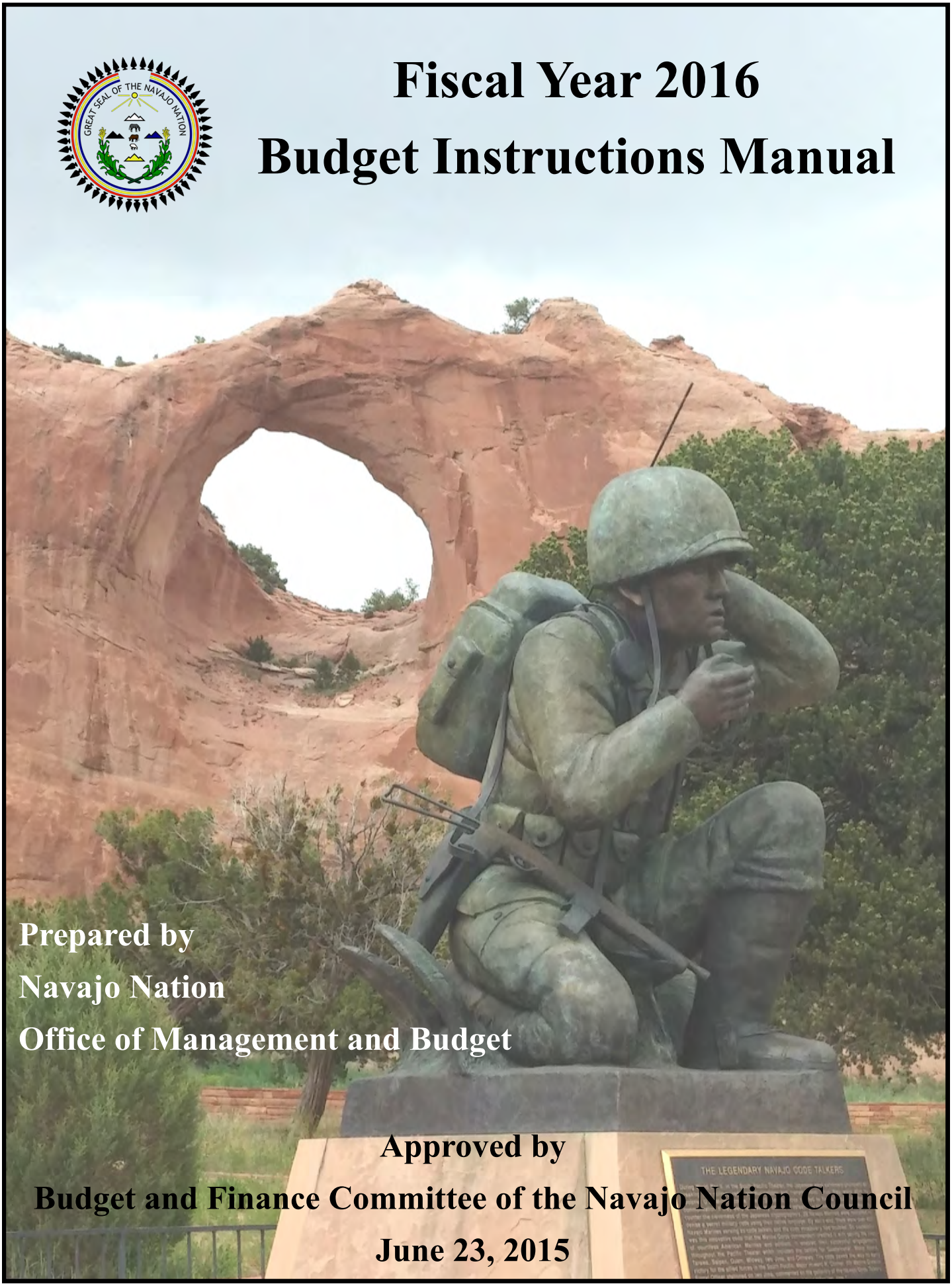
Fiscal Year 2016
Budget Instructions Manual



Prepared by
Navajo Nation
Office of Management and Budget

Approved by
Budget and Finance Committee of the Navajo Nation Council
June 23, 2015

BFJN-18-15

RESOLUTION OF THE

BUDGET AND FINANCE COMMITTEE

OF THE NAVAJO NATION COUNCIL

23RD NAVAJO NATION COUNCIL - First Year, 2015

AN ACTION

RELATING TO BUDGET AND FINANCE; ACCEPTING THE NAVAJO NATION FISCAL YEAR 2016 GENERAL FUND REVENUE PROJECTION, ESTABLISHING THE GENERAL FUND BUDGET AMOUNT AND BRANCH PLANNING ALLOCATION AMOUNTS, FOR THE PREPARATION OF THE FISCAL YEAR 2016 NAVAJO NATION COMPREHENSIVE BUDGET AND OTHER RELATED ACTIONS

BE IT ENACTED:

A. The Budget and Finance Committee hereby accepts the Navajo Nation Controller's Fiscal Year 2016 General Fund Revenue Projection of total gross recurring revenue of $217,785,000 and net total general fund of $163,384,000, attached as Exhibit A, which is less the set-asides of the projected revenue for:

   a. 12% or $26,134,000 for the Navajo Nation Permanent Fund;

   b. 2% or $4,356,000 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. 4% or $8,711,000 for the Navajo Veterans Trust Fund.

B. The Navajo Nation Branch Chiefs, by agreement dated June 9, 2015, recommended the General Fund Allocations totaling $172,654,000, recognizing that difference with the Fiscal Year 2016 General Fund Revenue Projection of $163,384,000 will be realized from general fund excess actual revenues less the actual expenses or the net income

realized of the General Fund or other fund sources prior to the close of the Fiscal Year 2015. The Branch Chiefs Agreement attached as Exhibit B.

C. The Budget and Finance Committee, supportive of the Branch Chiefs Agreement and recommendation, recommends the Fiscal Year 2016 General Fund Budget amount at $172,654,000.

D. The Budget and Finance Committee further sets the General Fund Branch Planning Allocations, as follows:

Budget Category Revenues	FY 2016 Funds	Additional Planning	Total Allocations	Percentage
Fixed Costs	$17,845,667	$1,012,519	$18,858,186	10.92%
Executive	$102,764,962	$5,830,627	$108,595,589	62.90%
Legislative	$14,102,585	$800,145	$14,902,730	8.63%
Judicial	$13,056,691	$740,804	$13,797,495	7.99%
Capital-Chapters	$3,785,235	$214,765	$4,000,000	2.32%
Chapter Non-Administrative	$11,828,860	$671,140	$12,500,000	7.24%
Total	$163,384,000	$9,270,000	$172,654,000	100.00%

E. The Budget and Finance Committee recommends the amount $18,858,186 as a set aside for funding of the Navajo Nation fixed costs.

F. The Budget and Finance Committee recommends a capital improvement budget of $4,000,000 for Chapter Capital Projects.

G. The Budget and Finance Committee recommends that the chapters be allocated $12,500,000 for non-administrative costs. Disallowed administrative costs include, but are not limited to, chapter officials' stipends, permanent personnel costs, and travel expenses of chapter officials and chapter staff.

H. 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, and further directs all required programs to comply with Resolution BFMY-13-10, the Indirect Cost Service Tracking Policies and Procedures, particularly the Personnel Activity Reporting requirement.

I. The Budget and Finance Committee recommends that the IDC Recovery Revenue Projection will be set at $17,500,000; subject to revision when IDC plans are up to date.

J. The Budget and Finance Committee adopts the Fiscal Year 2016 Annual Budget Calendar to guide the budget process, attached as Exhibit C.

K. The Budget and Finance Committee adopts the Navajo Nation Fiscal Year 2016 Budget Instructions Manual, attached as Exhibit D, for use by all Navajo Nation programs and entities for the preparation of the Navajo Nation Fiscal Year 2016 Comprehensive Budget, as well as for preparation of any subsequent carryover and supplemental budgets for the Navajo Nation Fiscal Year 2016.

L. 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.

M. The Budget and Finance Committee requests that Branch Chiefs direct the Navajo Nation programs and entities to comply with the Navajo Nation Fiscal Year 2016 Budget Instructions Manual in preparation of Fiscal Year 2016 budget and other funding proposals, and further directs and authorizes the Office of Managements 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 2016 Budget Instructions Manual for consideration by the Budget and Finance Committee.

N. The Budget and Finance Committee request 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 2016 budget to the Office of Management and Budget, as required by the Navajo Nation 2016 Budget Instructions Manual.

O. 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 2016 Annual Budget Calendar to assure that the timelines are being met and, if necessary, to recommend revisions of the timelines to the Budget and Finance Committee.

P. The Budget and Finance Committee of the Navajo Nation Council requests the Branch Chiefs and the Standing Committees of the Navajo Nation Council to follow the timelines established in the Navajo Nation Fiscal Year 2016 Annual Budget Calendar to assure that they are being met.

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 2 in favor, 0 opposed, this 23rd day of June, 2015.

Seth Damon, Chairperson
Budget and Finance Committee

Motion: Tom T. Chee
Second: Dwight Witherspoon

THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

EXHIBIT
A

MEMORANDUM

TO : Honorable Russell Begaye, President
Office of the President/Vice President

Honorable LoRenzo Bates, Speaker
Legislative Branch

Honorable Eleanor Shirley, Associate Justice
Judicial Branch

FROM : Robert Willie, Acting Controller
Office of the Controller

DATE : June 9, 2015

SUBJECT : REVISED: Fiscal Year 2016 Budgeting Schedule
Revised Recommended General Fund Revenue for FY 2016 Budget.

Below is the Revised Fiscal Year 2016 Schedule- General Fund Revenue Projection for FY 2016. The Office of Controller has met with the Office of Tax Commission and Minerals Department to analyze the Fiscal Year 2016 Revenue Projection. After review of incoming revenues with Tax Commission, Minerals and Land Department along with Office of President and Vice President these revised numbers are released. Total gross revenue projection is $217.7 million. After the set asides are taken out, $54.4 recurring, the Net Total General Fund Revenues of $163.3 is available for recurring budgeting.

($1=$1,000)	Recurring	Total
Total Gross Recurring Revenue:	$217,785	$217,785
TOTAL GROSS REVENUES	**$217,785**	**$217,785**
Total Set-Aside Subtotal	$ (54,401)	$ (54,401)
NET TOTAL GENERAL FUND	**$163,384**	**$163,384**

Because of the volatile nature of oil and gas prices this revenue projection would be subject to change. If there are any questions, you can call me at tribal extension 6125.

Cc: File

THE NAVAJO NATION
REVISED GENERAL FUND REVENUE FY 2016 BUDGET
($1 = $1,000)

Revenue Source	Actual				Projection of Recurring Revenues			
	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	Year Ended 9/30/2018
Oil & Gas	$ 40,547	$ 57,248	$ 59,260	$ 60,725	$ 50,567	$ 32,346	$ 25,441	$ 25,441
Coal	$ 47,997	$ 69,272	$ 63,816	$ 56,036	$ 54,683	$ 55,102	$ 54,465	$ 54,465
Taxes (PIT BAT Oil & Gas Sev)	$ 61,200	$ 79,276	$ 76,400	$ 71,632	$ 66,052	$ 66,983	$ 60,000	$ 60,000
Investment Income	$ 6,750	$ 2,356	$ 778	$ 1,376	$ 800	$ 400	$ 400	$ 400
Land Rentals, ROW, Bus Sites	$ 39,020	$ 56,661	$ 64,225	$ 62,395	$ 57,918	$ 62,354	$ 54,292	$ 54,292
Court Fines Fees	$ 1,100	$ 458	$ 472	$ 519	$ 400	$ 400	$ 400	$ 400
Other - Misc Revenue	$ 500	$ 1,281	$ 720	$ 507	$ 500	$ 200	$ 200	$ 200
TOTAL GROSS REVENUE RECURRING	$ 197,114	$ 266,552	$ 265,671	$ 253,190	$ 230,920	$ 217,785	$ 195,198	$ 195,198
TOTAL REVENUE -Non RECURRING			$ 9,669					
TOTAL REVENUES	**$ 197,114**	**$ 266,552**	**$ 275,340**	**$ 253,190**	**$ 230,920**	**$ 217,785**	**$ 195,198**	**$ 195,198**
Less 12% Permanent Fund*	$ (23,654)	$ (31,986)	$ (33,041)	$ (30,383)	$ (27,710)	$ (26,134)	$ (23,424)	$ (23,424)
Less 2% Land Acq Trust Fund	$ (3,942)	$ (5,331)	$ (5,507)	$ (5,064)	$ (4,618)	$ (4,356)	$ (3,904)	$ (3,904)
Less Higher Ed	$ (7,200)	$ (7,200)	$ (11,200)	$ (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)	$ -	$ -	$ -
Less 4% Veterans Trust Fund **	$ (7,885)	$ (10,662)	$ (11,014)	$ (10,128)	$ (9,237)	$ (8,711)	$ (7,808)	$ (7,808)
Set-Aside Subtotal	**$ (48,181)**	**$ (60,679)**	**$ (66,261)**	**$ (62,274)**	**$ (58,266)**	**$ (54,401)**	**$ (50,336)**	**$ (50,336)**
Net Revenue for Recurring Budgeting	$ 148,933	$ 205,873	$ 201,150	$ 190,916	$ 172,654	$ 163,384	$ 144,862	$ 144,862
Net Revenue for Non Recurring Budgeting	$ -	0	$ 7,929	0	0	0	0	0
NET TOTAL GENERAL FUND REVENUES	**$ 148,933**	**$ 205,873**	**$ 209,079**	**$ 190,916**	**$ 172,654**	**$ 163,384**	**$ 144,862**	**$ 144,862**

*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

** This amount is transferred as follows 2% to Veterans Trust, 2% to Veterans Trust Homes

GF_Rev_Proj_2016-06-08-15.xls

Updated 6/8/2015

EXHIBIT
B

BRANCH CHIEFS AGREEMENT
FY 2016 Budget
June 09, 2015

The Branch Chiefs of the Navajo Nation government considered the FY 2016 General Fund Revenue Projection and related budget matters, and hereby provide the following recommendations to the Budget and Finance Committee:

1. General Fund Allocations

Fixed Costs	$ 18,858,186	10.92%
Executive Branch	$ 108,595,589	62.90%
Legislative Branch	$ 14,902,730	8.63%
Judicial Branch	$ 13,797,495	7.99%
Chapters - Capital	$ 4,000,000	2.32%
Chapters - Non-Administrative	$ 12,500,000	7.24%
Total:	$ 172,654,000	100.00%

The difference between the FY 2016 General Fund Revenue Projection of $163,384,000 and the budget allocation total of $172,654,000 will be made up from FY 2015 actual revenues exceeding the projection and/or other unexpended balances.

2. Personnel Lapse/Savings Fund

When the projected balance for this fund becomes known in the FY 2015 4th quarter, the Branch Chiefs may make additional recommendations on a possible General Wage Adjustment and other uses of the Personnel Lapse/Savings Fund.

Executive Branch	Legislative Branch	Judicial Branch
Russell Begaye, President	LoRenzo Bates, Speaker	Eleanor Shirley, Acting Chief Justice

EXHIBIT C

FY 2016 Navajo Nation Annual Budget Calendar

	DUE DATES	KEY ACTIVITY	PERFORMED BY
1	June 17, 2015	Draft and issue Budget and Finance Committee's proposed budget development legislation for public comment.	Legislative Counsel
2	June 23 - 24, 2015	Review and approve Committee budget development legislation with Branch planning allocations, budget preparation calendar, Budget Instructions Manual and revenue projections.	Budget and Finance Committee
3	June 25 - 26, 2015	Branch Chiefs establish and issue Branch and Division budget planning allocations for preparation of the program budgets.	Branch Chiefs
4	June 26, 2015	Conduct budget preparation orientation and issue Budget Instructions Manual to Branches and Divisions.	NN – OMB
5	June 29 - 30, 2015	Division Directors establish and issue program planning allocations for preparation of the program budgets.	Division Directors
6	July 1, 2015	Begin preparation of program budgets.	Branches, Divisions, NN Programs
7	July 14, 2015	Deadline to submit completed program budget packages to NN-OMB for review.	Branches, Divisions, NN Programs
8	July 15 - 24, 2015	Prepare budget packages and related information for Branch Chiefs' budget hearings.	NN - OMB, NN Divisions/Programs
	July 20 - 24, 2015	NAVAJO NATION COUNCIL SUMMER SESSION.	(For Information Only)
9	July 27 - 31, 2015	Branch Chiefs' budget hearings; review and approve proposed Branch/Division/Program budgets.	Branch Chiefs, NN Divisions/Programs
10	Aug. 3 - 7, 2015	Prepare Branch/Division budget packages and related narrative information for Oversight Committees' budget hearings.	Branch Chiefs, NN Divisions/Programs
11	Aug. 4, 2015	Draft and issue proposed Oversight Committees' budget legislations for public comment.	Legislative Counsel
12	Aug. 6, 2015	Consult with Legislative Advisors for the Oversight Committees' budget hearings sessions.	NN - OMB, Legislative Services
13	Aug. 10 - 13, 2015	Oversight Committees' budget hearings; approval of legislation recommending the Branch/Division budgets to the Budget and Finance Committee.	NNC Oversight Committees
14	Aug. 17 - 19, 2015	Prepare budget packages and related information for the Budget and Finance Committee budget hearings.	NN - OMB, NN Branches/Divisions
15	Aug. 20 - 26, 2015	Budget and Finance Committee budget hearings; review Branch Chiefs' budgets and recommendations made by the Oversight Committees and act on the proposed Navajo Nation Council legislation for the Navajo Nation Comprehensive Budget.	Budget and Finance Committee
16	Aug. 26, 2015	Draft proposed Navajo Nation Council budget legislation for review by Budget and Finance Committee and issue for public comment.	Legislative Counsel
17	Aug. 26 - 31, 2015	Prepare budget information for the Naabik'iyati' Committee and Navajo Nation Council, including printing and distribution of the Navajo Nation Comprehensive Budget.	NN - OMB
18	Sept. 1, 2015	Naabik'iyati' Committee budget session; review the Comprehensive Navajo Nation Budget and with amendments, if any, forwarded the budget to the Navajo Nation Council.	Naabik'iyati' Committee
19	Sept. 3 - 9, 2015	Navajo Nation Council budget session; conduct deliberations on the Navajo Nation Comprehensive Budget and adopt the proposed budget legislation.	Navajo Nation Council
20	Sept. 19, 2015	Act on the Navajo Nation Council approved Navajo Nation Comprehensive Budget legislation.	Navajo Nation President

TABLE OF CONTENTS

Preface: Budget and Finance Committee Legislation - Navajo Nation Fiscal Year 2016 Budget Development Process ……. i

Page No.

I. PURPOSE AND AUTHORIZATION …… 1
A. Purpose …… 1
B. Authority …… 1
II. PERFORMANCE BUDGETING AND PERFORMANCE ASSESSMENTS…… 1
A. Performance Budgeting…… 1
B. Methodology…… 2
C. Program Performance Assessments …… 2
III. FINANCIAL MANAGEMENT INFORMATION SYSTEM (FMIS) BUDGETING……3
A. Financial Management Information System (FMIS) Budgeting…… 3
B. Chart of Accounts for Budgeting Purposes and Level of Detail (LOD)…… 3
IV. BUDGET TIMETABLE AND PROCESS……3
A. Budget Development Process Chart…… 3
B. Annual Budget Calendar…… 4
V. FUND ALLOCATIONS ……4
A. General Fund Planning Allocations…… 4
B. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations …… 4
C. Indirect Cost (IDC) Recovery and Personnel Savings/Lapse Fund Allocations…… 4
VI. CHAPTER BUDGET PROCESS …… 6
A. Navajo Nation Chapter Budgeting Process …… 6
B. Chapter Capital Improvement Projects …… 6
VII. PROJECT BUDGETING AND ACCOUNT SET-UP……6
VIII. NAVAJO NATION GRANTS ……7
A. Purpose and Funds Availability …… 7
B. Grant Budget Requirements …… 7
C. Navajo Nation Grant Agreement …… 7
IX. OTHER NAVAJO NATION FUNDS, FUND MANAGEMENT PLANS, EXPENDITURE PLANS, ETC…..8
X. BUDGET REVISIONS INSTRUCTIONS AND PROCEDURES……8
A. Purpose…… 8
B. Scope…… 8
C. Authority…… 8
D. Types of Budget Revisions…… 8
E. Requirements and Restrictions…… 8
F. Budget Revision Request Process…… 9
XI. SUPPLEMENTAL FUNDING REQUEST POLICIES AND PROCEDURES …… 10
A. Purpose…… 10
B. Procedures…… 10
C. Branch Chief Review and Recommendations…… 11
D. Navajo Nation Council Standing Committee Coordination…… 11
E. Supplemental Funding Request for Capital Projects…… 11
F. Budget and Finance Committee Action…… 11
G. Navajo Nation Council…… 12
H. Timetable…… 12

XII. PERSONNEL BUDGETING PROCEDURES 12
A. Position Classification and Position Numbers 12
B. Budgeting Personnel Salaries 13
C. Layoff/Reduction-in-Force (RIF) Procedures 15
D. Personnel Savings (Lapse Fund) Account 15
XIII. BUDGET OPERATING EXPENSES 15
A. Telecommunication Rates 15
B. Budgeting Insurance Expenses 16
C. Travel Policies and Rates for Reimbursement purposes 17
D. Fleet Management User Rates 18
E. Air Transportation Rates 18
F. Records Management/Duplicating Rates 18
XIV. BUDGET FORMS AND INSTRUCTIONS 19
A. General Rules and Instructions 19
B. Required Budget Forms and Instructions 19
Budget Form 1 - Program Budget Summary 20
Budget Form 2 - Program Performance Criteria 23
Budget Form 3 - Listing of Positions and Assignments by Business Units 26
Budget Form 4 - Detailed Line Item Budget and Justification 28
Budget Form 5 - Summary of Changes to Budgeted Positions 30
Budget Form 6 - External Contract and Grant Funding Information 32
APPENDICES:
Appendix A - Chart of Accounts and Account Level of Detail (LOD) for Budgeting Purposes 34
Appendix B - Agency Codes and Fund Type/Codes 44
Appendix C - NN Listing of Classification Titles, Class Codes, and Assigned Pay Grade 45
Appendix D - Salary Schedules 53
Appendix E - Employee Fringe Benefit Rates 61
Appendix F-1 - Vehicle Insurance Rates 62
Appendix F-2 - Fleet Management User Rates 63
Appendix F-3 - Duplicating Services Rates 64
Appendix G - Navajo Nation Grant Application 66
Appendix H - Budget Revision Request Signature Authorization 67
Appendix I - Budget Revision Request 69
Appendix J - Project Budget Forms and Instructions 71
Appendix K - Supplemental Funding Proposal Summary 78
Appendix L - Budget Instructions for External Grants 80
Appendix M - Title 12 - Appropriations Act 91

THE NAVAJO NATION
FISCAL YEAR 2016
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.

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 e-mail at: customer_service@www.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 (12 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 other 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 shall take~~s~~ 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 /actual~~s~~ results) per Budget Form 2 to assist with the allocation of funds during the

budget development process. Other factors are considered when making budget decisions, such as:

- 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

Measurable program performance criteria are required for each program budget using Budget Form 2 information as well as information 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.

C. Program Performance Assessments

At the end of each quarter, program managers 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.

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 OMB and Office of the Controller responsible for administration of the FMIS expenditure data. Generally, the system maintains budget information on various 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 in the FMIS. Appendix A, Chart of Accounts and Level of Detail for Budgeting Purposes, shows the various 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 are 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 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. Budget Development Process Chart

The chart displayed on the next page shows the annual Navajo Nation budget development process which starts with the Budget and Finance Committee approvals of the BIM, calendar, revenue projections and Branch Planning allocations. From there, the completed budgets are prepared and

submitted to the Office of Management and Budget. The prepared budgets, along with other budget related information go through several reviews and final approval by the Navajo Nation Council.

B. 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. The budget calendar is approved by the Budget and Finance Committee at the beginning of each budget season and is usually included with the approved committee budget resolution.

V. FUND ALLOCATIONS

A. General Fund Planning Allocations

The Navajo Nation general fund branch planning allocations based on projected revenue 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.

B. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations

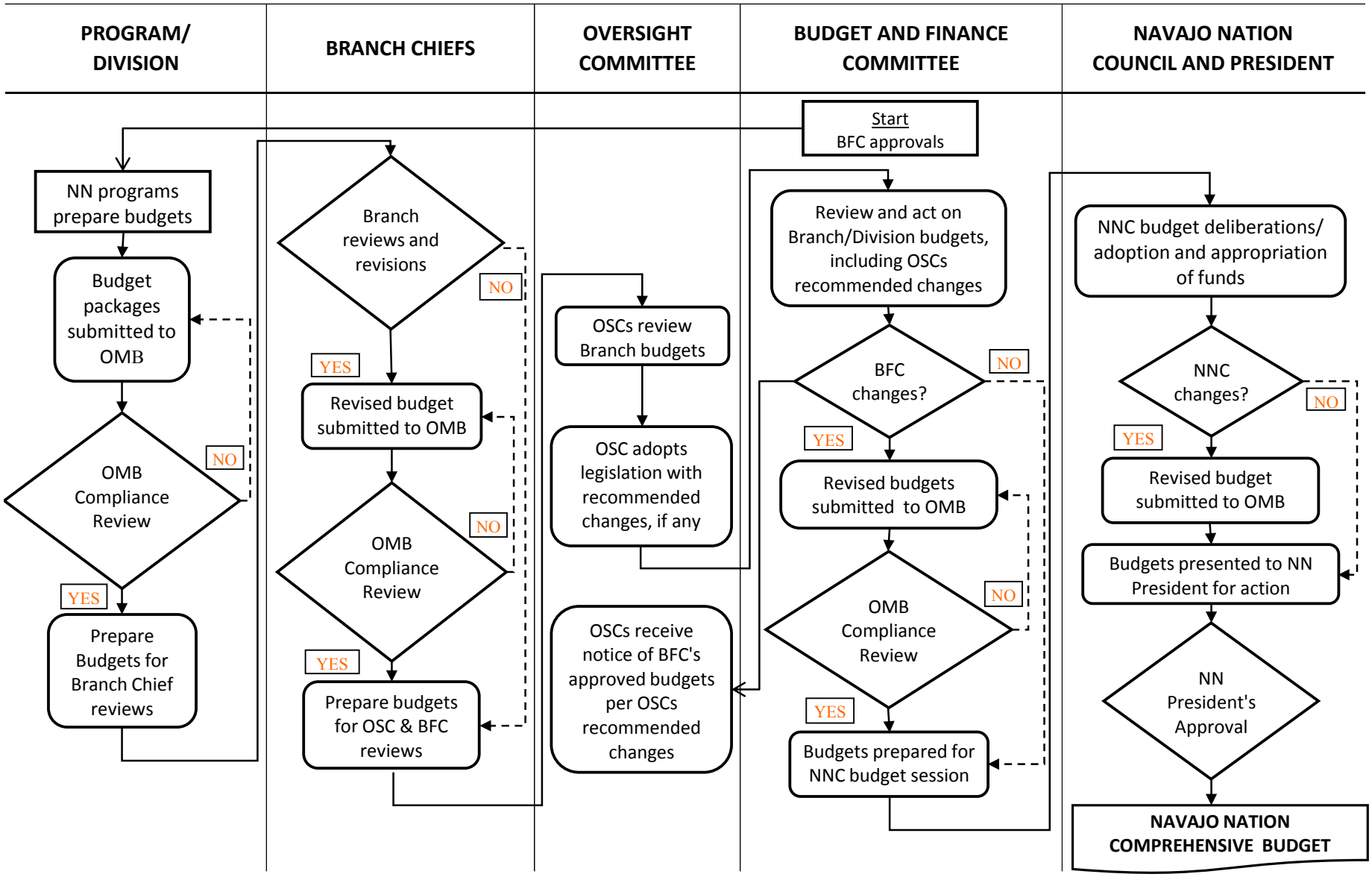
Amounts for proprietary, fiduciary and special revenue fund allocations for budgeting purposes are based on approved legislation establishing these funds. The allocation amounts are provided by the Office of the Controller. Budgets must be prepared and submitted by recipient programs to OMB based on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

C. 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 offices 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 L at page 80 for additional information.

Budget Development Process Chart



Key:

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NNC = Navajo Nation Council

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 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 each chapter administration with assistance from the Administrative Services Centers (ASC) under the Division of Community Development. The Navajo Nation chapters use the WIND budget application system (www.wind.enavajo.org) to prepare and submit their budgets in concert with each ASC.

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 before the budgeted funds can be entered into the FMIS and made available for disbursement. Navajo Nation chapters shall also budget workers' compensation premium in accordance with instructions contained in this manual at XIII.B.6.

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 (505) 371-8463.

VII. PROJECT BUDGETING AND ACCOUNT SET-UP

The Office of Management and Budget is responsible to set up business unit accounts for all capital and non-capital projects in the NN's Financial Management Information System (FMIS). Projects can be funded from any source and the instructions and forms contained in this manual are required to be completed for entry into the FMIS. 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. 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 Forms
- Appropriate Signatures

Complete the OMB project forms contained in Appendix J and submit to OMB for project account set up.

VIII. 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 the Navajo Nation Grant Application form 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 based on particular area of the budget request and the responsibility of the Branch/Division. The Branch or Division shall review the request to provide funding recommendations. The Branch or Division shall also assist NN-OMB to monitor grant activities, including expenditures. 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.

IX. 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 pursuant to resolutions BFMY-32-02 and BFN-187-03 which establishes the criteria to be met. Fund Management Plans/Expenditure Plans can also be used to provide guidance to administer other types of NN funds.

X. 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 budget revision involves a change to an approved budget that deviates from the approved financial plan.

1. The three basic types 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. 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.

2. 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.

3. 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.

4. 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.

5. The minimum amount of a budget revision request shall be $100, except for special circumstances.

6. Altered forms will not be accepted. Budget Revision Request forms are available from OMB and on the OMB website.

7. OMB will not accept Budget Revision Requests with the same person authorizing the request as the Program/Department Director and Division Director. Same requirements apply to Legislative and Judicial Branch and Program Directors. 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 Savings/Lapse Fund moratorium contained in NNC Resolution CF-07-11, except as provided in XII.D. (2nd paragraph).
   b.) 8020 series: Direct Services or Public Assistance (except with oversight committee approval).
   c.) 9510 series: Matching Funds (except with oversight committee approval).

   E.9.a.), above, allows transfer of funds from one object code to another within the same business unit budget can be made only within the 2001 major object code 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.

10 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. All pages must be signed with appropriate signatures.

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 and a FMIS batch report will be transmitted back to the program via the appropriate Division or Branch office.

XI. 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 K) 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.

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) must be addressed. OMB's review shall involve the following:

a. Signatures
    1) Budget forms must have signatures from the appropriate Division/Department with concurrence from the Branch Chief/Division Director.
b. 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.
c. 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.
d. 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).
e. 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 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 will 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 12 N.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.

XII. 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 or new) and temporary positions,. 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, a listing of current funded positions on Budget Form 3 (with blank spaces underneath each position listed) from the appropriate personnel office. A sample form with instructions is shown on pages 26 and 27. All the personnel/position information on this form must be reviewed by the program and, if the position information has or will be changed, 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 corrected Budget Form 3 (which does not have blank spaces) will be issued. The corrected Budget Form 3, signed by the appropriate personnel office staff will be inserted into the program's overall budget package for submission to the Office of Management and Budget.

A. Position Classification and Position Numbers

1. **Position Classification.** All positions shall be assigned the appropriate classification title, class code, grade and step as shown in Appendix C. All new positions included in the Fiscal Year 2016 budget must be officially classified by the respective Personnel Office prior to October 1, 2015.

    a. A completed Position Classification Questionnaire (PCQ) for all new, proposed positions, including those with a start date beyond October 1, 2015, 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 2016 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 or salary.

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 2016, in Appendix D, provides the pay grade and steps for all position classifications. Schedule AB is for use by class titles not eligible for a premium rate and Schedule AC is for use by class titles that have been determined eligible for the premium rate and Schedule AD is for use by the Navajo Head Start only for class titles not eligible for a premium rate and Schedule AE 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.

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 associated salary 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.** If applicable, anticipated salary adjustments for the following situations (a. through c.) must be budgeted in the salary adjustment object code 2200.

   a. Step Increases Based on Employee Performance Appraisals.

   Upon approval of a step increase from the respective Personnel Office, the program processing the step increase will submit a budget revision request as outlined in a. (1) (a) through (e) below:

   (1) Calculating and budgeting for step increases:

      (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, 2016 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 (1) (b) above) by the dollar amount difference calculated (from (1) (c) above).

(e) The amount determined in (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 2016 budget must be budgeted at the employee's current rate of pay as outlined in B.3.(1.) (a) through (e).

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. 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 should be processed for the additional amount.

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 2016 budget, must be budgeted by the program in object code 2200. 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, and with approval of the Navajo Nation Council, 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 funded programs shall be based on funds availability verified by OMB and OOC.

5. Merit Pay Bonus. Merit pay bonus 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 funded programs shall be based on funds availability verified by OMB and OOC.

6. **Other Bonus**. Other bonuses 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 funded programs shall be based on funds 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.

C. Layoff/Reduction-In-Force (RIF) Procedures. Any change 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.

Notwithstanding D. above, general funded personnel funds transfers within personnel object codes are allowable until the end of the third quarter of the fiscal year. Personnel fund transfers, not including object codes 2110-Regular and 2900-Fringe Benefits, continue to be allowable in the fourth quarter.

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

e. Call NNTU at (928) 871-7613 regarding any of the above or any other questions.

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. For any questions regarding vehicles insurance, call Risk Management Department at (928) 871-6335.

2. 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 the TIV report.

3. 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 $0.20 (20¢) per $100.00 of payroll.

Example: Program budgets $500,000 in payroll (including fringe benefits). Formula: $500,000 (payroll) ÷ $100 = $5,000 x $0.20 = $1,000. Program should then budget $1,000 for general liability premium, based on reported payroll.

4. **Exposure Summary Information.** The Navajo Nation Risk Management program has an "Exposure Summary Packets" for policy year 2016 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.

5. **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 2016 is set at $0.66 (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. The premium rate for these shall be $0.85 (85¢) per $100 of the total personnel budget base amount.

6. **Chapters Workers' Compensation Insurance or Expenses**
   The premium rate approved for Fiscal Year 2016 is, for all Navajo Nation chapters is set at $0.80 (88¢) per $100 of payroll, except for volunteers which is at $0.80 (88¢) per $100 of total personnel budget base amounts.

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 Office of the Controller at (928) 871-6308/6433 or www.nnooc.org The Accounts Payable Section maintains the official mileage for most travel destinations, as well as the travel reimbursement rates. Rates are updated annually and become effective January 1st of each year.

Privately owned vehicle travel reimbursement rates are as follows:

1. $0.575 per mile (if no Government Owned Vehicle available)
2. $0.23 per mile (if Government Owned Vehicle available)
3. $0.545 per mile (Motorcycle POV rate)

D. Fleet Management User Rates

The Fiscal Year 2016 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, the mileage and the vehicle type should be budgeted in the appropriate object code. The Navajo Nation sales tax is not included in the vehicle user rates and, therefore, Navajo Nation programs must calculate on a separate line in the fleet object codes, the appropriate tax rates.

E. Air Transportation Rates

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

1. King Air C-90A: $3.05 per mile or $762 per hour.
2. King Air B200: $3.60 per mile or $943 per hour.

Contact the Navajo Nation Air Transportation Department at (928) 871-6283 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 Department at (505) 371-5113.

XIV. BUDGET FORMS AND INSTRUCTIONS

A. General Rules and Instructions

The following are general rules and instructions for preparing and packaging the budget forms 1 through 6:

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, amounts for object code/line item entries (Column C of Budget Form 4) 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.

FY _____

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!

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 major object code for the current fiscal year. The appropriate object codes are listed at a Level of Detail (LOD) 4 in the Chart of Accounts (Appendix A).

Column (B): Enter the program's proposed budget amounts for the proposed fiscal year for each object code. The program's proposed budget total of this column must equal the overall assigned base funding or allocation amount.

Column (C): 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.

FY _____

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:

	1st QTR		2nd QTR		3rd QTR		4th QTR	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
1. Program Performance Area: _____ Goal Statement: _____								
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 Administrative Service 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 Administrative Service 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 goals/measures 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.

FY 2016

The Navajo Nation
Listing of Positions and Assignments by Business Unit

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2015 ACTUAL G/S	FY 2015 ACTUAL SALARY	FY 2016 PROPOSED HOURS	FY 2016 PROPOSED BUDGET PERIOD		FY 2016 PROPOSED BUDGET
111111	NAVAJO NATION BUDGET OFFICE										
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	AB60A	28,600.00	2,080	10/01/15	09/30/16	28,600.00
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	AB68A	56,721.60	2,080	10/01/15	09/30/16	56,722.00
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	AB56A	20,300.80	2,080	10/01/15	09/30/16	20,301.00
					SUBTOTAL:		**105,622.40**				**105,623.00**
				BUSINESS UNIT TOTAL:			**105,622.40**				**105,623.00**

Budget Form 3: Listing of Positions and Assignments by Business Unit

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

Instructions:
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 XII.A.1.a of this manual. This information will be used to enter the new position information into the HRIS.

FY _____

THE NAVAJO NATION
DETAILED LINE ITEM BUDGET AND JUSTIFICATION

PART I. PROGRAM INFORMATION:

Program Name/Title: _____ Business Unit No.: _____

PART II. DETAILED BUDGET:

(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification	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 (2000), travel (3000), meetings (3500), operating (4000), 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:

Column (A): Enter the (Level of Detail) LOD 6 object codes, except for fringe benefits, 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, by using the Chart of Accounts (Appendix A). Enter the appropriate object code at LOD 5 for fringe benefits.

Column (B): First, enter the appropriate object code title or description for the major LOD 4 object codes group and a brief written justification for each major object code group. For example, for all personnel object code group, enter "Personnel 2001 Personnel Expenses" and the brief justification for all budgeted items in the object code group. For the rest of the major object code groupings, such as "3000 Travel Expenses", "4000 Supplies", "5000 Lease and Rental", etc., enter the appropriate major object code title for each major accounts. Next, for a more detailed description of the budgeted items, enter the appropriate LOD 7 object codes, the code description and cost to serve as justification. The calculation of the cost of each item at LOD 7 should also be entered.

To show the entry at LOD 7 for the fringe benefit amount, add the total wages and salaries for all personnel costs (including overtime, holiday pay, and salary adjustments) and multiply by the appropriate fringe benefit rate (Appendix E). For travel line items, at LOD 7, Per Diem/Meals can be shown as "$60/day x 30 days x 5 employees = $9,000". Similarly, with "Lodging: $75/day x 20 days x 4 employees = 6,000" and so forth with the rest of the budgeted cost items in this column.

Column (C): Enter the budgeted amount in dollar amounts amount rounded to the nearest $1.00 for each LOD 6 object code (with a Column (B) description) entered in Column (A) , except for fringe benefits which is entered 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.

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

Total: At the bottom of the form in the appropriate space, enter the sum or total. Each page should display only the page totals (not cumulative).

FY _____

THE NAVAJO NATION
SUMMARY OF CHANGES TO BUDGETED POSITIONS

PART I. PROGRAM INFORMATION:

Program Name/Title: _____ Business Unit No.: _____

PART II. PERSONNEL/POSITION CHANGES:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Type of Change	Sub Acct Object Code	Position Number	Job Type / Class Code	Position Title	Employee ID No. or Vacant	Salary	Fringe Benefit	Total (Col. G + H)
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
					PAGE TOTAL:	-	-	-

Budget Form 5: SUMMARY OF CHANGES TO BUDGETED POSITIONS

Purpose

This form 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 to be reported are:

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. Do not use SS #'s.
Column (G): Enter the proposed annual salary of the position. If the position is vacant, enter the entry level salary. If the salary is cost-shared between multiple funding sources, enter the amount and percentage of the cost-shared salary by each fund source. If the salary is 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).

FY _____

THE NAVAJO NATION
EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION

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:

No. of Positions/ FTEs:			-
Required GF Cash Match:			-
Required GF In - Kind Match:			-
Required GF % Match:			-

MATCHING FUND REQUIRED:

CONCURRED BY:

_____

Contracting Officer's Signature / Date:

PART V. ACKNOWLEDGEMENT:

Submitted by (print): _____ Approved by (print): _____

Signature/Date: _____ Signature/Date: _____

Budget Form 6: EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION

Purpose
To provide information on 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 proposed fiscal year.
Totals:	Enter the totals in the space provided for columns (B) through (D).

Part IV: FTEs/General Fund Match:
Enter the appropriate information on the total number of full time equivalent (FTE) positions budgeted. If applicable, enter the cash match required or 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

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
3	Revenues	1000
4	Royalties	1100
5	Natural Resources	1110
6	Oil	1120
7	Oil Royalties - AZ	1121
7	Oil Royalties - NM	1122
7	Oil Royalties - UT	1123
7	Utah State 37 1/2%	1125
7	Oper Agrmt 37 1/2%	1126
7	Oil Royalities - Othr	1129
6	Gas	1130
7	Gas Royalties - AZ	1132
7	Gas Royalties - NM	1134
7	Gas Royalties - UT	1136
7	Gas Royalties - Othr	1139
6	Coal Mining	1150
7	Peabody Coal No. 1	1151
7	Peabody Coal No. 2	1152
7	Pittsburg & Midway Coal	1154
7	BHP Billiton	1155
7	Coal Water Usage	1156
7	Other-Coal	1159
6	Other Mining	1160
7	Sand & Gravel	1162
7	Uranium	1164
7	Other Minerals	1169
6	Timber	1170
7	Stumpage	1172
7	Reforestation	1174
6	Recoveries	1180
7	Audit Recovery	1182
4	Taxes	1200
5	Retail	1210
6	Sales Taxes	1220
7	Sales Tax-Current Yr	1221
7	Sales Tax-Pr Year	1222
7	Sales Tax-Penalties	1223
7	Sales Tax-Interest	1224
7	2% Reserve-Sales Tax	1228
6	Fuel Excise Tax	1230
7	(FET)-Current Yr	1231
7	(FET)-Prior Year	1232
7	(FET)-Penalty	1233
7	(FET)-Interest	1234
7	IGA Payment	1235
7	2% Reserve-FET	1238

LOD	Description	Obj Acct
6	Hotel Occup. Tax	1240
7	(HOT)-Current Yr	1241
7	(HOT)-Prior Year	1242
7	(HOT)-Penalty	1243
7	(HOT)-Interest	1244
7	(HOT)-Other	1245
7	2% Reserve-HOT	1248
6	Tobacco Products Tax	1250
7	(TPT)-Current Yr	1251
7	(TPT)-Prior Year	1252
7	(TPT)-Penalty	1253
7	(TPT)-Interest	1254
7	(TPT)-Other	1255
7	2% Reserve-TPT	1258
5	Non Retail	1260
6	Possessory Interest Tax	1270
7	(PIT)-Current Yr	1271
7	(PIT)-Prior Year	1272
7	(PIT)-Penalty	1273
7	(PIT)-Interest	1274
7	(PIT)-Other	1275
7	2% Reserve-PIT	1278
6	Severance Tax	1280
7	(SEV)-Current Yr	1281
7	(SEV)-Prior Year	1282
7	(SEV)-Penalty	1283
7	(SEV)-Interest	1284
7	(SEV)-Other	1285
7	2% Reserve-SEV	1288
6	Business Activity Tax	1290
7	(BAT)-Current Yr	1291
7	(BAT)-Prior Year	1292
7	(BAT)-Penalty	1293
7	(BAT)-Interest	1294
7	(BAT)-Other	1295
7	2% Reserve-BAT	1298
7	Unclassified Tax Revenues	1299
4	Rentals & Leasing Revenue	1350
5	Natural Resources	1351
6	Land	1352
7	Right Of Way	1353
7	Land Lease/Rentals	1354
7	Grazing	1355
7	Missions	1356
7	Home Sites	1357
6	Business Site Lease	1359

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
7	Business Site Lease	1360
7	Base Rent	1362
7	Percentage Rent	1364
6	Oil, Gas & Minerals	1370
7	Oil-Gas Agreement	1372
7	Solid Mineral Agreement	1374
5	Other Resources	1390
6	Building	1391
7	Rent-Buildings	1392
7	Rent-Ofc Space	1393
6	Equipment	1395
7	Rent-Equipment	1396
4	Financial Revenues, net	1400
5	Investment Income	1410
6	Interest	1420
7	Int Income - Cd	1421
7	Int Inc-Mrkt Security	1422
7	Int Income-Checking	1423
7	Int Income-Savings	1424
7	Int Income-Bonds	1425
7	Int Income-Grants	1426
7	Int Income-Other	1429
6	Stock & Bonds	1430
7	Dividend Income	1431
7	Annuity Income	1432
7	Realized Gain/Loss Sale	1434
7	Unrealized Gain/Loss	1435
7	Commission Recapture	1438
6	Loans	1440
7	Interest Income - Loans	1442
7	Int Income-C. Delegate Loans	1443
7	Loan Process Fees	1444
6	Other Financial Income	1450
7	Late Charge Income	1452
7	Service Charge Income	1454
7	Real Estate Income	1455
7	NSF Check Fees	1456
7	Deferment Fees	1458
6	Direct Investment Income	1460
5	Investment Expenses	1480
6	Bank Charges	1482
7	Bank Service Charges	1484
7	NSF Bank Charge	1486
4	Fees & Permits	1500
5	Fees	1510
6	Fuel	1520

LOD	Description	Obj Acct
7	Fees-Fuel Distributr	1521
7	Fees-Weight & Measure	1522
7	Fees-Fuel Carrier	1525
7	Fees-Fuel Retailer	1526
7	Fees-Fuel Refiner	1527
6	Land	1530
7	Fees-Surveying	1532
7	Prospecting Fees	1534
6	Minerals	1536
7	Lease Assignment Fees	1538
6	Environmental	1540
7	Tank Fees	1542
7	Tank Tariff Fees	1543
7	Monitoring Fees	1545
7	Hazardous Waste Fee	1546
7	Penalty Fees	1548
7	Emission Fees	1549
6	Business	1550
7	Fees-Business Filing	1552
7	Fees-Bus. Lease Asgn	1554
7	Fees-Nav. Corp. Code	1556
7	Fees-Unif.Comm. Code	1558
6	Livestock	1560
7	Livestk Inspect Fees	1561
7	Impoundment Fees	1562
7	Sale-Impondmnt Lvstk	1564
7	Resale Of Livestock	1565
7	Overstock Penalty Fees-AZ	1567
7	Overstock Penalty Fees-NM	1568
5	Permits	1570
6	Hunting	1572
7	Deer Hunting Permits	1573
7	Trapping Permits	1574
7	Fishing Permits	1575
7	Other Hunting Permit	1579
6	Forestry	1580
7	Tree Cutting Permits	1581
7	Fuel/Wood Sales Permit	1582
6	Minerals	1586
7	Geologic Study Permits	1587
7	Seismic Permits	1588
7	Drilling Permits	1589
7	Exploration Permits	1590
6	Other Permits	1595
7	Movie Permits	1596
4	Fines & Court Fees	1600

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
5	Court	1601
6	District	1610
7	Dist Court-Chinle	1611
7	Dist Court-Crownpoint	1612
7	Dist Court-Kayenta	1613
7	Dist Court-Ramah	1614
7	Dist Court-Shiprock	1615
7	Dist Court-Tuba City	1616
7	Dist Court-Window Rock	1617
7	Dist Court-Dilkon	1618
7	District Court	1619
6	Family	1620
7	Family Court-Alamo	1621
7	Family Court-Chinle	1622
7	Family Court-Crownpoint	1623
7	Family Court-Kayenta	1624
7	Family Court-Ramah	1625
7	Family Court-Shiprock	1626
7	Family Court-Tohajiilee	1627
7	Family Court-Tuba City	1628
7	Family Court-Window Rock	1629
7	Family Court-Dilkon	1630
7	Family Court	1631
6	Circuit	1640
7	Circuit Court-Alamo	1642
7	Circuit Court-Tohajiilee	1644
6	Supreme	1650
7	Supreme Court-Window Rock,AZ	1652
5	Public Safety Fines	1660
6	Traffic	1661
7	Traffic Fines-Alamo	1662
7	Traffic Fines-Chinle	1663
7	Traffic Fines-Crownpoint	1664
7	Traffic Fines-Kayenta	1665
7	Traffic Fines-Ramah	1666
7	Traffic Fines-Shiprock	1667
7	Traffic Fines-Tohajiilee	1668
7	Traffic Fines-Tuba City	1669
7	Traffic Fines-Window Rock	1670
7	Traffic Fines-Dilkon	1671
7	Traffic Fines	1672
5	Other Fines	1680
6	Restitution	1681
7	Restitution	1682
4	External C/G Revenue Sources	1700
5	CG Revenue	1705

LOD	Description	Obj Acct
6	Program Revenue	1710
7	Prg Rev Earned-AZ	1711
7	Prg Rev Earned-NM	1712
7	Prg Rev Earned-UT	1713
7	Prg Rev Earned-Fed 638	1716
7	Prg Rev Earned-Fed Non-638	1717
7	Prg Rev Earned-Other	1719
6	Prior Year Carryover	1730
7	Prg Rev PY Earned-AZ	1731
7	Prg Rev PY Earned-NM	1732
7	Prg Rev PY Earned-UT	1733
7	Prg Rev PY Earned-Fed 638	1736
7	Prg Rev PY Earned-Fed Non-638	1737
7	Prg Rev PY Earned-Other	1739
6	Local Contributions	1760
7	Matching Funds	1762
7	Disallowed Costs	1763
6	Services	1780
7	USDA Meal Reimbursement	1782
7	Title XIX	1784
7	Medicaid	1786
7	Third Party Billings	1788
7	AHCCCS Provider Payments	1790
4	Other Revenue Sources	1850
5	Program Revenue	1851
6	Fees	1852
7	Registration Fees	1853
7	Filing Fees	1854
7	Document Fees	1855
7	Child Care Fees	1856
7	Subsidized Child Care Fees	1857
7	Park/Camp Fees	1858
7	Parking Fees	1859
7	Recreation Fees	1860
7	Peddler Fees	1861
7	Membership Fees	1862
7	Library Fees	1863
7	Survey Fees	1864
7	Historic Preserv Project Fees	1865
7	Food Permit Fees	1866
7	Sanitation Fees	1867
7	Otr Permit Fees	1869
7	Deductible Fees	1870
7	Application Fee	1871
6	Sales	1880
7	Retail Sales	1881

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
7	Sign Shop Revenues	1882
7	Circulation	1883
7	Subscription	1884
7	Classified	1885
7	Legal Advertising	1886
7	Display Advertising	1887
7	Press Revenues	1888
7	Surplus Vehicle Sales	1889
7	License Plate Sales	1890
6	Services	1900
7	Archaeological Clearances	1901
7	Air Transportation	1902
7	Scenic Tours Revenue	1903
7	Bus Fares-Regular	1904
7	Bus Fares-Charter	1905
7	Laundry Services	1906
7	Photo/Xerox Charge	1907
6	Rentals	1920
7	NN Housing	1921
7	Monthly/Perm Veh Rental	1922
7	Monthly/Perm Veh Mileage	1923
7	Daily/Temp Veh Rental	1924
7	Daily/Temp Veh Mileage	1925
6	Miscellaneous	1930
7	Contrib/Donations	1931
7	Contrib/Donations-Restrctd Use	1932
7	Contributions-In Kind	1933
7	Sponsorship	1934
7	Auto Parts/Supply	1935
7	Veh Gasoline	1936
7	Otr Fleet Revenue	1937
7	Deposit Forfeitures	1938
7	Otr Recoverable Expense	1939
7	Cash Overage/Shortage	1940
7	Cash Discount Taken	1941
7	Prior Year Carry Over	1942
7	Equity/Operating Trnfrs-Audit	1943
5	Self-Funded Premiums	1950
6	Navajo Nation Participants	1951
7	Navajo Nation	1952
7	Ramah	1953
7	Fort Defiance Agency	1954
7	Chinle Agency	1955
7	Eastern Agency	1956
7	Shiprock Agency	1957
7	Tuba City Agency	1958

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

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
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
6	FICA	2910
7	FICA	2912
7	Medicare	2914
6	Group Insurance	2920
7	Medical	2921
7	Dental	2922
7	Vision	2923
7	Life	2926
7	Short-Term Disabilit	2928
6	Retirement	2940
7	401K-Nihibeeso Saving Plan	2942
7	NN Retirement	2944
7	Retirement-Judges	2945
7	Deferred Comp	2946
7	Retirement-Police Officers	2947
6	Unemployment Benefits	2950
7	State Unemployment Tax	2951

LOD	Description	Obj Acct
7	SUTA-NM	2952
7	SUTA-UT	2953
7	SUTA-CO	2954
7	SUTA-Washington D.C.	2956
7	FUTA	2957
6	Worker's Comp	2960
7	Worker's Comp-Self	2961
6	Annual Leave	2970
7	Annual Leave Pay	2971
6	Data Conv-Fringe Ben	2980
7	Data Conv-Fringe Ben	2981
6	Payroll Clearing	2990
7	Gross P/R Clearing-Wages	2992
7	Gross P/R Clearing-Taxes	2995
7	Gross P/R Clearing-Fringe	2997
7	Net Payrol Credit Clearing	2999
4	Travel Expenses	3000
5	Vehicle Use	3100
6	Fleet	3110
7	Monthly/Perm	3111
7	Daily/Temp	3112
7	Mileage	3113
6	Program	3120
7	Maintenance	3121
7	Mileage	3123
6	External Fleet Rental	3130
7	Flat Rate	3131
7	Mileage	3133
6	GSA	3140
7	Flat Rate	3141
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

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
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
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

LOD	Description	Obj Acct
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	Data Conv-Gen Op Supp	4421
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
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

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
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
7	Building R&M Services	6050
5	Plant, Property & Equipment	6100
6	Supplies	6110
7	Furn & Equip R&M Supplies	6120
6	Services	6130
7	Furn & Equip R&M Services	6140
6	External Contractors	6200
7	Plumbing	6210
7	Electrical	6220
7	HVAC	6230
7	Pest Control	6240
7	Waste Disposal	6250

LOD	Description	Obj Acct
7	Custodial Services	6260
7	Landscaping Services	6270
7	Snow Removal	6280
7	General Contractors	6290
6	Technology	6300
7	Computer Hardware R&M	6310
7	Software Support	6320
7	Communication R&M	6330
5	Transportation	6400
6	Vehicle R&M - External	6410
7	Automobile	6420
7	Specialized Vehicles	6430
7	Aircraft	6440
7	Bus	6450
4	Contractual Services	6500
5	Professional Services	6510
6	Consulting	6520
7	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
7	Expenses	6824
6	Other Technical Services	6830
7	Feasability 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

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
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
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
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

LOD	Description	Obj Acct
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
7	Background Check	7650
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 Benefits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	Social	8020

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

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 Allowance	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	Infrasture (non cap)	8500

LOD	Description	Obj Acct
7	Home Down Pymnt Asst	8505
7	Housng Cnstrctn Mtls	8510
7	Self-Help Materials	8515
7	Weatherization Asst.	8520
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 Achievement	8925
7	H/S Summer Enrichment	8930
7	Chpt Fin Asst-Studnt	8935

Fiscal Year 2016 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

Appendix A

LOD	Description	Obj Acct
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
7	Airports	9022
7	Roads	9024
7	Parking Lot,Sidewalk,Streetlgt	9026
7	Bridges	9028
7	Dams	9030
7	Wells	9032
7	Windmills	9034
7	Communications	9036
7	Waterlines	9038
7	Powerlines	9040
7	Water/Wastewater	9042
7	Gas line extension	9044
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	CAP-Architecture/Design	9074
7	CAP-Geo Tech Services	9076
7	CAP-Other Tech. Services	9078
5	Personal Property	9100
6	Furniture & Fixtures	9110
7	Furniture	9112
7	Fixtures	9114
6	Equipment	9140
7	Equipment	9142
7	Analytical Equipment	9144
7	Computers	9146
7	Capitalized Leases	9148
6	Vehicles	9160
7	Automobile	9162
7	Specialized Vehicles	9164
7	Buses	9166
7	Aircraft	9168

LOD	Description	Obj Acct
6	Intangible Assets	9180
7	Intangible Assets	9182
6	Other Assets	9190
7	K-9	9192
4	Other Income and Expense	9300
5	Other Income	9310
6	Gain/Loss on Sale of Assets	9320
7	Proceeds From Asset Disposal	9330
7	Revenue from Sale of Assets	9331
7	Nbv Of Assets Disposed	9340
7	Capitalized Asset Transfer	9345
7	Cash Proceeds Clearing Account	9350
5	Other Expense	9400
6	Contributed Capital- NN Enterp	9410
7	Invest-NTUA	9411
7	Invest-NHDE	9412
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 TYPE/CODES

Agency Codes

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

Fund Type Codes

Code	Description
1	GENERAL FUND – General operating fund of the Navajo Nation government. Used to account for all financial resources, except those required to be accounted for in another fund.
2	CAPITAL OUTLAY FUND – Used to account for the financial resources and expenditures for the acquisition or construction of capital improvements. Capital improvement means a major project, such as purchase of major equipment or motor vehicles (with a life expectancy of five years or more, valued in excess of an amount established by the Controller), undertaken that is generally not recurring on an annual basis.
3	DEBT SERVICE FUND – Funds acquired and used to accomplish a Capital Improvement Plan.
4	PERMANENT FUND – Fund established to accumulate over a set period of time to be used in accordance with legislated purposes.
5	SPECIAL REVENUE FUND/INTERNAL – A special revenue source legally restricted to be used for a specified purpose.
6	SPECIAL 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

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

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

Class Code	Position Classification Title	Salary Grade
2175	Chief of Criminal Investigations	70
2176	Chief of Police	70
0201	Chief of Staff	71
2155	Chief Prosecutor	74
3632	Child Development Aide	55
3631	Child Development Worker	59
2170	Child Support Enforcement Officer	60
2060	Circulation Supervisor	58
3311	Civil Engineer	65
3754	Clinical Director	69
3804	Clinical Family Therapist	68
3753	Clinical Psychologist	69
3702	Clinical Social Worker	68
3750	Clinical Specialist	67
3755	Clinical Specialist - Intern	66
3433	Collection Clerk	56
3432	Collection Officer	60
3820	Community Center Supervisor	61
3798	Community Health Environmental Research Tech	62
3792	Community Health Nurse	66
3790	Community Health Nurse Director	69
3791	Community Health Nurse Supervisor	67
3795	Community Health Worker	59
3793	Community Health Worker Supervisor	64
3821	Community Involvement Specialist	62
3822	Community Liaison	63
3830	Community Resource Coordinator	58
3831	Community Services Coordinator	62
1843	Computer Operations Manager	68
1890	Computer Operations Supervisor	64
1892	Computer Operator	56
2022	Construction Employment Analyst	59
3515	Construction Inspector	63
3501	Construction Supervisor	62
2018	Contract Analyst	63
2020	Contract Compliance Officer	64
2015	Contracting Officer	70
0402	Controller	71
3849	Cook	57
3850	Cook's Aide	54
2265	Corrections Lieutenant	65
2267	Corrections Officer	61
2266	Corrections Sergeant	63
3802	Counselor	62
3430	Credit Manager	66
2207	Criminal Investigations Supervisor	69
2209	Criminal Investigator	66
0591	CSE-DOL Employee	
4083	Custodial Supervisor	58
4085	Custodian	54
1873	Data Communications Technician	60
1230	Department Manager I	68
1231	Department Manager II	69
1232	Department Manager III	70
0400	Deputy Attorney General	75
2141	Deputy Chief Legislative Counsel	75
2156	Deputy Chief Prosecutor	72
1191	Deputy Division Director	70
1192	Deputy Executive Director	70
2316	Deputy Fire Chief	67
4142	Derrick Operator	58
3697	Developmental Specialist	64
3674	Dine Traditional Education Specialist	66
2177	Director of Criminal Investigations	71
1840	Director of Information Technology	70
1200	Director, Office of Legislative Services	69
0301	Division Director	71
4140	Driller	60
4141	Driller Helper	56
4144	Driver	57
3656	Early Head Start Home Visitor	57
3655	Early Head Start Teacher	60
3403	Economic Development Specialist	63
3676	Education Administrator	70
1859	Education Data Network Specialist	65
3688	Education Data Specialist	63
3677	Education Program Manager	68
3672	Education Specialist	64
3516	Electrical Inspector	63
4175	Electrician	61
2065	Electronic Technician	62
3741	Eligibility Technician	58
2288	Emergency Management Director	68
2284	Emergency Medical Technician - Basic	60
2283	Emergency Medical Technician - Intermediate	61
2285	Emergency Medical Technician - Intern	57
2281	Emergency Medical Technician Instructor/Coordinator	62
2280	Emergency Medical Technician Supervisor	64
2290	Emergency Services Coordinator	66
2291	Emergency Services Liaison	59
1423	Employee Insurance Representative	59
3673	Employment Assistance Officer	59
3696	Employment Development Specialist	64
1666	Energy Auditor	64
3326	Engineering Aide	56
3325	Engineering Technician	58
2210	Environmental Criminal Investigator	67
3030	Environmental Department Manager	69
3317	Environmental Engineer	65
2188	Environmental Law Enforcement Officer	63

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

Class Code	Position Classification Title	Salary Grade
2189	Environmental Law Enforcement Recruit	61
2186	Environmental Law Enforcement Sergeant	66
3040	Environmental Program Manager	68
3031	Environmental Program Supervisor	67
3033	Environmental Specialist	65
3035	Environmental Technician	57
3911	Epidemiologist	68
4052	Equipment Mechanic	61
4050	Equipment Mechanic Supervisor	63
4148	Equipment Operator	59
2159	Ethics Investigator	60
2160	Ethics Presenting Officer	63
2250	Evidence Technician	61
0302	Executive Director	71
0203	Executive Staff Assistant	67
3072	Extension Agent	59
1249	Facility Manager	67
3652	Family Services Liaison	60
3803	Family Therapist	67
3261	Fee Collector	56
3260	Fee Collector Supervisor	59
3502	Field Supervisor	60
3686	Financial Aid Counselor	63
1516	Financial Services Specialist	59
2330	Fire Captain	63
2315	Fire Chief	67
2334	Fire Prevention Specialist	64
2332	Firefighter	59
2333	Firefighter Recruit	55
3251	Fish Biologist	65
3183	Fish Culturist	56
3724	Fitness Specialist	62
4041	Fleet Coordinator	60
4040	Fleet Service Manager	66
1855	FMIS Application Specialist	66
1845	FMIS Project Manager	69
4151	Food Distribution Truck Driver	59
3848	Food Service Coordinator	58
3052	Forest Service Officer	60
3057	Forest Technician	57
3054	Forester	64
3059	Forestry Aide	54
3050	Forestry Department Manager	69
3458	Gaming Agent	64
3452	Gaming Audit Manager	68
3457	Gaming Auditor	65
3451	Gaming Enforcement Manager	69
3454	Gaming License Technician	61
3453	Gaming Regulatory Investigator	63
3450	Gaming Regulatory Investigator & Licensing Manager	68
3459	Gaming Surveillance Manager	68
3460	Gaming Surveillance Observer	62
3461	Gaming Surveillance Technician	62
1861	Geographic Information Systems Analyst	65
1860	Geographic Information Systems Supervisor	68
1862	Geographic Information Systems Technician	62
3341	Geologist	66
1021	Government & Legislative Affairs Associate	68
1020	Government & Legislative Affairs Counsel	69
1022	Government & Legislative Communications Officer	67
2059	Graphic Designer	57
4086	Grounds Keeper	55
4145	Head Start Bus Driver	59
3659	Head Start Classroom Teacher	64
3664	Head Start Community Partnership Manager	67
3646	Head Start Cook	58
3642	Head Start Dine Culture and Language Coordinator	59
3660	Head Start Director of Educational Services	70
3653	Head Start Disabilities Specialist	65
3649	Head Start ERSEA & Family Engagement Liaison	63
3665	Head Start ERSEA Specialist	65
3645	Head Start Family Services Coordinator	62
3637	Head Start Fiscal Manager	69
3654	Head Start Health & Nutrition Coordinator	64
3648	Head Start Health & Nutrition Liaison	63
3666	Head Start Health and Nutrition Specialist	65
3647	Head Start Home Visitor	58
3636	Head Start Human Resources Manager	69
3657	Head Start Human Resources Specialist	64
3638	Head Start Information Systems Manager	68
3651	Head Start Mental Health Coordinator	64
3679	Head Start Mental Health & Disabilities Liaison	63
3667	Head Start Mental Health & Disabilities Specialist	65
3668	Head Start Paraprofessional	60
3650	Head Start Parent Involvement Coordinator	62
3639	Head Start Quality Assurance Manager	68
3658	Head Start School Readiness Coach	66
3662	Head Start School Readiness Manager	67
3669	Head Start Student Transportation Supervisor	64
3663	Head Start Support Services Manager	68
3640	Head Start Teacher	61
3641	Head Start Teacher Aide	56
3722	Health Education Technician	59
3721	Health Educator	63
3248	Health Physicist	65
1194	Health Services Administrator	71
3860	Health Services Administrator (ALTC)	71
3757	Health Services Administrator (Behavioral Health)	71
2151	Hearing Officer	67
4150	Heavy Equipment Operator	61

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

Class Code	Position Classification Title	Salary Grade
3626	Historic Preservation Program Manager	67
3625	Historic Preservation Specialist	66
3772	Home Care Supervisor	59
3771	Home Care Worker	55
3416	Homesite Agent	60
3773	House Parent	58
3421	Housing Specialist	64
1425	HR Background Check Analyst	64
1426	HR Background Check Technician	60
1411	HR Position Control Analyst	64
1846	HRIS Project Manager	69
1427	Human Resources Adjudicator	66
1417	Human Resources Analyst	64
1405	Human Resources Classification and Pay Manager	67
1401	Human Resources Director	70
1402	Human Resources Employee Relations Manager	69
1410	Human Resources Employee Relations Specialist	65
1412	Human Resources Information Systems Supervisor	65
1424	Human Resources Records Clerk	58
1428	Human Resources Specialist (Behavioral Health)	64
1403	Human Resources Systems Manager	67
1419	Human Resources Technician	60
2166	Human Rights Investigator	64
3364	Hydrologic Technician	58
3362	Hydrologist	65
3404	Industrial Development Specialist	67
1877	Information Security Officer	68
1872	Information Systems Technician	60
1667	Information Technology Auditor	67
1470	Insurance Claims Analyst	64
1471	Insurance Claims Examiner	60
0504	Intern	56
2206	Internal Affairs Investigator	64
2205	Internal Affairs Supervisor	67
2236	Investigator	63
4070	Irrigation Supervisor	60
2273	Juvenile Corrections Officer	59
2272	Juvenile Corrections Supervisor	61
2163	Juvenile Presenting Officer	64
3189	Kennel Officer	56
2021	Labor Compliance Officer	61
3250	Laboratory Technician	58
4143	Laborer	55
3770	Laundry Worker	55
2154	Law Clerk - Intern	63
2256	Law Enforcement Equipment and Weapons Technician	60
2251	Lead Police Records Clerk	58
0202	Legal Counsel	70
1291	Legal Secretary	59
1532	Legislative Accounts Maintenance Supervisor	63
1014	Legislative Advisor I	65
1013	Legislative Advisor II	67
1010	Legislative Analyst	66
1015	Legislative Assistant	60
1011	Legislative Associate	66
0210	Legislative Chief of Staff	70
1297	Legislative Clerk Supervisor	63
1016	Legislative District Assistant	65
1002	Legislative Financial Advisor	68
1012	Legislative Liaison	60
1295	Legislative Reporter	59
1296	Legislative Reporter Supervisor	65
1298	Legislative Secretary I	58
1299	Legislative Secretary II	59
1300	Legislative Secretary III	60
1003	Legislative Staff Assistant	68
1355	Library Assistant	56
1356	Library Clerk	57
3435	Loan Insurance Representative	59
3431	Loan Officer	63
3434	Loan Processor	58
2350	Local Agency Security Officer	64
4176	Locksmith	62
1362	Mail Clerk	56
4076	Maintenance Mechanic	58
4077	Maintenance Technician	60
1982	Management Analyst	64
2057	Media Production Specialist	65
2056	Media Representative	64
3900	Medical Officer (Administration)	70
1880	Microcomputer Software Instructor	63
1363	Microfilm Clerk	55
3002	Mineral Assessment Specialist	63
1664	Minerals Audit Manager	70
1661	Minerals Auditor	65
1659	Minerals Royalty and Audit Manager	71
3344	Mining Engineer	65
3003	Mining Financial Analyst	66
0501	Miss Navajo Nation	61
4147	Motor Coach Driver	59
3293	Museum Archivist	64
3291	Museum Curator	66
3290	Museum Director	68
3292	Museum Education Curator	64
3295	Museum Exhibit Technician	58
3297	Museum Facilities Representative	58
3294	Museum Registrar	62
3823	Navajo Cultural Specialist	62
1228	Navajo Nation Fair Manager	66
1844	Network Manager	66

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

Class Code	Position Classification Title	Salary Grade
1848	Network Specialist	64
2061	News Reporter	61
3847	Nutrition Education Technician	59
3845	Nutrition Worker	57
3842	Nutritionist	63
3806	Occupational Therapist	68
1367	Office Aide	54
1364	Office Assistant	56
1366	Office Specialist	58
3701	Ombudsman	65
4178	Painter	60
2282	Paramedic	63
3695	Parent Training Coordinator	59
3262	Park Information Specialist	64
1218	Park Manager	64
3271	Parks Maintenance Worker	57
1526	Payroll Supervisor	65
1528	Payroll Technician	60
3852	Peer Counselor (Breastfeeding)	57
0597	PEP Project Laborer	
0596	PEP Project Supervisor	
3347	Petroleum Engineer	66
3009	Petroleum Technician	63
3010	Petroleum Technician - Trainee	61
2058	Photographer	58
3723	Physical Wellness Coordinator	62
1963	Planner	63
1962	Planner (Health)	66
3327	Planner/Estimator	65
1964	Planning Aide	55
4180	Plumber	60
2180	Police Captain	69
2253	Police Dispatcher	57
2254	Police Electronic Information Technician	59
2255	Police Identification Technician	57
2181	Police Lieutenant	67
2184	Police Officer	63
2240	Police Property Clerk	56
2252	Police Records Clerk	57
2185	Police Recruit	61
2182	Police Sergeant	66
1980	Policy Analyst	65
3186	Predator Control Agent	61
4160	Press Operator	60
3740	Prevention Specialist	63
1517	Principal Accountant	67
3614	Principal Archaeologist	67
3612	Principal Archaeologist (Contract Specialist)	67
2144	Principal Attorney	72
1652	Principal Auditor	69
1681	Principal Budget Analyst	67
3765	Principal Case Worker	64
3309	Principal Civil Engineer	69
2016	Principal Contract Analyst	67
3401	Principal Economic Development Specialist	68
3670	Principal Education Specialist	68
3323	Principal Engineering Technician	63
3070	Principal Extension Agent	66
3055	Principal Forest Technician	62
3339	Principal Geologist	71
3360	Principal Hydrologist	68
1870	Principal Information Systems Technician	62
1663	Principal Minerals Auditor	68
3351	Principal Mining Engineer	71
3843	Principal Nutrition Worker	60
3840	Principal Nutritionist	67
3349	Principal Petroleum Engineer	71
1960	Principal Planner	67
1990	Principal Program Analyst	67
1851	Principal Programmer Analyst	66
3706	Principal Social Service Representative	62
3703	Principal Social Worker	67
4005	Principal Stores Clerk	59
3730	Principal Substance Abuse Counselor	65
1665	Principal Tax Auditor	68
2165	Principal Tribal Court Advocate	68
1992	Program Analyst	64
1993	Program Evaluation Manager	68
1235	Program Manager I	67
1236	Program Manager II	68
1237	Program Manager III	69
1246	Program Supervisor I	64
1247	Program Supervisor II	65
1248	Program Supervisor III	66
1853	Programmer Analyst	64
1850	Programmer Analyst Supervisor	68
1252	Programs and Projects Specialist	63
3503	Project Manager	64
4017	Property Clerk	56
4015	Property Supervisor	61
1965	Proposal Writer	65
2158	Prosecutor	65
3751	Psychiatrist/Clinical Director	70
0305	Public Defender Director	70
2041	Public Information Officer	63
2257	Public Safety Telecommunications Operator	59
0503	Public Works Employee	
4030	Radio Technician	60
3174	Range Conservationist	64
3177	Range Technician	60

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

Class Code	Position Classification Title	Salary Grade
3172	Ranger	59
3175	Ranger Dispatcher	56
3170	Ranger Lieutenant	66
3173	Ranger Recruit	56
3171	Ranger Sergeant	64
3037	Reclamation Specialist	66
1306	Records Clerk	56
3681	Recreation Coordinator	61
3680	Recreation Specialist	62
3805	Recreational Therapist	67
3510	Registered Architect	67
3780	Registered Nurse	66
3321	Registered Surveyor	67
3744	Rehabilitation Services Technician	60
2006	Research Assistant	56
3752	Residential Clinical Director	68
3774	Residential Guidance Technician	57
3775	Residential Supervisor	60
1415	Retirement Officer	60
1404	Retirement Plan Administrator	67
1672	Revenue Data Specialist	62
3418	Right-Of-Way Agent	60
1863	Rural Addressing/GIS Coordinator	65
1864	Rural Addressing/GIS Technician	62
4025	Safety Officer	67
4027	Safety Technician	59
1368	Sales Clerk	56
3039	Sanitarian	66
2340	Security Guard	56
1518	Senior Accountant	65
3184	Senior Animal Control Officer	61
3410	Senior Appraiser	64
3617	Senior Archaeological Technician	58
3615	Senior Archaeologist	66
3613	Senior Archaeologist (Contract Representative)	66
2145	Senior Attorney	70
1653	Senior Auditor	67
4043	Senior Auto Parts Technician	59
4045	Senior Automotive Technician	62
1682	Senior Budget Analyst	65
4081	Senior Building Maintenance Worker	60
4172	Senior Carpenter	62
3762	Senior Caseworker	60
3824	Senior Center Supervisor	61
3630	Senior Child Development Worker	60
3310	Senior Civil Engineer	68
3794	Senior Community Health Worker	62
1891	Senior Computer Operator	59
3500	Senior Construction Supervisor	63
2017	Senior Contract Analyst	65
3801	Senior Counselor	65
2208	Senior Criminal Investigator	67
4084	Senior Custodian	56
3402	Senior Economic Development Specialist	66
3671	Senior Education Specialist	66
4174	Senior Electrician	62
3324	Senior Engineering Technician	60
3316	Senior Environmental Engineer	68
2187	Senior Environmental Law Enforcement Officer	65
3032	Senior Environmental Specialist	66
3034	Senior Environmental Technician	58
3910	Senior Epidemiologist	69
4051	Senior Equipment Mechanic	62
3071	Senior Extension Agent	61
3685	Senior Financial Aid Counselor	65
2331	Senior Firefighter	61
3056	Senior Forest Technician	58
3053	Senior Forester	66
3462	Senior Gaming Surveillance Observer	64
3340	Senior Geologist	68
3643	Senior Head Start Teacher	62
3720	Senior Health Educator	65
4149	Senior Heavy Equipment Operator	62
3415	Senior Homesite Agent	62
3420	Senior Housing Specialist	65
1416	Senior Human Resources Analyst	66
1429	Senior Human Resources Technician	62
3361	Senior Hydrologist	67
1871	Senior Information Systems Technician	61
2235	Senior Investigator	65
1290	Senior Legal Secretary	61
4075	Senior Maintenance Mechanic	60
1981	Senior Management Analyst	66
3001	Senior Mineral Assessment Specialist	65
1662	Senior Minerals Auditor	67
3343	Senior Mining Engineer	68
3296	Senior Museum Exhibit Technician	60
1847	Senior Network Specialist	65
3844	Senior Nutrition Worker	59
3841	Senior Nutritionist	65
1365	Senior Office Specialist	60
4177	Senior Painter	62
3270	Senior Parks Maintenance Worker	59
1527	Senior Payroll Technician	61
3346	Senior Petroleum Engineer	69
3008	Senior Petroleum Technician	65
1961	Senior Planner	65
4179	Senior Plumber	62
2183	Senior Police Officer	65
1991	Senior Program Analyst	65

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

Class Code	Position Classification Title	Salary Grade
1852	Senior Programmer Analyst	65
1251	Senior Programs and Projects Specialist	67
4016	Senior Property Clerk	59
2157	Senior Prosecutor	67
2040	Senior Public Information Officer	64
3036	Senior Reclamation Specialist	68
3419	Senior Right-Of-Way Agent	62
4026	Senior Safety Technician	62
3707	Senior Social Service Representative	60
3704	Senior Social Worker	65
2001	Senior Statistical Research Analyst	66
4006	Senior Stores Clerk	57
3731	Senior Substance Abuse Counselor	60
2147	Senior Tax Attorney	70
1656	Senior Tax Auditor	67
1670	Senior Tax Compliance Officer	65
2161	Senior Tribal Court Advocate	66
3709	Senior Victim and Witness Advocate	64
3691	Senior Vocational Rehabilitation Counselor	65
4002	Senior Warehouse Worker	58
3285	Senior Zoo Keeper	61
3281	Senior Zoo Maintenance Worker	59
3456	Slot Compliance Assistant	64
3455	Slot Compliance Manager	68
3796	Social Hygiene Technician	59
3708	Social Service Representative	58
3705	Social Worker	63
0205	Staff Assistant	64
1442	Staff Training Coordinator	64
2002	Statistical Research Analyst	65
2003	Statistical Technician	57
2004	Statistician/Demographer	68
4007	Stores Clerk	55
3732	Substance Abuse Counselor	56
3733	Substance Abuse Health Educator	63
0403	Superintendent of Schools	73
3601	Supervisory Anthropologist	68
3611	Supervisory Archaeologist	68
3320	Supervisory Land Surveyor	66
3176	Supervisory Range Conservationist	66
1369	Switchboard Operator	55
1841	Systems and Programming Manager	69
2148	Tax Attorney	68
1657	Tax Auditor	65
1671	Tax Compliance Officer	63
2064	Technical Publications Editor	65
0500	Temporary Employee	
3417	Title Examiner	64
4170	Trades Helper	56
3811	Traditional Counselor	60
3810	Traditional Practitioner	62
0505	Trainee	
1443	Training Instructor	64
1441	Training Manager	67
4032	Transit Dispatcher	59
3743	Treatment Coordinator	64
2162	Tribal Court Advocate	64
3074	Tribal Ranch Manager	66
3797	Tuberculosis Control Technician	59
1842	User Services Manager	68
4047	Vehicle Service Worker	56
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
3284	Zoo Keeper	59

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

Class Code	Position Classification Title	Salary Grade
9149	Administrative Services Officer*	64
2149	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
9118	Financial Services Manager	68
9133	Financial Technician*	62
9129	Government Relations Officer*	68
9246	Grant Administrator*	67
9158	Human Resources Specialist*	62
9147	Information Data Technician*	59
9301	JB Custodian*	54
9152	Judicial/Administrative Secretary*	62
9157	Office Technician*	59
9171	Peacemaking Program-Coordinator*	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
9236	Veterans Justice Coordinator	64

*** Judicial Branch Listing of Classification Title and Assigned Grades**

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AB"
Regular Schedule

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.36	6.53	6.74	6.93	7.15	7.35	7.57	7.80	8.04	8.27	8.52	8.80
52	6.91	7.14	7.34	7.56	7.78	8.03	8.26	8.51	8.79	9.04	9.29	9.59
53	7.55	7.77	8.00	8.24	8.48	8.76	9.02	9.27	9.56	9.84	10.14	10.46
54	8.22	8.46	8.73	8.97	9.24	9.54	9.82	10.11	10.41	10.72	11.05	11.38
55	8.95	9.22	9.51	9.79	10.08	10.38	10.69	11.02	11.35	11.69	12.04	12.40
56	9.76	10.05	10.35	10.66	10.98	11.31	11.66	12.01	12.35	12.73	13.11	13.50
57	10.64	10.96	11.29	11.63	11.98	12.32	12.69	13.08	13.46	13.89	14.29	14.73
58	11.60	11.95	12.29	12.65	13.05	13.43	13.84	14.26	14.70	15.14	15.59	16.06
59	12.63	13.03	13.41	13.80	14.23	14.67	15.10	15.57	16.04	16.52	17.02	17.52
60	13.75	14.16	14.58	15.01	15.48	15.93	16.43	16.92	17.43	17.94	18.48	19.03
61	14.99	15.44	15.90	16.39	16.89	17.38	17.91	18.44	18.99	19.56	20.16	20.78
62	16.36	16.84	17.35	17.88	18.40	18.95	19.52	20.10	20.71	21.33	21.87	22.52
63	17.82	18.33	18.89	19.47	20.04	20.65	21.27	21.82	22.44	23.12	23.81	24.54
64	19.43	19.97	20.58	21.23	21.88	22.39	23.08	23.76	24.48	25.22	25.98	26.77
65	21.18	21.81	22.34	23.02	23.71	24.41	25.16	25.91	26.67	27.49	28.30	29.14
66	22.96	23.65	24.36	25.11	25.84	26.62	27.43	28.23	29.09	29.95	30.86	31.79
67	25.03	25.76	26.53	27.35	28.16	29.02	29.89	30.80	31.71	32.63	33.63	34.64
68	27.27	28.09	28.96	29.82	30.74	31.63	32.58	33.57	34.58	35.62	36.68	37.78
69	29.73	30.62	31.55	32.50	33.49	34.46	35.48	36.58	37.67	38.79	39.97	41.16
70	32.42	33.37	34.38	35.41	36.49	37.58	38.71	39.88	41.08	42.30	43.35	44.65
71	35.34	36.38	37.48	38.60	39.76	40.96	42.19	43.45	44.55	45.87	47.25	48.67
72	35.34	39.66	40.85	42.07	43.35	44.43	45.76	47.12	48.55	49.99	51.50	53.05
73	41.97	43.25	44.31	45.66	47.03	48.43	49.88	51.38	52.92	54.49	56.16	57.82
74	45.54	46.92	48.30	49.76	51.26	52.79	54.38	56.00	57.70	59.44	61.22	63.06
75	49.64	51.11	52.65	54.24	55.87	57.55	59.27	61.04	62.88	64.77	66.70	68.69
76	54.10	55.74	57.39	59.13	60.88	62.72	64.61	66.56	68.54	70.61	72.71	74.90
77	58.97	60.76	62.57	64.45	66.37	68.37	70.42	72.54	74.72	76.95	79.27	81.64

Appendix D

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AB"
Regular Schedule

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	15,932.80	16,411.20	16,931.20	17,388.80	17,929.60	18,428.80	19,032.00	19,572.80	20,134.40	20,779.20	21,403.20	22,048.00
52	17,326.40	17,908.80	18,408.00	19,011.20	19,552.00	20,113.60	20,758.40	21,382.40	22,027.20	22,672.00	23,358.40	24,086.40
53	18,990.40	19,531.20	20,072.00	20,696.00	21,320.00	21,964.80	22,630.40	23,316.80	24,003.20	24,710.40	25,459.20	26,249.60
54	20,592.00	21,236.80	21,902.40	22,547.20	23,254.40	23,961.60	24,606.40	25,417.60	26,208.00	26,936.00	27,726.40	28,558.40
55	22,505.60	23,129.60	23,836.80	24,544.00	25,313.60	26,083.20	26,832.00	27,622.40	28,496.00	29,328.00	30,222.40	31,116.80
56	24,502.40	25,230.40	25,958.40	26,748.80	27,539.20	28,433.60	29,265.60	30,076.80	30,992.00	31,928.00	32,884.80	33,883.20
57	26,686.40	27,456.00	28,350.40	29,161.60	30,014.40	30,929.60	31,844.80	32,822.40	33,800.00	34,819.20	35,900.80	36,982.40
58	29,078.40	29,931.20	30,825.60	31,761.60	32,760.00	33,716.80	34,736.00	35,776.00	36,899.20	38,001.60	39,145.60	40,268.80
59	31,720.00	32,656.00	33,654.40	34,694.40	35,734.40	36,836.80	37,918.40	39,083.20	40,227.20	41,433.60	42,681.60	43,950.40
60	34,528.00	35,547.20	36,587.20	37,689.60	38,833.60	39,977.60	41,204.80	42,452.80	43,680.00	44,990.40	46,384.00	47,569.60
61	37,606.40	38,750.40	39,873.60	41,121.60	42,369.60	43,576.00	44,907.20	46,300.80	47,694.40	48,838.40	50,315.20	51,833.60
62	41,038.40	42,265.60	43,513.60	44,824.00	46,176.00	47,548.80	48,734.40	50,190.40	51,688.00	53,227.20	54,870.40	56,492.80
63	44,699.20	46,009.60	47,403.20	48,609.60	50,065.60	51,563.20	53,123.20	54,724.80	56,347.20	58,052.80	59,800.00	61,568.00
64	48,484.80	49,961.60	51,480.00	52,956.80	54,600.00	56,222.40	57,886.40	59,612.80	61,401.60	63,294.40	65,166.40	67,163.20
65	52,852.80	54,412.80	56,076.80	57,761.60	59,508.80	61,235.20	63,107.20	65,000.00	66,934.40	68,972.80	71,011.20	73,112.00
66	57,636.80	59,300.80	61,131.20	62,961.60	64,833.60	66,747.20	68,806.40	70,865.60	72,987.20	75,150.40	77,376.00	79,747.20
67	62,753.60	64,688.00	66,580.80	68,577.60	70,678.40	72,800.00	74,963.20	77,230.40	79,539.20	81,931.20	84,364.80	86,923.20
68	68,452.80	70,512.00	72,654.40	74,838.40	77,064.00	79,372.80	81,744.00	84,240.00	86,736.00	89,377.60	92,040.00	94,806.40
69	74,609.60	76,856.00	79,206.40	81,556.80	84,011.20	86,507.20	89,086.40	91,728.00	94,536.00	96,907.20	99,777.60	102,814.40
70	81,348.80	83,761.60	86,278.40	88,878.40	91,540.80	94,328.00	96,616.00	99,548.80	102,585.60	105,622.40	108,763.20	112,028.80
71	88,691.20	91,332.80	94,057.60	96,428.80	99,299.20	102,273.60	105,289.60	108,513.60	111,779.20	115,065.60	118,560.00	122,075.20
72	88,691.20	99,049.60	102,003.20	105,060.80	108,243.20	111,467.20	114,836.80	118,289.60	121,846.40	125,486.40	129,209.60	133,078.40
73	104,852.80	107,972.80	111,217.60	114,566.40	117,977.60	121,534.40	125,153.60	128,939.20	132,787.20	136,718.40	140,836.80	145,080.00
74	114,254.40	117,665.60	121,201.60	124,862.40	128,606.40	132,516.80	136,489.60	140,566.40	144,788.80	149,177.60	153,628.80	158,225.60
75	124,508.80	128,252.80	132,142.40	136,115.20	140,171.20	144,331.20	148,699.20	153,150.40	157,726.40	162,489.60	167,356.80	172,328.00
76	135,740.80	139,838.40	144,060.80	148,366.40	152,796.80	157,414.40	162,094.40	167,003.20	172,016.00	177,153.60	182,499.20	187,948.80
77	147,971.20	152,422.40	156,977.60	161,699.20	166,545.60	171,579.20	176,696.00	182,000.00	187,470.40	193,107.20	198,827.20	204,838.40

Appendix D

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AC"
Premium Schedule

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.30	7.52	7.75	7.97	8.22	8.45	8.72	8.96	9.23	9.53	9.81	10.10
52	7.94	8.21	8.44	8.71	8.95	9.22	9.52	9.80	10.09	10.38	10.69	11.03
53	8.69	8.94	9.20	9.49	9.76	10.05	10.36	10.67	10.99	11.32	11.66	12.02
54	9.45	9.74	10.03	10.33	10.65	10.97	11.29	11.64	12.00	12.34	12.70	13.09
55	10.31	10.62	10.93	11.26	11.61	11.96	12.30	12.66	13.06	13.44	13.84	14.26
56	11.24	11.57	11.91	12.27	12.63	13.03	13.41	13.79	14.21	14.64	15.07	15.54
57	12.24	12.60	12.99	13.36	13.76	14.17	14.60	15.04	15.50	15.95	16.46	16.95
58	13.33	13.72	14.12	14.56	15.00	15.46	15.91	16.40	16.91	17.41	17.94	18.46
59	14.54	14.97	15.43	15.89	16.38	16.88	17.38	17.91	18.44	18.99	19.56	20.14
60	15.83	16.28	16.76	17.28	17.80	18.32	18.88	19.46	20.03	20.62	21.26	21.79
61	17.23	17.76	18.28	18.84	19.42	19.96	20.57	21.21	21.87	22.38	23.07	23.75
62	18.81	19.37	19.93	20.53	21.16	21.78	22.33	23.00	23.70	24.39	25.14	25.89
63	20.49	21.09	21.72	22.28	22.95	23.64	24.35	25.08	25.82	26.60	27.42	28.21
64	22.23	22.90	23.60	24.29	25.03	25.76	26.53	27.32	28.15	29.00	29.86	30.79
65	24.22	24.95	25.70	26.47	27.26	28.07	28.93	29.80	30.67	31.60	32.55	33.53
66	26.42	27.18	28.02	28.86	29.72	30.60	31.53	32.48	33.46	34.44	35.46	36.54
67	28.76	29.64	30.51	31.44	32.40	33.35	34.36	35.39	36.45	37.55	38.67	39.83
68	31.37	32.31	33.30	34.29	35.33	36.38	37.47	38.59	39.75	40.95	42.18	43.45
69	34.21	35.23	36.30	37.38	38.50	39.64	40.83	42.05	43.33	44.40	45.72	47.11
70	37.28	38.40	39.55	40.73	41.96	43.23	44.29	45.63	47.01	48.41	49.85	51.35
71	40.64	41.85	43.11	44.20	45.52	46.89	48.26	49.73	51.23	52.75	54.34	55.95
72	40.64	45.39	46.74	48.15	49.62	51.07	52.62	54.21	55.84	57.50	59.21	60.99
73	48.05	49.48	50.97	52.52	54.08	55.71	57.36	59.10	60.85	62.67	64.55	66.51
74	52.38	53.94	55.54	57.22	58.94	60.73	62.55	64.43	66.35	68.36	70.41	72.52
75	57.07	58.78	60.55	62.38	64.24	66.16	68.16	70.20	72.30	74.47	76.69	78.99
76	62.21	64.09	66.02	67.99	70.02	72.14	74.29	76.54	78.84	81.19	83.65	86.14
77	67.83	69.88	71.95	74.12	76.34	78.64	80.99	83.41	85.91	88.50	91.14	93.86

Appendix D

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AC"
Premium Schedule

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	15,932.80	16,411.20	16,931.20	17,388.80	17,929.60	18,428.80	19,032.00	19,572.80	20,134.40	20,779.20	21,403.20	22,048.00
52	17,326.40	17,908.80	18,408.00	19,011.20	19,552.00	20,113.60	20,758.40	21,382.40	22,027.20	22,672.00	23,358.40	24,086.40
53	18,990.40	19,531.20	20,072.00	20,696.00	21,320.00	21,964.80	22,630.40	23,316.80	24,003.20	24,710.40	25,459.20	26,249.60
54	20,592.00	21,236.80	21,902.40	22,547.20	23,254.40	23,961.60	24,606.40	25,417.60	26,208.00	26,936.00	27,726.40	28,558.40
55	22,505.60	23,129.60	23,836.80	24,544.00	25,313.60	26,083.20	26,832.00	27,622.40	28,496.00	29,328.00	30,222.40	31,116.80
56	24,502.40	25,230.40	25,958.40	26,748.80	27,539.20	28,433.60	29,265.60	30,076.80	30,992.00	31,928.00	32,884.80	33,883.20
57	26,686.40	27,456.00	28,350.40	29,161.60	30,014.40	30,929.60	31,844.80	32,822.40	33,800.00	34,819.20	35,900.80	36,982.40
58	29,078.40	29,931.20	30,825.60	31,761.60	32,760.00	33,716.80	34,736.00	35,776.00	36,899.20	38,001.60	39,145.60	40,268.80
59	31,720.00	32,656.00	33,654.40	34,694.40	35,734.40	36,836.80	37,918.40	39,083.20	40,227.20	41,433.60	42,681.60	43,950.40
60	34,528.00	35,547.20	36,587.20	37,689.60	38,833.60	39,977.60	41,204.80	42,452.80	43,680.00	44,990.40	46,384.00	47,569.60
61	37,606.40	38,750.40	39,873.60	41,121.60	42,369.60	43,576.00	44,907.20	46,300.80	47,694.40	48,838.40	50,315.20	51,833.60
62	41,038.40	42,265.60	43,513.60	44,824.00	46,176.00	47,548.80	48,734.40	50,190.40	51,688.00	53,227.20	54,870.40	56,492.80
63	44,699.20	46,009.60	47,403.20	48,609.60	50,065.60	51,563.20	53,123.20	54,724.80	56,347.20	58,052.80	59,800.00	61,568.00
64	48,484.80	49,961.60	51,480.00	52,956.80	54,600.00	56,222.40	57,886.40	59,612.80	61,401.60	63,294.40	65,166.40	67,163.20
65	52,852.80	54,412.80	56,076.80	57,761.60	59,508.80	61,235.20	63,107.20	65,000.00	66,934.40	68,972.80	71,011.20	73,112.00
66	57,636.80	59,300.80	61,131.20	62,961.60	64,833.60	66,747.20	68,806.40	70,865.60	72,987.20	75,150.40	77,376.00	79,747.20
67	62,753.60	64,688.00	66,580.80	68,577.60	70,678.40	72,800.00	74,963.20	77,230.40	79,539.20	81,931.20	84,364.80	86,923.20
68	68,452.80	70,512.00	72,654.40	74,838.40	77,064.00	79,372.80	81,744.00	84,240.00	86,736.00	89,377.60	92,040.00	94,806.40
69	74,609.60	76,856.00	79,206.40	81,556.80	84,011.20	86,507.20	89,086.40	91,728.00	94,536.00	96,907.20	99,777.60	102,814.40
70	81,348.80	83,761.60	86,278.40	88,878.40	91,540.80	94,328.00	96,616.00	99,548.80	102,585.60	105,622.40	108,763.20	112,028.80
71	88,691.20	91,332.80	94,057.60	96,428.80	99,299.20	102,273.60	105,289.60	108,513.60	111,779.20	115,065.60	118,560.00	122,075.20
72	88,691.20	99,049.60	102,003.20	105,060.80	108,243.20	111,467.20	114,836.80	118,289.60	121,846.40	125,486.40	129,209.60	133,078.40
73	104,852.80	107,972.80	111,217.60	114,566.40	117,977.60	121,534.40	125,153.60	128,939.20	132,787.20	136,718.40	140,836.80	145,080.00
74	114,254.40	117,665.60	121,201.60	124,862.40	128,606.40	132,516.80	136,489.60	140,566.40	144,788.80	149,177.60	153,628.80	158,225.60
75	124,508.80	128,252.80	132,142.40	136,115.20	140,171.20	144,331.20	148,699.20	153,150.40	157,726.40	162,489.60	167,356.80	172,328.00
76	135,740.80	139,838.40	144,060.80	148,366.40	152,796.80	157,414.40	162,094.40	167,003.20	172,016.00	177,153.60	182,499.20	187,948.80
77	147,971.20	152,422.40	156,977.60	161,699.20	166,545.60	171,579.20	176,696.00	182,000.00	187,470.40	193,107.20	198,827.20	204,838.40

Appendix D

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AD"
Head Start Regular Schedule

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.66	6.85	7.07	7.27	7.51	7.71	7.94	8.18	8.45	8.68	8.93	9.22
52	7.24	7.50	7.70	7.93	8.17	8.44	8.67	8.92	9.21	9.48	9.75	10.06
53	7.92	8.16	8.40	8.64	8.89	9.18	9.46	9.73	10.03	10.32	10.63	10.98
54	8.62	8.87	9.16	9.42	9.69	10.01	10.30	10.61	10.93	11.26	11.60	11.95
55	9.40	9.67	9.97	10.27	10.58	10.90	11.23	11.57	11.92	12.27	12.64	13.01
56	10.25	10.56	10.87	11.20	11.53	11.87	12.24	12.61	12.96	13.36	13.75	14.16
57	11.17	11.51	11.83	12.21	12.57	12.93	13.32	13.72	14.12	14.57	14.99	15.46
58	12.16	12.52	12.89	13.27	13.69	14.09	14.53	14.96	15.43	15.87	16.37	16.85
59	13.24	13.67	14.07	14.48	14.92	15.39	15.84	16.33	16.82	17.33	17.84	18.38
60	14.42	14.86	15.30	15.76	16.23	16.72	17.23	17.75	18.29	18.82	19.37	19.96
61	15.73	16.19	16.69	17.19	17.72	18.23	18.79	19.34	19.92	20.52	21.15	21.79
62	17.16	17.66	18.19	18.75	19.30	19.87	20.48	21.08	21.71	22.37	22.93	23.61
63	18.69	19.23	19.82	20.42	21.01	21.66	22.31	22.89	23.55	24.26	24.99	25.75
64	20.38	20.96	21.60	22.27	22.95	23.49	24.21	24.94	25.69	26.46	27.25	28.07
65	22.22	22.88	23.44	24.15	24.86	25.61	26.40	27.19	27.99	28.84	29.68	30.57
66	24.08	24.80	25.55	26.34	27.11	27.92	28.76	29.62	30.52	31.43	32.38	33.34
67	26.25	27.03	27.83	28.69	29.55	30.44	31.35	32.30	33.26	34.23	35.29	36.34
68	28.62	29.47	30.39	31.27	32.24	33.19	34.18	35.22	36.28	37.36	38.48	39.62
69	31.19	32.13	33.10	34.09	35.11	36.15	37.22	38.38	39.51	40.69	41.93	43.18
70	34.01	35.02	36.06	37.15	38.27	39.44	40.61	41.83	43.08	44.36	45.47	46.83
71	37.07	38.16	39.32	40.51	41.72	42.98	44.26	45.58	46.73	48.11	49.55	51.05
72	37.07	41.60	42.84	44.14	45.47	46.61	48.01	49.44	50.93	52.44	54.02	55.63
73	44.03	45.37	46.48	47.90	49.35	50.80	52.32	53.90	55.52	57.17	58.91	60.67
74	47.76	49.20	50.66	52.20	53.78	55.37	57.04	58.75	60.52	62.35	64.22	66.15
75	52.07	53.62	55.24	56.90	58.61	60.38	62.17	64.02	65.96	67.95	69.97	72.06
76	56.74	58.45	60.20	62.03	63.87	65.81	67.77	69.82	71.90	74.07	76.27	78.57
77	61.86	63.74	65.64	67.60	69.63	71.73	73.87	76.09	78.38	80.71	83.14	85.64

Appendix D

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AD"
Head Start Regular Schedule

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	15,932.80	16,411.20	16,931.20	17,388.80	17,929.60	18,428.80	19,032.00	19,572.80	20,134.40	20,779.20	21,403.20	22,048.00
52	17,326.40	17,908.80	18,408.00	19,011.20	19,552.00	20,113.60	20,758.40	21,382.40	22,027.20	22,672.00	23,358.40	24,086.40
53	18,990.40	19,531.20	20,072.00	20,696.00	21,320.00	21,964.80	22,630.40	23,316.80	24,003.20	24,710.40	25,459.20	26,249.60
54	20,592.00	21,236.80	21,902.40	22,547.20	23,254.40	23,961.60	24,606.40	25,417.60	26,208.00	26,936.00	27,726.40	28,558.40
55	22,505.60	23,129.60	23,836.80	24,544.00	25,313.60	26,083.20	26,832.00	27,622.40	28,496.00	29,328.00	30,222.40	31,116.80
56	24,502.40	25,230.40	25,958.40	26,748.80	27,539.20	28,433.60	29,265.60	30,076.80	30,992.00	31,928.00	32,884.80	33,883.20
57	26,686.40	27,456.00	28,350.40	29,161.60	30,014.40	30,929.60	31,844.80	32,822.40	33,800.00	34,819.20	35,900.80	36,982.40
58	29,078.40	29,931.20	30,825.60	31,761.60	32,760.00	33,716.80	34,736.00	35,776.00	36,899.20	38,001.60	39,145.60	40,268.80
59	31,720.00	32,656.00	33,654.40	34,694.40	35,734.40	36,836.80	37,918.40	39,083.20	40,227.20	41,433.60	42,681.60	43,950.40
60	34,528.00	35,547.20	36,587.20	37,689.60	38,833.60	39,977.60	41,204.80	42,452.80	43,680.00	44,990.40	46,384.00	47,569.60
61	37,606.40	38,750.40	39,873.60	41,121.60	42,369.60	43,576.00	44,907.20	46,300.80	47,694.40	48,838.40	50,315.20	51,833.60
62	41,038.40	42,265.60	43,513.60	44,824.00	46,176.00	47,548.80	48,734.40	50,190.40	51,688.00	53,227.20	54,870.40	56,492.80
63	44,699.20	46,009.60	47,403.20	48,609.60	50,065.60	51,563.20	53,123.20	54,724.80	56,347.20	58,052.80	59,800.00	61,568.00
64	48,484.80	49,961.60	51,480.00	52,956.80	54,600.00	56,222.40	57,886.40	59,612.80	61,401.60	63,294.40	65,166.40	67,163.20
65	52,852.80	54,412.80	56,076.80	57,761.60	59,508.80	61,235.20	63,107.20	65,000.00	66,934.40	68,972.80	71,011.20	73,112.00
66	57,636.80	59,300.80	61,131.20	62,961.60	64,833.60	66,747.20	68,806.40	70,865.60	72,987.20	75,150.40	77,376.00	79,747.20
67	62,753.60	64,688.00	66,580.80	68,577.60	70,678.40	72,800.00	74,963.20	77,230.40	79,539.20	81,931.20	84,364.80	86,923.20
68	68,452.80	70,512.00	72,654.40	74,838.40	77,064.00	79,372.80	81,744.00	84,240.00	86,736.00	89,377.60	92,040.00	94,806.40
69	74,609.60	76,856.00	79,206.40	81,556.80	84,011.20	86,507.20	89,086.40	91,728.00	94,536.00	96,907.20	99,777.60	102,814.40
70	81,348.80	83,761.60	86,278.40	88,878.40	91,540.80	94,328.00	96,616.00	99,548.80	102,585.60	105,622.40	108,763.20	112,028.80
71	88,691.20	91,332.80	94,057.60	96,428.80	99,299.20	102,273.60	105,289.60	108,513.60	111,779.20	115,065.60	118,560.00	122,075.20
72	88,691.20	99,049.60	102,003.20	105,060.80	108,243.20	111,467.20	114,836.80	118,289.60	121,846.40	125,486.40	129,209.60	133,078.40
73	104,852.80	107,972.80	111,217.60	114,566.40	117,977.60	121,534.40	125,153.60	128,939.20	132,787.20	136,718.40	140,836.80	145,080.00
74	114,254.40	117,665.60	121,201.60	124,862.40	128,606.40	132,516.80	136,489.60	140,566.40	144,788.80	149,177.60	153,628.80	158,225.60
75	124,508.80	128,252.80	132,142.40	136,115.20	140,171.20	144,331.20	148,699.20	153,150.40	157,726.40	162,489.60	167,356.80	172,328.00
76	135,740.80	139,838.40	144,060.80	148,366.40	152,796.80	157,414.40	162,094.40	167,003.20	172,016.00	177,153.60	182,499.20	187,948.80
77	147,971.20	152,422.40	156,977.60	161,699.20	166,545.60	171,579.20	176,696.00	182,000.00	187,470.40	193,107.20	198,827.20	204,838.40

Appendix D

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AE"
Head Start Premium Schedule

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.66	7.89	8.14	8.36	8.62	8.86	9.15	9.41	9.68	9.99	10.29	10.60
52	8.33	8.61	8.85	9.14	9.40	9.67	9.98	10.28	10.59	10.90	11.23	11.58
53	9.13	9.39	9.65	9.95	10.25	10.56	10.88	11.21	11.54	11.88	12.24	12.62
54	9.90	10.21	10.53	10.84	11.18	11.52	11.83	12.22	12.60	12.95	13.33	13.73
55	10.82	11.12	11.46	11.80	12.17	12.54	12.90	13.28	13.70	14.10	14.53	14.96
56	11.78	12.13	12.48	12.86	13.24	13.67	14.07	14.46	14.90	15.35	15.81	16.29
57	12.83	13.20	13.63	14.02	14.43	14.87	15.31	15.78	16.25	16.74	17.26	17.78
58	13.98	14.39	14.82	15.27	15.75	16.21	16.70	17.20	17.74	18.27	18.82	19.36
59	15.25	15.70	16.18	16.68	17.18	17.71	18.23	18.79	19.34	19.92	20.52	21.13
60	16.60	17.09	17.59	18.12	18.67	19.22	19.81	20.41	21.00	21.63	22.30	22.87
61	18.08	18.63	19.17	19.77	20.37	20.95	21.59	22.26	22.93	23.48	24.19	24.92
62	19.73	20.32	20.92	21.55	22.20	22.86	23.43	24.13	24.85	25.59	26.38	27.16
63	21.49	22.12	22.79	23.37	24.07	24.79	25.54	26.31	27.09	27.91	28.75	29.60
64	23.31	24.02	24.75	25.46	26.25	27.03	27.83	28.66	29.52	30.43	31.33	32.29
65	25.41	26.16	26.96	27.77	28.61	29.44	30.34	31.25	32.18	33.16	34.14	35.15
66	27.71	28.51	29.39	30.27	31.17	32.09	33.08	34.07	35.09	36.13	37.20	38.34
67	30.17	31.10	32.01	32.97	33.98	35.00	36.04	37.13	38.24	39.39	40.56	41.79
68	32.91	33.90	34.93	35.98	37.05	38.16	39.30	40.50	41.70	42.97	44.25	45.58
69	35.87	36.95	38.08	39.21	40.39	41.59	42.83	44.10	45.45	46.59	47.97	49.43
70	39.11	40.27	41.48	42.73	44.01	45.35	46.45	47.86	49.32	50.78	52.29	53.86
71	42.64	43.91	45.22	46.36	47.74	49.17	50.62	52.17	53.74	55.32	57.00	58.69
72	42.64	47.62	49.04	50.51	52.04	53.59	55.21	56.87	58.58	60.33	62.12	63.98
73	50.41	51.91	53.47	55.08	56.72	58.43	60.17	61.99	63.84	65.73	67.71	69.75
74	54.93	56.57	58.27	60.03	61.83	63.71	65.62	67.58	69.61	71.72	73.86	76.07
75	59.86	61.66	63.53	65.44	67.39	69.39	71.49	73.63	75.83	78.12	80.46	82.85
76	65.26	67.23	69.26	71.33	73.46	75.68	77.93	80.29	82.70	85.17	87.74	90.36
77	71.14	73.28	75.47	77.74	80.07	82.49	84.95	87.50	90.13	92.84	95.59	98.48

Appendix D

Effective October 1, 2014

THE NAVAJO NATION
Salary Schedule "AE"
Head Start Premium Schedule

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	15,932.80	16,411.20	16,931.20	17,388.80	17,929.60	18,428.80	19,032.00	19,572.80	20,134.40	20,779.20	21,403.20	22,048.00
52	17,326.40	17,908.80	18,408.00	19,011.20	19,552.00	20,113.60	20,758.40	21,382.40	22,027.20	22,672.00	23,358.40	24,086.40
53	18,990.40	19,531.20	20,072.00	20,696.00	21,320.00	21,964.80	22,630.40	23,316.80	24,003.20	24,710.40	25,459.20	26,249.60
54	20,592.00	21,236.80	21,902.40	22,547.20	23,254.40	23,961.60	24,606.40	25,417.60	26,208.00	26,936.00	27,726.40	28,558.40
55	22,505.60	23,129.60	23,836.80	24,544.00	25,313.60	26,083.20	26,832.00	27,622.40	28,496.00	29,328.00	30,222.40	31,116.80
56	24,502.40	25,230.40	25,958.40	26,748.80	27,539.20	28,433.60	29,265.60	30,076.80	30,992.00	31,928.00	32,884.80	33,883.20
57	26,686.40	27,456.00	28,350.40	29,161.60	30,014.40	30,929.60	31,844.80	32,822.40	33,800.00	34,819.20	35,900.80	36,982.40
58	29,078.40	29,931.20	30,825.60	31,761.60	32,760.00	33,716.80	34,736.00	35,776.00	36,899.20	38,001.60	39,145.60	40,268.80
59	31,720.00	32,656.00	33,654.40	34,694.40	35,734.40	36,836.80	37,918.40	39,083.20	40,227.20	41,433.60	42,681.60	43,950.40
60	34,528.00	35,547.20	36,587.20	37,689.60	38,833.60	39,977.60	41,204.80	42,452.80	43,680.00	44,990.40	46,384.00	47,569.60
61	37,606.40	38,750.40	39,873.60	41,121.60	42,369.60	43,576.00	44,907.20	46,300.80	47,694.40	48,838.40	50,315.20	51,833.60
62	41,038.40	42,265.60	43,513.60	44,824.00	46,176.00	47,548.80	48,734.40	50,190.40	51,688.00	53,227.20	54,870.40	56,492.80
63	44,699.20	46,009.60	47,403.20	48,609.60	50,065.60	51,563.20	53,123.20	54,724.80	56,347.20	58,052.80	59,800.00	61,568.00
64	48,484.80	49,961.60	51,480.00	52,956.80	54,600.00	56,222.40	57,886.40	59,612.80	61,401.60	63,294.40	65,166.40	67,163.20
65	52,852.80	54,412.80	56,076.80	57,761.60	59,508.80	61,235.20	63,107.20	65,000.00	66,934.40	68,972.80	71,011.20	73,112.00
66	57,636.80	59,300.80	61,131.20	62,961.60	64,833.60	66,747.20	68,806.40	70,865.60	72,987.20	75,150.40	77,376.00	79,747.20
67	62,753.60	64,688.00	66,580.80	68,577.60	70,678.40	72,800.00	74,963.20	77,230.40	79,539.20	81,931.20	84,364.80	86,923.20
68	68,452.80	70,512.00	72,654.40	74,838.40	77,064.00	79,372.80	81,744.00	84,240.00	86,736.00	89,377.60	92,040.00	94,806.40
69	74,609.60	76,856.00	79,206.40	81,556.80	84,011.20	86,507.20	89,086.40	91,728.00	94,536.00	96,907.20	99,777.60	102,814.40
70	81,348.80	83,761.60	86,278.40	88,878.40	91,540.80	94,328.00	96,616.00	99,548.80	102,585.60	105,622.40	108,763.20	112,028.80
71	88,691.20	91,332.80	94,057.60	96,428.80	99,299.20	102,273.60	105,289.60	108,513.60	111,779.20	115,065.60	118,560.00	122,075.20
72	88,691.20	99,049.60	102,003.20	105,060.80	108,243.20	111,467.20	114,836.80	118,289.60	121,846.40	125,486.40	129,209.60	133,078.40
73	104,852.80	107,972.80	111,217.60	114,566.40	117,977.60	121,534.40	125,153.60	128,939.20	132,787.20	136,718.40	140,836.80	145,080.00
74	114,254.40	117,665.60	121,201.60	124,862.40	128,606.40	132,516.80	136,489.60	140,566.40	144,788.80	149,177.60	153,628.80	158,225.60
75	124,508.80	128,252.80	132,142.40	136,115.20	140,171.20	144,331.20	148,699.20	153,150.40	157,726.40	162,489.60	167,356.80	172,328.00
76	135,740.80	139,838.40	144,060.80	148,366.40	152,796.80	157,414.40	162,094.40	167,003.20	172,016.00	177,153.60	182,499.20	187,948.80
77	147,971.20	152,422.40	156,977.60	161,699.20	166,545.60	171,579.20	176,696.00	182,000.00	187,470.40	193,107.20	198,827.20	204,838.40

Appendix D

THE NAVAJO NATION

Estimated Employee Benefit Rates

Fiscal Year 2016

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	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
OTHER BENEFITS:						
Annual Leave	0.60%			0.60%	0.60%	
Group Insurance	9.85%	9.85%		9.85%	9.85%	9.85%
Retirement	24.40%	24.40%		21.40%	35.20%	24.40%
401K Plan	1.75%	1.75%		1.75%	1.75%	1.75%
Deferred Compensation		10.00%				20.00%
Total Estimated Rates:	45.60%	55.00%	9.00%	42.60%	56.40%	65.00%

*Includes Youth and PEP Programs.

Reviewed & Approved by: Carolyn Bailey Date: 5.5.15
Carolyn Bailey, Principal Accountant

Reviewed & Approved by: Robert Willie Date: 5.5.15
Robert Willie, Acting Controller

Appendix E

FY 16 VEHICLE INSURANCE RATES

Auto Physical Damage:

PP	Vehicles under 1 ton	$128.47per year per vehicle
IT	Vehicles over 1 ton	$236.04 per year per vehicle
M	Motorcycles	$ 153.89 per year per vehicle
TR	Smeal rigs	$637.29 per year per vehicle
TR	Dump Trucks	$637.29 per year per vehicle
TR	Semi Trucks	$637.29 per year per vehicle
CP	Cherry Picker	$1,180.16 per year per vehicle
TR	5 ton Trucks	$637.29 per year per vehicle
B	40 plus passenger buses	$2,360.33 per year per vehicle
B1	31 - 39 passenger buses	$1,416.20 per year per vehicle
B2	16 - 30 passenger buses	$401.26 per year per vehicle
B3	15 and under passenger buses/vans	$283.34 per year per vehicle
RV	Recreational vehicles	$721.80 per year per vehicle
P	Police Unit	$393.39 per year per vehicle
A	Ambulance	$1,190.18 per year per vehicle
F	Fire Truck	$1,190.18 per year per vehicle

Auto liability: $118.83 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 2016 FLEET MANAGEMENT USER RATES

			Fleet Purchases		Dept. Purchases		Daily Rental	
Group	Vehicle Class	Vehicle Description	Monthly	Mile	Monthly	Mile	Daily	Mile
A	I III XIII	½ Ton Pickup Trucks, 2WD ¾ Ton Pickup Trucks, 2WD Full Size Sedan	$432 $5,184/yr.	22¢	$100 1,200/yr.	22¢	$32/day	22¢
B	II IV V IX XVII	½ Ton Pickup Trucks, 4WD ¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) Van Passenger/Cargo (Mid-Size Sports Utility (5-pass.), 4 WD	$460 $5,520/yr.	30¢	$108 1,296/yr.	30¢	$32/day	30¢
	IV V	¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) **(Diesel Powered Vehicles)**	$460 $5,520 yr.	33¢	$108 1,296/yr.	33¢	$32/day	33¢
C	X XV	Sport Utility (9 Passenger), 4WD Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	$521 $6,252/yr.	30¢	$140 1,680/yr.	30¢	$32/day	30¢
D	VI/VII	2 Ton and over Trucks (33,000 GVW or less)	$439 $5,268/yr.	33¢	$205 2,460/yr.	33¢	$32/day	33¢
	VII	2 Ton and over Trucks (33,000 GVW or less) **(Diesel Powered Vehicles)**	$439 $5,268/yr.	33¢	$205 2,460/yr.	33¢		
		3 Ton Trucks (33,001 GVW or more) **(Diesel Powered Vehicles)**	$471 $5,652/yr.	43¢	$205 2,460/yr.	43¢		
E	XI XVI	All Police Vehicles (Police) Sports Utility, 4WD (Police) Sedan	$546 $6,552/yr.	31¢	$165 1,980/yr.	31¢		
F	VIII	Ambulance			$171 $2,052/yr.	33¢		
	XIV	Head Start Buses			$164 $1,968/yr.	29¢		

Vehicle assignments commit the program to monthly charges from the beginning of the assignment to the end of the fiscal year or program period. Vehicle assignments for FY 2016 must be renewed no later than September 5, 2015. Rates are subject to change depending on fuel economy in April 2016.

Daily Fleet Vehicle Rental Rate. $32 per day and 22¢, 30¢ and 33¢ per mile per class (rentals cannot exceed 30 days).

FY 2016 DUPLICATING SERVICES RATES

A. Duplicating Rates:

No.	SERVICE	COST	DESCRIPTION
1.	Self Service Copiers	12¢/copy	Copiers located outside Records Management Dept. Includes stock paper only.
2.	Copies, Full Service	12¢/copy	Includes letter, legal, 11" x 17" and cover stock.
3.	Color copies	75¢/copy	Copiers located outside Records Management Dept. 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	25¢/copy	Includes 2, 3 and 4 parts.

B. 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 time: $60.00	Includes formatting and proofing
6.	Folding / Cutting	$20.00 flat rate	Folding and cutting

C. Monthly Rental/Maintenance Fees:

COPIER MODEL	MONTHLY RENTAL	MONTHLY MAINTENANCE
BIZHUB C35	$75.00	$100.00
BIZHUB 363	$160.00	$150.00
BIZHUB 364e	$160.00	$150.00
CC232	$165.75	$85.00
5665T	$102.00	$85.00
4110	$127.50	$140.25
W5678PTG	$255.00	$85.00
DC430	$127.50	$136.00
DC432	$127.50	$136.00

D. 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		

Appendix G

The Navajo Nation Grant Application

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

NNOMB-GA16

The Navajo Nation
Office of Management and Budget

BUDGET REVISION REQUEST SIGNATURE AUTHORIZATION

Fiscal Year _____

Department/Program: _____ Business Unit Number: _____

E-mail Address: _____ Phone Number: _____

The following personnel are authorized to initiate budget revision requests on behalf of the above cited Program/Department/Office:

PRINTED NAME	SIGNATURE
_____	_____
Program Manager	Authorized Signature

An updated "Budget Revision Signature Authorization" form must be completed and submitted to NN-OMB whenever changes in standing delegation or personnel occur in the Branch, Division, or Program/Department/Office.

Special Instructions Regarding This Authorization:

_____

_____

_____ _____

Branch Chief/Division Director Signature Date

_____

Name of Branch Chief/Division Director (Printed)

Note: Executive Branch's Division Administration/Executive Offices are required to have Division/Office budget revisions approved by the appropriate official in the Office of the President and Vice-President.

NNOMB-BRRSA16A

Instructions for Completing the Budget Revision Request Signature Authorization Form (NNOMB-BRRSA 16A)

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

2. **In the next four blank spaces:** Provide information for the Department/Program for which Budget Revision Requests will be initiated and processed for approval. These include: Department/Program name or title; appropriate Business Unit Number; e-mail address and phone number to contact appropriate official for information regarding the budget revision request.

3. **In the middle of the page with two blank spaces**: First, print name of official, preferably the program manager, who will be initiating budget revision requests for the Department/Program. Next, have the same official provide a signature to validate the signature on the budget revision request.

4. **In the blank space for "Special Instructions Regarding This Authorization":** Provide information on other business units which the official named above can initiate and authorize budget revision request(s). Provide other special instructions, as needed.

5. **At the bottom of the page in the blank spaces:** Provide the name (printed) and signature and date of the approver (which is usually the Branch Chief/a Designated Official or Division Director) of the budget revision request.

Appendix I

THE NAVAJO NATION
OFFICE OF MANAGEMENT AND BUDGET
BUDGET REVISION REQUEST

REQUESTED BY (PRINTED NAME & TITLE)	E-MAIL ADDRESS	DATE

BUSINESS UNIT NO.	PROGRAM / DEPARTMENT TITLE	PHONE NO.

FUNDS AVAILABLE (OMB USE ONLY)	LOD	FROM OBJECT CODE & DESCRIPTION	AMOUNT	LOD	TO OBJECT CODE & DESCRIPTION	AMOUNT
		TOTAL			TOTAL	

JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete):

IMPACT ON PROGRAM PERFORMANCE CRITERIA (Must be detailed and complete):

DEPARTMENT/PROGRAM DIRECTOR (PRINTED)	BRANCH/DIVISION DIRECTOR (PRINTED)
APPROVAL SIGNATURE	CONCURRENCE SIGNATURE

DO NOT ATTACH ORIGINAL FINANCIAL DOCUMENTS. DO NOT ALTER THIS FORM.

NNOMB-BRR16B

Appendix I

Instructions for completing the Budget Revision Request Form (NNOMB-BRR16B)

Purpose: The budget revision request provides for authorized changes during the current fiscal year to a Division/Office Administration or Program/Department's approved budget which has an assigned business unit. The budget revision form can also be used to reallocate funds between business units which require Navajo Nation Council oversight committee approval.

At the top of the page in the blank spaces: Provide information for the official requesting the budget revision, the officials e-mail address, the date of the request, the business unit number and title of the program/department for which the revision is being requested and the telephone number of program official or program or department.

In the section on the revision chart with blank spaces on left side: Do not fill in the spaces in the Funds Available space. Provide information (in the blank spaces in the second, third and fourth columns) from which object code(s) or line item(s) and its description and Level of Detail (LOD 6 only) from the program/department budget , the specific amount (in the Amount column) of funds are to be transferred. Sufficient funds must be available in the object codes from which the funds are to be transferred. In the fourth column total (at the bottom) the amounts to be transferred. Budgeted funds cannot be transferred from an object code or line item at LOD 4, 5, or 7.

In the second part to this chart on right side: Provide information to which object codes or line items, including its description and Level of Detail (LOD 6 only), funds from the "transfer from" portion of the chart will be transferred. Funds cannot be transferred in object codes or line items at LOD 4, 5, or 7. Total the amounts transferred into the various object codes or line items in the "Total" space at the bottom of the chart.

In the "Justification for Budget Revision" section: Provide a written detailed and complete justification for the budget revision request which basically answers the question, "why is the budget revision being requested?" Or, for "what purpose is the budget revision requested?".

In the "Impact on Program Performance Criteria" section: Provide detailed and complete information regarding the effect or impact, if any, on performance data provided on Budget Form 2 of the approved budget.

At the bottom of the page in the blank spaces: Provide appropriate program/department official's and Branch or Division official's signatures and printed names and titles in the appropriate spaces.
Upon completion of the budget revision request form, submit the completed form to the Navajo Nation Office of Management and Budget for approval and processing.

Appendix J

PROJECT BUDGET FORMS AND INSTRUCTIONS

A. General Rules and Instructions

The following are general rules and instructions for completing the capital budget forms:

- All budget requests shall include appropriate budget forms in accordance with provisions contained in this BIPM.
- All budgeted amounts are to be entered at a Level of Detail (LOD) 6 in the FMIS; total amounts for object code shall be rounded to the nearest whole dollar.
- Read all instructions carefully to assure accurate and completeness of the budget forms.
- Use the appropriate codes, rates, schedules, etc., provided in this manual.
- Number pages on all budget forms consecutively in the spaces provided.

B. Required Budget Forms (and Instructions)

Budget forms to be used in the development of the proposed fiscal year budget are as follows:

Project Budget Form 1:	Project Budget Summary
Project Budget Form 2:	Project Budget Schedule
Project Budget Form 3:	Project Detailed Line Item Budget and Justification

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

THE NAVAJO NATION
PROJECT BUDGET SUMMARY

PART I. Business Unit No.: _____ Project Title: _____

Division/Branch: _____ Chapter: _____ Agency: _____

Prepared By: _____ Phone No.: _____

PART II. Check one: ____ Original ____ Revision ____ Reallocation ____ Modification

Project Funds/Source(s)	Appropriation End Date	Amount	% of Total
		TOTAL:	

PART III. Budget at LOD 4	Amount
TOTAL	

PART IV. Project Information

Project Type: _____

Planned Start Date: _____

Planned End Date: _____

Project Manager:

FOR OMB USE ONLY

Resolution No.: _____

FMIS Set Up Date: _____

Company No.: _____

OMB Analyst: _____

PART V. ACKNOWLEDGEMENT:

I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED ON THIS FORM IS COMPLETE AND ACCURATE.

_____ _____

SUBMITTED BY: Dept. Director Signature / Date VERIFIED BY: Div. Director Signature / Date

PROJECT BUDGET FORM 1: 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, if applicable.

THE NAVAJO NATION
PROJECT BUDGET SCHEDULE

BUDGET FORM 2
PAGE ___ OF ___

PART I. Business Unit No.: _____ Project Title: _____

Project Description: _____

_____

_____

PART II. Task List (List tasks such as Plan, Design, Construct, Equip or Furnish)	**PART III.** Use Fiscal Year (FY) quarters. Fill in the FY below.																																	Expected Completion Date if exceeds 8 Qtrs.
	FY _____			FY _____			FY _____			FY _____			FY _____			FY _____			FY _____			FY _____			Date_____
	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			
	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M
PART IV. Estimate Budget Expenditure by Quarter	$			$			$			$			$			$			$			$			TOTAL

PROJECT BUDGET FORM 2: PROJECT BUDGET SCHEDULE

Purpose

A. Schedule indicates accomplishments of the project and whether results are being achieved.

B. Schedule provides information on how resources should be allocated to ensure project effectiveness.

C. Schedule information keeps the sponsor focused on established project tasks and tracks project development.

D. Schedule information is used as an evaluation and monitoring tool by sponsor and lead agent to keep focused on project outcomes.

Note: Any project that receives any additional funding during the fiscal year (reallocation, supplemental appropriations, etc.) must REVISE their current fiscal year Budget Form 2 to incorporate the new project tasks with the additional funding.

Instructions

Part I. Enter project title and business unit number in the appropriate spaces. If no business unit number is assigned, enter “NEW”.

Part II. Identify tasks for project development such as plan, design, construct, equip or furnish.

Part III. Use Fiscal Year (FY) quarters. Fill in the FY. Indicate time period required to complete each activity by entering "X" under the months it will begin and end. Draw a horizontal line from the first to the second "X". If the completion date will extend beyond the 8th quarter, enter date in the far right column.

Part IV. For each task(s) include estimate budget expenditure amount by fiscal year quarter.

THE NAVAJO NATION
PROJECT BUDGET AND JUSTIFICATION

BUDGET FORM 3
Page____of____

PART I. Business Unit No.: _____

Project Title: _____

PART II.

(A) Fund Source Code	(B) Agency Code	(C) Object Code (LOD 6)	(D) Object Code Description (LOD 7) & Justification	(E) Budget TOTAL
			PAGE TOTAL:	

PROJECT BUDGET FORM 3: Project Detailed Line Item Budget and Justification

Purpose
Provides detailed budget information and justification for all proposed object code categories.

Instructions

Part I: Enter project title and business unit number in the appropriate spaces. If no business unit number is assigned, enter "NEW".

Part II: Complete as follows:

Column (A): Enter the appropriate fund source code from the code listing in the appendices. General Fund = 1. .

Column (B): Enter the appropriate Agency Code from the code listing in the appendices for project office/agency location

Column (C): Enter the appropriate object code LOD 6 to be used for each proposed expenditure object code from the Chart of Accounts.

Column (D): Enter the appropriate object code title or description of the object code at LOD 6 and the specified LOD 7 and a brief written justification or calculation showing how the proposed budget amounts were determined.

Column (E): Enter the total budgeted amount for each detailed object code LOD 6. 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.

Page Total (bottom of page): Enter the sum or total of column (E) at the bottom of each page. Each page should display only the page totals (not cumulative).

Appendix K

THE NAVAJO NATION
SUPPLEMENTAL FUNDING PROPOSAL SUMMARY

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 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 (if available), the program or proposed title, division/branch (if known) and amount requested. Include the name, telephone number and e-mail address of the preparer in case in person is to be contacted about the contents of the proposal.

Part II: Provide information explaining the need for funding and problem to be addressed as well as the reason for current lack of funding. If the request is to add to or increase funding to the base budget for existing budgets, explain reason(s).

Part III: Explain the proposed scope of work, methodology to delivery services or product, and essential goals to be met.

Part IV: The appropriate Division Director should sign and date indicating consideration of the proposal as submitted.

The appropriate Branch Chief should sign and date indicating favorable consideration of the proposal.

BUDGET INSTRUCTIONS FOR EXTERNAL GRANTS

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 existing external grant and/or anticipated funds to be awarded for use in FY 2016 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 Indirect Cost (IDC) as required by 2 NNC Sec. 701. 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.

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.

Submission of all 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.

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

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 2016 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; Division/Branch; Prepared by; 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 2016 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.

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 2015 will expire June 30, 2015. The requested year is FY 2016 which covers July 1, 2015 to June 30, 2016.

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 Form.

    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 Indian Self-Determination and Education Assistance Act, P. L. 93-638 funds are eligible for use as matching funds. Program that operates with 638 funds shall use such as cash match.

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 5 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 5 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 P. L. 93-638 BIA/IHS.
   1. Submission of budget bequest for P. L. 93-638 BIA and IHS funds shall be based on forms provided by respective agencies.
   2. OMB will issue instruction and timeline on submission of budget request for P. L. 93-638 BIA and IHS funds when the process is ready to begin.

IV. 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 6.

B. Budget 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.
   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. Budget and expenditures of federal awards shall be based on 2 CFR Part 200, Super Circular.

C. The application for grant shall be filled out completely and accurately and include or be 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 forms in funding agency format and Navajo Nation Budget Forms.
   4. Budgets include recovery of IDC funds using the latest IDC rate negotiated with Interior Business Center (IBC) and approved for Navajo Nation. Proposed use of IDC rate different from IBC negotiated rate shall be explained and handled pursuant to 2 NNC Sec. 701 A. 10.
   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.

V. Required Review/Approval of Budget.

A. All application for external grant funds including electronic on-line submission, acceptance of grant award and/or modification to Grant Agreement shall be subject to Document Review required by Navajo Nation law prior to submission to grant agency or final processing. On the application that require on-line submission, a hard copy of what has been filled out must be attached to the Document Review packet. Only the packet that is deemed sufficient through the review process shall be submitted to the intended party or processed for implementation.

   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 signs external grant fund documents for Executive Branch.
   - Speaker signs external grant fund documents for Legislative Branch.
   - Chief Justice signs 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 the Document Review requirement.

VI. 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. In budgeting for recovery of IDC funds, the following formula shall be used to calculate the budget amount. Example of the calculation is also provided.
   1. Budget for IDC Recovery = IDC Base – [IDC Base/ (1 + 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.
      - Capital Outlay Projects and Tribal Infrastructure Funds awarded by the State of New Mexico.
      - 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.
      - Pursuant to 2 CFR Part 200, Super Circular, IDC is assessed to $25,000 of the total award on the subcontract.

      Example on calculating the Budget for Recovery of IDC:
      - Total Funds Awarded is $150,000.
      - Exclusions consist of $30,000 for vehicle purchase; $15,000 for computer purchase for a total of $45,000.
      - IDC base is $105,000 ($150,000 – 45,000)
      - IDC Rate is 16.95%.
      - Budget on recovery of IDC is $15,218 = $105,000 – 89,782 (105,000/1.1695)

C. 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 prior to contract end date. The budget that exists at the time the extension is approved shall first 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 prior to contract end date. The budget that exists at the time the extension is approved shall first be used for operation.
   2. Carryover of P.L. 93-638 Funds. Funding award that is unexpended at the end of the funding period which has been approved for use in the successor funding period shall be based on approval by the funding agency prior to contract end date. 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 in 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.

Appendix L-1

THE NAVAJO NATION
SUMMARY OF CHANGES on EXTERNAL GRANT BUDGET
BASED ON CONTRACT MODIFICATION NO._____

(For increase or decrease to initial Annual Funding Awarded Only)

PART I. PROGRAM / GRANT INFORMATION:

Title of Program: _____ **FMIS Business Unit No.** _____

Title of Grant : _____ **Grant No.:** _____

CFDA No.: _____ **Original Funding Period: Start - End:** _____

PART II. BUDGET INFORMATION: In Columns A thru C below, enter data that is in the FMIS currently and at LOD 6.

(A) Cost Type	(B) Description	(C) Revised Budget	(D) Amount of Change (+/-) This Mod. *	(E) Adjusted Budget (Sum of C & D)
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
	TOTALS:	-	-	-

* <u>On separate page</u>, provide justification on cost type(s) that are affected in Column D. This is a condition for processing the change. The modified budget will be authorized for use until the change is entered into FMIS by CGS/OMB.

PART III. CERTIFICATION:

Program Manager (print): _____ **Division/Executive Director (print):** _____

Signature/Date: _____ **Signature/Date:** _____

PART IV. CGS / OMB USE ONLY

Verified by: _____ **Approved By:** _____

Contract Analyst - Signature / Date **Contracting Officer - Signature / Date**

Copy: Contract files Contract Accounting/OOC

Summary of Changes on External Grant Fund Budget Instructions

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

Instructions:

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

- Title of Program.
- FMIS Business Unit No.
- Title of Grant.
- Grant No. (Identification number assigned by funding agency)
- CFDA No. (Catalog of Federal Domestic Assistance 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 BIM.

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/calculation 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 Revise 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.

Appendix L-2

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

_____
Date

I. Information on the Program:

A. _____ Title of Program / Division

B. _____ Name of Program Manager

C. _____ Phone No. of Program Manager

D. _____ Email of Program Manager

II. Information on the Contract / Grant:

A. _____ Title of Contract / Grant

B. _____ Contract / Grant No.

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

D. _____ Annual Funding Period, Begin & End

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

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

III. Information on Funding Need and Cost Contributions:

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

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: _____

EXTERNAL CONTRACTS AND GRANTS
Budget Revision Request Form

Date: _____

By: _____ Title of Contract or Grant | _____ Business Unit | _____ Funding Period Start-End

_____ Program / Division | _____ Contact Person / Phone No. | _____ Email Address

Note: Budget must be at FMIS LOD 6 at all times. Provide date of FMIS balances: _____

FROM ACCOUNT			AMOUNT OF TRANSFER	TO ACCOUNT			AMOUNT OF TRANSFER
Object Code	Description	Balance		Object Code	Description	Balance	
		TOTAL:				**TOTAL:**	

JUSTIFICATION: Explain why transfer is required and provide formula/calculation to show amount is sufficient to cover intended purpose to the end of the budget period. Requests that lack justification will not be processed.

_____

_____

_____

Use reverse side if additional space is needed.

APPROVALS:

_____ Program Manager, Print Name & Signature / Date

_____ Division Director, Print Name & Signature / Date

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

FOR CONTRACTS AND GRANTS SECTION / OMB USE ONLY

Reviewed by and Comments: _____

_____

_____

Approval for FMIS Entry: _____ Contracting Officer / Date

Posted by: _____ Contract Analyst / 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.

(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

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

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:

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.

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.

3.

§ 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 form 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.