



Fiscal Year 2027 Budget Instructions Manual



Prepared by:
THE NAVAJO NATION
Office of Management and Budget

Picture taken: 4/28/2026

Bidahozhoon (Beautiful Place)
Díłóó' Yázhí (Prairie Dog) Thoreau, NM
In the distant Tsoodziit (Mount Taylor)

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
of the 25th NAVAJO NATION COUNCIL - Fourth Year, 2026

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING FISCAL YEAR 2027 BUDGET INSTRUCTIONS; ESTABLISHING THE PLANNING BASE AMOUNTS; APPROVING THE FISCAL YEAR 2027 BUDGET INSTRUCTIONS MANUAL AND OTHER ACTIONS RELATED TO THE NAVAJO NATION'S FISCAL YEAR 2027 COMPREHENSIVE BUDGET

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council ("Council"), with the authority to make recommendations to the Council regarding the budgeting and appropriations 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. §§ 300 and 301(B)(2).
- B. The Appropriations Act at 12 N.N.C. § 830(A)-(I) sets forth the framework for the Navajo Nation's comprehensive budget planning and preparation.
- C. Upon the recommendation from the Office of Management and Budget, "the Budget and Finance Committee shall approve the budget instructions no later than 30 days after the Controller releases the annual revenue projection as delineated at 830(C)." 12 N.N.C. § 830(H).
- D. The Appropriations Act further provides, "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." 12 N.N.C. § 830(H).

SECTION TWO. FINDINGS

- A. The budget instructions include fiscal, operational, policy guidelines, and planning base amounts. 12 N.N.C. §830(H).
- B. The fiscal, operational, and policy guidelines are included in Budget Instruction Manual ("BIM") approved by the Budget and Finance Committee ("Committee").

- C. The Navajo Nation ("Nation") Controller presented the Nation's Projected Revenue for Fiscal Year 2027 ("FY 2027") in a document dated March 31, 2026, attached as **Exhibit A**.
- D. The Committee met with the Three Branch Chiefs or their designees on April 1, 2026, to discuss the actual FY 2027 expenditures and the planning base amounts for the Nation's FY 2027 Comprehensive Budget ("FY 2027 Budget"). As a result of the discussions with the Three Branch Chiefs, historical spending practices within the Navajo Nation Government, and in consultation with technical advisors to the Committee, the Committee selected \$201,500,846 as the total planning base amount.
- E. In addition to the above described meeting, the Committee met with the Three Branch Chiefs or their designees on April 2, April 7, April 8, April 13, April 14 and April 15, to further discuss the Budget Instruction Manual, the Personnel Pools process, the Capital Infrastructure Plan and other matters related to the 2027 Comprehensive Budget.
- F. The Committee allocated the total planning base amounts, as follows:

Fixed Costs Allocations	\$ 34,354,705.00
External Funds Cash Match	\$ 5,500,000.00
Executive Branch	\$101,933,403.00
Legislative Branch	\$ 16,397,000.00
Judicial Branch	\$ 14,552,000.00
Chapters (Non-Administrative Costs)	\$ 15,000,000.00
Department of Information Technology	\$ 2,213,738.00
Judicial Branch - Probate Quiet Titles	\$ 1,300,000.00
Chapter Veteran's Fund (Fund 16)	\$ 550,000.00
Summer Youth Employment	\$ 1,000,000.00
Office of the Auditor General - Training	\$ 1,200,000.00
Office of the Prosecutor - White Collar Crime Unit	\$ 2,000,000.00
Missing and Murdered Diné Relatives Victim Services	
• Northern Arizona Victim Witness Services / Program / Division for Children and Family Services	\$ 2,000,000.00
• Utah Navajo Health System / Department of Health	\$ 1,500,000.00
• Navajo Technical University - Data Institute	\$ 1,000,000.00

• Dept. of Public Safety, Police Department / Missing and Murdered Unit	\$ 500,000.00
• Office of the Prosecutor Victim Witness Advocates	\$ 300,000.00
• Four Corners K-9 Search and Rescue / Dept. of Public Safety, Department of Emergency Management	\$ 200,000.00
Total	\$201,500,846.00

- G. The Projected Recovery of Indirect Cost Funds for FY 2027 is attached as **Exhibit B**.
- H. The FY 2027 Budget Preparation Calendar is attached as **Exhibit C**.
- I. The FY 2027 Cash Match on External Grants recommendation is attached as **Exhibit D**.
- J. The Fixed Cost Programs General Fund and IDC Allocations for FY 2027 is attached as **Exhibit E**.
- K. The BIM for FY 2027 is attached as **Exhibit F**.

SECTION THREE. APPROVING THE BUDGET INSTRUCTIONS AND PLANNING BASE AMOUNTS IN ACCORDANCE WITH 12 N.N.C. § 830(H)

- A. The Budget and Finance Committee approves the following planning base amounts:

Fixed Costs Allocations	\$ 34,354,705.00
External Funds Cash Match	\$ 5,500,000.00
Executive Branch	\$101,933,403.00
Legislative Branch	\$ 16,397,000.00
Judicial Branch	\$ 14,552,000.00
Chapters (Non-Administrative Costs)	\$ 15,000,000.00
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Missing and Murdered Diné Relatives Victim Services	
• Northern Arizona Victim Witness Services / Program / Division for	\$ 2,000,000.00

Children and Family Services	
• Utah Navajo Health System / Department of Health	\$ 1,500,000.00
• Navajo Technical University - Data Institute	\$ 1,000,000.00
• Dept. of Public Safety, Police Department / Missing and Murdered Unit	\$ 500,000.00
• Office of the Prosecutor Victim Witness Advocates	\$ 300,000.00
• Four Corners K-9 Search and Rescue / Dept. of Public Safety, Department of Emergency Management	\$ 200,000.00
Total	\$201,500,846.00

B. The Budget and Finance Committee approves the following exhibits to satisfy the requirements of 12 N.N.C. § 830(H) to approve the planning base amounts and budget instructions for the Fiscal Year 2027 Comprehensive Budget:

- Exhibit A:** FY 2027 General Fund Revenue Projections;
- Exhibit B:** FY 2027 IDC projected recovery for FY 2027;
- Exhibit C:** FY 2027 Budget Preparation Calendar;
- Exhibit D:** FY 2027 Recommended Cash Match of \$9,540,489.86;
- Exhibit E:** FY 2027 Fixed Cost Programs General Fund and IDC Allocations; and
- Exhibit F:** FY 2027 Budget Instructions Manual.

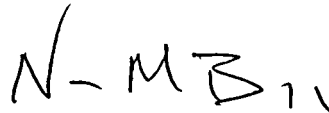
C. The Office of Management and Budget is instructed to make revisions to the Budget Preparation Calendar as provided in **Exhibit C**, administratively, provided that it seeks the concurrence of the Budget and Finance Committee prior to publishing any revisions.

SECTION FOUR. SAVING CLAUSE

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

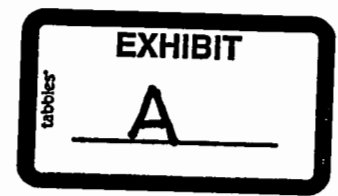
CERTIFICATION

I, hereby, certify that the following resolution was duly considered by the Budget and Finance Committee of the 25th Navajo Nation Council at a duly called meeting at Window Rock, (Navajo Nation) Arizona, at which quorum was present and that same was passed by a vote of 04 in favor, 00 opposed, on this 30th day of April 2026.

Handwritten signature of Norman M. Begay in black ink.

Norman M. Begay, Pro Tempore Chairperson
Budget and Finance Committee
Of the 25th Navajo Nation Council

Motion: Honorable Carl R. Slater
Second: Honorable Amber Kanazbah Crotty



NAVAJO NATION
OFFICE OF THE CONTROLLER

Memorandum

Date: March 31, 2026
To: Honorable Buu Nygren, President Office of the President/Vice President
Honorable Crystalyne Curley, Speaker Legislative Branch
Honorable JoAnne Jayne, Chief Justice Judicial Branch
Members of the 25th Navajo Nation Council Budget and Finance Committee
From: Sean McCabe CPA, Controller Office of the Controller
Subject: Initial Fiscal Year 2027-General Fund Revenue Projection

Ya'at'eeh shi'nata'anii,

Please find attached the Initial Fiscal Year 2027 General Fund Revenue Projection for FY 2027. The Navajo Nation Office of the Controller collaborated with The Navajo Nation Minerals Department, and the Navajo Nation Tax Commission to present the attached revenue projections. In addition, we collaborated with other entities along with the Investment section of the Office of the Controller to consider market factors in relation to our projection.

Based on all factors mentioned above we project the Navajo Nation gross revenue (both recurring and non-recurring) to be \$301.5 million for the fiscal year 2027, (see attached EXHIBIT A). After legislative set-asides of \$83.3 million, we project Net Total General Fund Revenues of \$218.2 million to be available for the fiscal year 2027 budget.

	(\$1 = \$100)	
	Recurring	Total
Total Gross Recurring/Non-recurring Revenue:	\$ 301,503	\$ 301,503
TOTAL GROSS REVENUES	301,503	301,503
:less Total Set-aside	(83,301)	(83,301)
NET TOTAL GENERAL FUND	\$ 218,202	\$ 218,202

EXHIBIT B presents a historical look of audited and unaudited actual revenues recorded by the Navajo Nation. This was used to analyze the reasonableness of the FY 2027 projections. The Controller concluded that based on the analysis the projections for FY 2027 are reasonable.



General Revenues

Based on our collaboration with the Navajo Tax Commission, we estimate \$64.9 million in overall tax revenues for Fiscal Year 2027, which is a \$1.0 million or 1.64% increase from the Fiscal Year 2026 revenue projection of \$63.9 million.

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 2027 is \$26.0 million which is a decrease of \$709k or -2.66% from the \$26.7 million for 2026.

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 2027 of \$39.6 million is a \$4.5 million or 12.86% increase above the 2026 projection of \$35,0 million.

Our land rental, rights of way and business site lease income is projected at \$81.2 million which represents a \$464k or -.057% percent decrease from the 2026 projection of \$81.7 million.

Investment Income

For projected investment income available for the fiscal year 2027 budget, we considered several market factors and advisement from our investment managers. The General Fund currently holds approximately \$630.8 million in in-house investments and \$306.0 million in long-term investments. Under the existing sub-policy, long-term investments are allocated 90% to domestic fixed income and 10% to bank loans, and the portfolio is currently positioned near its target allocation.

To establish a realistic starting point for FY27, a lagged return framework was applied to the reallocated assets. Expected returns were developed using RVK's FY26 Capital Market Assumptions and refined using manager-level performance and risk characteristics. Based on this approach, the long-term investment portfolio is projected to generate approximately \$27.0 million in investment income, representing an expected return of 4.36%.

The remaining in-house investments are maintained for liquidity purposes and invested in short-duration instruments (one year and under). Given the evolving rate environment, we adjusted assumptions downward, using a 3.25% return for in-house investments and 3.00% for money market exposure for FY27. These revised assumptions reflect expectations for fewer rate cuts alongside continued macroeconomic uncertainty. Under this framework, the in-house portfolio is projected to generate approximately \$12.6 million in investment income representing an expected return of 3.80%.

In total, the General Fund portfolio is projected to generate approximately \$39.7 million in investment income for FY27. In addition, the Grant Fund portfolio currently maintains a principal balance of approximately \$1.38 billion as of February 28, 2026. The portfolio is conservatively managed within the in-house investment program, with allocations limited to U.S. Treasuries,



agency securities, and government money market funds. Applying the same revised rate assumptions, the Grant Fund is expected to generate approximately \$45.0 million in investment income, representing an estimated return of 3.26%.

While the Grant Fund is maintained as a separate portfolio, its investment income is recorded as part of General Fund revenue. As such, incorporating its contribution results in a total projected investment income of approximately \$84.7 million attributable to the General Fund for FY27.

Overall, the investment strategy remains aligned with portfolio objectives. The General Fund balances income generation with prudent risk management through a diversified fixed income allocation, while the Grant Fund maintains a conservative posture focused on liquidity and capital preservation. The combined outlook reflects stable fixed income conditions and a disciplined approach to managing interest rate uncertainty. The types of financial vehicles within our portfolio that contribute to our investment revenue projection are money market accounts, commercial paper and bonds.

Other

The new amount for the Higher Education set aside of \$19,000,000 is utilized for Fiscal Year 2027 which was authorized by CJA-14-26. This is the second year for the 2% Remediation Fund which was authorized by CO-49-24. Also of note is the Forest Carbon Enterprise Fund which received \$5.065 million in March 2026 and is expected to generate \$5.542 million in Fiscal year 2027. Of which the General Fund will receive 70% (\$3.979 million) which is authorized by BFD-48-22.

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 sean.mccabe@navajo-nsn.gov or (928) 871- 6308.

Cc: File



THE NAVAJO NATION
INITIAL GENERAL FUND REVENUE FY 2027 BUDGET
 (\$1 = \$1,000)

EXHIBIT A

Revenue Source	ACTUAL				Projection of Recurring Revenues		
	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	Year Ended 9/30/2028
Oil & Gas	\$ 27,919	\$ 43,667	\$ 39,509	\$ 32,989	\$ 26,688	\$ 25,979	\$ 25,979
Coal	\$ 28,835	\$ 34,303	\$ 37,298	\$ 35,081	\$ 35,081	\$ 39,594	\$ 39,594
Taxes (PIT, BAT, Oil & Gas Sev.)	\$ 55,154	\$ 55,664	\$ 64,086	\$ 67,816	\$ 63,876	\$ 64,925	\$ 63,876
Investment Income	\$ 4,000	\$ 4,200	\$ 92,778	\$ 25,745	\$ 77,000	\$ 84,686	\$ 55,000
Land Rentals, ROW, Bus. Sites	\$ 70,165	\$ 74,818	\$ 75,412	\$ 79,623	\$ 81,694	\$ 81,230	\$ 71,568
Court Fines Fees	\$ 500	\$ 450	\$ 401	\$ 400	\$ 410	\$ 410	\$ 400
Other - Misc. Revenue	\$ 750	\$ 700	\$ 3,211	\$ 800	\$ 800	\$ 4,679	\$ 4,939
TOTAL GROSS REVENUE RECURRING:	\$ 187,323	\$ 213,803	\$ 312,694	\$ 242,455	\$ 285,549	\$ 301,503	\$ 261,356
TOTAL REVENUE -Non RECURRING							
Less 12% Permanent Fund	\$ (22,479)	\$ (25,656)	\$ (37,523)	\$ (29,095)	\$ (34,266)	\$ (36,180)	\$ (31,363)
Less 2% Land Acq. Trust Fund	\$ (3,746)	\$ (4,276)	\$ (6,254)	\$ (4,849)	\$ (5,711)	\$ (6,030)	\$ (5,227)
Less: Higher Ed (2)	\$ (12,400)	\$ (12,400)	\$ (12,400)	\$ (12,400)	\$ -	\$ (19,000)	\$ (19,000)
Less Capital Outlay Match Funding	\$ (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)
Less 4% Veterans Trust Fund	\$ (7,493)	\$ (8,552)	\$ (12,508)	\$ (9,698)	\$ (11,422)	\$ (12,060)	\$ (10,454)
Less 2% NN Remediation Fund (1)					\$ (5,711)	\$ (6,030)	\$ (5,227)
Set-Aside Subtotal	\$ (50,118)	\$ (54,885)	\$ (72,685)	\$ (60,042)	\$ (61,110)	\$ (83,301)	\$ (75,271)
Set Aside Non-Recurring Budgeting Total Set Aside							
Net Revenue for Recurring Budgeting	\$ 137,205	\$ 158,918	\$ 240,009	\$ 182,413	\$ 224,439	\$ 218,202	\$ 186,085
Net Revenue for Non Recurring Budgeting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET TOTAL GENERAL FUND REVENUES	\$ 137,205	\$ 158,918	\$ 240,009	\$ 182,413	\$ 224,439	\$ 218,202	\$ 186,085

(1)- Navajo Nation Remediation Fund 2% set aside was authorized via CO-49-24

Navajo Nation Office of the Controller
 2026 Revenue Projection Adjustment Worksheet
 3/31/26

EXHIBIT B

	4 Year Audited Revenues (Rounded)				Unaudited	
	2021	2022	2023	2024	2025	5 Year Avg.
Oil and Gas	29,361,000	47,662,000	45,205,000	38,699,000	37,540,000	39,693,400
Coal	34,152,000	41,961,000	37,604,000	37,424,000	38,292,000	37,886,600
Taxes (PIT, BAT, Oil & Gas Sev.)	102,206,000	102,967,000	110,305,000	64,086,000	68,513,000	89,615,400
Investment Income (Div/Int Only)	31,074,000	25,727,000	63,538,000	92,778,000	92,589,000	61,141,200
Land Rentals, ROW, Bus. Site	68,201,000	74,722,000	79,281,000	75,125,000	72,486,000	73,963,000
Court Fines & Fees	379,000	333,000	207,000	400,000	387,000	341,200
Other - Misc Revenue	2,226,000	7,883,000	27,802,000	4,183,000	684,000	8,555,600
Totals	267,599,000	301,255,000	363,942,000	312,695,000	310,491,000	311,196,400

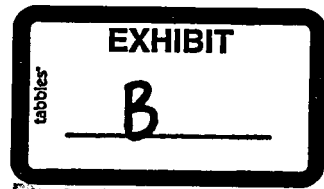
COVID

	<u>2027 Initial</u>	<u>Controller</u>	<u>Final 2027</u>	
	<u>Adjusted (before</u>	<u>Adjustments</u>	<u>Projections</u>	
	<u>set asides)</u>		<u>(before set</u>	
			<u>asides)</u>	
Oil and Gas	25,979,000	-	25,979,000	Based on current market projections. No adjustment necessary
Coal	39,594,000	-	39,594,000	Based on current market projections. No adjustment necessary
Taxes (PIT, BAT, Oil & Gas Sev.)	64,925,000	-	64,925,000	No need to adjust as this is well below 5 year avg.
Investment Income (Div/Int Only)	84,686,000	-	84,686,000	Based on market analysis/volatility no adjustment necessary
Land Rentals, ROW, Bus. Site	81,230,000	-	81,230,000	Appears reasonable based on analysis above.
Court Fines & Fees	410,000	-	410,000	Appears reasonable based on analysis above.
Other - Misc Revenue	4,679,000	-	4,679,000	Appears reasonable based on analysis above.
Totals	301,503,000	-	301,503,000	

Note: All numbers verified by the Office of the Controller

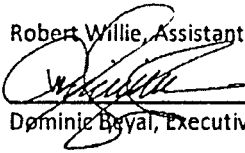


The Navajo Nation **DR. BUU NYGREN** *PRESIDENT*
Yideeskáądi Nitsáhákees **RICHELLE MONTOYA** *VICE PRESIDENT*



March 30, 2026

MEMORANDUM

TO : Sean McCabe, Controller – OOC
 FROM : Robert Willie, Assistant Controller – OOC
 FROM : 
 FROM : Dominic Bayal, Executive Director - OMB
 SUBJECT : Projected Recovery of IDC Funds – FY 2027 NN Comprehensive Budget

FY 2026 NN BIM Appendix K SECTION 9. B. 1., states “Projected IDC recovery for allocation in the Comprehensive Budget shall be provided by OMB and OOC, for approval by Budget and Finance Committee (BFC).” Based on that, we (OMB) are recommending a projected recovery of IDC funds of \$22.5 million for development of FY 2027 NN Comprehensive Budget.

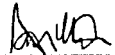
Below is a summary of the projected and actual recovery of IDC funds from FY 2023 to FY 2025. For the current FY 2026, the actual recovery in FMIS as of 02/2026 is \$10.3 mil (42% recovery at 43.3% of FY 2026). The Actual Recovery shown in Column C below was considered to project \$22.5 million recovery for FY 2027. Note that the IDC rates for FY 2025 and FY 2026 shown in Column E was approved by DOI/IBC on 12/30/25. That has been pending acceptance by Naabik’iyaati Committee since 1/20/26. The legislation has not been initiated.

A – Fiscal Year	B – Proj. Recovery	C - Actual Recovery	D-Difference (C-B)	E - IDC Rate
1 - FY 2023	\$23,000,000	\$21,392,857.34	(\$1,607,142.66)	12.59%
2 - FY 2024	\$23,500,000	\$24,902,763.14	\$1,402,763.14	15.90%
3 – FY 2025	\$22,000,000	\$30,451,714.55	\$8,357,182.05	12.84%
4 – FY 2026	\$24,000,000	\$10,382,416 (as of 02/26)		13.08%

Pursuant to BIM Appendix K SEC. 9. B. 2., the \$22.5 million projected recovery of IDC funds 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 based on your concurrence below. The amount allocated is for budgeting in the development of the FY 2027 NN Comprehensive Budget. The projected recovery of IDC funds should be allocated to the Programs that are in the approved IDC rate proposal on the FY 2026 IDC rate. But as indicated above, the IDC rates for FY 2025 and FY 2026 have not been accepted yet.

Please sign on the space provided below to concur with our recommendation. Thank you for your consideration and prompt response. Contact us at 928-357-6798 if you have questions.

Concurrence:

 4/1/2026 | 9:42 PM MDT
 Sean McCabe, Controller – OOC

chwhile the Office of the Controller concurs with the above we still believe the rates being calculated are too low And recommend a different approach



Cc – OMB file



OFFICE OF MANAGEMENT AND BUDGET
 POST OFFICE BOX 646 | WINDOW ROCK, AZ 86515 | PHONE: (928) 357-6798

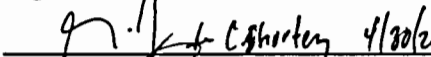
FY 2027 NAVAJO NATION BUDGET
Allocation of Projected Recovery of IDC Funds of \$22.5 Mil
April 22, 2026

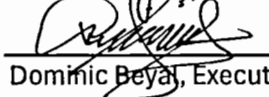
A	B	C	D	E	F
No.	FMIS Business Unit Number	Committees, Divisions, Offices	IDC Neg. Agrmt FY 2026 IDC Rate - Approved NABIAP-15-26		Allocation of Proj. Recovery (Col E * \$22.5 Mil)
			Central Service Cost (CSC) - FY 2023 Audit	% of CSC to Total CSC	
1	NAVAJO NATION COUNCIL, COMMITTEES AND COMMISSIONS:				
2	101001	NN COUNCIL	1,584,005	0.0302611	680,876
3	101003	B AND F COMMITTEE	26,305	0.0005025	11,308
4	101014	NN LABOR COMMISSION	175,012	0.0033435	75,228
5	101015	OFFICE OF THE SPEAKER	935,706	0.0178759	402,208
6	101016	OFC OF NAV GOVT DEVPMNT	237,285	0.0045331	101,996
7	101017	OFC OF LEGISLATIVE COUNSEL	547,621	0.0104618	235,392
8	101019	OFC OF LEGISLATIVE SERVICES	891,980	0.0170406	383,413
9	101020	ETHICS & RULES OFFICE	411,410	0.0078596	176,842
10	101024	OFC OF THE AUDITOR GENERAL	136,666	0.0026109	58,745
11	101030	HEALTH, ED. & HUMAN SERV. COMM	58,882	0.0011249	25,311
12	101031	RESOURCES & DEVLPMNT COMMITTEE	35,814	0.0006842	15,394
13	101032	LAW & ORDER COMMITTEE	34,896	0.0006667	15,000
14	101033	NAA'BIK'I'YA'TI COMMITTEE	258,522	0.0049388	111,124
15		Total Leg. Branch	5,334,104	0.1019037	2,292,837
16	JUDICIAL BRANCH:				
17	102001	ADM OFC OF COURTS	285,654	0.0054572	122,787
18	EXECUTIVE BRANCH:				
19	103001	OFC OF PRES/VICE-PRESIDENT	1,697,476	0.0324289	729,650
20	103002	NN WASHINGTON OFFICE	795,328	0.0151941	341,867
21	103004	OFC. OF HEARINGS & APPEALS	130,470	0.0024925	56,082
22	104001	DOJ - ATTORNEY GENERAL	4,278,840	0.0817438	1,839,235
23	105001	OFC OF MGMT AND BUDGET	1,838,598	0.0351249	790,311
24	DIVISION OF PUBLIC SAFETY:				
25	116001	NAV DEPT of LAW ENFRMNT	662,911	0.0126644	284,948
26	116018	DIV OF PUBLIC SAFETY - ADM	228,961	0.0043741	98,418
27	DIVISION OF GENERAL SERVICES				
28	112001	DIV OF GEN SVCS - ADMIN	671,075	0.0128203	288,458
29	112003	INSURANCE SVCS DEPT (ISD)	195,240	0.0037299	83,923
30	112004	RISK MGT-SAFETY LOSS CNTRL	39,704	0.0007585	17,066
31	112006	TELECOMM & UTILITIES DEPT	501,908	0.0095885	215,742
32	112008	FACILITIES MAINTNCE DEPT.	2,147,100	0.0410186	922,918
33	112009	DEPT OF INFO TECHNOLOGY	2,302,707	0.0439913	989,805
34	OFFICE OF THE CONTROLLER				
35	107020	PURCHASING DEPARTMENT	550,330	0.0105136	236,556
36	107021	PROPERTY MGT DEPT (PMD)	682,322	0.0130352	293,292
37	107022	OFC OF THE CNTLR-ADM/FIN SVCS	5,058,605	0.0966405	2,174,412
38	FIXED COSTS/OTHER:				

FY 2027 NAVAJO NATION BUDGET
Allocation of Projected Recovery of IDC Funds of \$22.5 Mil
April 22, 2026

A	B	C	D	E	F
No.	FMIS Business Unit Number	Committees, Divisions, Offices	IDC Neg. Agrmt FY 2026 IDC Rate - Approved NABIAP-15-26		Allocation of Proj. Recovery (Col E * \$22.5 Mil)
			Central Service Cost (CSC) - FY 2023 Audit	% of CSC to Total CSC	
39	118001	ANNUAL AUDIT-CONTROLLER	1,300,494	0.0248449	559,010
40	118004	INSURANCE PREMIUMS - DGS	4,501,694	0.0860012	1,935,027
41	118005	UTILITIES - DGS	6,788,356	0.129686	2,917,936
42	118007	TELECOMMUNICATIONS -DGS	1,350,653	0.0258031	580,570
43	118008	RADIO COMMUNICATIONS-DGS	454,447	0.0086818	195,341
44	118022	FMIS - MAINTENANCE SVC	1,909,750	0.0364842	820,895
45	118023	FIXED COST - FACILITY MAINT	544,319	0.0103988	233,972
46	118017	INDIRECT COST PLAN - OMB	31,898	0.0006094	13,711
47	DIVISION OF COMMUNITY DEVELOPMENT				
48	108001	DCD-ADMINISTRATION	549,465	0.0104971	236,184
49	108004	COMM HSG & INFRSTR DEVLPMT	148,550	0.0028379	63,853
50	108127	CAPITAL PROJECTS MANAGEMENT	602,593	0.011512	259,021
51	DIVISION OF ECONOMIC DEVELOPMENT:				
52	110001	DED-ADMINISTRATION	289,713	0.0055347	124,531
53	110003	BUSINESS REGULATORY DEPT	292,777	0.0055933	125,849
54	110004	PROJECT DEVELOPMENT DEPT	446,020	0.0085209	191,719
55	115001	DIV OF NATRL RESOURCES ADMIN	318,202	0.006079	136,777
56	111001	NV ENVRMNTL PROT AGCY - ADMIN	153,283	0.0029283	65,888
57	109001	DEPT OF DINE EDUC - ADMIN	481,029	0.0091897	206,767
58	113001	DEPARTMENT OF HEALTH-ADMIN	257,298	0.0049155	110,598
59	117001	DIV OF SOC SVCS / DCFS - ADMIN	674,675	0.0128891	290,005
60	121001	NDOT ADMIN	406,053	0.0077573	174,539
61	DIVISION OF HUMAN RESOURCES:				
62	114001	DIV HUMAN RESOURCES-ADMIN	476,594	0.0091049	204,861
63	114003	OFC OF BROADCAST SVCS	95,324	0.0018211	40,974
64	114004	OFC OF NAV LABOR RELATIONS	197,472	0.0037725	84,882
65	114006	STAFF DEV & TRNG PRGM	340,822	0.0065111	146,500
66	114007	NAV OCC SAFETY & HLTH ADMIN	250,968	0.0047945	107,877
67	114009	DEPT OF PERSONNEL MGMT	1,811,640	0.0346099	778,723
68	114018	OFC OF BACKGRND INVESTIGATIONS	269,129	0.0051415	115,683
69		Total Executive Branch	46,724,791		20,084,376
70		Total NN Central Service Cost/ Proj. IDC	52,344,548		22,500,000

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


 Cordell Shortey, Contracting Officer - CGS / OMB / Date


 Dominic Beyal, Executive Director - OMB / Date



Navajo Nation Fiscal Year 2027 Budget Preparation Calendar

	DUE DATES	KEY ACTIVITY	PERFORMED BY
1	April 30, 2026	Approve budget development legislation including revenue projections, Branch planning allocations, budget calendar, and the Budget Instructions Manual (BIM).	Budget and Finance Committee
2	May 01, 2026	Establish and issue the Branches / Divisions budget planning allocations for preparation of program budgets.	Branch Chiefs
3	May 04, 2026	Conduct budget preparation orientation and issue Budget Instructions Manual to the Branches and Divisions.	Office of Management & Budget (OMB)
4	May 05 - 13, 2026	Begin preparation of program budgets and submittal due date.	Branch Chiefs / Divisions / Programs
5	May 14 - 20, 2026	Prepare budget forms and related information for the Branch Chiefs' budget hearings.	OMB / Divisions / Programs
6	May 21 –27, 2026	Branch budget hearings; review and approve proposed Branch / Division / Program budgets.	Branch Chiefs / Divisions / Programs
7	May 28 – June 03, 2026	Prepare Branches / Divisions budget forms and related information for Oversight Committees' budget hearings.	NN Branch Chiefs, Divisions/Programs
8	June 2026 (TBD)	Public Hearing all Five (05) Agencies	Budget and Finance Committee (BFC)
9	June 04-12, 2026	Oversight Committee Orientation / Preparation (Based on the Oversight Schedule)	BFC / Legislative Counsel / Legislative Services
10	June 04-12, 2026	Issue Oversight Committees' proposed budget legislation for the Five (05) Day Public Comment.	Legislative Counsel
11	June 15 - 26, 2026	Conduct budget hearings; approve legislation recommending the Branch / Division budgets to the BFC.	Navajo Nation Council Oversight Committees
12	June 29 – July 06, 2026	Prepare budget forms and related information for the Budget and Finance Committee budget hearings.	OMB / Branches / Divisions
13	July 07-17, 2026	Conduct budget hearings; review and approve the Branch Chiefs' budgets and Oversight Committees budgets recommendation, and act on and issue the Navajo Nation Council proposed legislation for the Comprehensive Budget.	Budget and Finance Committee
14	July 20 – 24, 2026	Navajo Nation Council Summer Session <ul style="list-style-type: none"> • Fiscal Year 2026 Financial Statement Audit 	Navajo Nation Council (NNC)
15	July 20-31, 2026	Prepare the budget for the Naabik'iyati' Committee and NNC, including the Comprehensive Budget book.	OMB
16	August 03-07, 2026	Naabik'iyati' Committee budget session; review the Comprehensive Budget and forward the budget and proposed legislation to the NNC with changes, if any.	Naabik'iyati' Committee
17	August 10-14, 2026	NNC Budget Session; deliberate and approve the Comprehensive Budget; adopt the budget legislation.	Navajo Nation Council
18	August 2026	Deadline to act on the NNC approved Fiscal Year Comprehensive Budget and legislation.	Navajo Nation President

Contracts and Grants Section / OMB									
Need for Cash Match on External Grants & Recommended Appropriation - FY 2027 NN Comprehensive Budget									
Updated April 13, 2026; Dev. 3/19/2026									
A	B	C	D	E	F	G	H	I	K
No.	Title of Grant	Program/ Division	Funding Period	Total Budget	Grantor Share	Grantee (Navajo Nation)	Percent Share		Is Cash Only Absolutely Required?
						Cash Match Need	Grantor	NN	
1	Air Quality Control (APCP)	NEPA	10/01/26-9/30/27	378,591	359,591.00	19,000.00	95%	5%	Yes
2	Tribal Indoor Radon Grant	NEPA	10/01/26-9/30/27	150,000	90,000.00	60,000.00	60%	40%	Yes
3	Navajo Head Start Program (NHS)	DODE	3/01/27-2/29/28	30,634,484	24,507,587.00	6,126,897.00	80%	20%	No
4	OSERS	DODE	10/01/26-9/30/27	1,917,778	1,726,000.00	191,778.00	90%	10%	Yes
5	FY'27 ADOT Administration	NDOH	10/01/26-9/30/28	213,232	170,585.60	42,646.40	80%	20%	Yes
6	FY'27 ADOT Operating	NDOH	10/01/26-9/30/28	1,133,548	657,457.84	476,090.16	58%	42%	Yes
7	FY'27 ADOT Capital	NDOH	10/01/26-9/30/28	773,644	618,915.20	154,728.80	80%	20%	Yes
8	FY'27 NMDOT Admin	NDOH	10/01/26-9/30/27	234,810	187,848.00	46,962.00	80%	20%	Yes
9	FY'27 NMDOT Operating	NDOH	10/01/26-9/30/27	1,273,538	636,769.00	636,769.00	50%	50%	Yes
10	FY'27 NMDOT Capital	NDOH	10/01/26-9/30/27	256,000	204,800.00	51,200.00	80%	20%	Yes
11	AZDOT Section 5305e Transit Planning	NTS		312,500	294,687.50	17,812.50	94%	0%	
12	NMDOT Section 5305e Transit Planning	NTS		223,440	178,752.00	44,688.00	1%	0%	
14	Public Water Systems Supervision	NEPA	10/01/26-9/30/27	826,667	620,000.00	206,667.00	75%	25%	Yes
15	Underground Injection Control Program	NEPA	10/01/26-9/30/27	99,000	74,250.00	24,750.00	75%	25%	Yes
16	Department of Arizona Long Term Care Services (DALTCS)	NDOH	07/01/26-06/30/27	4,500,000	4,050,000.00	450,000.00	90%	10%	Yes
17	Food Distribution Program	NDOH	10/01/26-9/30/28	4,894,465	3,915,572.00	978,893.00	80%	20%	Yes
18	Navajo Minerals Department - Mine Health & Safety Grant	NDNR	10/01/25-9/30/27	58,038	46,430.00	11,608.00	75%	25%	Yes
19	Total			\$ 47,879,735.00	\$ 38,339,245.14	\$ 9,540,489.86			

NOTE: By memo of March 11, 2026, CGS requested Program Managers / Division Directors to report cash match need on external grants by 12pm, March 17, 2026. The response is used to request appropriation of FY 2027 NN General Funds for cash match. The cash match need was reported on (18) grants as summarized above. The total budget, the fund source / share amount between the grantors and NN is shown on Row 19. Below is a breakdown on cash match budget and projected expenditure of cash match for FY 2026 and need for cash match and recommended appropriation of \$5.5 mil NN funds for cash match for FY 2027.

A	Total Cash Match Budget - FY 2026 (BU 118024)	\$10,867,701.99	\$8 mil appropriated FY 2026; \$2,867,701.99 pending carryover from FY 2025 to 2026
B	Total Projected Cash Match Expenditure-FY 2026	7,000,000.00	As of 3/25/2026, \$1,891,014.25 is expended.
C	Projected Bal / Carryover from FY 2026 to 2027	\$3,867,701.99	
D	Total Cash Match Need - FY 2027	9,540,490.00	* see Row 19, Column G above
E	Need for Appropriation FY 2027	\$ 5,672,788.01	Recommended Appropriation for FY 2027 is \$5.5 Mil (rounded).



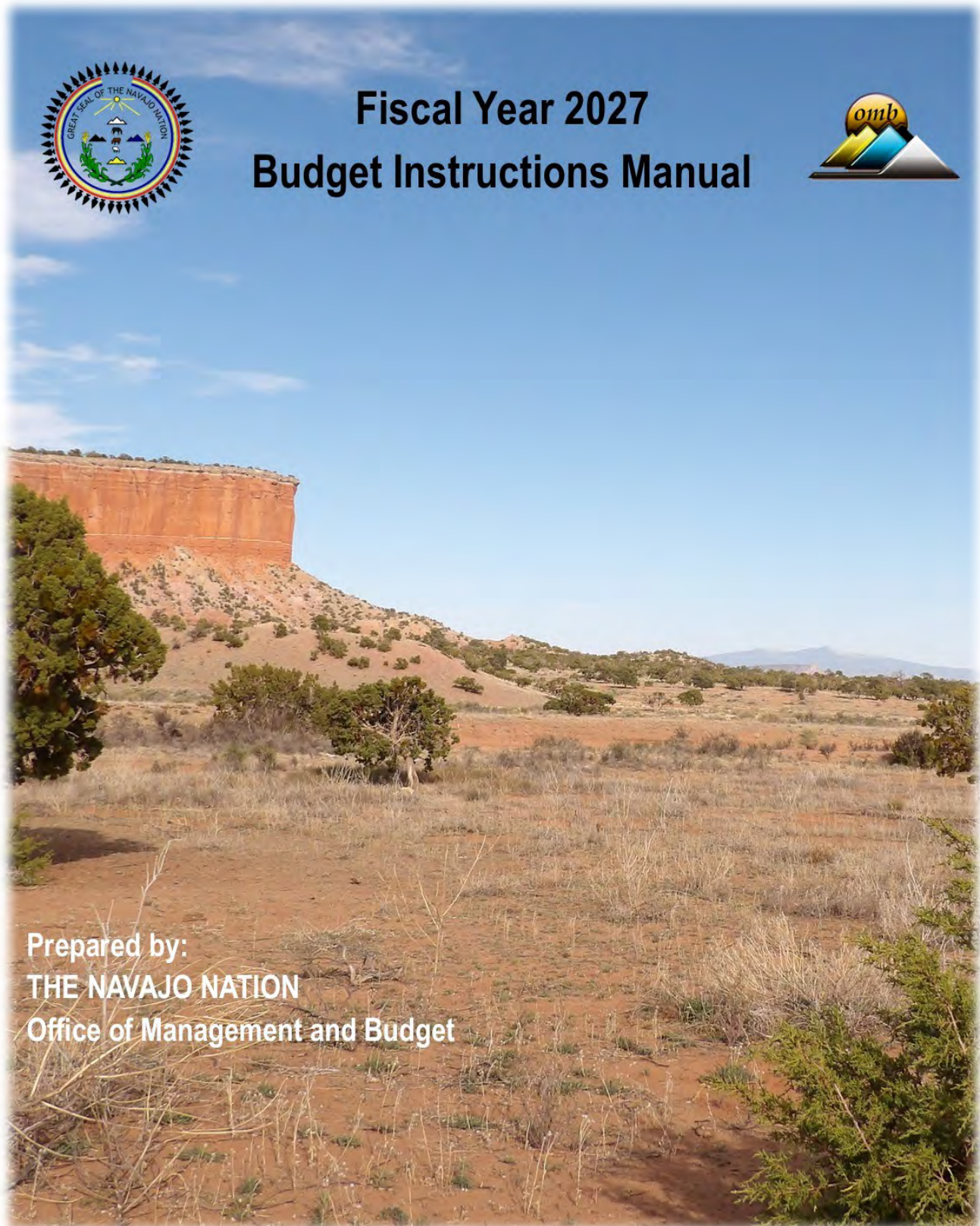


**Fixed Cost Programs
FY 2027 General Fund and IDC Allocations**

A	B	C	D	E
BU #	Program	FY 27 GF Allocation	FY 27 IDC Allocation	TOTAL C + D
115002	District Grazing Committee	1,797,726		1,797,726
115005	Eastern Land Board	496,519		496,519
115007	Farm Board	816,578		816,578
118001	Annual Audit - OOC	1,440,990	559,010	2,000,000
118004	Insurance Premiums - DGS	2,791,159	1,935,027	4,726,186
118005	Utilities - DGS	3,959,525	2,917,936	6,877,461
118007	Telecommunications - DGS	1,301,810	580,570	1,882,380
118008	Radio Communications - DGS	327,719	195,341	523,060
118013	Hopi Partitioned Land Rental - NHLC	134,000		134,000
118017	Indirect Cost Plan - OMB	12,803	13,711	26,514
118018	Retirement Plan Account - DHR	0		0
118019	NN Integrated Justice - JB	390,420		390,420
118020	Investment Fees - OOC	990,000		990,000
118022	FMIS Maintenance - OOC	1,851,963	820,895	2,672,858
118023	Facility Maintenance - DGS	1,928,185	233,972	2,162,157
118026	Information Technology - DGS	4,274,971		4,274,971
118027	NGS Transmission Costs - DNR	1,370,100		1,370,100
118028	Office Rental - ONTC	91,277		91,277
118029	Office Rental - NNHRC	33,585		33,585
118030	Office Rental - Navajo Utah	18,183		18,183
118031	Office Rental - DED	191,831		191,831
118032	NN Election - LB	500,000		500,000
118036	Office Rental - ENLC	30,000		30,000
118038	Office Rental - Washington Office	447,361		447,361
N01000	Fixed Cost Litigation - DOJ	5,000,000		5,000,000
108XXX	Chapter Officials Stipends - DCD	4,158,000		4,158,000
	Totals:	34,354,705	7,256,462	41,611,167



Fiscal Year 2027 Budget Instructions Manual



Prepared by:
THE NAVAJO NATION
Office of Management and Budget

Picture taken: 4/28/2026

Bidahozhoon (Beautiful Place)
Díłóó' Yázhí (Prairie Dog) Thoreau, NM
In the distant Tsoodzil (Mount Taylor)

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THE NAVAJO NATION FISCAL YEAR 2027 BUDGET INSTRUCTIONS MANUAL

SECTION 1. AUTHORITY; PURPOSE

Pursuant to the Appropriations Act, specifically at 12 N.N.C. §§ 820(M) and 830(H), this Budget Instructions Manual (“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. This BIM is not intended to be and should not be viewed as an authoritative document on fiscal and financial policies. The Office of the Controller will develop and maintain fiscal policies and procedures in accordance with Title 12. If there are discrepancies between the BIM and documented financial policies and procedures held by the Office of the Controller, then the policies and procedures held by the Office of the Controller shall supersede the BIM. Should an issue arise that is not documented in the policies and procedures held by the Office of the Controller then policies and procedures in the BIM shall govern until such time the Office of the Controller can amend policies and procedures to address the issue. 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.navajonnsn.gov>. A bound copy of this BIM is available for a fee; contact OMB at (928) 357-6798 or (928) 357-6795.

Guiding Principles for Budget Preparation

All budget preparers are expected to reflect the organization’s commitment to integrity, transparency, and accountability. Leadership has established a strong tone at the top, setting clear expectations for ethical conduct, fiscal responsibility, and compliance with internal policies and external regulations. Budget submissions must uphold these values by:

- Providing accurate and complete financial information,
- Justifying requests with clear, data-driven rationale,
- Ensuring alignment with strategic priorities and policy, and
- Complying with established internal controls and approval processes.

By upholding this standard, all contributors help maintain public trust and support the long-term sustainability of our financial operations.

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 operating, net of capital expenditure 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 Fiscal Year 2027 (“FY 2027”). The base planning amount shall be determined by the Budget and Finance Committee based on a method determined by the Office of the Controller. This method includes a projection of funds available for the Fiscal Year to be budgeted for based on an analysis of actual revenues or expenditures of the general fund from historical data. The Office of the Controller may also utilize a projected revenue amount as determined solely by the Office of the Controller or any combination of the above. The Office of the Controller may also use alternative methods to recommend anticipated funds available for the base planning amount that are based on accounting best practices and analysis and documented reasons that the recommendation is best for the Navajo Nation and based on sound analysis.
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;
 - (4.2) the Navajo Nation’s Executive Branch, and all Programs, organizations, boards, commissions, and the like, established under the Executive Branch; and
 - (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 Financial Management Information System 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. Business Units are also defined as funds assigned to responsible Division Directors who are then responsible for management of budgets ONLY allocated to business units under their assignment.
7. **Capital Expenditures** means the spending of money on a Capital Improvement/Project (“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 local governments which are certified as political subdivisions of the Navajo Nation under the Local Governance Act (“LGA”), 26 N.N.C. § 3. A “Governance Certified Chapter”, also known as a LGA Certified Chapter, is a Chapter with a certified Five Management System pursuant to 26 N.N.C. § 102(B). A “Non-Governance Certified Chapter”, also known as non-LGA Certified, is a Chapter without a certified Five Management System. The planning, development, and approval of Chapter budgets is governed by 26 N.N.C. § 2003(C), as well as Appendix M on Chapter Budget Procedures.
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. **Committed Fund Balance** means funds that have been statutorily allocated by the Navajo Nation Council and these funds are not intended to be nor shall they be used to fund the operating budgets of the Navajo Nation. Funds committed by the Navajo Nation Council are committed under time and/or use restrictions. Committed funds shall not lapse unless specified in the legislation under which the funds were appropriated.
12. **Comprehensive Budget** means the “budget which includes a Capital and an Operating Budget covering all governmental proprietary and fiduciary funds for each annual Fiscal Year” as defined in the Appropriations Act at 12 N.N.C. § 810(H). While the comprehensive budget is meant to include a capital budget no capital expenditures shall be budgeted with General Funds included within the base planning amounts as defined above but rather a separate funding source(s).
13. **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.
14. **Council** means the Navajo Nation Council.
15. **CPMD** is the acronym for the Navajo Nation’s Capital Projects Management Department, under the Division of Community Development.
16. **DCD** is the acronym for Division of Community Development.
17. **DPM** is the acronym for the Navajo Nation’s Department of Personnel Management.
18. **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, or corporations that may be affiliated with the Navajo Nation but are not part of the Navajo Nation government.
19. **External Funds (or “Externally Restricted” Funds)** means funds from a source other than the Navajo Nation, for which expenditures are restricted to specified purposes. These funds may be governed by a 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).

20. Fixed Costs means those costs incurred for the comprehensive and ongoing operation of the Navajo Nation government, 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 other variable costs, that are 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.

21. FMIS is the acronym for "Financial Management Information System" – the Navajo Nation's internal financial, budgeting, and accounting system. This is a general term and can refer to any software system currently used by the Navajo Nation.

22. Goal Statement means a measurable and planned task or outcome used to justify activities or assess the performance of a Program.

23. 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 and Programs are not eligible for Navajo Nation Grants (consisting of internal 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 to an External (Non-Navajo Government) entity, i.e. Diné College, Navajo Technical University, etc.

24. IDC is the acronym for "Indirect Cost" which is a cost incurred for common or joint benefit of two or more programs, projects, organizational activities, or cost objectives, and IDC is not readily identified with or assignable to a single program, project, organizational activity, or cost objective.

IDC is the Navajo Nation's cost of providing overarching and centralized government support services to all Programs receiving External Funds from federal funding agencies or other external 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.

25. 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'bi'k'iyáti' Committee approves the current Fiscal Year IDC Rate via resolution, and the resolution and the Agreement are signed by the Navajo Nation President.

26. 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 FY 2024 IDC Rate Base, see Appendix L-5 on pages 100 and 101 of the FY 2027 BIM. IDC shall not be recovered with respect to Object Codes that are excluded from the IDC Rate Base.

- 27. Recovered IDC** means funds recovered / received by the Navajo Nation from external funding agencies in reimbursement for services rendered as indirect support provided to external contracts and grants. IDC recovery is tied to the Program's expenditure of direct costs associated with its external contract or grant. The amount of Recovered IDC is based on charging the Navajo Nation's current IDC Rate approved by the Interior Business Center of the U.S. Department of the Interior to a Program's expenditures under its external contract or grant. Recovered IDC funds shall only be allocated to Programs specifically included in the Navajo Nation's IDC Pool in the IDC Rate Proposal. Recovered IDC funds are treated as Fund Type Code 1.
- 28. In-Kind Match Allowance** means a non-cash contribution assigned a market value. Such a contribution may consist of services, supplies, materials and/or equipment contributed by the funding recipient or by a third party for 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.
- 29. JBEPP** is the acronym for the Judicial Branch Personnel Policies Manual issued by Judicial Branch.
- 30. Managers/Directors** means personnel responsible for developing budget proposals based on the policies and procedures contained in the BIM and to provide program information necessary for budget review or hearings at the various levels of the budget process.
- 31. Matching Funds** means the cash match that the Nation is required to contribute to its Program to supplement funds contributed by the external funding agency. The percentage of Matching Funds required is generally based on the terms and conditions of the external contract or grant agreement or by statutes and regulations applicable to the external contract or grant. The funding for the Nation's Matching Funds typically comes from the General Fund Projected Revenue, General Fund External Funds Cash Match account, Unreserved, Undesignated Fund (UUFB), and Capital Outlay Match Funding Special Revenue Fund.
- 32. Navajo Nation Funds** means money from internal Navajo Nation government sources that are typically subject to appropriation 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).
- 33. Navajo Nation** means, collectively, the three Branch government as defined in Section 2.4 of this BIM.
- 34. OMB** is the acronym for the Navajo Nation's Office of Management and Budget.
- 35. OOC** is the acronym for the Navajo Nation's Office of the Controller.
- 36. 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.
- 37. 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.
- 38. Performance Measure** means the ongoing monitoring and reporting of a Program's accomplishment and progress, particularly towards its pre-established goals.
- 39. PLSF** is the acronym for "Personnel Lapse Savings Funds" in the "Personnel Lapse Savings Funds Account" described in Council Resolution No. CJY-66-23. This account includes unexpended amounts in General Fund personnel accounts remaining at the end of each Fiscal Year. Use of PLSF money is governed by CJY-66-23.

This is not intended to be a separate fund within the FMIS system but a fund balance available to the annual Comprehensive Budget.

40. **PPM** is the acronym for the Navajo Nation's Personnel Policies Manual issued by DPM and approved by the Health, Education, and Human Services Committee.
41. **President** as used in this BIM means the President of the Navajo Nation.
42. **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.
43. **Oversight Committee** means a standing committee of the Navajo Nation Council with legislative oversight authority over certain Programs and Chapters.
44. **Recurring** as it applies to expenditures and the revenues to support those expenditures are those that are used by the Navajo Nation to fund and keep current/status quo services levels on an annual fiscal basis.
45. **Reporting entity** means the operations and financial position of the Navajo Nation, which are accounted for by the Office of the Controller of the Navajo Nation. These operations provide the Navajo Nation ("Nation") with traditional governmental services such as public safety, education, health, and management of natural resources, as well as certain other activities such as economic development, community development, chapter projects, transportation, cultural and recreational activities, and employee benefits. The Nation has adopted Governmental Accounting Standards Board (GASB) Statement No. 39, Determining Whether Certain Organizations Are Component Units – an amendment of GASB Statement No. 14, GASB Statement No. 61, The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34, and GASB Statement No. 80, Blending Requirements for Certain Component Units, which provide guidance in determining whether certain organizations are component units and the presentation of these component units in the financial statements. Criteria for determining whether related organizations are component units include the following circumstances:
 - a. Appointment of a voting majority of an organization's governing authority and the ability of the Nation to either impose its will on that organization or the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Nation; or
 - b. An organization is fiscally dependent on the Nation and provides specific financial benefits to, or imposes specific financial burdens on, the Nation; or
 - c. It is determined that it would be misleading to exclude the related organization from the Nation's financial statements because of the nature of the entity or because the entity is closely related to or financially integrated with the Nation.

This does not include the assets, liabilities, net position, or results of operations of certain entities that are legally separate from the Nation and/or which are financially accountable to the Nation. Some of these entities have had capital investments and contributions made by the Nation. The reporting entity does not include the financial position or activities of various private and governmental agencies operating within reservation boundaries or programs conducted on the Navajo reservation, which do not involve the use of Nation funds and over which the Navajo Nation Council does not exercise fiscal or administrative control. (Note 1 of the Navajo Nation Annual Audited Financial Report).

46. **Status Quo Service Levels** means those that are reasonable and necessary to conduct the functions of each respective budget unit/branch/division/department/program for one Fiscal Year. These are generally considered to be expenditures that the budget unit needs to carry out annual plans and not those that would be one-time or long-term (greater than one Fiscal Year) in nature.
47. **Supplemental Appropriation** means the approval and designation of funds from internal Navajo Nation governmental funds for a specific purpose and use during the Fiscal Year, outside of the Comprehensive Budget. See 12 N.N.C. § 820(L).
48. **Tone at the Top** means the ethical atmosphere and leadership commitment to integrity and honesty within the Navajo Nation government, which is set by its leaders' actions, directives, and behaviors, influencing the overall culture of the government and expectations for conduct of employees and officials. All budgeting and expenditure of funds shall be conducted in accordance with this concept.

49. 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”. This is a calculation performed by the Office of the Controller based on the prior years audited.

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 2026, excluding FY 2026 Capital Expenditures as determined by the Controller, shall be maintained as a reserve for Fiscal Year 2027.

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, Divisions, 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/Navajo Nation Council 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 modifies funding to a new level or discontinue funding.

ANY changes to the Budget Form 2 for the current Fiscal Year budget require approval by the Branch Chief and the Division/Branch oversight committee. Contact OMB Management & Policy Section for further information and/or instructions, if necessary.

Any program that receives 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. Programs should increase/amend/revise their performance measure goals from the previous Fiscal Year based upon effectiveness and service delivery.

C. Program Performance Assessments.

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

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

Scores Range from 0 – 4:

- 4 Outstanding
- 3 Meet Expectations
- 2 Needs Improvement
- 1 Unsatisfactory
- 0 No Report

An annual overall performance measure score will be calculated in the final quarter of each Fiscal Year by calculating the prior four Quarter scores.

For Program scores that are in the range of either (0) zero or (1) one, OMB will notify the manager responsible, Division, and Branch Chief in writing that remedial or corrective action is needed with a copy to the appropriate oversight committee. The quarterly performance reports will be disseminated to the three (03) Branch Chiefs and Executive/Division Directors for distribution to Programs and use as a tool to monitor and identify areas for improvement.

D. 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 regarding 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.

E. Program Performance Non-Compliance.

To create incentives for transparent and timely reporting even when performance is below target, consider the following strategies;

1. Set SMART goals: make sure the objectives are specific, measurable, achievable, relevant, and time bound.
2. Setting clear and transparent performance expectations ensures that all employees know exactly what is needed to meet all five of the performance measures for the budget.

Business Units that receive "No Report and/or Unsatisfactory quarterly score" (0-1) are still eligible to use their current budget allocation. However, the Programs' Branch or Division and Oversight Committee will be notified for remedial plans and the Oversight Committee may use the following for probationary sanctions.

1st Step – Warning on Non-Compliance

OMB shall issue a written warning memorandum to the program with and the Division and Branch management. Management shall submit a remedial or corrective action to address this plan. OMB is available to assist. OMB shall notify the Budget and Finance Committee of the Non-Compliance.

2nd Step – If Non-Performance Continues

Then OMB shall notify, in writing, the Branch, Division, and appropriate Oversight Committee with the recommendation that corrective/remedial action be taken. OMB shall notify the Budget and Finance Committee of the Non-Performance.

3rd Step – If Non-Performance Continues

The management will be advised by OMB that formal remedial action should be taken. This may include sanctions available in the Personnel Policies and Procedures Manual and possible funding consequences. (i.e. Council approval of Conditions of Appropriation against the Program in the next Comprehensive Budget that may result in travel restrictions; Oversight Committee disapproval of legislation for a Program's budget reallocations) OMB shall notify the Budget and Finance Committee of the continued Non-Performance.

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. OOC, at the request of the OMB, assigns a BU# to each Program for the Navajo Nation Funds (1XXXXX, 4XXXXX, etc.) which is

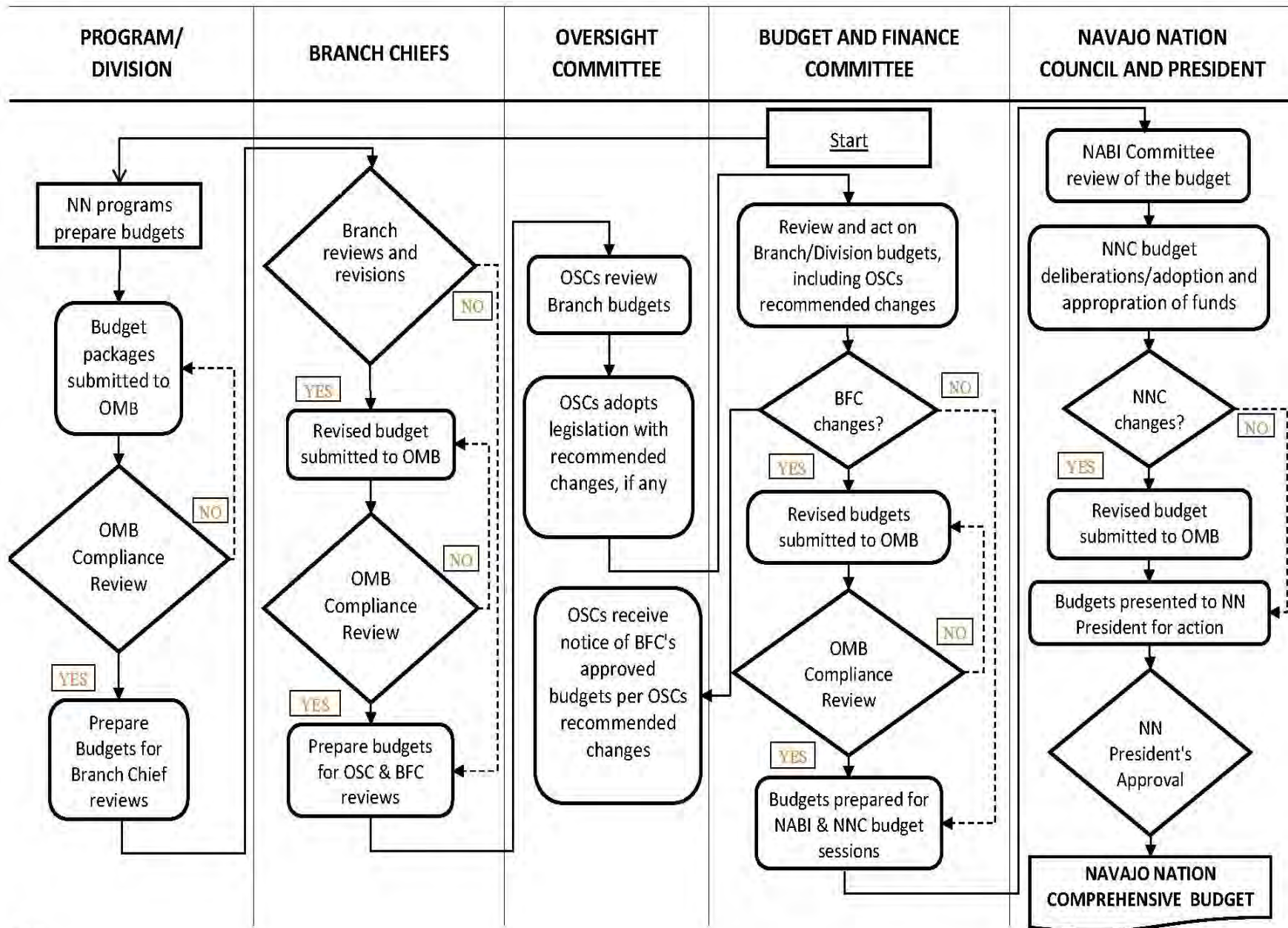
maintained in the FMIS for financial budgeting and accounting purposes. OMB will assign the BU# for job cost business units (N, C and K accounts). Budget development and administration in the FMIS are maintained within the assigned BU#. Programs may have multiple BU# depending on funding sources. Different funding sources may not be comingled 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, and (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. For FY2027, the budget forms will be prepared at the LOD 4. The FMIS will monitor activity for Budget, Procurement and Accounts Payable at LOD 4.

Note: A new Navajo Nation Financial System will be forthcoming in FY 2027, called Government Enterprise Resource Planning (ERP) System.



Key:

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NABI = Nabikiyati 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 2027, 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.

Pursuant to its authority under 12 N.N.C. § 830(H), BFC shall approve the planning base amounts each Fiscal Year. Then, according to 12 N.N.C. §830(I), Navajo Nation Programs use the planning base amounts to prepare their Fiscal Year budgets.

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 Indirect Cost Pool 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. Personnel Lapse Saving Fund Allocations.

PLSF Account allocations shall be handled in accordance with Council Resolution No. CJY-66-23 concerning the "Personnel Lapse Savings Funds Account." OMB, in coordination with DPM and OOC, shall provide the available PLSF amounts, if any, to be used by eligible Programs in preparing their budgets. PLSF is not a revenue source for the Navajo Nation.

E. Line-Item Vetoes.

All funds that are line-item vetoed by the President revert to the UUFB.

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 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 5 for personnel costs contained in this BIM, in accordance with the instructions provided. Such Forms must be completed 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 non-capital 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
 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.
- E.** Extension of Project End Dates
1. Any project extension would require a new Project Process Schedule along with a justification memo.
 2. Plan start and end date should correlate with any reversion language in the appropriation resolution and revert back to the original funding source.
- F.** Project Close Out Process
1. Programs need to identify completed project
 - a. OOC, OMB and Program would initiate Close Out by memo and include the following;
 - b. Identifying an account project number
 - c. Date of Completion
 - d. Amount remaining if any technically should revert
 - e. Funding can only revert to the fund it was approved from. If the program wishes to reallocate it would need oversight approval. Once completed and verified. The Office of Management and Budget (OMB) can proceed to revert the remaining funding (budget).
 2. Lapsed Appropriations
 If funding has lapsed according to parameters of the Legislation that authorizes appropriation, Program will notify Oversight Committees and Budget & Finance Committee of reversion that will take place. OMB within two weeks of the notice shall proceed to revert the unspent budget. OOC shall develop the close-out 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 Navajo Nation 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 shall be used in conjunction with other applicable sections of this BIM. For additional information pertaining to this subsection, please refer to the PPM and other applicable policies and procedures.

1. 2110 – Regular Personnel.

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.

Upon written 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.

- a. Filled/Occupied Positions:
Proposed budget amounts shall be calculated by multiplying the incumbent's current pay rate by 2,088 hours.
- b. Vacant positions:
Proposed budget amounts should be calculated by multiplying the entry level pay rate or Step A of the assigned pay grade by 1,044 hours. Prior to filling a vacant position, the position shall have sufficient funds to cover the employee's salary to the end of the Program's Fiscal Year.
 - i. Positions that remain vacant for 12 consecutive months shall be eliminated and will require the submittal of a new PCQ to re-establish the position. Programs may complete a BRR to fund positions that were unfunded during the previous Fiscal Year. Judiciary positions are exempt from this requirement.
- 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 for the proposed new position 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 should be calculated by multiplying the entry-level pay rate or Step A of the assigned pay grade by a minimum of 1,044 hours.
 - iii. If the proposed new position is not currently available within the Classification Plan, the position shall be budgeted for a minimum of \$2,000. After the position is officially classified by the appropriate Personnel Office, a program must submit Budget Revision Request (BRR) to OMB to budget the position for the remainder of the Fiscal Year.
 - iv. New positions must have an approved budget prior to classification.
- 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 pay 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. Abolished Positions:
 - i. In the event that an occupied position is eliminated due to circumstances beyond the control of the Navajo Nation, i.e. program funding is terminated, positions are not funded, or funds are not available to continue program operations, the program shall adhere to the NNPPM § XV.E and other applicable laws, rules or regulations. Elimination of occupied positions resulting in the displacement of an employee shall be documented on Budget Form 5 as a "Layoff". Elimination of a vacant position shall be documented on BF-5 as "Abolish".
- f. Personnel Pool:
 - i. Remaining 1,044 hours of vacant position identified in section b. above will be captured in the respective branch personnel pool.

- ii. Personnel Pool breakdown is available upon request with Navajo Nation Department of Personnel Management.
- iii. Procedures are referenced in the Navajo Nation Department of Personnel Management Manual, Section Recruitment.

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 FY2027 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 the Fiscal Year 2027.

a. Performance Step Increases.

- i. 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.
- ii. 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.
- iii. Positions occupied by employees with anniversary dates in the last quarter of the Fiscal Year 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 pay rate.
- iv. Step Increases for General Fund positions shall be paid from the Classification and Pay_Plan Pool funded by the Personnel Lapse Saving Fund (PLSF), if sufficient funds are available. Externally funded positions are not eligible to utilize the Classification and Pay Plan Pool funded by the PLSF.
- v. Step Increases shall be calculated as follows for the Executive and Legislative Branches:
 - Determine the employee’s anniversary date. If this information is not available, contact DPM.
 - Calculate the total number of workdays from the anniversary date to the end of the Fiscal Year 2026.
 - Multiply the total number of workdays by 8 hours.
 - Calculate the rate difference by subtracting the new pay rate from the old pay rate.
 - Multiplying the total number of work hours by the rate difference.
- vi. Step Increases shall be calculated as follows for the Judicial Branch:
 - Step increases are based on the date the annual employee performance evaluation form (EPEF) is completed. The Judicial Branch’s annual rating period is January 1 to December 31 of each year.
 - Calculate the total number of workdays from the EPEF date to the end of the Fiscal Year 2026.
 - Multiply the total number of workdays by 8 hours.
 - Calculate the rate difference by subtracting the new pay rate from the old pay rate.
 - Multiplying the total number of work hours by the rate difference.
- vii. Budget Reallocations for Step Increases:
 - a. Executive Branch and Legislative Branch Step Increases.
DPM shall work with OMB to administratively approve budget reallocations from business unit 118015 for the Classification and Pay Plan Pool account intended to fund step increases to the business unit of a Program providing a step increase to an employee. Such budget reallocations shall not require legislative approval by an Oversight Committee.
 - b. Judicial Branch Step Increases.
The Human Resources Department for the Judicial Branch shall work with OMB to administratively approve budget reallocations from business unit 102021 for the Judicial Branch account for step increases and bonuses to the business unit of a Program providing a step increase or bonus to an employee. Such budget reallocations shall not require legislative approval by an Oversight Committee.

b. Filling Vacant Positions Utilizing Funds from the Personnel Adjustment Pool (aka “Vacancy Pool”).

- i. Filling Executive Branch and Legislative Branch Vacancies:
DPM shall work with OMB to administratively approve budget reallocations from business unit 114022 for the Personnel Adjustment Pool (aka “Executive/Legislative Vacancy Pool”) account intended to fund filling vacant positions in the business unit of a Program hiring a new employee

to fill a vacancy. Such budget reallocations shall not require legislative approval by an Oversight Committee.

ii. **Filling Judicial Branch Vacancies:**

The Human Resources Department for the Judicial Branch shall work with OMB to administratively approve budget reallocations from business unit 102021 for the Judicial Branch Personnel Adjustment Pool (aka "Judicial Vacancy Pool") account intended to fund filling vacant positions to the business unit of a Program hiring a new employee to fill a vacancy. Such budget reallocations shall not require legislative approval by an Oversight Committee. Business unit 102021 is not restricted to a specific business unit; funds are available to all Judicial Branch business units. The Budget Revision Request from business unit 102021 shall not be restricted to one per month as this business unit is intended for the entire Judicial Branch.

c. **General Wage Adjustment ("GWA").**

- i. During the Comprehensive Budget process, each Personnel Office provides OMB with cost projections for a GWA. If a GWA is approved by the Council the cost of the GWA will be covered by the PLSF 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 fund source.

3. 2510 - Overtime Pay.

Programs that incur employee overtime costs as provided for in Section VIII of the PPM and Section 28 of the JBEPP 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 pay bonuses shall be budgeted using Object Code 2710 – Merit & Bonus Pay, and shall be based on funds availability as verified by OOC.

Judicial Branch performance bonuses are subject to JBEPP and subject to availability of funds.

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.

1. At the end of the Fiscal Year, the Fringe Benefit Rate shall be deducted by the Office of the Controller from every vacant Navajo Nation position budgeted in the Fiscal Year.

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.

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 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.
 - 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, 2027. By January 15, 2027, 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 OMB 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 Department (“NNTU”) 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 expenses 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.nntu.navajo-nsn.gov. All requests maybe emailed to NNTU@navajo-nsn.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 Program 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	\$0.44	\$1,000	\$1,500
Contractor’s equipment	\$0.44	\$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 \$0.44 = \$22.00. Program should then budget \$22.00 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 \$0.10 per \$100 payroll including fringe benefits.

Example: Program reports \$500,000 in total payroll (including fringe benefits). Formula: \$500,000 (total payroll) ÷ \$100 = \$5,000 x \$0.10 = \$500. Program should then budget \$500 for general liability premium, based on reported total payroll.

4. Exposure Summary Information.

The Navajo Nation Risk Management Program has an “Exposure Summary Packet” (UES) for policy year 2027 which will assist each Division, Department, Program, or Chapter in determining premium rates to be budgeted. UESs are due to Risk Management no later than the start of the second quarter (January). Please contact the Risk Management Department at (928) 871-6335 for further information regarding insurance rates, deductibles, or loss/damage to Navajo Nation property.

5. Workers’ Compensation Insurance Expenses for Navajo Nation Government.

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, general and emergency response; and
- h. commissions established by the Navajo Nation.

Ineligibility for Workers’ Compensation Insurance coverage includes:

- a. program for Self-Reliance customers;

- b. court ordered trustees;
- c. Third-Party contractors; or
- d. consultants.

For budgeting purposes, the premium rate approved for Fiscal Year 2027 is set at \$0.98 per \$100 of the gross payroll amount (not including fringe benefits) for all Divisions, Departments, and Programs, including volunteers and firefighters.

Example: Program reports \$250,000 in gross payroll (less fringe benefits). Formula: \$250,000 (gross payroll) ÷ \$100 = \$2,500 x \$0.98 = \$2,450. The Program should then budget \$2,450 for Workers' Compensation insurance premium.

6. Workers' Compensation Insurance Expenses for Chapters, Certified and Non-Certified.

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

All Chapters are required to submit Projected Payroll Reports before each Navajo Nation quarter begins and Actual Total Gross Payroll Reports at the end of each Navajo Nation quarter.

The premium rate approved for Fiscal Year 2027 for all Chapters is \$0.64 per \$100 of payroll not including fringe benefits.

Example: Chapter reports \$100,000 in gross payroll (less fringe benefits). Formula: \$100,000 (gross payroll) ÷ \$100 = \$1,000 x \$0.64 = \$640. The Chapter should then budget \$640.00 for Worker's Compensation premium.

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. \$0.70 per mile (if no Government Owned Vehicle is available)
- 2. \$0.21 per mile (if a Government Owned Vehicle is available)
- 3. \$0.68 per mile (Motorcycle POV rate)

D. Fleet Management User Rates.

The Fiscal Year 2027 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 FY 2027 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) 357-6850.

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 GRANTS TO EXTERNAL ENTITIES USING INTERNAL NAVAJO NATION FUNDING

A. Purpose.

1. A Navajo Nation Branch, Division, or Program, may award Grants of internal Navajo Nation funds to eligible entities for purposes consistent with the needs and priorities of the Navajo Nation. Such Grants of internal Navajo Nation funds, including from the UUFB, Síhasin Fund, Permanent Fund Income, and other internal Navajo Nation funding sources.
2. Branch, Divisions, or Programs may make an award of internal Navajo Nation funds in a Navajo Nation Grant to an entity of monies appropriated by the Council, either in the Comprehensive Budget or a Supplemental Appropriation Resolution as part of a Branch, Division, or Program's budget.
3. Navajo Nation Grants shall be administered in accordance with this BIM and applicable Navajo Nation laws. An appropriate Navajo Nation Branch, Division, or Program will be responsible for administering the Grant, and monitoring the entity's expenditures of Grant funds. Said Branch, Division, or Program, is deemed the "Responsible Division."
4. All Navajo Nation Grants are subject to the availability of funds. 2 N.N.C. § 223(B).
5. For purposes of the lapse provisions in the Appropriations Act, at 12 N.N.C. § 820(N), the Office of the Controller shall consider Grant funds to be encumbered at the time the Grant Agreement is issued a number by the Office of the Controller, rather than at the time the Grant Agreement is executed. Navajo Nation Grant funds for multi-year grants shall be placed in N-Account business units so that such funds will not lapse at the end of the Fiscal Year.

B. Eligibility Requirements for Grants.

1. Navajo Nation Grants may be awarded to entities established by the Navajo Nation or to External Entities operating on or off the Navajo Nation reservation when the purpose of the Grant is consistent with the needs and priorities of the Navajo Nation. An entity applying for a Navajo Nation Grant is referred to herein as an "Applicant."
2. There shall be different requirements and processes for entities established by the Navajo Nation government versus for private entities. Grant funds awarded to Diné College and Navajo Technical University on an annual basis from the Diné Higher Education Grant Fund are not considered "Navajo Nation Grants" under Section 11 of the BIM and shall not be subject to the requirements and procedures in this section. Such awards shall not require a grant application and shall be permitted to utilize a simplified, multi-year grant agreement.
3. An Applicant that is a non-governmental entity established by the Navajo Nation must have a Plan of Operation, enabling legislation, or Charter, approved by the Navajo Nation Council or a Committee of Council pursuant to 12 N.N.C. § 820(P).

4. An Applicant that is a private entity not established by the Navajo Nation must have current Articles of Incorporation and Bylaws, or other organizational documents approved by its governing board, and must be in compliance with the Navajo Business and Procurement Act (see 12 N.N.C. §1505), and all other applicable Navajo Nation laws, regulations, and policies.
5. An Applicant shall have a federal tax identification number and, if applicable, a Data Universal Numbering System (DUNS) number.

C. The Grant Application and Review by the Responsible Division and the OMB.

1. If necessary, the OMB will assist the Applicant to identify a Navajo Nation Branch, Division, or Program associated with the grant's purpose that could be deemed responsible for administering the Grant and monitoring the Applicant/Grantee's compliance with the Grant Agreement and expenditure of Grant funds (hereinafter the "Responsible Division").
2. The Applicant shall initiate the grant process by seeking assistance from the Responsible Division to complete a Navajo Nation Grant Application form ("Grant Application" in Appendix F of this BIM) and to prepare the required Budget Forms and attached supporting documents.
3. The Grant Application shall include the following Budget Forms and supporting attached documents:
 - a. Completed Budget Forms from Section 15 of this BIM:
 - i. Budget Forms 1 (Program Budget Summary – SIGNED), 2 (Program Performance Criteria – SIGNED), and 3 (Listing of Positions and Assignments).
 - ii. Budget Form 6 (External Contract and Grant Funding Information – SIGNED) if external funding is received in addition to Navajo Nation funds.
 - iii. If funding is for a capital project, Budget Forms 1 and 4 (Detailed Budget Justification) and a Project Process Schedule (which replaces Budget Form 2); and a project proposal reviewed and approved by DCD.
 - b. If the Applicant is a non-governmental entity created by the Navajo Nation, the Applicant's legislatively approved Navajo Nation Plan of Operation or Navajo Nation enabling resolution, as required pursuant to 12 N.N.C. § 820(P), shall be attached as supporting documents to the Application.
 - c. If the Applicant is a private entity not established by the Navajo Nation, the Applicant's approved Articles of Incorporation and Bylaws or other organizational documents deemed sufficient by the OMB, and a list of names and addresses of current members of its Board of Directors or Governing Committee, shall be attached as supporting documents to the Application.
 - d. A resolution of the Applicant's governing board authorizing the request for, and acceptance of, Navajo Nation funds, and designating the individual authorized to accept funds on behalf of the Applicant/Grantee, shall be attached as a supporting document to the Application.
 - e. If the Applicant is seeking a Grant for the construction of a capital project, prior to submitting the Grant Application, the Applicant must first work with the Capital Projects Management Department (CPMD) within the Division of Community Development (DCD) and to obtain documentation from CPMD showing that the Applicant has completed all planning, design and engineering work; has obtained proper clearances; and has complied with appropriate policies and procedures. In the alternative, an Applicant may submit a Grant Application solely for funding planning, design, and engineering costs, and for obtaining the necessary clearances.
4. The Director of the Responsible Division shall review the Grant Application, Budget Forms, and attached supporting documents, and shall either approve the Application and attachments or require changes or revisions.
5. The Applicant shall make all changes and revisions required by the Director of the Responsible Division and shall submit the revised Application, Budget Forms, and attached supporting documents for approval.
6. Upon final approval, the Director of the Responsible Division shall sign the Grant Application and Budget Forms.

D. Submission of Grant Application in the Legislative Process.

1. Once the Grant Application is completed, if the application is for already approved funding, it can be submitted to the applicable Branch, Division, or Program for review and approval.
2. If funds need to be allocated for the Grant, Council can approve an appropriation of internal Navajo Nation funds for Navajo Nation Grants in the Comprehensive Budget resolution, and less frequently through a Supplemental Appropriation from the UUFB or another internal Navajo Nation funding source.
3. The Responsible Branch/Division may request that a Council Delegate sponsor legislation to approve the Grant Application and appropriate Navajo Nation funds to the Responsible Program to administer the Grant award to the Applicant.
4. Upon request by a sponsoring Council Delegate, the Office of Legislative Counsel (“OLC”) will draft legislation provided that the completed and signed Grant Application, Budget Forms, and attached supporting documents are provided to OLC and can be affixed to the legislation. The legislation shall explicitly identify the Responsible Division for administering the Grant and monitoring the Applicant’s expenditure of Grant funds.
5. The legislation will be subject to the normal legislative process and approvals.
6. If the Grant is awarded, the Applicant (now referred to as the “Grantee”) shall then enter into a Grant Agreement with the Navajo Nation.

E. The Grant Agreement.

1. 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 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. Further 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 by the OMB.
 - d. The Grantee shall submit to the Responsible Division, and to OMB, a quarterly narrative report within ten (10) business days of the end of each fiscal quarter, and a final report within ten (10) business days of the expiration or termination of the Grant Agreement. If the Grantee submits an acceptable written justification for an extension, the Responsible Division, 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.
 - f. The Grant is subject to the availability of funds. 2 N.N.C. § 223(B).
2. The Grant Agreement shall include the following exhibits:
 - a. Exhibit A –Scope of Work;
 - b. Exhibit B –Budget Forms;
 - c. Exhibit C—Disbursement Schedule for disbursing the Grant fund; and
 - d. Any other Exhibits the Program deems necessary.
3. The Grant Agreement packet that is submitted through the 164 Review Process shall include the following:
 - a. Grant Application (if applicable);
 - b. Grantee’s IRS W-9 Form. (See www.irs.gov for form);
 - c. Grantee’s Certificate of Liability Insurance with memo from Risk Management Program deeming insurance sufficient.
 - d. Signed Debarment and Suspension Form;
 - e. Certificate of Good Standing from Business Regulatory Department (if applicable);
 - f. NBOA Priority Certificate (if applicable); and
 - g. Signed Certificate of Non-Collusion

4. Upon final approval of the Grant Agreement and required Exhibits by the Director of the Responsible Division, the Director shall initiate the Section 164 Review Process, or similar administrative review process ("Administrative Review") established by the respective Branch Chief.
5. The OMB shall review the Grant Agreement and Exhibits submitted for Administrative Review. If the OMB identifies any problems or deficiencies, the OMB will notify the Responsible Division. The Responsible Division will work with the Applicant to make all changes and revisions required by the OMB.

The Applicant shall resubmit the documents to the Responsible Division, which shall include all changes and revisions required by the OMB. Then the Responsible Division should advance the 164 documents on to the next mandatory reviewer in the Administrative Review process.

6. Upon final approval in the Administrative Review, the Grant Agreement shall be submitted to the appropriate Branch Chief for execution.
 - A. Upon execution of the Grant Agreement by the appropriate Branch Chief, the Responsible Division shall submit a copy of the executed Grant Agreement to the OMB and shall provide the original Grant Agreement to the OOC.
 - B. The OOC shall assign the Grant Agreement a number and shall notify the Responsible Division, Grantee, and OMB of Grant approval.

F. Administration of the Grant Agreement.

1. The Responsible Branch/Division 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 the Grant Agreement, and 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 reports and supporting documents to the Responsible Division.
3. The Responsible Division shall provide copies of all quarterly and annual reports and supporting documents to the OOC and OMB.
4. If the Grant covers a multi-year funding period, neither a new Grant Agreement nor a modification for each year is required. Instead, a yearly obligation letter from the Responsible Division submitted to OOC will be sufficient 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. Except that budget reallocations from the following business units for the purposes indicated below shall not require legislative approval by an Oversight Committee and shall be processed administratively:
 - a. Step Increases:

- i. Budget reallocations from BU# 118015 for the Executive/Legislative Branches Classification and Pay Plan account to the business unit of an Executive or Legislative Program providing a step increase to an employee; and
 - ii. Budget reallocations from BU# 102021 for the Judicial Branch account for step increases and bonuses to the business unit of a Judicial Branch Program providing a step increase and bonus to an employee; and
 - b. Filling Vacancies:
 - i. Budget reallocations from BU# 114022 for the Executive/Legislative Branch Personnel Adjustment Pool (aka "Executive/ Legislative Vacancy Pool") account to the business unit of an Executive or Legislative Program hiring a new employee to fill a vacancy; and
 - ii. Budget reallocations from BU# 102021 for the Judicial Branch Personnel Adjustment Pool (aka "Judicial Branch Vacancy Pool") account to the business unit of a Judicial Program hiring a new employee to fill a vacancy.
 - iii. Administrative Budget Reallocation Process for Vacancy Pool funds. All three Branches shall be allowed to reallocate funds between Program business units within the same Branch as follows. Executive and Legislative Branches shall refer to the Employee Personnel Pool for Vacant Positions Procedures with DPM.
 - c. Reporting: OMB, DPM, and the Judicial Branch shall provide quarterly reports in writing to the Budget and Finance Committee regarding such BRRs and the use of funds under the personnel pools. At a minimum, such reports shall include data on the number of BRRs processed per quarter for step increases, bonuses, and to fill vacancies; the number of step increases and bonuses funded per Branch and Program each quarter; and the number of vacancies filled per Branch and Program each quarter. These reports shall not disclose employee names or position numbers.
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. The Budget Modification will require OOC review and issuance of a new Schedule.
 4. Reimbursements – at times, refunds of prior expenses become available (i.e. 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 that is 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 4 object codes.
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 and 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. A worksheet from Department of Personnel Management is required for transfer from position to position.
 - (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 in five (05) calendars days. 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. If the BRR includes personnel, a copy of the BRR will be transmitted to the Department of Personnel Management.
6. For BRRs on External Funds where funds are reallocated in the Personnel budget (increases or decreases) to and from other LOD 4 line-item budgets, OOC Contract Accounting shall verify the availability of sufficient funds that will be designated for new personnel sub-accounts.

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 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, Grant Application. 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 people, 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. During the legislative process, Budget Forms may be revised or replaced by any Standing Committee considering the legislation, or by the Council via an amendment to the legislation. In such cases, new signatures on the Budget Forms shall not be required.

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.

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. Supplemental Funding Proposal Summary.

- a. Justification.
The requesting party should provide an explanation of the reasons a Supplemental Appropriation is being requested outside of the Comprehensive Budget for Fiscal Year 2027. See Appendix J.

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) 357-6850.

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'bi'k'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. Requirements.

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 Navajo Nation 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.

C. Procedures

1. 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)
2. All documents must be emailed to docs@omb.navajo-nsn.gov. Do not email documents directly to OMB staff.
3. Certain processes may require the submittal of original signed document(s). OMB will inform the Program on a case-by-case basis.
4. 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 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 the instructions contained in this BIM.
2. Do not include blank forms with the budget packet submittal.
3. Use the appropriate codes, rates, or scheduled 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 signature and date must be provided on certain Budget Forms.
7. For External Funds, refer to Appendix K for further budget instructions.

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																																																																											
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:60%;">PART III. BUDGET SUMMARY</th> <th style="width:10%;">Fund Type Code</th> <th style="width:15%;">(A) NNC Approved Original Budget</th> <th style="width:15%;">(B) Proposed Budget</th> <th style="width:10%;">(C) Difference or Total</th> </tr> </thead> <tbody> <tr><td>2001 Personnel Expenses</td><td></td><td></td><td></td><td></td></tr> <tr><td>3000 Travel Expenses</td><td></td><td></td><td></td><td></td></tr> <tr><td>3500 Meeting Expenses</td><td></td><td></td><td></td><td></td></tr> <tr><td>4000 Supplies</td><td></td><td></td><td></td><td></td></tr> <tr><td>5000 Lease and Rental</td><td></td><td></td><td></td><td></td></tr> <tr><td>5500 Communications and Utilities</td><td></td><td></td><td></td><td></td></tr> <tr><td>6000 Repairs and Maintenance</td><td></td><td></td><td></td><td></td></tr> <tr><td>6500 Contractual Services</td><td></td><td></td><td></td><td></td></tr> <tr><td>7000 Special Transactions</td><td></td><td></td><td></td><td></td></tr> <tr><td>8000 Public Assistance</td><td></td><td></td><td></td><td></td></tr> <tr><td>9000 Capital Outlay</td><td></td><td></td><td></td><td></td></tr> <tr><td>9500 Matching Funds</td><td></td><td></td><td></td><td></td></tr> <tr><td>9500 Indirect Cost</td><td></td><td></td><td></td><td></td></tr> <tr><td align="right" colspan="2">TOTAL</td><td>\$0.00</td><td>0.00</td><td>0</td></tr> </tbody> </table>				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
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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, i.e. "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

Budget Form 2: PROGRAM PERFORMANCE MEASURES

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

- A. A good plan should identify the key steps or objectives that will allow the program/department organization to realize each goal.
- B. External funded programs are not required to complete Form 2 (Program Performance Criteria). Because they use the Grant Agreement Scope of Work.
- C. For General Fund Business Units only. The Capital and Non-Capital projects use the Project Process Schedule (Appendix I) as the performance criteria.

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 2027?
M – MEASUREABLE	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 appropriate 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.

FY 2027

The Navajo Nation
 Listing of Positions and Assignments by Business Unit

SAMPLE

DPM VERIFICATION

DATE

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2026 ACTUAL		FY 2027 PROPOSED			
						G/S	SALARY	HOURS	BUDGET PERIOD	BUDGET	
1XXXXX	BUSINESS UNIT DESCRIPTION										
1001	XXXXXX	0301	DIVISION DIR	444455	WIN		106,801.20	2,088	10/01/2026	09/30/2027	106,801.00
						2110 SUBTOTAL:					106,801.00
						BUSINESS UNIT TOTAL:					106,801.00

Page 34

FY 2027

The Navajo Nation
Listing of Positions and Assignments by Business Unit


DPM VERIFICATION DATE

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

SAMPLE

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2026 ACTUAL		FY 2027 PROPOSED		BUDGET
						G/S	SALARY	HOURS	BUDGET PERIOD	
1XXXXX			BUSINESS UNIT DESCRIPTION							
1001	XXXXXX	0301	DIVISION DIR	VACANT	WIN		106,801.20	2,088	10/01/2026 09/30/2027	106,801.00
						2110 SUBTOTAL:				106,801.00
						BUSINESS UNIT TOTAL:				106,801.00

Page 35

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 3 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.

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 4 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 4 (Level of Detail), for each proposed item to be budgeted starting with the personnel / position total salaries (object code 2001). The appropriate object code for each budgeted item, such as personal travel (object code 3000) and office supplies (object code 4000), 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. Refer to SAMPLE Budget</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 4, 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 4 object codes.
Column (D)	Enter the total of the budgeted amount at LOD 4 cost group by totaling all the LOD 4 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).

FY _____

**THE NAVAJO NATION
SUMMARY OF CHANGES TO BUDGETED POSITIONS**

Page ___ of ___
BUDGET FORM 5

PART I. PROGRAM INFORMATION:								
Program Name/Title: _____						Business Unit No.: _____		
PART II. PERSONNEL/POSITION CHANGES:								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Type of Change	Sub Acct Object Code	Position Number	Job Type / Class Code	Position Title	Employee ID No. or Vacant	Salary	Fringe Benefit	Total (Col. G + H)
								-
								-
								-
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								-
PAGE TOTAL:						-	-	-

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: Program Name/Title: _____ Contract/Grant No.: _____	Funding Period: _____ K #: _____ Prepared by: _____
-------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

(A) Major Object Code and Description		(B) Current Award Fiscal Year __	(C) Anticipated Funding Fiscal Year __	(D) 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. CONCURRED BY: _____ Contracting Officer's Signature / Date: _____	MATCH FUNDS - No. of Positions: MATCH FUNDS - Required GF Cash Match: Required GF In-Kind Match: 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 2027 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 - Other	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 2027 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 2027 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

LOD	Description	Object Acct
7	Family Court-Chinle	1622
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
6	Sales	1880
7	Retail Sales	1881
7	Sign Shop Revenues	1882
7	Circulation	1883
7	Subscription	1884
7	Classified	1885
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
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
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
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
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
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
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
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
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
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
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
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
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 Activities/Curriculum Dev	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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
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

LOD	Description	Object Acct
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
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

Fiscal Year 2027 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
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
6	Contributed Capital- NN Enterp	9410
7	Invest-NTUA	9411
7	Invest-NHDE	9412

LOD	Description	Object Acct
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
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	Sch ID	Grade
2258	911 Dispatcher	GFA	10
2260	911 Operator	GFA	12
1519	Accountant	GFA	13
1360	Accounting Clerk	GFA	6
1510	Accounting Manager	GFA	17
1522	Accounting Supervisor	GFA	16
1525	Accounting Technician	GFA	7
1523	Accounting Technician (Cashier)	GFA	6
1524	Accounts Maintenance Specialist	GFA	8
1534	Accounts Maintenance Specialist (AP/PCard)	GFA	9
1533	Accounts Payable Specialist	GFA	9
3745	Adaptive Education Teacher	GFA	14
1260	Administrative Assistant	GFA	11
1292	Administrative Legal Secretary	GFA	12
1211	Administrative Services Officer	GFA	13
3314	Air Quality Engineer	GFA	16
1212	Air Transportation Director	GFA	18
4093	Aircraft Maintenance Technician / Pilot	GFA	17
4092	Aircraft Mechanic	GFA	14
4090	Aircraft Pilot	GFA	17
4094	Airport Maintenance Coordinator	GFA	13
3185	Animal Control Officer	GFA	11
3602	Anthropologist	GFA	15
1854	Application Systems Programmer	GFA	14
3411	Appraiser	GFA	11
3619	Archaeological Aide	GFA	7
3618	Archaeological Technician	GFA	7
3616	Archaeologist	GFA	13
3610	Archaeologist (Program Manager)	GFA	17
401	Assistant Attorney General	EXA	21
1195	Assistant Controller	GFA	19
1233	Assistant Department Manager	GFA	16
3678	Assistant Superintendent	EXA	19
1531	Associate Accountant	GFA	12
2149	Associate Attorney	EXA	19
1655	Associate Auditor	GFA	13
3312	Associate Civil Engineer	GFA	15
2019	Associate Contract Analyst	GFA	11
3318	Associate Environmental Engineer	GFA	14
3043	Associate Environmental Specialist	GFA	13
3814	Associate Family Therapist	GFA	14
3342	Associate Geologist	GFA	14
1418	Associate Human Resources Analyst	GFA	12
3363	Associate Hydrologist	GFA	14

Class Code	Position Classification Title	Sch ID	Grade
2164	Associate Juvenile Presenting Officer	GFA	12
1983	Associate Management Analyst	GFA	12
1660	Associate Minerals Auditor	GFA	13
3345	Associate Mining Engineer	GFA	14
3345	Associate Mining Engineer	GFA	14
3846	Associate Nutrition Worker	GFA	5
3851	Associate Nutritionist	GFA	12
3348	Associate Petroleum Engineer	GFA	14
2042	Associate Public Information Officer	GFA	12
3038	Associate Reclamation Specialist	GFA	13
2007	Associate Statistical Research Analyst	GFA	12
2146	Attorney	EXA	18
2142	Attorney Candidate	EXA	17
303	Attorney General	EXA	23
2055	Audio-Visual Technician	GFA	10
1654	Auditor	GFA	14
304	Auditor General	EXA	20
4049	Auto Body Repairer	GFA	10
4048	Auto Body Shop Supervisor	GFA	13
4042	Auto Parts Supervisor	GFA	12
4044	Auto Parts Technician	GFA	8
4053	Automotive Service Writer	GFA	11
4046	Automotive Technician	GFA	10
2245	Background Adjudicator (DPS)	GFA	14
1435	Background Investigations Manager	GFA	17
2246	Background Investigator (DPS)	GFA	11
3756	Behavioral Health Director	EXA	19
1422	Benefits Clerk	GFA	6
3735	Benefits Coordinator	GFA	15
3245	Biologist	GFA	13
3246	Botanist	GFA	13
2068	Broadcast Engineering Technician	GFA	13
2072	Broadcast Technician	GFA	12
1683	Budget Analyst	GFA	13
1680	Budget Officer	EXA	18
4080	Building Maintenance Supervisor	GFA	13
4082	Building Maintenance Worker	GFA	8
3405	Business Analyst	GFA	15
4004	Buyer	GFA	11
3711	Caregiver Resource Specialist	GFA	13
4173	Carpenter	GFA	10
3764	Case Assistant	GFA	7
3761	Case Management Specialist	GFA	13
3763	Case Worker	GFA	8

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

Class Code	Position Classification Title	Sch ID	Grade
3760	Caseworker Supervisor	GFA	12
1529	Cashier Services Supervisor	GFA	14
1530	Chapter Accounting Technician	GFA	10
3247	Chemist	GFA	13
1515	Chief Financial Officer	GFA	18
3350	Chief Geologist (Minerals)	EXA	20
2150	Chief Hearing Officer	EXA	18
211	Chief Legislative Counsel	EXA	23
2361	Chief Medical Investigator	EXA	20
201	Chief of Staff	EXA	20
206	Chief Operating Officer	EXA	22
2155	Chief Prosecutor	EXA	21
3632	Child Development Aide	GFA	5
3631	Child Development Worker	GFA	9
2172	Child Support Case Management Specialist	GFA	13
2170	Child Support Enforcement Officer	GFA	11
2171	Child Support Regional Manager	GFA	14
3311	Civil Engineer	GFA	16
3754	Clinical Director	EXA	19
3804	Clinical Family Therapist	GFA	17
3753	Clinical Psychologist	EXA	19
3702	Clinical Social Worker	GFA	16
3750	Clinical Specialist	GFA	16
3755	Clinical Specialist - Intern	GFA	15
3433	Collection Clerk	GFA	6
3432	Collection Officer	GFA	12
3820	Community Center Supervisor	GFA	11
3798	Community Health Environmental Research Tech	GFA	12
3792	Community Health Nurse	GFA	16
3790	Community Health Nurse Director	EXA	19
3791	Community Health Nurse Supervisor	GFA	17
3795	Community Health Worker	GFA	12
3799	Community Health Worker Intern	GFA	10
3793	Community Health Worker Supervisor	GFA	13
3821	Community Involvement Specialist	GFA	13
3737	Community Library Manager	GFA	16
3830	Community Resource Coordinator	GFA	10
3831	Community Services Coordinator	GFA	11
1843	Computer Operations Manager	GFA	16
1892	Computer Operator	GFA	7
2022	Construction Employment Analyst	GFA	11
3515	Construction Inspector	GFA	13

Class Code	Position Classification Title	Sch ID	Grade
3501	Construction Supervisor	GFA	12
2018	Contract Analyst	GFA	13
2020	Contract Compliance Officer	GFA	13
2015	Contracting Officer	EXA	18
402	Controller	EXA	21
3849	Cook	GFA	7
3850	Cook's Aide	GFA	5
2264	Corrections Captain	GFA	17
2265	Corrections Lieutenant	GFA	16
2267	Corrections Officer	GFA	12
2268	Corrections Officer Trainee	GFA	10
2266	Corrections Sergeant	GFA	14
3802	Counselor	GFA	12
3430	Credit Manager	GFA	17
2351	Criminal Information System Specialist	GFA	13
2209	Criminal Investigator	GFA	15
4083	Custodial Supervisor	GFA	10
4085	Custodian	GFA	6
1230	Department Manager I	GFA	16
1231	Department Manager II	GFA	17
1232	Department Manager III	GFA	18
400	Deputy Attorney General	EXA	22
2179	Deputy Chief of Police	EXA	19
2156	Deputy Chief Prosecutor	EXA	20
2023	Deputy Contracting Officer	EXA	17
1191	Deputy Division Director	EXA	19
1192	Deputy Executive Director	EXA	19
2316	Deputy Fire Chief	EXA	19
4142	Derrick Operator	GFA	10
3697	Developmental Specialist	GFA	13
2241	Digital Evidence Technician	GFA	13
3693	Director of Administrative Services	CO	69
2178	Director of Corrections	GFA	19
2177	Director of Criminal Investig	GFA	18
411	Director of Ethics and Rules	GFA	18
3699	Director of Financial Services	CO	69
1840	Director of Information Technology	GFA	19
301	Division Director	EXA	20
4140	Driller	GFA	11
4141	Driller Helper	GFA	8
4144	Driver	GFA	8
3655	Early Head Start Teacher	CO	61
3403	Economic Development Specialist	GFA	13
3408	Economist	GFA	17
3676	Education Administrator	GFA	18
1859	Education Data Network Specialist	GFA	14

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

Class Code	Position Classification Title	Sch ID	Grade
3688	Education Data Specialist	GFA	12
3677	Education Program Manager	GFA	16
3672	Education Specialist	GFA	13
3516	Electrical Inspector	GFA	14
4175	Electrician	GFA	12
2065	Electronic Technician	GFA	12
3741	Eligibility Technician	GFA	8
2288	Emergency Management Director	GFA	18
2287	Emergency Medical Responder	GFA	11
2284	Emergency Medical Technician - Basic	GFA	12
2283	Emergency Medical Technician - Intermediate	GFA	13
2285	Emergency Medical Technician - Intern	GFA	7
2286	Emergency Medical Technician - Recruit	GFA	9
2281	Emergency Medical Technician Instructor/Coordinator	GFA	14
2280	Emergency Medical Technician Supervisor	GFA	15
2290	Emergency Services Coordinator	GFA	14
2291	Emergency Services Liaison	GFA	9
1213	Employee Housing Manager	GFA	15
3673	Employment Assistance Officer	GFA	9
3696	Employment Development Specialist	GFA	13
2293	EMS Training Manager	GFA	17
1669	Energy Financial Analyst	GFA	14
3326	Engineering Aide	GFA	7
3325	Engineering Technician	GFA	12
3030	Environmental Department Manager	GFA	18
3317	Environmental Engineer	GFA	15
2188	Environmental Law Enforcement Officer	GFA	13
2189	Environmental Law Enforcement Recruit	GFA	10
2186	Environmental Law Enforcement Sergeant	GFA	15
3040	Environmental Program Manager	GFA	16
3031	Environmental Program Supervisor	GFA	15
3033	Environmental Specialist	GFA	14
3035	Environmental Technician	GFA	7
3911	Epidemiologist	GFA	17
4052	Equipment Mechanic	GFA	12
4050	Equipment Mechanic Supervisor	GFA	13
4148	Equipment Operator	GFA	11
2159	Ethics Investigator	GFA	13

Class Code	Position Classification Title	Sch ID	Grade
2160	Ethics Presenting Officer	GFA	15
2250	Evidence Technician	GFA	11
1261	Executive Assistant	GFA	15
302	Executive Director	EXA	20
421	Executive Protection Agent	GFA	14
420	Executive Protection Agent Supervisor	GFA	15
203	Executive Staff Assistant	GFA	15
3072	Extension Agent	GFA	12
4073	Facilities Maintenance Technician	GFA	11
1249	Facility Manager	GFA	16
3803	Family Therapist	GFA	16
3812	Family Therapist - Intern	GFA	15
3261	Fee Collector	GFA	7
3260	Fee Collector Supervisor	GFA	10
2289	Field Operations Manager	GFA	16
3502	Field Supervisor	GFA	10
2071	Film Liaison	GFA	12
2073	Film Production Assistant	GFA	9
3686	Financial Aid Counselor	GFA	12
1513	Financial Analyst	GFA	16
2330	Fire Captain	GFA	15
2315	Fire Chief	EXA	18
2332	Firefighter	GFA	11
2333	Firefighter Recruit	GFA	10
1512	Fiscal Manager (NPD)	GFA	17
3251	Fish Biologist	GFA	13
3183	Fish Culturist	GFA	8
3724	Fitness Specialist	GFA	11
4041	Fleet Coordinator	GFA	10
1855	FMIS Application Specialist	GFA	15
1845	FMIS Project Manager	GFA	16
4151	Food Distribution Truck Driver	GFA	9
3848	Food Service Coordinator	GFA	8
3058	Forest Maintenance Worker	GFA	7
3052	Forest Service Officer	GFA	9
3057	Forest Technician	GFA	7
3054	Forester	GFA	12
3059	Forestry Aide	GFA	5
3050	Forestry Department Manager	GFA	18
3458	Gaming Agent	GFA	13
3452	Gaming Audit Manager	GFA	16
3457	Gaming Auditor	GFA	14
3451	Gaming Enforcement Manager	GFA	16
3464	Gaming License Adjudicator	GFA	15
3454	Gaming License Technician	GFA	10
3453	Gaming Regulatory Investigator	GFA	12
3450	Gaming Regulatory Investigator & Licensing Manager	GFA	16

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

Class Code	Position Classification Title	Sch ID	Grade
3459	Gaming Surveillance Manager	GFA	16
3460	Gaming Surveillance Observer	GFA	11
3461	Gaming Surveillance Technician	GFA	12
1861	Geographic Information Systems Analyst	GFA	15
1860	Geographic Information Systems Supervisor	GFA	16
1862	Geographic Information Systems Technician	GFA	12
3341	Geologist	GFA	16
1021	Government & Legislative Affairs Associate	GFA	17
1022	Government & Legislative Communications Officer	GFA	17
2059	Graphic Designer	GFA	8
4086	Grounds Keeper	GFA	5
4145	Head Start Bus Driver	CO	59
3659	Head Start Classroom Teacher	CO	64
3649	Head Start ERSEA & Family Engagement Liaison	CO	63
3665	Head Start ERSEA Specialist	CO	65
3637	Head Start Fiscal Manager	CO	69
3648	Head Start Health & Nutrition Liaison	CO	63
3666	Head Start Health & Nutrition Specialist	CO	65
3661	Head Start Human Resources Assistant	CO	60
3636	Head Start Human Resources Manager	CO	69
3638	Head Start Information Systems Manager	CO	68
3667	Head Start Mental Health & Disabilities Specialist	CO	65
3639	Head Start Quality Assurance Manager	CO	68
3658	Head Start School Readiness Coach	CO	66
3635	Head Start Superintendent	CO	72
3663	Head Start Support Services Manager	CO	68
3640	Head Start Teacher	CO	61
3725	Health & Wellness Coordinator	GFA	13
3722	Health Education Technician	GFA	9
3721	Health Educator	GFA	13
3248	Health Physicist	GFA	13
1194	Health Services Administrator	EXA	20
3860	Health Services Administrator (ALTC)	EXA	19
3757	Health Services Administrator (Behavioral & Mental Health)	EXA	19
3870	Health Services Administrator (PHS)	EXA	19

Class Code	Position Classification Title	Sch ID	Grade
3736	Healthy School Coordinator	GFA	13
2151	Hearing Officer	GFA	16
4150	Heavy Equipment Operator	GFA	11
3626	Historic Preservation Program Manager	GFA	15
3771	Home Care Worker	GFA	6
3416	Homesite Agent	GFA	10
3192	Horticulturist	GFA	12
3421	Housing Specialist	GFA	12
1426	HR Background Check Technician	GFA	10
1407	HR IT Manager	GFA	16
1413	HR Operation & Development Manager	GFA	17
1421	HR Operations & Dev Spec	GFA	15
1411	HR Position Control Analyst	GFA	14
1431	HR Records Supervisor	GFA	12
1408	HR Recruitment Manager	GFA	15
1432	HR Support Services Specialist	GFA	15
1433	HR Technical Specialist	GFA	14
1430	HR/IT Support Technician	GFA	11
3675	HS Admin Regional Mgr	CO	64
3664	HS Community Partnership Mgr	CO	67
3629	HS Dine Language & Culture Specialist	CO	64
3660	HS Director of Educational Svs	CO	70
3683	HS Employee Relations Spec	CO	65
3633	HS Facilities & Safety Officer	CO	64
3679	HS Mental Health & Disab Liais	CO	63
3668	HS Paraprofessional	CO	60
3634	HS Prof Dev & Planning Spec	CO	67
3684	HS Regional Partnership Coordinator	CO	64
3687	HS School Readiness & Lang Imm	CO	67
3689	HS Student Data Specialist	CO	63
3669	HS Student Trans Supervisor	CO	64
1427	Human Resource Adjudicator	GFA	14
1417	Human Resources Analyst	GFA	13
1405	Human Resources Classification and Pay Manager	GFA	16
1401	Human Resources Director	GFA	18
1410	Human Resources Employee Relations Specialist	GFA	14
1414	Human Resources Generalist	GFA	15
1412	Human Resources Information Systems Supervisor	GFA	15
1420	Human Resources Manager (NPD)	GFA	17
1424	Human Resources Records Clerk	GFA	8

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

Class Code	Position Classification Title	Sch ID	Grade
1428	Human Resources Specialist (Behavioral Health)	GFA	13
1403	Human Resources Systems Manager	GFA	17
1419	Human Resources Technician	GFA	10
2166	Human Rights Investigator	GFA	13
3364	Hydrologic Technician	GFA	8
3362	Hydrologist	GFA	15
3404	Industrial Development Specialist	GFA	15
1877	Information Security Officer	GFA	16
1872	Information Systems Technician	GFA	10
1470	Insurance Claims Analyst	GFA	13
1471	Insurance Claims Examiner	GFA	10
504	Intern	GFA	7
2206	Internal Affairs Investigator	GFA	14
2205	Internal Affairs Supervisor	GFA	16
1668	Internal Auditor	GFA	16
2236	Investigator	GFA	13
1511	Investment Manager	GFA	18
4070	Irrigation Supervisor	GFA	12
2163	Juvenile Presenting Officer	GFA	13
3189	Kennel Officer	GFA	8
2021	Labor Compliance Officer	GFA	11
4143	Laborer	GFA	5
3412	Land Agent	GFA	11
3414	Land Support Agent	GFA	9
2154	Law Clerk - Intern	GFA	13
2251	Lead Police Records Clerk	GFA	8
3747	Lead Reimbursement Specialist	GFA	12
3413	Leasing Agent	GFA	11
202	Legal Counsel	EXA	20
1291	Legal Secretary	GFA	8
1017	Legislative Accounts Maint Spec	GFA	9
1014	Legislative Advisor I	GFA	14
1013	Legislative Advisor II	GFA	15
1010	Legislative Analyst	GFA	15
1015	Legislative Assistant	GFA	10
1011	Legislative Associate	GFA	14
210	Legislative Chief of Staff	EXA	19
1297	Legislative Clerk Supervisor	GFA	12
1016	Legislative District Assistant	GFA	13
1002	Legislative Financial Advisor	GFA	16
1005	Legislative Financial Manager	GFA	17
1012	Legislative Liaison	GFA	9
1004	Legislative Manager	GFA	17
1295	Legislative Reporter	GFA	8
1296	Legislative Reporter Supervisor	GFA	13
1298	Legislative Secretary I	GFA	8
1299	Legislative Secretary II	GFA	9

Class Code	Position Classification Title	Sch ID	Grade
1300	Legislative Secretary III	GFA	10
1003	Legislative Staff Assistant	GFA	16
1307	Legislative Transcriptionist	GFA	10
1355	Library Assistant	GFA	7
3738	Library Services Coordinator	GFA	12
3431	Loan Officer	GFA	13
3434	Loan Processor	GFA	7
2350	Local Agency Security Officer	GFA	12
4176	Locksmith	GFA	10
1362	Mail Clerk	GFA	6
4076	Maintenance Mechanic	GFA	12
4077	Maintenance Technician	GFA	10
1982	Management Analyst	GFA	13
3407	Marketing Specialist	GFA	14
2057	Media Production Specialist	GFA	13
2070	Media Production Technician	GFA	12
2056	Media Representative	GFA	13
2360	Medical Examiner	EXA	22
2362	Medical Investigator	GFA	14
4028	Mine Safety Officer	GFA	15
3002	Mineral Assessment Specialist	GFA	13
3355	Minerals & Royalty Management Director	EXA	20
1664	Minerals Audit Manager	GFA	17
1661	Minerals Auditor	GFA	14
1659	Minerals Royalty and Audit Manager	GFA	19
3344	Mining Engineer	GFA	16
3003	Mining Financial Analyst	GFA	15
501	Miss Navajo Nation	GFA	10
4147	Motor Coach Driver	GFA	9
3291	Museum Curator	GFA	14
3290	Museum Director	GFA	17
3295	Museum Exhibit Technician	GFA	8
3297	Museum Facilities Representative	GFA	8
3168	Natural Resource Enf Lieutenant	GFA	16
3169	Natural Resource Enf Mgr	GFA	17
3166	Natural Resource Enf Officer	GFA	13
3165	Natural Resource Enf Recruit	GFA	11
3167	Natural Resource Enf Sergeant	GFA	15
3823	Navajo Cultural Specialist	GFA	11
1228	Navajo Nation Fair Manager	GFA	14
1844	Network Manager	GFA	16
1848	Network Specialist	GFA	14
3847	Nutrition Education Technician	GFA	9
3845	Nutrition Worker	GFA	7
3842	Nutritionist	GFA	13
3806	Occupational Therapist	GFA	17
1367	Office Aide	GFA	5
1364	Office Assistant	GFA	7

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

Class Code	Position Classification Title	Sch ID	Grade
1366	Office Specialist	GFA	8
3701	Ombudsman	GFA	13
4178	Painter	GFA	10
2282	Paramedic	GFA	14
3698	Parent Educator	GFA	9
3695	Parent Training Coordinator	GFA	9
1218	Park Manager	GFA	13
3271	Parks Maintenance Worker	GFA	7
1526	Payroll Supervisor	GFA	15
1528	Payroll Technician	GFA	10
3852	Peer Counselor (Breastfeeding)	GFA	7
3347	Petroleum Engineer	GFA	16
3009	Petroleum Technician	GFA	13
3010	Petroleum Technician - Trainee	GFA	11
3808	Physical Therapist	GFA	17
3723	Physical Wellness Coordinator	GFA	9
1963	Planner	GFA	12
1962	Planner (Health)	GFA	15
3327	Planner/Estimator	GFA	14
1964	Planning Aide	GFA	6
4180	Plumber	GFA	12
2180	Police Captain	GFA	18
2190	Police Commander	GFA	18
2253	Police Dispatcher	GFA	6
2255	Police Identification Technician	GFA	7
2181	Police Lieutenant	GFA	17
2184	Police Officer	GFA	14
2240	Police Property Clerk	GFA	6
2249	Police Records Analyst	GFA	10
2248	Police Records Analyst Supervisor	GFA	12
2252	Police Records Clerk	GFA	7
2185	Police Recruit	GFA	13
2182	Police Sergeant	GFA	16
1980	Policy Analyst	GFA	14
3186	Predator Control Agent	GFA	10
3740	Prevention Specialist	GFA	12
1517	Principal Accountant	GFA	16
3614	Principal Archaeologist	GFA	16
3612	Principal Archaeologist (Contract Specialist)	GFA	15
2144	Principal Attorney	EXA	20
1652	Principal Auditor	GFA	17
1681	Principal Budget Analyst	GFA	16
3765	Principal Case Worker	GFA	13
3309	Principal Civil Engineer	GFA	19
2016	Principal Contract Analyst	GFA	16
3401	Principal Economic Development Specialist	GFA	16
3670	Principal Education Specialist	GFA	16
3323	Principal Engineering Technician	GFA	14

Class Code	Position Classification Title	Sch ID	Grade
3070	Principal Extension Agent	GFA	14
3055	Principal Forest Technician	GFA	11
3339	Principal Geologist	GFA	19
3360	Principal Hydrologist	GFA	17
1870	Principal Information Systems Technician	GFA	13
1663	Principal Minerals Auditor	GFA	16
3351	Principal Mining Engineer	GFA	19
3843	Principal Nutrition Worker	GFA	10
3840	Principal Nutritionist	GFA	15
3349	Principal Petroleum Engineer	GFA	19
1960	Principal Planner	GFA	15
1990	Principal Program Analyst	GFA	15
1851	Principal Programmer Analyst	GFA	16
3315	Principal Remediation Engineer	GFA	19
3706	Principal Social Service Representative	GFA	11
3703	Principal Social Worker	GFA	15
4005	Principal Stores Clerk	GFA	8
3730	Principal Substance Abuse Counselor	GFA	14
3338	Principal Superfund Geologist	GFA	19
1665	Principal Tax Auditor	GFA	16
2165	Principal Tribal Court Advocate	GFA	18
3712	Principal Victim Witness Advocate	GFA	14
2069	Production Coordinator	GFA	12
1992	Program Analyst	GFA	13
1993	Program Evaluation Manager	GFA	16
1235	Program Manager I	GFA	15
1236	Program Manager II	GFA	16
1237	Program Manager III	GFA	17
1246	Program Supervisor I	GFA	13
1247	Program Supervisor II	GFA	14
1248	Program Supervisor III	GFA	15
1853	Programmer Analyst	GFA	14
1850	Programmer Analyst Supervisor	GFA	17
1252	Programs and Projects Specialist	GFA	12
3503	Project Manager	GFA	13
4017	Property Clerk	GFA	6
4015	Property Supervisor	GFA	12
1965	Proposal Writer	GFA	14
2158	Prosecutor	GFA	16
305	Public Defender Director	EXA	21
2041	Public Information Officer	GFA	13
2259	Public Safety Answering Point Supervisor	GFA	13
2257	Public Safety Telecommunications Operator	GFA	9
4030	Radio Technician	GFA	10

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

Class Code	Position Classification Title	Sch ID	Grade
1219	Ranch General Manager	GFA	17
3179	Ranch Hand	GFA	10
3174	Range Conservationist	GFA	12
3172	Ranger	GFA	13
3175	Ranger Dispatcher	GFA	6
3170	Ranger Lieutenant	GFA	16
3173	Ranger Recruit	GFA	11
3171	Ranger Sergeant	GFA	15
3037	Reclamation Specialist	GFA	15
1306	Records Clerk	GFA	6
3682	Recreation Aide	GFA	6
3681	Recreation Coordinator	GFA	10
3680	Recreation Specialist	GFA	12
3510	Registered Architect	GFA	17
3328	Registered Land Surveyor	GFA	15
3780	Registered Nurse	GFA	17
3321	Registered Surveyor	GFA	15
3744	Rehabilitation Services Technician	GFA	10
3734	Reimbursement Specialist	GFA	11
3041	Remedial Project Manager	GFA	14
2006	Research Assistant	GFA	7
3766	Resident Caseworker	GFA	10
3774	Residential Guidance Technician	GFA	7
3775	Residential Supervisor	GFA	10
1415	Retirement Officer	GFA	10
1404	Retirement Plan Administrator	GFA	18
1672	Revenue Data Specialist	GFA	11
3418	Right-Of-Way Agent	GFA	10
1863	Rural Addressing/GIS Coordinator	GFA	13
1864	Rural Addressing/GIS Technician	GFA	12
4025	Safety Officer	GFA	15
4027	Safety Technician	GFA	9
1368	Sales Clerk	GFA	6
3039	Sanitarian	GFA	14
2340	Security Guard	GFA	8
3767	Self Reliance Field Site Mgr	GFA	15
1518	Senior Accountant	GFA	14
3184	Senior Animal Control Officer	GFA	12
3603	Senior Anthropologist	GFA	17
3410	Senior Appraiser	GFA	13
3617	Senior Archaeological Technician	GFA	8
3615	Senior Archaeologist	GFA	15
3613	Senior Archaeologist (Contract Representative)	GFA	14
2145	Senior Attorney	EXA	19
1653	Senior Auditor	GFA	15

Class Code	Position Classification Title	Sch ID	Grade
4043	Senior Auto Parts Technician	GFA	9
4045	Senior Automotive Technician	GFA	11
1682	Senior Budget Analyst	GFA	14
4081	Senior Building Maintenance Worker	GFA	10
4172	Senior Carpenter	GFA	12
3762	Senior Caseworker	GFA	10
3824	Senior Center Supervisor	GFA	10
3630	Senior Child Development Worker	GFA	10
3310	Senior Civil Engineer	GFA	18
3794	Senior Community Health Worker	GFA	13
1891	Senior Computer Operator	GFA	11
3500	Senior Construction Supervisor	GFA	15
2017	Senior Contract Analyst	GFA	14
3801	Senior Counselor	GFA	14
2208	Senior Criminal Investigator	GFA	16
4084	Senior Custodian	GFA	8
3402	Senior Economic Development Specialist	GFA	15
3671	Senior Education Specialist	GFA	14
4174	Senior Electrician	GFA	13
3324	Senior Engineering Technician	GFA	13
3316	Senior Environmental Engineer	GFA	18
2187	Senior Environmental Law Enforcement Officer	GFA	14
3032	Senior Environmental Specialist	GFA	15
3034	Senior Environmental Technician	GFA	8
3910	Senior Epidemiologist	GFA	18
4051	Senior Equipment Mechanic	GFA	13
3071	Senior Extension Agent	GFA	13
4072	Senior Facilities Maintenance Technician	GFA	12
3685	Senior Financial Aid Counselor	GFA	14
2331	Senior Firefighter	GFA	13
3056	Senior Forest Technician	GFA	8
3053	Senior Forester	GFA	14
3462	Senior Gaming Surveillance Observer	GFA	13
3340	Senior Geologist	GFA	17
3720	Senior Health Educator	GFA	14
4149	Senior Heavy Equipment Operator	GFA	13
3415	Senior Homesite Agent	GFA	12
3420	Senior Housing Specialist	GFA	14
1416	Senior Human Resources Analyst	GFA	14
1429	Senior Human Resources Technician	GFA	11
3361	Senior Hydrologist	GFA	16

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

Class Code	Position Classification Title	Sch ID	Grade
1871	Senior Information Systems Technician	GFA	12
2235	Senior Investigator	GFA	15
1290	Senior Legal Secretary	GFA	10
4075	Senior Maintenance Mechanic	GFA	13
1981	Senior Management Analyst	GFA	15
3001	Senior Mineral Assessment Specialist	GFA	14
1662	Senior Minerals Auditor	GFA	15
3343	Senior Mining Engineer	GFA	18
1847	Senior Network Specialist	GFA	15
3844	Senior Nutrition Worker	GFA	8
3841	Senior Nutritionist	GFA	14
1365	Senior Office Specialist	GFA	10
4177	Senior Painter	GFA	12
3270	Senior Parks Maintenance Worker	GFA	8
1527	Senior Payroll Technician	GFA	11
3346	Senior Petroleum Engineer	GFA	18
3008	Senior Petroleum Technician	GFA	14
1961	Senior Planner	GFA	14
4179	Senior Plumber	GFA	13
1991	Senior Program Analyst	GFA	14
1852	Senior Programmer Analyst	GFA	15
1251	Senior Programs and Projects Specialist	GFA	15
4016	Senior Property Clerk	GFA	8
2157	Senior Prosecutor	GFA	17
2040	Senior Public Information Officer	GFA	14
3036	Senior Reclamation Specialist	GFA	16
3042	Senior Remedial Project Manager	GFA	16
3419	Senior Right-Of-Way Agent	GFA	12
4026	Senior Safety Technician	GFA	11
3707	Senior Social Service Representative	GFA	9
3704	Senior Social Worker	GFA	14
2001	Senior Statistical Research Analyst	GFA	14
4006	Senior Stores Clerk	GFA	7
3731	Senior Substance Abuse Counselor	GFA	11
3365	Senior Superfund Hydrogeologist	GFA	17
2147	Senior Tax Attorney	EXA	19
1656	Senior Tax Auditor	GFA	15
1670	Senior Tax Compliance Officer	GFA	14
2161	Senior Tribal Court Advocate	GFA	17
3709	Senior Victim and Witness Advocate	GFA	13
3691	Senior Vocational Rehabilitation Counselor	GFA	13

Class Code	Position Classification Title	Sch ID	Grade
4002	Senior Warehouse Worker	GFA	8
3285	Senior Zookeeper	GFA	10
3456	Slot Compliance Assistant	GFA	12
3455	Slot Compliance Manager	GFA	16
3796	Social Hygiene Technician	GFA	9
3708	Social Service Representative	GFA	7
3705	Social Worker	GFA	13
2242	SORNA Registrant	GFA	11
2295	Special Operations Coordinator	GFA	15
3807	Speech Language Pathologist	EXA	18
205	Staff Assistant	GFA	12
1442	Staff Training Coordinator	GFA	12
2002	Statistical Research Analyst	GFA	13
2003	Statistical Technician	GFA	7
2004	Statistician/Demographer	GFA	16
4007	Stores Clerk	GFA	6
3732	Substance Abuse Counselor	GFA	10
3733	Substance Abuse Health Educator	GFA	13
403	Superintendent of Schools	EXA	20
3611	Supervisory Archaeologist	GFA	16
3320	Supervisory Land Surveyor	GFA	14
1841	Systems and Programming Manager	GFA	17
2148	Tax Attorney	EXA	18
1657	Tax Auditor	GFA	14
1671	Tax Compliance Officer	GFA	12
3178	Telecommunications Supervisor	GFA	12
500	Temporary Employee		
4170	Trades Helper	GFA	7
3811	Traditional Counselor	GFA	13
3810	Traditional Practitioner	GFA	14
505	Trainee	GFA	5
1444	Training & Development Supervisor	GFA	14
1443	Training Instructor	GFA	12
1441	Training Manager	GFA	15
4032	Transit Dispatcher	GFA	9
1250	Transit Manager	GFA	17
1966	Transit Planner	GFA	13
3743	Treatment Coordinator	GFA	13
2162	Tribal Court Advocate	GFA	16
3797	Tuberculosis Control Technician	GFA	9
1842	User Services Manager	GFA	17
4047	Vehicle Service Worker	GFA	7
3829	Veterans Claims Examiner	GFA	13
3825	Veterans Service Officer	GFA	11
3073	Veterinarian	GFA	17
3075	Veterinary Aide	GFA	6
3078	Veterinary Medical Officer	EXA	20
3079	Veterinary Mixed Practice	EXA	20

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

Class Code	Position Classification Title	Sch ID	Grade
3710	Victim and Witness Advocate	GFA	12
1229	Vital Statistics Manager	GFA	13
2005	Vital Statistics Technician	GFA	8
3692	Vocational Rehabilitation Counselor	GFA	12
3826	Volunteer Services Coordinator	GFA	9
4078	Voter Machine Technician	GFA	8
3835	Voter Registration Specialist	GFA	11
4001	Warehouse Supervisor	GFA	11
4003	Warehouse Worker	GFA	7
3025	Water Code Compliance Officer	GFA	13
3021	Water Development Technician	GFA	11
1849	Web Developer	GFA	15
3007	Weights and Measures Inspector	GFA	10

Class Code	Position Classification Title	Sch ID	Grade
4181	Welder	GFA	10
3180	Wildlife Biologist	GFA	13
3181	Wildlife Conservation Officer	GFA	13
3187	Wildlife Law Enforcement Manager	GFA	15
3188	Wildlife Manager	GFA	16
3182	Wildlife Technician	GFA	8
502	Youth Employee		
3280	Zoo Curator	GFA	12
3284	Zookeeper	GFA	9
3249	Zoologist	GFA	13

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
9116	Administrative Director of the Courts*	71
9149	Administrative Services Officer*	64
2149	Associate Attorney*	70
9012	Associate Justice*	71
9142	Automation Info. Services Spec.*	62
9244	Bailiff*	60
9174	Bi-Culture Training Manager*	66
9250	Budget Analyst*	67
9252	Budget Specialist*	65
9165	Carpenter*	62
9011	Chief Justice*	74
9125	Chief Probation Officer*	68
9254	Compliance Officer*	69
9148	Computer Operations Analyst*	65
9162	Construction Project Manager*	69
9124	Court Administrator*	68
9020	Court Solicitor*	70
9255	Court Statistician*	69
9120	Director of Human Resources*	70
9113	District Court Clerk*	60
9013	District Court Judge*	69
9241	District Court Probation Officer*	62
9154	Document Technician*	58
9164	Facilities Maintenance Technician*	61
9249	Financial Analyst*	67
9118	Financial Services Director*	70
9132	Financial Specialist*	65
9115	Government Affairs Director*	68

Class Code	Position Classification Title	Salary Grade
9257	Human Resources Analyst*	67
9158	Human Resources Specialist*	63
9147	Information Data Technician*	60
9141	Information Technology Director*	69
9301	JB Custodian*	60
9159	Judicial Executive Assistant*	68
9030	Judicial Hearing Officer *	66
9023	Judicial Law Clerk*	67
9302	Judicial Navigator*	63
9258	Judicial Recruiter*	67
9150	Judicial Staff Assistant*	65
9157	Office Technician*	60
9171	Peacemaking Program Coordinator*	67
9256	Predisposition & Presentencing Investigator*	62
9251	Procurement Analyst*	67
9253	Procurement Specialist*	65
9138	Programmer Support Specialist*	66
9240	Senior Probation Officer*	67
9232	Sr Traditional Program Specialist*	65
9022	Staff Attorney*	68
9110	Supreme Court Administrator*	69
9111	Supreme Court Clerk*	61
9021	Supreme Court Law Clerk*	70
9146	Systems & Program Manager*	69
9173	Traditional Dine' Researcher*	63
9234	Traditional Program Specialist*	61
9119	Training Manager*	67

THE NAVAJO NATION Estimated Employee Benefit Rates Fiscal Year 2027

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	2.34%	2.34%	2.34%	2.34%	2.34%	2.34%
OTHER BENEFITS:						
Annual Leave	2.50%			2.50%	2.50%	
Group Insurance	10.30%	10.30%		10.30%	10.30%	10.30%
Retirement	7.60%	7.60%		10.00%	14.70%	7.60%
401K Plan	3.00%	3.00%		3.00%	3.00%	3.00%
Deferred Compensation		10.00%				20.00%
Total Estimated Rates:	33.39%	40.89%	9.99%	35.79%	40.49%	50.89%

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

Reviewed & Approved by: Robert Willie
Robert Willie, Assistant Controller

Date: 04/23/26

Reviewed & Approved by: Sean McCabe
Sean McCabe, Controller

Date: 4/23/2026 | 1:29 PM MDT

FY 2027 VEHICLE INSURANCE RATES

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

PP	Vehicles under 1 ton	\$161.52
IT	Vehicles over 1 ton	\$457.61
M	Motorcycles	\$298.34
TR	Smeal rigs	\$1,235.47
TR	Dump Trucks	\$1,235.47
TR	Semi-Trucks	\$1,235.47
CP	Cherry Picker	\$2,287.88
TR	5 ton Trucks	\$1,235.47
B	40 plus passenger buses	\$4,575.76
B1	31 - 39 passenger buses	\$2,745.45
B2	16 - 30 passenger buses	\$777.88
B3	15 and under passenger buses/vans	\$549.09
RV	Recreational vehicles	1,399.30
P	Police Unit	\$762.63
A	Ambulance	\$2,307.29
F	Fire Truck	\$2,307.29
<p>[All other vehicles, not listed above, contact Risk Management] (928) 871-6335 Auto liability: \$196.75/ Year Per Vehicle.</p> <p>** The Risk Management Program does not insure GSA vehicles for Auto Liability Coverage</p>		

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 2027 FLEET MANAGEMENT USER RATES

1. Fiscal Year 2027 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	\$489	41¢	\$160	41¢	\$35/day	41¢
	III	¾ Ton Pickup Trucks, 2WD	\$5,868/yr.		\$1,920/yr.			
	XIII	Full Size Sedan						
B	II	½ Ton Pickup Trucks, 4WD	\$520	53¢	\$178	53¢	\$35/day	53¢
	IV	¾ Ton Pickup Trucks, 4WD	\$6,240/yr.		\$2,136/yr.			
	V	1Ton Pickup Trucks (2WD/4WD)						
	IX	Van Passenger/Cargo						
	XVII	Mid-Size Sports Utility (5pass.), 4 WD						
	IV	¾ Ton Pickup Trucks, 4WD	\$573	56¢	\$191	56¢	\$35/day	56¢
	V	1Ton Pickup Trucks (2WD/4WD) (Diesel Powered Vehicles)	\$6,876/yr.		\$2,292/yr.			
C	X	Sport Utility (9 Passenger), 4WD	\$563	53¢	\$187	53¢	\$35/day	53¢
	XV	Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	\$6,756/yr.		\$2,244/yr.			
D	VI/VII	2 Ton and over Trucks (33,000 GVW or less)	\$584	56¢	\$301	56¢	\$35/day	56¢
		2 Ton and over Trucks (33,000 GVW or less) (Diesel Powered Vehicles)	\$7,008/yr.		\$3,612/yr.			
	VII	3 Ton Trucks (33,001 GVW or more) (Diesel Powered Vehicles)	\$595	58¢	\$307	58¢		
			\$7,140/yr.		\$3,684/yr.			
			\$595	58¢	\$307	58¢		
			\$7,140yr		\$3,684/yr.			
E	XI	All Police Vehicles (Police) Sports Utility, 4WD	\$591	48¢	\$194	48¢		
	XVI	(Police) Sedan	\$7,092/yr.		\$2,328/yr.			
F	VIII	Ambulance			\$233	56¢		
					\$2,796/yr.			
		Head Start Buses			\$223	48¢		
					\$2,676/yr.			

- 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 2027 must be renewed no later than September 1, 2026. Rates are subject to change depending on fuel economy in April, 2026.
- Daily Vehicle Rental Rate: \$35 per day and 41¢, 53¢, and 56¢ 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 2027 DUPLICATING SERVICES RATES

A. Duplicating Rates:

No.	SERVICE	COST	DESCRIPTION
1.	Copies, Black & White	.25 /copy	Includes letter, legal, 11" x 17" and cover stock
2.	Copies, Color	.30 /copy	Copiers located outside Duplicating Services Prgm. Includes letter, legal, 11 x 17" and cover stock.
3.	Binding	.90 /copy	Includes binding services.
4.	Facsimile (Fax)	1.00 /page	Includes incoming and outgoing transmissions.
5.	Laminating	2.00 /page	Standard Laminate \$2.00 / 24" & over \$4.00
6.	NCR/Carbonless Paper	.60 /copy	Includes 2, 3 and 4 parts.
7.	Clear Cover(s)	.55¢ /copy	8½ x 11" clear cover for reports, booklets, etc.
8.	Scanning	.30 /copy	Includes: Basic scan to USB only
9.	Colored Paper	.30 /page	**This service is for the color paper that customers request their copying job on other than the white bond.**
10.	Premium Paper	.50 /page	Ex: Linen, gloss, synthetic, etc.
11.	Cover Stock BW	.35 /page	Include sizes:8½ x 11" and 11 x 17" (b & w only)
12.	Color Copy Cover Stock	.90 /page	Include sizes:8½ x 11" and 11 x 17" (color only)

B. Specialized Services:

No.	SERVICE	COST	DESCRIPTION
1.	Business Card / Cutting	\$5.00/sheet	Standard stock, includes color, B&W. **For letter size layout only. **
2.	High Volume Poster 13x19 color	\$5.00/each	Heavy stock, includes color print.
3.	High Volume Banner	\$7.00 sq. ft. (B & W) \$10.00 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	\$4 per cut (10sheets or less) \$25.00 flat rate	Cutting/Folding services for letter, legal, 11x17, 13x19 and including banner materials.
6.	Tabs	.25 /each	8½ x 11" white tab(s)
7.	Grommets	.25 /each	Used on Vinyl Banners

C. Monthly Usage Fees and Meter Fees:

No.	COPIER MODEL	MONTHLY USAGE FEES	COPIER MODEL UNITS
1.	Meter Count (B & W)	.18 /copy	Copiers located outside Duplicating Services Prgm. (Meter Usage)
	Meter Count (Color)		Copiers located outside Duplicating Services Prgm. (Meter Usage)
2.	Low – Volume	\$200	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 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. Individual should be different from Part VII.

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 4 only) from the Program/Department budget, the specific amount (in the Amount column) of funds are to be transferred from. 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.

Part IV: Provide information showing which object codes or line items, including the description and Level of Detail (LOD 4 only), budget funds from the "transfer from" portion of the chart will be transferred to. 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 in Part I and approver in Part VII 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.

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, pages 33 and 37. For the purpose of project budgeting, this form replaces 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 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. Plan start and end date should correlate with any reversion language in the appropriating resolution. (Note: Program should also acknowledge the reversion plan and appropriation resolution).
- 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 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:

- A. Grant application / funding proposal is prepared accurately and completely by the programs and those obtained required Administrative review as authorization by the Nation first prior to submission to funding agency.
- B. The Grant Agreement on award and modification of Grant Agreement that is issued by funding agency is accepted by the Nation through Administrative review first as authorization for implementation.
- C. Budget in the grant application and on the amount of grant award is prepared using Navajo Nation Budget Forms (NNBF) that is required by this BIM.
- D. The budget for grant award is assigned a FMIS Company and/or Business Unit number. Based on that the budget is entered in FMIS and the award is authorized for implementation by Transmittal issued by CGS/OMB.

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.
 - Checklist – Closeout Report on Grant Agreement - Appendix K-6
- B. 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.
- C. 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 referred to in SECTION 1. 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. The budget for fringe benefits shall be LOD 5 and the rest of the Object Codes shall be 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 budget on NNBFs 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 NNBFs. 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 AGREEMENT ON 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)(l)(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]
- (c) Recommend approval or disapproval of any application and/or proposal[.]"

- b. Review on all Grant Application/Funding Proposal, Grant Agreement on Awards and Modification to Grant Agreement shall be submitted under the applicable Administrative Review cover by the Program for review and surname by the reviewers.

- 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. The proposed contract shall be submitted through the Administrative Review and obtain full review first prior to action by the Committee(s).
- 2. P.L. 93-638 Contracts – BIA / IHS. Proposed Successor Annual Funding Agreements ("SAFA") on existing contracts shall be submitted through the Administrative Review and obtain full review first prior to action by the Branch Chief.
- 3. Non-Initial P.L. 93-638 Contracts. All grant applications/funding proposals for non-638 contract funding shall be submitted through the Administrative Review and obtain full review first prior to submission to the 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 4. (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 GRANT AGREEMENT ON 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 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 Check Sheet on Calculating Budget for IDC Recovery (see Appendix K-4);

(c) if applicable, report the need for required cash / in-kind match on NNBF 6;

4. Awards by 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 AGREEMENT ON AWARD, AND MODIFICATION OF GRANT AGREEMENT TO MEET DEADLINES OR IMPLEMENT AWARD PROMPTLY.

When a Program is facing an imminent funding deadline, the Grant Application, Grant Agreement (Agreement) on award or modification of Agreement 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 in writing 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 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. The 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 IMPLEMENT.

The quickest way to have grant authorized for implementation by OMB is to ensure that the application or request for renewal of multi-year Contract / Agreement is processed through the Administrative Review and is deemed sufficient. The conditions or processes under which OMB will assign FMIS Business Unit on the grant, enter budget in FMIS and authorize implementation is shown below.

A. When an application/proposal is reviewed through the Administrative Review process prior to submission to funding agency and the 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 budget on the award in the FMIS. If the Branch Chief’s signature is not necessary, OMB may enter the budget in the FMIS.

B. When an application is reviewed through the Administrative Review process and the grant award is not consistent with the application, the applicable correction or modification to the budget shall be made by the Program to match the award and the NOA, and supporting documents shall be submitted to OMB. OMB will determine if the award needs to obtain the full Administrative Review before the budget is entered in the FMIS and authorized for implementation.

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 shall submit the application and the NOA or Grant Agreement through the Administrative Review process for acceptance by the Navajo Nation first. Thereafter OMB will enter the budget into the FMIS and authorize implementation.

D. 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 to the 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.

- E. Subject to recommendation by OMB and approval by OCC Controller, 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 authorized for unrestricted budget use. OMB may recommend, and OOC Controller may approve, such restricted budget use based on meeting the following criteria:
1. Generally, only recurring grants shall be considered for restricted budget use 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 OOC Controller;
 2. The grant application must be deemed sufficient by OMB and obtained full Administrative Review prior to submission by the Nation 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 Controller, authorization for restricted budget use 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. 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 additional fund source to Navajo Nation General Funds and other Navajo Nation Funds for the Program. 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 pay IDC funds.
 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. Budget on amount of 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'bi'k'iyáti' Committee pursuant to 2 N.N.C. §701(A)(10). The Program requesting such waivers must commit its Navajo Nation 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 a Grant Agreement 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.
 - a. OMB will work with administrative oversight and committee oversight to maximize the multi Fiscal Year grant agreement IDC recovery.
 - b. OMB external contacts and grants sections will report to the BFC and oversight committee on a quarterly basis on available balances and expenditure rate.
- 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. $\text{Budget for IDC Recovery} = \text{IDC Base} - [\text{IDC Base} / (1 + \text{IDC Rate})]$.
 - 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 9. REQUEST FOR MODIFICATION OF GRANT AGREEMENTS.

- A. The types of modifications to Grant Agreements, as requested by the Navajo Nation, include extension of the end date of the grant period; carryover of unexpended grant award 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 (AFA) is as follows. The carryover funds on P.L. 93-638 Contracts or 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 10. ADDRESSING REQUIRED CASH MATCH ON EXTERNAL FUNDS.

Cost sharing contributions required by the funding agency shall be accounted for in the budget of the grant. 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 NNBF6.

- 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 NNBF6 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 NNBF6 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 NNBF6.

SECTION 11. NEW MEXICO INTERGOVERNMENTAL AGREEMENTS

- A. New Mexico Intergovernmental Agreements (NM IGSA) are governed by this Section only and are not required to follow the process or requirements outlined above.
- B. Applications are not required prior to a NM IGA being submitted through the 164 Review Process.
- C. NM IGAs are submitted by the applicable oversight program through the 164 Review Process.
- D. The only exhibits required for a NM IGA are those identified in the IGA itself. The Navajo Nation shall not require additional exhibits be provided by the oversight program.
- E. NM IGA funds are carried over each year until the expiration of the Grant Agreement.

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 filled out and submitted. The first FORM SoC is to reduce the budget on 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 Fiscal Year 2027, 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. 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 the actions necessary to resolve the issue and avoid further carryover.
- D. 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 12. A. above.

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

- A. Pursuant to 12 NNC §810(H) Comprehensive Budget means a budget which includes a Capital and Operating Budget covering all governmental proprietary and fiduciary funds for each annual Fiscal Year. Based on that external grants that are anticipated to be available for operation during FY 2027 shall not be reported in FY 2027 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 the results 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 based 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.

SECTION 14. CLOSEOUT OF GRANT AGREEMENT / FUNDING CONTRACT.

- A. The Grant Agreement / Funding Contract referred to as Agreement shall be closed out internally at the Navajo Nation (Nation) to show the terms and conditions, any special conditions or any other requirements of the Agreement have been satisfied by the Nation. Based on completed Close Out report a Post Edit Code “CO” Closed Out will be entered on FMIS Company Number and Business Unit (BU) of the grant by OMB.
 - 1. The budget and BU on the Agreement that has been Closed Out shall not be used. No procurement, no financial transactions such as payment, journal voucher adjustments shall be processed.
 - 2. The documents and financial records on the grant shall be subject to the record retention requirement of the funding agency. For example, records on federal grants must be kept for three (3) years after audit.
- B. Parties Responsible for Submission of Close Out Report.
 - 1. The Program Manager shall:
 - a) Prepare Closeout Report Checklist (Appendix K-6) on the grant and ensure all the required reports and documents are obtained and attached.
 - b) Within ten (10) days after all the final reports on the Agreement is submitted to the funding agency, obtain a Release of Claim or written statement by Funding Agency to the Nation. The Release of Claim verifies the Nation has satisfied its obligations under the Agreement and releases the Nation from any liability and claims associated with the Agreement.
 - 2. The Division Director shall review the Closeout Report prepared by the Program Manager to be informed of the grant, ensure compliance with the procedures herein and sign the Closeout Report indicating compliance.
 - 3. Office of the Controller submits financial report including the final to the funding agency and copies the Program and OMB. If need be, submit a revised final financial report to the funding agency.
 - 4. Office of the Management and Budget:
 - a) Shall provide technical assistance on the Closeout Report procedures upon request by the Division Director.

- b) Based on Closeout Report that has completed the review and approval process and found sufficient, shall enter Post Edit Code "CO" Closed Out on FMIS Company Number and Business Unit of the grant and issue Transmittal as confirmation and copy all concerned.
 - c) Shall return the Closeout Report that is found to be insufficient to the Division Director with written explanation and action needed to resolve.
 5. Reviewers of Closeout Report Checklist shall be in the order listed herein, the Division Director, OOC and OMB.
- C. Close Out Process.
1. Begins when the Agreement ending date expires and all good and/or services have been delivered or performed. A FMIS Post Edit Code "N", Cannot Post Transactions, shall be entered on FMIS Company Number and Business Units that have expired by OMB.
 2. Is completed when all administrative actions are completed e.g., final payment has been made to vendor, all funds have been reimbursed to the Nation by the funding agency, the final progress and financial reports have been submitted to the funding agency, and any audit disputes resolved, and a Release of Claim executed.
- D. Preparation for Completion of Final Financial Report by OOC.
1. In coordination with OOC, the Program shall close open commitments fifteen (15) days prior to the ending date of the Agreement.
 2. In coordination with OMB, the Program shall clear deficits or over expenditures on cost types (object codes) on Business Units fifteen (15) days prior to the ending date of the Agreement.
- E. The Close Out report shall be submitted no later than fifteen (15) days after the due date of the final financial and progress report of the Agreement. The Closeout Report Checklist (Appendix K-6) shall be filled out and supported by the following reports and submitted to the reviewers for verification and signature:
1. Final Financial Report submitted to the Funding Agency by Office of the Controller.
 2. Final Progress / Narrative Report submitted to the Funding Agency by the Program.
 3. Audit Report filed with the federal government by the Office of the Controller.
 4. Any other required reports submitted to the Funding Agency by the Program.
 5. A Release of Claim or written statement issued by Funding Agency to the Nation.
- F. Final adjustment to budget on funding award based on final financial report.
1. If the final financial report shows the total funds received on the grant exceeded the total expenditure on the grant, the excess funds should be reimbursed to the funding agency by the Nation. The Program shall prepare a request for direct payment for the amount of the excess funds and submit it to OOC for processing. A form Summary of Change to Budget on External Grant shall be prepared by the Program to reduce the budget to the actual amount of expenditure. If need be, a revised final financial report shall be submitted to the funding agency by OOC and copy the Program and OMB.
 2. If the final financial report shows the total funds received on the grant are less the total expenditure on the grant and efforts to collect the underfunding has been exhausted, the deficit funding shall be addressed based on OOC Finance and Accounting Policies.
- G. All Closeout action shall be completed no later than thirty (30) days after the Closeout Report Checkoff list is submitted by the Program pursuant to SECTION 14. E. above.

SUMMARY OF CHANGES ON EXTERNAL FUND BUDGET INSTRUCTIONS**Purpose:**

This form shall be submitted to account for an 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.

THE NAVAJO NATION
SUMMARY OF CHANGES on EXTERNAL GRANT BUDGET
BASED ON CONTRACT MODIFICATION NO. _____
(For increase or decrease to initial Annual Funding Awarded Only)

PART I. PROGRAM / GRANT INFORMATION:				
Title of Program: _____		FMIS Business Unit No. _____		
Title of Grant : _____		Grant No.: _____		
CFDA No.: _____		Original Funding Period: Start - End: _____		
PART II. BUDGET INFORMATION: In Columns A thru C below, enter data that is in the FMIS currently and at LOD 6.				
(A)	(B)	(C)	(D)	(E)
Cost Type	Description	Revised Budget	Amount of Change (+/-) This Mod. *	Adjusted Budget (Sum of C & D)
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTALS:		-	-	-
CONTRACTS & GRANTS PROGRAM REVENUE:				
* <u>On separate page</u> , provide justification on cost type(s) that are affected in Column D. This is a condition for processing the change. The modified budget will be authorized for use until the change is entered into FMIS by CGS/OMB.				
PART III. CERTIFICATION:				
Program Manager (print): _____		Division/Executive Director (print): _____		
Signature/Date: _____		Signature/Date: _____		
PART IV. CGS / OMB USE ONLY				
Verified & Recommend Approval: _____		Approval for FMIS Entry: _____		
Contract Analyst - Signature / Date		Contracting Officer - Signature / Date		
Copy: _____	Contract files	Contract Accounting/OOC	FY'27 NN BIM	

**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 <input type="checkbox"/>	NO <input type="checkbox"/>
G. Is Unexpended Award carried over at the end of funding year?	<input type="checkbox"/>	<input type="checkbox"/>

III. Information on Funding Need and Cost Contributions:

A. Total Cost of the Project or Activity:		\$	100,000
	<u>Entity Contributors</u>	<u>Percent</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.	Title of Grant / Funding Agency	Grant No.	FMIS Co. No.
	BUs, attach list if several BUs		
B.	Original term (start & ending date) of Multiyear Contract.		
	Current End Date:	Requested End Date:	
C.	Original term (start & ending date) of Annual Funding.		
	Current End Date:	Requested End Date:	
D.	FMIS Budget Expenditure Report, as of:		
	Total Award	Expenditure	Obligation
	Balance		
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:			
	Program Manager / Date	Division Director / Date	
II. Section Below for CGS / OMB Use Only			
1	Date Request Logged In at CGS/OMB:		
2	Comment on Issues, Concerns; Recommendations & if Request is Approved or Not:		
3. Signatures:			
	Review & Recommendation By / Date	Approved By / Date	

FY'27 NN BIM

Contracts and Grants Section - OMB Calculation Check on Budget for IDC Recovery Pursuant to FY 2027 NN BIM Appendix K SECTION 9.D				
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 ***	Appendix K-5	-	
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

**The Navajo Nation
Checklist - Closeout Report on Grant Agreement**

Grant No. _____ Program / Division _____	Date Prepared _____ Initial Grant Period, begin & end date: _____ Latest End Date, as Extended _____ Program Manager _____				
A	B	C	D	E	F
No.	Type of Report	End Date of Reporting Period	Due Date of Report	Date Report Submitted	Notes
A.	Financial Report				Federal funds require SF 425
1					
2					
3					
4					
B.	Progress Report				Also referred to as Narrative or Program Report.
1					
2					
3					
4					
C.	Audit (Single)				
1					
2					
D.	Release of Claim or Written Statement by Funding Agency.				
1					
2					
E.	Others e.g., funds fully reimbursed; Matching (cash and inkind).				
1					
2					
3					
4					
Submitted By: _____ <div style="display: flex; justify-content: space-around; width: 100%;"> Program Manager Date </div> Concurring By: _____ <div style="display: flex; justify-content: space-around; width: 100%;"> Division Director Date </div> Verified By: _____ <div style="display: flex; justify-content: space-around; width: 100%;"> Office of the Controller Date </div> Verified By: _____ <div style="display: flex; justify-content: space-around; width: 100%;"> CGS / OMB Date </div>					
Comments and recommendations by Division, OMB or OOC: A. B. C. D. E.					

LOCAL CHAPTER GOVERNMENT BUDGET PROCEDURES

All local Chapter governments must adhere to FY2026 BIM Appendix M, along with other sections of this BIM, when preparing their budgets for FY 2026 and when applying for or receiving funds appropriated by the Navajo Nation Council (Council). These funds may include Fiscal Year allocations, carryover funds, sales tax, unhealthy food tax, supplemental allocations, or other specified allocations.

SECTION 1. ANNUAL BUDGET PREPARATION.

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.

Chapter budgets shall be consistent with the Chapter Budget Policies outlined in Appendix M-1.

Chapter-approved budgets may include funds other than the amount appropriated annually which may include, but are not limited to, unexpended carryover funds and external funds.

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.

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 msystemwww.wind.enavaajo.orgwww.wind.enavaajo.org to prepare and submit their budgets.

SECTION 1. (A) ROLES AND RESPONSIBILITIES.

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 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 always maintain records of all financial transactions 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 is 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. CM or CSC 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).
6. Disbursement of Chapter Allocation by DCD
- a. After the budget is approved in the WIND System, ASC shall prepare the Request for Direct Payment (RDP) and disbursement memorandum which
 - b. 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).
 - c. OOC will generate the Chapter allocation check.
 - d. DCD/ASC shall pick up each Chapter allocation check to distribute to the respective Chapters.
 - e. 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..	August/September	Base allocation of Navajo Nation funds	President
2..	August/September	Itemize annual Chapter budget allocation using Appendix M and Appendix M-1.	CSC/CM/CO
3..	September/October	Itemize Chapter carryover budgets	CSC/CM/CO
4..	September/October	Chapters upload the budget forms into the WIND system	CM/CSC

5..	September/October	ASC reviews the Chapter's budget for mathematical accuracy	ASC
6..	September/October	ASC reviews/administratively approves the Chapter's budget	ASC
7..	September/October	Posted Chapter budget will be presented to Membership	CSC/CM/CO
8..	September/October	Chapter Membership approves the budget	Membership
9..	September/October	Any Chapter budget amendments must be accompanied by Chapter meeting minutes, an amended budget and resolutions	S/T
10.	September/October	The itemized budget presentation must have Membership approval	CSC/CM
11.	September/October	Any Budget modifications must have Membership approval.	S/T, Membership
12.	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
13.	Fiscal Year	The AA/AMS ensures the Chapter's financial records are properly maintained	AA/AMS

SECTION 3. ASC STANDARD MONITORING FORMS.

1. 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.
2. 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.
3. 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: _____

LOCAL CHAPTER GOVERNMENT BUDGET POLICIES

Purpose and Scope

1. 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).
 - a. 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.
 - b. 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.
1. **SECTION 1. Budget Policies Applying to All Chapter Funds** Chapters shall adopt Fund Management Plans for all other Chapter fund accounts except where there are specific budget policies showing allowable and disallowable expenditures in Section IV herein. All Chapters shall maintain a file containing all the laws, regulations, policies, fund management plans, and plans of operations referenced in this CBP.
2. Chapter Budget Changes.

As a rule, all Chapter fund accounts are restricted funds for their 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.

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). (12NNC §820 (N) prevents reallocation of funds from original allocation from the Navajo Nation Council.)

- a. Chapters may transfer funds within the same fund account after:
 - i. the S/T or CM/CSC presents a budget transfer request to the membership for approval; and
 - ii. the budget transfer is approved by resolution at a Chapter meeting.
 - b. All Chapters are responsible for implementing any Conditions of Appropriations (COA) approved by the Navajo Nation Council and the Navajo Nation President.
 - c. Investments of Chapter funds are prohibited.
 - d. 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.
 - e. 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:
 - i. Fiscal Year budget allocations; and
 - ii. when expressly provided in a NNC or Standing Committee resolution.
- 2. 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:
 - i. 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>

- ii. Navajo Nation Travel Policies and Procedures, <http://www.nnooc.org/TravellInfo.html>
 - iii. Insurance services, see <http://www.isd.navajo-nsn.gov/index.html>
 - iv. Workers Compensation, see <http://www.isd.wcp.navajo-nsn.gov/>
 - v. Navajo Nation Motor Vehicle Operator's Handbook, see
 - vi.
- 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. If a Chapter elects not to participate, the Chapter shall obtain equivalent coverage from a separate carrier.

3. Fund Types:

- a. Chapter Activities General Fund (Fund 01)
 - i. Chapters shall develop a Fund Management Plan expressing the allowable and disallowable uses of this Fund.
 - ii. Any allowable expenditures shall be for a governmental purpose.
- b. Chapter Personnel Fund (Fund 02)
 - i. Only governance-certified Chapters shall receive the full allocation of personnel funds.
 - ii. 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)
 - i. Per 12 N.N.C. § 1143, the accrued interest from this Trust Fund is distributed to Chapters annually.
 - ii. 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.
 - iii. Allowable expenditure is as follows:
 - 1. supplies such as office/operating supplies, office equipment, and office furniture;
 - 2. utility expenses such as electricity, water, sewage, solid waste, natural gas/propane, and telecommunication (telephone, cellular, or internet) for established Chapter accounts;
 - 3. construction, repair, and maintenance of Chapter and community facilities;
 - 4. 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;
 - 5. heavy equipment such as industrial machines, tractors, vehicles, large/small machinery, and tools. Chapters shall develop policies and maintenance plans.
 - 6. livestock expenses such as vaccinations, veterinary supplies, branding, livestock equipment, and agricultural and irrigation restoration.
 - 7. community events such as community dinners, catering services, entertainment, recreational development, and arts and crafts projects.
 - 8. 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.
 - iv. Prohibited expenditures:
 - 1. personal expenses such as personal purchases, personal loans, individual community member projects, individual assistance, welfare, travel, gifts, gratuity, and individual promotional expenses.
 - 2. Chapter Committee expenses such as trainings, stipends, travel, and consultant expenses.
 - 3. Tribal vehicle rentals.
 - 4. political expenses such as campaigning and political contributions.
 - 5. payments for penalties such as fees and fines.
 - 6. personnel expenses such as wages, fringe benefits, and taxes.
- d. Summer Youth Employment Fund (Fund 08)

- i. 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.
 - ii. This fund may also be used for internships and enrichment activities for students in middle/high school, college, vocational and technical programs.
 - iii. Generally, this Fund is replenished by an approved Supplemental Appropriation.
- e. Housing Discretionary Grant Fund (Fund 09)
 - i. 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.
 - ii. 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.
 - iii. Chapters shall consult with DOJ when developing their own policy.
- f. LGA Grant Fund (Fund 10)
 - i. 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.
 - ii. Allowable expenditure is as follows:
 - 1. payment for specialized consultant services such as accountants and land use planners.
 - 2. expenditures for training, travel, equipment, supplies and purchase of governmental accounting software.
 - 3. 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.
 - 4. audit services.
 - 5. pre-LGA certification and post-LGA certification activities.
- g. Chapter Official's Stipend Fund (Fund 12)
 - i. 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.
 - ii. If sufficient funds are available or the Chapter has carry-over funds available, Chapters may allocate stipends for other meetings in the following order of priority:
 - 1. Emergency Chapter Meetings;
 - 2. Special Chapter Meetings;
 - 3. Agency Council Meetings;
 - 4. District Council Meetings;
 - 5. Regional Council Meetings.
 - iii. 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.
 - iv. The Chapter is required to plan for applicable insurance premiums including workers' compensation.
 - v. Chapter Officials shall be compensated in strict compliance with 26 N.N.C. § 1002.
- h. Student Scholarship Fund (Funds 13 and 14)

- i. 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.
 - ii. Notwithstanding, Chapters may develop their own scholarship policies, but such Chapter policies must be approved by DOJ.
 - i. PEP Fund (Fund 15)
 - i. 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.
 - ii. 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)
 - i. This fund may be used for:
 1. expenses in developing an Emergency Management Plan; or
 2. 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.
 - ii. Emergency Planning:
 1. 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.
 2. 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.
 3. An emergency declaration is not required to conduct emergency planning.
 - iii. Declarations of the State of Emergency:
 1. 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.
 2. 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.
 3. 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)
 - i. 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.
 - ii. This Fund is for infrastructure, economic development, and other governmental purposes.
 1. 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.

2. 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.
 3. 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.
- iii. Allowable uses of this Fund include:
 1. strategic planning for infrastructure, economic development, or other governmental purposes.
 2. infrastructure development such as land clearances and surveys.
 3. community beautification;
 4. capital improvement plan development and administering capital improvement projects;
 5. Community Land Use Plan development such as open space plan development; community facilities plan development; and thoroughfare plan development;
 6. stipends for the Community Land Use Planning Committee (CLUPC) members;
 7. costs associated with administering land including ordinance preparation, zoning, administering home and business site leasing authority, land withdrawals, eminent domain, taxing, bonding, and regulating;
 8. purchase of agricultural products;
 9. purchases of motor vehicles and heavy equipment; and
 10. travel expenses associated with carrying out these allowable expenditures.
 - iv. Prohibited use of this Fund:
 1. training and instructional expenses;
 2. stipends other than those allowed for CLUPC members;
 3. gifts, gratuities, and promotional items;
 4. payment of any penalty including late fees arising from bills or IRS taxes.
- I. Capital Outlay (FUNDS 24, 25, 27, 28)
 - i. Allocations from the Capital Outlay Match Special Revenue Fund shall be restricted for use for Chapter Capital Expenses.
 - ii. Examples of allowable expenditure include materials, construction costs, fees, clearances, design, workforce expenses, and related costs.
 - m. Local Governance Trust Fund (Fund 29)
 - i. 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.
 - ii. 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:
 1. per-capita distributions;
 2. purchase of agricultural products if such products will be used for distribution or resale to Chapter members.
 3. training or instructional expenses or any related travel;
 4. stipends;
 5. travel expenses; and
 6. purchase of any motor vehicles.
 - n. Unhealthy Food and Beverage Tax Fund (UFBT) (Fund 40)
 - i. 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.

- ii. 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:
 - 1. Instruction:
 - a. fitness classes (i.e. Zumba, aerobic, core training, indoor cycling);
 - b. traditional, intergenerational, and contemporary wellness workshops (i.e. Navajo philosophical and education teachings, Tai-Chi, Yoga);
 - c. health coaching (i.e. healthy eating education, goal-setting, self-care management);
 - d. Navajo traditional craft classes (i.e. jewelry making, beading, weaving);
 - e. 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);
 - f. healthy food processing workshops (i.e. canning, food safety);
 - g. Equipment:
 - h. Wellness and exercise equipment; Supplies;
 - i. Storage facilities;
 - j. Maintenance, conservation, or improvement of any of these projects.
 - 2. Building Recreational Environments:
 - a. walking trails, running trails, biking trails;
 - b. skate parks, community parks;
 - c. picnic grounds;
 - d. playgrounds;
 - e. basketball and volleyball courts;
 - f. baseball and softball fields;
 - g. swimming pools;
 - h. maintenance, conservation, or improvement of any of these projects.
 - 3. Social Setting
 - a. recreational, health, youth clubs (i.e. Senior Citizen events, walking club);
 - b. equine therapy (i.e. activities and interaction with horses, trail rides, introduction to horses, saddling, training);
 - c. maintenance, conservation, or improvement of any of these projects.
 - 4. Education:
 - a. health education materials;
 - b. presentations;
 - c. library.
 - 5. Community Food and Water Initiatives
 - a. healthy food initiatives;
 - b. Community food cooperatives;
 - c. farming and vegetable gardens;
 - d. greenhouses;
 - e. farmers' markets;
 - f. clean water initiatives;
 - g. clean community initiatives (i.e. community trash pick-up day);
 - h. recycling initiatives;
 - i. healthy store improvements (i.e. posting signs for taxable unhealthy foods and tax-exempt healthy foods);
 - j. agricultural projects (i.e. 4-H activities)
 - k. maintenance, conservation, or improvements of any of these projects.
 - 6. Health Emergency Preparedness
 - 7. First-Aid, Cardiopulmonary Resuscitation (CPR), Automated External Defibrillator (AED) certification, etc.
 - 8. 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
 - i. 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.

- ii. Any host gaming chapter receiving gaming revenue shall prepare quarterly reports.
- p. External Funds
 - i. Under 26 N.N.C. §103(D)(6), only LGA-certified Chapters and certain non-LGA-certified Chapters can receive external funds.
 - ii. External Funds requiring a funding agreement shall be pre-approved by the Naabikiyati' Committee.
 - iii. Chapters receiving External Funds shall strictly follow all requirements and conditions in the authorized funding agreements.

4. Performance Budgeting

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.

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:

Score 3 - Exceeded goal. Indicates the Chapter exceeding their overall goals.

Score 2 - Goal Met. Indicates the Chapter meeting their overall goals.

Score 1 - Goal Not Met. Indicates the Chapter not meeting their overall goals.

Score 0 - Not Reporting. Indicates the Chapter did not report actual results.

5. VI. Chapter Reporting

- a. All monthly financial reports shall be approved by a Chapter resolution.
- b. The Administrative Assistant (AA) or Account Maintenance Specialist (AMS) 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/CSC, AA, or AMS 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 monthly to ensure fiscal compliance and performance.
- f. All chapter monthly account balances must be uploaded into the WIND no later than the 15th of each month.

6. 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) Certain Appropriations Shall Lapse and Revert.

1. Regardless of purpose, except for that portion of funds expended or encumbered by the end of the Fiscal Year for which such funds are appropriated, the following funds shall lapse at the end of the Fiscal Year and revert to their original source:
 - a. All funds from the General Fund that are appropriated in the Comprehensive Budget Resolution approved by the Council for each Fiscal Year; and
 - b. All funds from the Unreserved, Undesignated Fund Balance ("UUFB") that are appropriated by the Council in a Supplemental Appropriation.
2. Notwithstanding § 820 (N)(1), all funds from the General Fund appropriated to any Chapter in the Comprehensive Budget, and all UUFB funds appropriated to a Chapter in a Supplemental Appropriation, shall never lapse or revert, so long as such funds are properly budgeted each Fiscal Year and the Chapter continues to use such funds for the purpose(s) described in the original appropriation.
3. The lapse and reversion of all funds appropriated outside of the Comprehensive Budget Resolution, and all non-UUFB funds appropriated in a Supplemental Appropriation, shall be governed by the particular statute governing such funds or by the Council Resolution approving such funds.
4. No part of this 12 N.N.C. § 820 (N) shall be amended or waived except by a 7/8 approval vote among all Council delegates.

(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.

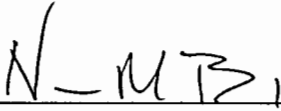
(B) The rules and regulations to be promulgated under Subsection (A) of this Section must include a provision that funds allocated to a local improvement project must be based on a total projected cost of the project, including, but not limited to, materials, construction costs, fees, clearances, designs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

Excused: Lester C. Yazzie
Not Voting: Norman M. Begay, *Pro-Tem Chairperson*



Honorable Norman M. Begay, *Pro-Tem Chairperson*
Budget and Finance Committee



Shural L. Notah, *Legislative Advisor*
Office of Legislative Services