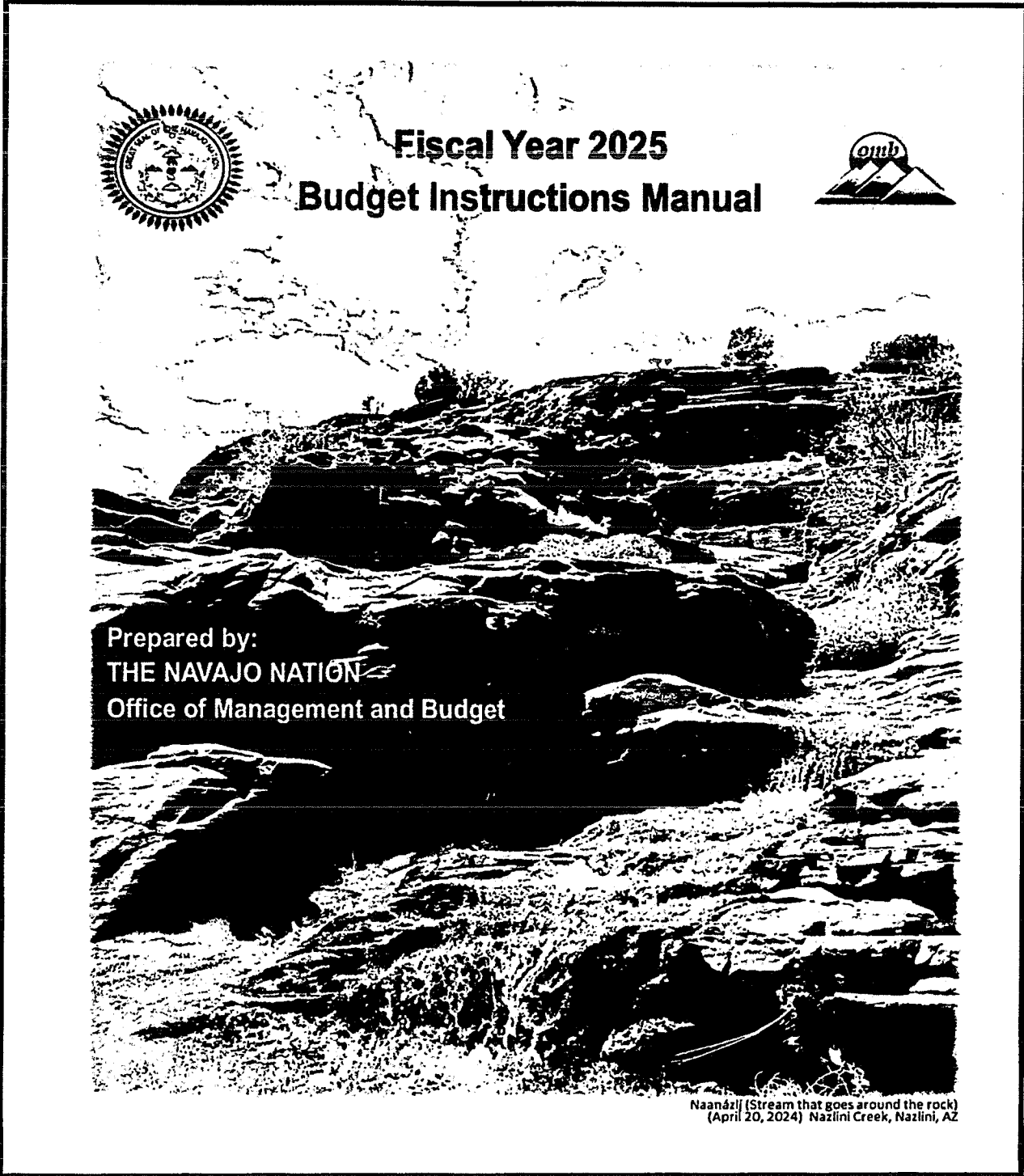


# REVISED FY2025 BUDGET INSTRUCTIONS MANUAL



## Fiscal Year 2025 Budget Instructions Manual



Prepared by:  
THE NAVAJO NATION  
Office of Management and Budget

Naandzil (Stream that goes around the rock)  
(April 20, 2024) Nazlini Creek, Nazlini, AZ

# REVISED FY2025 BUDGET INSTRUCTIONS MANUAL

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**THE NAVAJO NATION FISCAL YEAR 2025  
REVISED BUDGET INSTRUCTIONS MANUAL ("BIM")  
(APPROVED AND ADOPTED VIA RESOLUTION NO. BFJY-17-24)**

**SECTION 1. AUTHORITY; PURPOSE.**

Pursuant to the Appropriations Act, specifically at 12 N.N.C. §820(M) and §830(H), this BIM provides instructions for the preparation of all Program budgets for the Navajo Nation's Comprehensive Budget for each Fiscal Year ("Comprehensive Budget"). This BIM also includes procedures for funding requests and awards, budget administration and monitoring. Program budget and performance reporting, and other matters related to budgeting and fiscal accountability. Once the BIM for the current Fiscal Year is formally approved, it is posted on the website of the Navajo Nation's Office of Management and Budget ("OMB"), at <http://www.omb.navajo-nsn.gov>. A bound copy of this BIM is available for a fee; contact OMB at (928)871-6570/6470.

**SECTION 2. DEFINITIONS.**

All defined terms in the Appropriations Act, at 12 N.N.C. §810 (see **REFERENCE 1** at the end of this BIM), are used in this BIM, in addition to the following.

1. **Appropriations Act** means the Navajo Nation Appropriations Act, at 12 N.N.C §800-§880.
2. **Base Planning Amounts** means the "Planning Base Amounts" mentioned in 12 N.N.C. §830(H), which consist of the amount of funds, shown as three separate dollar figures, allocated to each of the three Branches for use in preparing the budgets for their respective Branches, Programs, and Chapter for the Fiscal Year. In accordance with 12 N.N.C. §830(H), this BIM includes the Base Planning Amounts for each of the three Branches for FY2024.
3. **BFC** is the acronym for the Budget and Finance Committee of the Navajo Nation Council.
4. **Branch** means:
  - (4.1) the Navajo Nation's Legislative Branch, including all offices, committees, subcommittees, task forces, organizations, boards, commissions, and the like, established under the Legislative Branch; and
  - (4.2) the Navajo Nation's Executive Branch, and all Programs, organizations, boards, commissions, and the like, established under the Executive Branch;
  - (4.3) the Navajo Nation's Judicial Branch, including all courts, offices, task forces, and the like, established under the Judicial Branch.
5. **Budget Liaisons** means staff assigned at the Division/Branch level to coordinate and advise on all budget development activities within that Division or Branch.
6. **Business Unit Number ("BU#")** means an account number in the FMIS that identifies the type and dollar amount of funds approved or designated for a particular purpose or project, or for a Branch, Program, Chapter, or other funding recipient. A BU# is used to keep track of all budget-related activities and financial transactions. A Business Unit is the financial account to which a BU# is assigned.
7. **Capital Expenditures** means the spending of money on a CIP. The operating budget for all Capital Expenditures must have a project cost of \$5,000.00 or more and all CIPs must have a service life of more than one year.
8. **Capital Improvement/Project ("CIP")** has the same meaning as the definition in 12 N.N.C. §810(F).
9. **Chapter** means any of the 110 Navajo Nation Chapters, and includes Kayenta Township. An "LGA-Certified Chapter" is a Chapter that is governance-certified under the Local Governance Act. at 26 N.N.C. §103. "Non-LGA Chapter" is not certified under 26 N.N.C. §103.

10. **Chart of Accounts/Object Codes** means a chart showing a four-digit coding system for reporting line-item budget and expenditure information using assigned Object Code categories and LOD.
11. **Comprehensive Budget** means the entire series of written statements and schedules showing the Navajo Nation's anticipated incoming funds and outgoing expenditures for Fiscal Year 2025, and the funding appropriations for all Branches, Programs, and Chapters, for FY2025. The Navajo Nation's annual Comprehensive Budget includes individual budgets for all Branches, Programs, and Chapters. Throughout the Comprehensive Budget process, all such individual budgets are considered recommendations only, unless and until such recommendations are formally approved by the Council in the FY2024 Comprehensive Budget and are signed into law by the President.
12. **Contract Support Costs ("CSC")** means the costs incurred by the Navajo Nation to implement and comply with Public Law 93-638 federal contracts (see "contract support costs" in 25 U.S.C. §5301 *et seq.* and 25 C.F.R. Part 900 and Part 1000). Navajo Nation contractors receiving federal funds under P.L. 93-638 contracts must be familiar with the parts of P.L. 93-638 and the related C.F.R. provisions that apply to them, with respect to allowable costs and budgeting.
13. **Council** means the Navajo Nation Council.
14. **CPMD** is the acronym for the Navajo Nation's Capital Projects Management Department, under the Division of Community Development.
15. **DCD** is the acronym for Division of Community Development
16. **DPM** is the acronym for the Navajo Nation's Department of Personnel Management.
17. **External Entity** means any of the organizations, businesses, corporations, companies, or individuals that are not part of the Navajo Nation government or part of any of the 110 Chapters, including enterprises, authorities, corporations, universities, or colleges that may be affiliated with the Navajo Nation but are not part of the Navajo Nation government.
18. **External Funds (or "Externally Restricted" Funds)** means funds from a source other than the Navajo Nation, for which expenditures are restricted to specified purposes in accordance with legally binding agreements and applicable Federal, or State laws and regulations, or the terms and conditions of funding grants, private funds or donations. External Funds are designated as "Special Revenue Fund" monies in the Appropriations Act, at 12 N.N.C. §810(S)(1)(b).
19. **Fixed Costs** means those costs not assigned to a particular Navajo Nation central governmental entity. Fixed Costs are incurred for the comprehensive and ongoing operation of the Navajo Nation government as a whole, and do not include Capital Expenditures.  
  
Fixed Costs generally include expenses for insurance, utilities, rent, debt service, and other commitments. Fixed Costs do not include personnel, travel, contributions, and the like, that are not regular Program operating expenses.  
  
However, Chapter Officials' stipends for the monthly regular Chapter meetings and Chapter Planning Meetings, are treated as Fixed Costs. Chapter Officials' stipends for Emergency Chapter Meetings, Special Chapter Meetings, Agency Council Meetings, District Council Meetings, and Regional Council meetings are treated as Fixed Costs (see Appendix M-1 at Section 4G). Likewise, stipends for Grazing Officers, Land Board Members and Farm Board Members are treated as Fixed Costs. Costs for the Navajo Election Administration may also be treated as Fixed Costs.
20. **FMIS** is the acronym for "Financial Management Information System" – the Navajo Nation's internal financial, budgeting, and accounting system.
21. **Goal Statement** means a measurable and planned task or outcome used to justify activities or assess the performance of a Program.
22. **Grant**, as used in this BIM, means an award of Navajo Nation funds to an External Entity recipient. "Grant" as used herein is distinct from the term "grant" used in 2 N.N.C §164(B)(1). In 2 N.N.C. §164(B)(1) "grant" means

an award of External Funds received by the Navajo Nation, Branches, Programs, and Chapters are not eligible for Grants (consisting of Navajo Nation funds), as that term is used herein, but can receive grants consisting of External Funds.

Types: *External Grant Funds* – example of funding received from federal agencies, i.e....BIA, IHS, etc.

*Navajo Nation Internal Grant Agreements* – Navajo Nation Funds approved by Navajo Nation Council to an External (Non-Navajo Government) entities, example are NTU, Dine College, , etc.

23. **IDC** is the acronym for "Indirect Cost" which is a cost incurred from common or joint purposes that benefit more than one individual Program, and IDC is not assignable to a single contract or grant.

IDC is the Navajo Nation's cost of providing overarching and centralized government support services to all Programs receiving External Funds from federal entities. Such services include accounting and financial management, personnel management, property management, records management, legal services, auditing services, building rent/lease, utilities, janitorial services, repairs and maintenance of facilities, equipment, insurance and bonding, and depreciation.

The majority of externally funded programs receive funds for *Direct Costs* and *Indirect Costs*. *Direct costs* are costs that are assigned to a particular Program because such costs can be directly associated with an External Funds award to the Program or with other internally funded or externally funded activities carried out by the Program.

All Branches and Programs receiving External Funds from federal entities must include IDC in the contract or grant governing the funding award if the federal entity providing the funds allows IDC Recovery.

24. **IDC Rate** means a tool for determining the proportion of IDC each Program should bear. The IDC Rate is expressed as a percentage figure and is the ratio of IDC to a Direct Cost Base (also known as "IDC Rate Base"). Each year, the Navajo Nation enters into an IDC Negotiation Agreement with the Interior Business Center of the U.S. Department of the Interior. The Naa'biik'iyáti' Committee approves the current Fiscal Year IDC Rate via resolution, and the resolution and the Agreement are signed by the Navajo Nation President.

25. **IDC Rate Base** also known as the Direct Cost Base, means the accumulation of the Navajo Nation's total direct costs excluding extraordinary or distorting expenditures, such as: Capital Expenditures, pass-through funds, participant support costs, and the portion of subcontracts in excess of \$25,000. When a Program calculates the amount of IDC in an External Funds award, the IDC Rate Base equals the total amount of External Funds received, less funds under certain Object codes that are excluded.

For a complete list of Object Codes excluded from the FY2023 IDC Rate Base, see Appendix L-5 on pages 100 and 101 of the FY2023 BIM. IDC shall not be recovered with respect to Object Codes that are excluded from the IDC Rate Base.

26. **Recovery** means recovered IDC money (federal funds) allocated to Programs specifically included in the Navajo Nation's IDC Pool. To ensure full recovery of IDC money, allocations of recovered IDC money shall comply with the current federal IDC Rate Proposal approved by the Interior Business Center of the U.S. Department of the Interior. If a Program charges service fees to a federally funded entity, that Program must be excluded from the IDC Pool. However, under certain limited circumstances, it is possible to offset the costs for which fees were collected and thereby reduce that Program's percentage of participation in the IDC Pool, in order to prevent double recovery of IDC on the same activities carried out by that Program. IDC Recovery money is treated as Fund Type Code 1.

27. **In-Kind Match Allowance** means a non-cash contribution assigned a market value. Such contribution may consist of services, supplies, materials and/or equipment contributed by the funding recipient or by a third party for a project-related costs. To be credited to the funding recipient, such contribution must be eligible and necessary for the implementation of the funding recipient's project must meet the cost allowability requirements of the entity providing the funding, and must also satisfy the cost principles applicable to the entity receiving the contribution or undertaking the project on behalf of the funding recipient.

28. **Managers/Directors** means Personnel responsible for developing budget proposals based on the policies and procedures contained in the BIM. Provide program information necessary for budget review or hearings at the various levels of the budget process.

29. **Matching Fund** means all cash match or in-kind match, example Capital Outlay (match fund).
30. **Navajo Nation Funds** means money provided and approved for use by the Council, via a duly certified Council resolution signed into law by the President. Navajo Nation Funds consist of "Governmental", "Fiduciary" and "Proprietary" fund types, as defined in the Appropriations Act, at 12 N.N.C. §810(S).
31. **Navajo Nation** means, collectively, the three Branches as defined in Section 2.4 of this BIM.
32. **OMB** is the acronym for the Navajo Nation's Office of Management and Budget.
33. **OOB** is the acronym for the Navajo Nation's Office of the Controller.
34. **Plan of Operation** means a duly approved legal instrument that establishes a particular entity within the Navajo Nation government, which instrument describes the entity's authorities, purposes, goals, objectives, personnel, organizational chart, and the like, and identifies the oversight authority responsible for the entity.
35. **Performance Budgeting** means a method of budgeting used by the Navajo Nation that incorporates Program performance criteria (goals and actual results) prepared on a quarterly Fiscal Year basis, to assist with the approval of funds during the Comprehensive Budget process.
36. **Performance Measure** means as the ongoing monitoring and reporting of a program's accomplishment and progress, particularly towards its pre-established goals.
37. **PLF** is the acronym for "Personnel Lapse Fund" which is the "Personnel Lapse account" described in Council Resolution No. CF-07-11. Use of PLF money is governed by CF-07-11.
38. **PPM** is the acronym for the Navajo Nation's Personnel Policies Manual issued by DPM.
39. **President** as used in this BIM means the President of the Navajo Nation.
40. **Program** means an organizational unit of the Navajo Nation government, i.e., a Division, Department, Agency, Office, board, commission, committee, subcommittee, task force, or council.
41. **Oversight Committee** means a standing committee of the Navajo Nation Council with oversight authority over certain Branches, Programs, and Chapters.
42. **Recurring** as it applies to expenditures and the revenues to support those expenditures are those that are used by the Navajo Nation to fund and keep current/status quo services levels on an annual fiscal basis.
43. **Status Quo Service Levels** means those that are reasonable and necessary to conduct the functions of each respective budget unit/branch/division/department/program for one fiscal year. These are generally considered to be expenditures that the budget unit needs to carry out annual plans and not those that would be one-time or long-term (greater than one fiscal year) in nature.
44. **Supplemental Appropriation** means the approval and providing of funds from the UUFB during the Fiscal Year, outside of the Comprehensive Budget. See 12 N.N.C. § 820(L).
45. **UUFB** is the acronym for the Unreserved, Undesignated Fund Balance referenced throughout the Appropriations Act. The UUFB is the money remaining in the Navajo Nation's General Fund after the General Fund is used to meet the Navajo Nation's expenses, debts, and liabilities. Such remaining balance must be designated as either "reserved" or "unreserved".
 

*Unreserved refers to that portion of the remaining balance in the General Fund that is not restricted for spending on a particular project, purpose, or entity, and is available for expenditures as determined by the Council.*

*Undesignated refers to that portion of the remaining balance in the General Fund that is not intended for use on a particular project, purpose, or entity, and the Council has not expressed its intent to spend this money in a particular manner.*



Pursuant to the Appropriations Act, at 12 N.N.C. §820(J), a minimum of 10% of the General Fund operating budget for Fiscal Year 2024, excluding FY2024 Capital Expenditures as determined by the Controller, shall be maintained as a reserve for Fiscal Year 2025.

Pursuant to the Appropriations Act, UUFB money cannot be used for recurring expenditures or operations of the Navajo Nation government, unless certain provisions are waived by the Council (see 12 N.N.C. § 820 (E), §820(F), §820(J), and §820(L)).

### **SECTION 3. PERFORMANCE BUDGETING AND PERFORMANCE ASSESSMENTS.**

#### **A. Performance Budgeting.**

The Appropriations Act establishes the use of budget performance measures for the purpose of Program evaluation to facilitate positive Program improvement. See 12 N.N.C. §850 (A) – (E). OMB is required to create a system for performance evaluation and to consult with Branches and Programs in preparing evaluation standards. The Appropriations Act also requires Branches and Programs to develop a detailed annual plan with performance indicators for each Fiscal Year.

#### **B. Methodology.**

Performance Assessment to Budgeting allows branches, departments, and programs to define their goals, indicating the desired end results with the budget allocation. It is a tool to inform the appropriate Branch Chief/NNC for budget decisions. It serves as a direct input for budget allocation during planning to maintain current funding if the program consistently achieves its goals and demonstrates positive impact or modify funding to a new level or discontinue funding. Programs should increase/amend/revise their performance measure goals from the previous fiscal year based upon effectiveness and service delivery. Any program that received any additional funding during the fiscal year (carry-over and/or supplemental funding, etc.) must REVISE its current Budget Form 2 (Performance Criteria) to incorporate the new performance measures associated with the additional funding. ANY changes to the Budget Form 2 require approval by the Branch Chief and the Division/Branch oversight committee. Contact OMB's Management & Policy Section for further information and/or instructions, if necessary.

Quantitative vs. Qualitative program performance measures can be used and program can elect to use either the original Form 2 (quantitative) or Form 2A (qualitative) depending on which best fits their organization.

#### **C. Fundamental Distinction Between Two Types:**

Quantitative measures – the goals provide clarity and focus, and they are specific, counted, measurable, and expressed using numerical values.

Qualitative measure – goals address broader aspects of a brief narrative description that outlines the goals, accomplishments, and future planning. A well-structured performance narrative combines storytelling with factual evidence. Craft it thoughtfully, emphasizing both what will be achieved and what will equate to success.

#### **D. Program Performance Assessments.**

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

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

Scores Range from 0 – 4:

4	90 – 100%	Outstanding
3	80 – 89%	Satisfactory
2	70 – 79%	Meets Expectations
1	59 – 69%	Unsatisfactory
0	0	No Report

For program scores that are in the range of either (0) zero or (1) one, OMB will notify the responsible manager, Division, and Branch Chief in writing that remedial or corrective action is needed and deliver a copy to the appropriate oversight committee. The quarterly performance reports will be disseminated to the (3) Branch Chiefs and Executive/Division Directors for distribution to programs and use as a tool to monitor and identify areas for improvement.

**E. Reports required by the Appropriations Act.**

In compliance with 12 N.N.C. § 850(A) of the Appropriations Act, OMB and OOC regularly monitor all Programs' actual expenditures against their approved budgets. OMB and OOC provide quarterly reports on such expenditures to the BFC, and to the Branch Chiefs with regard to their respective Branches. On a quarterly basis, all Programs are required to timely provide relevant information to OMB and to OOC, to assist in the preparation of the required quarterly reports.

**SECTION 4. FINANCIAL MANAGEMENT INFORMATION SYSTEM ("FMIS") BUDGETING.**

**A. FMIS Budgeting.**

FMIS software and technology structured for the Navajo Nation government's organizational and periodic financial reporting requirements. OOC is responsible for the administration of the FMIS budget/expenditure data. FMIS maintains budget information using various budget ledger types, such as ledgers for budget development, final budgets, and budget revisions. Budget ledger types are administered by OMB and are used with other FMIS ledgers to provide budget status and other important financial information, in order to verify the availability of funds or to generate reports.

OOC is responsible for the routine administration of the FMIS expenditure data. OMB, at the request of the OOC, assigns a BU# to each Program, which is 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 BU#. Programs may have multiple BU# depending on funding sources. Different funding sources may not be combined or joined together into one Business Unit.

OOC's Expenditure Authorization Signature Form authorizes individuals to incur expenses, make changes, and sign documents against Business Units. A new Form shall be required whenever: (1) an individual terminates employment or loses their authority, (2) additional individuals are granted authority, (3) changes are made to business units.

**B. Chart of Accounts/Object Codes for FMIS Purposes and Level of Detail ("LOD").**

The Chart of Accounts used by the Navajo Nation uses a 4-digit coding system, referred to as (Object Codes), to maintain distinct and correct line-item revenue and expense information in the FMIS.

The Chart of Accounts and LOD used for Budgeting Purposes (see Appendix A), shows the various Object Codes to be used in preparing the annual Comprehensive Budget.

Each Object Code in the Chart of Accounts is assigned a LOD ranging from 3 to 6.

Accounts at LOD 6 are the most detailed and are used for documenting expenditures, while accounts at LOD 3 are the least detailed and are primarily used for generating reports.

Accounts showing a lesser LOD (LOD 3 to 5) are primarily used for generating budget or financial reports on a sub-totaled basis.

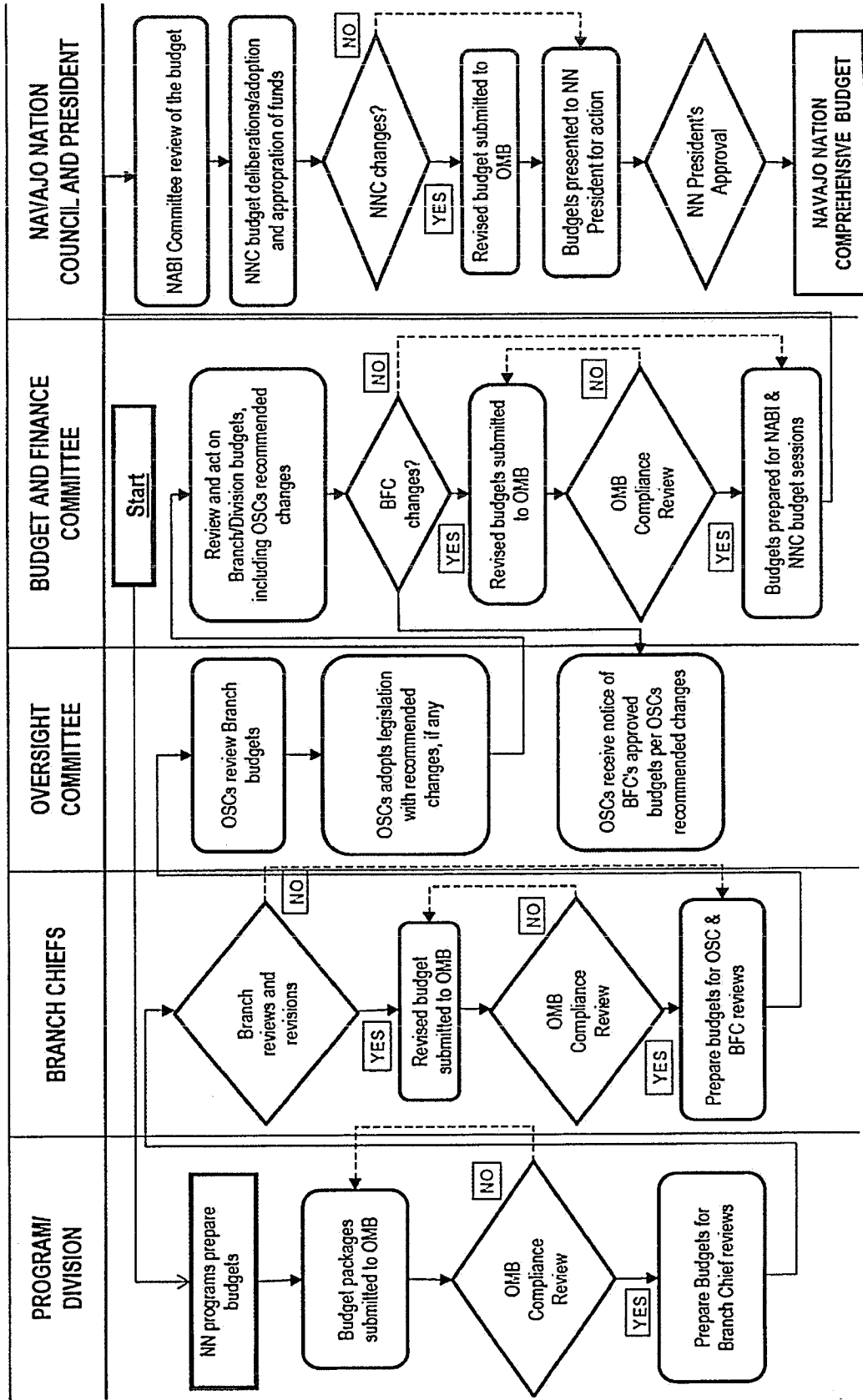
Budget data on the budget ledger are entered at LOD 6, except for personnel fringe benefits, which are budgeted at LOD 5 using Object Code 2900.

OOC processes all procurement and financial accounting of actual expenditures at LOD 6.

Budget amounts at LOD 6, if sufficient funds are available, will cover any LOD 6 Object Code.

This allows Programs to budget at a greater LOD and to account for expenditures at LOD 6.

# Budget Development Process Chart



**Key:**  
 BFC = Budget & Finance Committee  
 NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget  
 OSC = Oversight Committee

NABI = Naa'bi'iyai' Committee  
 NNC = Navajo Nation Council

**SECTION 5. BUDGET TIMETABLE AND PROCESS.**

**A. Budget Development Process.**

The flowchart displayed on the previous page shows the annual Comprehensive Budget process, starting with BFC legislation approving the BIM, OOC's and OMB's revenue and expense projections for Fiscal Year 2025, and Base Planning Allocations for the Branches. Next, completed and detailed individual Program budgets are prepared and submitted to OMB. The prepared budgets, along with other budget related information, are submitted for review first to the Branch Chiefs, then to the respective Oversight Committees, then to BFC and the Naa'bik'iyáti' Committee, with final legislative approval by the Council and signing into law by the President.

**B. Annual Budget Calendar.**

The Budget Calendar for the Comprehensive Budget process is designed to ensure timely completion of key budget development activities and to identify the responsible parties involved in the budget development process. It also provides the due dates and flow of budget activities at various levels of the Navajo Nation government.

**SECTION 6. FUND ALLOCATIONS.**

**A. General Fund Planning Allocations.**

Pursuant to its authority under 12 N.N.C. §830(H), BFC establishes the Base Planning Allocations each fiscal year. Then, according to 12 N.N.C. §830(I), Navajo Nation programs use the Base Planning Allocations to prepare their fiscal year budgets. The Budget and Finance Committee hereby establishes the FY2025 General Fund Base Planning Allocations as follows:

Fixed Costs Allocations	\$30,169,242
External Funds Cash Match	\$5,401,415
Executive Branch	\$117,327,379
Legislative Branch	\$18,056,491
Judicial Branch	\$18,094,114
Chapters (Non-Admin Costs)	\$13,875,225
<b>Total</b>	<b>\$202,923,866</b>

**B. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations.**

Amounts for Proprietary Fund, Fiduciary Fund, and Special Revenue Fund allocations for budgeting purposes are based on approved legislation establishing these particular funds. OOC provides the allocation amounts. Recipient Programs shall prepare and submit their budgets to OMB based on these pre-determined funding allocations.

**C. IDC Recovery and Allocations.**

The allocation of projected recovery of IDC (federal funds) is formula-based. IDC Recovery amounts vary each year according to the current IDC Negotiation Agreement approved by the Naa'bik'iyáti' Committee and executed by the President. OMB shall allocate projected recovery of IDC funds to eligible Programs in the preparation of their budgets. The amount of IDC will be in addition to the General Funds and other Navajo Nation funds allocated to such Programs. The combined amount of such funds will serve as the Program's base budget or budget planning amount when the Program submits its proposed Fiscal Year budget. See Appendix K of this BIM.

**D. PLF Allocations.**

PLF allocations shall be handled in accordance with Council Resolution No. CF-07-11 concerning the "Personnel Lapse account." OMB, in coordination with DPM and OOC, shall provide the available PLF amounts, if any, to be used by eligible Programs in preparing their budgets.

**E. Line-item vetoes.**

Funds that are line-item vetoed by the President are handled as follows:

1. General Funds – line-item vetoed General Fund monies become available for Supplemental Appropriations once the revenue projections for FY2025 are met.
2. Personnel Lapse Funds (PLF) – line-item vetoed Personnel Lapse Funds monies revert to the UUFB (see Council Resolution No. CF-07-11), unless otherwise determined by the Council.

**SECTION 7. PROJECT BUDGETING AND ACCOUNT SET-UP.**

- A. OMB is responsible for setting up Business Units for all capital (C-accounts) and noncapital (N-accounts) projects in the FMIS. Projects can be funded from any source. Programs shall complete the Forms (primarily Budget Form 1; Budget Form 4; and, if necessary, Budget Forms 3 and 6 for personnel costs contained in this BIM, in accordance with the instructions provided. Such Forms must be completed in order to set up budgets in the FMIS. In addition, the Project Process Schedule at Appendix I, includes instructions to complete the Form, which shall be completed to replace Budget Form 2 for capital and noncapital projects.
- B. Project funding approval and administration may vary and is based on the laws, regulations, policies, and procedures governing each particular funding source. Contact the appropriate Program to obtain specific requirements and instructions that govern the selected funding source. Contact OMB to determine which Program can assist with project funding information and requirements.
- C. Documentation for project budget setup on each project shall include the following:
  1. Budget information on OMB Budget Forms as follows:
    - a. Budget Form 1, Program Budget Summary;
    - b. Project Form, Project Process Schedule (replaces Budget Form 2);
    - c. Budget Form 4, Detailed Budget and Justification;
    - d. If necessary, Budget Form 3, Listing of Positions and Assignments by Business Unit, for listing of positions/personnel to be funded; and
    - e. If necessary, Budget Form 6, External Contract and Grant (Externally Restricted Funds) Funding Information, to provide detailed information about any External Funds (state, federal, or other externally restricted funds) used for the proposed project.
  2. The legislation approving the project funding;
  3. The funding source for each project;
  4. The expected cost of each project with a budget;
  5. The expected start date, completion date, and a timeline for each project;
  6. The identification of a Project Manager and Department/Division; and
  7. Appropriate authorized signatures on the Budget Forms.
- D. Most projects will require a written proposal, CPMD and DCD are available to advise on these and other requirements in accordance with approved CIP policies and procedures.

**SECTION 8. PERSONNEL BUDGETING.**

**A. Purpose.**

These instructions and procedures provide guidance to Branches, Programs, and Chapters for budgeting personnel to ensure that all funds are spent and managed in accordance with the approved Comprehensive Budget, the Appropriations Act, and other applicable Navajo Nation laws.

**B. Personnel Offices.**

**1. Department of Personnel Management**

Division of Human Resources  
Navajo Nation Executive & Legislative Branch  
Administration Bldg. 1  
P.O. Box 7080  
Window Rock, AZ 86515  
www.dpm.navajo-nsn.gov

**2. Office of Human Resources**

Administrative Offices of the Courts  
Navajo Nation Judicial Branch  
P. O. Box 520  
Window Rock, AZ 86515  
www.courts.navajo-nsn.gov/HR.htm

**C. Salary Schedules.**

Salary Schedules are administered by DPM in accordance with the approved Classification & Pay Plan and shall be utilized when budgeting for personnel. During the Comprehensive Budget process the Council may approve a General Wage Adjustment. If approved, new salary schedules will be administratively issued by DPM. To ensure positions are budgeted using the current salary schedule, DPM's website at [www.dpm.navajo-nsn.gov](http://www.dpm.navajo-nsn.gov) should be consulted.

**D. Personnel Budgets by Object Code.**

This subsection governs to personnel budgeting and shall be used in conjunction with other applicable sections of this BIM. For additional information pertaining to this subsection, the PPM and other applicable policies and procedures should be consulted.

**1. 2110 – Regular Personnel.**

Upon request the appropriate Personnel Office shall provide the necessary position information for budgeting purposes, i.e. listing of positions, classified titles, subaccounts, workstation locations, current employee assignments and pay rates.

All budgeted positions (including unclassified and temporary) shall be assigned a 6-digit position identification number. The position ID number is used for identification purposes to distinguish the classified position title, class code (job type), the assigned pay grade/step, and the worksite location for all positions.

**a. Filled/Occupied Positions:**

Proposed budget amounts shall be calculated by multiplying the incumbent's current hourly rate by 2,088 hours.

**b. Vacant positions:**

Proposed budget amounts shall be calculated by multiplying the entry level hourly rate or Step A of the assigned pay grade by 2,088 hours.

**c. Proposed New Positions:**

A completed Position Classification Questionnaire ("PCQ"), as well as an approved organization chart must be submitted to the appropriate Personnel Office to be included in the proposed budget for the upcoming fiscal year.

- i. Upon receipt of the PCQ, the appropriate Personnel Office will assign a new position ID number which will be listed on Budget Forms 3 & 5 as an Unclassified Title (0599).
- ii. Proposed budget amounts shall be calculated by multiplying the entry-level hourly rate or Step A of the assigned pay grade by a minimum of 80 hours.
- iii. In the event that the proposed new position is not currently available within the Classification Plan, the proposed budget amount shall be calculated by multiplying the anticipated pay rate by a minimum of at least 80 hours. After the position is officially classified by the appropriate Personnel Office, a program must submit Budget Revision Request to OMB to budget the position for the remainder of the Fiscal Year.

**d. Cost Shared Positions:**

- i. Cost Shared positions are funded among multiple sources of funding and shall be distributed by a proportionate percentage for each BU# totaling 100%.
- ii. Proposed budget amounts shall be calculated by multiplying the appropriate hourly rate by the total number of proposed work hours.
- iii. Cost Shared positions shall be documented on Budget Form 5. Each funding source shall be listed with their distributed percentage and corresponding budget amounts. The distribution must total 100%.

**e. Unfunded Positions:**

- i. Vacant positions that remain unfunded for an entire fiscal year shall be abolished. Programs may request to restore positions that were abolished within the previous fiscal year. Abolished vacant positions shall be documented on Budget Form 5 as "Abolished".
- ii. In the event that an occupied position is eliminated due to circumstances beyond the control of the Navajo Nation, e.g. program funding is terminated, positions are not refunded, or funds are not available to continue program operations, the program shall comply with the applicable personnel policies. Deleted positions resulting in the displacement of an employee shall be documented on Budget Form 5 as a "Layoff".

**2. 2200 – Salary Adjustments.**

Personnel actions involving an increase in pay (i.e., reclassification, promotions, transfers, above entry new hires, etc.) that have not been processed prior to the approval of the FY2025 Comprehensive Budget shall be budgeted accordingly in Object Code 2200 - Salary Adjustments. A Budget Revision Request (BRR) must be submitted to OMB to budget the position for the remainder of Fiscal Year 2025.

**a. Performance Step Increases.**

- i. Step Increases for General Fund positions shall be paid from the PLF, if sufficient funds are available. Positions funded with money other than General Funds are not eligible to utilize the PLF.
- ii. Step Increases shall be calculated as follows:
  - Determine the employee's anniversary date. If this information is not available, contact the appropriate Personnel Office.
  - Calculate the total number of work days from the anniversary date to the end of the Fiscal Year 2025.
  - Multiply the total number of work days by 8 for the total
  - Calculate the rate difference by subtracting the old hourly rate from the new hourly rate.
  - Multiplying the total number of work hours by the rate difference.
  - The projected cost of the Step Increase shall be budgeted using Object Code 2200 – Salary Adjustments. Once approved a BRR must be submitted to OMB to transfer funds from 2200 to 2110.
- iii. Positions occupied by employees with anniversary dates in the last quarter of Fiscal Year 2025 and/or whose Step Increase is not processed by DPM prior to the approval of the subsequent Fiscal Year Comprehensive Budget shall be budgeted using the employee's current rate of pay.
- iv. After the subsequent Fiscal Year Comprehensive Budget is approved, a BRR must be submitted to OMB to transfer funds from 2200 – Salary Adjustments to 2110 – Regular Personnel.

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

- i. During the Comprehensive Budget process, each Personnel Office provides OMB with cost projections for a GWA at different percentages. If a GWA is approved by the Council the cost of the GWA will be covered by the PLF and/or other funds as approved by Council.
- ii. The GWA for externally funded Programs shall be based on the availability of funds verified by OMB and OOC and/or shall be contingent upon approval from the entity providing the funds.

### **3. 2510 - Overtime Pay.**

Programs that incur employee overtime costs as provided for in Section VIII of the PPM shall budget for such expenses to ensure that payments are made in a timely manner. Overtime costs shall be budgeted using Object Code 2510.

### **4. 2610 - Holiday Pay.**

Programs that normally incur employee holiday pay costs as provided for in Section VII(H) of the PPM shall budget for such expenses to ensure that payments are made in a timely manner. Holiday pay costs shall be budgeted using Object Code 2610.

### **5. 2710 - Merit Pay Bonuses; Other Bonuses.**

Merit pay bonuses are subject to approval by the Step Increase and Bonus Review Committee, and are dependent on a finding by the Committee of exceptional progress on the performance measures included in the Program's annual plan. Funds used to paying bonuses shall be budgeted using Object Code 2710 Merit & Bonus Pay, and shall be based on funds availability as verified by OOC.

### **6. 2900 - Fringe Benefits.**

Branches and Programs should use the appropriate rates shown herein to calculate applicable fringe benefits for all budgeted positions and associated salaries. Fringe benefits must be budgeted for all personnel costs such as salaries, overtime, and bonuses, and shall be budgeted using Object Code 2900 – Fringe Benefits. The fringe rates are shown in Appendix D of this BIM. Program Managers are to budget an amount equal to the annual fringe rate attributable to retirement benefits for all vacant positions.

### **7. 7600 – Applicant Background Checks.**

Programs whose budgets include positions designated as sensitive shall pay for required background checks as provided for in the PPM, and shall budget for such expenses under Object Code 7600 – Employment Related Expenses.

Any change in positions that result in displacing current employees, shall be implemented according to the PPM, or other applicable policies, and shall be reported on Budget Form 5.

## **E. Budgeting for personnel salaries under external funds.**

In addition to complying with the above procedures, as applicable, the following are additional requirements:

1. Budgeting for personnel salaries shall be based on the Business Unit assigned to a funding grant that has been authorized for implementation via a Transmittal issued by OMB's Contracts and Grants Section.
2. Regarding funding grants for which the designated budget period is ending, the Program manager shall initiate a Request for Automation for employee assignments no later than 15 calendar days prior to the budget end date, in order to extend employee assignments and/or transition personnel to the new Business Unit of a successor funding grant. The Request for Automation shall be submitted to the appropriate Personnel Office, and shall be subject to the availability of funds and approval by OMB, OOC, and DPM.
  - a. Employees whose continued employment is processed by the effective date of a successor funding grant shall be allowed to report to work.
  - b. Employees occupying a position that is no longer funded shall be provided notice of layoff prior to the end date of the current funding grant and shall stop reporting to work as of the effective date of the successor funding grant.
  - c. Program managers shall consult with the appropriate personnel office to ensure compliance with all applicable laws, regulations, and policies.
3. The approved GWA, if any, shall be implemented for all eligible employees and shall be effective as of no later than January 1, 2025. By January 15, 2025 each Branch, Program, and Chapter (if applicable) shall provide a status report to verify full and timely implementation of the GWA and shall provide a copy of such report to the appropriate Personnel Office, to OMB, and to OOC. The report shall include the



number of employee positions budgeted using the pertinent funding grant, the number of positions occupied, the number of employees who qualify for the GWA and the number who actually received the GWA. An explanation shall be provided as to those employees who have not received the GWA, and a proposed action and timeline for full implementation of the GWA for all eligible employees shall be submitted.

4. Budget Revision Requests ("BRR") shall be submitted to budget for a GWA. Step increases and other rate increases require verification from the requesting program and the Office of the Controller before submitting the BRR to OMB for final processing and entry into the FMIS. BRRs lacking verification will be returned to the Program without processing
5. A BRR or budget modification to transfer any amount from a budgeted position to a different Object Code within the same Business Unit shall be verified by OOC before submitting the BRR to OMB. BRRs not verified by OOC will be returned to the Program without processing.

## **SECTION 9. BUDGETING OPERATING EXPENSES.**

### **A. Telecommunication Rates.**

#### **1. Telecommunication expenses shall be budgeted as follows:**

##### **a. Telephone, fax, and data circuit service lines:**

The Navajo Nation Telecommunications and Utilities ("NNTU") Department receives an annual Fixed Cost budget allocation to pay for all telephone and fax lines for prefixes 871 and 810 for basic or standard monthly service costs and long-distance service costs. So, it is not necessary for Programs using these two prefixes to budget for these costs, if applicable.

Branches, Programs, and Chapters shall budget for telecommunication expenses not included in the above item including telecommunication line installation, new equipment, and optional services (i.e. line moves, voice mail, programming for telephone features, service request fees, etc.), if they desire this equipment and these services. This also includes toll free numbers and data circuit services (DSL, T-1, or Metro Ethernet, etc.) and online meeting services, (Zoom, Google Meet, Microsoft Teams, etc.) inclusive of all installation costs and monthly recurring service costs.

##### **b. Wireless phone services and equipment:**

Branches, Programs, and Chapters shall budget for all costs associated with wireless (cellular) device services including wireless device equipment, activation, other fees and monthly recurring service costs, if they desire this equipment and these services.

##### **c. Two-way radio communication:**

Branches, Programs, and Chapters shall budget for two-way radio equipment (portable & mobile), and ancillary equipment and supplies for the repair and maintenance of two-way radio equipment, if they desire this equipment. NNTU can no longer budget for supplies expense under the Fixed Cost-Radio Communication budget allocation.

- d. All requests for telecommunication services under (a), (b), and (c) shall be submitted to NNTU. See the NNTU website at [www.ntu.navajo-nsn.gov](http://www.ntu.navajo-nsn.gov). All requests maybe emailed to [NNTU@navajo-nsn.gov](mailto:NNTU@navajo-nsn.gov). Applicable telecommunications rates are tariff-driven, are approved by the applicable state commission, and can be obtained from the designated service provider in your area. Questions regarding the above, should be directed to NNTU at (928) 871-7740.

### **B. Budgeting Insurance Expenses.**

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

All vehicles, regardless of whether they are assigned through the Navajo Nation Fleet Management Department, are purchased directly by a Branch, a Program, or a Chapter, or are vehicles obtained under General Services Administration ("GSA") leases, must have associated line-item budget amounts

for auto insurance costs covering physical damage, auto liability coverage if applicable, and sufficient funds to pay deductibles in the event of a claim. The insurance rates for fleet vehicles are shown in Appendix E-1 of this BIM. Questions regarding vehicle insurance, should be directed to the Risk Management Department at (928) 871-6335.

**2. Property.**

Each Branch, Program, and Chapter is *required* to budget for property insurance premiums. The rates and deductibles are as follows:

Coverage	Rate	Per Value	Deductible
Contents	\$0.32	\$1,000	\$1,500
Contractor's equipment	\$0.32	\$1,000	\$1,500

Example: Program reports \$50,000 in total insurable values (TIV) for its property contents and contractor's equipment. Formula:  $\$50,000 \text{ (TIV)} \div \$1,000 = \$50 \times \$0.32 = \$16.00$ . Program should then budget \$16.00 for property insurance premium based on the TIV reported.

**3. General Liability.**

Each Branch, Program, and Chapter is required to budget for general liability coverage. General liability rates are \$0.15 per \$100.00 of payroll including fringe benefits.

Example: Program reports \$500,000 in total payroll (including fringe benefits). Formula:  $\$500,000 \text{ (total payroll)} \div \$100 = \$5,000 \times \$0.15 = \$750.00$ . Program should then budget \$750.00 for general liability premium, based on reported total payroll.

**4. Exposure Summary Information.**

The Risk Management Department (RMD) has an "Exposure Summary Packet" (UES) for policy year 2024 which will assist each Division, Department, Program, or Chapter in determining premium rates to be budgeted.

Please contact RMD at (928) 871-6335 for further information regarding insurance rates, deductibles, or loss/damage to Navajo Nation property. If you have any questions, please contact Program directly at extension 6335.

**5. Workers' Compensation Insurance Expenses.**

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

Coverage to be budgeted under Worker's Compensation Insurance includes:

- a. regular status employees;
- b. political appointee;
- c. temporary employee, including college interns and youth employees;
- d. Navajo Nation judges;
- e. Council delegates;
- f. Eastern Land Board, grazing committee members, grazing officers, Farm Boards members;
- g. volunteers; and
- h. commissions established by the Navajo Nation;
- i. emergency response volunteer workers; and
- j. all Navajo Nation enterprises.

Ineligibility for Workers' Compensation Insurance coverage includes:

- a. program for Self-Reliance customers;
- b. court ordered trustees;
- c. private contractors; or
- d. consultants.

For budgeting purposes, the premium rate approved for Fiscal Year 2025 is set at \$0.96 per \$100 of the gross payroll amount (not including fringe benefits) for all Programs, including volunteers and firefighters.

Example: Program reports \$250,000 in gross payroll (less fringe benefits). Formula:  $\$250,000$  (gross payroll)  $\div$   $\$100 = \$2,500 \times \$0.96 = \$2,400$ . The Program should then budget \$2,400 for Workers' Compensation insurance premium.

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

The premium rate approved for Fiscal Year 2025 for all Chapters is \$0.65 per \$100 of payroll not including fringe benefits.

Example: Chapter reports \$100,000 in gross payroll (less fringe benefits). Formula:  $\$100,000$  (gross payroll)  $\div$   $\$100 = \$1,000 \times \$0.65 = \$650$ . The Chapter should then budget \$650 for Worker's Compensation premium, based on gross payroll.

#### **C. Travel Policies and Rates for Reimbursement Purposes.**

For information regarding budgeting for travel, including personal travel, and the most recent Continental United States ("CONUS") per diem rates, supplements and mileage charts, contact OOC at (928) 871-6308/6433 or [www.nnooc.org](http://www.nnooc.org). The OOC/Accounts Payable Section maintains the official mileage for most travel destinations, as well as travel reimbursement rates. Rates are updated annually and become effective January 1st of each year.

Privately owned vehicle travel reimbursement rates are as follows:

1. \$0.67 per mile (if no Government Owned Vehicle is available)
2. \$0.21 per mile (if a Government Owned Vehicle is available)
3. \$0.65 per mile (Motorcycle POV rate)

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

The Fiscal Year 2025 Fleet Management user rates are shown in Appendix E-2. Any questions regarding these rates and the application of these rates should be directed to the Fleet Management Department at (928) 871-6425. The monthly rental, the mileage, and the vehicle type should be budgeted using the appropriate Object Code. The Navajo Nation Sales Tax is not included in the vehicle user rates and, therefore, Programs must calculate on a separate line in the fleet object codes, the appropriate tax rates in addition to the fleet user rates.

#### **E. Records Management/Duplicating Rates**

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

#### **F. Air Transportation Rates**

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

1. King Air C-90: \$1,200 per hour rounded to the nearest dollar plus airport fees depending on destination and applicable taxes.
2. King Air B200: \$1,800 per hour rounded to the nearest dollar plus airport fees depending on destination and applicable taxes.

## **SECTION 10. PREPARING CHAPTER BUDGETS FOR THE COMPREHENSIVE BUDGET.**

### **A. Chapter Budgeting Process.**

1. All LGA-Certified Chapters and Non-LGA Chapters are required to follow this BIM when preparing their budgets for FY2025 and when the Chapter applies for, and receives funds, approved by the Council. Reference Appendix M.
2. In addition to following the Chapter budget process in 26 N.N.C. § 2003 (C), Chapters shall follow the Chapter Budget Procedures are set forth in Appendix M and Appendix M-1 of this BIM.

### **B. Chapter CIP.**

Chapter CIP funding requests shall be submitted on approved Budget Forms to CPMD in accordance with the Appropriations Act and other written policies and procedures for CIPs and CIP budget development. For further instructions on development of CIP budgets, contact CPMD at (928) 871-6211.

### **C. Chapter Officials' Stipends**

Chapter Officials' stipends for the monthly regular Chapter and Chapter Planning Meetings, referenced in the Local Governance Act, at 26 N.N.C. § 1002 (C) (b), shall be treated as Fixed Costs.

## **SECTION 11. NAVAJO NATION FUNDING GRANTS.**

### **A. Purpose.**

1. The Council may award funding Grants to External Entities for projects or purposes consistent with the needs and priorities of the Navajo Nation. Grants, as such, are not available directly to Branches, Programs, or Chapters, as defined in Section 2 of this BIM.
2. The award of Navajo Nation funds for a funding Grant is generally authorized through an appropriation by the Council in the Comprehensive Budget. Branches, Programs, and Chapters are free to request funding for proposed Grants to External Entities under their purview, in their proposed budgets submitted in the Comprehensive Budget process. Less frequently, a Supplemental Appropriation may be approved by the Council, thereby providing a funding Grant to an External Entity, with a Branch or Program providing administrative oversight.
3. Navajo Nation funding Grants are administered through procedures developed by OMB, pursuant to OMB's authority under 2 N.N.C. §§ 1203(A)(2) and 1203(B) (1)(a) and (b), and approved by the BFC.
4. All Navajo Nation funding Grants are subject to the availability of funds. 2 N.N.C. § 223(B).
5. As provided in the Appropriations Act, at 12 N.N.C. §820(N), approved Grant funds may lapse and revert at the end of the Fiscal Year for which the Grant was approved, or Grant funds may carry over into the subsequent Fiscal Year, Spent or encumbered funds do not lapse and revert.

### **B. Eligibility Requirements for Grants.**

1. Any External Entity applying for a Grant must have an approved Plan of Operation or similar enabling legislation, or a duly approved Charter, Articles of Incorporation, Bylaws, business license, or the like, must be in good standing under the Navajo Business and Procurement Act (see 12 N.N.C. §1505), and must be in compliance with all applicable Navajo Nation laws, regulations, and policies.
2. The Requesting Entity shall have a federal tax identification number and, if applicable, a Data Universal Numbering System (DUNS) number.

### **C. Applying for a Grant.**

1. An appropriate Branch or Program will be responsible for administering the Grant, and monitoring the External Entity's expenditures of Grant funds. Said Branch or Program is deemed the "Responsible Branch" or "Responsible Program."

2. The External Entity shall initiate the Grant request process by submitting a Grant Application to the Responsible Branch or Responsible Program.

**D. Grant Application Requirements.**

1. The External Entity (hereinafter "Applicant") shall submit to the Responsible Branch or Responsible Program, a completed Grant Application, shown in Appendix F, along with all other attachments and Forms specified in this Section.
2. The Applicant shall submit completed Budget Forms (see Section 15 in this BIM), which include Budget Forms 1, 2, 3 (for personnel or position funding) and Budget Form 6 (funding received in addition to Navajo Nation funds, if applicable). If funding is for a CIP, Budget Forms 1 and 4 and a Project Process Schedule (which replaces Budget Form 2) shall be submitted, including a project proposal, which shall be reviewed and approved by DCD.
3. The Applicant shall submit an authorizing resolution of the Applicant's Board requesting Grant funding, whether I in the Comprehensive Budget or in a request for a Supplemental Appropriation, or in a request for other Navajo Nation funds.
4. Signatures of appropriate officials of the Responsible Branch or Responsible Program (Branch Chief or Director) are required on Budget Forms 1 and 2.
5. Signatures of appropriate officials of the Responsible Branch or Responsible Program (Branch Chief or Director) are required on the Navajo Nation Grant Application.
6. The Applicant shall submit a current copy of the Applicant's Articles of Incorporation and Bylaws approved by its governing board, along with a listing of the Applicant's current Board of Directors or Committee members, with current addresses.

**E. Preliminary Review and Approval of Grant Application.**

1. The Applicant shall submit the Grant Application and all relevant attachments and Budget Forms identified in this Section, to the Responsible Branch or Responsible Program for preliminary review.
2. The Responsible Branch or Responsible Program shall review the Grant Application and may provide revisions or other recommendations.
3. The Applicant shall submit the Grant Application and documents to OMB.
4. OMB shall review the Grant Application and Budget Forms and the Applicant shall make any revisions as instructed by OMB.
5. If the Applicant is seeking a Grant for a CIP, the Applicant must consult with DCD/CPMD and provide verification that all design and engineering is completed and that proper clearances have been obtained and appropriate policies and procedures followed, before submitting the Grant Application. In the alternative, an Applicant may submit a Grant Application for planning, design, and engineering costs and for obtaining the necessary clearances. CPMD will work with the Applicant to ensure completion of such tasks prior to the encumbrance of any additional funds for construction.
6. After the Responsible Branch or Responsible Program and OMB have approved the Grant Application, the Applicant shall submit the final version of the Grant Application to the Responsible Branch or Responsible Program (Branch Chief or Director) to sign the Grant Application. Additionally, the Responsible Branch or Responsible Program shall provide a written statement confirming that if the Grant is awarded, the Branch or Program shall be responsible for administering the Grant and monitoring the External Entity's expenditure of Grant funds.

**F. Submission of Grant Application in the Legislative Process.**

1. Generally, the approval of Navajo Nation funds for funding Grants is authorized in the Comprehensive Budget, and less frequently through a Supplemental Appropriation from the UUFB, or in an allocation by the Council from another Navajo Nation funding source.

2. The Responsible Branch or Responsible Program may initiate legislation with their respective Oversight Committee, whether the Grant is a part of the Comprehensive Budget or is part a Supplemental Appropriation from the UUFB, or is an allocation of other Navajo Nation Funds.
3. Upon request by a sponsoring Council delegate, the Office of Legislative Counsel ("OLC") drafts legislation for approval of the funding Grant, and the Grant Application then enters the legislative process; provided that the completed and signed Grant Application is provided to OLC and can be affixed to the legislation and the Responsible Branch or Responsible Program accepts and confirms in writing its responsibility for administering the Grant and monitoring the External Entity's expenditure of Grant funds.
4. If the Grant is awarded, the Applicant shall then enter into a Grant Agreement with the Navajo Nation, in accordance with subsection G, below.

**G. The Grant Agreement.**

1. The Grant Agreement shall govern the administration and implementation of the grant, and other related matters, and must be approved by OMB, OOC, and the Department of Justice, prior to final execution by the parties.
2. The Responsible Branch or Responsible Program shall be responsible for the administration of the Grant and shall monitor the Grantee's performance to ensure that Grant funds are spent in accordance with the terms and conditions of the Grant Agreement, with Navajo Nation laws and policies and that the scope of work and performance criteria are met.
3. The Grant Agreement shall include, but shall not be limited to, the following provisions:
  - a. The Navajo Nation, upon reasonable notice, has the right to make periodic reviews of all books, records, and documents of the Grantee, which relate to the expenditures incurred by the Grantee.
  - b. If the Grantee does not spend and manage Navajo Nation funds according to the approved budgets and in accordance with the Grant Agreement and applicable Navajo Nation laws, the Grant funds shall be suspended by the Controller and the balance of the unspent funds will be returned to the Navajo Nation. Furthermore, legal action may be taken to recover Grant funds.
  - c. Budget modifications or revisions may be requested and handled in the manner, and using the appropriate Forms, as instructed in this BIM.
  - d. The Grantee shall submit to the Responsible Branch or Responsible Program, and to OMB, a final report within 10 working days of the expiration or termination of the Grant Agreement. If the Grantee submits an acceptable written justification for an extension, the Responsible Branch or Responsible Program, with OMB's approval may extend the report's due date by written notice.
  - e. Grantees must comply with all Navajo Nation laws, as amended, including the Navajo Nation Appropriations Act, the Navajo Business and Procurement Act, the Navajo Nation Business Opportunity Act, and the Navajo Preference in Employment Act.

**H. Administrative Review and Execution of Grant Agreement.**

1. The Responsible Branch or Responsible Program shall process the grant agreement through the Section 164 Executive Review Process, or similar process established by the President, and upon final approval in the Executive Review, shall submit the grant agreement to the appropriate Branch Chief for execution.
2. The Applicant shall provide the following documents to the Responsible Branch or Responsible Program, and as part of the Executive Review Process:
  - a. an authorizing Resolution of the Applicant's Board of Directors or Committee, accepting the funding Grant;
  - b. Grant Application (Appendix F) and a Statement of Work/Purpose of Funds (corresponding with the approved budget);

- c. the Grant Agreement;
- d. the Council Resolution approving funds for the funding Grant;
- e. the approved budget on the appropriate OMB Budget Forms with a detailed justification;
- f. OMB Budget Modification or Revision Form;
- g. Quarterly Narrative / Performance Report Form;
- h. OMB Expenditure and Request Reimbursement Form;
- i. OMB Expenditure and Liquidation Report Form;
- j. Grantee's Release of Claims, executed on the OMB approved Form;
- k. a completed and signed Navajo Nation Certification Regarding Debarment and Suspension Form;
- l. a completed IRS W-9 Form (Rev. 2017). (See [www.irs.gov](http://www.irs.gov) for form);
- m. Applicant's Certificate of Liability Insurance;
- n. a listing of the Applicant's current Board or Committee members with current addresses;
- o. the Applicant's current Articles of Incorporation and Bylaws or Plan of Operation, approved by its governing board;
- p. a letter on the Applicant's official letterhead authorizing a person(s) to sign and accept the Navajo Nation Grant check(s);
- q. a letter on the Applicant's official letterhead requesting a 30% grant advance, if needed; the Grant advance will be limited to 30% of the total Grant allocation.

**I. Grant Agreement Contract Number.**

- 1. Upon proper execution of the Grant Agreement, the Responsible Branch or Responsible Program shall submit copies of the executed Grant Agreement to OMB and to OOC.
- 2. OOC assigns the grant agreement contract number and notifies the Responsible Branch or Responsible Program and OMB of Grant approval.
- 3. The Responsible Branch or Responsible Program shall notify the Grantee (formerly, the "Applicant") of Grant approval.

**J. Administration of the Grant Agreement.**

- 1. The Responsible Branch or Responsible Program is responsible for the administration of the Grant Agreement and shall monitor the Grantee's performance to ensure that all Grant funds are spent in accordance with Navajo Nation laws and policies and that the scope of work and performance criteria are being met.
- 2. The Grantee shall comply with all provisions of the Grant Agreement and shall submit all quarterly and annual documents to the Responsible Branch or Responsible Program.
- 3. The Responsible Branch or Responsible Program shall submit all quarterly documents to OOC and to OMB.
- 4. If the Grant covers a multi-year funding period, a new Grant Agreement or modification for each year shall not be required. Instead, a yearly obligation letter from the responsible Branch/Division will submit to OOC for funds to be ready for expending.

**SECTION 12. BUDGET REVISION INSTRUCTIONS AND PROCEDURES.**

**A. Purpose.**

- 1. To provide guidance for the administration and processing of proposed revisions to approved budgets; and
- 2. To establish effective controls for the accountability and integrity of Navajo Nation budgets and funds, including External Funds and Navajo Nation funds.

**B. Scope.**

These procedures apply to all fund types (Governmental, Proprietary, Fiduciary and Special Revenue set up as Navajo Nation budgets) as defined in the Appropriations Act, at 12 N.N.C. § 810(S).

**C. Types of Budget Revisions.**

A budget revision involves a change to an approved budget that deviates from the approved financial plan. The four basic types of budget revisions are:

1. Budget/Object Code Transfer - the transfer of budgeted funds from one Object Code to another within the same Business Unit.
2. Budget Reallocation - the transfer or reallocation of budget funds between Business Units which shall require Oversight Committee approval before the budget reallocation can be processed. Budget reallocations should be processed on a quarterly basis
3. Budget Modification - an increase or decrease of \$500,000 or more to an existing business unit budget under original approved budget. Such a modification requires Oversight Committee approval before the modification can be processed.
4. Reimbursements – at times refunds of prior expenses become available (e.g. FEMA and others). Generally, if the refund is a reimbursement to a General Fund Business Unit the money should go back into the General Fund. In such cases, Oversight Committee approval is required before a budget modification can be processed, because this situation is an approval of additional funds that the Navajo Nation receives. OOC acknowledgement and concurrence is required for refunded money to be deposited.

**D. Requirements and Restrictions.**

1. The Budget Signature Authorization Form (“BSAF”), available from OMB or its website, must be on file at OMB to verify that the designated signatories are authorized to process the budget revision for the Business Unit. OMB will not accept budget revision requests that are signed by unauthorized program personnel. The BSAF shall be renewed and submitted to OMB at the beginning of each Fiscal or Grant Year or whenever authorized personnel changes occur.
2. The Budget Revision Request (BRR) shall include the following: (1) an analysis of the impact to the Object Code losing funds, (2) the remaining balance for the funding term, (3) the sufficiency of the amount being transferred, (4) the Object Code the gaining funds, and (5) the impact to the intent of the original funding approval or budget. For Programs funded by Navajo Nation Funds, impacts on the Program’s approved performance criteria must be clearly stated. If the BRR significantly affects or changes the intent of the original funding approval or budget, Oversight Committee approval shall be required before the BRR can be processed...i.e. budget re-allocation.
3. If a budget in the Business Unit has deficits in any of its Object Codes, the BRR shall include transfers to clear the deficit.
4. BRR are for budget transfers between LOD 6 object codes with the exception of fringe benefits at LOD 5.
5. Each Program or Business Unit shall be limited to one BRR per month, except for special circumstances which the Program must explain and justify in a separate memorandum.
6. The minimum amount of a BRR shall be one hundred dollars (\$100), except for special circumstances, as justified in writing by the Program and approved by OMB.
7. BRRs that are marked up, have changes, or are illegible will not be processed but returned to the Program for corrections.
8. BRRs that are received at OMB more than 2 weeks after the date of the appropriate signature will not be processed but returned to the Program for updated signatures.



9. For financial propriety, it is not acceptable for the same person to be both the person requesting the BRR and also the person approving the BRR. The same requirements apply to the Legislative and Judicial Branches. Executive Branch Programs shall obtain the signature approval of the Office of the President/Vice President for the Division's BRRs before submitting to OMB. For all BRRs, the BSAF will be checked to verify authorized signatures.
10. Original documents, such as Personnel Action Forms, Purchase Orders, Request for Direct Payment, etc., should not be attached to the BRR Form. However, copies of these documents may be attached for justification purposes.
11. General Funds cannot be transferred from the following Object Codes:
  - (a) 2001 series: In the 1st, 2nd, and 3rd Quarters, transfers are allowable within the Personnel Expenses 2001 major object code series. For example, funds from the Salary Adjustment object code (2200) may be transferred into the Merit Pay object code (2710). Beginning in the 4th Quarter, personnel expenses cannot be transferred from Personnel Cost (2110), and Fringe Benefits cost (2900), pursuant to the PLF moratorium established in Resolution CF-07-11, as amended by CJY-66-23.
  - (b) 8020 series: Direct Services or Public Assistance (except with oversight committee approval).
  - (c) 9510 series: Matching Funds (except with oversight committee approval).

**E. Budget Revision Request Process.**

1. For all Navajo Nation Funds and External Funds, Programs must complete and submit a Form BSAF at the beginning of each fiscal year and upon change of signatory personnel, before any BRR can be processed.
2. The BRR with appropriate required signatures shall be submitted to OMB for review and consideration for approval two weeks prior to date the additional or increased budget amount is needed.
3. Upon receipt of the BRR, OMB will review the request for compliance with appropriate policies and procedures, funds availability, and performance impact, and then recommended action to OMB's Executive Director.
4. OMB's Executive Director shall approve or disapprove the BRR. Forms will be returned disapproved and will include comments if significant changes or additional justification or clarification is needed. If the information, amounts, and figures are altered or not legible, a new BRR Form shall be completed and submitted.
5. Upon approval by the OMB's Executive Director, a copy of the completed and approved BRR and a FMIS batch report will be transmitted back to the Program.
6. For BRRs on External Funds where funds are reallocated in the Personnel budget (increases or decreases) to and from other LOD 6 line-item budgets, OOC Contract Accounting shall verify the availability of sufficient funds that will be designated for new personnel sub-accounts or for transferring of PLF savings.

This is applicable when a Program processes a PAF for hiring new employee(s) and all information is verified for accuracy (Business Unit, subaccount code, expiring assignments for dates) related to the new subaccount of the personnel budget.

A current Budget Form 3 should be attached to the BRR to identify which personnel sub-accounts are affected by the transfer of funds. A reconciliation must be prepared by the Program in order for the OOC Contract Accounting to approve the BRR.

## **SECTION 13. REQUESTING SUPPLEMENTAL APPROPRIATIONS.**

In addition, all requirements under the Appropriations Act pertaining to Supplemental Appropriations, the following procedures shall be followed:

### **A. Procedures.**

#### **1. Required OMB forms.**

Those seeking a Supplemental Appropriation shall complete Appendix J and Budget Forms 1, 2, and 4, and if applicable Budget Forms 3, 5, and 6; if funds for a CIP are requested, Budget Forms 1 and 4 and Appendix I shall be completed. External Entities shall also complete Appendix F. Any incomplete or inaccurate Budget Forms will be returned for corrections. Requesting parties should seek the assistance of OMB in selecting and completing the appropriate Budget Forms.

#### **2. Signatures.**

- a. Budget Forms have signature lines for appropriate Program persons, including Division Directors and/or Branch Chiefs. Completed Budget Forms, showing the signatures of those noted on the Forms, shall be provided to the sponsoring Council delegate before proposed legislation for a Supplemental Appropriation request enters the legislative process.
- b. Chapter budgets should obtain the 'SUBMITTED BY' signatures of the Administrative Service Centers and "APPROVED BY" signatures of the Division of Community Development Division Director and the appropriate dates.

#### **3. Controller and OMB review.**

As required by 12 N.N.C. § 820(L) the Controller shall be responsible for designating whether the proposed expenditures are recurring or non-recurring. As required by 12 N.N.C. §820(M) all requests shall be reviewed by OMB and OMB shall provide a budget impact analysis regarding the impact to the Navajo Nation's overall budget that will result if the funding request is approved.

In order for OMB to do a budget impact analysis and to determine other appropriate actions, the Program requesting the Supplemental Appropriation must submit all required Budget Forms to OMB.

The Controller's and OMB's review statements shall be provided to the sponsoring delegate before proposed legislation for a Supplemental Appropriation request enters the legislative process

#### **4. Other requirements for Supplemental Appropriation requests.**

- a. Budgets for the request must be prorated so that funding covers only the remaining portion of the current fiscal year, i.e., funds appropriated in January must be budgeted for spending from February to the end of the fiscal year (eight months) or funds appropriated in April must be budgeted for spending from May to the end of the fiscal year (five months).
- b. If a request is not approved and the requesting party still wishes to pursue the funding, the request must be updated and resubmitted every four (4) months to reflect any changes during the preceding four-month period.
- c. If the request is not approved in the previous Fiscal Year but the requesting party still wishes to pursue the funding, the proposal must be revised and resubmitted for the current Fiscal Year.

#### **5. Recommendations from OMB.**

##### **a. Justification.**

The requesting party should, but is not required to, provide an explanation of the reasons a Supplemental Appropriation is being requested outside of the Comprehensive Budget for Fiscal Year 2024.

##### **b. Other Funds.**

The requesting party should, but is not required to, provide a list of any other sources of funding that are being considered and would be pursued if the funding request is not approved.

**B. Capital Improvement Projects.**

1. CPMD review.

Supplemental Appropriation requests related to a CIP shall be submitted to CPMD in accordance with the Appropriations Act, at 12 N.N.C. §860, and with written policies and procedures related to CIPs. CPMD can be reached at (928) 871-6211.

2. Capital Improvement Plan.

If any Supplemental Appropriation would result in a modification or amendment affecting an approved Capital Improvement Plan the funding request must be approved by the appropriate Oversight Committee before consideration by the Council. See 12 N.N.C. § 860(C) (2).

**C. Legislative Process.**

Legislation is required for all Supplemental Appropriation requests. The request shall be reviewed by the appropriate Oversight Committee, BFC, the Naa' bik'iyáti' Committee, and the Council.

**SECTION 14. ELECTRONIC SUBMITTAL OF DOCUMENTS FOR OMB PROCESSING.**

**A. Emailing documents.**

Documents may be submitted in electronic format to OMB via email to [docs@omb.navajo-nsn.gov](mailto:docs@omb.navajo-nsn.gov). OMB will also accept hand delivered documents.

**B. Procedures.**

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

Examples include:

- Budget Revision Request
  - Proposed FY Budget
  - Navajo Nation Administrative Document Review
  - FMIS Account/Budget Set-Up
  - Budget Form 2 Quarterly Reports (Program Performance Measures)
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. When the document is processed, OMB will e-mail a scanned transmittal back to the initial transmitter along with a scanned and signed copy of the document processed by OMB. OMB will not provide paper copies of the emailed documents.

**SECTION 15. BUDGET FORMS (“NNBF”) AND INSTRUCTIONS.**

**A. General Rules and Instructions.**

The following are general rules and instructions for preparing Budget Forms and packaging the Budget Forms 1 through 6, including other documentation:

<b>Budget Form</b>	<b>Budget Form Title</b>
Budget Form 1	Program Budget Summary
Budget Form 2	Program Performance Measures
Budget Form 2A	Program Performance Measures (narrative method)
Budget Form 3	Listing of Positions and Assignments by Business Unit
Budget Form 4	Detailed Budget and Justification
Budget Form 5	Summary of Changes to Budgeted Positions
Budget Form 6	External Contract and Grant Funding Information
Project Form	Project Process Schedule (replaces Budget Form 2 for capital or other non-operating funds during the Fiscal Year)
Supplemental Form	Supplemental Funding Proposal Summary
Grant Application Form (for External Entities)	Use when requesting funds during the Fiscal Year.

1. All budget requests should include appropriate, completed Budget Forms in accordance with instructions contained in this BIM.
2. Do not include blank forms with the budget packet submittal.
3. Use the appropriate codes, rates, or schedule provided in this BIM.
4. All budget amounts shall be rounded to the nearest whole dollar.
5. Number pages on all completed Budget Forms consecutively in the spaces provided.
6. An authorized official's signature and date must be provided on certain Budget Forms.

THE NAVAJO NATION  
 PROGRAM BUDGET SUMMARY

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

PART I. Business Unit No.: _____		Program Title: _____		Division/Branch: _____			
Prepared By: _____		Phone No.: _____		Email Address: _____			
PART II. FUNDING SOURCE(S)	Fiscal Year Term	Amount	% of Total	PART III. BUDGET SUMMARY Fund Type Code	(A) NMC Approved Original Budget	(B) Proposed Budget	(C) Difference or Total
				2001 Personnel Expenses			
				3000 Travel Expenses			
				3500 Meeting Expenses			
				4000 Supplies			
				5000 Lease and Rental			
				5500 Communications and Utilities			
				6000 Repairs and Maintenance			
				6500 Contractual Services			
				7000 Special Transactions			
				8000 Public Assistance			
				9000 Capital Outlay			
				9500 Matching Funds			
				9500 Indirect Cost			
TOTAL:				TOTAL	\$0.00	0.00	0
				PART IV. POSITIONS AND VEHICLES			
				Total # of Positions Budgeted: _____			
				Total # of Vehicles Budgeted: _____			
				(E)			

PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.

SUBMITTED BY: \_\_\_\_\_  
 Program Manager's Printed Name

APPROVED BY: \_\_\_\_\_  
 Division Director / Branch Chief's Printed Name

\_\_\_\_\_  
 Program Manager's Signature and Date

\_\_\_\_\_  
 Division Director / Branch Chief's Signature and Date

**Budget Form 1: PROGRAM BUDGET SUMMARY**

**Purpose:**

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

**Instructions:**

**Part I:** Enter in the space provided the business unit number, the Program title and Division or Branch, or enter "NEW" if a business unit is not assigned, enter "NEW". Include the name, telephone number and email address of the Program official to be contacted about the contents of the budget request.

**Part II:** Provide information on Navajo Nation funding sources which the Program expects to request, receive or operate with during the proposed fiscal year. Use additional pages of the same form if more space is needed or attach a separate completed document. In addition, complete Budget Form 6 for each external funding source to provide more detailed information. Complete the columns as follows:

COLUMN	INSTRUCTION
Funding Sources:	List all funding sources to carry out all the proposed activities within the program or project.
Funding Sources FY/Term:	List each funding source's fiscal year/term (MM/DD/YY).
Funding Sources Amount:	Enter the total funding amount to be received or requested from each funding source and enter the overall total funding of all funding sources at bottom of column.
% (Percentage) of Total:	Calculate and enter the percentage of each funding source's amount to the overall total funding amount.

**Part III: Budget Summary:**

Fund Type code column: Enter the appropriate fund type code, 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	INSTRUCTION
Column (A)	Enter the original, approved Navajo Nation Council appropriated amounts, if any, for each major object code for the current fiscal year. The appropriate object codes are listed at a Level of Detail (LOD) 4 in the Chart of Accounts/Object Codes (Appendix A).
Column (B)	Enter the Program's proposed budget amounts for the proposed fiscal year for each object code. The program's proposed budget total of this column must equal the overall assigned base funding or allocation amount.
Column (C)	Show the difference of columns (B) minus (A) for comparison purposes. If the budget is submitted for supplemental or additional funding, enter the total for each object code.

**Part IV:** Enter the total current and proposed budgeted positions and total number of vehicles budgeted in Columns (D) and (E) for the current fiscal year and the proposed fiscal year.

**Part V:** Program Manager and responsible Branch Chief or Division Director (or Executive Director of the organization external to the Navajo Nation) are encouraged to provide authorized signatures in compliance with the Budget Signature Authorization Form and the dates to indicate that the budget has been reviewed and acknowledged by key officials as to the accuracy and completeness of the budget.

The Chapter budgets are requested to obtain the "SUBMITTED BY" signatures of the Administrative Service Centers and "APPROVED BY" signatures of the Division of Community Development Division Director and the appropriate dates.

**PART I. PROGRAM INFORMATION:**  
 Business Unit No.: \_\_\_\_\_ Program Name/Title: \_\_\_\_\_

**PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM: (Specific Information)**  
 \_\_\_\_\_

**PART III. PROGRAM PERFORMANCE CRITERIA:**

	1st QTR		2nd QTR		3rd QTR		4th QTR	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
1. Program Performance Measure: _____								
2. Program Performance Measure: _____								
3. Program Performance Measure: _____								
4. Program Performance Measure: _____								
5. Program Performance Measure: _____								

**PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED AND APPROVED:**

\_\_\_\_\_  
 Program Manager's Printed Name

\_\_\_\_\_  
 Division Director/Branch Chief's Printed Name

\_\_\_\_\_  
 Program Manager's Signature and Date

\_\_\_\_\_  
 Division Director/Branch Chief's Signature and Date

THE NAVAJO NATION  
PROGRAM PERFORMANCE MEASURES

PART I. PROGRAM INFORMATION:  
Business Unit No.: \_\_\_\_\_ Program Name/Title: \_\_\_\_\_

PART II. PROGRAM PERFORMANCE CRITERIA:

--

PART III. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED AND APPROVED:

\_\_\_\_\_  
Program Manager's Printed Name

\_\_\_\_\_  
Division Director/Branch Chief's Printed Name

\_\_\_\_\_  
Program Manager's Signature and Date

\_\_\_\_\_  
Division Director/Branch Chief's Signature and Date



**Budget Form 2: PROGRAM PERFORMANCE MEASURES**

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

1. External funded programs are not required to complete Form 2 or Form 2A (Program Performance Criteria).
2. For General Fund Business Units only. The Capital and Non-Capital projects, use the Project Process Schedule (Appendix I) as the performance criteria.

**SMART GOALS**

Defining the SMART parameters helps ensure that the objectives are attainable within a specific time frame. Use the questions below to create your SMART goals.

- S - SPECIFIC                      What do you want to accomplish this fiscal year 2025?
- M - MEASURABLE                How will you measure and track the performance of your program?
- A - ACHIEVABLE                Is the goal achievable taking into account time, skills and budget?
- R - RELEVANT                    Does the goal align with the overall organization's goal?
- T - TIME BOUND                 What will be the start and end date for the goal?

**Instructions: (Budget Form 2)**

- Part I:** Enter business unit number of the program and the program name according to the Plan of Operation. Enter "NEW" if a business unit is not assigned.
- Part II:** Identify the program's Plan of Operation Resolution number and enter the purpose of the program based on the Plan of Operation.
- Part III:** Identify five (5) program performance measures (quantitative only) that the program will accomplish using the appropriated funds and budgeted for the fiscal year.  
  
Use quantitative (numerical amounts only) on performance measures to be accomplished.  
  
(With exception of the Navajo Nation Council, its standing committees, and the Navajo Nation Chapters, Programs should not use "Number of Meetings" or any references to meetings as a performance measure unless it is the purpose of the Program.)
- Part IV:** Signatory to validate the programs Performance Criteria for Fiscal Year for the quarter. (Authorized Program Manager/Branch Chief/Division Director)

## Budget Form 2A: PROGRAM PERFORMANCE CRITERIA

**Purpose:** Provide Qualitative variables (Narrative and non-numeric aspects of performance) for the fiscal year not by quarter.

### Instructions:

**Part I:** Enter Business Unit number of the program and program name according to the Plan of Operation. Enter "NEW" if a business unit is not assigned.

**Part II:** Identify qualitative performance criteria that the program will accomplish using the appropriated funds and budgeted for the fiscal year.

**Do NOT cite your Plan of Operation as your performance criteria.**

To structure the qualitative (narrative) performance criteria is to use the STAR framework, which stands for SITUATION, TASK, ACTION, AND RESULT. STAR narrative involves four key components:

#### (S) Situation

- Describe the current situation the program is in.
- Set the stage by explaining the background, challenges, or goals you faced.
- Be concise but provide enough detail for the reader to understand the scenario.

#### (T) Task

- Clearly state the specific task or objective you need to accomplish this FY 2025.
- What is the program responsible for? What is expected of the program?
- Focus on the key responsibilities or goals related to the situation.

#### (A) Action

- Detail the actions to address the situation to complete the task.
- Describe what was accomplished.
- Be specific and avoid vague statements.

#### (R) Result

- Share the outcomes/result.
- What impact did your efforts have?
- Emphasize achievements, improvements, or lessons learned.
- Demonstrate success story.

**Part III:** Signatory to validate the programs Performance Criteria for Fiscal Year for the quarter.  
(Authorized Program Manager/Branch Chief/Division Director)

### Form 2A Assessments:

Qualitative assessment will be done on narrative performance criteria information that yield results submitted by managers to OMB/MPS. Form 2A assessment to be completed semi-annual and annually.

#### Three (3) Point Rating Scale:

3 = Meeting

2 = Acceptable

1 = Minimum

0 = No Report

FY 2025

The Navajo Nation  
Listing of Positions and Assignments by Business Unit

DPM VERIFICATION

DATE

SAMPLE

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	WKSITE	EMP ID	CODE	VACANT	WIN	FY 2024 ACTUAL		FY 2025 PROPOSED		
									GIS	SALARY	HOURS	BUDGET PERIOD	BUDGET PERIOD
108001			DCD-ADMINISTRATION										
1001	XXXXXX	0301	DIVISION DIR				VACANT	WIN	106,801.20	2,088	10/01/2024	09/30/2025	106,801.00

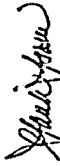
2110 SUBTOTAL: 106,801.00

BUSINESS UNIT TOTAL: 106,801.00

FY 2025

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

Digitally signed by Garrick Toole  
Date: 2023.07.20 16:52:31 -0500



DPH VERIFICATION DATE

SAMPLE

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2024 ACTUAL		FY 2025 PROPOSED		
						GIS	SALARY	HOURS	BUDGET PERIOD	BUDGET
1XXXX			BUSINESS UNIT DESCRIPTION							
1001	XXXXXX	0301	DIVISION DIR		VACANT WIN		106,801.20	2,088	10/01/2024 09/30/2025	106,801.00
						2110 SUBTOTAL:				106,801.00
						BUSINESS UNIT TOTAL:				106,801.00

## **Budget Form 3: LISTING OF POSITIONS AND ASSIGNMENTS BY BUSINESS UNIT**

### **Purpose:**

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

### **Instructions:**

At the beginning of the annual budget preparation process, the respective Personnel Office will provide each Program with a listing of the current positions and assignments by Business Unit on Budget Form 3 (BF-3) with blank spaces below the current position information. Any changes to be made or updated must be entered in the blank space using a red font, as follows:

1. If the position class code is incorrect or does not appear on the listing, enter the correct class code in the space provided below the incorrect class code (Appendix C).
2. Verify and enter the per annum salary using the approved salary schedule (for all proposed positions in the space provided below the proposed budget column, if incorrect).
3. After all information on the BF-3 is verified and/or all corrections/changes have been made, the authorization individual should sign and date the BF-3 and return to the respective Personnel Office.
4. Budget Form 3s and any supporting documents, including PCQs, must be submitted electronically to the respective Personnel Office.
5. Upon receipt the respective personnel office will review/approve the requested changes in accordance with the BIM. The personnel office will update the information and will issue a revised Budget Form 3 to the program which is to be submitted along with other budget forms in the proposed budget package.
6. All other personnel/position related information (fringe benefit amounts, salary adjustments, etc.) not displayed on the completed Budget Form 3 is to be entered with the appropriate object code on Budget Form 4.
7. Any major changes proposed to the existing personnel/positions, including new positions must be reported on Budget Form 5.

### **Proposed New Positions on Budget Form 3:**

Programs will list proposed new positions on the Program's Budget Form 3 issued by the respective Personnel Office on a separate line. Programs must also submit a copy of Budget Form 5 with the new position listed (the original is to be submitted to OMB with other budget forms) and a Position Classification Questionnaire (PCQ), submitted to the respective Personnel Office.

THE NAVAJO NATION  
DETAILED BUDGET AND JUSTIFICATION

PART I. PROGRAM INFORMATION:			
Program Name/Title: _____		Business Unit No.: _____	
PART II. DETAILED BUDGET:			
(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
TOTAL			

**Budget Form 4: DETAILED BUDGET AND JUSTIFICATION**

**Purpose:**

Provides detailed budget information and justification for all proposed object code cost categories, including those in personnel (2001), travel (3000), meetings (3500), operating (4000), etc. Use the Chart of Accounts (Appendix A) at LOD 6 to provide information online items to be funded not to exceed the overall allocated amount.

**Instructions:**

**Part I: Program Information:**

Enter Program name and business unit number in the appropriate spaces. Enter "NEW" if a business unit number is not assigned.

**Part II: Complete the columns as follows:**

COLUMN	INSTRUCTION
Column (A)	Enter the appropriate object code at LOD 6 (Level of Detail), except for fringe benefits which is at (LOD 5-2900), for each proposed item to be budgeted starting with the personnel /position total salaries (object code 2110). The appropriate object code for each budgeted item, such as personal travel (object code 3230) and office supplies (object code 4120), is to be entered in this column. Use the object codes that are provided in the Chart of Accounts (Appendix A) for each line item budgeted.
Column (B)	<p>First, enter the appropriate object code title or description for the major LOD 4 object codes group and a brief written justification for each major object code group, starting with the title of the major object code group at object code 2001. For the rest of the major object code groupings, such as "3000 Travel Expenses," "4000 Supplies," "5000 Lease and Rental," etc., enter the appropriate major object code and its title and a brief justification for each major group. For each object code at LOD 6 in column (A) enter the title or description of the object code before entering the next set of object codes. Next, for a more detailed description of the budgeted items or for purposes of how funds at LOD 6 will be spent, enter the appropriate LOD 7 object code, the code description, and cost of each for justification.</p> <p>To calculate the fringe benefit amount, add the total wages and salaries for all personnel costs (including overtime, holiday pay, and salary adjustments) and multiply by the appropriate fringe benefit rate (Appendix E). For travel line items, at LOD 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. Use the rates provided by OOC for these costs.</p>
Column (C)	Enter only the budgeted amount rounded to the nearest dollar for only the cost item for LOD 6 object codes.
Column (D)	Enter the total of the budgeted amount at LOD 4 cost group by totaling all the LOD 6 object code in Column (C). These amounts must agree with the major object code group amounts entered on Budget Form 1, Part III, Column (B).
Total	Enter the page total at the bottom of the form in the appropriate space. Each page should display only the page totals (not cumulative).

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



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

**Purpose:**

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

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

**Instructions:**

**Part I:** Enter program name and Business Unit number. Enter "NEW" if a Business Unit number is not assigned.

**Part II:** Complete as follows: (For information provided in this part, DO NOT USE Social Security Numbers.)

COLUMN	INSTRUCTION
Column (A)	Enter the proposed type of change, using the appropriate term listed above.
Column (B)	Enter the (4-digit) sub-account/object code assigned to the position.
Column (C)	Enter the (6-digit) position number assigned by the respective Personnel Office for the position.
Column (D)	Enter the job type/ class code for the position. (Use Appendix C, Classification Titles, Class Code and Assigned Pay Grade).
Column (E)	Enter the appropriate position title and, if a cost-shared position among more than one Business Unit, enter Business Unit number and shared amounts by each Business Unit.
Column (F)	Enter the employee identification number if the position is occupied on a regular status basis. If the position is vacant or temporarily occupied, enter VACANT.
Column (G)	Enter the appropriate salary of the position. If the position is vacant, enter the entry level salary. If the salary is cost-shared between multiple funding sources, enter the amount and percentage of the cost-shared salary by each fund source. If the salary is to be budgeted for part of the fiscal year (prorated), enter only that part of the salary amount.
Column (H)	Calculate the appropriate fringe benefit amount for each position listed or by each code shared amount and enter the amount.
Column (I)	Add the amounts in Columns (G) and (H) and enter total in the column
Page Total	Enter the total amounts for all entries in Columns (G), (H), and (I).

<b>PART I. PROGRAM INFORMATION:</b>			
Program Name/Title: _____	Funding Period: _____	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>			
	MATCH FUNDS - No. of Positions:		
	MATCH FUNDS - Required GF Cash Match:		
<b>CONCURRED BY:</b>	Required GF In-Kind Match:		
Contracting Officer's Signature / Date: _____	Required GF % Match:		
<b>PART V. ACKNOWLEDGEMENT:</b>			
Submitted by (print): _____		Approved by (print): _____	
Signature/Date: _____		Signature/Date: _____	

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

**Purpose**

To provide information on contracts and grants funds.

**Instructions**

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

**Part II: Purpose of Funding:**  
Provide a summary of the scope of work and expected deliverables with the budget information provided on this form.

**Part III: Budget Information:**  
Complete or enter amounts for only those object codes that apply in the following columns:

COLUMN	INSTRUCTION
Column (A)	The budget amounts shall be reported by major object code (Level of Detail 4) and corresponding description.
Column (B)	Per latest contract/grant award, and provide the applicable fiscal year of the funding and the funding amounts for each major object code.
Column (C)	Enter the anticipated award for each major object code.
Column (D)	Enter the difference of the amount in Columns (C) and (B) to show the amount of change in the budget from the current to proposed fiscal year.
Totals	Enter the totals in the space provided for columns (B) through (D).

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

**Part V: Acknowledgement:**  
The Program Manager and Division/Executive Director shall fill in the spaces provided. The signatures indicate that the document has been reviewed and the information reported is complete and accurate.

# APPENDICES

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
3	Revenues	1000
4	Royalties	1100
5	Natural Resources	1110
6	Oil	1120
7	Oil Royalties - AZ	1121
7	Oil Royalties - NM	1122
7	Oil Royalties - UT	1123
7	Utah State 37 1/2%	1125
7	Oper Agrmt 37 1/2%	1126
7	Oil Royalties - Othr	1129
6	Gas	1130
7	Gas Royalties - AZ	1132
7	Gas Royalties - NM	1134
7	Gas Royalties - UT	1136
7	Gas Royalties - 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

LOD	Description	Object Acct
7	(FET)-Prior Year	1232
7	(FET)-Penalty	1233
7	(FET)-Interest	1234
7	IGA Payment	1235
7	2% Reserve-FET	1238
6	Hotel Occupancy Tax	1240
7	(HOT)-Current Yr	1241
7	(HOT)-Prior Year	1242
7	(HOT)-Penalty	1243
7	(HOT)-Interest	1244
7	(HOT)-Other	1245
7	2% Reserve-HOT	1248
6	Tobacco Products Tax	1250
7	(TPT)-Current Yr	1251
7	(TPT)-Prior Year	1252
7	(TPT)-Penalty	1253
7	(TPT)-Interest	1254
7	(TPT)-Other	1255
7	2% Reserve-TPT	1258
5	Non Retail	1260
6	Possessory Interest Tax	1270
7	(PIT)-Current Yr	1271
7	(PIT)-Prior Year	1272
7	(PIT)-Penalty	1273
7	(PIT)-Interest	1274
7	(PIT)-Other	1275
7	2% Reserve-PIT	1278
6	Severance Tax	1280
7	(SEV)-Current Yr	1281
7	(SEV)-Prior Year	1282
7	(SEV)-Penalty	1283
7	(SEV)-Interest	1284
7	(SEV)-Other	1285
7	2% Reserve-SEV	1288
6	Business Activity Tax	1290
7	(BAT)-Current Yr	1291
7	(BAT)-Prior Year	1292
7	(BAT)-Penalty	1293
7	(BAT)-Interest	1294
7	(BAT)-Other	1295
7	2% Reserve-BAT	1298

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Unclassified Tax Revenues	1299
6	Alcohol Tax	1300
7	(AT)-Current Yr	1301
7	(AT)-Prior Year	1302
7	(AT)-Penalty	1303
7	(AT)-Interest	1304
7	3.25% Reserve-AT	1305
4	Rentals & Leasing Revenue	1350
5	Natural Resources	1351
6	Land	1352
7	Right Of Way	1353
7	Land Lease/Rentals	1354
7	Grazing	1355
7	Missions	1356
7	Home Sites	1357
6	Business Site Lease	1359
7	Business Site Lease	1360
7	Base Rent	1362
7	Percentage Rent	1364
6	Oil, Gas & Minerals	1370
7	Oil-Gas Agreement	1372
7	Solid Mineral Agreement	1374
5	Other Resources	1390
6	Building	1391
7	Rent-Buildings	1392
7	Rent-Office Space	1393
6	Equipment	1395
7	Rent-Equipment	1396
4	Financial Revenues, net	1400
5	Investment Income	1410
6	Interest	1420
7	Int Income - CD	1421
7	Int Inc-Mrkt Security	1422
7	Int Income-Checking	1423
7	Int Income-Savings	1424
7	Int Income-Bonds	1425
7	Int Income-Grants	1426
7	Int Income-Other	1429
6	Stock & Bonds	1430
7	Dividend Income	1431
7	Annuity Income	1432

LOD	Description	Object Acct
7	Realized Gain/Loss Sale	1434
7	Unrealized Gain/Loss	1435
7	Commission Recapture	1438
6	Loans	1440
7	Interest Income - Loans	1442
7	Int Income-C. Delegate Loans	1443
7	Loan Process Fees	1444
6	Other Financial Income	1450
7	Late Charge Income	1452
7	Dividend Income	1453
7	Service Charge Income	1454
7	Real Estate Income	1455
7	NSF Check Fees	1456
7	Deferment Fees	1458
6	Direct Investment Income	1460
5	Investment Expenses	1480
6	Bank Charges	1482
7	Bank Service Charges	1484
7	NSF Bank Charge	1486
4	Fees & Permits	1500
5	Fees	1510
6	Fuel	1520
7	Fees-Fuel Distribution	1521
7	Fees-Weight & Measure	1522
7	Fees-Fuel Carrier	1525
7	Fees-Fuel Retailer	1526
7	Fees-Fuel Refiner	1527
6	Land	1530
7	Fees-Surveying	1532
7	Prospecting Fees	1534
6	Minerals	1536
7	Lease Assignment Fees	1538
6	Environmental	1540
7	Tank Fees	1542
7	Tank Tariff Fees	1543
7	Monitoring Fees	1545
7	Hazardous Waste Fee	1546
7	Penalty Fees	1548
7	Emission Fees	1549
6	Business	1550
7	Fees-Business Filing	1552

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Fees-Bus. Lease Assignmt	1554
7	Fees-Nav Corp Code	1556
7	Fees-Unif Comm Code	1558
6	Livestock	1560
7	Livestock Inspect'n Fees	1561
7	Impoundment Fees	1562
7	Sale-Impoundment Livestock	1564
7	Resale Of Livestock	1565
7	Overstock Penalty Fees-AZ	1567
7	Overstock Penalty Fees-NM	1568
5	Permits	1570
6	Hunting	1572
7	Deer Hunting Permits	1573
7	Trapping Permits	1574
7	Fishing Permits	1575
7	Other Hunting Permit	1579
6	Forestry	1580
7	Tree Cutting Permits	1581
7	Fuel/Wood Sales Permit	1582
6	Minerals	1586
7	Geologic Study Permits	1587
7	Seismic Permits	1588
7	Drilling Permits	1589
7	Exploration Permits	1590
6	Other Permits	1595
7	Movie Permits	1596
4	Fines & Court Fees	1600
5	Court	1601
6	District	1610
7	Dist Court-Chinle	1611
7	Dist Court-Crownpoint	1612
7	Dist Court-Kayenta	1613
7	Dist Court-Ramah	1614
7	Dist Court-Shiprock	1615
7	Dist Court-Tuba City	1616
7	Dist Court-Window Rock	1617
7	Dist Court-Dilkon	1618
7	District Court (See Subsidiary)	1619
6	Family	1620
7	Family Court-Alamo	1621
7	Family Court-Chinle	1622

LOD	Description	Object Acct
7	Family Court-Crownpoint	1623
7	Family Court-Kayenta	1624
7	Family Court-Ramah	1625
7	Family Court-Shiprock	1626
7	Family Court-Tohajiilee	1627
7	Family Court-Tuba City	1628
7	Family Court-Window Rock	1629
7	Family Court-Dilkon	1630
7	Family Court(See Subsidiary)	1631
6	Circuit	1640
7	Circuit Court-Alamo	1642
7	Circuit Court-Tohajiilee	1644
6	Supreme	1650
7	Supreme Court-Window Rock	1652
5	Public Safety Fines	1660
6	Traffic	1661
7	Traffic Fines-Alamo	1662
7	Traffic Fines-Chinle	1663
7	Traffic Fines-Crownpoint	1664
7	Traffic Fines-Kayenta	1665
7	Traffic Fines-Ramah	1666
7	Traffic Fines-Shiprock	1667
7	Traffic Fines-Tohajiilee	1668
7	Traffic Fines-Tuba City	1669
7	Traffic Fines-Window Rock	1670
7	Traffic Fines-Dilkon	1671
7	Traffic Fines (See Subsidiary)	1672
5	Other Fines	1680
6	Restitution	1681
7	Restitution	1682
4	External C/G Revenue Sources	1700
5	CG Revenue	1705
6	Program Revenue	1710
7	Prg Rev Earned-AZ	1711
7	Prg Rev Earned-NM	1712
7	Prg Rev Earned-UT	1713
7	Prg Rev Earned-Fed 638	1716
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

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Prg Rev PY Earned-NM	1732
7	Prg Rev PY Earned-UT	1733
7	Prg Rev PY Earned-Fed 638	1736
7	Prg Rev PY Earned-Fed Non-638	1737
7	Prg Rev PY Earned-Other	1739
6	Local Contributions	1760
7	Matching Funds	1762
7	Disallowed Costs	1763
6	Services	1780
7	USDA Meal Reimbursement	1782
7	Title XIX	1784
7	Medicaid	1786
7	Third Party Billings	1788
7	AHCCCS Provider Payments	1790
4	Other Revenue Sources	1850
5	Program Revenue	1851
6	Fees	1852
7	Registration Fees	1853
7	Filing Fees	1854
7	Document Fees	1855
7	Child Care Fees	1856
7	Subsidized Child Care Fees	1857
7	Park/Camp Fees	1858
7	Parking Fees	1859
7	Recreation Fees	1860
7	Peddler Fees	1861
7	Membership Fees	1862
7	Library Fees	1863
7	Survey Fees	1864
7	Historic Preservn Project Fees	1865
7	Food Permit Fees	1866
7	Sanitation Fees	1867
7	Otr Permit Fees	1869
7	Deductible Fees	1870
7	Application Fee	1871
6	Sales	1880
7	Retail Sales	1881
7	Sign Shop Revenues	1882
7	Circulation	1883
7	Subscription	1884
7	Classified	1885

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



## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Tuba City Agency	1958
6	NN Enterprise Participants	1965
7	DPA	1966
7	NAPI	1967
7	NACE	1968
7	CIT	1969
7	NNOGC	1970
7	NNSC	1971
7	NTUA	1972
7	NECA	1973
7	NNHE	1974
7	DINE College	1975
7	KTNN	1976
7	Enterprise Participants	1977
7	Kayenta Township	1978
7	NHA	1979
7	Nahata Dziil Chapter	1980
7	N.A.S.B.A.	1981
7	Navajo Times Pub. Co. Inc.	1982
7	LGA - Chapters	1983
7	Shonto-See Obj 1983.03	1984
6	Other Self Funding	1985
7	Broker Fees	1986
7	Insurance Proceeds	1988
7	Wrkr's Comp-TNN	1989
5	Other Revenues	1990
6	Overhead Allocation	1991
7	Indirect Cost Recovery	1992
7	IDC in Excess FA	1994
7	Fund Contribution	1995
7	Allocation	1996
3	Expenses	2000
4	Personnel Expenses	2001
5	Permanent	2100
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

LOD	Description	Object Acct
6	Temporary	2310
7	Person-Temporary FT	2320
7	Person- Temporary Part Time	2330
7	Seasonal	2360
5	Stipends	2400
6	Stipends-NNC Council	2410
7	NNC Regular Meeting	2420
7	Special Meeting	2422
7	Committee Meeting	2424
7	Agency Meeting	2426
7	Chapter Meeting	2428
7	Orientation/Training	2430
7	Work Session	2432
7	Budget Hearing	2434
7	Sub-Committee Meeting	2436
6	Stipends-Boards/Comm	2450
7	Farm Board	2460
7	Grazing Committee	2462
7	Eastern Land Board	2464
7	Commissions/Boards	2466
7	Insurance Commission	2468
7	Labor Commission	2470
5	Overtime	2500
6	Overtime	2510
7	Overtime Pay Regular	2520
7	Overtime Pay Temporary	2530
7	Overtime Pay Seasonal	2560
7	Special Duty Pay-.5	2565
7	Hazard Pay-.5	2567
7	Special Duty Pay-1.5	2570
7	Hazard Pay-1.5	2575
5	Holiday Pay	2600
6	Regular	2610
7	Double Holiday Pay	2620
5	Merit & Bonus Pay	2700
6	Regular	2710
7	Merit Pay	2720
7	Bonus Pay	2740
7	Special Duty Pay-EX Lump	2745
7	Hazard Pay-Lump Sum	2750
5	Fringe Benefits	2900

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
6	FICA	2910
7	FICA	2912
7	Medicare	2914
6	Group Insurance	2920
7	Medical	2921
7	Dental	2922
7	Vision	2923
7	Life	2926
7	Short-Term Disability	2928
6	Retirement	2940
7	401K-Nihibeeso Saving Plan	2942
7	NN Retirement	2944
7	Retirement-Judges	2945
7	Deferred Comp	2946
7	Retirement-Police Officers	2947
7	Pension Expense	2949
6	Unemployment Benefits	2950
7	State Unemployment Tax	2951
7	SUTA-NM	2952
7	SUTA-UT	2953
7	SUTA-CO	2954
7	SUTA-Washington D.C.	2956
7	FUTA	2957
6	Worker's Comp	2960
7	Worker's Comp-Self	2961
6	Annual Leave	2970
7	Annual Leave Pay	2971
4	Travel Expenses	3000
5	Vehicle Use	3100
6	Fleet	3110
7	Monthly/Perm	3111
7	Daily/Temp	3112
7	Mileage	3113
6	Program	3120
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

LOD	Description	Object Acct
7	Mileage	3143
5	Personal Travel Expenses	3200
6	Vehicle Rental (off reserv)	3210
7	Vehicle Rental (Off Reserv)	3220
6	Personal Travel	3230
7	Per Diem Meals	3240
7	Lodging	3250
7	POV Mileage	3260
7	Program Service Mileage	3270
7	Other Travel Expense	3290
5	Commercial/Charter Fares	3300
6	Air	3310
7	Commercial	3320
7	Charter - Internal	3330
7	Charter - External	3340
6	Bus	3360
7	Bus	3362
6	Train	3380
7	Train	3382
4	Meeting Expenses	3500
5	NN Council Delegates	3501
6	Regular Meetings	3510
7	Meals / Lodging	3511
7	Mileage	3513
6	Special Meetings	3520
7	Meals / Lodging	3521
7	Mileage	3523
6	Committee Meetings	3530
7	Meals / Lodging	3531
7	Mileage	3533
6	Sub-Committee Meetings	3540
7	Meals / Lodging	3541
7	Mileage	3543
6	Agency Meetings	3550
7	Meals / Lodging	3551
6	Chapter Meetings	3560
7	Meals / Lodging	3561
6	Orientation/Training	3570
7	Meals / Lodging	3571
7	Mileage	3573
6	Work Sessions	3580

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Meals / Lodging	3581
7	Mileage	3583
6	Budget Hearings	3590
7	Meals / Lodging	3591
7	Mileage	3593
5	Commissions/Boards	3600
6	Meetings	3610
7	Stipend	3611
7	Meals & Lodging	3612
7	Mileage	3613
5	Chapter Officials	3700
6	Meetings	3710
7	Stipend	3711
7	Meals & Lodging	3712
7	Mileage	3713
5	Other Non Employees	3800
6	Meetings	3810
7	Stipend	3811
7	Meals & Lodging	3812
7	Mileage	3813
4	Supplies	4000
5	Office Supplies & Equipment	4100
6	Office Supplies	4120
7	General Office Supplies	4130
6	Non Capital Assets	4200
7	Non Cap Furniture & Equip	4210
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
5	Operating Supplies	4400
6	Operating Supplies	4410
7	General Operating Supplies	4420
7	Cost Of Goods Sold-Resale	4430
7	Non Cap Computer Software	4440
7	Postage, Courier, Shipping	4450
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

LOD	Description	Object Acct
7	Printing/Binding/Photocopying	4530
7	Document Shredding	4535
7	Books/Periodicals/Subscription	4540
7	Media Supplies	4550
5	Transportation Supplies	4600
6	Supplies	4610
7	Parts & Supplies	4620
7	Tires & Tubes	4630
7	Lubricants	4640
7	Towing Expense-Fleet Only	4650
6	Fuel	4700
7	Gasoline	4710
7	Diesel	4720
7	Propane	4730
7	Jet Fuel	4740
4	Lease & Rental	5000
5	Lease	5100
6	Building	5110
7	Office Space	5120
6	Land	5130
7	Land Lease	5140
7	Leased Property/Land Tax	5150
6	Equipment	5160
7	Office Equipment	5170
5	Rental	5300
6	Building/Space	5310
7	Meeting Space	5320
7	Storage Space	5330
7	Booth/Trade Show Rental	5340
7	Other Space Rental	5350
6	Equipment/Supplies	5360
7	Equipment Rental	5370
7	Supplies Rental	5380
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

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	DSL	5580
7	T-1	5590
7	Internet Services	5600
6	Wireless	5610
7	Cellular	5620
7	Two Way Radio	5630
7	Satellite	5640
7	Microwave Access	5650
5	Utilities	5700
6	Energy	5710
7	Electric	5720
7	Natural Gas	5730
7	Propane	5740
6	Services	5750
7	Water	5760
7	Sewage	5770
4	Repairs & Maintenance	6000
5	Building	6010
6	Supplies	6020
7	Building R&M Supplies	6030
6	Services	6040
7	Building R&M Services	6050
5	Plant, Property & Equipment	6100
6	Supplies	6110
7	Furn & Equip R&M Supplies	6120
6	Services	6130
7	Furn & Equip R&M Services	6140
6	External Contractors	6200
7	Plumbing	6210
7	Electrical	6220
7	HVAC	6230
7	Pest Control	6240
7	Waste Disposal	6250
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

LOD	Description	Object Acct
5	Transportation	6400
6	Vehicle R&M - External	6410
7	Automobile	6420
7	Specialized Vehicles	6430
7	Aircraft	6440
7	Bus	6450
4	Contractual Services	6500
5	Professional Services	6510
6	Consulting	6520
7	Consulting-Fees	6530
7	Consulting-Expenses	6540
6	Audit	6600
7	Audit-Fees	6630
7	Audit-Expenses	6640
6	Attorneys	6660
7	Attorney-Fees	6670
7	Attorney-Expenses	6680
6	Financial Services	6700
7	Investment Managers	6710
7	Investment Consultant	6720
7	Financial Custodial/Trustees	6730
7	Derivatives	6740
6	Other Professional Services	6770
7	Notary	6780
5	Technical Services	6800
6	Architecture/Design (non cap)	6810
7	Arch/Design (NC)-Fees	6813
7	Arch/Design (NC)-Expenses	6814
6	Geo Tech Services (non cap)	6820
7	Geo Tech Svcs (NC)-Fees	6823
7	Geo Tech Svcs (NC)-Expenses	6824
6	Other Technical Services	6830
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

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Transcription & Interpretation	6914
7	Security Services	6916
7	Collection Services	6918
7	Dry Cleaning & Laundry Service	6920
7	Other Services	6921
7	Interest Exp-Borrowed Funds	6922
7	Public Safety Transactions	6923
7	Honor Guard / Color Guard	6930
7	NNAD Administrative Fee	6931
7	HPL Incentive Expense	6933
5	Subcontracted Services	6950
6	Subcontracted Services	6960
7	Subcontracted Services	6990
4	Special Transactions	7000
5	Programs	7100
6	Programs	7110
7	Parent Committee Expenses	7120
7	Promotional Items	7130
7	Public Relation/Prgm Outreach	7135
7	Gifts & Awards	7140
7	Charitable Contributions	7150
7	Artistic Services	7160
7	Student Activities	7170
7	Catering	7180
7	Refreshments	7190
7	Jury & Witness Expense	7200
7	Poll Officials	7210
7	Depreciation Expense	7220
7	Amortization Expense	7230
7	Property Tax	7240
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

LOD	Description	Object Acct
6	Contingencies & Losses	7310
7	Provision For Bad Debt	7320
7	Bad Debt Write-Off	7330
7	Provns-Judgment/Settlements	7340
7	Judgments/Settlements	7350
5	Media	7400
6	Media	7410
7	Newspaper Correspondent Fees	7420
7	Newspaper Carrier Fees	7430
7	Print Advertising	7440
7	Radio Advertising	7450
7	Television Advertising	7460
7	Display Advertising	7470
7	Webcast/Streaming Services	7480
5	Employee Special Transactions	7500
6	Training & Professional Dues	7510
7	Training/Registration Fees	7520
7	Training Supplies	7530
7	Job Placement	7540
7	Mandatory Professional Dues	7550
6	Employment Related Expenses	7600
7	Recruitment Expense	7610
7	Pre-Employment Testing	7620
7	Relocation Expense	7630
7	Extended Training Expenses	7640
7	Background Check	7650
5	Insurance & Benefits	7700
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

## Fiscal Year 2025 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Object Acct
7	Temp Disability Pymt	7810
7	Medical Payments	7820
7	Misc Disability Pymt	7830
7	Death Benefits	7840
7	Def Comp Payments	7850
7	Retirement Benefits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	Social	8020
7	G/A Employables	8025
7	G/A Unemployables	8030
7	G/A Initial Grants	8035
7	G/A Back/Bonus Pymts	8040
7	School Clothing	8045
7	WIC Payments	8050
7	Burial Assistance	8055
7	Emergency Assistance	8060
7	Energy Assistance	8065
7	Weatherization Assistance	8070
7	Basic Child Care	8075
7	Subsidized Child Care	8080
7	Client Transport	8085
7	Kinship Care Assistance	8087
7	Program Stipend	8090
7	Other Public Assistance	8095
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

LOD	Description	Object Acct
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
7	Water/Wastewater	8550
7	Chapter Projects	8555
7	Contingencies Infra "Non-Cap"	8560
5	Grants	8700
6	Chapter	8705
7	PEP	8710
7	Grant	8715
7	Entitlement	8720
7	Housing	8725
7	LGA	8730
7	Scholarships	8735
7	Emergency	8740
7	Stipend	8745
6	Entities	8780
7	Entity Grants	8785
5	Scholarships	8800
6	Corporate	8805