





July 07, 2021 By: Office of Management and Budget

Presentation Overview

- The Appropriations Act
- FY '22 Revenue Projections
- Planning Allocations of General Funds and PTF
- Significant Changes in the FY '22 Budget Instructions Manual (BIM)
- Budget Calendar Key Dates
- The Navajo Nation Budget Development Process
- Budget Preparation Using Various Budget Forms
- Other(s)
- Chapter Budgeting
- Navajo Nation Grants

The Appropriations Act

- - Budget planning and preparation.
 - Budget approval, adoption and certification.
 - Budget implementation, monitoring and control.
- b. States that the NN government has a fiduciary responsibility:
 - To account for public funds.
 - To manage finances wisely.
 - To plan for the adequate funding of services desired by the Navajo people, including the provision and maintenance of public facilities.
- c. Appropriations Act is Title 12, Chapter 7, Fiscal Matters, of the Navajo Nation Code and is included as Reference 1 in the FY'22 BIM.

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FY '22 Revenue Projections

- a. By Resolution BFJN-21-21 on June 29, the BFC approved a total revenue projection and allocation for the FY'22 NN budgeting purposes at \$177,205,000 which is an increase of \$10,205,000 from the FY 2021 allocation of \$167,000,000.
- b. The \$177,205,000 for FY'22 is a result of the combination of \$137,205,000 in general fund projected revenue and \$40,000,000 in revenue from the Permanent Fund interest.
- Programs eligible for funding from the Indirect Cost Fund will also have these funds to budget along with their general funds.
- d. Programs receiving funds from external sources (primarily Federal and State agencies) will provide information on the anticipated FY'22 funding from these sources and the amounts anticipated are to be included in the Navajo Nation Comprehensive Budget.
- e. General Wage Adjustment a total of \$3,019,319 from expected Personnel Lapse Saving funds will be allocated to General Fund programs who incurred FY/21 GWA expenses. This will help cover the FY/22 personnel costs to be absorbed by the programs.

<u>Planning Allocations of</u> General and Permanent Trust Fund

 The Budget and Finance Committee approved the FY'22 General Fund and Permanent Fund income planning allocations for the three branches and others as follows:

Title	Allocation	Percentage
Executive Branch	\$ 111,518,160	62.92%
Legislative Branch	\$ 15,732,069	8.88%
Judicial Branch	\$ 15,765,782	8.90%
Fixed Costs Programs	\$ 18,013,778	10.17%
Chapters: Non-Administrative	\$ 12,675,211	7.15%
External Funds Cash Match	\$ 3,500,000	1.98%
Total:	\$ 177,205,000	100.00%

Allocations of Other NN Funds

 Other Navajo Nation funds which are allocated for budgeting purposes through the Office of the Controller and Office of Management and Budget are as follows:

Funding Source	Amount
Indirect Cost Funds	\$ 25,000,000
Fiduciary Funds	*
Enterprise Funds	\$ 11,471,000
Internal Service Funds	\$ 75,326,800
Proprietary Funds	*
Special Revenue Funds	\$ 11,767,968
Total:	\$ 123 456 768

Note: * Amounts not set as of 7/2/2021

Significant Changes in the FY 22 BIM

- a. The fringe rate decreased from 46.56% to 43.38% for Regular Employees. For other types of employees, the rates also have changed. The new rates can be found in the Appendix E in the FY'22 BIM.
- The general liability insurance rate has changed from \$0.41 to 0.25 (decrease) per \$100 of payroll (including the fringe benefit amount).
- c. The property insurance rate has changed from \$0.72 to \$0.71 (decrease) per \$1,000 value of the property to be insured. Contact the Risk Management program to determine how to insure program property. An Exposure Summary Packet issued by Risk Management will need to be completed and submitted to Risk Management for program property to be insured.
- d. Workers Comp insurance will be assessed \$0.72 per \$100 of payroll (not including fringe benefits) for regular status employees. Chapter employees will be assessed \$0.70 per \$100 of payroll
- e. Some of the other rates have changed and the revised rates are in the FY'22 BIM. The respective offices who have responsibility for these rates can be contacted for more information, if necessary.

Continued...

Significant Changes in the FY 22 BIM

- f. Individuals paid stipends for serving on Navajo Nation <u>boards, commissions and committees</u> are now required by the Internal Revenue Service to pay income taxes on their compensation and, as such, these stipends will be budgeted in the 2001 series of object codes rather than in the 3000 series of object codes.
- g. The sample budget will explain how to budget stipends to meet this new Internal Revenue Service requirement later in the presentation.
- h. Minor changes have been made to the written <u>instructions</u> for the budget forms as well as other forms and the changes are primarily for clarification.
- The following provision will continue for FY'22: Unused balances in object codes 2110 and 2900 for individual positions are can be transferred to other positions or object codes within the personnel 2001 major object code series up to the end of third quarter or June 30th.
- j. Starting the fourth quarter or July 1st, unused balances in 2110 for positions and 2900 for fringe benefits cannot be transferred to other object codes in the 2001 Personnel major series.
- k. The above is to comply with the Pay Plan/Classification resolution, CF-07-11, creating the Personnel Lapse/Savings Fund.

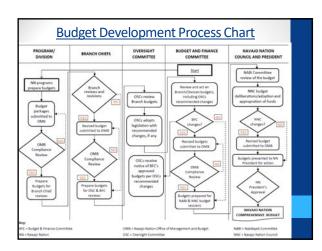
Budget Calendar - Key Dates

DATES	ACTIVITY	PERFORMED BY
June 29	Approve the FY 2022 BIM, the budget calendar, revenue projections and Branch planning allocations.	BFC
July 2	Conduct budget orientation for NN Branches, Divisions and Programs.	OMB
July 2	Issue Division/Program planning allocations for program budget preparation.	Branch Chiefs and Division Directors
July 3	Begin budget preparation per the approved FY 22 $$ BIM.	NN Programs
July 13	Deadline to submit completed budget packages to OMB.	NN Programs
July 19 -21	Branch Chiefs' budget hearings; review and approve proposed Branch/Division/Program budgets.	OMB Programs/Divs

Budget Calendar – Key Dates						
DATES	ACTIVITY	PERFORMED BY				
August 4-11	Conduct budget hearings and approve legislation recommending budget changes, if any.	NNC Oversight Committees				
August 19-25	Budget hearings for review of Branch/Division budgets and Oversight Committees' recommendations; BFC approves proposed legislation recommending the budget to the NN Council.	BFC				
September 3	Review of Branch/Division budgets and forward the budget to NNC.	NABI				
September 7-10	Conduct budget deliberations, approve the FY 22 NN Comprehensive Budget and adopt legislation.	NN Council				
September 29	Act on NNC approved NN Comprehensive Budget and legislation.	NN President				

Budget Development Process

- a. The development of the NN comprehensive budget goes through several steps before it becomes an official budget of the Navajo Nation. These steps are shown on the next slide.
- b. The official starting point is with the BFC approving the revenue projection, determining the Branch general fund allocations, approving a budget calendar and approving the Budget Instructions Manual.
- c. The prepared budgets goes through several reviews starting with the Branch Chiefs, then the oversight committees, and finally the BFC and Nabikiiyati Committee before it goes to the NNC for final approval.
- d. The NNC approved budget is subject to final action by the NN President where he can veto all or some of the budget items. If the NN President vetoes certain items in the budget, the NNC cannot override those.



- The following budget forms are used to prepare and submit program budgets:
 - ✓ Budget Form 1 Program Budget Summary.
 - ✓ Budget Form 2 Program Performance Criteria.
 - ✓ Budget Form 3 Listing of Positions and Assignments by Business Units.
 - ✓ 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.

Budget Forms – General Rules

- Sample completed forms are provided by OMB for programs to use as a guide in preparing their budgets.
- b. Written instructions are included with each budget form in the BIM for use in completing each form.
- c. Use appropriate codes, rates, or schedules which are in the FY'22 BIM.
- d. If no budget data or information is on a budget form, do not include it with the budget package that will be submitted to OMB.
- e. All budget amounts are to be entered in object codes at Level of Detail (LOD) 6, except for fringe benefits, which is at LOD 5. Other amounts are entered at LOD 4 and LOD 7 for other purposes which is shown on the sample budget forms.
- f. Budget amounts must be rounded to the nearest whole dollar.
- g. Enter consecutive page numbers on each and all budget forms completed in the spaces provided: __of ___. This helps reviewers to identify which form to look at when it is being reviewed.

Preparing a Budget

- Before any of the NN programs can start preparing budgets, the Branch Chiefs and the Division Directors will need to provide program planning allocations.
- b. In addition, programs will need to pick up Budget Form 3 with their respective Dept. of Personnel Management, which lists the current positions that are funded for FY'22. Spaces are provided for corrections, if needed, by the program would need to be resubmitted to their Personnel Office.
- c. Branches, Division and Programs must submit completed budgets on July 13 to the OMB this year.
- d. OMB instructions in this power point presentation focuses primarily on how to prepare a budget using sample, completed budget forms.

Program Budget Summary

- This form should be completed after the overall budget is completed on Budget Form 4 (and Budget Form 6) as this form is a summary of what has been budgeted as well as other related information.
- This form serves as an overview of information about the program, the funding sources, budget summarizes by major object codes and to compare the current year's budget (as approved by the Navajo Nation Council) to the proposed year's budget, including the number of positions and number of assigned vehicles that are funded
- In Part V., appropriate names and titles of the responsible persons are to be entered for the Program Manager and the Division Director or Branch Chief (or an appropriate, official representative). Program Managers are responsible for preparing the budget (without errors and omissions) and the Branch Chief or Division Director should primarily be aware of what is in the budget to evaluate periodically the progress of the programs for performance and spending levels during the fiscal year.

FY 2022				THE NAVAJO NATION SRAM BUDGET SUMMARY	Page 1 of 11 BUDGET FORM 1			
PARTI. Business Unit No.:	10000	Program Title		Program Department Title		Division Branch	Division Name &	anch
Prepared By: inc	fividual's Name	Phon	No.	(909) 871-10001. Email	Address:	(92)	(321) 871-3000	
FART IL FUNDING SOURCE(S)	Fiscal Year Term	Anount	Not Total	PART III. BUDGET SUMMARY	Fund Type	(A) MNC Approved	(8)	(C) Difference o
General Funds	10/1/21 - 9/30/22	459.336	69%		Code	Original Budget	Proposed Budget	Total
Indirect Cost Recovery	10/10/1 - 9/30/22	124,000	17%	2001 Personnel Expenses 1 3000 Travel Expenses 1		372,698	375,027	2,329
Edemal Funds	10/101 - 9/3002	90,821	10%		1	18,000	20,394	2,294
FY22 GWA Allocation	10/10/1-900022	7,468	1%	3500 Meeting Expenses	1	96,000	103,200	8,200
A CONTRACTOR		11		4000 Supplies	1	10,175	3,900	(275)
				5000 Lease and Rental	1.	15,000	19,200	1,200
EV	2022			SS00 Communications and Utilities	1.			.0
E FI	2022			6000 Repairs and Maintenance	1	4,500	4,200	(300)
Comm	le Bud			6500 Contractual Services	1	70,000	64,000	(5.000)
Samp	ie buu	get		7000 Special Transactions	1.	41,869	7,863	(33,366)
				8000 Public Assistance	1	4,000	12,000	9,000
				9000 Capital Outlay	1	26,000	16,000	(12,000)
				9500 Mutching Funds	1			.0
7				9500 Indirect Cost	1			0
					TOTAL	5659,242	629,804	(29,428)
				PART N. POSITIONS AND VEHICLES		(D)	(6)	
ii	(C 2000)	7.50		Total # of Positions		4	4	
	TOTAL	\$720,625	100%	Total # of Vehicles	Budgeted	2	1	
SUBMITTED BY:	DGE THAT THE INFO		TAINED IN	THIS BUDGET PACKAGE IS COMPLET: APPROVED BY: DIVIN		VRATE.	nted Kate	
- 5	ogram Manager's Sig	nature and Date		Division	Director 8	ranch Chief's Signal	ture and Date	

Budget Form 2

Program Performance Criteria

- Performance budgeting is used as a factor in making budget decisions, including determining the funding level for a program, as well as to monitor program performance periodically.
- Performance criteria information include goal statements for services provided primarily by NN programs. The results of these goal statements are reported to OMB each quarter to assess program performance and issue an overall performance report to the Branch Chiefs and Division Directors for their information
- 3. Program performance scores are arrived at using a rating scale of 0 to 3, to indicate 'Not Reporting (0), Not Met (1), Met (2) or Exceeding (3)' established goals.

FY 2022	THE NAVAJO NAT PROGRAM PERFORMANO	THE NAVAJO NATION PROGRAM PERFORMANCE CRITERIA			Page 2 of 1 A BUDGET FORM				
PART I. PROGRAM INFORMATION:									
Business Unit No.: 1300000	Program Name Title:	(Per Plan	of Operation						
PART II. PLAN OF OPERATION RESOLUTION NUMBER PURPO NABLY-39-14 - The purpose of the Office of Navajo Tax Commit administration of all Navajo Nation taxes.		gament, triane	ng, technical o	esperise, so	penisory in	nd administrat	live support	in the	
PART III. PROGRAM PERFORMANCE CRITERIA:		tet QTR		QTR.		QTR.		gra:	
	Sec	Astail	Gest	Ashuni	Geal	Actual	Goal	Actual	
 door Statement: ACCOUNTING: Administer and collect to revenue generated Program Performance Measure/Opinitive 	t by the nine Navago taxes.								
Meet the FY 2022 tax revenue projection of \$108 million.	534	u I	\$20 M		534 W		\$20 M		
2. Goal Statement	170			_				-	
COMPLIANCE Ferform 2.500 deak audits per quarter for (5) to	per of town.								
Program Performance Measure Objective	The state of the s								
To enforce the Uniform Tax Administration Statute, Sections 10	II-MI 2.50	0	2,500		2,500		2,500		
Goal Statement AUCKT. Ferform entersive field audit on (16) targeyers.	-								
Program Performance Measure Objective	- T								
To enforce the Uniform Tax Administration Statute, Sections 10	15-141. 3		5		5		. 3		
Goal Statement LEGAL: Continue to work with terpayers in opening, hearing. Program Performance Measure Objective.	and closing appeals.								
To consistently apply and practice a fair tax appeals process.	19		15		15		15		
S. Goal Statement									
VALUATION To value of and gas leaven, coal leaven, rights o	Fwity and business site features.								
Program Performance Measure Objective:									
To properly administer and determine leave value applicable to	the Possessory Interest Tax. 10	2	21		287		216		
PART N. THEREBY ACKNOWLEDGE THAT THE ABOVE INFOR	MATION HAS BEEN THOROUGHLY AS	VIEWED.							
Frogram Manager's Printed Name		Diele	ion Director	Branch Ch	efs Printe	d Name			
Program Manager's Signature and Date		-				e and Date			

Listing of Positions and Assignments by Business Unit

- Used for position and salary information for proposed positions to be funded, including new and temporary.
- The respective Personnel Office will provide a draft Budget Form 3 showing the current position listing with data taken from the HRIS and with blank spaces below each entry.
- Budget Form 3 is be used to correct or change any personnel/position data in the blank spaces in <u>red ink</u>. New positions budgeted should be added with the appropriate information for the position using the BIM.
- Budget Form 3, with corrected information (if any), is to be returned to the Personnel Office for updating in the HRIS and issuance of a revised Budget Form 3 which will not have blank spaces.
- The revised Budget Form 3 with updated information should be included with the rest of the completed FY'22 budget forms to be submitted to OMB.



Detailed Budget and Justification

- Budget Form 4 is used for displaying the proposed, detailed budget with justifications, including calculations for certain budgeted items.
- Each proposed budgeted item at LOD (Level of Detail) 4, LOD 5 (fringe only), LOD 6 and LOD 7 (for justification and expenditure information) will be entered on this form. Use the Chart of Accounts in the BIM to enter budget amounts by object codes in the various columns on the form.
- Use appropriate rates, codes and schedules to calculate certain costs such as fringe benefits, fleet user rates, personal travel, insurance premiums, etr.
- To budget for assigned vehicles; list type of vehicle, class and appropriate use rate, including calculating the appropriate tax rate (6% for FY'22).
- Column (A) is used to enter the LOD 6 object code <u>number</u> for each budgeted item with the <u>object code description</u> entered in Column (B).

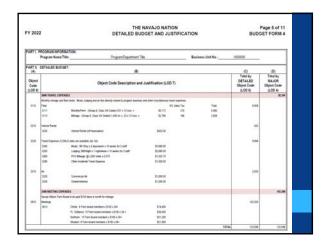
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Budget Form 4

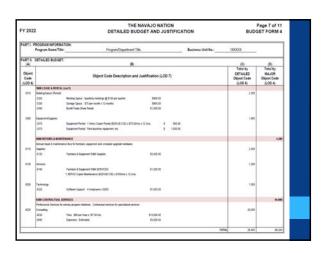
Detailed Budget and Justification

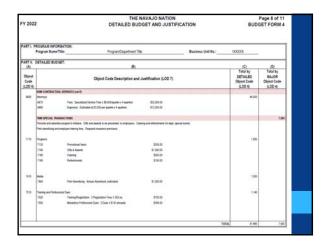
- 6. In Column (B), on the first line for each major object code group, enter the appropriate LOD 4 object code with its description and with a brief written justification. On the next line, under each LOD 4 entry, the LOD 6 object code description should be entered that corresponds to the object code number entered in Column (A).
- 7. On the third line, enter all the appropriate LOD 7 object code(s) and its description(s) which are part of the LOD 6 object code group previously entered. Entries at LOD 7 are amounts that the program will spend for each LOD 6 budget entry amount. For example, LOD 6 object code 3230 Personal Travel will have LOD 7 object codes 3240 for Per Diem, 3250 for Lodging, and 3260 for POV Mileage as well as the calculated expense for each.
- Column (C) will show the amount only for each LOD 6 object code shown in Column (A).
 These LOD 6 amounts are entered into the FMIS to set up the account for each business
 unit or program.
- Column (D) will show the sum or total of the LOD 6 object codes groups in Column (C) at the LOD 4 major object code series. These amounts will also be entered on Budget Form 1, Part III, Column (B). If these amounts do not agree, something is wrong and needs to be corrected.

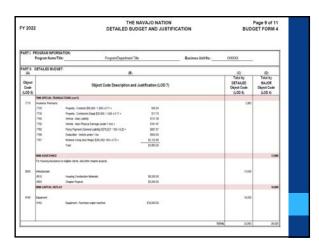
FY	2022		THE NAVAJO NATION DETAILED BUDGET AND JUSTIFICATION			
	ROOKAN INFORS Program Name To		Tile	Business Unit No.:	(10000X	
	DETAILED BLIDGE	e e				
Chject Code (LOD 6)		Object Code Description a			Total by DETAILED Object Code (LOD fil	Total by MAJOR Object Code (LOD 4)
	DHI PERSONNEL EX				100000	37687
		rissed objects, freign benefits, solery selections, and medipayment for eligib	No personal			
2115	Topaler 2105		1946		79.46	
		Prox (4) Regular positions Full-Time Cost Shared positions	TRING		118,860	
200	Saint Recover				1.5	
	2000	20 5000			188	
		Day movement for eligible employees				
		127 Propert Strape 1 - 42 a 1,264 - 127 Agreement Success - 1,56 a 228 -	170			
		183 St. Other Security 4 STA 1984 -	20			
		and to their decision of the Control	-			
260	Opens from Cores	Det.			128.000	
	240					
		Date 6 for businesses a \$35 x 12 x	16,000			
		Pt Deflace: 16 Fam board numbers a \$200 a 12 v	41,000			
		Soften: 10 Fam Jours members x \$250 x 12 +	26.000			
		Visition & Familians numbers of ESS of Co.	2',80			
2710	Met Street				1,000	
	2120	Hert Street	1,865			
201	Personal Service				45.84	
-	200	Space 15 Miles 10 Miles	41.95		12.86	
	280	Select Assessment 2 (52) + 62 (8%)	1107			
	2900	SunsCoroller OLSC+14%	92.29			
	2900	Strifting 1202+41395	434			
		749700000	(2) (1)	101%	25.07	1/1.07



Page 6 of 11 UDGET FORM 4		THE NAVAJO NATION DETAILED BUDGET AND JUSTIFICATION				2022
	90000	Program/Department Title Business Unit No.:			ROGRAM INFORMA Program Name Title	
-	10000	Business Unit No.	of February Control	- riganogation	Lindian grass I am	
(0)	(0)				DETALED BUDGET	RT II.
	Total by			Object Code Description a		bjest Jode 00 bj
5,00					HHI SUPPLES	
		s. Pering of runwill,		energes, pers, persis. Free Point projects inglise and per coping and publisher subscription. Further entitle pers (the		
0.000	1,000				Office Seaples	41(0)
			\$3,000.00	Convert Office Supplies	ACDE.	
900	900				Non Coping Name	000
			366.00	Non-Gap Fundum & Equipment These (3) sciences (§ SM each	4211	
4.000	4.000				Spensory Supples	412
77	2000		\$2,000.00	Green Speering Supplies	4420	
			\$600.00	Non-Cop Computer Software	440	
	1 1		\$100.00	Poologe, Courter Drawing \$35 per spanier	4400	
	1 1		\$100.00	Protings, Courier Disputing. \$100 annual frox motion	4450	
	1 1		\$600.00	Precing Stealing Photocopying	A130	
			\$206.00	Soni-Pendon-Subsopher, 2 @ 100 year	4540.	
2300	200				Teacher	
20	5000		\$5,000.00	Sees & Subset	4630	
16,200					DONE LEASE & REWISE	
		s. Rental of booth space	Sec, and coules and special free?	roots. And of teeling root and teels equipment to consti	Often space lease for 12 for the Mil Fan.	
inen	10,000				Salaing Careat	100
			\$12,000.00	Office Space: Lasson with EVE Contin-18 ST. SECTION 12 House.	9128	
900 28.100	EM. 21900	**				_







Budget Form 5 Summary of Changes to Budgeted Positions 1. Used to summarize changes to be made to existing personnel/position information such as Abolish, Layoff, Trans In, Trans Out, Cost Share, New, Prorate, and Reclassification. 2. Parts I: Is for entry of Program Information. 3. Part II: Is for entry of data or information in the columns using the written instructions for this form in the FY'22 BIM. 4. Any position/personnel which is cost shared with another program or business unit must provide information in the spaces on the position/personnel and also indicate which program or business unit the personnel cost is shared with and the amounts or percentage that are shared.

ge 10 of 11 ET FORM		ONS	O NATION O BUDGETED POSIT	SUMMA			Y 2022	
10000X		Business Unit No.:		Program/Department Title			PROGRAM INFORMATION: Program Name Title	
						N CHANGES:	SONNEL POSITIO	ART IL PER
.0	96	(0)	en en	(E)	(0)	(0)	(8)	(4)
Total (Cal. G + H)	Fringe Benefit	Salary	Employee ID No. or Vacant	Position Title	Job Type / Class Code	Position Number	Sub Acct Object Code	Type of Change
68,547	20,769	47,878	62735	Senior Planner	1961	657843	1004	RIF
		-						
- 1								
		7						
- 2								
		4						
- 1								
68,647	20,769	47,878	PAGE TOTAL:					

External Contract and Grant Funding Information

- Provides information on recurring contracts and grants and, in some cases, on NN general funds for cash matching funds.
- Part I Shows Program information: Program Title, Contract/Grant No., funding period, K account # and name of person completing form.
- 3. Part II Purpose of $\underline{\text{Funding: SOW (deliverable); justify match fund request.}}$
- 4. Part III Budget information: By major cost items, amounts to compare budget on current and anticipated award(s) and difference.
- Part IV Information on FTEs and match fund (\$/non\$): CGS Contracting Officer must concur on match funding required.
- 6. Part V Acknowledgement: preparer and approving official signs indicating information is complete and accurate.

THE NAVAJO NATION Pai 1922 EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION BUDGE						
PART L PRO	GRAM INFORMATION:		Funding Period:			
Program Name/Title: Programs/Department Title		KE	100000000000			
Contract Grant No.: CUUTUU		Prepared by	Program Contact Person in Budget			
PART E. PUR	POSE OF FUNDING AND MATCH					
PART III. BUI	OGET INFORMATION					
(4)			(8)	(0)	(0)	
Major Object Code and Description		Current Award Fingal Year 2021	Articipated Funding Fiscal Year 2022	Difference Columns (C) - (B)		
2001	Personnel Expenses		112,085	101,152	(10,933.00	
3000	Travel Expenses		14,160	6,208		
3500	Meeting Expenses		1/15/16/5	7723		
4000	Buggles		5,128	497	(4,631.00	
5000	Lease and Rimtal		7.777		117777	
5500	Communication and Utilities					
6000	Repairs and Maintenance					
6500	Contractual Services			10000	and the second	
7000	Special Transaction		3,946	948	(2.998.00)	
8000	Assistance					
9000	Capital Outlay		50.00	0.000	11.04	
9510	Malching - Cash		(29,584)	(90.274)	(590.00	
9610	Matching - In - Kind			1770		
9710	Indirect Cost (Overhead) Allo	oston TOTALS		12,290	12,290.00	
		TOTALS	105,655	90,921	(14,804.00	
ART IV.		MATCH FUNDS - No. of Positions:	1	1	(1.8)	
MATCH FUNDS - Required GF Cosh Match:		29,684	30,274	\$90.00		
CONCURRE	DIN:	Required GF In-Kind Match:	4,161		(4,181.00)	
Contracting Officer's Signature Date: Required GF 's Match:		28%	25%	840		
IART V. ACI	NOWLEDGEMENT: Submitted by (print):	Program Manager	Appro	red by (print): Divi	ision Director	
Signature Cute: ///		Signature Date: 15				

Appendix L. 2 Report to Mr. Occurs of Lond Specipation to Image of Lond Mr. Occurs of Lond The Report of Lo				
Les Françaises de la Projette de March Montant (1 Journal 1 March Montant de La Projette Montant (1 March Montant Mont				ndix L-2
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A street register of the property of the prope				
S. Selectrochies and Color Services A. West Today of Services C. Services S. Se				
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The Control of Control	1/2			
B. Sefermination on the Comment's Desire Service Comment's Desire Service Comment's Desire Service Comment of Service Comment o				
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The contract of position of the contract of the co				
C. S. Control Annual and Tell Insurer 1. **Section of the Control Annual Annua	40			
The first part of the Source. E. See 1 are made for the control of the control o				Transaction and the second
Expr Float - monitoring registration		C 5 121,095		· ·
See to the composition where a count of part for the of of the change good of the composition of the county of the				
A Treat Coast of the Superson Anniesy feeth Good Continues 1. General Principal September 1. General Principal September 1. Comman Sept		Sampl	Begin / End - mm/0d/yy Ves N	
Execute 1. Comment of the comment of	III.	Information on Funding Need and Cost Contribut	ions:	
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Chapter Budgeting

- a. The Administrative Service Centers of the DCD has budgetary responsibilities for assisting Navajo Nation chapters in preparing budgets, including financial monitoring, reporting, and performance.
- b. Budget planning allocations each chapter is issued by DCD and Chapters prepare detailed budgets using the WIND application system which is in conformance with the Navajo Nation budget preparation instructions. All Chapters follow the same forms and instructions contained in the FY'22 BIM.
- OMB also receives the allocation amounts from DCD and enters them into the FMIS during budget preparation.
- d. Completed Chapter budgets are submitted to the ASCs and then to DCD for compiling the overall Division's budget for review by the Division Director, Branch Chief and the legislative oversight committee(s).
- e. Upon processing the Chapter budgets along with the Division's overall budget through the Executive Branch and Legislative Branch reviews, the budgets are first presented to the NABI Committee and then to the NNC for approval.
- f. Chapter are required to adhere to the appropriate budget policies, including those in Title 26 and the Five Management Systems.

Navajo Nation Grants

- a. Grant funds are allocated to certain non-NN government entities in the form of general funds which are made available for a specific purpose.
- b. The grants are subject to availability of funds.
- c. The grants must meet requirements of the Appropriations Act at 12 NNC Section 810 (Q), 820 (F), (L), (M), (N), and (P); 850 (A), (B), (C) and (E). A copy of the Appropriations Act is displayed in the FY'22 BIM in the Reference section for information purposes.
- Prospective grantees must follow the FY'22 BIM, including preparing and submitting budgets on NN budget forms and using the NN Chart of Accounts.
- Upon approval of the budget by the Navajo Nation Council, a grant agreement is executed by the Nation before funds are released to the non-NN entity.

BIM Appendices Information

- The appendices to the FY 22 BIM has various useful information for budgeting purposes such as:
 - Chart of Accounts and Level of Detail (LOD) in Appendix A.
 - Listing of Classification Titles/Class Code/Assigned Pay Grade in Appendix C.
 - Salary Schedules in Appendix D.
 - Fringe Benefits Rates in Appendix E.
 - Vehicle Insurance Rates in Appendix F-1.
 - Fleet Management User Rates in Appendix F-2.



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