. The proposed Capital Improvement Plan shall include a listing of projects in order of priority and proposed year of construction or acquisition. Data on each project shall include:
 - a. The anticipated capital cost of each project;
 - b. The anticipated source of capital funds for each project;
 - c. The estimated annual operating cost or savings for each project;
 - d. The estimated completion data of each project;
 - e. The adopted plan or policy, if any, which each project would help to implement;
 - f. The viable alternatives that were considered for each project with the reasons the proposed project is the most cost-effective and practical alternative for meeting the stated objective; and
 - g. The project's ranking in whatever sequencing/priority setting system is used as a basis for evaluation of capital improvement project proposals.
2. The Capital Improvement Office shall be responsible for the development of a priority ranking system which takes into consideration factors such as project cost, feasibility, project value and benefit to the community as a whole, which shall be presented to the Transportation and Community Development Committee for approval.

(C) Approval of the Capital Improvement Plan

1. The Capital Improvement Plan, as developed by the Capital Improvement Office, is subject to the approval of the Navajo Nation Council upon recommendation of the Transportation and Community Development Committee.
2. The appropriation portion of the Capital Improvement Plan is subject to approval of the Navajo Nation Council upon recommendation of the Budget and Finance Committee. Any modification or amendment affecting the approved Capital Improvement Plan is subject to review and concurrence by the Transportation and Community Development Committee prior to consideration by the Navajo Nation Council.
3. The Transportation and Community Development Committee is authorized to and may convene public hearings for the purpose of obtaining public input with respect to the proposed Capital Improvement Plan. A formal report containing all public comments shall be compiled by the appropriate legislative advisors and made available to the Budget and Finance Committee of the Navajo Nation Council during its deliberations concerning the Capital Improvement Plan.

(D) Capital Budget Preparation Calendar

The Capital Improvement Plan and Capital Budget will be developed in accordance with the following chronological sequence of activities:

1. Establish a process for gathering chapter needs to produce a needs base budget that truly reflects the chapter needs.
2. By ten (10) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare an inventory list of existing tribally owned facilities for the purpose of determining need for renewal, replacement, expansion, or retirement of the same facilities.
3. By nine (9) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare a report for all affected Officials on the current status of previously approved capital improvement projects. The report shall contain information on which projects are to be continued, the amount of funds required to continue or complete affected projects, determining the amount of remaining funds from projects completed or discontinued, and summaries as to the progress of previously approved capital improvement projects.
4. By eight (8) months prior to the beginning of the fiscal year, the Capital Improvement Office, Office of Management and Budget, and the Controller shall perform financial analysis and financial programming for the purpose of determining the level of capital expenditures the Navajo Nation can safely afford over the term of the Capital Improvement Plan and to determine the selection and scheduling of funding sources to be designated for the Capital Improvement Plan.
5. By seven (7) months prior to the beginning of the fiscal year, the Capital Improvement Office shall compile and objectively evaluate all capital improvement funding requests. In addition to other eligibility requirements provided in the objective criteria, all requests for capital improvement shall include a statement of need and justification for the project, net effect on the Navajo Nation's operating budget, and its proposed scheduling during the term of the Capital Improvement Plan. The Capital Improvement Office shall place emphasis on relative need and cost in evaluating each capital improvement funding request in conjunction with the priority rating system approved by the Transportation and Community Development Committee.
6. By six (6) months prior to the beginning of the fiscal year, the Capital Improvement Office shall have finalized a six (6) year Capital Improvement Plan for consideration and approval by the Transportation and Community Development Committee. Upon review and approval by the Transportation and Community Development Committee, the Capital Improvement Plan will be submitted to the Office of Management and Budget to be incorporated in the recommended capital budget which shall be made a part of the comprehensive budget for purposes of recommending the Capital Improvement Plan to the Navajo Nation Council.
7. By five (5) months prior to the beginning of the fiscal year, the Office of Management and Budget shall submit the appropriation portion of the capital budget to the Budget and Finance Committee for recommendation to the Navajo Nation Council within the recommended comprehensive budget. Any recommended amendments affecting the Capital Improvement Plan shall be reviewed and concurred by the Transportation and Community Development Committee.

(E) Capital Budget Monitoring

1. The Capital Improvement Office shall maintain a current record on all projects within the recommended Capital Improvement Plan for information purposes.
2. The Office shall submit quarterly progress reports on the capital budget to the Transportation and Community Development Committee and the Budget and Finance Committee.

§ 870. LOCAL GOVERNMENT IMPROVEMENT FUNDS

(A) The Local Government Improvement Funds shall be distributed pursuant to rules and regulations adopted and promulgated by the Transportation and Community Development Committee of the Navajo Nation Council. No fund distribution shall occur until 60 days after adoption of these rules and regulations.

(B) The rules and regulations to be promulgated under Subsection (A) of this Section must include a provision that funds allocated to a local improvement project must be based on a total projected cost of the project, including, but not limited to, materials, construction costs, fees, clearances, designs and the like.

(C) This fund is not subject to the requirements set forth in 12 N.N.C. § 860 for Capital Improvement Projects.

§ 880. AMENDMENTS

(A) This Appropriations Act may be amended from time to time by the Navajo Nation Council upon the recommendation of the Budget and Finance Committee of the Navajo Nation Council; provided that amendments to those sections of this Act related to either the Capital Improvement Process or the Local Government Improvement Fund shall be upon the recommendation of the Transportation and Community Development Committee of the Navajo Nation Council.