

Navajo Nation
Fiscal Year 2015
Budget Instructions
Manual



Prepared by
Navajo Nation
Office of Management and Budget

Approved by
Budget and finance Committee
of the Navajo Council
June 27th, 2014

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

22ND NAVAJO NATION COUNCIL - Fourth Year, 2014

AN ACTION

RELATING TO BUDGET AND FINANCE; ACCEPTING THE NAVAJO NATION
CONTROLLER'S FISCAL YEAR 2015 GENERAL FUND REVENUE PROJECTION,
ESTABLISHING THE GENERAL FUND BUDGET CEILING AND BRANCH PLANNING
ALLOCATION AMOUNTS, ADOPTING THE BUDGET INSTRUCTIONS MANUAL FOR THE
PREPARATION OF THE FISCAL YEAR 2015 NAVAJO NATION COMPREHENSIVE
BUDGET AND OTHER RELATED ACTIONS

BE IT ENACTED:

1. The Budget and Finance Committee hereby accepts the Navajo Nation Controller's Fiscal Year 2015 General Fund Revenue Projection of \$230,920,000, attached as Exhibit A.
2. The Budget and Finance Committee establishes the Fiscal Year 2015 General Fund Budget Ceiling at \$172,654,000 which is less the set-asides of the projected revenue for:
 - a. 12% or \$27,710,000 for the Navajo Nation Permanent Fund;
 - b. 2% or \$4,618,000 for the Navajo Nation Land Acquisition Trust Fund;
 - c. \$2,000,000 for the Capital Outlay Match Funding Special Revenue Fund;
 - d. \$2,000,000 for the Navajo Nation Water Rights Claim Fund;
 - e. \$11,200,000 for the Diné Higher Education Grant Fund;
 - f. \$1,500,000 for the Historic Trust Asset Mismanagement Litigation Trust Fund;
 - g. 4% or \$9,237,000 for the Navajo Veterans Trust Fund
3. The Budget and Finance Committee approves the amount of \$18,858,186 as set aside from General Fund Revenue for funding of the Navajo Nation fixed costs.
4. The Budget and Finance Committee further sets the General Fund Branch Planning Allocations, as follows:

FY 2015 Operating Budget	FY 2015 Planning Allocation	Percent Allocation
Fixed Costs	\$18,858,186	10.92%
Executive	\$108,595,589	62.90%
Legislative	\$14,902,730	8.63%
Judicial	\$13,797,495	7.99%
Capital-Chapters	\$4,000,000	2.32%
Chapter Non-Administrative	\$12,500,000	7.24%
Costs Totals	\$172,654,000	100%

5. The Budget and Finance Committee approves a capital improvement budget of \$4,000,000 for Chapter Capital Projects.
6. The Budget and Finance Committee approves that the chapters be allocated \$12,500,000 for non-administrative costs. Disallowed administrative costs include, but are limited to, chapter officials' stipends and permanent personnel costs.
7. The Budget and Finance Committee directs that indirect cost funding be distributed to eligible branches, divisions, departments, offices, programs and entities of the Navajo Nation, in accord with the currently approved indirect cost proposal.
8. The Budget and Finance Committee sets the IDC Recovery Revenue Projection at \$17,500,000.
9. The Budget and Finance Committee adopts the Fiscal Year 2015 Budget Process Calendar to guide the budget process, attached as Exhibit B.
10. The Budget and Finance Committee adopts the Navajo Nation Fiscal Year 2015 Budget Instructions Manual, attached as Exhibit C, for use by all Navajo Nation programs and entities for the preparation of the Navajo Nation Fiscal Year 2015 Comprehensive Budget, as well as for preparation of any subsequent carryover and supplemental budgets for the Navajo Nation Fiscal Year 2015.

11. The Budget and Finance Committee directs that until such time a comprehensive budget policy manual is adopted, Navajo Nation programs and entities shall be guided by existing budget policies as set forth in Navajo Nation statutes, and duly adopted resolutions.
12. The Budget and Finance Committee requests the Branch Chiefs to direct the Navajo Nation programs and entities to comply with the Navajo Nation Fiscal Year 2015 Budget Instructions Manual in preparation of Fiscal Year 2015 budget and other funding proposals, and further directs and authorizes the Office of Management and Budget to take all actions authorized under its enabling legislation and plan of operations to recommend any amendments that it deems necessary to the Navajo Nation Fiscal Year 2015 Budget Instructions Manual for consideration by the Budget and Finance Committee.
13. The Budget and Finance Committee requests the Branch Chiefs to direct all Navajo Nation programs and entities, which operate with external funds, to provide all financial and funding information to be included in the Fiscal Year 2015 budget to the Office of Management and Budget, as required by the Navajo Nation 2015 Budget Instructions Manual.
14. The Budget and Finance Committee directs the Office of Management and Budget to monitor the scheduled timelines set forth within the Navajo Nation Fiscal Year 2015 Budget Instructions Manual to assure that the timelines are being met and, if necessary, to recommend revisions of the timelines to the Budget and Finance Committee.
15. The Budget and Finance Committee requests the Branch Chiefs and the Standing Committees of the Navajo Nation Council to follow the timelines established in the Navajo Nation Fiscal Year 2015 Budget Instructions Manual to assure that they are being met.
16. The Budget and Finance Committee recommends the unexpended funds from Fiscal Year 2014 to be allocated to the three (3) Branches upon the recommendation of the Budget and Finance Committee.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 3 in favor, 0 opposed, this 27th day of June, 2014.



Jonathan Nez, Vice Chairperson
Budget and Finance Committee

Motion: Mel R. Begay
Second: Danny Simpson

THE NAVAJO NATION



BEN SHELLY PRESIDENT
REX LEE JIM VICE PRESIDENT

March 31, 2014



MEMORANDUM

TO: Ben Shelly, President
The Navajo Nation

Johnny Naize, Speaker
Navajo Nation Council

Herb Yazzie, Chief Justice
Navajo Nation Courts

Honorable LoRenzo Bates, Chairperson
Budget and Finance Committee

FROM: Robert Willie
Robert Willie, General Accounting Supervisor
OFFICE OF THE CONTROLLER

SUBJECT: Fiscal Year 2015 Budgeting Schedule
Recommended General Fund Revenue for FY 2015 Budget.

Below is the Revised Fiscal Year 2015 Schedule- General Fund Revenue Projection for FY 2015. The Office of Tax Commission and Minerals Department have submitted information through memos to this office that have been analyzed. Total gross revenue projection is \$230.9 million. After the set asides are taken out, \$58.2 recurring, the Net Total General Fund Revenues of \$172.6 is available for recurring budgeting.

(\$1 = \$1,000)	Recurring	Total
Total Gross Recurring Revenue:	\$ 230,920	\$ 230,920
TOTAL GROSS REVENUES	\$ 230,920	\$ 230,920
Total Set-Aside Subtotal	\$ (58,266)	\$ (58,266)
NET TOTAL GENERAL FUND REVENUES	\$ 172,654	\$ 172,654

Because of the volatile nature of oil and gas prices this revenue projection would be subject to change. If there are any questions, call me at tribal extension 6480.

cc: file



THE NAVAJO NATION
GENERAL FUND REVENUE FY 2015 BUDGET
(\$1 = \$1,000)

Revenue Source	Actual				Projection of Recurring Revenues				
	Year Ended 9/30/2010	Year Ended 9/30/2011	Year Ended 9/30/2012	Year Ended 9/30/2013	Year Ended 9/30/2014	Year Ended 9/30/2015	Year Ended 9/30/2016	Year Ended 9/30/2017	
Oil & Gas	\$ 28,923	\$ 40,547	\$ 57,248	\$ 59,260	\$ 50,236	\$ 50,567	\$ 53,786	\$ 53,786	
Coal	\$ 60,828	\$ 47,997	\$ 69,272	\$ 63,816	\$ 54,489	\$ 54,683	\$ 19,240	\$ 19,240	
Taxes (PIT, BAT, Oil & Gas Sev)	\$ 56,356	\$ 61,200	\$ 79,276	\$ 76,400	\$ 70,756	\$ 66,052	\$ 45,276	\$ 45,276	
Investment Income	\$ 5,000	\$ 6,750	\$ 2,356	\$ 778	\$ 1,900	\$ 800	\$ 2,700	\$ 2,700	
Land Rentals, ROW, Bus. Sites	\$ 40,885	\$ 39,020	\$ 56,661	\$ 64,225	\$ 56,631	\$ 57,918	\$ 51,292	\$ 51,292	
Court Fines Fees	\$ 1,200	\$ 1,100	\$ 458	\$ 472	\$ 400	\$ 400	\$ 500	\$ 500	
Other - Misc Revenue	\$ 500	\$ 500	\$ 1,281	\$ 720	\$ 500	\$ 500	\$ 500	\$ 500	
TOTAL GROSS REVENUE RECURRING:	\$ 193,492	\$ 197,114	\$ 266,552	\$ 265,671	\$ 234,912	\$ 230,920	\$ 173,294	\$ 173,294	
TOTAL REVENUE -Non RECURRING				\$ 9,669					
TOTAL REVENUES	\$ 193,492	\$ 197,114	\$ 266,562	\$ 275,340	\$ 234,912	\$ 230,920	\$ 173,294	\$ 173,294	
Less 12% Permanent Fund*	\$ (23,219)	\$ (23,654)	\$ (31,986)	\$ (33,041)	\$ (28,189)	\$ (27,710)	\$ (20,795)	\$ (20,795)	
Less 2% Land Acq. Trust Fund	\$ (3,870)	\$ (3,942)	\$ (5,331)	\$ (5,507)	\$ (4,698)	\$ (4,618)	\$ (3,466)	\$ (3,466)	
Less. Higher Ed	\$ (7,200)	\$ (7,200)	\$ (7,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)	
Less Capital Outlay Match Funding	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	
Less Water Rights Claim Fund	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	
Less Historical Trust Asset Litigation	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	
Less 4% Veterans Trust Fund	\$ (7,740)	\$ (7,885)	\$ (10,662)	\$ (11,014)	\$ (9,396)	\$ (9,237)	\$ (6,932)	\$ (6,932)	
Set-Aside Subtotal	\$ (47,529)	\$ (48,181)	\$ (60,679)	\$ (66,261)	\$ (58,984)	\$ (58,266)	\$ (47,893)	\$ (47,893)	
Net Revenue for Recurring Budgeting	\$ 145,963	\$ 148,933	\$ 205,873	\$ 201,150	\$ 175,928	\$ 172,654	\$ 125,401	\$ 125,401	
Net Revenue for Non Recurring Budgeting	\$ -	\$ -	\$ 0	\$ 7,929	\$ 0	\$ 0	\$ 0	\$ 0	
NET TOTAL GENERAL FUND REVENUES	\$ 145,963	\$ 148,933	\$ 205,873	\$ 209,079	\$ 175,928	\$ 172,654	\$ 125,401	\$ 125,401	

*12 NNC § 1162, B-Beginning in Fiscal Year 2007, the LGA Fund shall annually receive fifty percent (50%) of the income available from the Navajo Nation Permanent Fund pursuant to 12 NNC § 905.

Fiscal Year 2015 Budget Preparation Calendar

	DATE(S)	KEY EVENT/ACTIVITY	PERFORMED BY
1	June 20, 2014	Prepare Budget and Finance Committee budget legislation and issue for public comment.	Legislative Counsel
2	June 27, 2014	Review and approve Branch planning allocations, Budget Instructions Manual (BIM), budget preparation calendar and revenue projections.	Budget and Finance Committee
3	June 30, 2014	Establish Division or program budget planning amounts for NN programs to start preparing budgets.	Branch Chiefs, Division Directors
4	June 30 – July 3, 2014	Conduct budget preparation orientation and issue copies of the NN BIM to Branches and Divisions.	NN - OMB
5	July 7, 2014	Officially start preparing program budgets.	NN Programs
6	July 15, 2014	Deadline to submit completed program budget packages to NN – OMB for review and/or correction.	NN Programs
7	July 15 - 23, 2014	Prepare budget packages and related information for Branch reviews.	NN - OMB, NN Programs
	July 21 - 25, 2014	NAVAJO NATION COUNCIL SUMMER SESSION.	For Information Purposes Only
8	July 24 – 29, 2014	Executive, Legislative and Judicial Branch budget hearings.	Branch Chiefs
9	Aug. 1, 2014	Prepare Oversight Committees' proposed budget legislations recommending Branch/Division budgets and issue for public comment.	Legislative Counsel
10	July 31 – Aug. 6, 2014	Prepare Branch and Division budget packages and related information for Oversight Committees' reviews.	NN - OMB, NN Programs
11	Aug. 5, 2014	Consult with Legislative/Committee Advisors on the Oversight Committees' budget review sessions.	NN - OMB, Legislative Services
12	Aug. 7 – 12, 2014	Conduct budget hearings on the Branch budgets recommending changes, if any, and approve Committee budget legislation.	NNC Oversight Committees
13	Aug. 13 – 18, 2014	Prepare Branch budget packages and related information for the BFC budget hearings.	NN - OMB, NN Branches & Divisions
14	Aug. 19 – 22, 2014	Conduct budget hearings, review Oversight Committees' recommendations and approve proposed Navajo Nation Council legislation recommending the NN Comprehensive Budget.	Budget and Finance Committee
15	Aug. 25 – 29, 2014	Prepare budget information for the Navajo Nation Council budget session, including printing and distribution of copies of the comprehensive budget.	NN - OMB
16	Sept. 2 - 5, 2014	Conduct budget deliberations, approve the NN comprehensive budget and adopt appropriation legislation.	Navajo Nation Council
17	Sept. 15, 2014	Act on the Navajo Nation Council approved NN comprehensive budget/legislation.	Navajo Nation President

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**THE NAVAJO NATION
FISCAL YEAR 2015
BUDGET INSTRUCTIONS MANUAL**

I. PURPOSE AND AUTHORIZATION

A. Purpose

The Budget Instructions Manual (BIM) is designed to provide instructions and information for the development of the Navajo Nation comprehensive budget. (see footnote).

Copies of the BIM are available from the Records Management Department, (505) 371-5113 or on the Navajo Nation Office of Management and Budget (OMB) website at: www.omb.navajo-nsn.gov. For inquiries regarding the budget development process, OMB can be reached at (928) 871-6046/6470 and via email at: customer_service@omb.navajo-nsn.gov.

B. Authority

The Appropriations Act (12 N.N.C. § 800 - 880) is the primary Navajo Nation legislation which authorizes the process of developing the annual Navajo Nation comprehensive budget.

The Appropriations Act (Appendix L, 2 N.N.C. § 800) states that the Navajo Nation government has a fiduciary responsibility to:

- Account for public funds.
- Manage finances wisely.
- Plan for the adequate funding of services desired by the Navajo people, including the provision and maintenance of public facilities.
- Establish policies and procedures for the preparation, adoption, and implementation of the annual Navajo Nation Comprehensive Budget.

Other Navajo Nation legislation and policies, some of which are referenced in this manual, provide further information regarding fiscal and budgetary matters. These include: Branch Chief Authorities, Budget and Finance Committee and legislative oversight committee authorities, program Plans of Operation, and program Fund Management Plans. For any differences between contents of this BIM and Navajo Nation law, the law takes precedence.

II. PERFORMANCE BUDGETING AND PERFORMANCE ASSESSMENTS

A. Performance Budgeting

The Navajo Nation government utilizes performance budgeting as a factor in making budget decisions. The Navajo Nation's Appropriations Act mandates a budget development process which includes the use of program performance information.

Performance budgeting is a method that incorporates the use of program performance criteria (goals and results/actuals per Budget Form 2) to allocate funds during the budget development process. Other factors are considered when making budget decisions, such as:

Note: Different than previous years the Budget Policies will be a separate manual, i.e. NN Budget Policies Manual. This manual, a compilation and refinement of existing policies as found in previous manuals, is currently being developed and will be finalized and released at the start of the Fiscal Year.

- Personnel
- Budgeted vs. actual expenditures
- Prior year(s) budget revisions
- Carry-over funds availability and usage
- External funds availability and usage
- Supplemental funds availability and usage
- Political priorities

Therefore, measurable program performance criteria are required for each program budget using Budget Form 2 as well as information received from the program's respective oversight committee. Performance results are reported on a quarterly basis.

B. Methodology

During budget development, program managers develop five (5) significant program performance criteria/goal statements for relevant aspects of program performance areas. Programs may develop more criteria for their internal use, but five (5) are required for the budget process. The goal statements should address major relevant program performance areas and be measurable on a quarterly basis.

At the end of each quarter, program managers will submit the actual quarterly results for the goal statements established and approved for each program budget to OMB. The OMB Management & Policy Section will perform quarterly program assessments and generate reports based on the goals and actual accomplishments reported by program managers on Budget Form 2. Quarterly performance reports will be disseminated to key officials and made available to the public (via OMB's website).

C. Program Performance Assessments

Program Performance Assessments are conducted by OMB on a quarterly basis utilizing a system that compares the program performance criteria and the quarterly actual results.

A simple rating method is used to determine program performance scores. Program performance scores are based on performance criteria developed by program managers during budget development and actual results reported by program managers on a quarterly basis. OMB program analysts use a comparison of goal statements to actual results and determine scores for each goal statement. Scores range from 0 to 3 using the following scale:

3	Exceeded	-	Indicates the program exceeded their goal statement.
2	Met	-	Indicates the program met their goal statement.
1	Not Met	-	Indicates the program did not meet their goal statement.
0	No Report	-	Indicates the program did not report actual results to OMB.

An overall performance score is determined by calculating the cumulative average of all quarterly performance goal scores which becomes the program's average performance score. Any program that receives any additional funding during the fiscal year (carry-over, supplemental funding, etc.) must REVISE their current Budget Form 2 to incorporate the new performance criteria associated with the additional funding. Contact OMB's Management & Policy Section for further information and/or instructions, if needed.

III. FINANCIAL MANAGEMENT INFORMATION SYSTEM (FMIS) BUDGETING

A. Financial Management Information System (FMIS) Budgeting

The Navajo Nation's financial system, FMIS, uses financial software and technology structured for the Navajo Nation's organizational and periodic financial reporting requirements.

Administration of the FMIS Budget data is the responsibility of the OMB and Office of the Controller is responsible for administration of the FMIS expenditure data. Generally, the system maintains budget information on budget ledger types, such as ledgers for budget development, final budget 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 to verify availability of funds or to generate reports.

The Office of the Controller, at the request of the OMB, assigns general fund business unit (BU) numbers for each Navajo Nation Program and these numbers are maintained in the FMIS for financial budgeting and accounting purposes. Budget development and administration in the FMIS are maintained within the assigned business unit number. Navajo Nation programs may have multiple business units or numbers depending on funding source(s).

The FMIS is designed to allow remote access and usage by trained and authorized Navajo Nation employees. FMIS remote usage currently includes inquiry access to budget data. Program managers can contact the Office of the Controller FMIS support staff at (928) 871-6337 for more information on FMIS access requirements and training opportunities.

B. Chart of Accounts for Budgeting Purposes and Level of Detail (LOD)

The official Navajo Nation Chart of Accounts uses a 4-digit coding system (object codes) to maintain line-item revenue and expense information. Appendix A, Chart of Accounts for Budgeting Purposes, shows the object codes to be used in the development of the Navajo Nation budget. Each object code in the chart is assigned a level of detail ranging from 3 to 7. Accounts at LOD 7 are the most detailed and accounts at LOD 3 are less detailed. Those accounts at a lesser level of detail are primarily used for generating budget or financial reports on a sub-totaled basis. Data entered at a higher level of detail (usually 6 or 7, depending on the ledger type) allows for information to be rolled up or down for reporting and inquiry purposes, as well as for budgeting or expenditure reporting and sorting purposes.

Budget data on the budget ledger must be entered at a LOD 6, except personnel fringe benefits, which are budgeted at LOD 5 in object code 2900. All procurement and financial accounting of actual expenses are processed at the LOD 7 by the Office of the Controller. Budget amounts entered at LOD 6, if sufficient funds are available, will cover any LOD 7 object code expenses within that LOD 6 object code. This allows programs to budget at a lesser level of detail and account for expenditures at LOD 7.

IV. BUDGET TIMETABLE AND PROCESS

A. Annual Budget Calendar

The Navajo Nation annual budget calendar 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.

B. General Fund Planning Allocations

The Navajo Nation general fund branch planning allocations are approved by the Budget and Finance Committee at the beginning of the annual budget preparation process. Upon approval of the branch planning allocations, each Branch Chief establishes the general fund planning amounts for their respective divisions or programs for the preparation of the fiscal year budget.

C. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations

Amounts for proprietary, fiduciary and special revenue fund allocations are based on approved legislation establishing these funds and the allocation amounts are provided by the Office of the Controller. Budgets must be prepared and submitted to OMB based on these pre-determined funding allocations.

D. Indirect Cost (IDC) Recovery and Personnel Savings/Lapse Fund Allocations

These fund sources are either formula-based (IDC) or mandated by Navajo Nation Council legislation (Personnel Savings/Lapse Fund). OMB shall provide the indirect cost (IDC) recovery allocations or the lapse fund amounts, if any, to be used by eligible programs in the preparation of their budgets. IDC funds can only be allocated to and budgeted by those office and programs eligible to receive these funds.

The amount of IDC allocated to eligible programs will be in addition to their allocated General Funds and other Navajo Nation funds. The cumulative amount of such funds will serve as the program's base budget or budget planning amount in submission of their proposed Navajo Nation fiscal year budget. See Appendix K, for additional information.

V. NAVAJO NATION GRANTS

A. Purpose and Funds Availability

The Navajo Nation Council may appropriate funds in the form of Navajo Nation grants to eligible entities external to the Navajo Nation government for purposes consistent with the Navajo Nation needs and priorities. All Navajo Nation grants requests are subject to availability of funds. Navajo Nation grant funds are primarily provided on a one-time basis and are administered through procedures developed by OMB and approved by the BFC.

B. Grant Budget Requirements

A grant request which includes a completed budget and certain required documentation shall be submitted to OMB in accordance with the budget preparation instructions and formats including budget forms 1, 2, 3 (if the budget request includes funding for personnel), 4 and 6 as contained in this manual. The grant request shall also include documentation on forms shown in Appendix G of this manual and one of the following: an approved plan of operation, articles of incorporation or organization's by-laws. In addition, the organization shall provide information regarding its board members.

Pursuant to 12 NNC § 820 (P), all grantees requesting funds from the Navajo Nation shall be assigned to a Navajo Nation Branch and/or Division, which shall provide funding recommendations. In addition, the respective oversight committee for the assigned Navajo Nation Division or Branch shall review the request before it is considered for funding from the Navajo Nation Council.

If an entity is seeking grant funds for construction of a non-residential public facility, the grantee must consult with the Navajo Nation Design and Engineering Services in the Division of Community Development, prior to requesting construction related funds. The entity must show proof that all preliminary construction related designs, engineering and proper clearances are completed.

C. Navajo Nation Grant Agreement

Upon approval of funds for grant from the Navajo Nation, the grantee and grantor shall have its respective responsibilities and requirements documented in a Navajo Nation grant agreement.

VI. CHAPTER BUDGET PROCESS

A. Navajo Nation Chapter Budgeting Process

Navajo Nation Chapters, including all LGA-certified chapters, pursuant to the Navajo Nation Local Governance Act (LGA), 26 NNC § 2003, are required to follow the Navajo Nation budget instructions contained in this manual when preparing and submitting Chapter budgets. Each Chapter shall submit a Chapter proposed budget in accordance with the approved budget calendar contained in this manual to the Navajo Nation Division of Community Development (DCD) who shall incorporate and submit the budget as part of the overall DCD budget.

The Chapter budget preparation process is assigned to the Agency Local Governance Support Centers (LGSC) under the Division of Community Development through a Memorandum of Understanding (MOU) between DCD and OMB. The Navajo Nation chapters use the WIND budget application system (www.wind.enavajo.org) to prepare their budgets in concert with each Agency LGSC.

General fund amounts budgeted for personnel, travel and other Chapter administration costs shall be detailed in the appropriate object codes utilizing the Navajo Nation Chart of Accounts upon and after approval of Chapter appropriations by the Navajo Nation Council. This budget shall be supported by a duly approved Chapter resolution. Navajo Nation chapters shall also budget workers' compensation premium in accordance with instructions contained in this manual at Appendix F.

B. Chapter Capital Improvement Projects

All capital project funding requests shall be submitted to the Navajo Nation Capital Improvement Office in the Division of Community Development in accordance with the Appropriations Act, Sections 860 and 870, and appropriate written policies and procedures for Capital Improvement Projects and capital budget development.

For further instructions on development of budgets for Capital Improvement Projects, contact the Division of Community Development, Capital Improvement Office at (928) 871-6509.

VII. PROJECT BUDGETING AND ACCOUNT SET-UP

The Office of Management and Budget is responsible to set up business unit accounts for projects in the NN's Financial Management Information System (FMIS). Projects can be funded from any source and the instructions and form contained in this manual are general. The account set up, budgeting and project management is basically the same, only the funding source may differ.

Project funding approval and administration may vary and is based on the legislative requirements of each particular source. Please contact the appropriate NN Division/Department (i.e., Division of

Community Development Capital Projects, Division of Economic Development, Division of Transportation, etc.) to obtain specific requirements and instructions for funding project from that particular funding source. Or contact the Office of Management & Budget to determine which Division/Department to contact for project funding information and requirements.

Information for project setup on each project shall include:

- Budget
- The Legislation approving the project funding
- The funding source for each project
- The expected cost of each project via a budget
- The expected start and completion date for each project
- The Project Manager and Department/Division
- The OMB Project Summary Form
- Appropriate Signatures

Complete the OMB Project Summary Form contained in Appendix I and submits it to OMB for project account set up.

VIII. OTHER NAVAJO NATION FUNDS, FUND MANAGEMENT PLANS, EXPENDITURE PLANS, ETC.

In addition to the NN General Fund, there are numerous other NN funds administered by the Navajo Nation government. These other funds are classified in the NN Appropriations Act and have their own unique requirements.

Fund Management Plans and Expenditure Plans are primarily used to administer Proprietary Fund Types and are approved by the Budget and Finance Committee. Fund Management Plans/Expenditure Plans can also be used to provide guidance and administer other types of NN funds.

IX. BUDGET REVISION INSTRUCTIONS AND PROCEDURES

A. Purpose

1. To provide guidance for the administration and processing of budget revisions.
2. To establish effective controls for the accountability and integrity of Navajo Nation budgets.

B. Scope

These procedures apply to all fund types (general, proprietary, fiduciary, and special revenue-internal) as defined in the Navajo Nation Appropriations Act.

C. Authority

These procedures are administratively enforced by the OMB pursuant to the enumerated authorities contained in OMB's enabling legislation and Plan of Operation, CAP-17-02 and GSCAU-50-02, respectively.

D. Types of Budget Revisions: A change to an approved budget that deviates from the approved financial plan.

1. The three basic types are of budget revisions are:
 - a) Budget / Object Code Transfer—the transfer of funds from one object code to another within the same business unit budget.

- b) Budget Reallocation—the reallocation of funds between business units which requires oversight approval.
- c) Budget Modification— a change in a previously approved budget which usually involves an increase to an existing business unit budget; shall require oversight committee approval, unless it is an approved carryover funds.

E. Requirements And Restrictions

1. The purpose of the budget revision request shall be thoroughly justified. The justification shall include an analysis of the impact to the object code the transfer is being made from, the remaining balance for the funding term, the sufficiency of the amount being transferred, the object code the transfer is being made into and the impact to the original intent of the funding. Programs should avoid transfers out of an object code only to later transfer back into the object code within the same funding term. For programs funded by Navajo Nation funds, impacts on the program's approved performance criteria must be clearly stated.
2. Each program or business unit shall be limited to one budget revision per month, except for special circumstances which shall be fully explained by separate memorandum.
3. If a budget revision request significantly affects or changes the intent of the original appropriation or budget, it will require appropriate legislative or oversight committee approval before the budget revision can be processed.
4. The minimum amount of a budget revision request shall be \$100, except for special circumstances.
5. Altered forms will not be accepted. Budget Revision Request forms are available from OMB and on the OMB website.
6. A Budget Revision Signature Authorization Form (BRSAF), available from OMB and on the OMB website, must be on file at OMB to verify that the signatories are authorized to process the budget revision for the business unit. OMB will not accept budget revision requests from unauthorized program personnel. The BRSAF shall be renewed at the beginning of each fiscal year or whenever authorized personnel changes occur.
7. OMB will not accept Budget Revision Requests with the same person authorizing the request as the Program/Department Director and Division Director. Division Directors shall process budget revision requests to the Office of the President/Vice President for approval prior to submitting to OMB. For Navajo Nation funds, authorized signatories should be in compliance with the BRSAF.
8. Original documents, such as Personnel Action Forms, Purchase Orders, Request for Direct Payment, etc., should not be attached to the budget revision request forms. However, copies of these documents may be attached for justification purposes.
9. General Funds cannot be transferred from the following object codes:
 - a.) 2001 series Personnel expenses per Personnel Lapse Fund moratorium contained in NNC Resolution CF-07-11, cannot be transferred after the end of the third quarter, except as provided for in E.10 below.

- b.) 8020 series Direct Services or Public Assistance (except with oversight committee approval).
 - c.) 9510 series Matching Funds (except with oversight committee approval).
10. Notwithstanding E.9.a.), above, a transfer of funds from one object code to another within the same business unit budget can be made only within the 2001 series with the exception of the personnel cost object code, 2110, and Fringe Benefits cost object code, 2900. For example, funds from the Salary Adjustment object code, 2200, can be transferred into the Merit Pay Bonus object code, 2710, to cover the cost for a merit pay bonus.
 11. All budget revision documents will be processed through the appropriate Division or Branch office for review and approval prior to submittal to OMB for further processing.

F. Budget Revision Request Process

1. For Navajo Nation funds, programs must complete and submit a BRSAF at the beginning of each fiscal year and upon change of signatory personnel, before any budget revision request can be processed.
2. To initiate a budget revision request, a Budget Revision Request Form must be completed and submitted to the appropriate program official and Division Director (or Branch Chief) for review and approval before submitting the completed form to OMB.
3. Upon receipt of the Budget Revision Request, OMB will review the request for compliance with appropriate policies and procedures, the availability of funds, the performance impact and recommend appropriate action to the OMB Executive Director.
4. The OMB Executive Director shall act (approve or disapprove) on the Budget Revision Request. Forms will be returned disapproved, if significant changes or additional justification/clarification are necessary. If the form is altered, such that the original information is not legible, a new form shall be completed and submitted.
5. Upon approval by the OMB Executive Director, a copy of the completed and approved Budget Revision Request Form and an FMIS batch report will be transmitted back to the program via the appropriate Division or Branch office.

X. SUPPLEMENTAL FUNDING REQUEST POLICIES AND PROCEDURES

- A. Purpose.** The purpose of the supplemental funding proposal policies and procedures are: 1) to establish an organized supplemental funding proposal process; 2) develop guidelines for supplemental budget preparation; and 3) set criteria for recommending Navajo Nation general fund additional or supplemental appropriations. For reference, Appropriations Act, 12 N.N.C., § 820 (F), (J), (L) addresses supplemental requests.

The Navajo Nation must carefully weigh the laws, priorities and any extenuating circumstances before consideration of supplemental funding requests. Further, the Navajo Nation must consider obligations in terms of mandates ordered by the courts, required matching funds to capture external funds, the health and safety of the general public and emergencies which might arise during the course of the fiscal year. Supplemental requests for purposes other than dire emergency situations are discouraged.

B. Procedures. The following requirements apply to supplemental budget proposals:

1. Navajo Nation programs and entities seeking supplemental funding shall use the Supplemental Funding Request Form (Appendix J) and budget forms 1 through 5 and follow the instructions provided in the current Navajo Nation Budget Instructions Manual. Any incomplete or inaccurate budget proposal will be returned to the program for corrections. If corrections are not made and not submitted in a timely manner, the proposal will not be recommended for funding OMB.
2. Supplemental funding proposals shall have the Branch/Division Director's and Branch Chief's written concurrence and for grant proposals, the Appropriations Act at 820 (P). OMB's review shall address the following:
 - a. Justification
 - 1) Why funding is being requested outside the regular or annual fiscal year budget development process.
 - 2) Contingency plan, if the supplemental funding request is not funded.
 - 3) Identification of any other sources of funding considered and pursued.
 - b. Supplemental funding proposals, if not funded, must be updated every four months in case information in the proposal changes during the four month period. If the proposal is not funded in the fiscal year, the proposal must be revised for the current fiscal year.
 - c. Funding requests must be prorated to fund only the remaining portion of the fiscal year, i.e., funds appropriated in January must be budgeted for spending from February to end of 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).
 - d. A program performance assessment of on-going programs shall be made, including a review of the performance data, expenditures, and other pertinent program information.
3. All supplemental funding requests shall be processed through OMB for presentation to for approval by the appropriate oversight committee, Budget and Finance Committee and Navajo Nation Council. OMB will review supplemental funding proposals for priority consideration of the budget package, including any written analysis and recommendations.

C. Branch Chiefs Review and Recommendations. The Branch Chiefs shall review and provide recommendations on any supplemental funding proposal before the proposals are submitted to the oversight committee, including the Budget and Finance Committee for review and action. The review shall include a prioritized list of the supplemental funding packages and whether such supplemental funding proposals should be considered for funding with consideration given to the overall Navajo Nation fund balance and other supplemental funding proposals.

D. Navajo Nation Council Standing Committee Coordination. A Navajo Nation Council delegate may introduce legislation to sponsor the appropriate Branch Chief's supplemental funding request recommendation. The appropriate oversight committee will adopt recommendations, with justification, and forward the supplemental funding package for further legislative action.

E. Supplemental Funding Request for Capital Projects. Capital budget development requires a review and recommendation by the appropriate oversight committee and Capital Improvement Office (12 N.N.C. § 820 (I) and §860). All requests for supplemental appropriations for capital projects shall be submitted to the Capital Improvement Office, Division of Community Development, for proper review pursuant to established Capital Plan and budget policies and

procedures. Only those proposals recommended by the oversight committee(s) will be considered for supplemental funding.

- F. Budget and Finance Committee Action.** Budget and Finance Committee members may develop and sponsor legislation recommending a consolidated package of supplemental funding proposals, if any, to the Navajo Nation Council, pursuant to 2 N.N.C. § 372 and 12 N.N.C. § 820 (F), (J), (L).
- G. Navajo Nation Council.** The Navajo Nation Council may approve supplemental appropriations during the fiscal year, if and when additional sources of revenues above and beyond the initial or current revenue projections are realized and which are also in excess of the reserve amount set in 12N.N.C. § 820 (J) of the Appropriations Act. Final action on supplemental funding legislation will be taken by the Navajo Nation Council during one of its sessions on the supplemental funding proposals which meet the requirements of these policies and procedures.
- H. Timetable.** OMB and/or Budget and Finance Committee, may issue timelines and any further instructions or guidelines, as appropriate, for the development and processing of the supplemental funding proposals.

XI. PERSONNEL BUDGETING PROCEDURES

Budgeting personnel involves the listing of all positions proposed to be funded for the fiscal year on Budget Form 3. These include all regular status (filled, vacant, new or temporary positions), including the appropriate fringe benefit rate. Budget Form 3 provides budget information for salaries, at the appropriate grade, step, and hours.

At the start of the budget process, programs will be provided, by the appropriate personnel office, a listing of current funded positions on Budget Form 3 (with blank spaces underneath each position listed). A sample form is shown on the next page. All the personnel/position information on this form must be reviewed by the program and, if the position information has or will be changed during the budget process, the correct information must be entered in the blank space provided in red ink. If new positions are proposed for the next fiscal year, the personnel/position information must be entered on Budget Form 3 and 5.

Upon review and correction of Budget Form 3, the form must be returned to the appropriate personnel office for updating in the Human Resources Information System (HRIS) and a revised Budget Form 3 (which does not have blank spaces) will be issued. The revised Budget Form 3, signed by the appropriate personnel office staff will be inserted into the program's overall budget package and submitted to the Office of Management and Budget for review.

A. Position Classification and Position Numbers

- 1. Position Classification.** All positions shall be assigned the appropriate classification title, class code, grade and steps as shown in Appendix C. All new positions included in the Fiscal Year 2015 budget must be officially classified by the respective Personnel Office prior to October 1, 2014.

FY 2015

The Navajo Nation
 Listing of Positions and Assignments by Business Unit

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2014 G/S	ACTUAL SALARY	HOURS	FY 2015 BUDGET PERIOD	PROPOSED BUDGET
11111			NAVAJO NATION BUDGET OFFICE							
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	Y60A	27,768.00	2,080	10/01/14 - 09/30/15	27,768.00
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	Y68A	55,078.40	2,080	10/01/14 - 09/30/15	55,078.00
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	Y56A	19,718.40	2,080	10/01/14 - 09/30/15	19,718.00
SUBTOTAL:							102,564.40			102,564.00
BUSINESS UNIT TOTAL:							102,564.40			102,564.00

- a. A Position Classification Questionnaire (PCQ) for all new, proposed positions, including those with a start date beyond October 1, 2014, must be submitted to the respective Personnel Office along with the Budget Form 3 in order for positions to be included in the proposed FY 2015 budget. These positions will be assigned class code 0599 (unclassified) until appropriately classified by the respective Personnel Office.
 - b. All positions must be officially classified before a supervisor can take any personnel action with respect to employment, transfer, promotion, demotion.
- 2. Position Number.** Each budgeted position (including unclassified positions) must be identified by the unique six (6) digit position number assigned by the respective Personnel Office. Position numbers are used to track human resources information.

B. Budgeting Personnel Salaries

- 1. Salary Schedule.** The detailed salary schedule for FY 2015, in Appendix D, provides the pay grade and steps for all position classifications. Schedule Y is for use by class titles not eligible for a premium rate and Schedule AA is for use by the Navajo Head Start only for class titles not eligible for a premium rate. Schedule Z is for use by class titles that have been determined eligible for the premium rate and Schedule BB is for use by the Navajo Head Start for class titles that have been determined eligible for the premium rate. The appropriate schedules are also available from the respective Personnel Office, if not shown in this manual. The salary schedules, Y, Z, AA, and BB may change during the budget approval process and those revised schedules will be issued through the appropriate personnel office if and when those changes occur.
- 2. Wages and Salaries.** Personnel salaries must be budgeted using the applicable options below.
 - a. All positions must be budgeted either at Step A of the assigned grade of the classification as determined by the respective Personnel Office, or if occupied, at the incumbent's current grade/step. Annual salaries are determined by multiplying the hourly rate of pay by 2,080 hours.
 - b. Positions budgeted for a portion of the fiscal year or cost-shared:
 - (1) Positions budgeted for a portion of the fiscal year must be designated by the total number of work hours and specify the timeframe in the budget. The proposed salary is calculated by taking the total number of work hours multiplied by the hourly rate of pay using the appropriate salary schedule.
 - (2) Positions that are cost-shared between multiple sources of funding must be designated by a number of hours and noted on Budget Form 3 and 5. The proposed salary is calculated by taking the total number of work hours multiplied by the hourly rate of pay for each source of funds.
- 3. Salary Adjustments.** Anticipated salary adjustments for the following situations (a. through c.) must be budgeted in the salary adjustment object code 2200, if applicable.

- a. **Step Increases Based on Employee Performance Appraisals.** The costs for step increases approved by the respective Personnel Office for eligible employees occupying positions funded by general funds will be paid out of the Personnel Savings (Lapse Fund) Account, if available, for the applicable fiscal year. Programs will absorb the costs for step increases in the subsequent fiscal year. Unless otherwise provided, programs funded by non-general funds and those programs not eligible to utilize the Personnel Savings (Lapse Fund) Account, if available, to fund step increases are to budget for step increases using the following:
- (1) Calculating and budgeting for step increases for programs not funded by the personnel savings (lapse) fund as follows:
 - (a) Determine the employee's anniversary date (October 1, date of hire or the date of last step increase) whichever is later.
 - (b) From that date to the end of the fiscal year (September 30, 2015 or to a day before the employee's anniversary date), determine the number of hours the employee is to be paid at the higher rate.
 - (c) Determine the dollar amount difference between the new hourly rate of pay and the current hourly rate of pay.
 - (d) Multiply the hours to be paid at the new hourly rate (from Step 1 (b) above) by the dollar amount difference calculated (from Step 2(c) above).
 - (e) The amount determined in Step 1(d) above must be budgeted in the Salary Adjustment, object code 2200.
 - (2) Employees with an anniversary date in the last quarter (i.e., July, August and September) of the fiscal year and whose step increase have not been processed prior to the approval of the FY 2015 budget must be budgeted at the employee's current rate of pay as outlined in B.3.a. Upon obtaining approval of the step increase from the respective Personnel Office, the respective program will submit a budget revision request as outline in a.1. (a) through (e) for all positions funded by general funds.
- b. **Above Entry Level Rate.** Applicants with qualifications greater than those required at the entry level may be hired at a rate not to exceed the midpoint (Step F) of the respective pay grade assigned in accordance with the applicable personnel policies, with the exception of the Judicial Branch who may hire at a higher rate exceeding Step F as budgeted for the fiscal year. Applicants being hired to fill a position wherein a professional license is required may also be hired at a rate exceeding Step F if justification for the higher rate is documented and approved by the Division Director and the higher amount is budgeted for the fiscal year. These amounts are to be budgeted in object code 2200. If there are insufficient funds to cover the above entry level salary, a budget revision for the additional amount is required. The amount needed must be transferred from a non-personnel object code(s).
- c. **Personnel Changes.** Any personnel change (i.e., reclassification, promotions, transfers, etc.) that result in a salary increase that has not been processed prior to the approval of the FY 2015 budget, must be budgeted by the program in object code 2200 or, upon approval of the FY 2015 budget. A budget revision request may be submitted for approval to cover the personnel change.

4. **General Wage Adjustment.** Pursuant to the Navajo Nation Personnel Policies Manual (NNPPM), Section (VII) (G) (5), each year DPM recommends a General Wage Adjustment (GWA).

The general wage adjustment for positions funded by general funds will be paid out of the Personnel Savings (Lapse Fund) Account, if available, with the exception of those programs receiving a prior year carryover amount from their unexpended personnel savings. For programs not eligible to utilize the Personnel Savings (Lapse Fund) account for the general wage adjustment the cost will be absorbed by the respective programs.

Implementation of this type of salary adjustment for external grant funded programs shall be based on budget availability verified by OMB and OOC.

5. **Merit Pay Bonus.** Merit bonus payments are subject to approval by the respective Personnel Office. The employees must not have received a step increase during the applicable rating period to be eligible for a merit pay bonus. These costs must be absorbed by the program and budgeted in object code 2710

Implementation of this type of salary adjustment for external grant funded programs shall be based on budget availability verified by OMB and OOC.

6. **Other Bonus.** Other bonus payments are subject to approval by the respective Personnel Office. The costs for other bonus payments must be absorbed by the program and budgeted in object code 2710.

Implementation of this type of salary adjustment for external grant funded programs shall be based on budget availability verified by OMB and OOC.

7. **Budgeting Fringe Benefits.** Use the appropriate rates in Appendix E 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, including any changes made to the personnel salary. These amounts are to be budgeted in object code 2900. Also see Section IX.E.10.

C. Layoff/Reduction-In-Force (RIF) Procedures. Any changes in positions, which will result in displacing employees, shall be made in accordance with the applicable Personnel Policies. Layoffs or Reduction-In-Force (RIF) must be listed on Budget Form 5.

D. Personnel Savings (Lapse Fund) Account. Pursuant to Navajo Nation Council Resolution, CF-07-11, all unexpended general fund personnel savings in the personnel object code 2001 category are designated as restricted carryover funds solely for use in the administering and maintaining the Classification and Pay Plans by the Department of Personnel Management.

All unexpended general fund personnel savings (i.e. vacant positions) are considered lapsed at the end of the fiscal year. After end-of-the year reconciliation, the Office of the Controller shall be responsible to ensure that the total amount of such lapsed funds are credited to the Personnel Savings (Lapse Fund) Account.

Programs receiving approval for a prior year carryover amount from unexpended personnel savings are not eligible to utilize the Personnel Savings (Lapse Fund) Account.

XII. BUDGETING OPERATING EXPENSES

A. Telecommunication Rates

1. Telecommunication expenses shall be budgeted as follows:

a. Telephone, fax, and data circuit lines:

The Navajo Nation Telecommunications and Utilities (NNTU) department shall budget for all Tribal CENTREX telephone, MIPT telephone, and fax lines prefix 871 and 810 for basic or standard monthly service only under the Fixed Cost–Telecommunication budget administered by NNTU.

All offices shall budget for telecommunication expenses not included in the above item including telecommunication line installation, equipment, and related service request options (i.e. line moves, voice mail, programming for telephone features, etc.) This also includes toll free numbers and data circuit services (dial up, DSL, T-1 or Metro Ethernet, etc.) inclusive of all installation and monthly service cost.

The NNTU department shall budget for long distance services under the Fixed Cost – Telecommunications budget.

b. Wireless phone services:

All offices shall budget for all costs associated with wireless phone services including wireless phone equipment, activation costs, and monthly service costs.

c. Two way radio communication:

All offices shall budget for two way equipment including ancillary equipment along with repair and maintenance expenses which is not covered under the Fixed Cost–Radio Communication budget administered by NNTU.

d. All request for telecommunication services under A, B, & C require prior approval by the NNTU department pursuant to GSCO-45-10, GSCN-46-10 and GSCN-47-10. All NN governmental offices are required to abide by these policies and procedures which are available on the Telecommunication/Utilities website at www.nntu.navajo-nsn.gov.

Applicable telecommunications rates are tariff driven and approved by the applicable state commission, and can be obtained from your service provider in your area.

B. Budgeting Insurance Expenses

1. **Criteria for determining vehicle insurance rate and premiums.**

All vehicle(s), whether assigned through Navajo Nation Fleet Management Department, department/Chapter purchased or GSA leased vehicles, will be **required** to establish an insurance premium line item (budget) amount for auto physical damage, and if applicable, auto liability coverage, and a deductible line item (budget) amount. The insurance rates for fleet vehicles are shown in Appendix F-1 of this BIM.

- 1. Property.** Each Division, department, program or Chapter is *required* to budget for property insurance premiums. The rates and deductibles are as follows:

Coverage	Rate	Per Value	Deductible
Contents	1.11	\$1,000	\$1,500
Contractor's equipment	1.11	\$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 \$1.11 = \$55.50. Program should then budget \$55.50 for property premium based on TIV reported.

- 2. General Liability.** Each Division, department, program or Chapter is *required* to budget for general liability coverage to cover unforeseen accidents within the work environment. General liability rate are 12 cents (12¢) per \$100.00 of payroll.

Example: Program budgets \$500,000 in payroll (including fringe benefits). Formula - \$500,000 (payroll) ÷ \$100 = \$5,000 x \$0.12 = \$600.00. Program should then budget \$600.00 for general liability premium, based on reported payroll.

- 3. Exposure Summary Information.** The Navajo Nation Risk Management program has an "Exposure Summary Packets" for policy year 2015 which will assist each Division, department, program or Chapter in determining property premium rates to be budgeted. Contact the Navajo Nation Risk Management Program at (928) 871-6335 for further information regarding insurance rates, deductible or loss/damage to Navajo Nation property.

4. Workers' Compensation Insurance Expenses

Workers' compensation is Navajo Nation law and a necessary part of the expenses of performing Navajo Nation business.

Coverage under the Worker's Compensation insurance includes:

1. Regular status employee
2. Political appointee
3. Temporary employee, including college interns and youth employees
4. Navajo Nation Judges
5. Council Delegates
6. Eastern land board, grazing committee members
7. Volunteers

Ineligibility for workers' compensation insurance coverage includes:

1. Program for Self Reliance customers
2. Court ordered trustees
3. Private contracts
4. Consultants

For budgeting purposes, the premium rate approved for Fiscal Year 2015 is set at \$0.66 cents (66¢) per \$100 of total personnel budget base amount for all Navajo Nation programs, except for individual general volunteers, including firefighters, and any new enterprises, including additional subsidiary entities of an existing enterprise. Contact the Workers Compensation Office for these rates.

6. Chapters Workers' Compensation Insurance or Expenses

The premium rate approved for Fiscal Year 2015 is, for all Navajo Nation chapters, set at 0.79 cents per \$100 of payroll. For chapter volunteers contact the Workers' Compensation Office.

C. Travel Policies and Rates for Reimbursement Purposes

For information regarding the Navajo Nation Travel Policy, including the most recent CONUS per diem rates, supplements and mileage charts, contact the Navajo Nation Travel Office at (928) 871-7676. The Travel Office maintains the official mileage for most travel destinations, as well as the travel reimbursement rates.

Privately owned vehicle travel reimbursement rates are as follows:

1. 56 cents per mile (if no Government Owned Vehicle available)
2. 23.5 cents per mile (if Government Owned Vehicle available)
3. 12.5 cents per mile (if committed to use Government Owned Vehicle; vehicles personally assigned to an individual, not program, e.g. President, Speaker, etc.)
4. 53 cents per mile (Motorcycle)

D. Fleet Management User Rates

The Fiscal Year 2015 fleet management user rates are shown in Appendix F-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 and the mileage and the vehicle type should be budgeted in the appropriate object code.

E. Air Transportation Rates

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

1. King Air C-90A: \$2.77 per mile or \$693 per hour.
2. King Air B200: \$3.26 per mile or \$856.80 per hour.

Contact the Navajo Nation's Air Transportation Department at (928) 871-6466 for further information.

F. Records Management/Duplicating Rates

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

XIII. BUDGET FORMS AND INSTRUCTIONS

A. General Rules and Instructions

The following are general rules and instructions for completing the budget forms and preparing the program budget package:

1. All budget requests should include appropriate, completed budget forms in accordance with provisions contained in this BIM.

2. Read all instructions carefully to assure accurate and completeness of filling out or completing the budget forms.
3. Use the appropriate codes, rates, schedules, etc., provided in this manual.
4. If budget data or information is not to be entered on any form, disregard the completion of that form and do not include it with the budget package submittal.
5. All budgeted amounts are to be entered at a Level of Detail (LOD) 6, except for fringe benefits, which are to be entered at LOD 5.
6. For the purpose of data entry into the FMIS, total amounts for object code/line item entries (Column I of Budget Form 5) shall be rounded to the nearest whole dollar.
7. Number pages on all budget forms consecutively in the spaces provided, do not include or assign page numbers to forms which do not have budget data or budget related information.

B. Required Budget Forms and Instructions:

The primary budget forms which are shown in the next few pages, including the instructions to be used in the development of the proposed fiscal year budget, are as follows:

Budget Form 1:	Program Budget Summary
Budget Form 2:	Program Performance Criteria
Budget Form 3:	Listing of Positions and Assignments by Business Unit
Budget Form 4:	Detailed Line Item Budget and Justification
Budget Form 5:	Summary of Changes to Budgeted Positions
Budget Form 6:	External Contract and Grant Funding Information

Budget forms may be obtained via e-mail from OMB staff or can be downloaded from the OMB website.

**THE NAVAJO NATION
PROGRAM BUDGET SUMMARY**

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 #DIV/0!	PART III. BUDGET SUMMARY	
					Fund Type Code	NMC Approved Original Budget
					Proposed Budget	Difference (Column B - A)
					2001 Personnel Expenses	0
					3000 Travel Expenses	0
					3500 Meeting Expenses	0
					4000 Supplies	0
					5000 Lease and Rental	0
					5500 Communications and Utilities	0
					6000 Repairs and Maintenance	0
					6500 Contractual Services	0
					7000 Special Transactions	0
					8000 Public Assistance	0
					9000 Capital Outlay	0
					9500 Matching Funds	0
					9500 Indirect Cost	0
					TOTAL	\$0.00
					PART IV. POSITIONS AND VEHICLES	
					Total # of Positions Budgeted: _____	
					Total # of Permanently Assigned Vehicles: _____	
					_____ (D) _____ (E)	
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.						
SUBMITTED BY: Program Manager's Printed Name and Signature / Date _____				APPROVED BY: Division Director/Branch Chief's Printed Name and Signature / 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) year of funding.

Instructions

Part I: Enter in the space provided the business unit number, the program title and Division or Branch or 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 all funding sources (including external, such as federal, state, private, donations, etc.) 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. Complete the columns as follows:

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/YYYY).

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.

% of Total: Calculate and enter the percentage of each funding source's amount to the overall total funding amount.

Part III: Budget Summary:

Fund Type code column:

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

Column (A): Enter the original, approved Navajo Nation Council appropriated amounts for each 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 (Appendix A).

Column (B): Enter the program's proposed budget amounts for the subsequent 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): Enter the difference between the current fiscal year and the proposed fiscal year amounts by subtracting Column (B) from Column (A). Enter any negative amounts in parentheses ().

Part IV: Enter the total current and proposed budgeted positions or FTEs (full time equivalent, 1.0 = 2,080 hours or 0.5 = 1,040 hours) and total number of current or proposed permanently assigned vehicles budgeted in Columns (D) and (E) for the current fiscal year and the proposed fiscal year.

Part V: Program Manager and Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) provides signatures and dates to indicate that the budget has been reviewed and approved by those key officials. Forms without appropriate signatures will not be processed and will be returned to program or entity.

**THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA**

PART I. PROGRAM INFORMATION:											
Business Unit No.:						Program Name/Title:					
PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:											
PART III. PROGRAM PERFORMANCE CRITERIA:											
1. Program Performance Area:											
Goal Statement:											
1st QTR		2nd QTR		3rd QTR		4th QTR					
Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
2. Program Performance Area:											
Goal Statement:											
3. Program Performance Area:											
Goal Statement:											
4. Program Performance Area:											
Goal Statement:											
5. Program Performance Area:											
Goal Statement:											
PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.											
Program Manager's Printed Name and Signature/Date						Division Director/Branch Chief's Printed Name and Signature / Date					

Budget Form 2: PROGRAM PERFORMANCE CRITERIA

Purpose

- A. Performance measurements indicate accomplishments of the program and whether results are being achieved.
- B. Performance data helps program managers by providing information on how resources should be allocated to ensure program effectiveness.
- C. Performance information keeps the program focused on established program goals and tracks program progress.
- D. Performance information is used as an evaluation and monitoring tool by program management to keep focused on performance outcomes.

Instructions

- Part I. Enter appropriate program information in the spaces provided. If a business unit is not assigned, enter "NEW".
- Part II. Enter the enabling legislation or resolution number that approved the program's plan of operation (or charter, if a Navajo Nation entity, attach the organization's Articles of Incorporation). Provide a brief statement regarding the primary purpose of the program as stated in the official plan of operation or charter.
- Part III. Identify five (5) significant program performance areas for goal statement development. For each program performance area, include one (1) goal statement which the program will accomplish with the funds appropriated for the fiscal year.

The Office of Management and Budget will not accept, with exception of the Navajo Nation Council, its standing committees and the Navajo Nation Chapters, a Budget Form 2 from a program which uses "Number of Meetings" or any references to meetings as a performance measure.

Use quantitative (**numerical amounts only**) quarterly goals to be accomplished. **Do not use written text or percentages.**

Quarterly Program Assessment

At the end of each quarter, program managers will report actual quarterly results for each established goal statement to the OMB Management and Policy Section. Navajo Nation chapters will report actual results to their respective Local Governance Support Center.

OMB Management and Policy Section will perform quarterly program assessments and generate written reports based on the goals and actual results reported by program managers on Budget Form 2. Program managers will be notified of the due dates for the actual quarterly results information to be submitted to OMB Management and Policy Section. The respective Local Governance Support Center will assess all Chapter performance data each quarter and provide reports to each Chapter, OMB and key Navajo Nation officials for informational purposes.

A simple rating method will be used to determine whether programs met their quarterly goals statements as follows at the end of each quarter:

- A score of “3” for exceeding goals/measures
- A score of “2” for meeting goals/measures
- A score of “1” for not meeting goals/measures
- A score of “0” for not reporting

Part IV. Program Manager and Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) provides signatures and date to indicate that the budget has been reviewed and approved by those key officials. Forms without appropriate signatures will not be processed and will be returned to program or entity.

**THE NAVAJO NATION
LISTING OF POSITIONS AND ASSIGNMENTS BY BUSINESS UNITS**

FY _____ Page _____ of _____

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WRKSITE CODE	FY 2014 ACTUAL		FY 2015 PROPOSED	
						G/S	SALARY	HOURS	BUDGET

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 for Completed Budget Form 3:

The respective Personnel Office will provide each program with a listing of the current positions and assignments by business unit on Budget Form 3 with blank spaces to correct/change any positions related information. Any changes to be made or updated must be entered in the space provided using a red ink pen, as follows:

1. If the position class code is incorrect or does not appear on 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 (Appendix D) for all proposed positions in the space provided below the proposed budget column, if incorrect.
3. Return the Budget Form 3 to the respective Personnel Office once information has been verified and/or all corrections/changes have been made.
4. The respective Personnel Office will update the information in the Human Resources Information System (HRIS) position control and provide a revised Budget Form 3 to the program which is to be submitted along with other budget forms in the proposed fiscal year budget package.

All other personnel/position related information (fringe benefit amounts, salary adjustments, etc.) not displayed on the completed OMB Budget Form 3 must be entered with the appropriate object code on Budget Form 4. Any major changes proposed to the existing personnel/positions need to be reported on Budget Form 5.

Proposed New Positions on Budget Form 3:

The proposed new positions are to also be listed on the program's OMB Budget Form 3 which is to be submitted with the proposed fiscal year budget package to OMB. Programs must also submit a copy of Budget Form 5 (the original is to be submitted to OMB with other budget forms) and a Position Classification Questionnaire (PCQ), except programs or entities external to the Navajo Nation, to the respective Personnel Office for all proposed new positions, as outlined in Section XI.A.1.a of this manual. This information will be used to enter the new position information into the HRIS.

**THE NAVAJO NATION
DETAILED LINE ITEM BUDGET AND JUSTIFICATION**

FY _____ Page _____ of _____

PART I. PROGRAM INFORMATION: Program Name/Title: _____ Business Unit No.: _____			
PART II. DETAILED BUDGET:			
(A)	(B)	(C)	(D)
Object Code (LOD 5)	Object Code Description and Justification	Total by DETAILED Object Code	Total by MAJOR Object Code
TOTAL		-	-

Budget Form 4: Detailed Line Item Budget and Justification

Purpose

Provides detailed budget information and justification for all proposed object code cost categories, including certain personnel position expenses, such as for temporary positions, overtime, salary adjustments, fringe benefits, etc.

Instructions

Part I: Program Information: Enter program name and business unit number in the appropriate spaces. If a business unit number is not assigned, enter "NEW".

Part II: Complete as follows:

This part is for entry of personnel/positions to be budgeted in proposed fiscal year. These include total salaries (from Budget Form 3) for all positions to be funded (object code 2110 at LOD 6), temporary positions (object code 2310 at LOD 6), total fringe benefits calculated amounts (object code 2900 at LOD 5), any salary adjustment amounts (object code 2200 at LOD 6), any overtime pay amounts (object code 2510 at LOD 6), any holiday pay amounts (object code 2610 at LOD 6), and any merit/bonus pay – regular amounts (object code 2710 at LOD 6), etc.

Column (A): Enter the (Level of Detail) LOD 6 object, for each proposed item of expenditure which will be budgeted starting with the personnel/position total salaries (object code 2110) shown on Budget Form 3. In the rest of the major object code group, enter the appropriate object codes, by using the Chart of Accounts (Appendix A). Enter the appropriate object code at LOD 5 for fringe benefits and LOD 6 for all other object codes to be used for each proposed expenditure from the Chart of Accounts.

Column (B): Enter the appropriate object code title or description at the specified LOD and a brief written justification or calculation showing how the proposed budget amounts were determined. Enter the appropriate major object code title for major accounts to be budgeted in Column D. For a more detailed description of the budgeted items, enter the appropriate LOD 7 object codes, the code description and cost, in this column to serve as justification. To obtain 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).

Column (C): Enter the budgeted amount for each detailed object code (LOD 6, except for fringe benefits which is at LOD 5). These amounts will be entered into the Financial Management Information System (FMIS) for budget and expenditure control purposes upon approval of the annual fiscal year budget. All amounts entered must be rounded to the nearest dollar amount in this column.

Column (D): Enter the sum or total of the detailed object code group by major object code, e.g., 2001, 3000, etc., (LOD 4). These amounts should agree with the major object code amounts entered on Budget Form 1, Part III.

Total: Enter the sum or total of the columns (C) and (D). Each page should display only the page totals (not cumulative).

Budget Form 5: SUMMARY OF CHANGES TO BUDGETED POSITIONS

Purpose

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

Description:	Entry into Column (A):
1. Abolished Vacant Position	ABOLISH
2. Occupied Position Deleted (RIF/Layoff)	LAYOFF
3. Position Transfer to/from Another Business Unit (specify BU#)	TRANS IN/TRANS OUT
4. Cost-Shared Wages/Salary	CS
5. New Position	NEW
6. Prorated Wages/Salary	PRORATE
7. Proposed Reclassification	RECLASS

Instructions

Part I: Enter program name and business unit number (if applicable). If a business unit number is not assigned, enter "NEW".

Part II: Complete as follows:

Column (A): Enter the proposed type of change, preferably in the order listed above, using the appropriate abbreviation.

Column (B): Enter the (4-digit) sub-acct/ object code assigned to the position.

Column (C): If applicable, enter the (6-digit) position number assigned by the respective Personnel Office for the changed position.

Column (D): Enter the job type/ class code for the position.

Column (E): Enter the appropriate position title and, if a cost-shared position among more than one business unit, indicate business unit number and shared amounts by each business unit.

Column (F): If applicable, 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 proposed annual salary of the incumbent's or the position's grade-step. 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 budgeted for part of the fiscal year (prorated), enter only that part of the salary amount.

Column (H): Using the applicable rates, calculate the fringe benefit amount for each position listed.

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).

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

FY _____

Page _____ of _____

PART I. PROGRAM INFORMATION:

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

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

PART III. BUDGET INFORMATION:

(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. FTEs/MATCH FUNDS:

MATCHING FUND REQUIRED: No. of Positions/ FTEs: _____
 Required GF Cash Match: _____
CONCURRED BY: Required GF In - Kind Match: _____
 Required GF % Match: _____

Contracting Officer's Signature / Date: _____

PART V. ACKNOWLEDGEMENT:

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

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

Budget Form 6: EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION

Purpose

To provide information on recurring 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 No. and FMIS Company and Business Unit Numbers, start and ending date which the contract/grant operates.

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 (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 subsequent 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 required general fund cash and percent 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

**FY 2015 Chart of Accounts and Account and
Level of Detail (LOD) for Budgeting Purposes**

Appendix A

LOD	Description	Obj Acct
3	Expenses	2000
4	Personnel Expenses	2001
5	Permanent	2100
6	Regular	2110
7	Person-Regular FT	2120
7	Person-Regular Part Time	2130
7	Seasonal	2160
6	Salary Adj	2200
7	Salary Adjustment	2220
5	Temporary	2300
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
5	Holiday Pay	2600
6	Regular	2610
7	Double Holiday Pay	2620
5	Merit & Bonus Pay	2700
6	Regular	2710
7	Merit Pay	2720
7	Bonus Pay	2740
5	Fringe Benefits	2900
4	Travel Expenses	3000
5	Vehicle Use	3100
6	Fleet	3110
7	Monthly/Perm	3111
7	Daily/Temp	3112

LOD	Description	Obj Acct
7	Mileage	3113
6	Program	3120
7	Maintenance	3121
97	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
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

**FY 2015 Chart of Accounts and Account and
Level of Detail (LOD) for Budgeting Purposes**

Appendix A

LOD	Description	Obj Acct
7	Meals / Lodging	3581
7	Mileage	3583
6	Budget Hearings	3590
7	Meals / Lodging	3591
7	Mileage	3593
5	Commissions/Boards	3600
6	Meetings	3610
7	Meals / Lodging	3611
7	Mileage	3613
5	Chapter Officials	3700
6	Meetings	3710
7	Stipend	3711
7	Meals & Lodging	3712
7	Mileage	3713
5	Other Non Employees	3800
6	Meetings	3810
7	Stipend	3811
7	Meals & Lodging	3812
7	Mileage	3813
4	Supplies	4000
5	Office Supplies & Equipment	4100
6	Office Supplies	4120
7	General Office Supplies	4130
6	Non Capital Assets	4200
7	Non Cap Furniture & Equip	4210
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
5	Operating Supplies	4400
6	Operating Supplies	4410
7	General Operating Supplies	4420
7	Cost Of Goods Sold-Resale	4430
7	Non Cap Computer Software	4440
7	Postage, Courier, Shipping	4450
7	Food Supplies	4460
7	Uniforms	4470
7	Firearms & Ammunition	4480
7	Custodial Supplies	4490
7	Medical Supplies	4500
7	Veterinarian Supplies	4510
7	Bulk Paper	4520
7	Printing/Binding/Photocopying	4530
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
6	Fuel	4700
7	Gasoline	4710

LOD	Description	Obj Acct
7	Diesel	4720
7	Propane	4730
7	Jet Fuel	4740
4	Lease & Rental	5000
5	Lease	5100
6	Building	5110
7	Office Space	5120
6	Land	5130
7	Land Lease	5140
7	Leased Property/Land Tax	5150
6	Equipment	5160
7	Office Equipment	5170
5	Rental	5300
6	Building/Space	5310
7	Meeting Space	5320
7	Storage Space	5330
7	Booth/Trade Show Rental	5340
7	Other Space Rental	5350
6	Equipment/Supplies	5360
7	Equipment Rental	5370
7	Supplies Rental	5380
4	Communications & Utilities	5500
5	Communications	5510
6	Telephone	5520
7	Basic Services	5530
7	Long Distance	5540
7	Optional Charges	5550
7	Hardware/Install	5560
6	Internet	5570
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

**FY 2015 Chart of Accounts and Account and
Level of Detail (LOD) for Budgeting Purposes**

Appendix A

LOD	Description	Obj Acct
7	Building R&M Services	6050
5	Plant, Property & Equipment	6100
6	Supplies	6110
7	Furn & Equip R&M Supplies	6120
6	Services	6130
7	Furn & Equip R&M Services	6140
6	External Contractors	6200
7	Plumbing	6210
7	Electrical	6220
7	HVAC	6230
7	Pest Control	6240
7	Waste Disposal	6250
7	Custodial Services	6260
7	Landscaping Services	6270
7	Snow Removal	6280
7	General Contractors	6290
6	Technology	6300
7	Computer Hardware R&M	6310
7	Software Support	6320
7	Communication R&M	6330
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	Fees	6530
7	Expenses	6540
6	Audit	6600
7	Fees	6630
7	Expenses	6640
6	Attorneys	6660
7	Fees	6670
7	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	Fees	6813
7	Expenses	6814
6	Geo Tech Services (non cap)	6820
7	Fees	6823

LOD	Description	Obj Acct
7	Expenses	6824
6	Other Technical Services	6830
7	Feasibility Studies	6840
7	Environ Assessmt/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	Gifts & Awards	7140
7	Charitable Contributions	7150
7	Artistic Services	7160
7	Student Activities	7170
7	Catering	7180
7	Refreshments	7190
7	Jury & Witness Expense	7200
7	Poll Officials	7210
7	Depreciation Expense	7220
7	Amortization Expense	7230
7	Property Tax	7240
7	Grazing Fee Payment	7245
7	Allocation Clearing Account	7250
7	Tax Refund	7260
7	Filing Fee	7265
7	FMIS Loan Debt Payment	7270
7	Museum Loan Debt Payment	7271
7	NN Fair & Rodeo	7275
7	Fourth of July Fair & Rodeo	7280
7	NN Fair - Powwow	7285
7	Shiprock Fair	7286

**FY 2015 Chart of Accounts and Account and
Level of Detail (LOD) for Budgeting Purposes**

Appendix A

LOD	Description	Obj Acct
5	Contingencies & Losses	7300
6	Contingencies & Losses	7310
7	Provision For Bad Debt	7320
7	Bad Debt Write-Off	7330
7	Provn For Judgement/Settlemnts	7340
7	Judgements/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
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
5	Insurance & Benefits	7700
6	Insurance Premiums	7710
7	Property - Contents	7720
7	Property - Contractor Equipmnt	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 Benfits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	Social	8020

LOD	Description	Obj Acct
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 Asst.	8070
7	Basic Child Care	8075
7	Subsidized Child Care	8080
7	Client Transport	8085
7	Kinship Care Assistance	8087
7	Program Stipend	8090
7	Other Public Assistance	8095
7	Adoption Subsidies	8100
7	Guardianship Stipends	8105
7	Youth Home	8110
7	Adult In-Home Care	8115
7	Elderly Group Home	8120
7	Foster Care-Children	8125
7	Foster Care-Adults	8130
7	Foster Care-Esco-Chld	8135
7	Foster Care-Esco-Adlt	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 Trng	8305
7	Adult Training Costs	8310
7	Youth Training Costs	8315
7	On The Job Trng	8320
7	Work Experience (Wages)	8325
7	Career Job Experience	8330
7	In-School Wrk Experience	8335
7	Winter/College	8340
7	Internship	8345
7	Support Cost-Personal Allowanc	8350
7	Support Cost-Transportation	8355
7	Support Cost-Housing	8360
7	Support Cost-Other Allowances	8365
7	Basic Education	8370
7	Youth Dev Activities/Curriculum	8375
6	Infrastrure (non cap)	8500
7	Home Down Pymnt Asst	8505
7	Housng Cnstrctn Mtls	8510
7	Self-Help Materials	8515
7	Weatherization Asst.	8520

**FY 2015 Chart of Accounts and Account and
Level of Detail (LOD) for Budgeting Purposes**

Appendix A

LOD	Description	Obj Acct
7	Solar System	8525
7	House Wiring	8530
7	Bathroom Additions	8535
7	Powerline Ext.	8540
7	Waterline Ext.	8545
7	Water/Wastewater	8550
7	Chapter Projects	8555
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	Entities 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-Spcl Award	8910
7	Schshp-Spmntl Award	8915
7	Schshp-Chief Manuelito	8920
7	Schshp-Hi Achievment	8925
7	H/S Summer Enrichmnt	8930
7	Chpt Fin Asst-Studnt	8935
7	High School Preparat	8940
7	Dine Schshp Annual Fund	8945
4	Capital Outlay	9000
5	Real Property	9001
6	Land & Improvements	9010
7	Land	9012
7	Land Improvements	9014
6	Infrastructure	9020

LOD	Description	Obj Acct
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 extention	9044
6	Building	9050
7	Buildings	9052
7	Bldg Improvements	9054
7	Leasehold Imprvemts	9056
7	Capitalized Lease	9058
7	Constructn In Progr	9060
7	Contingencies	9062
6	CAP-Pro.Tech Services	9070
7	CAP-Consulting	9072
7	Fees	9072
7	Expenses	9072
7	CAP-Architecture/Design	9074
7	Fees	9074
7	Expenses	9074
7	CAP-Geo Tech Services	9076
7	Fees	9076
7	Expenses	9076
7	CAP-Other Tech. Services	9078
7	Feasability Studies	9078
7	Environ Assesmt./Serv.	9078
7	Diagnostics/Testing/Evaluation	9078
7	Inspection/Appraisal Fees	9078
7	Technical Services Expenses	9078
5	Personal Property	9100
6	Furniture & Fixtures	9110
7	Furniture	9112
7	Fixtures	9114
6	Equipment	9140
7	Equipment	9142
7	Analytical Equipment	9144
7	Computers	9146
7	Capitalized Leases	9148
6	Vehicles	9160
7	Automobile	9162
7	Specialized Vehicles	9164
7	Buses	9166
7	Aircraft	9168
6	Intangible Assets	9180

**FY 2015 Chart of Accounts and Account and
Level of Detail (LOD) for Budgeting Purposes**

Appendix A

LOD	Description	Obj Acct
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
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 Ctrs	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
7	Misc Payroll	9999

AGENCY CODES AND FUND TYPES

Agency Codes

Code	Description
1	WINDOW ROCK/CENTRAL OFFICE
2	CHINLE/CENTRAL NAVAJO
3	CROWNPOINT/EASTERN NAVAJO
4	FORT DEFIANCE
5	SHIPROCK/NORTHERN NAVAJO

Fund Type Codes

<u>Code</u>	<u>Description</u>
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 REV 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 intergovernmental 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 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

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
1519	Accountant	63	3038	Associate Reclamation Specialist	64
1360	Accounting Clerk	56	2007	Associate Statistical Research Analyst	63
1521	Accounting Clerk Supervisor	60	2146	Attorney	68
1510	Accounting Manager	69	2142	Attorney Candidate	67
1522	Accounting Supervisor	67	0303	Attorney General	76
1525	Accounting Technician	57	2055	Audio-Visual Technician	59
1523	Accounting Technician (Cashier)	58	1654	Auditor	65
1524	Accounts Maintenance Specialist	58	0304	Auditor General	71
1520	Accounts Payable Supervisor	62	4049	Auto Body Repairer	59
3745	Adaptive Education Teacher	66	4048	Auto Body Shop Supervisor	62
1260	Administrative Assistant	62	4042	Auto Parts Supervisor	60
1292	Administrative Legal Secretary	63	4044	Auto Parts Technician	57
1211	Administrative Services Officer	64	4053	Automotive Service Writer	61
2066	Advertising Sales Manager	66	4046	Automotive Technician	61
2067	Advertising Sales Representative	62	1435	Background Investigations Manager	68
3314	Air Quality Engineer	66	3756	Behavioral Health Director	71
1212	Air Transportation Director	69	1422	Benefits Clerk	56
4093	Aircraft Maintenance Technician / Pilot	68	3245	Biologist	65
4092	Aircraft Mechanic	61	4146	Bookmobile Driver	56
4090	Aircraft Pilot	67	3246	Botanist	65
4091	Aircraft Service Worker	58	1683	Budget Analyst	64
4094	Airport Maintenance Coordinator	62	1680	Budget Officer	68
3828	Americorp Field Supervisor	60	4080	Building Maintenance Supervisor	62
0506	Americorp Participant		4082	Building Maintenance Worker	58
3185	Animal Control Officer	59	4004	Buyer	58
3602	Anthropologist	67	4171	Cabinet Maker	61
1854	Application Systems Programmer	66	3711	Caregiver Resource Specialist	64
3411	Appraiser	62	4173	Carpenter	60
3619	Archaeological Aide	56	3764	Case Assistant	56
3618	Archaeological Technician	57	3761	Case Management Specialist	64
3616	Archaeologist	64	3763	Case Worker	57
3610	Archaeologist (Program Manager)	69	3760	Caseworker Supervisor	64
0401	Assistant Attorney General	74	1529	Cashier Services Supervisor	65
1193	Assistant Controller (Treasury)	70	0592	CBP-DOL Employee	
1233	Assistant Department Manager	68	1216	Central Records Supervisor	60
3678	Assistant Superintendent	71	1361	Chapter Accounting Clerk	57
3742	Assistive Technology Coordinator	59	1530	Chapter Accounting Technician	59
1531	Associate Accountant	62	0597	Chapter Employee	
2149	Associate Attorney	66	3827	Chapter Manager	64
1655	Associate Auditor	63	0507	Chapter Youth Employee	
3312	Associate Civil Engineer	63	3247	Chemist	65
2019	Associate Contract Analyst	62	1515	Chief Financial Officer	71
3318	Associate Environmental Engineer	63	3350	Chief Geologist (Minerals)	73
3342	Associate Geologist	64	2150	Chief Hearing Officer	69
3644	Associate Head Start Teacher	60	0211	Chief Legislative Counsel	76
1418	Associate Human Resources Analyst	62	2175	Chief of Criminal Investigations	70
3363	Associate Hydrologist	64	2176	Chief of Police	70
2164	Associate Juvenile Presenting Officer	62	0201	Chief of Staff	71
1983	Associate Management Analyst	62	2155	Chief Prosecutor	72
1660	Associate Minerals Auditor	63	3632	Child Development Aide	55
3345	Associate Mining Engineer	63	3631	Child Development Worker	59
3846	Associate Nutrition Worker	54	2170	Child Support Enforcement Officer	60
3851	Associate Nutritionist	62	2060	Circulation Supervisor	58
3348	Associate Petroleum Engineer	63	3311	Civil Engineer	65
2042	Associate Public Information Officer	62	3754	Clinical Director	69

NAVAJO NATION LISTING OF CLASSIFICATION TITLES,
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Appendix C

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
3804	Clinical Family Therapist	68	1840	Director of Information Technology	70
3753	Clinical Psychologist	69	1200	Director, Office of Legislative Services	69
3702	Clinical Social Worker	68	0301	Division Director	71
3750	Clinical Specialist	67	4140	Driller	60
3755	Clinical Specialist - Intern	66	4141	Driller Helper	56
3433	Collection Clerk	56	4144	Driver	57
3432	Collection Officer	60	3656	Early Head Start Home Visitor	57
3820	Community Center Supervisor	61	3655	Early Head Start Teacher	60
3798	Community Health Environmental Research Tech	62	3403	Economic Development Specialist	63
3792	Community Health Nurse	66	3676	Education Administrator	70
3790	Community Health Nurse Director	69	1859	Education Data Network Specialist	65
3791	Community Health Nurse Supervisor	67	3688	Education Data Specialist	63
3795	Community Health Worker	59	3677	Education Program Manager	68
3793	Community Health Worker Supervisor	64	3672	Education Specialist	64
3821	Community Involvement Specialist	62	3516	Electrical Inspector	63
3822	Community Liaison	63	4175	Electrician	61
3830	Community Resource Coordinator	58	2065	Electronic Technician	62
3831	Community Services Coordinator	62	3741	Eligibility Technician	58
1843	Computer Operations Manager	68	2288	Emergency Management Director	68
1890	Computer Operations Supervisor	64	2284	Emergency Medical Technician - Basic	60
1892	Computer Operator	56	2283	Emergency Medical Technician - Intermediate	61
2022	Construction Employment Analyst	59	2285	Emergency Medical Technician - Intern	57
3515	Construction Inspector	63	2281	Emergency Medical Technician Instructor/Coordinator	62
3501	Construction Supervisor	62	2280	Emergency Medical Technician Supervisor	64
2018	Contract Analyst	63	2290	Emergency Services Coordinator	66
2020	Contract Compliance Officer	64	2291	Emergency Services Liaison	59
2015	Contracting Officer	70	1423	Employee Insurance Representative	59
0402	Controller	71	3673	Employment Assistance Officer	59
3849	Cook	57	3696	Employment Development Specialist	64
3850	Cook's Aide	54	1666	Energy Auditor	64
2277	Correctional Officer	59	3326	Engineering Aide	56
2275	Correctional Supervisor	63	3325	Engineering Technician	58
2265	Corrections Lieutenant	65	2210	Environmental Criminal Investigator	67
2267	Corrections Officer	61	3030	Environmental Department Manager	69
2266	Corrections Sergeant	63	3317	Environmental Engineer	65
3802	Counselor	62	2188	Environmental Law Enforcement Officer	63
3430	Credit Manager	66	2189	Environmental Law Enforcement Recruit	61
2207	Criminal Investigations Supervisor	68	2186	Environmental Law Enforcement Sergeant	66
2209	Criminal Investigator	65	3040	Environmental Program Manager	68
0591	CSE-DOL Employee		3031	Environmental Program Supervisor	67
4083	Custodial Supervisor	58	3033	Environmental Specialist	65
4085	Custodian	54	3035	Environmental Technician	57
1873	Data Communications Technician	60	3911	Epidemiologist	68
1230	Department Manager I	68	4052	Equipment Mechanic	61
1231	Department Manager II	69	4050	Equipment Mechanic Supervisor	63
1232	Department Manager III	70	4148	Equipment Operator	59
0400	Deputy Attorney General	75	2159	Ethics Investigator	60
2141	Deputy Chief Legislative Counsel	75	2160	Ethics Presenting Officer	63
2156	Deputy Chief Prosecutor	70	2250	Evidence Technician	61
1191	Deputy Division Director	70	0302	Executive Director	71
1192	Deputy Executive Director	70	0203	Executive Staff Assistant	67
2316	Deputy Fire Chief	67	3072	Extension Agent	59
4142	Derrick Operator	58	1249	Facility Manager	67
3697	Developmental Specialist	64	3652	Family Services Liaison	60
3674	Dine Traditional Education Specialist	66	3803	Family Therapist	67

NAVAJO NATION LISTING OF CLASSIFICATION TITLES,
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<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
3261	Fee Collector	56	3647	Head Start Home Visitor	58
3260	Fee Collector Supervisor	59	3636	Head Start Human Resources Manager	69
3502	Field Supervisor	60	3657	Head Start Human Resources Specialist	64
3686	Financial Aid Counselor	63	3638	Head Start Information Systems Manager	68
1516	Financial Services Specialist	59	3651	Head Start Mental Health Coordinator	64
2330	Fire Captain	63	3667	Head Start Mental Health & Disabilities Specialist	65
2315	Fire Chief	67	3650	Head Start Parent Involvement Coordinator	62
2334	Fire Prevention Specialist	64	3639	Head Start Quality Assurance Manager	68
2332	Firefighter	59	3668	Head Start Paraprofessional	60
2333	Firefighter Recruit	55	3658	Head Start School Readiness Coach	66
3251	Fish Biologist	65	3662	Head Start School Readiness Manager	67
3183	Fish Culturist	56	3663	Head Start Support Services Manager	68
3724	Fitness Specialist	62	3640	Head Start Teacher	61
4041	Fleet Coordinator	60	3641	Head Start Teacher Aide	56
4040	Fleet Service Manager	66	3722	Health Education Technician	59
1855	FMIS Application Specialist	66	3721	Health Educator	63
1845	FMIS Project Manager	69	3248	Health Physicist	65
4151	Food Distribution Truck Driver	59	1194	Health Services Administrator	71
3848	Food Service Coordinator	58	3860	Health Services Administrator (ALTC)	71
3052	Forest Service Officer	60	3757	Health Services Administrator (Behavioral Health)	71
3057	Forest Technician	57	2151	Hearing Officer	67
3054	Forester	64	4150	Heavy Equipment Operator	61
3059	Forestry Aide	54	3626	Historic Preservation Program Manager	67
3050	Forestry Department Manager	69	3625	Historic Preservation Specialist	66
3458	Gaming Agent	64	3772	Home Care Supervisor	59
3452	Gaming Audit Manager	68	3771	Home Care Worker	55
3457	Gaming Auditor	65	3416	Homesite Agent	60
3451	Gaming Enforcement Manager	69	3773	House Parent	58
3454	Gaming License Technician	61	3421	Housing Specialist	64
3453	Gaming Regulatory Investigator	63	1425	HR Background Check Analyst	64
3450	Gaming Regulatory Investigator & Licensing Manager	68	1426	HR Background Check Technician	60
3459	Gaming Surveillance Manager	68	1411	HR Position Control Analyst	64
3460	Gaming Surveillance Observer	62	1846	HRIS Project Manager	69
3461	Gaming Surveillance Technician	62	1427	Human Resources Adjudicator	66
1861	Geographic Information Systems Analyst	65	1417	Human Resources Analyst	64
1860	Geographic Information Systems Supervisor	68	1405	Human Resources Classification and Pay Manager	67
1862	Geographic Information Systems Technician	62	1401	Human Resources Director	70
3341	Geologist	66	1402	Human Resources Employee Relations Manager	69
1021	Government & Legislative Affairs Associate	68	1410	Human Resources Employee Relations Specialist	65
1020	Government & Legislative Affairs Counsel	69	1412	Human Resources Information Systems Supervisor	65
1022	Government & Legislative Communications Officer	67	1424	Human Resources Records Clerk	58
2059	Graphic Designer	57	1428	Human Resources Specialist (Behavioral Health)	64
4086	Grounds Keeper	55	1403	Human Resources Systems Manager	67
4145	Head Start Bus Driver	59	1419	Human Resources Technician	60
3659	Head Start Classroom Teacher	64	2166	Human Rights Investigator	64
3664	Head Start Community Partnership Manager	67	3364	Hydrologic Technician	58
3646	Head Start Cook	58	3362	Hydrologist	65
3642	Head Start Dine Culture and Language Coordinator	59	3404	Industrial Development Specialist	67
3660	Head Start Director of Educational Services	70	1877	Information Security Officer	68
3653	Head Start Disabilities Specialist	65	1872	Information Systems Technician	60
3665	Head Start ERSEA Specialist	65	1667	Information Technology Auditor	67
3645	Head Start Family Services Coordinator	62	1470	Insurance Claims Analyst	64
3637	Head Start Fiscal Manager	69	3344	Mining Engineer	65
3654	Head Start Health & Nutrition Coordinator	64	3003	Mining Financial Analyst	66
3666	Head Start Health and Nutrition Specialist	65	0501	Miss Navajo Nation	61

NAVAJO NATION LISTING OF CLASSIFICATION TITLES,
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<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
1471	Insurance Claims Examiner	60	4147	Motor Coach Driver	59
0504	Intern	56	3293	Museum Archivist	64
2206	Internal Affairs Investigator	64	3291	Museum Curator	66
2205	Internal Affairs Supervisor	67	3290	Museum Director	68
2236	Investigator	63	3292	Museum Education Curator	64
4070	Irrigation Supervisor	60	3295	Museum Exhibit Technician	58
2273	Juvenile Corrections Officer	59	3297	Museum Facilities Representative	58
2272	Juvenile Corrections Supervisor	61	3294	Museum Registrar	62
2163	Juvenile Presenting Officer	64	3823	Navajo Cultural Specialist	62
2021	Labor Compliance Officer	61	1228	Navajo Nation Fair Manager	66
3250	Laboratory Technician	58	1844	Network Manager	66
4143	Laborer	55	1848	Network Specialist	64
3770	Laundry Worker	55	2061	News Reporter	61
2154	Law Clerk - Intern	63	3847	Nutrition Education Technician	59
2256	Law Enforcement Equipment and Weapons Technician	60	3845	Nutrition Worker	57
2251	Lead Police Records Clerk	58	3842	Nutritionist	63
0202	Legal Counsel	70	3806	Occupational Therapist	68
1291	Legal Secretary	59	1367	Office Aide	54
1532	Legislative Accounts Maintenance Supervisor	63	1364	Office Assistant	56
1014	Legislative Advisor I	65	1366	Office Specialist	58
1013	Legislative Advisor II	67	3701	Ombudsman	65
1010	Legislative Analyst	66	4178	Painter	60
1015	Legislative Assistant	60	2282	Paramedic	63
1011	Legislative Associate	66	3695	Parent Training Coordinator	59
0210	Legislative Chief of Staff	70	3262	Park Information Specialist	64
1297	Legislative Clerk Supervisor	63	1218	Park Manager	64
1016	Legislative District Assistant	65	3271	Parks Maintenance Worker	57
1002	Legislative Financial Advisor	68	1526	Payroll Supervisor	65
1012	Legislative Liaison	60	1528	Payroll Technician	60
1295	Legislative Reporter	59	3852	Peer Counselor (Breastfeeding)	57
1296	Legislative Reporter Supervisor	65	0597	PEP Project Laborer	
1298	Legislative Secretary I	58	0596	PEP Project Supervisor	
1299	Legislative Secretary II	59	3347	Petroleum Engineer	66
1300	Legislative Secretary III	60	3009	Petroleum Technician	63
1003	Legislative Staff Assistant	68	3010	Petroleum Technician - Trainee	61
1355	Library Assistant	56	2058	Photographer	58
1356	Library Clerk	57	3723	Physical Wellness Coordinator	62
3435	Loan Insurance Representative	59	1963	Planner	63
3431	Loan Officer	63	1962	Planner (Health)	66
3434	Loan Processor	58	3327	Planner/Estimator	65
2350	Local Agency Security Officer	64	1964	Planning Aide	55
4176	Locksmith	62	4180	Plumber	60
1362	Mail Clerk	56	2180	Police Captain	69
4076	Maintenance Mechanic	58	2253	Police Dispatcher	57
4077	Maintenance Technician	60	2254	Police Electronic Information Technician	59
1982	Management Analyst	64	2255	Police Identification Technician	57
2057	Media Production Specialist	65	2181	Police Lieutenant	67
2056	Media Representative	64	2184	Police Officer	63
3900	Medical Officer (Administration)	70	2240	Police Property Clerk	56
1880	Microcomputer Software Instructor	63	2252	Police Records Clerk	57
1363	Microfilm Clerk	55	2185	Police Recruit	61
3002	Mineral Assessment Specialist	63	2182	Police Sergeant	66
1664	Minerals Audit Manager	70	0503	Public Works Employee	
1661	Minerals Auditor	65	4030	Radio Technician	60
1659	Minerals Royalty and Audit Manager	71	3174	Range Conservationist	64

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Appendix C

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
1980	Policy Analyst	65	3177	Range Technician	60
3186	Predator Control Agent	61	3172	Ranger	59
4160	Press Operator	60	3175	Ranger Dispatcher	56
3740	Prevention Specialist	63	3170	Ranger Lieutenant	66
1517	Principal Accountant	67	3173	Ranger Recruit	56
3614	Principal Archaeologist	67	3171	Ranger Sergeant	64
3612	Principal Archaeologist (Contract Specialist)	67	3037	Reclamation Specialist	66
2144	Principal Attorney	72	1306	Records Clerk	56
1652	Principal Auditor	69	3681	Recreation Coordinator	61
1681	Principal Budget Analyst	67	3680	Recreation Specialist	62
3765	Principal Case Worker	64	3805	Recreational Therapist	67
3309	Principal Civil Engineer	69	3510	Registered Architect	67
2016	Principal Contract Analyst	67	3780	Registered Nurse	66
3401	Principal Economic Development Specialist	68	3321	Registered Surveyor	67
3670	Principal Education Specialist	68	3744	Rehabilitation Services Technician	60
3323	Principal Engineering Technician	63	2006	Research Assistant	56
3070	Principal Extension Agent	66	3752	Residential Clinical Director	68
3055	Principal Forest Technician	62	3774	Residential Guidance Technician	57
3339	Principal Geologist	71	3775	Residential Supervisor	60
3360	Principal Hydrologist	68	1415	Retirement Officer	60
1870	Principal Information Systems Technician	62	1404	Retirement Plan Administrator	67
1663	Principal Minerals Auditor	68	1672	Revenue Data Specialist	62
3351	Principal Mining Engineer	71	3418	Right-Of-Way Agent	60
3843	Principal Nutrition Worker	60	1863	Rural Addressing/GIS Coordinator	65
3840	Principal Nutritionist	67	1864	Rural Addressing/GIS Technician	62
3349	Principal Petroleum Engineer	71	4025	Safety Officer	67
1960	Principal Planner	67	4027	Safety Technician	59
1990	Principal Program Analyst	67	1368	Sales Clerk	56
1851	Principal Programmer Analyst	66	3039	Sanitarian	66
3706	Principal Social Service Representative	62	2340	Security Guard	56
3703	Principal Social Worker	67	1518	Senior Accountant	65
4005	Principal Stores Clerk	59	3184	Senior Animal Control Officer	61
3730	Principal Substance Abuse Counselor	65	3410	Senior Appraiser	64
1665	Principal Tax Auditor	68	3617	Senior Archaeological Technician	58
2165	Principal Tribal Court Advocate	68	3615	Senior Archaeologist	66
1992	Program Analyst	64	3613	Senior Archaeologist (Contract Representative)	66
1993	Program Evaluation Manager	68	2145	Senior Attorney	70
1235	Program Manager I	67	1653	Senior Auditor	67
1236	Program Manager II	68	4043	Senior Auto Parts Technician	59
1237	Program Manager III	69	4045	Senior Automotive Technician	62
1246	Program Supervisor I	64	1682	Senior Budget Analyst	65
1247	Program Supervisor II	65	4081	Senior Building Maintenance Worker	60
1248	Program Supervisor III	66	4172	Senior Carpenter	62
1853	Programmer Analyst	64	3762	Senior Caseworker	60
1850	Programmer Analyst Supervisor	68	3824	Senior Center Supervisor	61
1252	Programs and Projects Specialist	63	3630	Senior Child Development Worker	60
3503	Project Manager	64	3310	Senior Civil Engineer	68
4017	Property Clerk	56	3794	Senior Community Health Worker	62
4015	Property Supervisor	61	1891	Senior Computer Operator	59
1965	Proposal Writer	65	3500	Senior Construction Supervisor	63
2158	Prosecutor	65	2017	Senior Contract Analyst	65
3751	Psychiatrist/Clinical Director	70	2276	Senior Correctional Officer	61
0305	Public Defender Director	70	3036	Senior Reclamation Specialist	68
2041	Public Information Officer	63	3419	Senior Right-Of-Way Agent	62
2257	Public Safety Telecommunications Operator	59	4026	Senior Safety Technician	62

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

Appendix C

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
3801	Senior Counselor	65	3707	Senior Social Service Representative	60
2208	Senior Criminal Investigator	67	3704	Senior Social Worker	65
4084	Senior Custodian	56	2001	Senior Statistical Research Analyst	66
3402	Senior Economic Development Specialist	66	4006	Senior Stores Clerk	57
3671	Senior Education Specialist	66	3731	Senior Substance Abuse Counselor	60
4174	Senior Electrician	62	2147	Senior Tax Attorney	70
3324	Senior Engineering Technician	60	1656	Senior Tax Auditor	67
3316	Senior Environmental Engineer	68	1670	Senior Tax Compliance Officer	65
2187	Senior Environmental Law Enforcement Officer	65	2161	Senior Tribal Court Advocate	66
3032	Senior Environmental Specialist	66	3709	Senior Victim and Witness Advocate	64
3034	Senior Environmental Technician	58	3691	Senior Vocational Rehabilitation Counselor	65
3910	Senior Epidemiologist	69	4002	Senior Warehouse Worker	58
4051	Senior Equipment Mechanic	62	3281	Senior Zoo Maintenance Worker	59
3071	Senior Extension Agent	61	3456	Slot Compliance Assistant	64
3685	Senior Financial Aid Counselor	65	3455	Slot Compliance Manager	68
2331	Senior Firefighter	61	3796	Social Hygiene Technician	59
3056	Senior Forest Technician	58	3708	Social Service Representative	58
3053	Senior Forester	66	3705	Social Worker	63
3462	Senior Gaming Surveillance Observer	64	0205	Staff Assistant	64
3340	Senior Geologist	68	1442	Staff Training Coordinator	64
3643	Senior Head Start Teacher	62	2002	Statistical Research Analyst	65
3720	Senior Health Educator	65	2003	Statistical Technician	57
4149	Senior Heavy Equipment Operator	62	2004	Statistician/Demographer	68
3415	Senior Homesite Agent	62	4007	Stores Clerk	55
3420	Senior Housing Specialist	65	3732	Substance Abuse Counselor	56
1416	Senior Human Resources Analyst	66	3733	Substance Abuse Health Educator	63
1429	Senior Human Resources Technician	62	0403	Superintendent of Schools	73
3361	Senior Hydrologist	67	3601	Supervisory Anthropologist	68
1871	Senior Information Systems Technician	61	3611	Supervisory Archaeologist	68
2235	Senior Investigator	65	3320	Supervisory Land Surveyor	66
1290	Senior Legal Secretary	61	3176	Supervisory Range Conservationist	66
4075	Senior Maintenance Mechanic	60	1369	Switchboard Operator	55
1981	Senior Management Analyst	66	1841	Systems and Programming Manager	69
3001	Senior Mineral Assessment Specialist	65	2148	Tax Attorney	68
1662	Senior Minerals Auditor	67	1657	Tax Auditor	65
3343	Senior Mining Engineer	68	1671	Tax Compliance Officer	63
3296	Senior Museum Exhibit Technician	60	2064	Technical Publications Editor	65
1847	Senior Network Specialist	65	0500	Temporary Employee	
3844	Senior Nutrition Worker	59	3417	Title Examiner	64
3841	Senior Nutritionist	65	4170	Trades Helper	56
1365	Senior Office Specialist	60	3811	Traditional Counselor	60
4177	Senior Painter	62	3810	Traditional Practitioner	62
3270	Senior Parks Maintenance Worker	59	0505	Trainee	
1527	Senior Payroll Technician	61	1443	Training Instructor	64
3346	Senior Petroleum Engineer	69	1441	Training Manager	67
3008	Senior Petroleum Technician	65	4032	Transit Dispatcher	59
1961	Senior Planner	65	3743	Treatment Coordinator	64
4179	Senior Plumber	62	2162	Tribal Court Advocate	64
2183	Senior Police Officer	65	3074	Tribal Ranch Manager	66
1991	Senior Program Analyst	65	3797	Tuberculosis Control Technician	59
1852	Senior Programmer Analyst	65	1842	User Services Manager	68
1251	Senior Programs and Projects Specialist	67	4047	Vehicle Service Worker	56
4016	Senior Property Clerk	59			
2157	Senior Prosecutor	67			
2040	Senior Public Information Officer	64			

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

Appendix C

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
3829	Veterans Claims Examiner	64			
3825	Veterans Service Officer	61			
3073	Veterinarian	69			
3075	Veterinary Aide	55			
3710	Victim and Witness Advocate	62			
1229	Vital Statistics Manager	65			
2005	Vital Statistics Technician	58			
3692	Vocational Rehabilitation Counselor	64			
3690	Vocational Rehabilitation Supervisor	66			
3826	Volunteer Services Coordinator	60			
4078	Voter Machine Technician	58			
3835	Voter Registration Specialist	62			
4001	Warehouse Supervisor	61			
4003	Warehouse Worker	56			
3025	Water Code Compliance Officer	64			
3021	Water Development Technician	62			
3020	Water Resource Engineer	67			
1849	Web Developer	66			
3007	Weights and Measures Inspector	60			
4181	Welder	60			
3180	Wildlife Biologist	65			
3181	Wildlife Conservation Officer	62			
3187	Wildlife Law Enforcement Manager	66			
3188	Wildlife Manager	68			
3182	Wildlife Technician	58			
0502	Youth Employee				
3776	Youth Home Parent	57			
3280	Zoo Curator	64			
3282	Zoo Maintenance Worker	57			
3249	Zoologist	65			

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

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
9117	Accounting Manager*	67			
**	Accountant*	63			
9135	Accountant II*	65			
9149	Administrative Services Officer*	64			
9023	Associate Attorney*	68			
9012	Associate Justice*	71			
9142	Automation Info. Services Spec.*	61			
9141	Automation Info. Technology Mgr.*	69			
9244	Bailiff*	59			
9174	Bi-Culture Training Manager*	67			
9221	Care Coordinator*	63			
9011	Chief Justice*	74			
9125	Chief Probation Officer*	68			
9223	Community Development Specialist*	63			
9148	Computer Operations Analyst*	64			
9162	Construction Project Manager*	68			
9124	Court Administrator*	66			
9120	Director of Human Resources*	70			
9128	Director of Special Projects*	68			
9113	District Court Clerk*	59			
9013	District Court Judge*	69			
9241	District Court Probation Officer*	60			
9154	Document Technician*	58			
9133	Financial Technician*	62			
9246	Grant Administrator*	67			
9129	Government Relations Officer*	68			
9158	Human Resources Specialist*	62			
9147	Information Data Technician*	58			
9301	JB Custodian*	54			
9152	Judicial/Administrative Secretary*	62			
9157	Office Technician*	59			
9171	Peacemaking Program-Coordinator*	67			
9222	Program Manager*	67			
9138	Programmer Support Specialist*	65			
9235	Resource Coordinator*	63			
9139	Senior Budget Analyst*	66			
9240	Senior District Court Probation Officer*	62			
9022	Staff Attorney*	68			
9111	Supreme Court Clerk*	60			
9021	Supreme Court Law Clerk*	68			
9146	Systems & Program Manager*	67			
9220	Teen Court Coordinator*	62			
9173	Traditional Dine' Researcher*	62			
9234	Traditional Program Specialist*	60			

* Judicial Branch Listing of Classification
Title and Assigned Grades

** Currently being classified

Effective October 1, 2013

**THE NAVAJO NATION
Salary Schedule "Y"**

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE											
51	6.17	6.34	6.54	6.73	6.94	7.14	7.35	7.57	7.81	8.03	8.27	8.54
52	6.71	6.93	7.13	7.34	7.55	7.80	8.02	8.26	8.53	8.78	9.02	9.31
53	7.33	7.54	7.77	8.00	8.23	8.50	8.76	9.00	9.28	9.55	9.84	10.16
54	7.98	8.21	8.48	8.71	8.97	9.26	9.53	9.82	10.11	10.41	10.73	11.05
55	8.69	8.95	9.23	9.50	9.79	10.08	10.38	10.70	11.02	11.35	11.69	12.04
56	9.48	9.76	10.05	10.35	10.66	10.98	11.32	11.66	11.99	12.36	12.73	13.11
57	10.33	10.64	10.96	11.29	11.63	11.96	12.32	12.70	13.07	13.49	13.87	14.30
58	11.26	11.60	11.93	12.28	12.67	13.04	13.44	13.84	14.27	14.70	15.14	15.59
59	12.26	12.65	13.02	13.40	13.82	14.24	14.66	15.12	15.57	16.04	16.52	17.01
60	13.35	13.75	14.16	14.57	15.03	15.47	15.95	16.43	16.92	17.42	17.94	18.48
61	14.55	14.99	15.44	15.91	16.40	16.87	17.39	17.90	18.44	18.99	19.57	20.17
62	15.88	16.35	16.84	17.36	17.86	18.40	18.95	19.51	20.11	20.71	21.23	21.86
63	17.30	17.80	18.34	18.90	19.46	20.05	20.65	21.18	21.79	22.45	23.12	23.83
64	18.86	19.39	19.98	20.61	21.24	21.74	22.41	23.07	23.77	24.49	25.22	25.99
65	20.56	21.17	21.69	22.35	23.02	23.70	24.43	25.16	25.89	26.69	27.48	28.29
66	22.29	22.96	23.65	24.38	25.09	25.84	26.63	27.41	28.24	29.08	29.96	30.86
67	24.30	25.01	25.76	26.55	27.34	28.17	29.02	29.90	30.79	31.68	32.65	33.63
68	26.48	27.27	28.12	28.95	29.84	30.71	31.63	32.59	33.57	34.58	35.61	36.68
69	28.86	29.73	30.63	31.55	32.51	33.46	34.45	35.51	36.57	37.66	38.81	39.96
70	31.48	32.40	33.38	34.38	35.43	36.49	37.58	38.72	39.88	41.07	42.09	43.35
71	34.31	35.32	36.39	37.48	38.60	39.77	40.96	42.18	43.25	44.53	45.87	47.25
72	37.39	38.50	39.66	40.84	42.09	43.14	44.43	45.75	47.14	48.53	50.00	51.50
73	40.75	41.99	43.02	44.33	45.66	47.02	48.43	49.88	51.38	52.90	54.52	56.14
74	44.21	45.55	46.89	48.31	49.77	51.25	52.80	54.37	56.02	57.71	59.44	61.22
75	48.19	49.62	51.12	52.66	54.24	55.87	57.54	59.26	61.05	62.88	64.76	66.69
76	52.52	54.12	55.72	57.41	59.11	60.89	62.73	64.62	66.54	68.55	70.59	72.72
77	57.25	58.99	60.75	62.57	64.44	66.38	68.37	70.43	72.54	74.71	76.96	79.26

Effective October 1, 2013

**THE NAVAJO NATION
Salary Schedule "Y"**

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT											
51	12,833.60	13,187.20	13,603.20	13,998.40	14,435.20	14,851.20	15,288.00	15,745.60	16,244.80	16,702.40	17,201.60	17,763.20
52	13,956.80	14,414.40	14,830.40	15,267.20	15,704.00	16,224.00	16,681.60	17,180.80	17,742.40	18,262.40	18,761.60	19,364.80
53	15,246.40	15,683.20	16,161.60	16,640.00	17,118.40	17,680.00	18,220.80	18,720.00	19,302.40	19,864.00	20,467.20	21,132.80
54	16,598.40	17,076.80	17,638.40	18,116.80	18,657.60	19,260.80	19,822.40	20,425.60	21,028.80	21,652.80	22,318.40	22,984.00
55	18,075.20	18,616.00	19,198.40	19,760.00	20,363.20	20,966.40	21,590.40	22,256.00	22,921.60	23,608.00	24,315.20	25,043.20
56	19,718.40	20,300.80	20,904.00	21,528.00	22,172.80	22,838.40	23,545.60	24,252.80	24,939.20	25,708.80	26,478.40	27,268.80
57	21,486.40	22,131.20	22,796.80	23,483.20	24,190.40	24,876.80	25,625.60	26,416.00	27,185.60	28,059.20	28,849.60	29,744.00
58	23,420.80	24,128.00	24,814.40	25,542.40	26,353.60	27,123.20	27,955.20	28,787.20	29,681.60	30,576.00	31,491.20	32,427.20
59	25,500.80	26,312.00	27,081.60	27,872.00	28,745.60	29,619.20	30,492.80	31,449.60	32,385.60	33,363.20	34,361.60	35,380.80
60	27,768.00	28,600.00	29,452.80	30,305.60	31,262.40	32,177.60	33,176.00	34,174.40	35,193.60	36,233.60	37,315.20	38,438.40
61	30,264.00	31,179.20	32,115.20	33,092.80	34,112.00	35,089.60	36,171.20	37,232.00	38,355.20	39,499.20	40,705.60	41,953.60
62	33,030.40	34,008.00	35,027.20	36,108.80	37,148.80	38,272.00	39,416.00	40,580.80	41,828.80	43,076.80	44,158.40	45,468.80
63	35,984.00	37,024.00	38,147.20	39,312.00	40,476.80	41,704.00	42,952.00	44,054.40	45,323.20	46,696.00	48,089.60	49,566.40
64	39,228.80	40,331.20	41,558.40	42,868.80	44,179.20	45,219.20	46,612.80	47,985.60	49,441.60	50,939.20	52,457.60	54,059.20
65	42,764.80	44,033.60	45,115.20	46,488.00	47,881.60	49,296.00	50,814.40	52,332.80	53,851.20	55,515.20	57,158.40	58,843.20
66	46,363.20	47,756.80	49,192.00	50,710.40	52,187.20	53,747.20	55,390.40	57,012.80	58,739.20	60,486.40	62,316.80	64,188.80
67	50,544.00	52,020.80	53,580.80	55,224.00	56,867.20	58,593.60	60,361.60	62,192.00	64,043.20	65,894.40	67,912.00	69,950.40
68	55,078.40	56,721.60	58,489.60	60,216.00	62,067.20	63,876.80	65,790.40	67,787.20	69,825.60	71,926.40	74,068.80	76,294.40
69	60,028.80	61,838.40	63,710.40	65,624.00	67,620.80	69,596.80	71,656.00	73,860.80	76,065.60	78,332.80	80,724.80	83,116.80
70	65,478.40	67,392.00	69,430.40	71,510.40	73,694.40	75,899.20	78,166.40	80,537.60	82,950.40	85,425.60	87,547.20	90,168.00
71	71,364.80	73,465.60	75,691.20	77,958.40	80,288.00	82,721.60	85,196.80	87,734.40	89,960.00	92,622.40	95,409.60	98,280.00
72	77,771.20	80,080.00	82,492.80	84,947.20	87,547.20	89,731.20	92,414.40	95,160.00	98,051.20	100,942.40	104,000.00	107,120.00
73	84,760.00	87,339.20	89,481.60	92,206.40	94,972.80	97,801.60	100,734.40	103,750.40	106,870.40	110,032.00	113,401.60	116,771.20
74	91,956.80	94,744.00	97,531.20	100,484.80	103,521.60	106,600.00	109,824.00	113,089.60	116,521.60	120,036.80	123,635.20	127,337.60
75	100,235.20	103,209.60	106,329.60	109,532.80	112,819.20	116,209.60	119,683.20	123,260.80	126,984.00	130,790.40	134,700.80	138,715.20
76	109,241.60	112,569.60	115,897.60	119,412.80	122,948.80	126,651.20	130,478.40	134,409.60	138,403.20	142,584.00	146,827.20	151,257.60
77	119,080.00	122,699.20	126,360.00	130,145.60	134,035.20	138,070.40	142,209.60	146,494.40	150,883.20	155,396.80	160,076.80	164,860.80

THE NAVAJO NATION
Salary Schedule "Z"

Effective October 1, 2013

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE											
51	7.09	7.30	7.52	7.74	7.98	8.20	8.47	8.70	8.96	9.25	9.52	9.81
52	7.71	7.97	8.19	8.46	8.69	8.95	9.24	9.51	9.80	10.08	10.38	10.71
53	8.44	8.68	8.93	9.21	9.48	9.76	10.06	10.36	10.67	10.99	11.32	11.67
54	9.17	9.46	9.74	10.03	10.34	10.65	10.96	11.30	11.65	11.98	12.33	12.71
55	10.01	10.31	10.61	10.93	11.27	11.61	11.94	12.29	12.68	13.05	13.44	13.84
56	10.91	11.23	11.56	11.91	12.26	12.65	13.02	13.39	13.80	14.21	14.63	15.09
57	11.88	12.23	12.61	12.97	13.36	13.76	14.17	14.60	15.05	15.49	15.98	16.46
58	12.94	13.32	13.71	14.14	14.56	15.01	15.45	15.92	16.42	16.90	17.42	17.92
59	14.12	14.53	14.98	15.43	15.90	16.39	16.87	17.39	17.90	18.44	18.99	19.55
60	15.37	15.81	16.27	16.78	17.28	17.79	18.33	18.89	19.45	20.02	20.64	21.16
61	16.73	17.24	17.75	18.29	18.85	19.38	19.97	20.59	21.23	21.73	22.40	23.06
62	18.26	18.81	19.35	19.93	20.54	21.15	21.68	22.33	23.01	23.68	24.41	25.14
63	19.89	20.48	21.09	21.63	22.28	22.95	23.64	24.35	25.07	25.83	26.62	27.39
64	21.58	22.23	22.91	23.58	24.30	25.01	25.76	26.52	27.33	28.16	28.99	29.89
65	23.51	24.22	24.95	25.70	26.47	27.25	28.09	28.93	29.78	30.68	31.60	32.55
66	25.65	26.39	27.20	28.02	28.85	29.71	30.61	31.53	32.49	33.44	34.43	35.48
67	27.92	28.78	29.62	30.52	31.46	32.38	33.36	34.36	35.39	36.46	37.54	38.67
68	30.46	31.37	32.33	33.29	34.30	35.32	36.38	37.47	38.59	39.76	40.95	42.18
69	33.21	34.20	35.24	36.29	37.38	38.49	39.64	40.83	42.07	43.11	44.39	45.74
70	36.19	37.28	38.40	39.54	40.74	41.97	43.00	44.30	45.64	47.00	48.40	49.85
71	39.46	40.63	41.85	42.91	44.19	45.52	46.85	48.28	49.74	51.21	52.76	54.32
72	42.78	44.07	45.38	46.75	48.17	49.58	51.09	52.63	54.21	55.83	57.49	59.21
73	46.65	48.04	49.49	50.99	52.50	54.09	55.69	57.38	59.08	60.84	62.67	64.57
74	50.85	52.37	53.92	55.55	57.22	58.96	60.73	62.55	64.42	66.37	68.36	70.41
75	55.41	57.07	58.79	60.56	62.37	64.23	66.17	68.16	70.19	72.30	74.46	76.69
76	60.40	62.22	64.10	66.01	67.98	70.04	72.13	74.31	76.54	78.83	81.21	83.63
77	65.85	67.84	69.85	71.96	74.12	76.35	78.63	80.98	83.41	85.92	88.49	91.13

Effective October 1, 2013

**THE NAVAJO NATION
Salary Schedule "Z"**

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	14,747.20	15,184.00	15,641.60	16,099.20	16,598.40	17,056.00	17,617.60	18,096.00	18,636.80	19,240.00	19,801.60	20,404.80
52	16,036.80	16,577.60	17,035.20	17,596.80	18,075.20	18,616.00	19,219.20	19,780.80	20,384.00	20,966.40	21,590.40	22,276.80
53	17,555.20	18,054.40	18,574.40	19,156.80	19,718.40	20,300.80	20,924.80	21,548.80	22,193.60	22,859.20	23,545.60	24,273.60
54	19,073.60	19,676.80	20,259.20	20,862.40	21,507.20	22,152.00	22,796.80	23,504.00	24,232.00	24,918.40	25,646.40	26,436.80
55	20,820.80	21,444.80	22,068.80	22,734.40	23,441.60	24,148.80	24,835.20	25,563.20	26,374.40	27,144.00	27,955.20	28,787.20
56	22,692.80	23,358.40	24,044.80	24,772.80	25,500.80	26,312.00	27,081.60	27,851.20	28,704.00	29,556.80	30,430.40	31,387.20
57	24,710.40	25,438.40	26,228.80	26,977.60	27,788.80	28,620.80	29,473.60	30,368.00	31,304.00	32,219.20	33,238.40	34,236.80
58	26,915.20	27,705.60	28,516.80	29,411.20	30,284.80	31,220.80	32,136.00	33,113.60	34,153.60	35,152.00	36,233.60	37,273.60
59	29,369.60	30,222.40	31,158.40	32,094.40	33,072.00	34,091.20	35,089.60	36,171.20	37,232.00	38,355.20	39,499.20	40,664.00
60	31,969.60	32,884.80	33,841.60	34,902.40	35,942.40	37,003.20	38,126.40	39,291.20	40,456.00	41,641.60	42,931.20	44,012.80
61	34,798.40	35,859.20	36,920.00	38,043.20	39,208.00	40,310.40	41,537.60	42,827.20	44,158.40	45,198.40	46,592.00	47,964.80
62	37,980.80	39,124.80	40,248.00	41,454.40	42,723.20	43,992.00	45,094.40	46,446.40	47,860.80	49,254.40	50,772.80	52,291.20
63	41,371.20	42,598.40	43,867.20	44,990.40	46,342.40	47,736.00	49,171.20	50,648.00	52,145.60	53,726.40	55,369.60	56,971.20
64	44,886.40	46,238.40	47,652.80	49,046.40	50,544.00	52,020.80	53,580.80	55,161.60	56,846.40	58,572.80	60,299.20	62,171.20
65	48,900.80	50,377.60	51,896.00	53,456.00	55,057.60	56,680.00	58,427.20	60,174.40	61,942.40	63,814.40	65,728.00	67,704.00
66	53,352.00	54,891.20	56,576.00	58,281.60	60,008.00	61,796.80	63,668.80	65,582.40	67,579.20	69,555.20	71,614.40	73,798.40
67	58,073.60	59,862.40	61,609.60	63,481.60	65,436.80	67,350.40	69,388.80	71,468.80	73,611.20	75,836.80	78,083.20	80,433.60
68	63,356.80	65,249.60	67,246.40	69,243.20	71,344.00	73,465.60	75,670.40	77,937.60	80,267.20	82,700.80	85,176.00	87,734.40
69	69,076.80	71,136.00	73,299.20	75,483.20	77,750.40	80,059.20	82,451.20	84,926.40	87,505.60	89,668.80	92,331.20	95,139.20
70	75,275.20	77,542.40	79,872.00	82,243.20	84,739.20	87,297.60	89,440.00	92,144.00	94,931.20	97,760.00	100,672.00	103,688.00
71	82,076.80	84,510.40	87,048.00	89,252.80	91,915.20	94,681.60	97,448.00	100,422.40	103,459.20	106,516.80	109,740.80	112,985.60
72	88,982.40	91,665.60	94,390.40	97,240.00	100,193.60	103,126.40	106,267.20	109,470.40	112,756.80	116,126.40	119,579.20	123,156.80
73	97,032.00	99,923.20	102,939.20	106,059.20	109,200.00	112,507.20	115,835.20	119,350.40	122,886.40	126,547.20	130,353.60	134,305.60
74	105,768.00	108,929.60	112,153.60	115,544.00	119,017.60	122,636.80	126,318.40	130,104.00	133,993.60	138,049.60	142,188.80	146,452.80
75	115,252.80	118,705.60	122,283.20	125,964.80	129,729.60	133,598.40	137,633.60	141,772.80	145,995.20	150,384.00	154,876.80	159,515.20
76	125,632.00	129,417.60	133,328.00	137,300.80	141,398.40	145,683.20	150,030.40	154,564.80	159,203.20	163,966.40	168,916.80	173,950.40
77	136,968.00	141,107.20	145,288.00	149,676.80	154,169.60	158,808.00	163,550.40	168,438.40	173,492.80	178,713.60	184,059.20	189,550.40

Effective October 1, 2013

THE NAVAJO NATION
SALARY SCHEDULE "AA"

STEP > GRADE	A	B	C	D	E	F	G	H	I	J	K	L
	HOURLY RATE											
51	6.47	6.65	6.86	7.06	7.29	7.49	7.71	7.94	8.20	8.43	8.67	8.95
52	7.03	7.28	7.48	7.70	7.93	8.19	8.42	8.66	8.94	9.20	9.47	9.77
53	7.69	7.92	8.16	8.39	8.63	8.91	9.18	9.45	9.74	10.02	10.32	10.66
54	8.37	8.61	8.89	9.15	9.41	9.72	10.00	10.30	10.61	10.93	11.26	11.60
55	9.13	9.39	9.68	9.97	10.27	10.58	10.90	11.23	11.57	11.91	12.27	12.63
56	9.95	10.25	10.55	10.87	11.19	11.52	11.88	12.24	12.58	12.97	13.35	13.75
57	10.84	11.17	11.49	11.85	12.20	12.55	12.93	13.32	13.71	14.15	14.55	15.01
58	11.81	12.16	12.51	12.88	13.29	13.68	14.11	14.52	14.98	15.41	15.89	16.36
59	12.85	13.27	13.66	14.06	14.49	14.94	15.38	15.85	16.33	16.83	17.32	17.84
60	14.00	14.43	14.85	15.30	15.76	16.23	16.73	17.23	17.76	18.27	18.81	19.38
61	15.27	15.72	16.20	16.69	17.20	17.70	18.24	18.78	19.34	19.92	20.53	21.16
62	16.66	17.15	17.66	18.20	18.74	19.29	19.88	20.47	21.08	21.72	22.26	22.92
63	18.15	18.67	19.24	19.83	20.40	21.03	21.66	22.22	22.86	23.55	24.26	25.00
64	19.79	20.35	20.97	21.62	22.28	22.81	23.50	24.21	24.94	25.69	26.46	27.25
65	21.57	22.21	22.76	23.45	24.14	24.86	25.63	26.40	27.17	28.00	28.82	29.68
66	23.38	24.08	24.81	25.57	26.32	27.11	27.92	28.76	29.63	30.51	31.44	32.37
67	25.49	26.24	27.02	27.85	28.69	29.55	30.44	31.36	32.29	33.23	34.26	35.28
68	27.79	28.61	29.50	30.36	31.30	32.22	33.18	34.19	35.22	36.27	37.36	38.47
69	30.28	31.19	32.14	33.10	34.09	35.10	36.14	37.26	38.36	39.50	40.71	41.92
70	33.02	34.00	35.01	36.07	37.16	38.29	39.43	40.61	41.83	43.07	44.15	45.47
71	35.99	37.05	38.17	39.33	40.50	41.73	42.97	44.25	45.37	46.71	48.11	49.56
72	39.22	40.39	41.59	42.85	44.15	45.25	46.61	48.00	49.45	50.91	52.45	54.01
73	42.75	44.05	45.13	46.50	47.91	49.32	50.80	52.33	53.90	55.50	57.19	58.90
74	46.37	47.77	49.18	50.68	52.21	53.76	55.38	57.04	58.76	60.53	62.35	64.22
75	50.55	52.06	53.63	55.24	56.90	58.62	60.36	62.16	64.04	65.97	67.93	69.96
76	55.09	56.75	58.45	60.22	62.01	63.89	65.80	67.79	69.81	71.91	74.05	76.28
77	60.06	61.88	63.73	65.63	67.60	69.64	71.72	73.87	76.10	78.36	80.72	83.15

Effective October 1, 2013

THE NAVAJO NATION
SALARY SCHEDULE "AA"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT											
51	13,457.60	13,832.00	14,268.80	14,684.80	15,163.20	15,579.20	16,036.80	16,515.20	17,056.00	17,534.40	18,033.60	18,616.00
52	14,622.40	15,142.40	15,558.40	16,016.00	16,494.40	17,035.20	17,513.60	18,012.80	18,595.20	19,136.00	19,697.60	20,321.60
53	15,995.20	16,473.60	16,972.80	17,451.20	17,950.40	18,532.80	19,094.40	19,656.00	20,259.20	20,841.60	21,465.60	22,172.80
54	17,409.60	17,908.80	18,491.20	19,032.00	19,572.80	20,217.60	20,800.00	21,424.00	22,068.80	22,734.40	23,420.80	24,128.00
55	18,990.40	19,531.20	20,134.40	20,737.60	21,361.60	22,006.40	22,672.00	23,358.40	24,065.60	24,772.80	25,521.60	26,270.40
56	20,696.00	21,320.00	21,944.00	22,609.60	23,275.20	23,961.60	24,710.40	25,459.20	26,166.40	26,977.60	27,768.00	28,600.00
57	22,547.20	23,233.60	23,899.20	24,648.00	25,376.00	26,104.00	26,894.40	27,705.60	28,516.80	29,452.80	30,264.00	31,220.80
58	24,564.80	25,292.80	26,020.80	26,790.40	27,643.20	28,454.40	29,348.80	30,201.60	31,158.40	32,052.80	33,051.20	34,028.80
59	26,728.00	27,601.60	28,412.80	29,244.80	30,139.20	31,075.20	31,990.40	32,968.00	33,966.40	35,006.40	36,025.60	37,107.20
60	29,120.00	30,014.40	30,888.00	31,824.00	32,780.80	33,758.40	34,798.40	35,838.40	36,940.80	38,001.60	39,124.80	40,310.40
61	31,761.60	32,687.60	33,696.00	34,715.20	35,776.00	36,816.00	37,939.20	39,062.40	40,227.20	41,433.60	42,702.40	44,012.80
62	34,652.80	35,672.00	36,732.80	37,856.00	38,979.20	40,123.20	41,350.40	42,577.60	43,846.40	45,177.60	46,300.80	47,673.60
63	37,752.00	38,833.60	40,019.20	41,246.40	42,432.00	43,742.40	45,052.80	46,217.60	47,548.80	48,984.00	50,460.80	52,000.00
64	41,163.20	42,328.00	43,617.60	44,969.60	46,342.40	47,444.80	48,880.00	50,356.80	51,875.20	53,435.20	55,036.80	56,680.00
65	44,865.60	46,196.80	47,340.80	48,776.00	50,211.20	51,708.80	53,310.40	54,912.00	56,513.60	58,240.00	59,945.60	61,734.40
66	48,630.40	50,086.40	51,604.80	53,185.60	54,745.60	56,388.80	58,073.60	59,820.80	61,630.40	63,460.80	65,395.20	67,329.60
67	53,019.20	54,579.20	56,201.60	57,928.00	59,675.20	61,464.00	63,315.20	65,228.80	67,163.20	69,118.40	71,260.80	73,382.40
68	57,803.20	59,508.80	61,360.00	63,148.80	65,104.00	67,017.60	69,014.40	71,115.20	73,257.60	75,441.60	77,708.80	80,017.60
69	62,982.40	64,875.20	66,851.20	68,848.00	70,907.20	73,008.00	75,171.20	77,500.80	79,788.80	82,160.00	84,676.80	87,193.60
70	68,681.60	70,720.00	72,820.80	75,025.60	77,292.80	79,643.20	82,014.40	84,468.80	87,006.40	89,585.60	91,832.00	94,577.60
71	74,859.20	77,064.00	79,393.60	81,806.40	84,240.00	86,798.40	89,377.60	92,040.00	94,369.60	97,156.80	100,068.80	103,084.80
72	81,577.60	84,011.20	86,507.20	89,128.00	91,832.00	94,120.00	96,948.80	99,840.00	102,856.00	105,892.80	109,096.00	112,340.80
73	88,920.00	91,624.00	93,870.40	96,720.00	99,652.80	102,585.60	105,664.00	108,846.40	112,112.00	115,440.00	118,955.20	122,512.00
74	96,449.60	99,361.60	102,294.40	105,414.40	108,596.80	111,820.80	115,190.40	118,643.20	122,220.80	125,902.40	129,688.00	133,577.60
75	105,144.00	108,284.80	111,550.40	114,899.20	118,352.00	121,929.60	125,548.80	129,292.80	133,203.20	137,217.60	141,294.40	145,516.80
76	114,587.20	118,040.00	121,576.00	125,257.60	128,980.80	132,891.20	136,864.00	141,003.20	145,204.80	149,572.80	154,024.00	158,662.40
77	124,924.80	128,710.40	132,558.40	136,510.40	140,628.80	144,851.20	149,177.60	153,649.60	158,288.00	162,988.80	167,897.60	172,952.00

Effective October 1, 2013

THE NAVAJO NATION
Salary Schedule "BB"

STEP > GRADE	A	B	C	D	E	F	G	H	I	J	K	L
	HOURLY RATE											
51	7.44	7.66	7.90	8.12	8.37	8.60	8.88	9.14	9.40	9.70	9.99	10.29
52	8.09	8.36	8.59	8.87	9.13	9.39	9.69	9.98	10.28	10.58	10.90	11.24
53	8.86	9.12	9.37	9.66	9.95	10.25	10.56	10.88	11.20	11.53	11.88	12.25
54	9.61	9.91	10.22	10.52	10.85	11.18	11.49	11.86	12.23	12.57	12.94	13.33
55	10.50	10.80	11.13	11.46	11.82	12.17	12.52	12.89	13.30	13.69	14.11	14.52
56	11.44	11.78	12.12	12.49	12.85	13.27	13.66	14.04	14.47	14.90	15.35	15.82
57	12.46	12.82	13.23	13.61	14.01	14.44	14.86	15.32	15.78	16.25	16.76	17.26
58	13.57	13.97	14.39	14.83	15.29	15.74	16.21	16.70	17.22	17.74	18.27	18.80
59	14.81	15.24	15.71	16.19	16.68	17.19	17.70	18.24	18.78	19.34	19.92	20.51
60	16.12	16.59	17.08	17.59	18.13	18.66	19.23	19.82	20.39	21.00	21.65	22.20
61	17.55	18.09	18.61	19.19	19.78	20.34	20.96	21.61	22.26	22.80	23.49	24.19
62	19.16	19.73	20.31	20.92	21.55	22.19	22.75	23.43	24.13	24.84	25.61	26.37
63	20.86	21.48	22.13	22.69	23.37	24.07	24.80	25.54	26.30	27.10	27.91	28.74
64	22.63	23.32	24.03	24.72	25.49	26.24	27.02	27.83	28.66	29.54	30.42	31.35
65	24.67	25.40	26.17	26.96	27.78	28.58	29.46	30.34	31.24	32.19	33.15	34.13
66	26.90	27.68	28.53	29.39	30.26	31.16	32.12	33.08	34.07	35.08	36.12	37.22
67	29.29	30.19	31.08	32.01	32.99	33.98	34.99	36.05	37.13	38.24	39.38	40.57
68	31.95	32.91	33.91	34.93	35.97	37.05	38.16	39.32	40.49	41.72	42.96	44.25
69	34.83	35.87	36.97	38.07	39.21	40.38	41.58	42.82	44.13	45.23	46.57	47.99
70	37.97	39.10	40.27	41.49	42.73	44.03	45.10	46.47	47.88	49.30	50.77	52.29
71	41.40	42.63	43.90	45.01	46.35	47.74	49.15	50.65	52.17	53.71	55.34	56.98
72	44.87	46.23	47.61	49.04	50.52	52.03	53.60	55.21	56.87	58.57	60.31	62.12
73	48.94	50.40	51.91	53.48	55.07	56.73	58.42	60.18	61.98	63.82	65.74	67.72
74	53.33	54.92	56.57	58.28	60.03	61.85	63.71	65.61	67.58	69.63	71.71	73.85
75	58.12	59.86	61.68	63.53	65.43	67.37	69.41	71.49	73.62	75.84	78.12	80.44
76	63.36	65.27	67.24	69.25	71.32	73.48	75.66	77.95	80.29	82.69	85.18	87.73
77	69.07	71.15	73.27	75.48	77.74	80.09	82.48	84.95	87.50	90.14	92.81	95.61

Effective October 1, 2013

THE NAVAJO NATION
Salary Schedule "BB"

STEP > GRADE	A	B	C	D	E	F	G	H	I	J	K	L
	SALARY AMOUNT											
51	15,475.20	15,932.80	16,432.00	16,889.60	17,409.60	17,888.00	18,470.40	19,011.20	19,552.00	20,176.00	20,779.20	21,403.20
52	16,827.20	17,388.80	17,867.20	18,449.60	18,990.40	19,531.20	20,155.20	20,758.40	21,382.40	22,006.40	22,672.00	23,379.20
53	18,428.80	18,969.60	19,489.60	20,092.80	20,696.00	21,320.00	21,964.80	22,630.40	23,296.00	23,982.40	24,710.40	25,480.00
54	19,988.80	20,612.80	21,257.60	21,881.60	22,568.00	23,254.40	23,899.20	24,668.80	25,438.40	26,145.60	26,915.20	27,726.40
55	21,840.00	22,464.00	23,150.40	23,836.80	24,585.60	25,313.60	26,041.60	26,811.20	27,664.00	28,475.20	29,348.80	30,201.60
56	23,795.20	24,502.40	25,209.60	25,979.20	26,728.00	27,601.60	28,412.80	29,203.20	30,097.60	30,992.00	31,928.00	32,905.60
57	25,916.80	26,665.60	27,518.40	28,308.80	29,140.80	30,035.20	30,908.80	31,865.60	32,822.40	33,800.00	34,860.80	35,900.80
58	28,225.60	29,057.60	29,931.20	30,846.40	31,803.20	32,739.20	33,716.80	34,736.00	35,817.60	36,899.20	38,001.60	39,104.00
59	30,804.80	31,699.20	32,676.80	33,675.20	34,694.40	35,755.20	36,816.00	37,939.20	39,062.40	40,227.20	41,433.60	42,660.80
60	33,529.60	34,507.20	35,526.40	36,587.20	37,710.40	38,812.80	39,998.40	41,225.60	42,411.20	43,680.00	45,032.00	46,176.00
61	36,504.00	37,627.20	38,708.80	39,915.20	41,142.40	42,307.20	43,596.80	44,948.80	46,300.80	47,424.00	48,859.20	50,315.20
62	39,852.80	41,038.40	42,244.80	43,513.60	44,824.00	46,155.20	47,320.00	48,734.40	50,190.40	51,667.20	53,268.80	54,849.60
63	43,388.80	44,678.40	46,030.40	47,195.20	48,609.60	50,065.60	51,584.00	53,123.20	54,704.00	56,368.00	58,052.80	59,779.20
64	47,070.40	48,505.60	49,982.40	51,417.60	53,019.20	54,579.20	56,201.60	57,886.40	59,612.80	61,443.20	63,273.60	65,208.00
65	51,313.60	52,832.00	54,433.60	56,076.80	57,782.40	59,446.40	61,276.80	63,107.20	64,979.20	66,955.20	68,952.00	70,990.40
66	55,952.00	57,574.40	59,342.40	61,131.20	62,940.80	64,812.80	66,809.60	68,806.40	70,865.60	72,986.40	75,129.60	77,417.60
67	60,923.20	62,795.20	64,646.40	66,580.80	68,619.20	70,678.40	72,779.20	74,984.00	77,230.40	79,539.20	81,910.40	84,385.60
68	66,456.00	68,452.80	70,532.80	72,654.40	74,817.60	77,064.00	79,372.80	81,785.60	84,219.20	86,777.60	89,356.80	92,040.00
69	72,446.40	74,609.60	76,897.60	79,185.60	81,556.80	83,990.40	86,486.40	89,065.60	91,790.40	94,078.40	96,865.60	99,819.20
70	78,977.60	81,328.00	83,761.60	86,299.20	88,878.40	91,582.40	93,808.00	96,657.60	99,590.40	102,544.00	105,601.60	108,763.20
71	86,112.00	88,670.40	91,312.00	93,620.80	96,408.00	99,299.20	102,232.00	105,352.00	108,513.60	111,716.80	115,107.20	118,518.40
72	93,329.60	96,158.40	99,028.80	102,003.20	105,081.60	108,222.40	111,488.00	114,836.80	118,289.60	121,825.60	125,444.80	129,209.60
73	101,795.20	104,832.00	107,972.80	111,238.40	114,545.60	117,998.40	121,513.60	125,174.40	128,918.40	132,745.60	136,739.20	140,857.60
74	110,926.40	114,233.60	117,665.60	121,222.40	124,862.40	128,648.00	132,516.80	136,468.80	140,566.40	144,830.40	149,156.80	153,608.00
75	120,889.60	124,508.80	128,294.40	132,142.40	136,094.40	140,129.60	144,372.80	148,699.20	153,129.60	157,747.20	162,489.60	167,315.20
76	131,788.80	135,761.60	139,859.20	144,040.00	148,345.60	152,838.40	157,372.80	162,136.00	167,003.20	171,995.20	177,174.40	182,478.40
77	143,665.60	147,992.00	152,401.60	156,998.40	161,699.20	166,587.20	171,558.40	176,696.00	182,000.00	187,491.20	193,044.80	198,868.80

THE NAVAJO NATION
Estimated Employee Benefit Rates
Fiscal Year 2015

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	*Temporary Employees	Law Enforcement (Police Officers)	Navajo Nation Judges	Council Delegates
F.I.C.A./Medicare Taxes	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

Unemployment Taxes	1.19%	1.19%	1.19%	1.19%	1.19%	1.19%
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OTHER BENEFITS:

Annual Leave	0.60%			0.60%	0.60%	
Group Insurance	9.80%	9.80%		9.80%	9.80%	9.80%
Retirement	23.00%	23.00%		25.00%	37.00%	23.00%
401K Plan	1.50%	1.50%		1.50%	1.50%	1.50%
Deferred Compensation		10.00%				20.00%

Total Estimated Rates:	43.74%	53.14%	8.84%	45.74%	57.74%	63.14%
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*Includes Youth and PEP Programs.

Reviewed & Approved by: Robert Willie Date: 5-14-14
 Robert Willie, General Acct'g Supervisor

Reviewed & Approved by: Mark Grant Date: 5-14-2014
 Mark G. Grant, Controller

FY 15 VEHICLE INSURANCE RATES

Auto Physical Damage:

PP	Vehicles under 1 ton	\$129.77 per year per vehicle
IT	Vehicles over 1 ton	\$238.42 per year per vehicle
M	Motorcycles	\$155.44 per year per vehicle
TR	Smeal rigs	\$643.73 per year per vehicle
TR	Dump Trucks	\$643.73 per year per vehicle
TR	Semi Trucks	\$643.73 per year per vehicle
CP	Cherry Picker	\$1,192.08 per year per vehicle
TR	5 ton Trucks	\$643.73 per year per vehicle
B	40 plus passenger buses	\$2,384.17 per year per vehicle
B1	31 - 39 passenger buses	\$1,430.50 per year per vehicle
B2	16 - 30 passenger buses	\$405.31 per year per vehicle
B3	15 and under passenger buses/vans	\$286.10 per year per vehicle
RV	Recreational vehicles	\$729.09 per year per vehicle
P	Police Unit	\$397.36 per year per vehicle
A	Ambulance	\$1,202.20 per year per vehicle
F	Fire Truck	\$1,202.20 per year per vehicle

Auto liability: \$144.28 per year per vehicle.

** The Risk Management Program does not insure GSA vehicles for Auto Liability Coverage

Deductibles:

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

All other vehicles, not listed above, contact the Risk Management at (928) 871-6335.

FY 2015 FLEET MANAGEMENT USER RATES

Group	Vehicle Class	Vehicle Description	Fleet Purchases		Dept. Purchases		Daily Rental	
			Monthly	Mile	Monthly	Mile	Daily	Mile
A	I	½ Ton Pickup Trucks, 2WD	\$454		\$105		\$36/day	33¢
	III	¾ Ton Pickup Trucks, 2WD	\$5,443/yr.	33¢	1,260/yr.	33¢		
	XIII	Full Size Sedan						
B	II	½ Ton Pickup Trucks, 4WD	\$483		\$113		\$36/day	36¢
	IV	¾ Ton Pickup Trucks, 4WD	\$5,796/yr.	36¢	1,361/yr.	36¢		
	V	1Ton Pickup Trucks (2WD/4WD)						
	LX	Van Passenger/Cargo						
	XVII	(Mid-Size Sports Utility (5-pass.), 4 WD						
	IV	¾ Ton Pickup Trucks, 4WD	\$483		\$113		\$36/day	44¢
	V	1Ton Pickup Trucks (2WD/4WD) (Diesel Powered Vehicles)	\$5,796 yr.	44¢	1,361/yr.	44¢		
C	X	Sport Utility (9 Passenger), 4WD	\$547		\$147		\$36/day	40¢
	XV	Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	\$6,564/yr.	40¢	1,764/yr.	40¢		
D	VI/VII	2 Ton and over Trucks	\$461		\$215		\$36/day	40¢
		2 Ton and over Trucks (Diesel Powered)	\$5,531/yr.	44¢	2,583/yr.	44¢		
	VII	3 Ton Trucks (Fire) (1991 Models)	\$231					
		2008 Fire Trucks	\$3,604	46¢				
			43,248/yr.					
E	XI	All Police Vehicles (Police) Sports Utility, 4WD	\$573		\$173			
	XVI	(Police) Sedan	\$6,880/yr.	42¢	2,079/yr.	42¢		
F	VIII	Ambulance			\$180			
					\$2,155/yr.	44¢		
	XIV	Head Start Buses			\$172			
					\$2,066/yr.	39¢		

Vehicle assignments commit the program to monthly charges from the beginning the assignment to the end of the fiscal year or program period. Vehicle assignments for FY 2015 must be renewed no later than September 5, 2014. Rates are subject to change depending on fuel economy in April 2015.

Daily Fleet Vehicle Rental Rate. \$36 per day and 33¢, 36¢, 40¢ or 44¢ per mile per class (rentals cannot exceed 30 days).

FY 2015 DUPLICATING SERVICES RATES

The following rates shall apply to copying and related cost for Fiscal Year 2015:

No.	SERVICE	COST	DESCRIPTION
1.	Self Service Copiers	10¢/copy	Copiers located outside Records Management Dept. Includes stock paper only.
2.	Copies, Full Service	10¢/copy	Includes letter, legal, 11" x 17" and cover stock.
3.	Color copies	75¢/copy	Includes letter, legal, 11" x 17" and cover stock.
4.	Binding	80¢/copy	Includes tapestry, binding combs and binder covers.
5.	Facsimile (Fax)	60¢/sheet	Include incoming and outgoing transmissions.
6.	Laminate	\$1.50/sheet	Include 8½" x 11", 8½" x 14", 11" x 17"
7.	NCR/Carbonless Paper	20¢/copy	Includes 2, 3 and 4 parts.

Specialized Services:

No.	SERVICE	COST	DESCRIPTION
1.	Business Card / Cutting	\$2.50/sheet	Standard stock, includes color, black & white print
2.	High Volume Poster - 12 X 18 or Larger	\$1.25 or 2.50/each	Heavy stock, includes color, black & white print
3.	Newsletter	\$1.50 per image	Standard and glossy stock, 2,4, 8 & electronic pages
4.	High Volume Banner	\$4.00 sq. ft. B & W \$6.00 sq. ft. Color	Standard and vinyl – dimensions 3'W x 4'H and 6'W x 3'H
5.	Graphic Assistance	First 30 mins: \$30.00 Add'l 30 mins: 60.00	Includes formatting and proofing.
6.	Folding / Cutting	\$20.00 flat rate	Folding and cutting

Monthly Rental/Maintenance Fees:

COPIER MODEL	MONTHLY RENTAL FEE	MONTHLY MAINTENANCE FEE
BIZHUB C35	\$75.00	\$100.00
BIZHUB 363	\$160.00	\$150.00
5050	\$80.00	\$88.00
5030	\$165.00	\$87.00
CC232	\$195.00	\$100.00
5665T	\$120.00	\$100.00
4110	\$150.00	\$165.00
W5678PTG	\$300.00	\$100.00
SHARP ARM317	\$180.00	\$64.00
DC430	\$150.00	\$160.00
DC432	\$150.00	\$160.00

Storage and Shredding Fees:

SERVICE	COST	DESCRIPTION
Storage	50¢ per Banker Box/Monthly	Will be stored at the Ft. Defiance Warehouse
Shredding	\$4.50 per Banker Box	Will be prepped and destroyed at the Ft. Defiance Warehouse
Request for Services with the Fort Defiance Office at (928) 729-4275		

The Navajo Nation Grant Application

Appendix G

Name of Applicant:		Telephone No.:
Mailing Address:		Email:
Physical Address:		IRS TIN/EIN No:
NN Grant Request Amount: \$	Grant Start Date:	Grant End Date:

Brief Description of the Organization or Entity Requesting the Grant:

PROBLEMS/NEEDS STATEMENT

Briefly describe the problems/needs identified based on relevant and collected data. The statement should be brief, clear and concise, including population (Navajo) to be served and location of the population.

METHODOLOGY

Briefly describe the approaches, services, and/or ways the problems or needs which will be addressed with the grant.

To the best of my knowledge and belief, all data in this application are true and correct. The document has been duly authorized by the governing body of the applicant and the applicant will comply with the Navajo Nation terms and conditions if the grant is awarded.

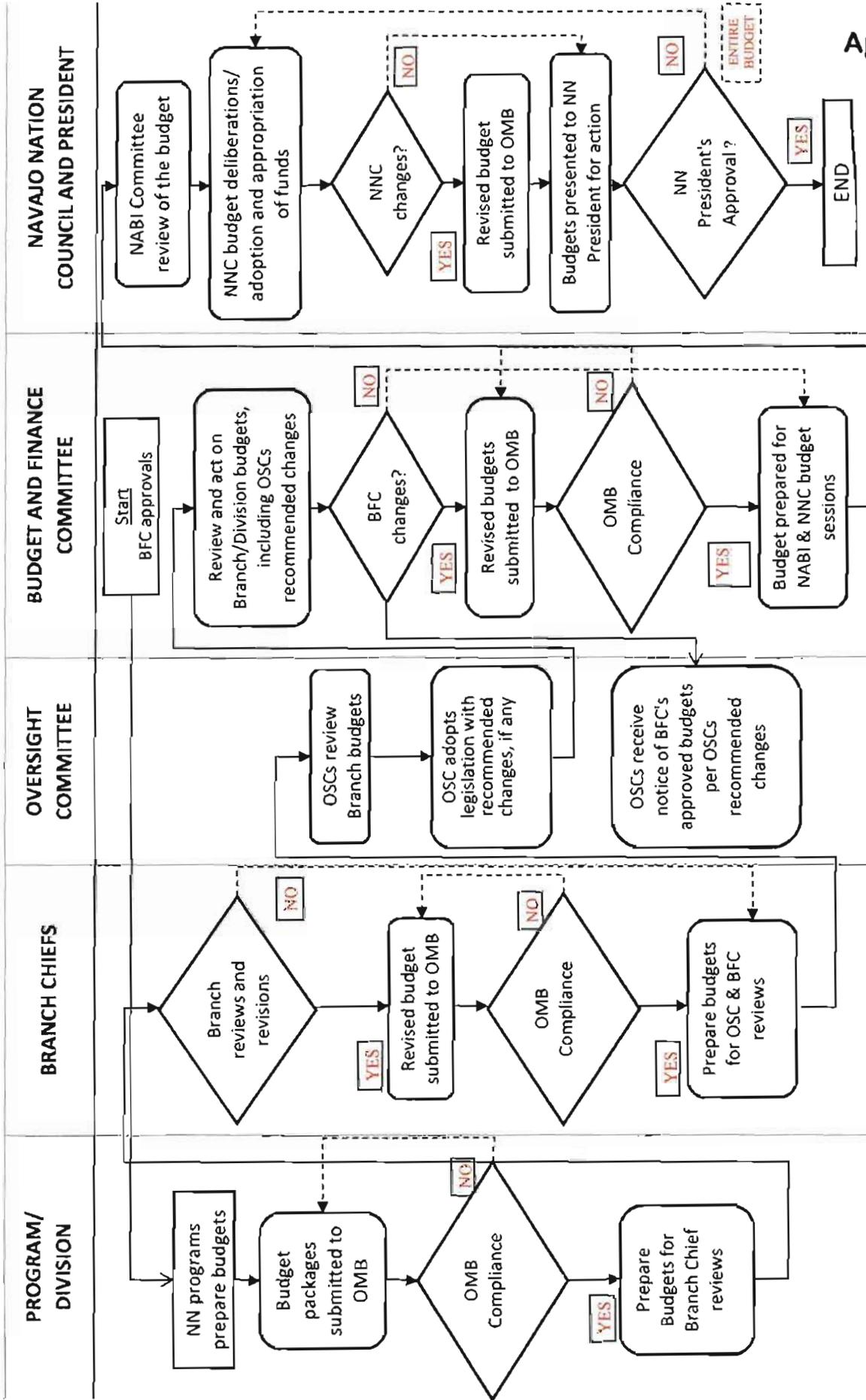
Signature of Authorized Representative

Date Signed

Type Name of Authorized Representative

Title

The Navajo Nation Budget Development Process



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

PROJECT BUDGET SUMMARY FORM**Purpose**

Provides an overview of a project and its funding source(s). Provides the information necessary to set-up project accounts in FMIS.

Instructions

Part I: Enter applicable information in the spaces provided. Enter the business unit number, the project title and Division/Branch, Chapter and Agency for the project. Include the name and telephone number of the preparer to be contacted about the contents of the form. If no business unit is assigned, enter "NEW".

Part II: Check the appropriate space for this project. An original budget is the first submission to NNOMB; a revision is the transfer of funds from one object code to another within the same business unit budget; a reallocation are funds reallocated from business unit to another business unit and a modification involves an increase or decrease to the overall business unit budget. Complete the columns as follows:

Project Funds column: List all funding sources to carry out all the activities of the project.

Appropriation End Date column: List each funding source's appropriation end date.

Amount column: Enter the total funding amount to be received or requested from each funding source.

% of Total column: Calculate and enter the percentage of each source's amount to the total fund amount requested or to be made available for the project.

Part III: Enter the budget amount for the project at an object code level of detail (LOD) 4.

Part IV: Enter the project type, planned start/end dates and Project Manager.

Part V: Department Director and Division Director provide signatures and date to indicate that the budget has been reviewed and verified. Forms without appropriate signatures will not be processed and will be returned to the sponsor.

Additional Requirements:

- Complete Budget (all forms and required signatures)
- Copy of NN legislation approving the project.

**THE NAVAJO NATION
SUPPLEMENTAL FUNDING PROPOSAL SUMMARY**

Appendix J

PART I. Business Unit No.: _____ Program Title: _____
Division/Branch: _____ Amount Requested: _____ Phone No.: _____
Prepared By: _____ Email Address: _____

PART II. REASON FOR REQUEST AND STATEMENT OF NEED:

PART III. SCOPE OF WORK/METHODOLOGY

PART IV. AFFIRMATION IS PROVIDED THAT THE PROPOSAL INFORMATION IS COMPLETE AND ACCURATE AND THE APPROPRIATE BRANCH CHIEF RECOMMENDS APPROVAL.

REVIEWED BY: Division Director's Signature / Date

RECOMMEND APPROVAL: Branch Chief's Signature / Date

SUPPLEMENTAL FUNDING PROPOSAL SUMMARY FORM

Purpose

To provide pertinent and critical information regarding supplemental proposals for additional funding. This form must be completed along with standard Budget Forms 1 through 4 and 5 and 6, if applicable, for all supplemental funding requests.

Instructions

Part I: Enter applicable information in the spaces provided. Enter the business unit number, the program, division/branch and amount requested. Include the name, telephone number and e-mail address of the preparer to be contacted about the contents of the proposal.

Part II: Provide detailed information explaining the need and problem as well as the reason for inadequate funding in current budget(s). If the request is to add to or increase the base budget for existing budgets, why and how the funding, if approved, will affect enhanced services should be explained.

Part III: The proposed scope of work, methodology, and primary goals should be explained.

Part IV: The appropriate Division Director should sign and date indicating support for the proposal as submitted; and to state that the proposal is a priority of the Division.

The appropriate Branch Chief should sign and date indicating support/approval of the submitted proposal; and to state that the proposal is a priority of the appropriate Branch.

BUDGET INSTRUCTIONS FOR EXTERNAL GRANT FUNDS

I. PURPOSE.

The instruction herein applies specifically to budgets using Navajo Nation Budget Forms on external grant funds which fall into four (4) areas as follows:

- A. **Report** the amount of external grant funds anticipated to be awarded and / or available for use in the requested budget year (FY 2015) of the Navajo Nation.
 1. The Navajo Nation Appropriations Act mandates development of Navajo Nation Comprehensive Budget during the annual budget process. The budget on external grant funds must therefore be reported to show the overall budget the Navajo Nation will operate with and assist in the allocation of Navajo Nation General Funds during the budget process.
- B. **Application** for external grant funds.
 1. The budget on the amount of grant the Nation is applying for shall address:
 - a) Provision for recovery of IDC as required by 2 NNC Sec. 710. A. 10.
 - b) Provision for contribution of matching funds by the Nation as required by the funding agency.
- C. **Award** on external grant funds.
 1. The budget shall reflect the amount of grant award which is made based on grant application that was submitted by the Nation.
 2. Submission of budget is required on additional funds awarded though contract modification or carryover approved by the funding agency.
- D. Submission of **budget request** for federal funds.

The instructions on implementation of budget on grant award will be in a separate publication. This includes administration and management of budget, budget revisions requests, etc.

II. GOVERNING RULES AND AUTHORITY.

All undertaking on external grants including submission of grant application and implementation and administration of grant award shall be based on:

- A. Funding Agency regulation and terms and conditions of Grant Agreement.
- B. Navajo Nation law and policies that apply to external grant funds.

III. REQUIRED NAVAJO NATION BUDGET FORMS (NNBF).

Forms used to submit budget on external grant funds are listed below. These are for internal Navajo Nation use and are in addition to forms required by the funding agency.

- Budget Form 1: Program Budget Summary;
- Budget Form 2: Program Performance Criteria;
- Budget Form 3: Listing of Positions and Assignments by Business Unit;
- Budget Form 4: Detailed Line Item Budget and Justification;
- Budget Form 5: Summary of Changes to Budgeted Positions;
- Budget Form 6: External Contract and Grant Funding Information.

Appendix K

- Federal Budget Request Form - Appendix K-1.
- Summary of Change on External Fund Budget - Appendix K-2.
- Request for NN General Funds on Required Cash Match - Appendix K-3.

These forms are available on the OMB website. Forms that are not filled completely and correctly will not be process by OMB but returned to the programs for correction and resubmission.

- A. Budget Report / Request on external grant funds required by Navajo Nation law.
1. Forms required are NNBFs 1 and 6. The only time these forms shall be submitted are during or for:
 - a) Development of annual Navajo Nation Comprehensive Budget or
 - b) Request for Navajo Nation General Funds for cash match required by the funding agency.
 2. Reporting External Grant Funds for Navajo Nation Comprehensive Budget.
 - a) The budget on existing grant award or anticipated new award that will be available for operation during FY 2015 shall be reported by the Programs. The budget report shall be on a contract basis (FMIS Company number) as follows:
 - 1) To report budget on existing grant award, fill in or complete NNBF 1 as follows:
 - Part I. - enter information on respective external grant fund i.e., FMIS company no.; title of grant; title of Program/ Div. Name of Prog. Mgr., their phone no. and email address.
 - Part II. – list all fund source the Program operates with and information on funding period and funding amount. Sum the grant award (amounts) the Program operates with the sum of which will be the total anticipated FY 2015 operating budget.
 - Part III. – Enter information on the primary funding source of the Program.
 - Column (A) – enter budget of current grant award.
 - Column (B) – enter budget of anticipated new award.
 - Column (C) – enter the result of budget information in Column (A) minus Column (B).
 - Column (D) – Enter the number of positions and vehicles that are in the budget for the current grant award.
 - Column (E) - Enter the number of positions and vehicles that will be in the budget for the anticipated grant award.
 - Part IV. – The Program Manager and Division Director must sign and indicate the date of the signature.

Appendix K

The Programs that receive and operate with more than one external grant funds must report anticipated award separately on NNBF 6 and summarize all external grant(s) on Part II. of NNBF 1.

If the budget year (period) or fiscal year for an external grant is different than the Navajo Nation fiscal year (October 1 to September 30), the grant award anticipated for the requested fiscal year shall be reported. For example, current award for FY 2014 will expire June 30, 2014. The requested year is FY 2015 which covers July 1, 2014 to June 30, 2015.

3. Request for NN General Funds on Required Cash Match.
 - a) NN General Funds shall be requested as cash match only if cash match is required by the funding agency. In addition to NNBF 1 and 6, the following must be submitted as supporting documents:
 - 1) A copy of the funding agency regulation that cites the requirement on cash match.
 - 2) Request for NN General Funds on Required Cash Match.

NN General Funds shall not be requested as cash match if cash match is not required by the funding agency or when P. L. 93-638 funds can be used.

- b) Upon verification of required cash match, the Contracting Officer shall sign NNBF 6 in the space provided to certify cash match is required and the amount of the budget request is correct. Signature by the Contracting Officer does not guarantee appropriation of NN General Funds for cash match by the Navajo Nation Council.
- c) Unless the use of P.L. 93-638 funds is clearly indicated, the amount indicated as cash match on NNBF 6 shall serve as a request by the Program for appropriation by Navajo Nation Council.
- d) Pursuant to the Indian Self-Determination and Education Assistance Act (ISDEAA), 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 to meet the cash match requirements of other programs grants. Federal agency approval is not required as long as the P.L. 93-638 funds used as match continue to support the general purposes of the ISDEAA contract.

B. Application for External Grant Funds.

1. This applies to submission of grant application to fund continued operation beyond the current grant award that is due to expire. Submission of the application by the Navajo Nation is based on the procedures and timelines of the funding agency regulation.
2. NNBFs 1 through 6 shall be submitted for internal Navajo Nation use and reflect the proposed amount of grant.

- C. Award on External Grant Funds.
 - 1. NN Budget Forms 1 through 6 shall be submitted for internal Navajo Nation use and reflect the amount of the grant award.
 - 2. Contract modification that includes change to the budget on the grant award shall be implemented based on submission of Summary of Change to External Fund Budget by the Program.
- D. Budget request for Federal funds including P. L. 93-638 BIA/IHS.
 - 1. Budget Request for Federal Funds. Budget information obtained through this process is used by the Nation to advocate Federal departments and officials for continued, new and increased Federal appropriations to fund essential public services on the Navajo Nation. The request is submitted two years in advance of the applicable fiscal year. The information provided by the Nation is used by Federal departments when they submit budget requests to Federal OMB to be included in the U.S. President's strategic budget. It is critical that the Nation participate in this process to ensure consideration by U.S. Congress in its appropriation of Federal funds.
 - 2. Submission of budget request shall be by Federal Budget Request Form which is included herein as Appendix K-1.
 - 3. Submission of budget request for P. L. 93-638 BIA and IHS funds shall be based on forms provided by respective agencies.
 - 4. OMB will issue instruction and timeline on submission of budget request for Federal and P. L. 93-638 BIA and IHS funds when the process is ready to begin.

IV. Justification on Application or Request for External Grant Funds.

- A. The emphasis to address public needs is underlying on the need for external grants funds and application or budget request is based on that. The need shall be quantified and how much can be addressed in terms of deliverables and estimated cost in the funding period be considered in determining the amount of funds proposed or requested.
- B. In addition to public needs serving as justification for external grant funds, proposed use of shall consistent with purpose of the grant and scope of work developed to address the prioritized and compelling public needs.

V. Developing the Budget (processing Grant Application / Award).

- A. The budget shall be developed in accordance with the requirement on budgeting for NN General Funds including:
 - 1. Procedure on Budgeting for Personnel Salaries and Operating. This includes applying the applicable fees, rates, etc.
 - 2. Apply FMIS requirement on Chart of Account and budgeting at Level of Detail.
- B. Budget for Cost Types. The cost(s) that are budgeted shall be necessary, reasonable and allocable to the applicable external grant. The amount budgeted for each cost type shall be evidenced by:
 - 1. Specific and precise written justification that explains why the budget is required.

Appendix K

2. Calculation or formula that supports how the budget amount was determined and is sufficient for proposed expenditure. Amount of the budget shall be sufficient to fund specific activity for duration of the budget period.
 3. Expenditures shall be allowable pursuant to 2 CFR Part 225 (formerly OMB Circular A-87) on federal awards and other external grants that require use of such.
- C. The application for grant shall be filled out completely and accurately and include or supported by the items listed below. While the list also applies to processing grant award for acceptance, a copy of the application that was reviewed through the Document Review process shall be attached to the grant award.
1. Complete set or copy of Grant Agreement with terms and conditions, Proposed and Final.
 2. Scope of Work that is specific to the purpose of the funding.
 3. Budget in funding agency format and/or Navajo Nation Budget Forms.
 4. Provision for recovery of IDC funds based on the IDC rate accepted by the funding agency.
 5. Cost Sharing Contribution required by the funding agency shall be properly addressed. The types of cost sharing contribution are as follows.
 - a) Cash Match.
 - b) In-kind Contribution.
 - c) Cost Sharing or leverage funding to secure increased rating on competitive grants.

The Program is responsible to ensure the cost sharing contribution is calculated correctly and secured in full. The FMIS business units where the contributions will come from shall be indicated on the grant application or award. The budget on the award will be set up accordingly in the FMIS.

6. If DUNS (Data Universal Numbering System) number (no.) is required, all programs of the Navajo Nation shall use the Navajo Nation DUNS no. 009001702. For those programs that have other DUNS nos. issued specifically to them, they shall be used only for the duration of the grant award that the number was used and discontinued when the grant expires. The Navajo Nation DUNS nos. shall be used on the successor grants.
7. System for Award Management (SAM) required on federal awards must be properly addressed.

VI. Required Review/Approval of Budget.

- A. All application for external grant funds, acceptance of grant award and/or modification to Grant Agreement shall be subject to Document Review required by Navajo Nation law. Only the packet that is deemed sufficient through the review process shall be submitted to the intended party or processed for implementation. This includes online grant application. As applicable, print out relevant information from the online grant application process and include in the review packet for Document Reviewers.

The Document Review is to ensure the document or action the Program is pursuing is financially sound and legally sufficient for the Navajo Nation to authorize, accept or approve.

- B. The application for grant funds and funding agreement on grant awards shall be signed by the respective Branch Chief as follows. The signature indicates the document is sufficient for implementation or submission to the intended party.
- President sign external grant fund documents for Executive Branch.
 - Speaker sign external grant fund documents for Legislative Branch.
 - Chief Justice sign external grant fund documents for Judicial Branch.
- C. Application that is on a short timeline for submission due to late notice provided by funding agency and obtaining Document Review may result in missing the due date, then the application shall be submitted to funding agency based on review and authorization by OMB. A hard copy of the application shall be used to fulfill to Document Review requirement.

Application which can be submitted only on-line or electronically shall be handled and subject to said required review.

VII. Other Requirements Applicable to Budget Development on External Grant Funds.

- A. OMB shall do projection on recovery of IDC for use in development of the Navajo Nation Comprehensive Budget. The projected IDC funds accepted by the Nation shall be allocated to those programs that are eligible and based on percent the programs are in the IDC pool in the Nation's latest approved IDC rate proposal.

The amount of IDC allocated will be in addition to the General Funds and other Navajo Nation funds. The cumulative amount of Navajo Nation and IDC funds will serve as the program's base budget or budget planning amount in submission of their requested fiscal year budget.

- B. Calculation on budgeting for IDC recovery on grants that does not require match funds shall be based on the formula and example as follows:
1. Budget for IDC Recovery = $\text{IDC Base} - [\text{IDC Base} / (1 + \text{IDC Rate})]$.
 2. IDC Base = Total Funds Awarded less exclusions and pass-through which include:
 - All assistance payments e.g. Welfare Assistance, Scholarship, TANF and WIA Participants.
 - All Transaction expensed in the 9xxxx cost category.
 - Subcontracts e.g., construction projects i.e., power/waterline, building, etc., third party service providers under P.L. 93-638 BIA/IHS, etc. Professional Service Contracts used by Navajo Nation as a procurement contract does not qualify as an exclusion or pass-through.

Example on calculating the Budget for Recovery of IDC:

- Total Funds Awarded is \$150,000.
- Match required 20% of expenditures. \$50,000 of subcontracts (Federal Share \$40,000/Match \$10,000).
- Exclusions consist of \$40,000 subcontracts.
- IDC base is \$110,000 (\$150,000 – 40,000)
- IDC Rate is 16.95%.
- Budget on recovery of IDC is $\$15,943 = \$110,000 - 94,057$ (110,000/1.1695)

C. Calculation on budgeting for IDC recovery on grants that require match funds shall be based on the formula and example as follows:

Example on calculating the Budget for Recovery of IDC:

- Total Funds Awarded is \$150,000.
- Match required 20% of expenditures. \$50,000 of subcontracts (Federal Share \$40,000/Match \$10,000).
- Exclusions consist of \$40,000 subcontracts.
- IDC base is \$110,000 (\$150,000 – 40,000)
- IDC Rate is 16.95%.
- Budget on recovery of IDC is $\$15,943 = \$110,000 - 94,057$ (110,000/1.1695)

D. Other Possible Funding Sources for the Requested Budget Year.

1. Modification to Funding Contract or Grant Agreement (Contract /Agreement).
 - a) Modifications to Multi-Year Contracts, such as P.L. 93-638 Contracts. Funding award that is unexpended at the end of Contract period maybe authorized for use in the requested budget year based on extension to the ending date that is approved by the funding agency. The budget that exists at the time the extension is approved shall be used for operation.
 - b) Modifications to One Year Contract or Agreement. Funding award that is unexpended at the end of the funding period maybe authorized for use in the requested budget year based on extension to the ending date that is approved by the funding agency or OMB. The budget that exists at the time the extension is approved shall be used for operation.
2. Carryover of P.L. 93-638 Funds. Funding award that is unexpended at the ending of the funding period which has been approved for use in the successor funding period shall be based on approval by the funding agency. The carryover may result on expiration of term ending date of Model Contract or Annual Funding Agreement (AFA). The budget on carryover funds shall be used as follows:
 - a) Carryover funds shall be expended pursuant to the budget on business unit(s) on the particular AFA.
 - b) The carryover funds will be expended through First-In/First-Out (FIFO) method. The unexpended award from the earliest AFA shall be fully expended first prior to allowing full use of budget on successor year's AFA funding.

3. Carryover Funds on Non-P.L. 93-638 Grants.

Carryover of unexpended grant awards on non-638 grants at the end of the funding period shall be handled based on the Grant Agreement of the particular funding. The carryover that is approved by the funding agency shall be authorized for expenditure through the Transmittal issued by OMB.

**NAVAJO NATION
Federal Budget Request Form
For Fiscal Year 2018**

Appendix K-1

1. Navajo Nation Branch/Division:											
2. Navajo Nation Program:											
3. Federal Department:											
4. Federal Office/Bureau/Division:											
5. Federal Region:											
6. Congressional District(s):											
7. Budget Information											
a. FY 2014 Award	b. FY 2015 Award	c. FY 2016 Request	d. FY 2017 Request								
e. FY 2018 Request											
8. Funding Information											
a. Funding Type		b. Source of Funds	c. Period Contract or Grant Authorized by Congress								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"></td> <td style="width:50%; text-align:center;">FY</td> </tr> <tr> <td>Contract No. _____</td> <td></td> </tr> <tr> <td>Grant No. _____</td> <td></td> </tr> <tr> <td>Other: _____</td> <td></td> </tr> </table>			FY	Contract No. _____		Grant No. _____		Other: _____		638 B.I.A. <input type="checkbox"/> 638 I.H.S. <input type="checkbox"/> Non 638 <input type="checkbox"/>	Start Date: <u> Month & Year </u> End Date: <u> Month & Year </u> P.L. _____
	FY										
Contract No. _____											
Grant No. _____											
Other: _____											
9. Matching Funds and Indirect Cost (IDC) Information											
a. Match Fund Required?	b. Type of Match	c. Basis or Level	d. Indirect Cost (IDC) Recovery								
Yes <input type="checkbox"/> No <input type="checkbox"/>	Cash <input type="checkbox"/> In Kind <input type="checkbox"/> Other <input type="checkbox"/>	Amount: _____ Percent: _____	Yes: <input type="checkbox"/> No: <input type="checkbox"/> Amount: _____ Rate: _____								
10. Budget Justification Statement											
(Attach additional pages if more space is needed)											
11. Statement of Performance:											
(Attach additional pages if more space is needed)											

**Summary of Federal Budget Request
Instructions on Completing the Form**

PURPOSE: This form will obtain the Navajo Nation’s Fiscal Year (FY) 2018 Federal Budget Request and related information to assist in advocacy efforts to the Federal government.

- Box 1. Identify the Navajo Nation Branch/Division i.e., Executive (for Division of Social Services) or Judicial (for Tribal Courts)
- Box 2. Identify Navajo Nation Program by title, i.e., Program for Self Reliance.
- Box 3. Identify the Federal department from which the federal funding originates, i.e., Department of Health and Human Services.
- Box 4. Identify the Federal Office/Bureau/Division within the Federal department identified in Box 3, from which the federal funding originates, i.e., Administration for Children and Families, Temporary Assistance for Needy Families.
- Box 5. Identify the Federal region which the Navajo Branch/Division/Program works with, i.e., Federal Region 9 (Arizona); Federal Region 6 (New Mexico); or Federal Region 8 (Utah).
- Box 6. Identify Congressional District in which services are rendered, i.e., New Mexico Congressional District 1 (Tohajilee), District 2 (Alamo), District 3 (Shiprock), Arizona Congressional District 1 (All of Navajo Nation in Arizona), Utah Congressional District 2 (Montezuma).
- Box 7. Budget Information
 - Section a) - Funds Awarded for FY 2014.
 - Section b) – Funds Enacted for FY 2015.
 - Section c) through d) - Budget Request endorsed by IGR Committee for FY 2016- 2018, respectively.
 - Section e) – Proposed Budget Request for FY 2017. This should be determined pursuant to Section VI. 1. b. 2).
- Box 8. Funding Information as applied to current contract (7.b.)
 - a) Indicate the type of funding on the latest contract, grant or other, and provide the related fiscal year (FY) and contract/grant number.
 - b) Indicate if the fund source is a P.L. 93-638 or non-638.
 - c) If applicable, provide the term dates for the contract or grant authorized by Congress. For example, CCDF was for 3 years, which began FY 2013 to 2016, and fiscal year term is November to October. The start date would be “November 2013” and the end date would be “October 2016”.
 - d) Reference Public Law information (if applicable).
- Box 9. Matching Funds and Indirect Cost (IDC) Recovery Information
 - Match Fund
 - a) Match Fund required? – check the appropriate response, Yes or No. If yes, provide citation of law.
 - b) Check the Type of Match required cash, in-kind or other. For “other”, specify the form of match acceptable.
 - c) Basis or Level – provide the amount or percent of the required match pursuant to funding source rules.
 - IDC -
 - d) Does Contract or grant provide IDC funding? Will Indirect Cost be recovered? Check Yes or No. If Yes, indicate expected amount of IDC recovery and/or rate of recovery.
- Box 10. Justification Statement on Requested Budget:
 - a) Explain the current overall need in quantifiable form.
 - b) Provide expected deliverables and results at the end of the funding year in question.
 - c) What changes are expected so as to optimize results?
- Box 11. Statement of Performance:
 - a) List the accomplishments on contract/grant with funding received.
 - b) List external challenges that impeded performance, e.g., untimely distribution of federal funding, archaeological clearances, environmental assessments too lengthy, etc.

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

Instructions:

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

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

PART II. BUDGET INFORMATION - The budget information on the contract or grant and as modified through Contract Mod. 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 entire budget.

- Column (A) Cost Type. This (4) digit number is referred to as Object Code in the current NN BIPM.
- Column (B) Description on Cost Type. Example, description on cost type 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 (This Mod.) Enter the amount of change applicable to the Cost Type 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.
 - Amounts budgeted for personnel salaries must be supported by Form NNOBM-BF3, Listing of Positions and Assignment by Business Units.
 - On separate page, as required by form NNOMB –BF4, Detailed Line Item Budget and Justification, provide justification on the cost type budgeted.
- Column (E) Adjusted Budget. Enter the sum of the amounts shown in Columns (C) and (D). These amounts will be the new and thus the adjusted Revised Budget in the FMIS.

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

PART IV. CGS / OMB USE ONLY:
The change in budget will be reviewed for compliance with the applicable requirements by CGS and handled as follows:

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

End of Instruction.

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

Appendix K-3

_____ Date

I. Information on the Program:

A. _____ Title of Program / Division

B. _____ Name of Program Manager

C. _____ Phone No. of Program Manager

D. _____ Email of Program Manager

II. Information on the Contract / Grant:

A. _____ Title of Contract / Grant

B. _____ Contract / Grant No.

C. \$ _____ 100,000 Total Funding of All Sources:

D. _____ Annual Funding Period, Begin & End

E. If Contract is on multiple year, indicate the term _____
Begin / End - mm/dd/yy

F. Does Unexpended Award Lapse at the end of funding year? Yes NO

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

III. Information on Funding Need and Cost Contributions:

A. Total Cost of the Project or Activity: \$ 100,000

Entity Contributors	Percent	Amount
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		-
Total Source Contribution:	100%	\$ 100,000

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: _____

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.

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(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 pre-construction 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 or Expenditure" means a specific contingency placed on an appropriation by the Navajo Nation Council at the time the appropriation is made creating legal conditions precedent to the expenditure of funds. Appropriated funds or any other funds received by the Navajo Nation on which a condition of appropriation or expenditure is placed may not be lawfully expended until the condition of appropriation or expenditure is met. It is the responsibility of the Controller to ensure that funds are expended in accordance with the conditions placed on the appropriation or expenditure.

(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

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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 Improvement 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 requirement 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 per cent (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 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, 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). Upon notification from the Controller of additional projected funds, the Budget and Finance Committee may convene budget hearings for the purpose of hearing and considering requests for supplemental appropriations. Supplemental appropriations to programs or activities with approved fiscal year operating budgets must be supported by additional recurring revenues for the same fiscal year. The Budget and Finance Committee, at the recommendation of the respective oversight standing committee(s), may recommend supplemental appropriations to the Navajo Nation Council. Supplemental appropriations made from non-recurring revenues shall only be made for non-recurring operations or purposes, as set forth at § 820 (F). The Controller of the Navajo Nation shall be responsible for designating recurring and non-recurring revenues and purposes.

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

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

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

(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 Improvement 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 Improvement Funds for these projects. Additional amounts may be appropriated from time-to-time or may be obtained from other resources.

§ 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

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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 expense 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:

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- a. The anticipated capital cost of each project;
 - b. The anticipated source of capital funds for each project;
 - c. The estimate 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.

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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.