



# Fiscal Year 2018 Budget Instructions Manual



Prepared by:  
The Navajo Nation  
Office of Management and Budget

Approved by:  
Budget and Finance Committee of the Navajo Nation Council  
July 14, 2017

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

23<sup>RD</sup> NAVAJO NATION COUNCIL - Third Year, 2017

AN ACTION

RELATING TO BUDGET AND FINANCE; ACCEPTING THE NAVAJO NATION  
FISCAL YEAR 2018 GENERAL FUND REVENUE PROJECTION, ESTABLISHING  
THE GENERAL FUND BUDGET AMOUNT AND BRANCH PLANNING ALLOCATION  
AMOUNTS, FOR THE PREPARATION OF THE FISCAL YEAR 2018 NAVAJO  
NATION COMPREHENSIVE BUDGET AND OTHER RELATED ACTIONS

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee of the Navajo Nation is empowered to review and recommend to the Navajo Nation Council the budgeting and appropriation of all funds. 2 N.N.C. § 301 (B) (2).
- B. The Navajo Nation Code (the Code) provides, "[t]he 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 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." 12 N.N.C. § 830 (B).
- C. The Code provides, "[t]he Controller shall review and recommend an annual fiscal year revenue projections for all revenue generating sources for all governmental,

proprietary and fiduciary funds of the Navajo Nation. The annual fiscal year revenue projection shall be submitted for review by the Budget and Finance Committee of the Navajo Nation Council and will serve as the annual revenue estimate at the beginning of the annual budget process for the next fiscal year. The Budget and Finance Committee will present the annual revenue projections 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 revenues, including assumptions made, shall be included in this report. 12 N.N.C. § 830(C).

- D. The Code also provides, "[t]he 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. 12 N.N.C. § 830(D).
- E. The Code further provides "[t]he Office of Management and Budget shall prepare budget instructions for each fiscal year which shall be approved by the Budget and Finance Committee no later than 30 days after the Controller releases the annual revenue projection as delineated in § 860(C). The budget instructions shall include fiscal, financial, operational, policy guidelines, budget development timelines and planning base amounts for each fiscal year for the Executive Branch, the Judicial Branch, and the Legislative Branch." 12 N.N.C. § 830(H).

## SECTION TWO. FINDINGS

- A. The Budget and Finance Committee hereby accepts the Navajo Nation Controller's Fiscal Year 2018 General Fund Revenue Projection of total gross recurring revenue of \$200,018,000 and net total general fund of \$148,815,000 which is less the set-asides of the projected revenue for:
  - a. 12% or \$24,002,000 for the Navajo Nation Permanent Fund;
  - b. 2% or \$4,000,000 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 \$8,001,000 for the Navajo Veterans Trust Fund.

This memorandum, dated July 11, 2017, is included in **Exhibit A**.

- B. The income from the Permanent Trust Fund (PTF) available for FY 2018 is \$10,881,000. The PTF memorandum, dated June 29, 2017, is included in **Exhibit A**.
- C. The Navajo Nation Branch Chiefs met on July 14, 2017 to discuss recommendations to the Budget and Finance Committee for the FY 2018 budget base planning amounts. The total amount of funds available for FY 2018 is \$165,187,000. The total base planning amounts and percentages for each budget category are included in the Branch Chiefs' Agreement, which is included in **Exhibit A**.
- D. The Budget and Finance Committee further sets the General Fund Branch Planning Allocations, as follows:

Budget Category	FY 2018 Base Planning Amounts	Percentage
Fixed Costs	\$19,627,304	11.88%
Executive	\$102,000,789	61.75%
Legislative	\$14,561,988	8.82%
Judicial	\$13,300,000	8.05%
Chapter Non-Administrative	\$11,413,541	6.91%
External Cash Match	\$4,283,378	2.59%
Total	\$165,187,000	100%

- E. \$3,789,918 for Chapters Capital/Infrastructure costs will be allocated from the Capital Outlay Match Funding Special Revenue Fund, not the General Fund.
- F. The Budget and Finance Committee recommends budget amounts be set in accordance with the table in paragraph D, above.

- G. 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.
- H. The Budget and Finance Committee recommends that the IDC Recovery Revenue Projection will be set at \$19,000,000; subject to revision when IDC plans are up to date.
- I. The Budget and Finance Committee adopts the Fiscal Year 2018 Annual Budget Calendar to guide the budget process, attached as **Exhibit B**.
- J. The Budget Instruction Manual (BIM) for Fiscal Year 2018, dated July 5, 2017, is attached as **Exhibit C**.

### **SECTION THREE. APPROVAL AND DIRECTIVES**


- A. The Budget and Finance Committee adopts the Navajo Nation Fiscal Year 2018 BIM for use by all Navajo Nation programs and entities for the preparation of the Navajo Nation Fiscal Year 2018 Comprehensive Budget, as well as for preparation of any subsequent carryover and supplemental budgets for the Navajo Nation Fiscal Year 2018.
- B. 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. The last fiscal year in which comprehensive budget policies existed with BIM was Fiscal Year 2014.
- C. The Budget and Finance Committee requests that Branch Chiefs direct Navajo Nation programs and entities to comply with the Navajo Nation Fiscal Year 2018 Budget Instructions Manual in preparation of Fiscal Year 2018 budget and other funding proposals.
- D. The Budget and Finance Committee further directs and authorizes the Office of Management and Budget to take all actions authorized under its enabling legislation and plan

of operations to recommend any amendments that it deems necessary to the Navajo Nation Fiscal Year 2018 Budget Instructions Manual for consideration by the Budget and Finance Committee.

- E. The Budget and Finance Committee requests the Branch Chiefs 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 2018 budget to the Office of Management and Budget, as required by the Navajo Nation 2018 Budget Instructions Manual.
- F. 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 2018 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.
- G. 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 2018 Annual Budget Calendar to ensure 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 4 in favor and 0 opposed, this 14<sup>th</sup> day of July, 2017.



Seth Damon, Chairperson  
Budget and Finance Committee

Motion: Honorable Tom T. Chee  
Second: Honorable Dwight Witherspoon




**THE NAVAJO NATION**

**RUSSELL BEGAYE PRESIDENT**  
**JONATHAN NEZ VICE-PRESIDENT**

**Memorandum:**

**Date:** July 11, 2017

**To:** Honorable Russell Begaye, President  
 Office of the President/Vice President  
 Honorable LoRenzo Bates, Speaker  
 Legislative Branch  
 Honorable Alan Sloan, Chief Justice  
 Judicial Branch

**From:**   
 Pearlline Kirk, Controller  
 Office of the Controller

**Subject:** **Revised Fiscal Year 2018 Revenue Projection**  
 Recommended General Fund Revenue for FY 2018 Budget.

Below is the Revised Fiscal Year 2018 Schedule- General Fund Revenue Projection for FY 2018. The Minerals Department has submitted yesterday a revised projection on the coal portion of the FY 18 revenues on new information they received yesterday regarding post Navajo Generating Station lease approval earlier this month. The factors related to the coal were updated and the changes were material. Total gross revenue projection is now \$200.0 million. After the set asides are taken out, \$51.2 million recurring, the Net Total General Fund Revenues of \$148.8 million is available for recurring budgeting.

	<u>Recurring</u>	<u>Total</u>
( $\$1=\$1,000$ )		
Total Gross Recurring Revenue:	<u>\$200,018</u>	<u>\$200,018</u>
 <b>TOTAL GROSS REVENUES</b>	 <b>\$200,018</b>	 <b>\$200,018</b>
 Total Set-Aside Subtotal	 <u>\$ (51,203)</u>	 <u>\$ (51,203)</u>
<b>NET TOTAL GENERAL FUND</b>	<b>\$148,815</b>	<b><u>\$148,815</u></b>

As stated in the original projection, because of the volatile nature of oil and gas prices, this revenue projection is subject to change. Any other updated impact from the Navajo Generating Station and Peabody will change this projection as well. Any other potential material impact on our projection that arises will then be re-evaluated as well. If there are any questions, you can call me at tribal extension 6308.



**THE NAVAJO NATION**  
**REVISED GENERAL FUND REVENUE FY 2018 BUDGET**  
(\$1 = \$1,000)

Revenue Source	Actual				Projection of Recurring Revenues			
	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	Year Ended 9/30/2019	Year Ended 9/30/2020
Oil & Gas	\$ 59,260	\$ 60,725	\$ 34,588	\$ 32,346	\$ 24,700	\$ 25,378	\$ 25,378	\$ 25,378
Coal	\$ 63,816	\$ 56,036	\$ 56,898	\$ 55,102	\$ 55,850	\$ 45,381	\$ 44,000	\$ 11,000
Taxes (PIT, BAT, Oil & Gas Sev )	\$ 76,400	\$ 71,632	\$ 64,370	\$ 66,983	\$ 64,150	\$ 62,965	\$ 62,965	\$ 62,965
Investment Income	\$ 778	\$ 1,376	\$ 1,409	\$ 400	\$ 1,600	\$ 2,500	\$ 2,500	\$ 2,500
Land Rentals, ROW, Bus. Sites	\$ 64,225	\$ 62,395	\$ 72,946	\$ 62,354	\$ 58,450	\$ 62,644	\$ 62,000	\$ 62,000
Court Fines Fees	\$ 472	\$ 519	\$ 464	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Other - Misc Revenue	\$ 720	\$ 507	\$ 669	\$ 200	\$ 500	\$ 750	\$ 500	\$ 500
<b>TOTAL GROSS REVENUE RECURRING</b>	<b>\$ 265,671</b>	<b>\$ 253,190</b>	<b>\$ 231,344</b>	<b>\$ 217,785</b>	<b>\$ 205,650</b>	<b>\$ 200,018</b>	<b>\$ 197,743</b>	<b>\$ 164,743</b>
<b>TOTAL REVENUE -Non RECURRING</b>	<b>\$ 9,669</b>							
<b>TOTAL REVENUES</b>	<b>\$ 275,340</b>	<b>\$ 253,190</b>	<b>\$ 231,344</b>	<b>\$ 217,785</b>	<b>\$ 205,650</b>	<b>\$ 200,018</b>	<b>\$ 197,743</b>	<b>\$ 164,743</b>
Less 12% Permanent Fund*	\$ (33,041)	\$ (30,383)	\$ (27,761)	\$ (26,134)	\$ (24,678)	\$ (24,002)	\$ (23,729)	\$ (19,769)
Less 2% Land Acq. Trust Fund	\$ (5,507)	\$ (5,064)	\$ (4,627)	\$ (4,356)	\$ (4,113)	\$ (4,000)	\$ (3,955)	\$ (3,295)
Less Higher Ed	\$ (11,200)	\$ (11,200)	\$ (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)	\$ -	\$ -	\$ -	\$ -	\$ -
Less 4% Veterans Trust Fund **	\$ (11,014)	\$ (10,128)	\$ (9,254)	\$ (8,711)	\$ (8,226)	\$ (8,001)	\$ (7,910)	\$ (6,590)
<b>Set-Aside Subtotal</b>	<b>\$ (66,261)</b>	<b>\$ (62,274)</b>	<b>\$ (58,342)</b>	<b>\$ (54,401)</b>	<b>\$ (52,217)</b>	<b>\$ (51,203)</b>	<b>\$ (50,794)</b>	<b>\$ (44,854)</b>
<b>Net Revenue for Recurring Budgeting</b>	<b>\$ 201,150</b>	<b>\$ 190,916</b>	<b>\$ 173,002</b>	<b>\$ 163,384</b>	<b>\$ 153,433</b>	<b>\$ 148,815</b>	<b>\$ 146,949</b>	<b>\$ 119,889</b>
<b>Net Revenue for Non Recurring Budgeting</b>	<b>\$ 7,929</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET TOTAL GENERAL FUND REVENUE</b>	<b>\$ 209,079</b>	<b>\$ 190,916</b>	<b>\$ 173,002</b>	<b>\$ 163,384</b>	<b>\$ 153,433</b>	<b>\$ 148,815</b>	<b>\$ 146,949</b>	<b>\$ 119,889</b>

\*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.

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7/11/2017





THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE-PRESIDENT

June 29, 2017

**MEMORANDUM:**

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

Honorable LoRenzo Bates, Speaker  
Legislative Branch

Honorable Alan Sloan, Chief Justice  
Judicial Branch

FROM :   
Pearline Kirk, Controller  
Office of the Controller

SUBJECT : Fiscal Year 2018 Permanent Fund Interest Available for General Fund.

Below is the Initial Fiscal Year 2018 Permanent Fund Interest Available for the General Fund. The Navajo Nation Council in April 2016 passed CAP-19-16 The Navajo Nation Permanent Fund Income Five Year Expenditure Plan. Within this plan there included a portion for use by the General Fund. After calculating interest available and the uses for Admin Fees, Reinvestment Fees and the allocation to the projects the total gross interest available to the General Fund is \$10.8 million.

		<u>Recurring</u>	<u>Total</u>
(\$1=\$1,000)			
Total interest Recurring	:	<u>\$10,881</u>	<u>\$10,881</u>
<b>TOTAL GROSS REVENUES</b>		<b>\$10,881</b>	<b>\$10,881</b>
<b>NET TOTAL PTI for GENERAL FUND</b>		<b>\$10,881</b>	<b><u>\$10,881</u></b>

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



THE NAVAJO NATION

Exhibit A

RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE-PRESIDENT

**MEMORANDUM:**

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

Honorable Lorenzo Bates, Speaker  
Navajo Nation Council

Honorable Allen Sloan, Acting Chief Justice  
Judicial Branch

FROM : Natasha Damon, Senior Accountant *Natasha Damon*  
General Accounting  
Office of the Controller

DATE : July 14, 2017

SUBJECT : PF- Five Year Contingency Management Fund

The Office of the Controller is providing information for Permanent Fund Five Year Contingency Fund as of June 30 2017. The resolution creating the fund is CO-54-16. The balance for the fund is shown below.

Initial Transfer: \$ 2,885,000

Interest: \$ 9,084

Total: \$ 2,894,084

If you should have any questions you can contact me at tribal extension X6125.



## BRANCH CHIEFS AGREEMENT FY2018 Budget

July 14, 2017

The Branch Chiefs of the Navajo Nation government considered the FY2018 General Fund Revenue Projection and related budget matters, and hereby provide the following recommendations to the Budget and Finance Committee of the Navajo Nation Council:

### 1. General Fund Allocations

Fixed Costs	\$19,627,304	11.88%
Executive Branch	\$102,000,789	61.75%
Legislative Branch	\$14,561,988	8.82%
Judicial Branch	\$13,300,000	8.05%
Chapters – Non-Administrative	\$11,413,541	6.91%
External Funds Cash Match	<u>\$4,283,378</u>	<u>2.59%</u>
Total:	\$165,187,000	100%

The fund sources for the \$165,187,000 is as follows:

- a. \$148,815,000: General Fund Revenue Projection
- b. \$10,881,000: Permanent Fund Income
- c. \$2,894,000: Permanent Fund Income Contingency
- d. \$2,597,000: Personnel Lapse/Savings

### 2. Personnel Lapse/Savings Fund

When the projected balance for this fund becomes known in FY2017 4<sup>TH</sup> 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**

A handwritten signature in black ink, appearing to read "Russell Begaye".

Russell Begaye, *President*

A handwritten signature in black ink, appearing to read "LoRenzo Bates".

LoRenzo Bates, *Speaker*

A handwritten signature in black ink, appearing to read "Allen Sloan".

Allen Sloan, *Acting Chief Justice*

**Exhibit B****Navajo Nation Fiscal Year 2018 Budget Calendar**

	<b>DUE DATES</b>	<b>KEY ACTIVITY</b>	<b>PERFORMED BY</b>
1	July 5, 2017	Issue Budget and Finance Committee's proposed budget development legislation for five day public comment.	Legislative Counsel
2	July 14, 2017	Review and approve budget development legislation including revenue projections, Branch planning allocations, budget calendar, and Budget Instructions Manual (BIM).	Budget and Finance Committee
3	July 13, 2017	Conduct budget preparation orientation on how to prepare a NN budget.	OMB
4	July 17, 2017	Establish and issue Branch and Division budget planning allocations for preparation of the Branch program budgets.	Branch Chiefs
5	July 17, 2017	Begin preparation of program budgets.	NN Programs
	July 17 - 21, 2017	Navajo Nation Council Summer Session.	(For Information Only)
6	July 21, 2017	Deadline to submit completed program budget packages to OMB.	NN Branch Chiefs, Divisions/Programs
7	July 24 - 28, 2017	Prepare budget packages and related information for Branch Chiefs' budget hearings.	OMB, Divisions/Programs
8	July 31 - Aug. 4, 2017	Branch budget hearings; review and approve proposed Branch/Division/Program budgets.	NN Branch Chiefs, Divisions/Programs
9	Aug. 7 - 11, 2017	Prepare Branch/Division budget packages and related information for Oversight Committees' budget hearings.	NN Branch Chiefs, Divisions/Programs
10	Aug. 8, 2017	Issue Oversight Committees' proposed budget legislations with exhibits for five day public comment.	Legislative Counsel, Branch/Division
11	Aug. 10, 2017	Consult with Legislative Advisors for the Oversight Committees' budget hearings sessions.	OMB, Legislative Services
12	Aug. 14 - 18, 2017	Conduct budget hearings; approve legislation recommending the Branch/Division budgets to the BFC.	NNC Oversight Committees
13	Aug. 21 - 25, 2017	Prepare budget packages and related information for the Budget and Finance Committee budget hearings.	OMB, Branches/Divisions
14	Aug. 28 - Sept. 1, 2017	Conduct budget hearings; review and approve Branch Chiefs' budgets and the Oversight Committees budget recommendations and act on and issue the NNC proposed legislation for the NN comprehensive budget.	Budget and Finance Committee
15	Sept. 5 - 8, 2017	Prepare budget information for the Naabik'iyati' Committee and Navajo Nation Council, including printing and distribution of the NN comprehensive budget.	OMB
16	Sept. 11, 2017	Naabik'iyati' Committee budget session; review the NN comprehensive budget and forwarded the budget to the Navajo Nation Council with changes, if necessary.	Naabik'iyati' Committee
17	Sept. 12 - 15, 2017	Navajo Nation Council budget session; conduct deliberations on the NN comprehensive budget and adopt budget legislation.	Navajo Nation Council
18	Sept. 25, 2017	Take action on the NNC approved NN comprehensive budget legislation.	NN President



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# **THE NAVAJO NATION FISCAL YEAR 2018 BUDGET INSTRUCTIONS MANUAL**

## **I. PURPOSE AND AUTHORIZATION**

### **A. Purpose**

The Budget Instructions Manual (BIM) provides instructions and information for the development of the Navajo Nation comprehensive budget.

Copies of the BIM are available, for a fee, 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](http://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@omb.navajo-nsn.gov](mailto:customer_service@omb.navajo-nsn.gov).

### **B. Authority**

The Appropriations Act (12 NNC § 800 *et seq.*) is the primary Navajo Nation legislation which authorizes the process of developing the annual Navajo Nation comprehensive budget.

The Appropriations Act (12 NNC § 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 BIM, provide further information regarding fiscal and budgetary matters. These include: OMB's Enabling Legislation, Branch Chief authorities, Budget and Finance Committee (BFC) and other legislative oversight committee authorities, program Plans of Operation, and program Fund Management Plans and Expenditure Plans. Navajo Nation law shall control if there are any inconsistencies between the BIM and Navajo Nation law.

## **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 results) to assist with the allocation of funds during the budget development process. Other factors are considered when making budget decisions, such as:

- Personnel costs
- 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. OMB's 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 the Office of the Controller. 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.



Office of the Controller (OOC) is responsible for administration of the FMIS expenditure data. OMB, at the request of the OOC, assigns business unit (BU) numbers for Navajo Nation programs and these numbers are maintained in the FMIS for financial budgeting and accounting purposes. With the exception of job cost business units, OMB will assign the BU. Budget development and administration in the FMIS are maintained within the assigned business unit number. Navajo Nation programs may have multiple business units or numbers depending on funding source(s).

**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. The Chart of Accounts (Appendix A) 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 OOC. 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 greater level of detail and account for expenditures at LOD 7.

#### **IV. BUDGET TIMETABLE AND PROCESS**

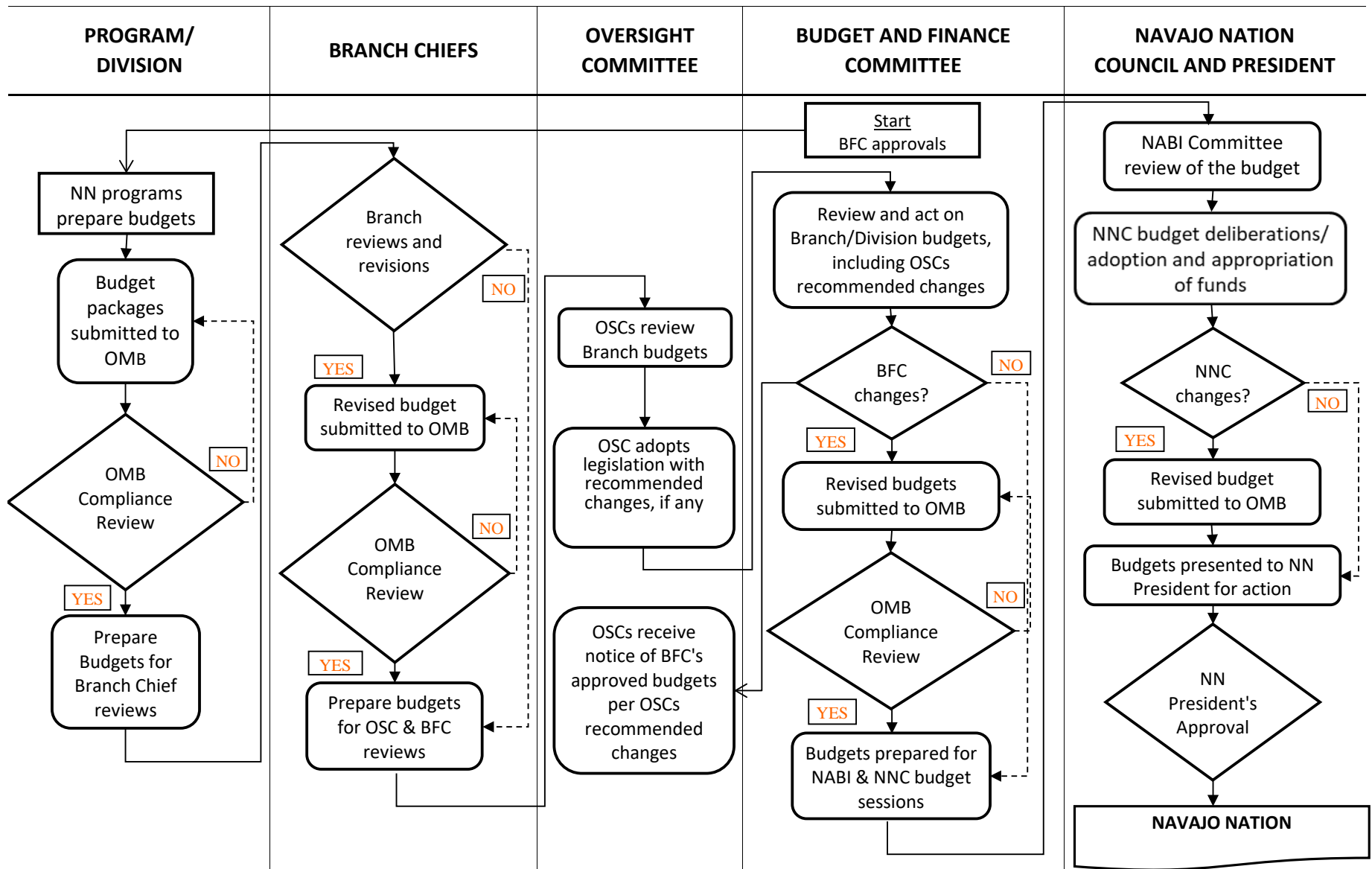
**A. Budget Development Process Chart**

The chart displayed on the next page shows the annual Navajo Nation budget development process which starts with the BFC approvals of the BIM, revenue projections and Branch Planning allocations. Next, the completed, detailed budgets are prepared and submitted to OMB. The prepared budgets, along with other budget related information, are submitted for review first by the Branch Chiefs and then to the respective oversight committees with 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.

## Budget Development Process Chart



**Key:**

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NABI = Nabikiyati Committee

NNC = Navajo Nation Council

## **V. FUND ALLOCATIONS**

### **A. General Fund Planning Allocations**

The Navajo Nation general fund branch planning allocations based on projected revenue are approved by the BFC 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 OOC. 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 Instructions on Submission of Budgets for External Funding (Appendix L) for additional information.

## **VI. OTHER NN FUNDS, FUND MANAGEMENT PLANS AND EXPENDITURE PLANS**

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 BFC pursuant to resolutions BFMY-38-02 and BFN-187-03 which establishes the criteria to be met. Fund Management Plans and Expenditure Plans can also be used to provide guidance to administer other types of NN funds.

## **VII. PROJECT BUDGETING AND ACCOUNT SET-UP**

OMB 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 BIM are required to be completed for entry into the FMIS. The account set up, budgeting and project management is 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 Management Department, Division of Economic Development, Division of Transportation, etc.) to obtain specific requirements and instructions for

funding project from that particular funding source. Or, contact OMB to determine which Division/Department to contact for project funding information and requirements.

Information for project setup on each project include:

- The budget on OMB project forms,
- 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,
- Appropriate authorized signatures

## **VIII. PERSONNEL BUDGETING PROCEDURES**

### **A. Purpose**

The Budgeting Personnel Expenditures Instructions and Procedures provides guidance for budgeting personnel expenditures to ensure all funds appropriated by the Navajo Nation and any external funds from other sources are managed in accordance with the approved Navajo Nation Comprehensive Budget and in conjunction with the NNC Title 12, Chapter 7, Appropriations Act and applicable Navajo Nation laws.

This section relates exclusively to personnel budget and shall be used in conjunction with other sections of this BIM, the Human Resource Information System (HRIS) and the Financial Management Information System (FMIS). Personnel budgeting in the budget includes position classification and position numbers, budgeting personnel salaries and other personnel related costs. It also includes layoff/reduction-in-force (RIF) and the personnel lapse funds. This section provides policies for:

1. Guidance for the administration and processing of personnel budgets and;
2. Establishing effective controls for the accountability and integrity of the Navajo Nation budget.

### **B. Personnel Budgeting**

#### **1. Position Classification and Position Numbers**

All positions shall be assigned the appropriate classification title, class code, grade and step. All new positions included in the upcoming fiscal year budget must be officially classified by the respective Personnel Office prior to October 1 of the upcoming budget year.

- a. All positions must be officially classified before a supervisor can take any personnel action with respect to employment, transfer, promotion, demotion or salary.
- b. A completed Position Classification Questionnaire (PCQ) for all new, proposed positions, including those with a start date beyond October 1, must be submitted to the respective Personnel Office in order for those positions to be included in the proposed fiscal year budget. These positions will be assigned class code 0599 (unclassified) until appropriately classified by the respective Personnel Office.
- c. Three year Strategic Plans should be reviewed annually to determine the impact organizational goals on current staffing levels.



- d. 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.

## **2. Budgeting Personnel Salaries**

- a. For all salary and fringe information, current and former salary information, refer to the Navajo Nation Department of Personnel Management (DPM) website at [nndpm@nvajonnsn.gov](mailto:nndpm@nvajonnsn.gov).
  - b. The salary schedules AB, AC, AG, AH, and AG may change during the budget approval process and those revised schedules will be posted on the DPM website if and when those changes occur.
    - Schedule AB is for use by class titles not eligible for a premium rate;
    - Schedule AC is for use by class titles that have been determined eligible for the premium rate;
    - Schedule AG is for use by the Navajo Head Start only for class titles not eligible for a premium rate;
    - Schedule AH is for use by the Navajo Head Start for class titles that have been determined eligible for the premium rate;
    - Schedule AF is for use by Commissioned Law Enforcement Officers.
  - c. Wages and Salaries. Personnel salaries must be budgeted using the applicable options below:
    - (1) 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.
    - (2) Positions budgeted less than 2,080 hours or cost-shared:
      - a) Positions budgeted for less than 2,080 hours must be calculated by the estimated total number of work hours multiplied by the hourly rate of pay using the appropriate salary schedule.
      - b) Cost-shared positions between multiple sources of funding must be calculated by taking the total number of expected work hours multiplied by the hourly rate of pay for each source of funds.
- 3. 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.
- 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 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. **Overtime Pay.** All programs that normally incur employee overtime costs as provided for in the Navajo Nation Personnel Policies Manual, Section III, should budget for such expenses to ensure that payments can be made in a timely manner. These costs shall be budgeted in object code 2510.
6. **Holiday Pay.** All programs that normally incur employee holiday pay costs as provided for in the Navajo Nation Personnel Policies Manual, Section VII.H, should budget for such expenses to ensure that payments are made in a timely manner. These costs shall be budgeted in object code 2610.
7. **Merit Pay Bonus.** Merit pay bonus are subject to approval by the respective Personnel Office, and are dependent on achieving adequate progress on the performance measures included in the program's annual plan. Employees under evaluation for merit pay bonus must not have received a step increase during the evaluation 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.
8. **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.
9. **Budgeting Fringe Benefits.** Use the appropriate rates 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. These fringe rates are available on the DPM website. Managers are to budget an amount equal to the annual fringe rate attributable to retirement benefits for all vacant positions. These rates will be updated annually in Appendix E.
10. **Layoff/Reduction-In-Force (RIF).** Any change in positions, which will result in displacing employees, shall be made in accordance with the applicable Personnel Policies. Layoffs and/or Reduction-In-Force (RIF) shall be reported in the budget narrative, along with a justification for the layoff or RIF on Budget Form 5.
11. **Personnel Savings (Lapse Fund) Account.** Pursuant to Navajo Nation Council Resolution, CF-07-11, all unexpended general fund personnel balances in the personnel object code 2001 category are designated as restricted carryover funds or lapsed funds for use in the administering and maintaining the Classification and Pay Plans by DPM. OOC shall be responsible for ensuring that the total amount of such lapse funds are calculated and credited to the Personnel Savings (Lapse Fund) Account.

## **12. Procedures on Budgeting Personnel.**

- a.** Current position titles, pay rates and other necessary personnel budgeting information (i.e., updated HRIS personnel data) is available from DPM.
- b.** Salary adjustments (anticipated salary adjustments for the following situations in (1) through (3) below must be budgeted in the salary adjustment object code 2200, if applicable).
  - (1) Step increases based on employee performance appraisals will be paid out of the Personnel Savings (Lapse Fund) account, if available. Programs funded by non-general fund sources are not eligible to utilize the Personnel Savings (Lapse Fund) account and should be calculated as follows:
    - i. Determine the employee's anniversary date (October 1, date of hire, or the date of last step increase) whichever is later.
    - ii. From that date to the end of the fiscal year (September 30 or to a day before the employee's anniversary date), determine the number of hours the employee is to be paid based on the step increase.
    - iii. Calculate the dollar amount difference between the new hourly rate of pay and the current hourly rate of pay.
    - iv. Multiply the hours to be paid at the new hourly rate by the dollar amount difference calculated above.
    - v. The newly calculated adjustment must be budgeted in the Salary Adjustment, object code 2200.
  - (2) Calculating and budgeting for step increases for programs not funded by the personnel savings (lapse fund):
    - i. Determine the employee's anniversary date (October 1, date of hire, or the date of last step increase) whichever is later.
    - ii. From that date to the end of the fiscal year (September 30 or to a day before the employee's anniversary date), determine the number of hours the employee is to be paid based on the step increase.
    - iii. Calculate the dollar amount difference between the new hourly rate of pay and the current hourly rate of pay.
    - iv. Multiply the hours to be paid at the new hourly rate by the dollar amount difference calculated above.
    - v. The newly calculated adjustment must be budgeted in the Salary Adjustment, object code 2200.
  - (3) 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 upcoming fiscal year budget must be budgeted at the employee's current rate of pay. Upon obtaining approval of the step increase from the respective personal office, the program will submit an approved budget revision request from OMB.

**13. 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 2018 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.

## **IX. 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 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,

tc.) 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 approved policies and procedures.

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](http://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.

Call NNTU at (928) 871-7740 regarding any of the above or any other telecommunications related 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:

<b>Coverage</b>	<b>Rate</b>	<b>Per Value</b>	<b>Deductible</b>
Contents	0.86	\$1,000	\$1,500
Contractor's equipment	0.86	\$1,000	\$1,500

Example: Program reports \$50,000 in total insurable values (TIV) for its property contents and contractor's equipment. Formula:  $\$50,000 \text{ (TIV)} \div \$1,000 = \$50 \times \$0.86 = \$43.00$ . Program should then budget \$43.00 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 \$0.22 (22¢) per \$100.00 of payroll.

Example: Program budgets \$500,000 in payroll (including fringe benefits). Formula:  $\$500,000 \text{ (payroll)} \div \$100 = \$5,000 \times \$0.22 = \$1,100$ . Program should then budget \$1,100 for general liability premium, based on reported payroll.

**4. Exposure Summary Information.** The Navajo Nation Risk Management program has an “Exposure Summary Packet” for policy year 2018 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:

- a) Regular status employee
- b) Political appointee
- c) Temporary employee, including college interns and youth employees
- d) Navajo Nation Judges
- e) Council Delegates
- f) Eastern land board, grazing committee members, farm boards
- g) Volunteers
- h) Committees, boards, commissions recognized by the Navajo Nation.

Ineligibility for workers’ compensation insurance coverage includes:

- a) Program for Self-Reliance customers
- b) Court ordered trustees
- c) Private contractors
- d) Consultants

For budgeting purposes, the premium rate approved for Fiscal Year 2018 is set at \$0.63 (63¢) per \$100 of total personnel budget base amount for all Navajo Nation programs, including volunteers and firefighters.

#### **6. Chapters Workers’ Compensation Insurance or Expenses**

The premium rate approved for Fiscal Year 2018 for all Navajo Nation chapters is set at \$0.81 (81¢) per \$100 of payroll including chapter volunteers.

### **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 OOC at (928) 871-6308/6433 or [www.nnooc.org](http://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 1<sup>st</sup> of each year.

Privately owned vehicle travel reimbursement rates are as follows:

- 1. \$0.535 per mile (if no Government Owned Vehicle available)
- 2. \$0.17 per mile (if Government Owned Vehicle available)
- 3. \$0.505 per mile (Motorcycle POV rate)

#### **D. Fleet Management User Rates**

The Fiscal Year 2018 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: \$3.36 per mile or \$840 per hour.
2. King Air B200: \$3.97 per mile or \$1,039.50 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.

### **X. 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 BIM 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 DCD. The Navajo Nation chapters use the WIND budget application system ([www.wind.enavajo.org](http://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 BIM at Section IX(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, 12 NNC § 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 Projects Management Department at (505) 371-8463.

## **XI. 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**

Any entity requesting a Navajo Nation grant must meet the following requirements: (1) the program receiving the funds shall have an approved plan of operation, (2) the budget request must be part of a recommended division or branch budget and (3) the respective oversight of the division or branch must affirmatively recommend the request. A grant request, which includes a completed budget and 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 BIM. The grant request shall also include documentation on the Navajo Nation Grant Application form shown in Appendix G of this BIM and one of the following: an approved plan of operation, articles of incorporation or organization's by-laws. In addition, the organization shall provide the required names and addresses of the 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 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 by 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 Capital Projects Management Department within 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 grant funding by the Navajo Nation, the grantee shall execute a Navajo Nation grant agreement through the respective Division or Branch.

## **XII. ELECTRONIC SUBMITTAL OF DOCUMENTS FOR OMB PROCESSING**

### **A. Purpose**

To provide an electronic option for submitting documents to OMB by allowing for scanned documents to be emailed using [docs@omb.navajo-nsn.gov](mailto:docs@omb.navajo-nsn.gov) in order to reduce travel expenses and improve processing times associated with submitting documents to OMB located at Administration Building #1, Window Rock, Arizona. OMB will also allow for hand delivered documents to be another option.

## **B. Scope**

1. These procedures shall apply to all Navajo Nation programs by allowing the submittal of documents for OMB processing via email.
2. These procedure apply to all documents that require review and processing by OMB.

## **C. Procedures**

1. OMB will only accept scanned and e-mailed copies of signed documents which require OMB review and/or approval. All documents will still require proper signatures and adherence to document requirements.
2. Documents must be properly completed and have all the required signatures. Any supporting documents and/or calculations must also be included. Unauthorized and/or incomplete submittals will be returned to the program for correction.
3. OMB will accept scanned and emailed signed documents from the navajo-nsn.gov domain or any other Navajo Nation e-mail domain. OMB will not accept documents emailed from other non-Navajo email domains such as Hotmail, Yahoo, Gmail, etc. Contact the NN Department of Information Technology to obtain a navajo-nsn.gov e-mail address.
4. OMB will only accept scanned and emailed signed documents from the appropriate Program, Department and/or Division Director. One administrative staff member can also be included. Department Directors must inform OMB in writing of who the designated administrative staff member will be.
5. Enter the type of document being electronically submitted in the Subject Line of the email.

Examples include:

- Budget Revision Request
  - Proposed FY Budget
  - 2 NNC '164/SAS Review
  - FMIS Account/Budget Set-Up
  - Contract Modifications
6. All documents must be emailed to [docs@omb.navajo-nsn.gov](mailto:docs@omb.navajo-nsn.gov). Do not email documents directly to OMB staff.
  7. Certain processes may require the submittal of original signed document(s). OMB will inform the program on a case-by-case basis.
  8. Once the document is processed by OMB, a scanned transmittal will be emailed back to the program to the initial transmitter. Along with a scanned/signed copy of the document processed by OMB.

## **XIII. 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 (government, proprietary, and fiduciary) as defined in the Navajo Nation Appropriations Act.

## **C. Types of Budget Revisions:** A budget revision involves a change to an approved budget that deviates from the approved financial plan.

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 - an increase or decrease to an existing business unit budget in a previously approved budget. This shall require oversight committee approval, unless it is a prior approved carryover of funds.

## **D. Requirements And Restrictions**

1. A Budget Signature Authorization Form (BSAF) is available from OMB and on the OMB website, it 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 BSAF shall be renewed at the beginning of each fiscal year or whenever authorized personnel changes occur.
2. The budget revision request (BRR) shall include the following: (1) an analysis of the impact to the object code the transfer is being made from, (2) the remaining balance for the funding term, (3) the sufficiency of the amount being transferred, (4) the object code the transfer is being made into and (5) 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 BRR per month, except for special circumstances which shall be fully explained by separate memorandum.
4. If the BRR 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 BRR shall be \$100, except for special circumstances.
6. Altered forms will not be accepted. BRR forms are available from OMB and on the OMB website.
7. OMB will not accept the BRR with the same person authorizing the request as the Program/Department Director and Division Director, the same requirements apply to Legislative and Judicial Branch. Division Directors shall process Division Administration budget revision requests to the Office of the President/Vice President for approval prior to submitting to OMB. For all funds, authorized signatories should be in compliance with the BSAF.
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: Beginning in the 4<sup>th</sup> Quarter, personnel expenses per Personnel Savings/Lapse Fund moratorium contained in NNC Resolution CF-07-11, In the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Quarter, transfers are allowable within the 2001 major object code series (except personnel cost, 2110, and Fringe Benefit costs, 2900). For example, funds from the Salary Adjustment object code (2200) may be transferred into the Merit Pay object code (2710).
  - b) 8000 series: Direct Services or Public Assistance (except with oversight committee approval).
  - c) 9510 series: Matching Funds (except with oversight committee approval).

#### **E. Budget Revision Request Process**

1. For Navajo Nation funds, programs must complete and submit a BSAF at the beginning of each fiscal year and upon change of signatory personnel, before any BRR can be processed.
2. To initiate a budget transfer, a BRR 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 BRR, 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 approve or disapprove the BRR. Forms will be returned disapproved, if significant changes or additional justification/clarification is needed. 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 BRR and a FMIS batch report will be transmitted back to the program via the appropriate Division or Branch office.

### **XIV. 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 NNC § 820 (F), (J), (L) addresses supplemental requests.

Due to the limited availability of funds, 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.

**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 or if a project budget, project budget forms, and follow the instructions provided in the current BIM. Any incomplete or inaccurate budget proposal will be returned to the program for corrections. If corrections are not made and not submitted within five (5) working days, the proposal will not be recommended for funding.
2. Supplemental funding proposals shall have the appropriate Branch/Division Director's and Branch Chief's written concurrence and, for grant proposals, Section XI of this BIM shall be followed. OMB's review shall involve the following:
  - a. Signatures
    - i. Budget forms must have signature from the appropriate Division/Department with concurrence from the appropriate Branch Chief/Division Director.
  - b. Justification
    - i. Why funding is being requested outside the regular or annual fiscal year budget development process.
    - ii. Identification of any other sources of funding considered and pursued if the supplemental funding request is not funded.
  - 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 Projects Management Department (12 NNC § 820 (I) and 860). All requests for supplemental appropriations for capital projects shall be submitted to the Capital Projects Management Department within the Division of Community Development, for proper review pursuant to established Capital Plan and budget policies and procedures. Only those proposals recommended by the legislative 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 NNC § 300 (C) and 12 NNC § 820.
- 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 NNC § 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.

## **XV. DEFINITIONS**

### **A. Definitions**

1. **Budget.** An approved financial plan which includes scope, performance criteria, duration and detailed line-item allocations.
2. **Budget Planning Base Amount or Planning Allocation.** Amount provided to each branch of the Navajo Nation government to be used for budget development purposes for the respective branch budget proposals.
3. **Business Unit Number.** A number assigned and utilized in the FMIS to identify distinct accounts for Navajo Nation programs and other entities and which is used to record budget and financial transactions. The FMIS allows monitoring and reviewing of budgets, financial data and transactions on a regular basis.
4. **Capital Expenditures.** All operating budget capital expenditures must have an acquisition cost greater than \$5,000.00 and provide a service life of more than one year. Non-capital expenditures consist of expenditures having an acquisition cost of less than \$5,000.00 and provide a service life of less than one year.
5. **Capital Budget.** Documentation of funds appropriated for each capital project for the current year of the Capital Improvement Plan.
6. **Capital Improvement/Capital Project.** A major project undertaken by the Navajo Nation that is generally not recurring and which fits within one or more of the following categories:



- All projects requiring debt obligation or borrowing;
  - Any acquisition or lease of land;
  - 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;
  - Major building improvements that are not routine maintenance expenses and that substantially enhance the value or extend the useful life of a structure;
  - 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
  - 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.
7. **Capital Improvement Plan.** A recurring multi-year plan for capital improvements identifying each capital improvement item or 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.
  8. **Chart of Accounts/Object Codes.** A chart containing a four (4) digit coding system designed to report line-item revenue and expense information based on various object code categories and levels of (budgeting and accounting) detail.
  9. **Division/Executive Office.** Major organizational unit within a branch of the Navajo Nation government authorized and established by the Navajo Nation Council and/or legislative oversight committees.
  10. **External Funds.** Funds appropriated to or received by the Navajo Nation from external sources. These are usually restricted funds from non-Navajo Nation sources for a specified purpose. These include Federal, State, County, and private or donated funds regarded as Special Revenue Funds under § 810 (S.1.b.) of the Appropriations Act.
  11. **Fixed Costs.** All costs not allocable to a Navajo Nation central government governmental unit. These costs are incurred for the operation of the overall Navajo Nation government and exclude capital fixed costs. Fixed costs generally include outlays for insurance, utilities, rent, debt service and other commitments. Such costs do not include personnel, travel, contributions, etc., that are not deemed fixed cost expenses because they are regular program operating expenses.
  12. **Goal Statement.** A measurable and planned output or outcome used to justify activities or assess performance of a program.
  13. **Lapse Funds.** Funds designated as general funds and not expended as outlined in the annual Navajo Nation comprehensive budget for personnel salaries are considered lapsed (expired) and are no longer available for use by programs pursuant to CF-07-11.
  14. **Local Government Improvement Projects.** Government improvement projects that include, but are not limited to, house wiring, bathroom additions and projects that address individual or community needs, but which may not meet the requirements for, or definition of, capital improvement/capital projects.

15. **In-Kind Match Allowances.** Donated or volunteered services or property furnished by professional and technical personnel, consultants, and other skilled and unskilled service providers to a program of the Navajo Nation and documented as in-kind match to other funding sources.
16. **Indirect Cost (IDC) Reimbursement or Recovery.** Navajo Nation government programs that provide services to externally funded Navajo Nation programs reimbursed for the cost of providing support services to all externally funded Navajo Nation programs.
17. **Indirect Cost Rate.** Generally, the majority of Navajo Nation externally funded programs receive funds for *Direct Costs* and *Indirect Costs*. *Direct costs* are costs that are directly chargeable to the Navajo Nation program. *Indirect costs* are the costs of providing centralized governmental support services to all externally funded programs. *Indirect costs* include costs for a governing body, accounting and financial management, personnel management, property management, records management, legal services, auditing services, building rent/lease, utilities, janitorial services, repairs and maintenance, equipment, insurance and bonding, and depreciation. *Indirect costs* are charged to the external funds by the use of an approved indirect cost rate.
18. **Matching Funds.** Funds designated as general funds appropriated to meet cash match funds requirements from external funding sources.
19. **Navajo Nation Entities.** Organizations which are independent and/or separate from the Navajo Nation government but exist for the benefit of the Navajo Nation.
20. **Navajo Nation Funds.** These are funds authorized for use through appropriation by the Navajo Nation Council. Among these are general, fiduciary and proprietary funds which are defined under § 810 (S) of the Appropriations Act.
21. **Navajo Nation.** The three branch government of the Navajo Nation consisting of the executive, legislative and judicial branches.
22. **Plan of Operation.** A legislative approved document that authorizes the establishment and existence of an organizational unit of the Navajo Nation government.
23. **Performance Budgeting.** The allocation of resources (funding) based on program priority and performance. The Navajo Nation's process requires programs to identify major performance measures, goals and report results by fiscal year quarters.
24. **Program.** A general reference to an organizational unit of the Navajo Nation government, i.e., division, department, office, chapter, grantee, business unit or entity.
25. **Program Budget.** A financial plan identifying the expected revenues and expenses of a program.
26. **Standing or Oversight Committee.** A committee of the Navajo Nation Council established by authorizing legislation contained in the NNC, Title 2.
27. **Supplemental Appropriation.** Appropriation made to a Navajo Nation program or entity after approval of the comprehensive budget during the fiscal year.

28. **Unreserved, Undesignated Fund.** The unencumbered or unobligated portion of the Navajo Nation general funds. An amount of 10% of the previous year's general fund operating budget is to be maintained in this fund during the fiscal year.

## **XVI. 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. 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.
2. All budget requests should include appropriate, completed budget forms in accordance with provisions contained in this BIM.
3. Read all instructions carefully to assure accurate and completeness of filling out or completing the budget forms.
4. Use the appropriate codes, rates, schedules, etc., provided in this BIM.
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 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.
8. Signatures by authorized officials must be provided on budget forms whenever signatures are required.
9. Budget forms may be obtained via e-mail from OMB staff or can be downloaded from the OMB website.

### **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 Budget and Justification
Budget Form 5:	Summary of Changes to Budgeted Positions
Budget Form 6:	External Contract and Grant Funding Information

FY \_\_\_\_\_

# THE NAVAJO NATION PROGRAM BUDGET SUMMARY

Page \_\_\_\_ of \_\_\_\_  
BUDGET FORM 1

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

**Budget Form 1: PROGRAM BUDGET SUMMARY**

**Purpose**

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

**Instructions**

Part I: Enter in the space provided the business unit number, the program title and Division or Branch or 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/YY).

Funding Sources Amount: Enter the total funding amount to be received or requested from each funding source and enter the overall total funding of all funding sources at bottom of column.

% 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 (A) from Column (B). 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 responsible Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) shall provide authorized signatures in compliance with the Budget Signature Authorization Form and the dates to indicate that the budget has been reviewed and acknowledged by key officials. Forms without appropriate signatures will not be processed and will be returned to program or entity. However, if a Program Manager and Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) do not sign the form, a memo explaining why the signature has not been provided must be submitted within 10 days of the signature request. If the required memo to program/entity is not provided within 10 calendar days, the form will be processed instead of being returned to the program or entity.



FY \_\_\_\_\_

# THE NAVAJO NATION PROGRAM PERFORMANCE CRITERIA

Page \_\_\_\_ of \_\_\_\_  
BUDGET FORM 2

PART I. PROGRAM INFORMATION:												
Business Unit No.: _____					Program Name/Title: _____							
PART II. PLAN OF OPERATION 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					Division Director/Branch Chief's Printed Name							
_____					_____							
Program Manager's Signature and Date					Division Director/Branch Chief's Signature and Date							

## Budget Form 2: PROGRAM PERFORMANCE 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.

OMB 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 OMB’s Management and Policy Section.

OMB’s 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’s Management and Policy Section.

Navajo Nation Chapters will report actual results to their respective Administrative Service Center and they 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 responsible Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) shall provide authorized signatures in compliance with the Budget Signature Authorization Form and the dates to indicate that the budget has been reviewed and acknowledged by key officials. Forms without appropriate signatures will not be processed and will be returned to program or entity. However, if a Program Manager and Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) do not sign the form, a memo explaining why the signature has not been provided must be submitted within 10 days of the signature request. If the required memo to program/entity is not provided within 10 calendar days, the form will be processed instead of being returned to the program or entity.

FY 2018

**The Navajo Nation**  
**Listing of Positions and Assignments by Business Unit**

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2017 ACTUAL		FY 2018 PROPOSED			
						G/S	SALARY	HOURS	BUDGET PERIOD	BUDGET	
<b>111111 NAVAJO NATION BUDGET OFFICE</b>											
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	AB60A	28,600.00	2,080	10/01/17	09/30/18	28,600.00
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	AB68A	56,721.60	2,080	10/01/17	09/30/18	56,722.00
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	AB56A	20,300.80	2,080	10/01/17	09/30/18	20,301.00
<b>SUBTOTAL:</b>							<b>105,622.40</b>				<b>105,623.00</b>
<b>BUSINESS UNIT TOTAL:</b>							<b>105,622.40</b>				<b>105,623.00</b>

## **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 VIII(A)(1)(a) of this BIM. This information will be used to enter the new position information into the HRIS.

FY \_\_\_\_\_

**THE NAVAJO NATION  
DETAILED BUDGET AND JUSTIFICATION**

Page \_\_\_\_ of \_\_\_\_  
**BUDGET FORM 4**

<b>PART I. PROGRAM INFORMATION:</b> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <span>Program Name/Title: _____</span> <span>Business Unit No.: _____</span> </div>			
<b>PART II. DETAILED BUDGET:</b>			
(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification	Total by DETAILED Object Code	Total by MAJOR Object Code
TOTAL		-	<b>30</b>



## **Budget Form 4: DETAILED 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 (LOD 5 - 2900), 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).

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

**Column (C):** Enter the budgeted amount rounded to the nearest dollar for each LOD 6 object code.

**Column (D):** Enter the total of the budgeted amount at LOD 4 as indicated in Column B. 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 total. Each page should display only the page totals (not cumulative).

FY \_\_\_\_\_

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

Page \_\_\_\_ of \_\_\_\_  
BUDGET FORM 5

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

## Budget Form 5: SUMMARY OF CHANGES TO BUDGETED POSITIONS

### Purpose

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

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

### Instructions

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

Part II: Complete as follows:

- Column (A): Enter the proposed type of change, using the appropriate term listed above.
- Column (B): Enter the (4-digit) sub-account/object code assigned to the position.
- Column (C): Enter the (6-digit) position number assigned by the respective Personnel Office for the 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): 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): Calculate the appropriate fringe benefit amount for each position listed and enter the amount.
- Column (I): Add the amounts in Columns (G) and (H) and enter total in the column.

Page Total: Enter the total amounts for all entries in Columns (G), (H), and (I).

FY \_\_\_\_\_

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

Page \_\_\_\_ of \_\_\_\_  
**BUDGET FORM 6**

<b>PART I. PROGRAM INFORMATION:</b>		Funding Period: _____	
Program Name/Title: _____		K #: _____	
Contract/Grant No.: _____		Prepared by: _____	
<b>PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT</b>			
<b>PART III. BUDGET INFORMATION:</b>			
(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			-
<b>TOTALS:</b>	-	-	-
<b>PART IV.</b>	<b>MATCH FUNDS - No. of Positions:</b>		-
<b>MATCH FUNDS - Required GF Cash Match:</b>			-
<b>CONCURRED BY:</b>	<b>Required GF In-Kind Match:</b>		-
_____	<b>Required GF % Match:</b>		-
Contracting Officer's Signature / Date:	Approved by (print):		-
Signature/Date:	Signature/Date:		
<b>PART V. ACKNOWLEDGEMENT:</b>			

**Budget Form 6: EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION**

**Purpose**

To provide information on contracts and grants funds.

**Instructions**

Part I: Program Information: Enter the program title and information applicable to the latest contract award on which continued funding is anticipated, i.e., Contract or Grant Number, FMIS Company Number and Business Unit Number, including the start and ending dates 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

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

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 Royalties - Othr	1129
6	Gas	1130
7	Gas Royalties - AZ	1132
7	Gas Royalties - NM	1134
7	Gas Royalties - UT	1136
7	Gas Royalties - Othr	1139
6	Coal Mining	1150
7	Peabody Coal No. 1	1151
7	Peabody Coal No. 2	1152
7	Pittsburg & Midway Coal	1154
7	BHP Billiton	1155
7	Coal Water Usage	1156
7	Other-Coal	1159
6	Other Mining	1160
7	Sand & Gravel	1162
7	Uranium	1164
7	Other Minerals	1169
6	Timber	1170
7	Stumpage	1172
7	Reforestation	1174
6	Recoveries	1180
7	Audit Recovery	1182
4	Taxes	1200
5	Retail	1210
6	Sales Taxes	1220
7	Sales Tax-Current Yr	1221
7	Sales Tax-Pr Year	1222
7	Sales Tax-Penalties	1223
7	Sales Tax-Interest	1224
7	2% Reserve-Sales Tax	1228
6	Fuel Excise Tax	1230
7	(FET)-Current Yr	1231
7	(FET)-Prior Year	1232

LOD	Description	Obj Acct
7	(FET)-Penalty	1233
7	(FET)-Interest	1234
7	IGA Payment	1235
7	2% Reserve-FET	1238
6	Hotel Occupancy Tax	1240
7	(HOT)-Current Yr	1241
7	(HOT)-Prior Year	1242
7	(HOT)-Penalty	1243
7	(HOT)-Interest	1244
7	(HOT)-Other	1245
7	2% Reserve-HOT	1248
6	Tobacco Products Tax	1250
7	(TPT)-Current Yr	1251
7	(TPT)-Prior Year	1252
7	(TPT)-Penalty	1253
7	(TPT)-Interest	1254
7	(TPT)-Other	1255
7	2% Reserve-TPT	1258
5	Non Retail	1260
6	Possessory Interest Tax	1270
7	(PIT)-Current Yr	1271
7	(PIT)-Prior Year	1272
7	(PIT)-Penalty	1273
7	(PIT)-Interest	1274
7	(PIT)-Other	1275
7	2% Reserve-PIT	1278
6	Severance Tax	1280
7	(SEV)-Current Yr	1281
7	(SEV)-Prior Year	1282
7	(SEV)-Penalty	1283
7	(SEV)-Interest	1284
7	(SEV)-Other	1285
7	2% Reserve-SEV	1288
6	Business Activity Tax	1290
7	(BAT)-Current Yr	1291
7	(BAT)-Prior Year	1292
7	(BAT)-Penalty	1293
7	(BAT)-Interest	1294
7	(BAT)-Other	1295
7	2% Reserve-BAT	1298
7	Unclassified Tax Revenues	1299
6	Alcohol Tax	1300

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	(AT)-Current Yr	1301
7	(AT)-Prior Year	1302
7	(AT)-Penalty	1303
7	(AT)-Interest	1304
7	3.25% Reserve-AT	1305
4	Rentals & Leasing Revenue	1350
5	Natural Resources	1351
6	Land	1352
7	Right Of Way	1353
7	Land Lease/Rentals	1354
7	Grazing	1355
7	Missions	1356
7	Home Sites	1357
6	Business Site Lease	1359
7	Business Site Lease	1360
7	Base Rent	1362
7	Percentage Rent	1364
6	Oil, Gas & Minerals	1370
7	Oil-Gas Agreement	1372
7	Solid Mineral Agreement	1374
5	Other Resources	1390
6	Building	1391
7	Rent-Buildings	1392
7	Rent-Office Space	1393
6	Equipment	1395
7	Rent-Equipment	1396
4	Financial Revenues, net	1400
5	Investment Income	1410
6	Interest	1420
7	Int Income - CD	1421
7	Int Inc-Mrkt Security	1422
7	Int Income-Checking	1423
7	Int Income-Savings	1424
7	Int Income-Bonds	1425
7	Int Income-Grants	1426
7	Int Income-Other	1429
6	Stock & Bonds	1430
7	Dividend Income	1431
7	Annuity Income	1432
7	Realized Gain/Loss Sale	1434
7	Unrealized Gain/Loss	1435
7	Commission Recapture	1438

LOD	Description	Obj Acct
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
7	Fees-Fuel Distribution	1521
7	Fees-Weight & Measure	1522
7	Fees-Fuel Carrier	1525
7	Fees-Fuel Retailer	1526
7	Fees-Fuel Refiner	1527
6	Land	1530
7	Fees-Surveying	1532
7	Prospecting Fees	1534
6	Minerals	1536
7	Lease Assignment Fees	1538
6	Environmental	1540
7	Tank Fees	1542
7	Tank Tariff Fees	1543
7	Monitoring Fees	1545
7	Hazardous Waste Fee	1546
7	Penalty Fees	1548
7	Emission Fees	1549
6	Business	1550
7	Fees-Business Filing	1552
7	Fees-Bus. Lease Assignmt	1554
7	Fees-Nav Corp Code	1556
7	Fees-Unif Comm Code	1558
6	Livestock	1560
7	Livestock Inspect'n Fees	1561



## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

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

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

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

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

LOD	Description	Obj Acct
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
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

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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
7	NNC Regular Meeting	2420
7	Special Meeting	2422
7	Committee Meeting	2424
7	Agency Meeting	2426

LOD	Description	Obj Acct
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 Disability	2928
6	Retirement	2940
7	401K-Nihibeeso Saving Plan	2942
7	NN Retirement	2944
7	Retirement-Judges	2945
7	Deferred Comp	2946
7	Retirement-Police Officers	2947
7	Pension Expense	2949
6	Unemployment Benefits	2950

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	State Unemployment Tax	2951
7	SUTA-NM	2952
7	SUTA-UT	2953
7	SUTA-CO	2954
7	SUTA-Washington D.C.	2956
7	FUTA	2957
6	Worker's Comp	2960
7	Worker's Comp-Self	2961
6	Annual Leave	2970
7	Annual Leave Pay	2971
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 Payroll 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

LOD	Description	Obj Acct
7	Charter - Internal	3330
7	Charter - External	3340
6	Bus	3360
7	Bus	3362
6	Train	3380
7	Train	3382
4	Meeting Expenses	3500
5	NN Council Delegates	3501
6	Regular Meetings	3510
7	Meals / Lodging	3511
7	Mileage	3513
6	Special Meetings	3520
7	Meals / Lodging	3521
7	Mileage	3523
6	Committee Meetings	3530
7	Meals / Lodging	3531
7	Mileage	3533
6	Sub-Committee Meetings	3540
7	Meals / Lodging	3541
7	Mileage	3543
6	Agency Meetings	3550
7	Meals / Lodging	3551
6	Chapter Meetings	3560
7	Meals / Lodging	3561
6	Orientation/Training	3570
7	Meals / Lodging	3571
7	Mileage	3573
6	Work Sessions	3580
7	Meals / Lodging	3581
7	Mileage	3583
6	Budget Hearings	3590
7	Meals / Lodging	3591
7	Mileage	3593
5	Commissions/Boards	3600
6	Meetings	3610
7	Stipend	3611
7	Meals & Lodging	3612
7	Mileage	3613
5	Chapter Officials	3700
6	Meetings	3710
7	Stipend	3711
7	Meals & Lodging	3712

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Mileage	3713
5	Other Non Employees	3800
6	Meetings	3810
7	Stipend	3811
7	Meals & Lodging	3812
7	Mileage	3813
4	Supplies	4000
5	Office Supplies & Equipment	4100
6	Office Supplies	4120
7	General Office Supplies	4130
6	Non Capital Assets	4200
7	Non Cap Furniture & Equip	4210
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
5	Operating Supplies	4400
6	Operating Supplies	4410
7	General Operating Supplies	4420
7	Cost Of Goods Sold-Resale	4430
7	Non Cap Computer Software	4440
7	Postage, Courier, Shipping	4450
7	Food Supplies	4460
7	Uniforms	4470
7	Firearms & Ammunition	4480
7	Custodial Supplies	4490
7	Medical Supplies	4500
7	Veterinarian Supplies	4510
7	Bulk Paper	4520
7	Printing/Binding/Photocopying	4530
7	Books/Periodicals/Subscription	4540
7	Media Supplies	4550
5	Transportation Supplies	4600
6	Supplies	4610
7	Parts & Supplies	4620
7	Tires & Tubes	4630
7	Lubricants	4640
6	Fuel	4700
7	Gasoline	4710
7	Diesel	4720
7	Propane	4730
7	Jet Fuel	4740
4	Lease & Rental	5000
5	Lease	5100

LOD	Description	Obj Acct
6	Building	5110
7	Office Space	5120
6	Land	5130
7	Land Lease	5140
7	Leased Property/Land Tax	5150
6	Equipment	5160
7	Office Equipment	5170
5	Rental	5300
6	Building/Space	5310
7	Meeting Space	5320
7	Storage Space	5330
7	Booth/Trade Show Rental	5340
7	Other Space Rental	5350
6	Equipment/Supplies	5360
7	Equipment Rental	5370
7	Supplies Rental	5380
4	Communications & Utilities	5500
5	Communications	5510
6	Telephone	5520
7	Basic Services	5530
7	Long Distance	5540
7	Optional Charges	5550
7	Hardware/Install	5560
6	Internet	5570
7	DSL	5580
7	T-1	5590
7	Internet Services	5600
6	Wireless	5610
7	Cellular	5620
7	Two Way Radio	5630
7	Satellite	5640
7	Microwave Access	5650
5	Utilities	5700
6	Energy	5710
7	Electric	5720
7	Natural Gas	5730
7	Propane	5740
6	Services	5750
7	Water	5760
7	Sewage	5770
4	Repairs & Maintenance	6000
5	Building	6010

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
6	Supplies	6020
7	Building R&M Supplies	6030
6	Services	6040
7	Building R&M Services	6050
5	Plant, Property & Equipment	6100
6	Supplies	6110
7	Furn & Equip R&M Supplies	6120
6	Services	6130
7	Furn & Equip R&M Services	6140
6	External Contractors	6200
7	Plumbing	6210
7	Electrical	6220
7	HVAC	6230
7	Pest Control	6240
7	Waste Disposal	6250
7	Custodial Services	6260
7	Landscaping Services	6270
7	Snow Removal	6280
7	General Contractors	6290
6	Technology	6300
7	Computer Hardware R&M	6310
7	Software Support	6320
7	Communication R&M	6330
5	Transportation	6400
6	Vehicle R&M - External	6410
7	Automobile	6420
7	Specialized Vehicles	6430
7	Aircraft	6440
7	Bus	6450
4	Contractual Services	6500
5	Professional Services	6510
6	Consulting	6520
7	Consulting-Fees	6530
7	Consulting-Expenses	6540
6	Audit	6600
7	Audit-Fees	6630
7	Audit-Expenses	6640
6	Attorneys	6660
7	Attorney-Fees	6670
7	Attorney-Expenses	6680
6	Financial Services	6700
7	Investment Managers	6710

LOD	Description	Obj Acct
7	Investment Consultant	6720
7	Financial Custodial/Trustees	6730
7	Derivatives	6740
6	Other Professional Services	6770
7	Notary	6780
5	Technical Services	6800
6	Architecture/Design (non cap)	6810
7	Arch/Design (NC)-Fees	6813
7	Arch/Design (NC)-Expenses	6814
6	Geo Tech Services (non cap)	6820
7	Geo Tech Svcs (NC)-Fees	6823
7	Geo Tech Svcs (NC)-Expenses	6824
6	Other Technical Services	6830
7	Feasibility Studies	6840
7	Environ Assessment/Survey	6845
7	Diagnostics/Testing/Evaluation	6850
7	Inspection/Appraisal Fees	6855
7	Restoration Services	6860
7	Technical Services Expense	6865
5	Other Contractual Services	6900
6	Other Contractual Services	6910
7	Traditional Ceremonies	6912
7	Transcription & Interpretation	6914
7	Security Services	6916
7	Collection Services	6918
7	Dry Cleaning & Laundry Service	6920
7	Other Services	6921
7	Interest Exp-Borrowed Funds	6922
7	Public Safety Transactions	6923
7	Honor Guard / Color Guard	6930
7	NNAD Administrative Fee	6931
7	HPL Incentive Expense	6933
5	Subcontracted Services	6950
6	Subcontracted Services	6960
7	Subcontracted Services	6990
4	Special Transactions	7000
5	Programs	7100
6	Programs	7110
7	Parent Committee Expenses	7120
7	Promotional Items	7130
7	Public Relation/Prgm Outreach	7135
7	Gifts & Awards	7140

## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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	Provns-Judgment/Settlements	7340
7	Judgments/Settlements	7350
5	Media	7400
6	Media	7410
7	Newspaper Correspondent Fees	7420
7	Newspaper Carrier Fees	7430
7	Print Advertising	7440
7	Radio Advertising	7450
7	Television Advertising	7460
7	Display Advertising	7470
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

LOD	Description	Obj Acct
7	Pre-Employment Testing	7620
7	Relocation Expense	7630
7	Extended Training Expenses	7640
7	Background Check	7650
5	Insurance & Benefits	7700
6	Insurance Premiums	7710
7	Property - Contents	7720
7	Property-Contractor Equipment	7730
7	Vehicle - Auto Liability	7740
7	Vehicle - Auto Physical Damage	7750
7	Student Liability Insurance	7760
7	Policy Payment	7765
7	Deductible Expense	7766
7	Workers' Comp Premium	7767
6	Insurance Payouts	7770
7	Claims Disbursements	7780
7	Loss Claims Reserve	7785
7	Open Claims	7790
6	Benefit Payments	7800
7	Temp Disability Pymt	7810
7	Medical Payments	7820
7	Misc Disability Pymt	7830
7	Death Benefits	7840
7	Def Comp Payments	7850
7	Retirement Benefits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	Social	8020
7	G/A Employables	8025
7	G/A Unemployables	8030
7	G/A Initial Grants	8035
7	G/A Back/Bonus Pymts	8040
7	School Clothing	8045
7	WIC Payments	8050
7	Burial Assistance	8055
7	Emergency Assistance	8060
7	Energy Assistance	8065
7	Weatherization Assistance	8070
7	Basic Child Care	8075
7	Subsidized Child Care	8080
7	Client Transport	8085



## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Kinship Care Assistance	8087
7	Program Stipend	8090
7	Other Public Assistance	8095
7	Adoption Subsidies	8100
7	Guardianship Stipends	8105
7	Youth Home	8110
7	Adult In-Home Care	8115
7	Elderly Group Home	8120
7	Foster Care-Children	8125
7	Foster Care-Adults	8130
7	Foster Care Esco-Child	8135
7	Foster Care Esco-Adult	8140
7	Special Needs - CWA	8145
7	Personal Allowance-AIC	8150
7	Personal Allowance YH	8151
7	Personal Allowance-CWA	8155
6	Participant Training	8300
7	Classroom Training	8305
7	Adult Training Costs	8310
7	Youth Training Costs	8315
7	On the Job Training	8320
7	Work Experience (Wages)	8325
7	Career Job Experience	8330
7	In-School Work Experience	8335
7	Winter/College	8340
7	Internship	8345
7	Support Cost-Personal Allowanc	8350
7	Support Cost-Transportation	8355
7	Support Cost-Housing	8360
7	Support Cost-Other Allowances	8365
7	Basic Education	8370
7	Youth Dev Activities/Curriculum	8375
6	Infrastrure (non cap)	8500
7	Home Down Payment Assist	8505
7	Housing Constructn Materials	8510
7	Self-Help Materials	8515
7	Weatherization Assistance	8520
7	Solar System	8525
7	House Wiring	8530
7	Bathroom Additions	8535
7	Power line Extension	8540
7	Waterline Extension	8545

LOD	Description	Obj Acct
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	Entity Grants	8785
5	Scholarships	8800
6	Corporate	8805
7	Schshp-Peabody	8810
7	Schshp-4 Corners	8815
7	Schshp-AZ Pub Svc	8820
7	Schshp-P & M	8825
7	Schshp-NECA	8830
7	Schshp-Wknox Holt	8835
7	Schshp-Global Min	8840
7	Schshp-Sussman	8845
7	Schshp-Mesa Mining	8850
7	Schshp-Robert L. King	8855
7	Schshp-Serena E. Sharp	8860
7	Schshp-El Paso Natural Gas Co	8865
7	Schshp-NN Oil & Gas Co	8870
6	Other	8900
7	Schshp-Payments	8905
7	Schshp-Special Award	8910
7	Schshp-Supplemental Award	8915
7	Schshp-Chief Manuelito	8920
7	Schshp-Hi Achievement	8925
7	H/S Summer Enrichment	8930
7	Chapter Fin Asst-Student	8935
7	High School Preparation	8940
7	Dine Schshp Annual Fund	8945
4	Capital Outlay	9000
5	Real Property	9001
6	Land & Improvements	9010



## Appendix A

### Fiscal Year 2018 Chart of Accounts and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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 Improvements	9056
7	Capitalized Lease	9058
7	Construction In Progress	9060
7	Contingencies	9062
6	CAP-Pro Tech Services	9070
7	CAP-Consulting	9072
7	CAP-Architecture/Design	9074
7	CAP-Geo Tech Services	9076
7	CAP-Other Tech Services	9078
5	Personal Property	9100
6	Furniture & Fixtures	9110
7	Furniture	9112
7	Fixtures	9114
6	Equipment	9140
7	Equipment	9142
7	Analytical Equipment	9144
7	Computers	9146
7	Capitalized Leases	9148
6	Vehicles	9160
7	Automobile	9162
7	Specialized Vehicles	9164
7	Buses	9166
7	Aircraft	9168
6	Intangible Assets	9180

LOD	Description	Obj Acct
7	Intangible Assets	9182
6	Other Assets	9190
7	K-9	9192
4	Other Income and Expense	9300
5	Other Income	9310
6	Gain/Loss on Sale of Assets	9320
7	Proceeds From Asset Disposal	9330
7	Revenue from Sale of Assets	9331
7	Nbv Of Assets Disposed	9340
7	Capitalized Asset Transfer	9345
7	Cash Proceeds Clearing Account	9350
5	Other Expense	9400
6	Contributed Capital- NN Enterp	9410
7	Invest-NTUA	9411
7	Invest-NHDE	9412
7	Invest-NAPI	9413
7	Invest-NECA	9414
7	Invest-NACE	9415
7	Invest-DINE College	9416
7	Invest-NNHE	9417
7	Invest-KTNN	9418
7	Invest-NNOGC	9419
7	Invest-Shopping Centers	9420
7	Invest-LGA Chapters	9421
6	PCard Exception Expenses	9490
7	PCard Expenses Holding	9499
4	Matching & Indirect Cost	9500
5	Matching Funds	9501
6	Cash Matching Funds	9510
7	Matching Funds	9520
6	In-Kind Matching-non financial	9610
7	Internal In-Kind	9620
7	Third Party In-Kind	9630
5	Indirect Cost (Overhead) Alloc	9700
6	IDC	9710
7	Indirect Cost Charged	9720
7	IDC in Excess FA	9730
7	Misc Payroll	9999

**AGENCY CODES AND FUND TYPE/CODES**

**Agency Codes**

<b>Code</b>	<b>Description</b>
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**

<b>Code</b>	<b>Description</b>
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**

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
1519	Accountant	63	1983	Associate Management Analyst	62
1360	Accounting Clerk	56	1660	Associate Minerals Auditor	63
1521	Accounting Clerk Supervisor	60	3345	Associate Mining Engineer	63
1510	Accounting Manager	69	3846	Associate Nutrition Worker	54
1522	Accounting Supervisor	67	3851	Associate Nutritionist	62
1525	Accounting Technician	57	3348	Associate Petroleum Engineer	63
1523	Accounting Technician (Cashier)	58	2042	Associate Public Information Officer	62
1524	Accounts Maintenance Specialist	58	3038	Associate Reclamation Specialist	64
1520	Accounts Payable Supervisor	62	2007	Associate Statistical Research Analyst	63
3745	Adaptive Education Teacher	66	2146	Attorney	68
1260	Administrative Assistant	62	2142	Attorney Candidate	67
1292	Administrative Legal Secretary	63	0303	Attorney General	76
1211	Administrative Services Officer	64	2055	Audio-Visual Technician	59
2066	Advertising Sales Manager	66	1654	Auditor	65
2067	Advertising Sales Representative	62	0304	Auditor General	71
3314	Air Quality Engineer	66	4049	Auto Body Repairer	59
1212	Air Transportation Director	69	4048	Auto Body Shop Supervisor	62
4093	Aircraft Maintenance Technician / Pilot	68	4042	Auto Parts Supervisor	60
4092	Aircraft Mechanic	61	4044	Auto Parts Technician	57
4090	Aircraft Pilot	67	4053	Automotive Service Writer	61
4091	Aircraft Service Worker	58	4046	Automotive Technician	61
4094	Airport Maintenance Coordinator	62	1435	Background Investigations Manager	68
3828	Americorp Field Supervisor	60	3756	Behavioral Health Director	71
0506	Americorp Participant		3735	Benefits Coordinator	67
3185	Animal Control Officer	59	1422	Benefits Clerk	56
3602	Anthropologist	67	3245	Biologist	65
1854	Application Systems Programmer	66	4146	Bookmobile Driver	56
3411	Appraiser	62	3246	Botanist	65
3619	Archaeological Aide	56	1683	Budget Analyst	64
3618	Archaeological Technician	57	1680	Budget Officer	68
3616	Archaeologist	64	4080	Building Maintenance Supervisor	62
3610	Archaeologist (Program Manager)	69	4082	Building Maintenance Worker	58
0401	Assistant Attorney General	74	4004	Buyer	58
1193	Assistant Controller (Treasury)	70	4171	Cabinet Maker	61
1233	Assistant Department Manager	68	3711	Caregiver Resource Specialist	64
3678	Assistant Superintendent	71	4173	Carpenter	60
3742	Assistive Technology Coordinator	59	3764	Case Assistant	56
1531	Associate Accountant	62	3761	Case Management Specialist	64
2149	Associate Attorney	66	3763	Case Worker	57
1655	Associate Auditor	63	3760	Caseworker Supervisor	64
3312	Associate Civil Engineer	63	1529	Cashier Services Supervisor	65
2019	Associate Contract Analyst	62	0592	CBP-DOL Employee	
3318	Associate Environmental Engineer	63	1216	Central Records Supervisor	60
3342	Associate Geologist	64	1361	Chapter Accounting Clerk	57
3644	Associate Head Start Teacher	60	1530	Chapter Accounting Technician	59
1418	Associate Human Resources Analyst	63	0597	Chapter Employee	
3363	Associate Hydrologist	64	3827	Chapter Manager	64
2164	Associate Juvenile Presenting Officer	62	0507	Chapter Youth Employee	

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

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
3247	Chemist	65	2268	Corrections Officer Trainee	59
1515	Chief Financial Officer	71	2266	Corrections Sergeant	63
3350	Chief Geologist (Minerals)	73	3802	Counselor	62
2150	Chief Hearing Officer	69	3430	Credit Manager	66
0211	Chief Legislative Counsel	76	2207	Criminal Investigations Supervisor	70
2175	Chief of Criminal Investigations	70	2209	Criminal Investigator	67
2176	Chief of Police	72	0591	CSE-DOL Employee	
0201	Chief of Staff	71	4083	Custodial Supervisor	58
0206	Chief Operating Officer	72	4085	Custodian	54
2155	Chief Prosecutor	74	1873	Data Communications Technician	60
3632	Child Development Aide	55	1230	Department Manager I	68
3631	Child Development Worker	59	1231	Department Manager II	69
2170	Child Support Enforcement Officer	60	1232	Department Manager III	70
2060	Circulation Supervisor	58	0400	Deputy Attorney General	75
3311	Civil Engineer	65	2141	Deputy Chief Legislative Counsel	75
3754	Clinical Director	69	2156	Deputy Chief Prosecutor	72
3804	Clinical Family Therapist	68	2023	Deputy Contracting Officer	68
3753	Clinical Psychologist	69	1191	Deputy Division Director	70
3702	Clinical Social Worker	68	1192	Deputy Executive Director	70
3750	Clinical Specialist	67	2316	Deputy Fire Chief	67
3755	Clinical Specialist - Intern	66	4142	Derrick Operator	58
3433	Collection Clerk	56	3697	Developmental Specialist	64
3432	Collection Officer	60	3674	Dine Traditional Education Specialist	66
3820	Community Center Supervisor	61	2177	Director of Criminal Investigations	71
3798	Community Health Environmental Research Tech	62	0411	Director of Ethics and Rules	71
3792	Community Health Nurse	66	1840	Director of Information Technology	70
3790	Community Health Nurse Director	69	1200	Director, Office of Legislative Services	69
3791	Community Health Nurse Supervisor	67	4140	Driller	60
3795	Community Health Worker	59	4141	Driller Helper	56
3793	Community Health Worker Supervisor	64	4144	Driver	57
3821	Community Involvement Specialist	62	3656	Early Head Start Home Visitor	57
3822	Community Liaison	63	3655	Early Head Start Teacher	60
3830	Community Resource Coordinator	58	3403	Economic Development Specialist	63
3831	Community Services Coordinator	62	3676	Education Administrator	70
1843	Computer Operations Manager	68	1859	Education Data Network Specialist	65
1890	Computer Operations Supervisor	64	3688	Education Data Specialist	63
1892	Computer Operator	56	3677	Education Program Manager	68
2022	Construction Employment Analyst	59	3672	Education Specialist	64
3515	Construction Inspector	63	3516	Electrical Inspector	63
3501	Construction Supervisor	62	4175	Electrician	61
2018	Contract Analyst	63	2065	Electronic Technician	62
2020	Contract Compliance Officer	64	3741	Eligibility Technician	58
2015	Contracting Officer	70	2288	Emergency Management Director	68
0402	Controllor	71	2284	Emergency Medical Technician - Basic	60
3849	Cook	57	2283	Emergency Medical Technician - Intermediate	61
3850	Cook's Aide	54	2285	Emergency Medical Technician - Intern	57
2265	Corrections Lieutenant	65	2281	Emergency Medical Technician	62
2267	Corrections Officer	61		Instructor/Coordinator	

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

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
2280	Emergency Medical Technician Supervisor	64	1845	FMIS Project Manager	69
2290	Emergency Services Coordinator	66	4151	Food Distribution Truck Driver	59
2291	Emergency Services Liaison	59	3848	Food Service Coordinator	58
1423	Employee Insurance Representative	59	3052	Forest Service Officer	60
3673	Employment Assistance Officer	59	3057	Forest Technician	57
3696	Employment Development Specialist	64	3054	Forester	64
1666	Energy Auditor	64	3059	Forestry Aide	54
3326	Engineering Aide	56	3050	Forestry Department Manager	69
3325	Engineering Technician	58	3458	Gaming Agent	64
2210	Environmental Criminal Investigator	67	3452	Gaming Audit Manager	68
3030	Environmental Department Manager	69	3457	Gaming Auditor	65
3317	Environmental Engineer	65	3451	Gaming Enforcement Manager	69
2188	Environmental Law Enforcement Officer	63	3464	Gaming License Adjudicator	66
2189	Environmental Law Enforcement Recruit	61	3454	Gaming License Technician	61
2186	Environmental Law Enforcement Sergeant	66	3453	Gaming Regulatory Investigator	63
3040	Environmental Program Manager	68	3450	Gaming Regulatory Investigator & Licensing Manager	68
3031	Environmental Program Supervisor	67	3460	Gaming Surveillance Observer	62
3033	Environmental Specialist	65	3461	Gaming Surveillance Technician	62
3035	Environmental Technician	57	1861	Geographic Information Systems Analyst	65
3911	Epidemiologist	68	1860	Geographic Information Systems Supervisor	68
4052	Equipment Mechanic	61	1862	Geographic Information Systems Technician	62
4050	Equipment Mechanic Supervisor	63	3341	Geologist	66
4148	Equipment Operator	59	1021	Government & Legislative Affairs Associate	68
2159	Ethics Investigator	60	1020	Government & Legislative Affairs Counsel	69
2160	Ethics Presenting Officer	63	1022	Government & Legislative Communications Officer	67
2250	Evidence Technician	61	2059	Graphic Designer	57
0302	Executive Director	71	4086	Grounds Keeper	55
0203	Executive Staff Assistant	67	3675	Head Start Administrative Regional Manager	64
3072	Extension Agent	59	4145	Head Start Bus Driver	59
1249	Facility Manager	67	3659	Head Start Classroom Teacher	64
3652	Family Services Liaison	60	3646	Head Start Cook	58
3803	Family Therapist	67	3642	Head Start Dine Culture and Language Coordinator	59
3261	Fee Collector	56	3660	Head Start Director of Educational Services	70
3260	Fee Collector Supervisor	59	3653	Head Start Disabilities Specialist	65
3502	Field Supervisor	60	3683	Head Start Employee Relations Specialist	65
3686	Financial Aid Counselor	63	3665	Head Start ERSEA Specialist	65
1516	Financial Services Specialist	59	3649	Head Start ERSEA & Family Engagement Liaison	63
2330	Fire Captain	63	3645	Head Start Family Services Coordinator	62
2315	Fire Chief	67	3637	Head Start Fiscal Manager	69
2334	Fire Prevention Specialist	64	3654	Head Start Health & Nutrition Coordinator	64
2332	Firefighter	59	3648	Head Start Health & Nutrition Liaison	63
2333	Firefighter Recruit	55	3666	Head Start Health and Nutrition Specialist	65
3251	Fish Biologist	65	3647	Head Start Home Visitor	58
3183	Fish Culturist	56	3661	Head Start Human Resources Assistant	60
3724	Fitness Specialist	62	3636	Head Start Human Resources Manager	69
4041	Fleet Coordinator	60			
4040	Fleet Service Manager	66			
1855	FMIS Application Specialist	66			

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

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
3657	Head Start Human Resources Specialist	64	2166	Human Rights Investigator	64
3638	Head Start Information Systems Manager	68	3364	Hydrologic Technician	58
3651	Head Start Mental Health Coordinator	64	3362	Hydrologist	65
3679	Head Start Mental Health & Disabilities Liaison	63	3404	Industrial Development Specialist	67
3667	Head Start Mental Health & Disabilities Specialist	65	1877	Information Security Officer	68
3668	Head Start Paraprofessional	60	1872	Information Systems Technician	60
3650	Head Start Parent Involvement Coordinator	62	1667	Information Technology Auditor	67
3634	Head Start Professional & Planning Specialist	67	1470	Insurance Claims Analyst	64
3639	Head Start Quality Assurance Manager	68	1471	Insurance Claims Examiner	60
3658	Head Start School Readiness Coach	66	0504	Intern	56
3662	Head Start School Readiness Manager	67	2206	Internal Affairs Investigator	65
3689	Head Start Student Data Specialist	63	2205	Internal Affairs Supervisor	68
3669	Head Start Student Transportation Supervisor	64	2236	Investigator	63
3663	Head Start Support Services Manager	68	4070	Irrigation Supervisor	60
3640	Head Start Teacher	61	2273	Juvenile Corrections Officer	59
3641	Head Start Teacher Aide	56	2272	Juvenile Corrections Supervisor	61
3721	Health Educator	63	2163	Juvenile Presenting Officer	64
3248	Health Physicist	65	3189	Kennel Officer	56
1194	Health Services Administrator	71	2021	Labor Compliance Officer	61
3860	Health Services Administrator (ALTC)	71	3250	Laboratory Technician	58
3757	Health Services Administrator (Behavioral Health)	71	4143	Laborer	55
2151	Hearing Officer	67	3414	Land Support Agent	60
4150	Heavy Equipment Operator	61	3770	Laundry Worker	55
3626	Historic Preservation Program Manager	67	2256	Law Enforcement Equipment and Weapons Technician	60
3625	Historic Preservation Specialist	66	2251	Lead Police Records Clerk	58
3772	Home Care Supervisor	59	0202	Legal Counsel	70
3771	Home Care Worker	55	1291	Legal Secretary	59
3416	Homesite Agent	60	1532	Legislative Accounts Maintenance Supervisor	63
3773	House Parent	58	1014	Legislative Advisor I	65
3421	Housing Specialist	64	1013	Legislative Advisor II	67
1425	HR Background Check Analyst	64	1010	Legislative Analyst	66
1426	HR Background Check Technician	60	1015	Legislative Assistant	60
1411	HR Position Control Analyst	65	1011	Legislative Associate	66
1846	HRIS Project Manager	69	0210	Legislative Chief of Staff	70
1427	Human Resources Adjudicator	66	1297	Legislative Clerk Supervisor	63
1417	Human Resources Analyst	64	1016	Legislative District Assistant	65
1405	Human Resources Classification and Pay Manager	67	1002	Legislative Financial Advisor	68
1401	Human Resources Director	70	1012	Legislative Liaison	60
1402	Human Resources Employee Relations Manager	69	1004	Legislative Manager	69
1410	Human Resources Employee Relations Specialist	65	1295	Legislative Reporter	59
1412	Human Resources Information Systems Supervisor	65	1296	Legislative Reporter Supervisor	65
1424	Human Resources Records Clerk	58	1299	Legislative Secretary II	59
1428	Human Resources Specialist (Behavioral Health)	64	1300	Legislative Secretary III	60
1403	Human Resources Systems Manager	67	1003	Legislative Staff Assistant	68
1419	Human Resources Technician	60	1355	Library Assistant	56
			1356	Library Clerk	57
			3435	Loan Insurance Representative	59

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

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
3431	Loan Officer	63	1528	Payroll Technician	60
3434	Loan Processor	58	3852	Peer Counselor (Breastfeeding)	57
2350	Local Agency Security Officer	64	0597	PEP Project Laborer	
4176	Locksmith	62	0596	PEP Project Supervisor	
1362	Mail Clerk	56	3347	Petroleum Engineer	66
4076	Maintenance Mechanic	58	3009	Petroleum Technician	63
4077	Maintenance Technician	60	3010	Petroleum Technician - Trainee	61
1982	Management Analyst	64	2058	Photographer	58
2057	Media Production Specialist	65	3723	Physical Wellness Coordinator	62
2056	Media Representative	64	1963	Planner	63
3900	Medical Officer (Administration)	70	1962	Planner (Health)	66
1880	Microcomputer Software Instructor	63	3327	Planner/Estimator	65
1363	Microfilm Clerk	55	1964	Planning Aide	55
4028	Mine Safety Officer	67	4180	Plumber	60
3002	Mineral Assessment Specialist	63	2180	Police Captain	70
1664	Minerals Audit Manager	70	2253	Police Dispatcher	57
1659	Minerals Royalty and Audit Manager	71	2254	Police Electronic Information Technician	59
3344	Mining Engineer	65	2255	Police Identification Technician	57
3003	Mining Financial Analyst	66	2181	Police Lieutenant	68
0501	Miss Navajo Nation	61	2184	Police Officer	65
4147	Motor Coach Driver	59	2240	Police Property Clerk	56
3293	Museum Archivist	64	2252	Police Records Clerk	57
3291	Museum Curator	66	2185	Police Recruit	63
3290	Museum Director	68	2182	Police Sergeant	67
3292	Museum Education Curator	64	1980	Policy Analyst	65
3295	Museum Exhibit Technician	58	3186	Predator Control Agent	61
3297	Museum Facilities Representative	58	4160	Press Operator	60
3294	Museum Registrar	62	3740	Prevention Specialist	63
3823	Navajo Cultural Specialist	62	1517	Principal Accountant	67
1228	Navajo Nation Fair Manager	66	3614	Principal Archaeologist	67
1844	Network Manager	66	3612	Principal Archaeologist (Contract Specialist)	67
1848	Network Specialist	64	2144	Principal Attorney	72
2061	News Reporter	61	1652	Principal Auditor	69
3847	Nutrition Education Technician	59	1681	Principal Budget Analyst	67
3845	Nutrition Worker	57	3765	Principal Case Worker	64
3842	Nutritionist	63	3309	Principal Civil Engineer	69
3806	Occupational Therapist	68	2016	Principal Contract Analyst	67
1367	Office Aide	54	3401	Principal Economic Development Specialist	68
1364	Office Assistant	56	3670	Principal Education Specialist	68
1366	Office Specialist	58	3323	Principal Engineering Technician	63
3701	Ombudsman	65	3070	Principal Extension Agent	66
4178	Painter	60	3055	Principal Forest Technician	62
2282	Paramedic	63	3339	Principal Geologist	71
3698	Parent Educator	59	3360	Principal Hydrologist	68
3695	Parent Training Coordinator	59	1870	Principal Information Systems Technician	62
1218	Park Manager	64	1663	Principal Minerals Auditor	68
3271	Parks Maintenance Worker	57	3351	Principal Mining Engineer	71
1526	Payroll Supervisor	65	3843	Principal Nutrition Worker	60

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

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
3840	Principal Nutritionist	67	3321	Registered Surveyor	67
3349	Principal Petroleum Engineer	71	3744	Rehabilitation Services Technician	60
1960	Principal Planner	67	3734	Reimbursement Specialist	61
1990	Principal Program Analyst	67	2006	Research Assistant	56
1851	Principal Programmer Analyst	66	3752	Residential Clinical Director	68
3706	Principal Social Service Representative	62	3774	Residential Guidance Technician	57
3703	Principal Social Worker	67	3775	Residential Supervisor	60
4005	Principal Stores Clerk	59	1415	Retirement Officer	60
3730	Principal Substance Abuse Counselor	65	1404	Retirement Plan Administrator	67
1665	Principal Tax Auditor	68	1672	Revenue Data Specialist	62
2165	Principal Tribal Court Advocate	68	3418	Right-Of-Way Agent	60
1992	Program Analyst	64	1863	Rural Addressing/GIS Coordinator	65
1993	Program Evaluation Manager	68	1864	Rural Addressing/GIS Technician	62
1235	Program Manager I	67	4025	Safety Officer	67
1236	Program Manager II	68	4027	Safety Technician	59
1237	Program Manager III	69	1368	Sales Clerk	56
1246	Program Supervisor I	64	3039	Sanitarian	66
1247	Program Supervisor II	65	2340	Security Guard	56
1248	Program Supervisor III	66	1518	Senior Accountant	65
1853	Programmer Analyst	64	3184	Senior Animal Control Officer	61
1850	Programmer Analyst Supervisor	68	3410	Senior Appraiser	64
1252	Programs and Projects Specialist	63	3617	Senior Archaeological Technician	58
3503	Project Manager	64	3615	Senior Archaeologist	66
4017	Property Clerk	56	3613	Senior Archaeologist (Contract Representative)	66
4015	Property Supervisor	61	2145	Senior Attorney	70
1965	Proposal Writer	65	1653	Senior Auditor	67
2158	Prosecutor	65	4043	Senior Auto Parts Technician	59
3751	Psychiatrist/Clinical Director	70	4045	Senior Automotive Technician	62
0305	Public Defender Director	70	1682	Senior Budget Analyst	65
2041	Public Information Officer	63	4081	Senior Building Maintenance Worker	60
2257	Public Safety Telecommunications Operator	59	4172	Senior Carpenter	62
0503	Public Works Employee		3762	Senior Caseworker	60
4030	Radio Technician	60	3824	Senior Center Supervisor	61
3174	Range Conservationist	64	3630	Senior Child Development Worker	60
3177	Range Technician	60	3310	Senior Civil Engineer	68
3172	Ranger	59	3794	Senior Community Health Worker	62
3175	Ranger Dispatcher	56	1891	Senior Computer Operator	59
3170	Ranger Lieutenant	66	3500	Senior Construction Supervisor	63
3173	Ranger Recruit	56	2017	Senior Contract Analyst	65
3171	Ranger Sergeant	64	2276	Senior Correctional Officer	61
3037	Reclamation Specialist	66	3801	Senior Counselor	65
1306	Records Clerk	56	2208	Senior Criminal Investigator	68
3682	Recreation Aide	55	4084	Senior Custodian	56
3681	Recreation Coordinator	61	3402	Senior Economic Development Specialist	66
3805	Recreational Therapist	67	3671	Senior Education Specialist	66
3510	Registered Architect	67	4174	Senior Electrician	62
3780	Registered Nurse	66	3324	Senior Engineering Technician	60
3328	Registered Land Surveyor	67	3316	Senior Environmental Engineer	68



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

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
2187	Senior Environmental Law Enforcement Officer	65	4026	Senior Safety Technician	62
3032	Senior Environmental Specialist	66	3707	Senior Social Service Representative	60
3034	Senior Environmental Technician	58	3704	Senior Social Worker	65
3910	Senior Epidemiologist	69	2001	Senior Statistical Research Analyst	66
4051	Senior Equipment Mechanic	62	4006	Senior Stores Clerk	57
3071	Senior Extension Agent	61	3731	Senior Substance Abuse Counselor	60
3685	Senior Financial Aid Counselor	65	2147	Senior Tax Attorney	70
2331	Senior Firefighter	61	1656	Senior Tax Auditor	67
3056	Senior Forest Technician	58	1670	Senior Tax Compliance Officer	65
3053	Senior Forester	66	2161	Senior Tribal Court Advocate	66
3462	Senior Gaming Surveillance Observer	64	3709	Senior Victim and Witness Advocate	64
3340	Senior Geologist	68	3691	Senior Vocational Rehabilitation Counselor	65
3643	Senior Head Start Teacher	62	4002	Senior Warehouse Worker	58
3720	Senior Health Educator	65	3285	Senior Zoo Keeper	61
4149	Senior Heavy Equipment Operator	62	3281	Senior Zoo Maintenance Worker	59
3415	Senior Homesite Agent	62	3456	Slot Compliance Assistant	64
3420	Senior Housing Specialist	65	3455	Slot Compliance Manager	68
1416	Senior Human Resources Analyst	66	3796	Social Hygiene Technician	59
1429	Senior Human Resources Technician	62	3708	Social Service Representative	58
3361	Senior Hydrologist	67	3705	Social Worker	63
1871	Senior Information Systems Technician	61	0205	Staff Assistant	64
2235	Senior Investigator	65	1442	Staff Training Coordinator	64
1290	Senior Legal Secretary	61	2002	Statistical Research Analyst	65
4075	Senior Maintenance Mechanic	60	2003	Statistical Technician	57
1981	Senior Management Analyst	66	2004	Statistician/Demographer	68
3001	Senior Mineral Assessment Specialist	65	4007	Stores Clerk	55
1662	Senior Minerals Auditor	67	3732	Substance Abuse Counselor	56
3343	Senior Mining Engineer	68	3733	Substance Abuse Health Educator	63
3296	Senior Museum Exhibit Technician	60	0403	Superintendent of Schools	73
1847	Senior Network Specialist	65	3601	Supervisory Anthropologist	68
3844	Senior Nutrition Worker	59	3611	Supervisory Archaeologist	68
3841	Senior Nutritionist	65	3320	Supervisory Land Surveyor	66
1365	Senior Office Specialist	60	3176	Supervisory Range Conservationist	66
4177	Senior Painter	62	1369	Switchboard Operator	55
3270	Senior Parks Maintenance Worker	59	1841	Systems and Programming Manager	69
1527	Senior Payroll Technician	61	2148	Tax Attorney	68
3346	Senior Petroleum Engineer	69	1657	Tax Auditor	65
3008	Senior Petroleum Technician	65	1671	Tax Compliance Officer	63
1961	Senior Planner	65	2064	Technical Publications Editor	65
4179	Senior Plumber	62	0500	Temporary Employee	
2183	Senior Police Officer	65	3417	Title Examiner	64
1852	Senior Programmer Analyst	65	4170	Trades Helper	56
1251	Senior Programs and Projects Specialist	67	3811	Traditional Counselor	60
4016	Senior Property Clerk	59	3810	Traditional Practitioner	62
2157	Senior Prosecutor	67	0505	Trainee	
2040	Senior Public Information Officer	64	1443	Training Instructor	64
3036	Senior Reclamation Specialist	68	1441	Training Manager	67
3419	Senior Right-Of-Way Agent	62	4032	Transit Dispatcher	59

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

<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>	<b>Class Code</b>	<b>Position Classification Title</b>	<b>Salary Grade</b>
3743	Treatment Coordinator	64	3025	Water Code Compliance Officer	64
2162	Tribal Court Advocate	64	3021	Water Development Technician	62
3074	Tribal Ranch Manager	66	3020	Water Resource Engineer	67
3797	Tuberculosis Control Technician	59	1849	Web Developer	66
1842	User Services Manager	68	3007	Weights and Measures Inspector	60
4047	Vehicle Service Worker	56	4181	Welder	60
3829	Veterans Claims Examiner	64	3180	Wildlife Biologist	65
3825	Veterans Service Officer	61	3181	Wildlife Conservation Officer	62
3073	Veterinarian	69	3187	Wildlife Law Enforcement Manager	66
3075	Veterinary Aide	55	3188	Wildlife Manager	68
3710	Victim and Witness Advocate	62	3182	Wildlife Technician	58
1229	Vital Statistics Manager	65	0502	Youth Employee	
2005	Vital Statistics Technician	58	3776	Youth Home Parent	57
3692	Vocational Rehabilitation Counselor	64	3280	Zoo Curator	64
3690	Vocational Rehabilitation Supervisor	66	3282	Zoo Maintenance Worker	57
3826	Volunteer Services Coordinator	60	3249	Zoologist	65
4078	Voter Machine Technician	58	3284	Zoo Keeper	59
3835	Voter Registration Specialist	62			
4001	Warehouse Supervisor	61			
4003	Warehouse Worker	56			

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

9116	Administrative Director of the Courts	70
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
9011	Chief Justice*	74
9125	Chief Probation Officer*	68
9148	Computer Operations Analyst*	64
9162	Construction Project Manager*	68
9124	Court Administrator*	66
9120	Director of Human Resources*	70
9113	District Court Clerk*	59
9013	District Court Judge*	69
9241	District Court Probation Officer*	60
9154	Document Technician	58
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*	55
9152	Judicial/Administrative Secretary*	62
9157	Office Technician*	59
9171	Peacemaking Program-Coordinator*	67
9138	Programmer Support Specialist*	65
9139	Senior Budget Analyst*	66
9163	Senior Building Maintenance Worker	60
9240	Senior 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**

October 1, 2014

THE NAVAJO NATION  
Salary Schedule "AB"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	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	38.51	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

# THE NAVAJO NATION

## Salary Schedule "AB"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT
51	13,228.80	13,582.40	14,019.20	14,414.40	14,872.00	15,288.00	15,745.60	16,224.00	16,723.20	17,201.60	17,721.60	18,304.00
52	14,372.80	14,851.20	15,267.20	15,724.80	16,182.40	16,702.40	17,180.80	17,700.80	18,283.20	18,803.20	19,323.20	19,947.20
53	15,704.00	16,161.60	16,640.00	17,139.20	17,638.40	18,220.80	18,761.60	19,281.60	19,884.80	20,467.20	21,091.20	21,756.80
54	17,097.60	17,596.80	18,158.40	18,657.60	19,219.20	19,843.20	20,425.60	21,028.80	21,652.80	22,297.60	22,984.00	23,670.40
55	18,616.00	19,177.60	19,780.80	20,363.20	20,966.40	21,590.40	22,235.20	22,921.60	23,608.00	24,315.20	25,043.20	25,792.00
56	20,300.80	20,904.00	21,528.00	22,172.80	22,838.40	23,524.80	24,252.80	24,980.80	25,688.00	26,478.40	27,268.80	28,080.00
57	22,131.20	22,796.80	23,483.20	24,190.40	24,918.40	25,625.60	26,395.20	27,206.40	27,996.80	28,891.20	29,723.20	30,638.40
58	24,128.00	24,856.00	25,563.20	26,312.00	27,144.00	27,934.40	28,787.20	29,660.80	30,576.00	31,491.20	32,427.20	33,404.80
59	26,270.40	27,102.40	27,892.80	28,704.00	29,598.40	30,513.60	31,408.00	32,385.60	33,363.20	34,361.60	35,401.60	36,441.60
60	28,600.00	29,452.80	30,326.40	31,220.80	32,198.40	33,134.40	34,174.40	35,193.60	36,254.40	37,315.20	38,438.40	39,582.40
61	31,179.20	32,115.20	33,072.00	34,091.20	35,131.20	36,150.40	37,252.80	38,355.20	39,499.20	40,684.80	41,932.80	43,222.40
62	34,028.80	35,027.20	36,088.00	37,190.40	38,272.00	39,416.00	40,601.60	41,808.00	43,076.80	44,366.40	45,489.60	46,841.60
63	37,065.60	38,126.40	39,291.20	40,497.60	41,683.20	42,952.00	44,241.60	45,385.60	46,675.20	48,089.60	49,524.80	51,043.20
64	40,414.40	41,537.60	42,806.40	44,158.40	45,510.40	46,571.20	48,006.40	49,420.80	50,918.40	52,457.60	54,038.40	55,681.60
65	44,054.40	45,364.80	46,467.20	47,881.60	49,316.80	50,772.80	52,332.80	53,892.80	55,473.60	57,179.20	58,864.00	60,611.20
66	47,756.80	49,192.00	50,668.80	52,228.80	53,747.20	55,369.60	57,054.40	58,718.40	60,507.20	62,296.00	64,188.80	66,123.20
67	52,062.40	53,580.80	55,182.40	56,888.00	58,572.80	60,361.60	62,171.20	64,064.00	65,956.80	67,870.40	69,950.40	72,051.20
68	56,721.60	58,427.20	60,236.80	62,025.60	63,939.20	65,790.40	67,766.40	69,825.60	71,926.40	74,089.60	76,294.40	78,582.40
69	61,838.40	63,689.60	65,624.00	67,600.00	69,659.20	71,676.80	73,798.40	76,086.40	78,353.60	80,683.20	83,137.60	85,612.80
70	67,433.60	69,409.60	71,510.40	73,652.80	75,899.20	78,166.40	80,516.80	82,950.40	85,446.40	87,984.00	90,168.00	92,872.00
71	73,507.20	75,670.40	77,958.40	80,288.00	82,700.80	85,196.80	87,755.20	90,376.00	92,664.00	95,409.60	98,280.00	101,233.60
72	80,100.80	82,492.80	84,968.00	87,505.60	90,168.00	92,414.40	95,180.80	98,009.60	100,984.00	103,979.20	107,120.00	110,344.00
73	87,297.60	89,960.00	92,164.80	94,972.80	97,822.40	100,734.40	103,750.40	106,870.40	110,073.60	113,339.20	116,812.80	120,265.60
74	94,723.20	97,593.60	100,464.00	103,500.80	106,620.80	109,803.20	113,110.40	116,480.00	120,016.00	123,635.20	127,337.60	131,164.80
75	103,251.20	106,308.80	109,512.00	112,819.20	116,209.60	119,704.00	123,281.60	126,963.20	130,790.40	134,721.60	138,736.00	142,875.20
76	112,528.00	115,939.20	119,371.20	122,990.40	126,630.40	130,457.60	134,388.80	138,444.80	142,563.20	146,868.80	151,236.80	155,792.00
77	122,657.60	126,380.80	130,145.60	134,056.00	138,049.60	142,209.60	146,473.60	150,883.20	155,417.60	160,056.00	164,881.60	169,811.20

Effective October 1, 2014

# THE NAVAJO NATION

## Salary Schedule "AC"

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	44.06	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



# THE NAVAJO NATION

## Salary Schedule "AC"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT
51	15,184.00	15,641.60	16,120.00	16,577.60	17,097.60	17,576.00	18,137.60	18,636.80	19,198.40	19,822.40	20,404.80	21,008.00
52	16,515.20	17,076.80	17,555.20	18,116.80	18,616.00	19,177.60	19,801.60	20,384.00	20,987.20	21,590.40	22,235.20	22,942.40
53	18,075.20	18,595.20	19,136.00	19,739.20	20,300.80	20,904.00	21,548.80	22,193.60	22,859.20	23,545.60	24,252.80	25,001.60
54	19,656.00	20,259.20	20,862.40	21,486.40	22,152.00	22,817.60	23,483.20	24,211.20	24,960.00	25,667.20	26,416.00	27,227.20
55	21,444.80	22,089.60	22,734.40	23,420.80	24,148.80	24,876.80	25,584.00	26,332.80	27,164.80	27,955.20	28,787.20	29,660.80
56	23,379.20	24,065.60	24,772.80	25,521.60	26,270.40	27,102.40	27,892.80	28,683.20	29,556.80	30,451.20	31,345.60	32,323.20
57	25,459.20	26,208.00	27,019.20	27,788.80	28,620.80	29,473.60	30,368.00	31,283.20	32,240.00	33,176.00	34,236.80	35,256.00
58	27,726.40	28,537.60	29,369.60	30,284.80	31,200.00	32,156.80	33,092.80	34,112.00	35,172.80	36,212.80	37,315.20	38,396.80
59	30,243.20	31,137.60	32,094.40	33,051.20	34,070.40	35,110.40	36,150.40	37,252.80	38,355.20	39,499.20	40,684.80	41,891.20
60	32,926.40	33,862.40	34,860.80	35,942.40	37,024.00	38,105.60	39,270.40	40,476.80	41,662.40	42,889.60	44,220.80	45,323.20
61	35,838.40	36,940.80	38,022.40	39,187.20	40,393.60	41,516.80	42,785.60	44,116.80	45,489.60	46,550.40	47,985.60	49,400.00
62	39,124.80	40,289.60	41,454.40	42,702.40	44,012.80	45,302.40	46,446.40	47,840.00	49,296.00	50,731.20	52,291.20	53,851.20
63	42,619.20	43,867.20	45,177.60	46,342.40	47,736.00	49,171.20	50,648.00	52,166.40	53,705.60	55,328.00	57,033.60	58,676.80
64	46,238.40	47,632.00	49,088.00	50,523.20	52,062.40	53,580.80	55,182.40	56,825.60	58,552.00	60,320.00	62,108.80	64,043.20
65	50,377.60	51,896.00	53,456.00	55,057.60	56,700.80	58,385.60	60,174.40	61,984.00	63,793.60	65,728.00	67,704.00	69,742.40
66	54,953.60	56,534.40	58,281.60	60,028.80	61,817.60	63,648.00	65,582.40	67,558.40	69,596.80	71,635.20	73,756.80	76,003.20
67	59,820.80	61,651.20	63,460.80	65,395.20	67,392.00	69,368.00	71,468.80	73,611.20	75,816.00	78,104.00	80,433.60	82,846.40
68	65,249.60	67,204.80	69,264.00	71,323.20	73,486.40	75,670.40	77,937.60	80,267.20	82,680.00	85,176.00	87,734.40	90,376.00
69	71,156.80	73,278.40	75,504.00	77,750.40	80,080.00	82,451.20	84,926.40	87,464.00	90,126.40	92,352.00	95,097.60	97,988.80
70	77,542.40	79,872.00	82,264.00	84,718.40	87,276.80	89,918.40	92,123.20	94,910.40	97,780.80	100,692.80	103,688.00	106,808.00
71	84,531.20	87,048.00	89,668.80	91,936.00	94,681.60	97,531.20	100,380.80	103,438.40	106,558.40	109,720.00	113,027.20	116,376.00
72	91,644.80	94,411.20	97,219.20	100,152.00	103,209.60	106,225.60	109,449.60	112,756.80	116,147.20	119,600.00	123,156.80	126,859.20
73	99,944.00	102,918.40	106,017.60	109,241.60	112,486.40	115,876.80	119,308.80	122,928.00	126,568.00	130,353.60	134,264.00	138,340.80
74	108,950.40	112,195.20	115,523.20	119,017.60	122,595.20	126,318.40	130,104.00	134,014.40	138,008.00	142,188.80	146,452.80	150,841.60
75	118,705.60	122,262.40	125,944.00	129,750.40	133,619.20	137,612.80	141,772.80	146,016.00	150,384.00	154,897.60	159,515.20	164,299.20
76	129,396.80	133,307.20	137,321.60	141,419.20	145,641.60	150,051.20	154,523.20	159,203.20	163,987.20	168,875.20	173,992.00	179,171.20
77	141,086.40	145,350.40	149,656.00	154,169.60	158,787.20	163,571.20	168,459.20	173,492.80	178,692.80	184,080.00	189,571.20	195,228.80

**THE NAVAJO NATION - DIVISION OF PUBLIC SAFETY  
COMMISSIONED LAW ENFORCEMENT OFFICERS  
Salary Schedule "AF"**

Effective: October 1, 2016

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	13,561.60	13,915.20	14,372.80	14,768.00	15,246.40	15,662.40	16,140.80	16,640.00	17,139.20	17,638.40	18,158.40	18,761.60
52	14,726.40	15,225.60	15,641.60	16,120.00	16,577.60	17,118.40	17,617.60	18,137.60	18,740.80	19,281.60	19,801.60	20,446.40
53	16,099.20	16,556.80	17,056.00	17,576.00	18,075.20	18,678.40	19,240.00	19,760.00	20,384.00	20,987.20	21,611.20	22,297.60
54	17,534.40	18,033.60	18,616.00	19,115.20	19,697.60	20,342.40	20,945.60	21,548.80	22,193.60	22,859.20	23,566.40	24,252.80
55	19,073.60	19,656.00	20,280.00	20,862.40	21,486.40	22,131.20	22,796.80	23,504.00	24,190.40	24,918.40	25,667.20	26,436.80
56	20,800.00	21,424.00	22,068.80	22,734.40	23,400.00	24,107.20	24,856.00	25,604.80	26,332.80	27,144.00	27,955.20	28,787.20
57	22,692.80	23,358.40	24,065.60	24,793.60	25,542.40	26,270.40	27,060.80	27,892.80	28,704.00	29,619.20	30,472.00	31,408.00
58	24,731.20	25,480.00	26,208.00	26,977.60	27,830.40	28,641.60	29,515.20	30,409.60	31,345.60	32,281.60	33,238.40	34,236.80
59	26,936.00	27,788.80	28,600.00	29,432.00	30,347.20	31,283.20	32,198.40	33,196.80	34,195.20	35,214.40	36,296.00	37,356.80
60	29,307.20	30,180.80	31,075.20	32,011.20	33,009.60	33,966.40	35,027.20	36,067.20	37,169.60	38,251.20	39,395.20	40,580.80
61	31,948.80	32,926.40	33,904.00	34,944.00	36,004.80	37,044.80	38,188.80	39,312.00	40,476.80	41,704.00	42,972.80	44,304.00
62	34,881.60	35,900.80	36,982.40	38,126.40	39,228.80	40,393.60	41,620.80	42,848.00	44,158.40	45,468.80	46,633.60	48,006.40
63	38,001.60	39,083.20	40,268.80	41,516.80	42,723.20	44,033.60	45,344.00	46,529.60	47,840.00	49,296.00	50,772.80	52,312.00
64	41,433.60	42,577.60	43,867.20	45,260.80	46,654.40	47,736.00	49,212.80	50,648.00	52,187.20	53,768.00	55,390.40	57,075.20
65	45,156.80	46,508.80	47,632.00	49,088.00	50,544.00	52,041.60	53,643.20	55,244.80	56,867.20	58,614.40	60,340.80	62,129.60
66	48,942.40	50,419.20	51,937.60	53,539.20	55,099.20	56,763.20	58,489.60	60,195.20	62,025.60	63,856.00	65,790.40	67,766.40
67	53,372.80	54,912.00	56,555.20	58,302.40	60,028.80	61,880.00	63,731.20	65,665.60	67,600.00	69,576.00	71,697.60	73,860.80
68	58,136.00	59,883.20	61,734.40	63,585.60	65,540.80	67,433.60	69,451.20	71,572.80	73,715.20	75,940.80	78,208.00	80,537.60
69	63,377.60	65,291.20	67,267.20	69,284.80	71,406.40	73,465.60	75,649.60	77,979.20	80,308.80	82,700.80	85,217.60	87,755.20
70	69,118.40	71,136.00	73,299.20	75,504.00	77,792.00	80,121.60	82,534.40	85,030.40	87,588.80	90,188.80	92,414.40	95,201.60
71	75,337.60	77,563.20	79,913.60	82,305.60	84,760.00	87,318.40	89,939.20	92,643.20	94,972.80	97,801.60	100,734.40	103,771.20
72	82,097.60	84,552.00	87,089.60	89,689.60	92,414.40	94,723.20	97,552.00	100,464.00	103,500.80	106,579.20	109,803.20	113,110.40
73	89,481.60	92,206.40	94,473.60	97,344.00	100,276.80	103,251.20	106,350.40	109,532.80	112,819.20	116,168.00	119,724.80	123,281.60
74	97,094.40	100,027.20	102,980.80	106,080.00	109,283.20	112,548.80	115,939.20	119,392.00	123,011.20	126,734.40	130,520.00	134,451.20
75	105,830.40	108,971.20	112,257.60	115,648.00	119,121.60	122,699.20	126,360.00	130,145.60	134,056.00	138,091.20	142,209.60	146,452.80
76	115,336.00	118,830.40	122,345.60	126,068.80	129,792.00	133,723.20	137,758.40	141,897.60	146,120.00	150,550.40	155,022.40	159,681.60
77	125,715.20	129,542.40	133,390.40	137,404.80	141,502.40	145,766.40	150,134.40	154,648.00	159,307.20	164,049.60	169,000.00	174,054.40



Effective: March 1, 2016

THE NAVAJO NATION  
Salary Schedule "AG"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE
51	6.78	6.97	7.20	7.40	7.65	7.85	8.08	8.33	8.60	8.84	9.09	9.39
52	7.37	7.64	7.84	8.07	8.32	8.59	8.83	9.08	9.38	9.65	9.93	10.24
53	8.06	8.31	8.55	8.80	9.05	9.35	9.63	9.91	10.21	10.51	10.82	11.18
54	8.78	9.03	9.32	9.59	9.86	10.19	10.49	10.80	11.13	11.46	11.81	12.17
55	9.57	9.84	10.15	10.45	10.77	11.10	11.43	11.78	12.13	12.49	12.87	13.24
56	10.43	10.75	11.07	11.40	11.74	12.08	12.46	12.84	13.19	13.60	14.00	14.41
57	11.37	11.72	12.04	12.43	12.80	13.16	13.56	13.97	14.37	14.83	15.26	15.74
58	12.38	12.75	13.12	13.51	13.94	14.34	14.79	15.23	15.71	16.16	16.66	17.15
59	13.48	13.92	14.32	14.74	15.19	15.67	16.13	16.62	17.12	17.64	18.16	18.71
60	14.68	15.13	15.58	16.04	16.52	17.02	17.54	18.07	18.62	19.16	19.72	20.32
61	16.01	16.48	16.99	17.50	18.04	18.56	19.13	19.69	20.28	20.89	21.53	22.18
62	17.47	17.98	18.52	19.09	19.65	20.23	20.85	21.46	22.10	22.77	23.34	24.03
63	19.03	19.58	20.18	20.79	21.39	22.05	22.71	23.30	23.97	24.70	25.44	26.21
64	20.75	21.34	21.99	22.67	23.36	23.91	24.65	25.39	26.15	26.94	27.74	28.58
65	22.62	23.29	23.86	24.58	25.31	26.07	26.88	27.68	28.49	29.36	30.21	31.12
66	24.51	25.25	26.01	26.81	27.60	28.42	29.28	30.15	31.07	32.00	32.96	33.94
67	26.72	27.52	28.33	29.21	30.08	30.99	31.91	32.88	33.86	34.85	35.93	36.99
68	29.14	30.00	30.94	31.83	32.82	33.79	34.80	35.85	36.93	38.03	39.17	40.33
69	31.75	32.71	33.70	34.70	35.74	36.80	37.89	39.07	40.22	41.42	42.68	43.96
70	34.62	35.65	36.71	37.82	38.96	40.15	41.34	42.58	43.86	45.16	46.29	47.67
71	37.74	38.85	40.03	41.24	42.47	43.75	45.06	46.40	47.57	48.98	50.44	51.97
72	41.13	42.35	43.61	44.93	46.29	47.45	48.87	50.33	51.85	53.38	54.99	56.63
73	44.82	46.19	47.32	48.76	50.24	51.71	53.26	54.87	56.52	58.20	59.97	61.76
74	48.62	50.09	51.57	53.14	54.75	56.37	58.07	59.81	61.61	63.47	65.38	67.34
75	53.01	54.59	56.23	57.92	59.66	61.47	63.29	65.17	67.15	69.17	71.23	73.36
76	57.76	59.50	61.28	63.15	65.02	66.99	68.99	71.08	73.19	75.40	77.64	79.98
77	62.97	64.89	66.82	68.82	70.88	73.02	75.20	77.46	79.79	82.16	84.64	87.18

Effective: March 1, 2016

# THE NAVAJO NATION

## Salary Schedule "AG"

STEP > GRADE	A	B	C	D	E	F	G	H	I	J	K	L
51	14,102.40	14,497.60	14,976.00	15,392.00	15,912.00	16,328.00	16,806.40	17,326.40	17,888.00	18,387.20	18,907.20	19,531.20
52	15,329.60	15,891.20	16,307.20	16,785.60	17,305.60	17,867.20	18,366.40	18,886.40	19,510.40	20,072.00	20,654.40	21,299.20
53	16,764.80	17,284.80	17,784.00	18,304.00	18,824.00	19,448.00	20,030.40	20,612.80	21,236.80	21,860.80	22,505.60	23,254.40
54	18,262.40	18,782.40	19,385.60	19,947.20	20,508.80	21,195.20	21,819.20	22,464.00	23,150.40	23,836.80	24,564.80	25,313.60
55	19,905.60	20,467.20	21,112.00	21,736.00	22,401.60	23,088.00	23,774.40	24,502.40	25,230.40	25,979.20	26,769.60	27,539.20
56	21,694.40	22,360.00	23,025.60	23,712.00	24,419.20	25,126.40	25,916.80	26,707.20	27,435.20	28,288.00	29,120.00	29,972.80
57	23,649.60	24,377.60	25,043.20	25,854.40	26,624.00	27,372.80	28,204.80	29,057.60	29,889.60	30,846.40	31,740.80	32,739.20
58	25,750.40	26,520.00	27,289.60	28,100.80	28,995.20	29,827.20	30,763.20	31,678.40	32,676.80	33,612.80	34,652.80	35,672.00
59	28,038.40	28,953.60	29,785.60	30,659.20	31,595.20	32,593.60	33,550.40	34,569.60	35,609.60	36,691.20	37,772.80	38,916.80
60	30,534.40	31,470.40	32,406.40	33,363.20	34,361.60	35,401.60	36,483.20	37,585.60	38,729.60	39,852.80	41,017.60	42,265.60
61	33,300.80	34,278.40	35,339.20	36,400.00	37,523.20	38,604.80	39,790.40	40,955.20	42,182.40	43,451.20	44,782.40	46,134.40
62	36,337.60	37,398.40	38,521.60	39,707.20	40,872.00	42,078.40	43,368.00	44,636.80	45,968.00	47,361.60	48,547.20	49,982.40
63	39,582.40	40,726.40	41,974.40	43,243.20	44,491.20	45,864.00	47,236.80	48,464.00	49,857.60	51,376.00	52,915.20	54,516.80
64	43,160.00	44,387.20	45,739.20	47,153.60	48,588.80	49,732.80	51,272.00	52,811.20	54,392.00	56,035.20	57,699.20	59,446.40
65	47,049.60	48,443.20	49,628.80	51,126.40	52,644.80	54,225.60	55,910.40	57,574.40	59,259.20	61,068.80	62,836.80	64,729.60
66	50,980.80	52,520.00	54,100.80	55,764.80	57,408.00	59,113.60	60,902.40	62,712.00	64,625.60	66,560.00	68,556.80	70,595.20
67	55,577.60	57,241.60	58,926.40	60,756.80	62,566.40	64,459.20	66,372.80	68,390.40	70,428.80	72,488.00	74,734.40	76,939.20
68	60,611.20	62,400.00	64,355.20	66,206.40	68,265.60	70,283.20	72,384.00	74,568.00	76,814.40	79,102.40	81,473.60	83,886.40
69	66,040.00	68,036.80	70,096.00	72,176.00	74,339.20	76,544.00	78,811.20	81,265.60	83,657.60	86,153.60	88,774.40	91,436.80
70	72,009.60	74,152.00	76,356.80	78,665.60	81,036.80	83,512.00	85,987.20	88,566.40	91,228.80	93,932.80	96,283.20	99,153.60
71	78,499.20	80,808.00	83,262.40	85,779.20	88,337.60	91,000.00	93,724.80	96,512.00	98,945.60	101,878.40	104,915.20	108,097.60
72	85,550.40	88,088.00	90,708.80	93,454.40	96,283.20	98,696.00	101,649.60	104,686.40	107,848.00	111,030.40	114,379.20	117,790.40
73	93,225.60	96,075.20	98,425.60	101,420.80	104,499.20	107,556.80	110,780.80	114,129.60	117,561.60	121,056.00	124,737.60	128,460.80
74	101,129.60	104,187.20	107,265.60	110,531.20	113,880.00	117,249.60	120,785.60	124,404.80	128,148.80	132,017.60	135,990.40	140,067.20
75	110,260.80	113,547.20	116,958.40	120,473.60	124,092.80	127,857.60	131,643.20	135,553.60	139,672.00	143,873.60	148,158.40	152,588.80
76	120,140.80	123,760.00	127,462.40	131,352.00	135,241.60	139,339.20	143,499.20	147,846.40	152,235.20	156,832.00	161,491.20	166,358.40
77	130,977.60	134,971.20	138,985.60	143,145.60	147,430.40	151,881.60	156,416.00	161,116.80	165,963.20	170,892.80	176,051.20	181,334.40

Effective: March 1, 2016

THE NAVAJO NATION  
Salary Schedule "AH"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE	HOURLY RATE
51	7.80	8.03	8.29	8.51	8.78	9.02	9.31	9.58	9.85	10.17	10.48	10.79
52	8.48	8.76	9.01	9.30	9.57	9.84	10.16	10.47	10.78	11.10	11.43	11.79
53	9.29	9.56	9.82	10.13	10.43	10.75	11.08	11.41	11.75	12.09	12.46	12.85
54	10.08	10.39	10.72	11.04	11.38	11.73	12.04	12.44	12.83	13.18	13.57	13.98
55	11.01	11.32	11.67	12.01	12.39	12.77	13.13	13.52	13.95	14.35	14.79	15.23
56	11.99	12.35	12.70	13.09	13.48	13.92	14.32	14.72	15.17	15.63	16.09	16.58
57	13.06	13.44	13.88	14.27	14.69	15.14	15.59	16.06	16.54	17.04	17.57	18.10
58	14.23	14.65	15.09	15.54	16.03	16.50	17.00	17.51	18.06	18.60	19.16	19.71
59	15.52	15.98	16.47	16.98	17.49	18.03	18.56	19.13	19.69	20.28	20.89	21.51
60	16.90	17.40	17.91	18.45	19.01	19.57	20.17	20.78	21.38	22.02	22.70	23.28
61	18.41	18.97	19.52	20.13	20.74	21.33	21.98	22.66	23.34	23.90	24.63	25.37
62	20.09	20.69	21.30	21.94	22.60	23.27	23.85	24.56	25.30	26.05	26.85	27.65
63	21.88	22.52	23.20	23.79	24.50	25.24	26.00	26.78	27.58	28.41	29.27	30.13
64	23.73	24.45	25.20	25.92	26.72	27.52	28.33	29.18	30.05	30.98	31.89	32.87
65	25.87	26.63	27.45	28.27	29.12	29.97	30.89	31.81	32.76	33.76	34.75	35.78
66	28.21	29.02	29.92	30.81	31.73	32.67	33.68	34.68	35.72	36.78	37.87	39.03
67	30.71	31.66	32.59	33.56	34.59	35.63	36.69	37.80	38.93	40.10	41.29	42.54
68	33.50	34.51	35.56	36.63	37.72	38.85	40.01	41.23	42.45	43.74	45.05	46.40
69	36.52	37.62	38.77	39.92	41.12	42.34	43.60	44.89	46.27	47.43	48.83	50.32
70	39.81	40.99	42.23	43.50	44.80	46.17	47.29	48.72	50.21	51.69	53.23	54.83
71	43.41	44.70	46.03	47.19	48.60	50.06	51.53	53.11	54.71	56.32	58.03	59.75
72	47.05	48.48	49.92	51.42	52.98	54.55	56.20	57.89	59.63	61.42	63.24	65.13
73	51.32	52.84	54.43	56.07	57.74	59.48	61.25	63.11	64.99	66.91	68.93	71.01
74	55.92	57.59	59.32	61.11	62.94	64.86	66.80	68.80	70.86	73.01	75.19	77.44
75	60.94	62.77	64.67	66.62	68.60	70.64	72.78	74.96	77.19	79.53	81.91	84.34
76	66.43	68.44	70.51	72.61	74.78	77.04	79.33	81.74	84.19	86.70	89.32	91.99
77	72.42	74.60	76.83	79.14	81.51	83.97	86.48	89.08	91.75	94.51	97.31	100.25

Effective: March 1, 2016

## THE NAVAJO NATION

### Salary Schedule "AH"

STEP > GRADE	A	B	C	D	E	F	G	H	I	J	K	L
	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT	SALARY AMOUNT
51	16,224.00	16,702.40	17,243.20	17,700.80	18,262.40	18,761.60	19,364.80	19,926.40	20,488.00	21,153.60	21,798.40	22,443.20
52	17,638.40	18,220.80	18,740.80	19,344.00	19,905.60	20,467.20	21,132.80	21,777.60	22,422.40	23,088.00	23,774.40	24,523.20
53	19,323.20	19,884.80	20,425.60	21,070.40	21,694.40	22,360.00	23,046.40	23,732.80	24,440.00	25,147.20	25,916.80	26,728.00
54	20,966.40	21,611.20	22,297.60	22,963.20	23,670.40	24,398.40	25,043.20	25,875.20	26,686.40	27,414.40	28,225.60	29,078.40
55	22,900.80	23,545.60	24,273.60	24,980.80	25,771.20	26,561.60	27,310.40	28,121.60	29,016.00	29,848.00	30,763.20	31,678.40
56	24,939.20	25,688.00	26,416.00	27,227.20	28,038.40	28,953.60	29,785.60	30,617.60	31,553.60	32,510.40	33,467.20	34,486.40
57	27,164.80	27,955.20	28,870.40	29,681.60	30,555.20	31,491.20	32,427.20	33,404.80	34,403.20	35,443.20	36,545.60	37,648.00
58	29,598.40	30,472.00	31,387.20	32,323.20	33,342.40	34,320.00	35,360.00	36,420.80	37,564.80	38,688.00	39,852.80	40,996.80
59	32,281.60	33,238.40	34,257.60	35,318.40	36,379.20	37,502.40	38,604.80	39,790.40	40,955.20	42,182.40	43,451.20	44,740.80
60	35,152.00	36,192.00	37,252.80	38,376.00	39,540.80	40,705.60	41,953.60	43,222.40	44,470.40	45,801.60	47,216.00	48,422.40
61	38,292.80	39,457.60	40,601.60	41,870.40	43,139.20	44,366.40	45,718.40	47,132.80	48,547.20	49,712.00	51,230.40	52,769.60
62	41,787.20	43,035.20	44,304.00	45,635.20	47,008.00	48,401.60	49,608.00	51,084.80	52,624.00	54,184.00	55,848.00	57,512.00
63	45,510.40	46,841.60	48,256.00	49,483.20	50,960.00	52,499.20	54,080.00	55,702.40	57,366.40	59,092.80	60,881.60	62,670.40
64	49,358.40	50,856.00	52,416.00	53,913.60	55,577.60	57,241.60	58,926.40	60,694.40	62,504.00	64,438.40	66,331.20	68,369.60
65	53,809.60	55,390.40	57,096.00	58,801.60	60,569.60	62,337.60	64,251.20	66,164.80	68,140.80	70,220.80	72,280.00	74,422.40
66	58,676.80	60,361.60	62,233.60	64,084.80	65,998.40	67,953.60	70,054.40	72,134.40	74,297.60	76,502.40	78,769.60	81,182.40
67	63,876.80	65,852.80	67,787.20	69,804.80	71,947.20	74,110.40	76,315.20	78,624.00	80,974.40	83,408.00	85,883.20	88,483.20
68	69,680.00	71,780.80	73,964.80	76,190.40	78,457.60	80,808.00	83,220.80	85,758.40	88,296.00	90,979.20	93,704.00	96,512.00
69	75,961.60	78,249.60	80,641.60	83,033.60	85,529.60	88,067.20	90,688.00	93,371.20	96,241.60	98,654.40	101,566.40	104,665.60
70	82,804.80	85,259.20	87,838.40	90,480.00	93,184.00	96,033.60	98,363.20	101,337.60	104,436.80	107,515.20	110,718.40	114,046.40
71	90,292.80	92,976.00	95,742.40	98,155.20	101,088.00	104,124.80	107,182.40	110,468.80	113,796.80	117,145.60	120,702.40	124,280.00
72	97,864.00	100,838.40	103,833.60	106,953.60	110,198.40	113,464.00	116,896.00	120,411.20	124,030.40	127,753.60	131,539.20	135,470.40
73	106,745.60	109,907.20	113,214.40	116,625.60	120,099.20	123,718.40	127,400.00	131,268.80	135,179.20	139,172.80	143,374.40	147,700.80
74	116,313.60	119,787.20	123,385.60	127,108.80	130,915.20	134,908.80	138,944.00	143,104.00	147,388.80	151,860.80	156,395.20	161,075.20
75	126,755.20	130,561.60	134,513.60	138,569.60	142,688.00	146,931.20	151,382.40	155,916.80	160,555.20	165,422.40	170,372.80	175,427.20
76	138,174.40	142,355.20	146,660.80	151,028.80	155,542.40	160,243.20	165,006.40	170,019.20	175,115.20	180,336.00	185,785.60	191,339.20
77	150,633.60	155,168.00	159,806.40	164,611.20	169,540.80	174,657.60	179,878.40	185,286.40	190,840.00	196,580.80	202,404.80	208,520.00



# THE NAVAJO NATION

## Estimated Employee Benefit Rates

### Fiscal Year 2018

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	*Temporary Employees	Law Enforcement (Police Officers)	Navajo Nation Judges	President, Vice-Pres, Speaker, Council Deleg
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F.I.C.A./Medicare Taxes	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
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Unemployment Taxes	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
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#### OTHER BENEFITS:

Annual Leave	0.70%			0.70%	0.70%	
Group Insurance	9.95%	9.95%		9.95%	9.95%	9.95%
Retirement	18.50%	18.50%		16.90%	32.20%	18.50%
401K Plan	2.00%	2.00%		2.00%	2.00%	2.00%
Deferred Compensation		10.00%				20.00%

Total Estimated Rates:	41.10%	50.40%	9.95%	39.50%	54.80%	60.40%
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\*Includes Youth and PEP Programs.

Reviewed & Approved by: Robert Willie Date: 5/2/17  
 Robert Willie, Accounting Manager

Reviewed & Approved by: Pearline Kirk Date: 5/5/17  
 Pearline Kirk, Controller  
 5/2/2017

**FY 2018 VEHICLE INSURANCE RATES**

## Auto Physical Damage:

PP	Vehicles under 1 ton	\$107.64 per year per vehicle
IT	Vehicles over 1 ton	\$197.77 per year per vehicle
M	Motorcycles	\$128.94 per year per vehicle
TR	Smeal rigs	\$533.94 per year per vehicle
TR	Dump Trucks	\$533.94 per year per vehicle
TR	Semi Trucks	\$533.94 per year per vehicle
CP	Cherry Picker	\$988.77 per year per vehicle
TR	5 ton Trucks	\$533.94 per year per vehicle
B	40 plus passenger buses	\$1,977.54 per year per vehicle
B1	31 - 39 passenger buses	\$1,186.52 per year per vehicle
B2	16 - 30 passenger buses	\$336.18 per year per vehicle
B3	15 and under passenger buses/vans	\$237.30 per year per vehicle
RV	Recreational vehicles	\$604.74 per year per vehicle
P	Police Unit	\$329.59 per year per vehicle
A	Ambulance	\$997.16 per year per vehicle
F	Fire Truck	\$997.16 per year per vehicle

Auto liability: \$109.66 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 2018 FLEET MANAGEMENT USER RATES**

Group	Vehicle Class	Vehicle Description	<u>Fleet Purchases</u>		<u>Dept. Purchases</u>		<u>Daily Rental</u>	
			Monthly	Mile	Monthly	Mile	Daily	Mile
A	I	½ Ton Pickup Trucks, 2WD	\$432	21¢	\$100	21¢	\$32/day	21¢
	III	¾ Ton Pickup Trucks, 2WD	\$5,184/yr.		1,200/yr.			
	XIII	Full Size Sedan						
B	II	½ Ton Pickup Trucks, 4WD	\$460	28¢	\$108	28¢	\$32/day	28¢
	IV	¾ Ton Pickup Trucks, 4WD	\$5,520/yr.		1,296/yr.			
	V	1Ton Pickup Trucks (2WD/4WD)						
	IX	Van Passenger/Cargo (Mid-Size Sports Utility (5-pass.), 4 WD						
	XVII							
	IV	¾ Ton Pickup Trucks, 4WD	\$460	31¢	\$108	31¢	\$32/day	31¢
	V	1Ton Pickup Trucks (2WD/4WD)	\$5,520 yr.		1,296/yr.			
		<b>(Diesel Powered Vehicles)</b>						
C	X	Sport Utility (9 Passenger), 4WD	\$521	28¢	\$140	28¢	\$32/day	28¢
	XV	Sport Utility (5 Passenger), 4WD	\$6,252/yr.		1,680/yr.			
		(Full Size Sports Utility)						
D	VI/VII	2 Ton and over Trucks (33,000 GVW or less)	\$439	31¢	\$205	31¢	\$32/day	31¢
			\$5,268/yr.		2,460/yr.			
	VII	2 Ton and over Trucks (33,000 GVW or less)	\$439	31¢	\$205	31¢		
		<b>(Diesel Powered Vehicles)</b>	\$5,268/yr.		2,460/yr.			
		3 Ton Trucks (33,001 GVW or more)	\$471	41¢	\$205	41¢		
		<b>(Diesel Powered Vehicles)</b>	\$5,652/yr.		2,460/yr.			
E		All Police Vehicles	\$546	29¢	\$165	29¢		
	XI	(Police) Sports Utility, 4WD	\$6,552/yr.		1,980/yr.			
	XVI	(Police) Sedan						
F	VIII	Ambulance			\$171	31¢		
					\$2,052/yr.			
	XIV	Head Start Buses			\$164	27¢		
					\$1,968/yr.			

Vehicle assignments commit the program to monthly charges from the beginning of the assignment to the end of the fiscal year or program period. Vehicle assignments for FY 2018 must be renewed no later than September 1, 2017. Rates are subject to change depending on fuel economy in April 2018.

Daily Fleet Vehicle Rental Rate. \$32 per day and 21¢, 28¢ and 31¢ per mile per class (rentals cannot exceed 30 days).

Exception: Program with program owned vehicles are not bound to Fleet Management User Rates. These programs may negotiate with other vendors within their vicinity for procurement of any Fleet Management Department services and rates: to include but not limited to fuel, maintenance (lubricants and parts), minor/major repairs to body and chassis, and/or electromechanical systems.

**FY 2018 DUPLICATING SERVICES RATES**

**A. Duplicating Rates:**

No.	SERVICE	COST	DESCRIPTION
1.	Self Service Copiers	13¢/copy	Copiers located outside Records Management Dept. Includes stock paper only.
2.	Copies, Full Service	15¢/copy	Includes letter, legal, 11 x 17" and cover stock.
3.	Color copies	78¢/copy	Copiers located outside Records Management Dept. Includes letter, legal, 11 x 17" and cover stock.
4.	Binding	85¢/copy	Includes tapestry, binding combs and binder covers.
5.	Facsimile (Fax)	80¢/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	50¢/copy	Includes 2, 3 and 4 parts.
8.	Colored Paper	20¢/page	**This service is for the color paper that customers request for other than the white bond. **
9.	Premium Paper	25¢/page	Ex: Linen, etc.

**B. Specialized Services:**

No.	SERVICE	COST	DESCRIPTION
1.	Business Card / Cutting	\$2.50/sheet	Standard stock, includes color, B&W . **For letter size layout only.**
2.	High Volume Poster 12x18, 13x19, or larger	\$1.50 or \$3.00/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	\$25.00/Flat rate	Includes formatting and proofing.
6.	Folding / Cutting	\$1.00 per cut (10 sheets or less) \$20.00 flat rate	Cutting services for letter, legal, 11x17, 13x19 and includes banner materials.

**C. Storage and Shredding Fees:**

No.	SERVICES	COST	DESCRIPTION
1.	Storage	1 to 400 boxes: \$40.00 per month 401+ boxes: \$60.00 per month	Will be stored at the Ft. Defiance Warehouse
2.	Shredding	\$4.50 per Banker Box	Will be prepped and destroyed at the Ft. Defiance Warehouse

**D. Monthly Rental/Maintenance Fees:**

No.	COPIER MODEL	MONTHLY RENTAL	MONTHLY MAINTENANCE
1.	BIZHUB C35	\$75.00	\$100.00
2.	BIZHUB 363	\$160.00	\$150.00
3.	BIZHUB 364e	\$160.00	\$150.00
4.	CC232	\$155.00	\$85.00
5.	4110	\$126.00	\$130.00

\*\*Include the appropriate Navajo Nation sales tax on all ICR's\*\*



## 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

# The Navajo Nation

## Office of Management and Budget

### BUDGET 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 Department/Program:**

PRINTED NAME

SIGNATURE

\_\_\_\_\_  
Department/Program Manager

\_\_\_\_\_  
Authorized Signature

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

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 those budget revisions approved by the appropriate official in the Office of the President and Vice-President.

### Instructions for Completing the Budget Signature Authorization Form

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 a budget or budget revision requests will be initiated and processed for approval. These include: Department/Program name or title; appropriate Business Unit Number; email 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, who will be initiating budgets or 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 other special instructions, as needed.
5. **At the bottom of the page in the blank spaces:** Provide the name (printed), signature and date of the approver (the appropriate Branch Chief, Designated Official or Division Director) of the budgets or the budget revision request.

**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):** Explain why the request is required and provide calculations to show the amount is sufficient to cover personnel expenditures.

**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.**

### Instructions for completing the Budget Revision Request Form

**Purpose:** The budget revision request provides for authorized changes during the current fiscal year to an approved budget which has an assigned business unit. The budget revision form can also be used to reallocate funds between business units which require oversight committee approval.

**At the top of the page in the blank spaces:** Provide information for the official requesting the budget revision, the official's 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. 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 OMB for approval and processing.

### PROJECT FORMS AND INSTRUCTIONS

#### A. General Rules and Instructions

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

- Read all instructions carefully to assure accurate and completeness of the budget forms.
- All budget requests shall include appropriate project budget forms in accordance with provisions contained in this BIM.
- All budgeted amounts, for the purposes of the FMIS, are to be entered at a Level of Detail (LOD) 6; amounts must be rounded to the nearest whole dollar.
- Use the appropriate codes, rates, schedules, etc., provided in this BIM.
- 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 project budget are as follows:

Project Form 1:	Project Budget Summary
Project Form 2:	Project Budget Schedule
Project Form 3:	Project Detailed 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**

Page \_\_\_\_ of \_\_\_\_  
**PROJECT FORM 1**

<b>PART I.</b> Business Unit No.: _____ Project Title: _____ Division/Branch: _____ Chapter: _____ Agency: _____ Prepared By: _____ Phone No.: _____			
<b>PART II.</b> Check one: _____ Original _____ Revision _____ Reallocation _____ Modification _____			
Project Funds/Source(s)	Appropriation End Date	Amount	% of Total
<b>TOTAL:</b>			
<b>PART III.</b> Budget at LOD 4	Amount	<b>PART IV.</b> Project Information Project Type: _____ Planned Start Date: _____ Planned End Date: _____ Project Manager: _____ <div style="background-color: #cccccc; text-align: center; padding: 2px; margin: 2px 0;"><b>FOR OMB USE ONLY</b></div> Resolution No.: _____ FMIS Set Up Date: _____ Company No.: _____ OMB Analyst: _____	
<b>TOTAL</b>			
<b>PART V. ACKNOWLEDGEMENT:</b> I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED ON THIS FORM IS COMPLETE AND ACCURATE.  <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%; text-align: center;">           _____            SUBMITTED BY: Dept. Director Signature / Date         </div> <div style="width: 45%; text-align: center;">           _____            VERIFIED BY: Div. Director Signature / Date         </div> </div>			

## PROJECT 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 initial request for this project; revision is the transfer of funds, after the budget has entered into FMIS, from one object code to another within the same business unit budget; a reallocation are funds reallocated from an established business unit to another established 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 complete of the project.

Appropriation End Date column: List each funding source's appropriation end date. For NN Funds, it would be the same as the projected 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. Refer to the BIM Chart of Accounts, Exhibit A.

**Part IV:** Enter the project type, planned start/end dates and the name of a 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.



**THE NAVAJO NATION  
PROJECT PROCESS SCHEDULE**

Page \_\_\_\_ of \_\_\_\_  
**PROJECT FORM 2**

<b>PART I.</b> Business Unit No.: _____ Project Title: _____ Project Description _____ _____ _____																																																																																																																																																																																					
<b>PART II.</b> Project Task List: such as Plan, Design, Construct, Equip or Furnish.	<b>PART III.</b> Use Fiscal Year (FY) Quarters to complete the information below. O = Oct.; N = Nov.; D = Dec., etc.																																																																																																																																																																																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="12" style="text-align: center;">FY _____</th> <th colspan="12" style="text-align: center;">FY _____</th> <th colspan="6" style="text-align: center;">Expected Completion Date if exceeds 8 FY Qtrs.</th> </tr> <tr> <th colspan="3" style="text-align: center;">1st Qtr.</th> <th colspan="3" style="text-align: center;">2nd Qtr.</th> <th colspan="3" style="text-align: center;">3rd Qtr.</th> <th colspan="3" style="text-align: center;">4th Qtr.</th> <th colspan="3" style="text-align: center;">1st Qtr.</th> <th colspan="3" style="text-align: center;">2nd Qtr.</th> <th colspan="3" style="text-align: center;">3rd Qtr.</th> <th colspan="3" style="text-align: center;">4th Qtr.</th> <th colspan="6" style="text-align: center;">Date _____</th> </tr> <tr> <th>O</th><th>N</th><th>D</th> <th>J</th><th>F</th><th>M</th> <th>A</th><th>M</th><th>J</th> <th>Jul</th><th>A</th><th>S</th> <th>O</th><th>N</th><th>D</th> <th>J</th><th>F</th><th>M</th> <th>A</th><th>M</th><th>J</th> <th>Jul</th><th>A</th><th>S</th> <th>O</th><th>N</th><th>D</th> <th>J</th><th>F</th><th>M</th> </tr> <tr><td colspan="30" style="height: 400px;"></td></tr> <tr> <td colspan="3" style="text-align: center;">\$</td> <td colspan="3" style="text-align: center;">\$</td> <td colspan="3" style="text-align: center;">\$</td> <td colspan="3" style="text-align: center;">\$</td> <td colspan="3" style="text-align: center;">\$</td> <td colspan="3" style="text-align: center;">\$</td> <td colspan="3" style="text-align: center;">\$</td> <td colspan="3" style="text-align: center;">\$</td> <td colspan="6" style="text-align: center;">PROJECT TOTAL</td> </tr> <tr> <td colspan="30" style="padding: 5px;"> <b>PART IV.</b>            Expected Quarterly Expenditures         </td> </tr> </table>	FY _____												FY _____												Expected Completion Date if exceeds 8 FY Qtrs.						1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			Date _____						O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M																															\$			\$			\$			\$			\$			\$			\$			\$			PROJECT TOTAL						<b>PART IV.</b> Expected Quarterly Expenditures																													
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<b>PART IV.</b> Expected Quarterly Expenditures																																																																																																																																																																																					

## PROJECT FORM 2: PROJECT BUDGET SCHEDULE

### Purpose

- A. Information provided on this form indicates status of the project and whether results are being achieved.
- B. Provides information on how funding resources are allocated to ensure how project resources are planned for each phase of the project.
- C. Information provided on the form keeps the sponsor focused on established project tasks and helps tracks project development.
- D. Information on this form is used as an evaluation and monitoring tool by sponsor to keep close check 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 Project Budget Form 2 to incorporate the new project tasks with the additional funding.

### Instructions

- Part I. Enter business unit number of the project, if available, the project title and a brief description of the project in the appropriate spaces. If no business unit number is assigned, enter "NEW".
- Part II. Identify and list the project tasks or activities to be completed in various development stages, such as plan, design, construct, equip or furnish.
- Part III. Using the Fiscal Year (FY) quarters by each month to indicate the time period required to complete each listed task or 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 project completion date extends beyond the 8th quarter or at the end of the two year period, enter final project completion date and the quarter in which the project will be completed beyond the eight (8) quarters in the far right columns.
- Part IV. For each quarter the project is active or is being completed for the quarterly listed task or tasks, enter an overall estimated budget expenditure amount for each quarter.

**THE NAVAJO NATION  
PROJECT BUDGET AND JUSTIFICATION**

Page \_\_\_\_ of \_\_\_\_  
**PROJECT FORM 3**

<b>PART I.</b> Business Unit No.: _____ Project Title: _____				
<b>PART II.</b>				
(A)	(B)	(C)	(D)	(E)
Fund Source Code	Object Code (LOD 4)	Object Code (LOD 6)	Object Code Description (LOD 7) & Justification	Budget TOTAL
PAGE TOTAL:				

### PROJECT FORM 3: PROJECT DETAILED BUDGET AND JUSTIFICATION

#### Purpose

Provides detailed budget information and justification for all proposed object code categories. Refer to the BIM, Chart of Accounts, Appendix A.

#### 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 Appendix B. General Fund = 1, etc.

Column (B): Enter the appropriate object code at LOD 4 from the code listing in the Chart of Accounts.

Column (C): Enter the appropriate object code at LOD 6 for entry of the amounts into FMIS to be used for each proposed expenditure.

Column (D): Enter the title or description for LOD 6 object codes and the object code LOD 7 and a brief written justification or calculation showing how the proposed budget amounts are determined.

Column (E): Enter the total budgeted amount for each detailed object code at LOD 6 only. These amounts will be entered into the Financial Management Information System (FMIS) for budgeting, reporting, and expenditure control purposes. 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).

**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. CONTINGENCY PLAN IF REQUEST IS NOT FUNDED:

PART IV. ALTERNATIVE FUNDING SOURCES BEING PURSUED:

PART V. 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 6, if applicable, for all supplemental funding requests. If a project, include the Project Budget Forms 1 through 3, Appendix J of this BIM.

#### **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 what would happen if the request is not funded by the Navajo Nation, including pursuing other fund sources.
- Part IV: List other funding sources that are being pursued or could be pursued other than from the Navajo Nation.
- Part V: The appropriate Division Director in compliance with the Budget Signature Authorization Form 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.

## INSTRUCTION ON SUBMISSION OF BUDGET FOR EXTERNAL GRANTS

### I. PURPOSE.

The instruction herein applies to budget on external grants that are submitted on Navajo Nation (NN) Budget Forms which fall into three (3) areas as follows:

A. **Report** the amount of existing external grant and/or anticipated grant to be awarded for use in FY 2018 of the NN.

1. The Appropriations Act mandates development of the Comprehensive Budget during the annual budget process. The budget on external grants must therefore be reported to show the overall budget the Navajo Nation will operate with and assist in the allocation of NN General Funds during the budget process.

B. **Application** for External Grants.

1. The budget on the amount of grant the NN is applying for shall address:
  - a) Required provision for recovery of Indirect Cost (IDC) as required by 2 NNC §701(A) (10) on all federal funds and highly recommended for all other funding sources e.g., state, county, etc.
  - b) Provision for contribution of matching funds by the NN as required by the funding agency.

C. **Award** on External Grants.

1. The budget shall reflect the amount of award which is made based on the application that was submitted by the NN.
2. Submission of a budget on additional grant awarded or decrease in grant award through contract modification or carryover approved by the funding agency.

Instructions on implementation of grant award e.g., administration and management, reporting, monitoring, closeout, etc. that is in the FY 2014 NN Budget Instructions and Policies Manual (BIPM) Appendix R shall continue to be used until further notice by OMB. The BIPM is available on OMB Website.

### II. GOVERNING RULES AND AUTHORITY.

Submission of all grant application and implementation and administration of grant award shall be based on:

- A. Funding Agency statute, regulation and terms and conditions of Agreement.
- B. Navajo Nation law and policies that apply to external grants.

### III. REQUIRED NAVAJO NATION BUDGET FORMS.

A. Navajo Nation Budget Forms (NNBF) that are required on external grants are as follows. These are for internal NN 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 Assignment by Business Unit

## Appendix L

- Budget Form 4: Detailed Budget and Justification
- Budget Form 5: Summary of Changes to Budgeted Positions
- Budget Form 6: External Contract and Grant Funding Information
- Appendix L-1: Summary of Changes on External Grant Budget
- Appendix L-2: Request for NN General Funds on Required Cash Match
- Check Sheet on Calculating Budget for IDC Recovery
- Appendix L-3: Signatory Authorization on Budget Revision Requests on External Grants

The fillable forms are available on the OMB website. Forms that are incomplete and incorrect will not be process by OMB but returned to the program for correction and resubmission.

- B. NNBFs 1 through 5 are required on Grant Application and Grant Award. The budget shall be developed in accordance with the requirement on budgeting for NN Funds including:
1. Procedure on Budgeting for Personnel Salaries and Operating. The applicable fees, rates, etc. included in this BIM shall be used.
  2. Apply FMIS requirement on Chart of Account and budgeting at Level of Detail 6.
  3. Budget Cost Codes. The cost(s) that are budgeted shall be necessary, reasonable and allocable to the applicable external grant. The amount budgeted for each cost code shall be evidenced by:
    - Specific and precise written justification that explains why the budget is required.
    - 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.
    - Budget and expenditures of federal awards shall be based on Grant Agreement, 2 CFR Part 200, Uniform Guidance and all applicable Navajo Nation laws and policies.
- C. Contract Modification that includes change to the budget on grant award shall be implemented based on submission of Summary of Change to External Grant Budget by the Program and supported by:
1. NNBF 3 - Listing of Positions and Assignment by Business Unit (if personnel salaries are budgeted); and/or
  2. NNBF 4 - Detailed Budget and Justification (written justification regarding object code and calculation on amount budgeted).
- D. Budget Report for NN Comprehensive Budget / Budget Request for Cash Match.
1. Forms required are NNBFs 1 and 6. The only time these forms shall be submitted are during:
    - a) Development of annual NN Comprehensive Budget or
    - b) Request for NN Funds for cash match required by the funding agency.
  2. Reporting External Grants for NN Comprehensive Budget.
    - a) The budget on existing grant award or anticipated new award that will be available for operation during FY 2018 shall be reported by the Programs.



## Appendix L

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 OMB NNBF 1 as follows:

- Part I: Enter information on respective grant i.e., FMIS company no.; title of grant ; Division/Branch; Prepared by; Name of Program 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 award (amounts) the Program currently operates with to the sum of the total anticipated FY 2018 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 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 grant must report all anticipated awards separately (business unit) on NNBF 6 and summarize all grant(s) on Part II of NNBF 1.

If the budget year (period) or fiscal year for an external grant is different than the NN fiscal year (October 1 to September 30), the grant award anticipated for the requested fiscal year shall be reported. For example, current external fund award for FY 2017 will expire June 30, 2017. The requested year is FY 2018 which covers July 1, 2017 to June 30, 2018.

### 3. Request for NN Funds on Required Cash Match

a) NN Funds shall be requested as cash match only if cash match is required by the funding agency. In addition to NNBFs 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 Funds on Required Cash Match Form, Appendix L-2.

NN 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 Funds for cash match by the Navajo Nation Council.
- c) Unless 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. Programs that operate with 638 funds shall use such as cash match.
- e) Contract modification that includes change to the budget on grant award shall be implemented based on submission of Summary of Change to External Grant Budget by the Program and supported by:

E. Budget request for P. L. 93-638 BIA/IHS.

- 1. Submission of budget request 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. Submission of Grant Application and Acceptance of Grant Award.**

A. The grant application required by the funding agency shall be filled out completely and accurately and include or be supported by the items listed below.

- 1. Complete Grant Agreement with terms and conditions.
- 2. Scope of Work that is specific to the purpose of the funding.
- 3. Budget forms in funding agency format and NNBFs 1 through 5.
  - NNBF 3 shall be supported by Listing of Employee Assignment and Position by Business Unit generated by Department of Personnel Management to reconcile proposed to existing positions.
  - Each sub-award (subcontract) shall be budgeted separately.
- 4. Budgets include recovery of IDC funds (cost code 9710) 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 § 701(A) (10) as applicable.

The budget for recovery of IDC shall be supported by Check Sheet on Calculating Budget for IDC Recovery to verify budget amount is accurate.

- 5. Cost Sharing Contribution required by the funding agency shall be properly addressed. The types of cost sharing contribution are as follows.

Cash Match - cost type 9510.

- a) In-kind Contribution - cost type 9610.

Cost Sharing or leverage funding to secure increased rating on competitive grants.

## Appendix L

Program shall fill out Request for NN General Funds on Required Cash Match Form - Appendix L-2 to ensure the cost sharing contribution is calculated correctly and secured in full in order for OMB to authorize the grant award for implementation. The FMIS business units where the contributions will come from shall be indicated on the grant application or grant award. The budget on the award will be set up accordingly in the FMIS.

6. On federal fund, provide the correct Catalog of Federal Domestic Assistance (CFDA) number. CFDA number is a unique number that follows the funding agency and program throughout the assistance lifecycle enabling data and funding transparency including single audit pursuant to 2 CFR Part 200, Uniform Guidance.
  7. If DUNS (Data Universal Numbering System) number (no.) is required, all programs of the NN shall use the NN 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 external fund agreement expires. The NN DUNS no. 009001702 shall be used on the successor grants. No program or employee of the Navajo Nation is authorized to establish a different or additional DUNS nos.
  8. System for Award Management (SAM) required on federal awards must be properly addressed. SAM is combining federal procurement systems and the CFDA into one system to verify the Navajo Nation is in compliance with requirement on federal funds including grant award, bank information, certifications, etc.
  9. The Division Director shall appoint an employee as Point of Contact to submit grant application or process awards on SAM.gov.
- B. In accepting grant award, a copy of the grant application that was reviewed through the Document Review process shall be attached to the grant agreement.
- C. Award on successor year funding on multiyear Contract or Agreement automatically by funding agency without the Navajo Nation submitting grant application shall address Subsection IV. A. above.

### **V. Required Review/Approval on Grant Application and Grant Award/Modification.**

- A. All grant application including electronic on-line submission, acceptance of grant award including allocation of successor year funding on multiyear Contract or Agreement and/or modification to Grant Agreement are subject to the required 2 NNC §164 Document Review prior to submission to external funding agency or final processing and submitted under required Document Review cover. Only those grant application and grant award/modification that is determined sufficient during the Document Review shall be authorized and approved pursuant to Subsection V. D. below.

The Document Review is to ensure the document is financially sound and legally sufficient and serves as Navajo Nation authorization, acceptance or approval to handle the document for intended purpose.

## Appendix L

- B. Grant application that are on a short timeline for submission due to late notice provided by funding agency and obtaining full Document Review process could result in untimely submission, the grant application may be submitted to the funding agency based on review of the Document Review packet deemed sufficient by OMB. The Document Review packet shall proceed with and obtain the full review.
- C. On grant application that require on-line submission, hard copy of the grant application shall be submitted through the Document Review process prior to submission.
- D. The grant application and grant agreement (award/modification) shall be signed by the Branch Chief as follows to certify the document are sufficient for submission, acceptance or approval.
  - President signs external fund documents for Executive Branch.
  - Speaker signs external fund documents for Legislative Branch.
  - Chief Justice signs external fund documents for Judicial Branch.
- E. Grant Not Awarded. Restricted use of the budget shall be authorized through the Transmittal issued by OMB based upon approval by the Navajo Nation President and that meet the following criteria. This arrangement may be considered if the funding period has commenced and grant application has not been awarded or grant agreement is pending execution by the Navajo Nation and funding agency. The restriction on expenditures will be limited to essential costs related to life, health and safety of the public.
  - 1. Funds shall be for recurring external funds. Non-recurring funds may be considered on a case by case basis.
  - 2. The external grant application was approved through document review by the Navajo Nation and submitted to the funding agency.
  - 3. The Navajo Nation has information that grant agreement on the award is pending execution.
  - 4. Statutory language or written authorization provided by the funding agency that specifies the amount authorized, period authorized and attest all costs incurred by the program shall be reimbursed to the Navajo Nation.
  - 5. The budget should be for the entire grant year but the total amount not to exceed the latest enacted budget for the year. The personnel action form (PAF) to continue employment of personnel from the existing to successor year grant shall be processed accordingly.

### **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 NN Comprehensive Budget. The projected IDC funds accepted by the NN and excess IDC funds recovered beyond the projection shall be allocated to those programs that are eligible and based on percent the programs are in the IDC pool in the latest approved IDC rate proposal.

The amount of IDC allocated shall be in addition to the General Funds and other NN funds. The cumulative amount of NN 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 Grant Awarded less exclusions and pass-through funds 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, OMB Uniform Guidance, IDC is assessed to the first \$25,000 of each subcontract. Accordingly, the proposed subcontract shall be budgeted specifically and separately.

Example on calculating the Budget for Recovery of IDC:

- Total Grant 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 17.18%.
- Budget or recovery of IDC is  $\$15,394.27 = \$105,000 - 89,605.73$  ( $\$105,000/1.1718$ ).

Example on calculating Budget for IDC recovery on external funds that require match funds shall be based on the formula and example as follows:

- Total Funds Awarded is \$150,000.
- Match required 20% of expenditures. \$50,000 of Equipment (Federal Share \$40,000/Match \$10,000).
- Exclusions consists of \$40,000 (\$-25,000) subcontracts.
- IDC base is \$135,000 (\$150,000-\$15,000).
- IDC Rate is 17.18%
- Budget on recovery of IDC is  $\$19,793 = \$135,000 - \$115,207$  ( $\$135,000/1.1718$ )

C. Other Funding Sources for the Requested Budget Year.

1. Modification to Funding Contract or Grant Agreement (Contract or Agreement) to authorize and carryover unexpended grant award from the current year for expenditure in the successor year.

## Appendix L

- a) Multi-Year Contracts or Agreement such as P.L. 93-638 Contracts. Grant award that is not fully expended at the end of the Annual funding year or Contract period shall be authorized for use based on extension on the ending date of the Multiyear Contract or Annual funding period. The approval on the ending date by the funding agency or Navajo Nation shall be obtained prior to expiration of the applicable ending date.
    - On P.L. 93-638, BIA/IHS approval is required on extension of Contract ending period. The Navajo Nation is authorized to extend ending date of Annual funding period that is within the Contract period.
    - On extending ending date of grant which the Navajo Nation is authorized pursuant to provision in the Contact or Agreement, the extension shall not exceed one year. The one year extension is to monitor performance of the program on the award.
  - b) One Year Contract or Agreement. Grant award that is not fully expended at the end of the Annual funding year shall be authorized for use based extension on ending date by the funding agency or Navajo Nation that is obtained prior to expiration of the ending date.
2. Carryover Funds. Carryover funds shall be expended through First-In/First-Out (FIFO) method. The award from the earlier year grant award shall be fully expended first prior to expending successor year(s) grant. FIFO is required for closeout which must be done in the order of the grant award. Earlier year grant must be closed out first in order for later year grant to be closed out.

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

**PART I. PROGRAM / GRANT INFORMATION:**

Title of Program: \_\_\_\_\_ FMIS Business Unit No. \_\_\_\_\_  
 Title of Grant : \_\_\_\_\_ Grant No.: \_\_\_\_\_  
 CFDA No.: \_\_\_\_\_ Original Funding Period: Start - End: \_\_\_\_\_

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

(A)	(B)	(C)	(D)	(E)
Cost Type	Description	Revised Budget	Amount of Change (+/-) This Mod. *	Adjusted Budget (Sum of C & D)
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>TOTALS:</b>		-	-	-
<b>CONTRACTS &amp; GRANTS PROGRAM REVENUE:</b>				

\* On separate page, 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**

Reviewed & Recommend Approval: \_\_\_\_\_ Approval for FMIS Entry: \_\_\_\_\_  
 Contract Analyst - Signature / Date \_\_\_\_\_ Contracting Officer - Signature / Date \_\_\_\_\_

Copy: Contract files Contract Accounting/OOC Revised 2017

## Summary of Changes on External Fund Budget Instructions

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

### Instructions:

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

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

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

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

**PART III. CERTIFICATION:**

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

**PART IV. CGS / OMB USE ONLY:**

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

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

**End of Instruction.**



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

\_\_\_\_\_  
Date

**I. Information on the Program:**

A. \_\_\_\_\_  
Title of Program / Division

B. \_\_\_\_\_  
Name of Program Manager

C. \_\_\_\_\_  
Phone No. of Program Manager

D. \_\_\_\_\_  
Email of Program Manager

**II. Information on the Contract / Grant:**

A. \_\_\_\_\_  
Title of Contract / Grant

B. \_\_\_\_\_  
Contract / Grant No.

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

D. \_\_\_\_\_  
Annual Funding Period, Begin & End

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

\_\_\_\_\_  
Begin / End - mm/dd/yy

F. Does Unexpended Award Lapse at the end of funding year?

Yes

☐

NO

☐

G. Is Unexpended Award carried over at the end of funding year?

☐
☐
**III. Information on Funding Need and Cost Contributions:**

A. Total Cost of the Project or Activity:		\$	100,000
	<b><u>Entity Contributors</u></b>	<b><u>Percent</u></b>	<b><u>Amount</u></b>
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			-
<b>Total Source Contribution:</b>		<b>100%</b>	<b>\$ 100,000</b>

**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	
<b>TOTAL:</b>				<b>TOTAL:</b>			

**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.

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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: \_\_\_\_\_

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Verified & Recommend Approval:

Approval for FMIS Entry:

\_\_\_\_\_  
Contract Analyst - Signature / Date

\_\_\_\_\_  
Contracting Officer - Signature / Date

### CHAPTER BUDGETING POLICIES AND PROCEDURES

#### I. Purpose

The Chapter Budgeting Policies and Procedures are established to ensure all funds appropriated by the Navajo Nation are managed and expended in accordance with the Chapter approved budget, and are disbursed, reported and monitored for compliance in accordance with Navajo Nation laws, including NNC Title 26 Local Governance Act (LGA), Title 24 the Tax Code, the Appropriations Act, and the respective Chapter's Five Management System (FMS) Policies and Procedures.

Because of the unique and significant roles that Chapters have in the Navajo Nation, funds are allocated to the Division of Community Development (DCD) which distributes the allocations to each Chapter from the Navajo Nation funds. It is the DCD which is responsible for first providing adequate oversight and administration of the funds for each chapter. Budgets prepared at the Chapter level are proposed by line item expenditures in the Navajo Nation budget format. It is critical for the DCD to verify that all Navajo Nations laws and policies are followed in the development of Chapter budgets. Therefore, these policies are designed to provide guidance to Chapters and DCD in the development of the individual Chapter budgets.

The Chapter budgeting policies and procedures provide guidance for:

1. The development, implementation, and administration of the Chapter budget as mandated by NNC Title 26 §2003.
2. The electronic processing of Chapter budgets, request for direct payment (RDP) of Chapter allocations using the online web-based system and electronic funds transfer for direct deposits of Chapter allocations into the respective Chapter's bank account(s) by the DCD.
3. The monitoring of budgeted expenditures versus actual expenditures and quarterly reporting, by the Administrative Service Centers (ASC), under the DCD, to the Chapter Officials, DCD, and Office of Management and Budget (OMB), including reporting of non-compliance, misuse of Chapter funds, and corrective action plans.
4. Performance based planning and strategic planning; reporting and monitoring of monthly and quarterly performance assessments for the 110 chapters should be conducted by DCD's ASC.
5. The implementation of Chapter appropriations should be based on the terms and conditions of the Conditions of Appropriations (COA) or other directives by the Navajo Nation Council and any rules and regulations, which covers both allowable and disallowable expenditures for all funds received by the Chapters.

#### II. Scope

These Policies and Procedures are applicable to all Navajo Nation chapter employees; and elected officials of 110 chapters.

### III. Chapter and DCD Policies

#### A. Roles and Responsibilities of the DCD, ASC and the Chapters

1. The ASC, under the DCD, will perform the listed roles and responsibilities in cooperative manner with the OMB, as follows:
  - a. Guide and coordinate the preparation and compilation of all Navajo Nation Chapter government budgets consistent with Navajo Nation approved processes, instructions, formats, and timelines.
  - b. Provide budget preparation, technical assistance and training to Chapter governments for development of all budgets, including the annual, carryover, capital and supplemental budgets.
  - c. Receive and review all Chapter budgets for accuracy, completeness, and adherence to applicable Navajo Nation laws, policies, and procedures.
  - d. Maintain and safeguard all official budgetary documents, including budget revisions and Chapter resolutions.
  - e. Monitor and ensure all Chapter budgets and expenditures are compliant with applicable Navajo Nation laws, policies, and guidelines.
  - f. Provide technical assistance to Chapter governments to initiate corrective action plans related to budgetary matters, as requested or as determined necessary.
  - g. Establish with Chapter government's input, performance measures for each Chapter budget, complete Chapter performance assessments and provide Chapter performance reports, on a quarterly basis to OMB and the oversight standing committees.
  - h. Communicate with OMB regarding Chapter government budget development and appropriate legislative authorities on related issues or problems which require immediate and appropriate responses.
2. The administrative offices of the DCD will:
  - a. Assure that all chapter duties and responsibilities are performed through provision of and review of quarterly reports.
  - b. Direct and assist in the coordination and development of Chapter government budgets.
  - c. Provide budget planning allocations to ASC and Navajo Nation Chapter governments.

### 3. OMB will:

- a. Provide technical assistance, guidance and, if necessary, training to DCD and the ASC in all budget preparation, development and related matters.
- b. Assist the DCD and ASC to develop written budget policies and instructions, including formats, specifically for Chapter governments.
- c. Communicate with the DCD and ASC, as necessary, to address budget development and related issues or problems which require immediate attention and/or responses.
- d. Access and download Chapter budgets, including performance data on Budget Form 2, from the online web-based system.

### 4. ASC, Chapter and DCD offices will:

- a. Meet periodically to review budget development issues and progress to improve the Chapter web-based budget application process. Quarterly information meetings for updates on budget and budget related activities shall be held.

## B. Budgeting

1. The Chapter Manager (CM) or Community Services Coordinator (CSC), in collaboration with the Chapter's elected officials, shall prepare a proposed budget and explain the details of the budget and the funds allocated for budgeting purposes to the chapters to the community membership. This shall occur at a duly called planning meeting at least one month before the end of the fiscal year but no later than the last week of August. The finalized budget shall be presented and approved by a Chapter resolution at a duly called Chapter meeting the second week of September.
2. All Chapters are required to follow the Budget Policies and Procedures to develop and submit Chapter budgets following the budget calendar developed by the DCD to ensure all chapters are prepared for their fund allocation at the start of the fiscal year.
3. Chapters shall utilize the online web-based system to prepare Chapter budgets using the base planning allocations determined by the DCD and according to the Navajo Nation Chart of Accounts.

If the base planning allocation budget amount changes after the budget approval, Chapters shall revise their budgets to remain consistent with new allocation amounts. The revised budget will be approved consistent with the Navajo Nation Title 26, LGA, §2003.

Expenditures shall not occur until budgets are entered into the web-based system and approved by the Chapter membership.

4. Chapters, except those that are LGA certified, are required to use applicable rates and schedules prescribed by the Navajo Nation departments and programs, and are encouraged to use the applicable websites to obtain information for the following:

## Appendix M

- a. Personnel, salary, fringe, and payroll taxes – Navajo Nation Department of Personnel website
- b. Travel – Office of the Controller (OOC) website
- c. Insurance – Navajo Nation Risk Management Program website
- d. Worker's Compensation – Worker's Compensation Program website

Rates located on each website should be the most up-to-date and accurate information.

5. ASC under the DCD are assigned to assist in the Chapter budget preparation process and are responsible to assist the Chapters in:
  - a. Formulating Chapter budgets and reporting those budgets using the online web-based system and processing an electronic funds transfer (EFT) into the respective Chapter's bank account no later than twenty-four (24) hours after receipt of the approved Chapter budget.
6. Establishment of clear oversight program by DCD over chapters-agreements.

### C. LGA Certified Chapter Personnel Expenditures

Chapters' personnel expenditures shall be approved in a Chapter budget and approved Five Management Plan and expended in accordance with the Chapter's FMS, Navajo Nation Personnel Policies and Procedures Manual, Navajo Nation laws, and all other applicable laws, and in accordance with legislative appropriation intent, and shall be budgeted for, but not limited to, the following purposes:

1. Chapter Administrative Personnel
  - a. Chapter Manager or Community Service Coordinator
  - b. Administrative Assistant or Accounts Maintenance Specialist (AMS)
2. Personnel Line Items
  - a. Cost of wages, including overtime and bonuses
  - b. Fringe benefits

### D. Travel Expenditures for Chapter Administrative Personnel and Chapter Officials

Except for LGA Certified Chapters, the Navajo Nation Employee Travel Policies and Procedures Handbook and Chapter's FMS shall apply to the expenditure of these funds.

1. A travel expense line item is to cover travel costs of the administrative personnel and Chapter Officials in the conduct of official chapter governmental business.

## Appendix M

2. Expenditures covered under blanket Travel Authorization (TA) for Chapter administrative staff shall be reimbursed on a monthly basis only.
3. Blanket TA for elected officials shall not be required for travel expenditure reimbursement on a monthly basis, but will be required for insurance purposes.
4. Navajo Nation Executive Order No. 04-2012 Off-Reservation TA stipulates that travelers:
  - a. Must provide an off-reservation travel request with attachments of meeting/conference agenda, travel cost estimate, and substantiation of funds availability.
  - b. Unauthorized off-reservation travel shall not be reimbursed and any advance payments shall be paid back to the Chapter.

### E. Chapter Official Stipend and other Expenditures

1. Navajo Nation law requires that Chapter Officials be present during the entire course of all Planning, Chapter and Agency Council meetings, and that they are to be compensated only for the budgeted number of meetings. Expenditures must be consistent with the requirements of 26 NNC §1002 C (1) of the LGA. The stipend budget line item is to compensate Chapter officers for full attendance at Chapter planning meetings, regular chapter meetings, and four (4) District/Regional or (4) Agency Council meetings per fiscal year. Example: Additional four (4) stipends are either to attend four District/Regional meetings or four Agency Council Meetings or two District/Regional meetings and two Agency Council meetings. There can be no more than four meetings in addition to the planning and regular Chapter meetings. Expenditures must be consistent with the requirements of 26 NNC §1002 C (1) of the Local Governance Act.
2. Grazing Official, Land Board and Farm Board stipends will be administered by the Department of Agriculture/Division of Natural Resources. The Stipend budget line item is to compensate Grazing Officials, Land Boards, and Farm Boards stipend for full attendance at Chapter planning meetings, regular Chapter meetings, and for four (4) District/Regional or (4) Agency Council meetings per fiscal year. Example: Additional four (4) stipends are either to attend four District /Regional meetings or four Agency Council meetings or two District/Regional meeting and two Agency Council meetings. There can be no more than four meetings in addition to the planning and regular Chapter meetings.
3. Fringe Benefits for Chapter Officials – Workmen’s Compensation shall be budgeted and premiums will be paid to the Navajo Nation. If required, Federal tax withholdings can be deducted only when a W-4 is on file for the Chapter Official. Chapter Officials are exempt from Social Security and Medicare deductions pursuant to Internal Revenue Service Ruling 59-354. All purposed expenditures shall be authorized, in a duly approved Chapter budget, and expended pursuant to the Chapter governments’ Standard Five Management System policies and procedures manual and must be consistent with the Navajo Nation laws and all other applicable laws.

4. All Fund expenditures shall be expended consistent with legislative appropriation intent and budgeted for purposes approved by the Chapter Community. Chapter officials and/or governments shall not disburse any Chapter fund as monetary loan(s) or as per capital distribution payments (s) to any entity, individual, or third-party agent(s).

### F. Expenditure by Fund Types

#### 1. LGA Grant Fund

LGA grant is for the development and implementation of FMS policies and procedures and development of community-based land use plans.

*Allowable expenditures:*

- a. Payment for specialized consultant services, such as accountants and land use planners, and
- b. Expenditures for training, travel, equipment, supplies and purchase of governmental accounting software are allowable.

*Stipend:*

- a. The Community Land Use Planning Committee stipend is allowable provided each member does not receive more than \$125 per meeting as budgeted. The Navajo Nation's travel policies and rates will apply when LGA funds are expended for Chapter officials as travel costs.
- b. Federal tax withholding will be deducted using Form W-4 as required by the Internal Revenue Service.

#### 2. Local Governance Trust Fund

*Allowable Expenditures:*

Organizational costs associated with developing programs and services in line with the Chapter's goals, the LGA and Navajo Nation policies, excluding prohibitions in 12 NNC §1161-1169 and any other applicable prohibitions under Navajo Nation law. Furthermore, §1165(A) (2) provides for a one-time grant upon LGA certification.

*Disallowable Expenditures:*

- a. Per capita distributions
- b. Purchasing of agricultural products
- c. Training or instructional expenses



- d. Stipend or meeting attendance fees and expenses
- e. Travel expenses,
- f. Purchasing of motor vehicles and heavy equipment

### 3. Public Employment Project Fund

The Navajo Preference in Employment Act shall apply when any provision within a Chapter government's employment policies conflicts *with Navajo Nation law*.

*Allowable Expenditures:*

- a. Short-term temporary employment
- b. On-the-job training for chapter residents to work on prioritized chapter projects as defined in the Transportation and Community Development Committee Resolution TCDC-111-00 or the respective Chapter's approved Public Employment Project Policies and Procedures.

### 4. Housing Discretionary Grant Fund

Chapters shall expend funds consistent with the Transportation and Community Development Committee Resolution TCDCMA-20-01 or the respective Chapter's Housing Discretionary Fund Policies and Procedures.

*Allowable Expenditures:*

- a. Assistance with housing repair and minor renovation services for qualified applicants, by providing:
  - i. Building materials,
  - ii. Labor
  - iii. Costs associated with obtaining home site leases, including, but not limited to, archeological surveys, environmental clearances and land surveys.

### 5. Land Claims Trust Fund

Chapters shall use the Land Claims Trust Fund for the common benefit of Chapter members and for the general economic development of the chapter pursuant to 12 NNC §1144.

### *Allowable Expenditures:*

- a. Supplies, Furniture and Utility Expenses.* Chapters may expend funds for office supplies, operating supplies, office equipment and furniture, utilities and telephone expenses.
- b. Construction, Repair and Maintenance.* Chapters may expend funds for repairs, remodeling and maintenance of chapter houses, warehouses and community facilities.
- c. Capital Outlay and Matching Expenses.* Chapters may expend funds for capital outlay and matching grants for road construction and improvements, electrification projects, water development, dam and reservoir projects, land development, conservation and landscaping projects, residential solar projects, and other infrastructure development.
- d. Heavy Equipment, Industrial Machines, Farm Tractors and Chapter Vehicle Expenses.* Chapters may expend funds to purchase, rent, repair, or service heavy equipment, industrial machines, farm tractors (plan of operation and maintenance plan required), small machinery, equipment and power tools. Funds may also be used to purchase Chapter motor vehicles (plan of operation and maintenance plan required).
- e. Professional Service Agreement Expenses.* Chapters may enter into professional service agreements with consultants, researchers, accountants, auditors, carpenters, electricians, plumbers and other professionals. The Department of Justice standardized professional service agreement shall be utilized.
- f. Livestock, Agricultural and Recreational Expenses.* Chapters may expend funds for livestock vaccinations, veterinary supplies, livestock branding, livestock equipment, agricultural and irrigation restoration.
- g. Community Events.* Chapters may expend funds for community dinners, catering services, entertainment, recreational development and arts and crafts projects.

### *Disallowable Expenditures:*

- a. Individual Expenses.* Chapters shall not pay for expenses associated with purchasing personal items, personal loans or repayment, individual projects, individual home improvements, personal assistance or welfare payments, personal travel expense, gifts or gratuities or individual promotional fair expenses.
- b. Chapter Elected Official/Chapter Standing Committee Expenses.* Chapters shall not pay for Chapter officials/Chapter standing committee training, consultant work, supplemental stipend or travel reimbursement.
- c. Chapter Activity Expenses.* Chapters shall not pay for expenses associated with after-the-fact transactions, outstanding loans or bad debts, rental of tribal vehicles for Chapter use, political campaigning, legislative fines, penalties or expenses, grants to Chapters and subsidiary programs, or for activities which duplicate those of existing tribal programs.

- d. *Chapter Employment Expenses.* Chapters shall not pay for personnel expenses such as wages, taxes and fringe benefits.

### 6. Land Claims Trust Funds (Student Education Financial Assistance)

The purpose of the Land Claims Trust Funds (Student Educational Financial Assistance) is to provide limited financial educational assistance to students consistent with the respective Chapter's Student Financial Assistance Policies and Procedures. Financial assistance may be provided to qualified students pursuing post-secondary education; associate, bachelor, master and doctoral degrees; or vocational certificates or diploma programs. W-9 Forms are required by Internal Revenue Service for all recipients

### 7. Summer Youth Employment and Enrichment Funds

The Summer Youth Employment and Enrichment Funds provide short-term temporary employment opportunities, internships and enrichment activities for students in high school, college, vocational and technical institutions. Enrichment may include activities that broaden the learning experience, promote a higher level of thinking, provide exposure to additional subject areas, and provide a more in-depth exposure to the regular curriculum or supplementary materials beyond the normal range of classroom instruction pursuant to resolution TCDCMA-20-01, or the Chapter's respective approved Summer Youth Employment and Enrichment Policy.

### 8. Navajo Nation Sales Tax Revenue Fund

The Sales Tax Revenue Fund is for infrastructure and economic development, and other governmental purposes as set forth in the Navajo Nation Sales Tax Revenue Funds Plan of Operation and the respective Chapter's approved Sales Tax ordinance, pursuant to Resolution BFD-191-02.

#### *Allowable Expenditures:*

- a. Strategic Planning
- b. Infrastructure development
- c. Land clearances and surveys
- d. Community beautification
- e. Capital improvement plan development
- f. Open space plan development
- g. Community facilities plan development
- h. Thoroughfare plan development,

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- i. Cost associated with administering land pursuant to the LGA, including ordinance preparation, zoning, executing home and business site leases, land withdrawals, eminent domain, taxing, bonding, regulating, and administering capital improvement projects.
- j. Travel expenses for governmental purposes
- k. Community Land Use Planning Committee (CLUPC) stipends.
- l. Purchasing of agricultural products.
- m. Purchasing of motor vehicle and heavy equipment.

### *Disallowable Expenditures:*

- a. Per capita distributions
- b. Training and instructional expenses
- c. Stipend or meeting attendance fees and expenses (other than for CLUPC stipends as indicated above).
- d. Business or other forms of loans
- e. Individual Expenses- purchasing personal items, personal loans or repayment, personal travel expense, or individual promotional fair expenses
- f. Individual projects and home improvements
- g. Personal assistance,
- h. Gifts and gratuities.

## 9. Emergency and Disaster Relief Grant Funds

Chapters may expend such funds in accordance with each Chapter's emergency response plans, utilizing elements of mitigation, preparedness, response and recovery for, in order of importance but not limited to, high risk/medical situations, road closures, food and water supplies, livestock feed, fuels for heating and cooking, and emergency shelter. All plans must be consistent with applicable Navajo Nation laws and the purpose of the emergency appropriations.

### *Allowable Expenditures:*

- a. Procurement of goods or services, including the hiring of temporary personnel, not to exceed a cumulative total of eighty (80) hours.
- b. Emergency and disaster relief services, not to exceed a cumulative total of eighty (80) hours. The priority needs, listed in order of importance, include saving lives, protecting property, ensuring the health and safety of the public and restoring the community to normal living conditions.

### 10. Capital Outlay Funds (Local Chapter Projects)

*Chapters may expend funds for:*

- a. Capital outlay and to match grants for road construction and improvements, electrification projects, water development, windmill, dam and reservoir projects, land development conservation and landscaping projects, residential solar projects, and other infrastructure development.
- b. Local 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 (see Capital Budgeting Policies and Procedures I.C.2).

*Allowable Expenditures:*

- a. Materials
- b. Construction costs
- c. Fees, clearances, designs,
- d. Similar costs

### 11. Host Chapter Gaming Revenues Policies

The Navajo Nation Gaming Revenues Fund Management Plan establishes procedures for the Navajo Nation to allocate gaming revenues to Host Chapters and Non-Host Chapters in manner which recognizes both the immediate and long-term needs of the Navajo Nation and its members and meets the requirements of the Indian Gaming Regulatory Act and the Navajo Nation Revenues Fund Management Plan.

The expenditure of gaming revenue funds are to be used for purpose as outlined in Indian Gaming Regulatory Act as follows:

- a. Fund tribal government operations and/or programs
- b. Provide for the general welfare of the tribe and its members
- c. Promote tribal economic development
- d. Denote to charitable organizations
- e. Help fund operations of local government agencies

In general, prohibited expenditures include:

- a. Direct monetary payments to individual tribal members
- b. Per capita payments

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In addition, the following expenditure guidelines apply to the use of the Chapter Gaming Revenue Fund:

- a. All eligible Host Chapters may use funds to pay for utilities expenses for the local Chapter House but are required to submit original invoices or bills to show what utilities (propane, electricity or water) will be paid for the local Chapter and to submit to the Office of the Controller original receipts and copies of the check or payment receipt to document payment for propane, electricity or water for the local Chapter. Payment must be made directly to the vendor and must not be made to an individual.
- b. All eligible Host Chapters are required to submit to the Office of the Controller their Capital Improvement Office (CIO) approved Capital Improvement Project proposal. The Controller and the Review Team will award available net gaming revenue funds based upon a detailed description on how the funding will be used and how it will benefit the applicant's community.
- c. Expenditures may be within the scope of the Capital Outlay Project as documented in the Proposed Project approved by the Capital Improvement Office (CIO) and in compliance with the Capital Improvement Projects Guidelines Policies and Procedures (TCDCJY-77-99).
- d. Documentation is required for all financial transactions for audit purposes.
- e. Funds unexpended by the Chapters shall revert to the Chapter's Business Unit at the Office of the Controller.
- f. Host Chapters and Non-Host Chapters who are designated as "sanctioned" by the Office of the Auditor General will not be eligible to receive gaming revenue funds until the sanction is officially lifted by the Office of the Auditor General.

For all other Navajo Nation gaming revenue fund requirements, refer to BFMY-15-15 and the attached Recipient Policies for Host Chapters and Non-Host Chapters.

### 12. Navajo Nation Chapters Unhealthy Food Sales Tax Revenue Policies

The purpose of this sales tax is to provide funds to Chapters for seed money for leverage to initiate, match, and /or improve Community Wellness Projects which are Chapter community-owned wellness projects to address improvements to the physical and social environment of the community to improve health, support health and wellness, and to prevent and/or reduce the incidence of obesity, diabetes, and other health conditions.

Division of Community Development has the authority and responsibility to allocate and disburse funds for eligible community wellness projects in conformance with Section 1004 of the Community Wellness Development Projects Fund Management Plan and with the concurrence by the Navajo Nation Council Resources and Development Committee and the Navajo Nation Council Budget and Finance Committee.

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Eligible projects include instruction, equipment, built recreational environment, social setting, education, community food and water initiatives, health emergency preparedness, any matching funds project.

The Division of Community Development may use any recommendations from Navajo Nation Chapters to access the Community Wellness Development Project Fund. The Chapters shall specify the eligible projects and eligible matching fund projects to be funded.

Expenditures from the Community Wellness Development Fund shall not be used for meetings.

For more specific policies and procedures on the Unhealthy Food Sales Tax and administration of the tax refer to the Budget and Finance Committee resolution BFAP-13-15 and the attached Exhibit A – Community Wellness Development Projects Fund Management Plan.

### 13. Chapter Line Item Disbursements

- b. Notwithstanding any other provisions to the contrary, Chapters that are LGA certified may receive funds directly from the Controller without having to go through an ASC or the Division of Community Development by submitting their own request for funds.
- c. Chapter government shall receive direct disbursement of annual operational allocations of general and special revenue funds appropriated by the Navajo Nation Council, no later than thirty (30) days after the beginning of the fiscal year provided that all required documents are submitted to ASC.
- d. General Fund and Special Revenue Funds
  - 1. Upon approval of the DCD's overall budget, the Controller shall disburse all or portions of Chapter to the DCD upon receipt of Request for Direct Payment and/or other documentation.
  - 2. Chapters shall receive the Chapter Official stipends fund allocations on an annual basis, contingent upon regular submission of appropriate expenditure reports to ASC.
  - 3. The DCD shall disburse to individual Chapters all funds appropriated to each Chapter upon:
  - 4. Receipt of the approved Chapter budget.
    - i. Receipt of the approved Chapter budget.
    - ii. Confirmation that all required ASC submissions are on file.
    - iii. A Chapter resolution is received accepting the budget on behalf of the Chapter for the fiscal year.
- e. Chapter governments may receive direct disbursement of supplemental Chapter funds legislatively authorized and allocated by the Navajo Nation Council. These funds may include, but are not limited to, emergency disaster relief, student educational financial assistance, summer youth employment and enrichment, and capital infrastructure funds.

### 14. Chapter Personnel Funds

- a. Non-LGA Certified Chapters shall not receive direct disbursement of personnel funds for the CSC and AMS positions.
- b. LGA-Certified Chapters shall receive full disbursement of personnel funds for the Chapter Administration.
- c. Chapter officials and/or governments shall not disburse any Chapter fund as monetary loans or as per capita distribution payments to any entity, individual, or third-party agent.

### IV. Reporting

All financial and accounting reports are mandatory submittals to ensure fiscal compliance and performance.

- A. On the first of every month, the CM or CSC shall reconcile the fund balance for each fund, update the online web-based system, and perform month-end closing activities in the fund accounting system.
- B. At a monthly planning meeting, the CM or CSC shall present the monthly budget-to-actual expenditure report for the Chapter officials review. Chapter Officials shall prepare the monthly compliance review form during the planning meeting.
- C. On the second Friday of each quarter, the CM or CSC shall submit quarterly financial reports and reconciled accounting reports to the respective ASC and provide fund accounting back-up to the Office of the Auditor General.

### V. Monitoring

#### A. Monitoring by ASC

1. The ASC shall monitor and ensure compliance for all chapter funds and all other chapter allocations in accordance with the FMS, budget policies, Navajo Nation LGA, 26 NNC §§101(c), 1004(b)(c)(d) and 2003, and all other Navajo Nation, federal and state regulations and laws.
2. The ASC shall conduct a review utilizing the standardized On-Site Monitoring Tool to determine whether Chapters are fully implementing the FMS, and shall write up Chapters that are found non-compliant.

#### B. Monitoring by Office of the Auditor General

1. The Office of the Auditor General and the ASC shall monitor all Chapter funds and Chapter bank accounts to validate expenditures for compliance.



### C. Non-compliance and Corrective Action Plans

1. Non-compliance with any part of these policies shall result in the withholding of related fund disbursements by the DCD. Any remaining funds will be administered in accordance with the applicable Chapter Budget policies.
2. A non-compliant Chapter whose funds are withheld shall develop a Corrective Action Plan with the technical assistance of the ASC.
3. A non-compliant Chapter whose funds are withheld shall demonstrate compliance with these policies by full implementation of the Corrective Action Plan
4. The ASC shall assure the non-compliant Chapter has fully implemented the Corrective Action Plan before recommending that the DCD disburse and release withheld Chapter funds.

### D. Misuse of Funds

1. The ASC shall immediately file a written report of misuse of funds or intentional neglect to report to the appropriate authority which is the Navajo Nation Department of Justice, the Office of the Prosecutor, the White Collar Crime Unit, the Navajo Nation Department of Law Enforcement, the Ethics and Rules Office, or the Office of the Auditor General.
2. The ASC shall ensure that immediate disciplinary measures are instituted by the local direct Supervisor, in accordance with the Navajo Nation Personnel Policies Manual or the FMS.

## VI. Chapter Budget Revision

- A. All budget revisions shall be presented and approved at Chapter meetings. Chapters shall follow the budget procedures provided herein. Typically, budget revisions consist of one or more of the following requests:
  1. Object Code Transfer – the transfer of funds from one object code to another within the same business unit budget
  2. Budget Reallocation – the reallocation of funds between business units which requires oversight approval,
  3. Budget Modification – a change in a previously approved budget which usually involves an increase or decrease to an existing business unit budget and shall require OSC approval, unless it is an approved carryover of funds.
- B. Those Chapters under sanction are required to comply with the Navajo Nation budget revisions policies and procedures described herein. Each Chapter held under sanction will be required to provide support with an approved resolution indicating compliance with the Navajo Nation budget revision process.

### C. Capital Projects Budget Revisions

Chapters shall develop a proposed budget revision for Capital Projects, and submit appropriate budget revision forms in accordance with the Fuel Excise Tax funding policies and procedures provided by the NDOT (available on the [www.navajodot.org](http://www.navajodot.org) website).

### D. General Fund Carryover Budget Revisions

Chapter funds do not lapse at the end of the fiscal year unless otherwise designated by the appropriate authority. Chapters should develop a proposed carryover budget upon determination of the carryover amount by OOC and allocated by OMB, in accordance with the FMS carryover procedures, for presentation and approval at a duly called Chapter meeting. The CM or CSC shall prepare a budget in the subsequent fiscal year following the intent of the original budget when the appropriations were received. Chapters should follow the same budget process described under Chapter Budget Procedures.

## V. Performance Budgeting/ Strategic Management Planning

- A. The ASC shall implement the Navajo Nation's Strategic Management planning methodology as part of the annual budgeting process. The ASC or Planner shall guide the development of a three (3)-year strategic plan including Chapter priorities, goals, objectives, and funding estimates. OMB or DCD may provide training on strategic planning methodology annually upon request of a chapter. Each chapter is required to submit their annual goals related to their strategic plan as part of their budget to the DCD.
- B. Chapters shall utilize performance budgeting as a factor in budget decisions and development as mandated by the Navajo Nation's Appropriations Act. Performance budgeting is a method that incorporates the use of Chapter performance criteria (the annual goals developed from the strategic plan and results/actuals specified on Budget Form 2) to allocate funds during the budget development process. Therefore, measurable Chapter performance criteria are required for each Chapter budget using Budget Form 2. Performance results shall be reported by the ASC on a quarterly basis to the Chapter Officials.
- C. Other factors considered when making budget decisions are:
  - Budgeted vs. actual expenditures
  - Prior year(s) budget and budget revisions
  - Carry-over funds availability and usage
  - External funds availability and usage
  - Supplemental funds availability and usage
  - Navajo Nation and Chapter priorities
1. Methodology

During budget development, CMs or CSCs shall develop five (5) significant program performance criteria/goal statements for relevant aspects of program performance areas which relate to their three (3)-year strategic plan. Chapters may develop more criteria for their internal use, but five (5) are required for the budget process. The goal statements should address major performance areas of the Chapter, must be measurable on a quarterly basis, results driven, and achievable in a given timeframe.

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At the end of each quarter, CMs or CSCs shall submit to the ASC, on Budget Form 2, the actual quarterly results for the established and approved goal statements. The ASC will perform quarterly program assessments and generate reports based on the goals and actual accomplishments. Quarterly performance reports will be disseminated to the Chapter Officials and made available to the public on the respective Chapter's website.

The ASC shall assist Chapters with goal statement development and the DCD shall provide historical program performance information.

### 2. Chapter Performance Assessments

Chapter performance assessments shall be conducted by the ASC on a quarterly basis utilizing a system that compares the program performance criteria and the quarterly actual results.

A simple rating method shall be used to determine a Chapter's performance scores. Chapter performance scores will be based on the performance criteria developed by the CMs or CSCs. The ASC shall use a comparison of goal statements to actual results to determine scores for each goal statement. Scores range from 0 to 3 using the following scale:

- |                    |   |
|--------------------|---|
| 3 - Exceeded goal: | Indicates the program exceeding their goal statement.       |
| 2 - Met goal:      | Indicates the program meeting their goal statement.         |
| 1 - Goal Not Met:  | Indicates the program not meeting their goal statement.     |
| 0 - No Report:     | Indicates the program did not report actual results to DCD. |

The ASC shall provide an overall performance score calculated from the Chapter's quarterly performance scores. Chapters that receive any additional funding during the fiscal year, such as carry-over or supplemental funding, must revise their current performance information to incorporate the new performance criteria associated with the additional funding.

### VI. Chart of Accounts and Level of detail (LOD)

The CM or CSC shall input the proposed budget in the online web-based system, using the Navajo Nation chart of accounts at LOD 6 for all accounts other than personnel fringe benefits, which are budgeted at LOD 5 in object code 2900.

### VII. Budget Preparation

#### A. Allocation Notice from the DCD

1. Upon notification of the general fund allocations, the Projects/Programs Specialist of DCD should input the allocation amounts for each Chapter into the online web-based system. Upon completion of the allocation entries into the online web-based system, the online web-based system will show "Pending" status.

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2. The Projects/Programs Specialist shall notify the ASC that all Chapter allocations have been entered.
  3. The ASCs shall immediately notify the Chapters that their allocations are available in the online web-based system and to prepare their budgets.
  4. Chapters are encouraged to develop a “draft budget” based on PY allocations and upcoming year goals ahead of the allocations. This will provide chapters the opportunity to debate expenditures and projects in a meaningful manner. Chapters may place up to five percent (5%) in their reserve to adjust their budgets with their new allocations.
- B. Chapter Manager (CM) or Community Service Coordinator (CSC) Gathers Budget Information
1. CM or CSC shall retrieve the allocation amounts from the online web-based system.
  2. CM or CSC shall retrieve the Chapter’s allowable objectives, priorities and needs of the community.
  3. The CM or CSC, with the assistance of the ASC as needed, shall interpret and explain the language in applicable COAs.
- C. Presentation at a Duly Called Planning Meeting
1. At a duly called planning meeting, CM or CSC in joint effort with the Chapter’s elected officials shall prepare a proposed budget.
  2. CM or CSC shall explain the proposed budget to the Chapter officials and community membership.
  3. Changes to the proposed budget shall be made by the CM or CSC upon recommendation by the Chapter officials and membership.
- D. Input into the Online Web-based System
1. CM or CSC shall input the proposed budget into the online web-based system following instructions provided by the ASC.
  2. Budgets shall be prepared using the Navajo Nation chart of accounts at LOD 6.
  3. CM or CSC should review the proposed budget for mathematical accuracy and ensure all object codes are correct.
- E. Submission to ASC for Review
1. CM or CSC shall electronically submit the proposed budget to the ASC for review.
  2. Upon submission, the online web-based system will show “ASC” status.

3. CM or CSC shall notify ASC that the proposed budget is available for review in the online web-based system.

### F. CM or CSC Review Proposed Budget for Accuracy

1. CM or CSC shall review the proposed budget for compliance and mathematical accuracy and make necessary corrections in the online web-based system prior to presentation.
2. CM or CSC shall print the proposed budget in OMB format using the Navajo Nation chart of accounts from the online web-based system for presentation at a duly called Chapter meeting.
3. CM or CSC shall prepare a resolution approving and adopting the Chapter budget.

### G. Presentation at a Duly Called Chapter Meeting

1. At a duly called Chapter meeting, CM or CSC shall present the proposed budget to the Chapter officials and community membership.
2. CM or CSC shall explain the details of the proposed budget to the Chapter officials and community membership.

### H. Approval and Adoption of Chapter Budget

1. At the same duly called Chapter meeting, the budget and resolution shall be approved and adopted.
2. CM or CSC shall ensure the resolution bears the signature of approval from the Chapter President including the votes.

### I. Request for Direct Payment (RDP) of Chapter Allocation

1. Upon adoption and approval of the Chapter budget and resolution, the CM or CSC shall prepare and complete the appropriate RDP form.
2. In addition, the CM or CSC shall prepare a disbursement memo to the Projects/Programs Specialist's requesting the Chapter allocation.
3. CM or CSC shall sign the RDP and disbursement memo.
4. CM or CSC shall upload the approved resolution, RDP, and disbursement memo into the online web-based system.
5. CM or CSC shall electronically submit the documents to ASC.

### J. ASC Reviews Chapter Budget and RDP

1. ASC should perform an online review of the budget for compliance and mathematical accuracy in the online web-based system. All mathematical errors should be corrected.

## **Appendix M**

2. If compliance issue(s) arise, ASC shall notify the respective Chapter to make the necessary correction(s). ASC should advise the CM or CSC to make the appropriate corrections in the online web-based system.
3. If necessary, at the discretion of the ASC, the CM or CSC may have to submit another adoption and approval of the budget and resolution at a duly called Chapter meeting depending on the non-compliance.

### **K. Approval by ASC**

1. Upon online approval by the ASC, the online web-based system should show an “Approved” status.
2. ASC should notify the Projects/Programs Specialist of the approved Chapter budget.

### **L. Disbursement of Chapter Allocation by DCD**

1. Upon notification of approval of the Chapter budget by the ASC, the Projects/Programs Specialist shall encumber the Chapter allocation and prepare for disbursement.
2. The DCD accountant shall process an electronic funds transfer as a direct deposit into the Chapter’s bank account. LGA certified Chapters should receive one hundred percent (100%) of their annual general fund allocations and non-LGA certified Chapters should receive fifty percent (50%) at the beginning of the fiscal year and the remaining fifty percent at (50%) mid-fiscal year provided there are no sanctions imposed on the Chapter.

## **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.

## Reference 1

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

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

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

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

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

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

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

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

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

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



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resolution, it must be voted upon and adopted by a majority of the Navajo Nation Council. Legislative concerns which are not voted upon, will not be appended to the budget resolution, but will be referred to the appropriate Branch Chief in memorandum form by the Speaker of the Navajo Nation Council.

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

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

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

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

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

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

1. "Government Fund Types." Governmental funds are those groups of accounts which account for most governmental functions of the Navajo Nation. The acquisition, use and balances of the Navajo Nation's expendable financial resources and the related liabilities (except those accounted for in proprietary funds and the long-term obligations account group) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Navajo Nation's governmental fund types:
  - a. "General Fund." This Fund is the general operating fund of the Navajo Nation. It is used to account for all financial resources except those required to be accounted for in another fund.
  - b. "Special Revenue Fund." This Fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes Externally Restricted Funds which is defined as Funds received by the Navajo Nation from sources other than the Navajo Nation for a specific purpose.
  - c. "Capital Projects Fund." This Fund is used to account for the financial resources and expenditure for the acquisition or construction of those capital improvements defined in Subsection (F) above (other than those financed by proprietary funds and fiduciary funds).

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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)

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

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

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

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

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

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

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

### **§ 830. BUDGET PLANNING AND PREPARATION**

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

(B) Long Term Revenue Projections. The Controller shall prepare an annual long term revenue projection for use by the Navajo Nation government. This long term revenue projection shall include all sources of funds and revenues available for use by the Navajo Nation government within at least the next three fiscal years. The annual long term revenue projection shall be submitted by the Controller to and be

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reviewed by the Budget and Finance Committee. The Budget and Finance Committee will present the same to the Branch Chiefs by the end of the second quarter of each fiscal year. A written narrative describing the methodology utilized to estimate revenues and a discussion of key variables affecting the actual revenue, including assumptions made, shall be included in the report. If deemed necessary by the Controller, the long-term revenue projection may be changed as economic circumstances require. Changes to the long-term revenue projection shall be reported in the manner set forth in this Paragraph.

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

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

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

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

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



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

### (E) Capital Budget Monitoring

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

**§ 870. LOCAL GOVERNMENT IMPROVEMENT FUNDS**

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

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

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

**§ 880. AMENDMENTS**

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