

**RESOLUTION OF THE  
HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE  
OF THE NAVAJO NATION COUNCIL**

**23<sup>rd</sup> NAVAJO NATION COUNCIL - First Year, 2015**

**AN ACTION**

**RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE; APPROVING  
REVISIONS TO FISCAL YEAR 2015 BUDGET FOR THE SALES TAX SCHOLARSHIP  
DISTRIBUTION FUND**

**BE IT ENACTED:**

**Section One. Findings**

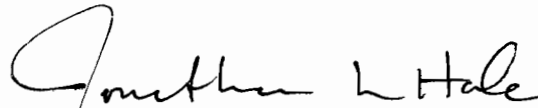
- A. The Navajo Nation established the Health, Education and Human Services (HEHS) as a Navajo Nation Standing Committee, gave HEHS oversight over the Department of Dine Education, and gave approval over budget modifications within departments and divisions. 2 N.N.C. §§ 400(A) and 401 (C) (1) (2012) *see also* CJA-03-13 and N.N. FY 2015 Budget Instructions Manual § 9(D) (1) (c) (2014).
- B. The Department of Dine Education's Office of the Navajo Nation Scholarship and Financial Assistance Program (ONNSFA) shall administer the Scholarship Fund. Scholarship Fund Management Plan. EXHIBIT 1.
- C. On January 27, 2015, the Office of the Controller revised the Proprietary Revenue Schedule to reflect \$4,769,428.05 needs to be deposited into the Scholarship Fund. 24 N.N.C. § 620 (C) (2012) *see also* CO-46-12. EXHIBIT 2.
- D. The Navajo Nation Fiscal Year 2015 Budget Instructions Manual states that a "[b]udget modification [is] a change in a previously approved budget which usually involves an increase to an existing business unit budget; shall require oversight committee approval..." N.N. FY 2015 Budget Instructions Manual § 9 (D) (1) (c) (2014).
- E. The projected revenue for the Scholarship Fund was \$3,070,607.37; however the actual revenue for the Scholarship Fund is \$4,769,428.05. An increase to the Scholarship Fund of \$1,698,820.68.
- F. The Department of Dine Education ONNSFA completed the appropriate Budget Revision forms. EXHIBIT 3.

**Section Two. Approving Revisions to FY 2015 Budget for the Sales Tax Scholarship Distribution Fund**

The Health, Education and Human Services Committee approves ONNSFA Budget Revision forms to reflect the increase in revenue to the Scholarship Fund; from \$3,070,607.37 to \$4,769,428.05

**C E R T I F I C A T I O N**

I hereby certify that the foregoing resolution was duly considered by the Health, Education and Human Services Committee of the Navajo Nation Council at a duly called meeting at Twin Arrows, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 3 in favor and 0 opposed, this 25th day of March, 2015.



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Honorable Jonathan L. Hale, Chairperson  
Health, Education and Human Services Committee

Motion: Honorable Nelson BeGaye  
Second: Honorable Amber Kanazbah Crotty

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



22<sup>ND</sup> NAVAJO NATION COUNCIL - Third Year, 2013

AN ACTION

RELATING TO BUDGET AND FINANCE; APPROVING A FUND MANAGEMENT PLAN FOR THE  
EXPENDITURE OF REVENUES GENERATED THROUGH THE NAVAJO NATION SALES TAX  
DISTRIBUTION REFORM ACT OF 2012

BE IT ENACTED:

1. The Navajo Nation hereby approves the Fund Management Plan, attached hereto as Exhibit A, for the Expenditure of revenues generated pursuant to the Navajo Nation Sales Tax Distribution Reform Act of 2012, CO-46-12.
2. All funds shall go directly to scholarship and no funds shall be used for administration or administrative Costs.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 3 in favor, 0 opposed, this 30<sup>th</sup> day of August, 2013.

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

LoRenzo C. Bates, Chairperson  
Budget and Finance Committee

Motion: Jonathan Nez  
Second: Mel R. Begay



**Office of Navajo Nation  
Scholarship & Financial Assistance**

**Expenditure of Revenues Generated By  
Navajo Sales Tax Distribution Reform Act of 2012  
Fund Management Plan**

**Prepared by:  
Rose Graham, Department Manager  
Office of Navajo Nation Scholarship & Financial Assistance  
Department of Diné Education**

## **Office of Navajo Nation Scholarship & Financial Assistance**

### **Expenditure of Revenues Generated By Navajo Sales Tax Distribution Reform Act of 2012 Scholarship Fund Management Plan**

#### **I. Establishment**

The Navajo Nation Council through Resolution CO-46-12 enacted the "Navajo Sales Tax Distribution Reform Act of 2012" and allocated ten percent (10%) of the revenues generated from Navajo Nation Sales Taxes to the Scholarship Fund. Ten percent (10%) of the revenue from the Navajo Sales Tax shall be deposited in the Fund in accord with 24 N.N.C. § 620. The Scholarship Fund Sales Tax Revenue Fund Management Plan establishes the criteria for expenditure of sales tax revenue designated for the Scholarship Fund. This fund is a government fund and more specifically a special revenue fund as defined at 12 N.N.C. § 810(S)(1)(b).

#### **II. Purpose**

Each year, ONNSFA has lacked sufficient funding to provide all eligible applicants with scholarships or financial assistance. The Scholarship Fund is established as a special revenue fund to provide for scholarships and financial assistance to eligible students pursuing vocational education certificates, undergraduate and graduate degrees.

#### **III. Administration**

##### **A. Administration**

The Office of Navajo Nation Scholarship and Financial Assistance Program (hereinafter referred to as ONNSFA) of the Department of Diné Education is the executive entity responsible for the administration of financial aid and academic scholarship programs for the benefit of the Navajo people pursuant to Resolution GSCMY-19-07 of the Government Services Committee of the Navajo Nation Council and 10 N.N.C. Section 124. As such, the ONNSFA shall administer the Scholarship Fund. The Controller shall establish a Fund account and provide assistance.

##### **B. Expenditures**

The Office of Navajo Nation Scholarship and Financial Assistance Program (hereinafter referred to as ONNSFA) of the Department of Diné Education is the executive entity responsible for the administration of financial aid

and academic scholarship programs for the benefit of the Navajo people pursuant to Resolution GSCMY-19-07 of the Government Services Committee of the Navajo Nation Council and 10 N.N.C. Section 124. As such, the ONNSFA shall administer the Scholarship Fund in accord with established ONNSFA policies and procedures. The Controller shall establish a Fund account and provide assistance.

**C. Distribution of Actual Revenues**

Effective January 1, 2013 ten percent (10%) of all sales tax collected will be deposited to the "Navajo Nation Sales Tax Revenue Scholarship Fund" by the Office of the Controller. Any and all taxes deposited into the Fund will be made available for expenditure during the upcoming Fiscal Year. The amount to be budgeted will be estimated as a part of the Navajo Nation Annual Budgeting process. The revenues generated cannot be allocated to other programs or uses.

**D. Annual Reports**

The ONNSFA shall submit written annual reports to the Health, Education and Human Services Committee on the status of the Fund, including all projected and realized Fund revenue and expenditures.

**E. Annual Audit**

The Fund shall be audited annually by independent auditors as part of the overall audit of the Navajo Nation government.

**IV. Amendments**

The Scholarship Fund Management Plan may be amended by the Budget and Finance Committee, upon recommendation by the Health, Education and Human Services of the Navajo Nation Council.

**V. Fund Management Plan Duration**

The Scholarship Fund Management Plan shall continue to exist until terminated by the Navajo Nation Council through amendment to 24 N.N.C. § 620 or the rescission of applicable provisions therein.

**22<sup>nd</sup> NAVAJO NATION COUNCIL**

**Third Year 2013**

**Mr. Speaker:**

**The BUDGET & FINANCE COMMITTEE** to whom has been assigned

**NAVAJO LEGISLATIVE BILL #0128-13:**

**An Action Relating to Budget and Finance; Approving a Fund Management Plan for the Expenditure of Revenues Generated through the Navajo Nation Sales Tax Distribution Reform Act of 2012 *Sponsored by the Honorable Dwight Witherspoon, Council Delegate***

**has had it under consideration and reports the same with the recommendation that It DO PASS without amendment.**

**Respectfully submitted,**



**LoRenzo Bates, Chairman**

**Adopted:**  **Legislative Advisor**

**Not Adopted:** \_\_\_\_\_ **Legislative Advisor**

**30 August 2013**

**The vote was 3 in favor 0 opposed**

**Excused:**

**Absent: Mel R. Begay, Jonathan Nez**

RESOLUTION OF THE  
NAVAJO NATION COUNCIL

22<sup>nd</sup> NAVAJO NATION COUNCIL - First Year, 2011

AN ACTION

RELATING TO THE LAW AND ORDER, RESOURCES AND DEVELOPMENT, BUDGET AND FINANCE, AND NÁABIK'ÍYÁTI' COMMITTEES; AMENDING 24 N.N.C. § 620 (B) (C) BY ENACTING THE "NAVAJO NATION SALES TAX DISTRIBUTION REFORM ACT OF 2012" ALLOCATING TEN PERCENT (10%) OF THE REVENUE COLLECTED TO THE SCHOLARSHIP FUND AND TEN PERCENT (10%) OF THE REVENUE COLLECTED TO THE ECONOMIC DEVELOPMENT FUND  
BE IT ENACTED:

1. Purpose:

The Navajo Nation finds it the best interest of the Navajo Nation People to amend 24 N.N.C. § 620 (B) (C) by hereby enacting the "Navajo Nation Sales Tax Distribution Reform Act of 2012" as follows:

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Chapter 6. Sales Tax

\* \* \* \*

§ 620. Allocation of Revenue

\* \* \* \*

After allocation to permanent or special revenue funds as required by Navajo Nation law, and allocation to the Tax Administration Suspense Fund as required by the fiscal policy adopted by the Navajo Tax Commission for such Fund, the net revenue from this Chapter shall be disbursed as follows:

- A. To the extent that any amount is collected pursuant to Section 605(B) above, that amount shall be transmitted by the Office of the Navajo Tax commission to the chapter in a timely manner, to be expended in accordance with the ordinance referred to in Section 605(B) above.



- B. Except as otherwise provided in subsection (C), sixty percent (60%) ~~seventy five percent (75%)~~ of the revenue collected shall be deposited into the General Fund of the Navajo Nation, and twenty percent (20%) ~~twenty five (25%)~~ of the revenue collected shall be deposited in to the Judicial/Public Safety Facilities Fund, ten percent (10%) of the revenue collected shall be deposited to the Scholarship Fund, and ten percent (10%) of the revenue shall be deposited to the Economic Development Fund to appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council.
- C. Sixty percent (60%) ~~Seventy five percent (75%)~~ of the revenue collected from retail establishments located in the Navajo Nation shall be deposited into a trust fund to be appropriated pursuant to a plan of operation developed by the Office of Navajo Government Development and approved by the Budget and Finance Committee of the Navajo Nation Council; and twenty percent (20%) ~~twenty five percent (25%)~~ of the revenue collected shall be deposited into the Judicial/Public Safety Facilities Fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council; ten percent (10%) of the revenue collected shall be deposited into the Scholarship Fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee of the Navajo Nation Council and ten percent (10%) of the revenue collected shall be deposited in to the Economic Development fund to be appropriated pursuant to a fund management plan approve by the Budget and Finance Committee of the Navajo Nation Council.

\* \* \* \*

## 2. Effective Date

The amendment enacted herein shall be effective January 01, 2013.

### 3. Codification

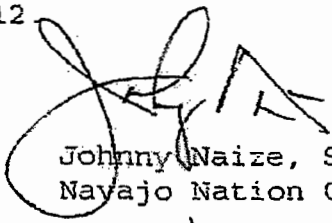
The provision of the Act which amend or adopt new sections of the Navajo Nation Code shall be codified by the Office of Legislative Counsel. The Office of Legislative Counsel shall incorporate such amended provisions in the next codification of the Navajo Nation Code.

### 4. Saving Clause

Should any provision of this Act be determined invalid by the Navajo Nation Supreme Court, or the District Courts of the Navajo Nation without appeal to the Navajo Nation Supreme Court, those provisions of the Act which are not determined invalid shall remain the law of the Navajo Nation.

### CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 9 in favor and 7 opposed, this 17<sup>th</sup> day of October, 2012.

  
Johnny Naize, Speaker  
Navajo Nation Council


Oct 22, 2012

Date

Motion: Honorable Kenneth Maryboy  
Second: Honorable Russell Begaye

### ACTION BY THE NAVAJO NATION PRESIDENT:

1. I hereby sign into law the foregoing legislation, pursuant to 2 N.N.C. §1005 (C) (10), on this \_\_\_\_\_ day of OCT 31 2012 2012.

  
Ben Shelly, President  
Navajo Nation

2. I hereby veto the foregoing legislation, pursuant to 2 N.N.C. §1005 (C) (11), this \_\_\_\_\_ day of \_\_\_\_\_ 2012 for the reason(s) expressed in the attached letter to the Speaker.

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Ben Shelly, President  
Navajo Nation

THE NAVAJO NATION



BEN SHELLY PRESIDENT  
REX LEE JIM VICE PRESIDENT

EXHIBIT

2

**MEMORANDUM**

**TO:** Dominic Beyer, Director  
Office of Management and Budget

**DATE:** January 27, 2015

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

**SUBJECT:** Fiscal Year 2015 Revised Proprietary Revenue Schedule

Attached is the Fiscal Year 2015 Revised Proprietary Revenue Schedule. Notice the changes in 509010-Sales Tax Scholarship Distribution and Sales Tax Economic Development Fund. The Scholarship is utilizing actual revenues to fund their scholarships. Economic Development wishes to utilize all remaining funds available for projects.

Should there be any questions, call me at tribal extension 6125.

Cc: Mark Grant, Controller. OOC File

The Navajo Nation  
Office of the Controller

REVISED: REVENUE BUDGET RECOMMENDATION FOR FISCAL YEAR 2015

		FY2015	
		RECOMM.	
Account	Program/Title	LIMITS	
Number			
910005	Karigan Professional Office	EF	\$ 250,000.00
901001	Nav Nation Code Enterprise Fnd	EF	50,000.00
907001	Home Loan Program	EF	500,000.00
907002	Personal Loan Program	EF	440,000.00
915001	Parks and Recreation	EF	4,300,000.00
914001	Veterans Loan Program	EF	12,000.00
912001	Employee Housing Program	EF	850,000.00
915002	Archaeology	EF	-
915003	Tribal Ranch Program	EF	600,000.00
915008	Fish & Wildlife Enterprise	EF	825,000.00
915009	Livestock Custody Fund	EF	60,000.00
915010	Treaty Days Celebration	EF	100,000.00
915011	Annual Navajo Nation Fair Fund	EF	650,000.00
807001	Office Supply Center	ISF	220,000.00
812002	Air Transportation	ISF	750,000.00
812003	Fleet Management	ISF	16,750,000.00
812004	Duplicating Services	ISF	700,000.00
812009	Property & Casualty/RM ...	ISF	9,134,615.00
812016	Employee Benefit Program	ISF	650,000.00
812017	Group Health Self-Insurance	ISF	18,000,000.00
812018	Navajo Transit System	ISF	90,000.00
115019	Veterinary Clinic	GF	245,750.00
109021	Tuba City Laundry Project	GF	45,000.00
117010	Day Care-Chinle	GF	55,000.00
117011	Day Care-Ft. Defiance	GF	70,000.00
117012	Day Care-Shiprock	GF	15,000.00
114003	Broadcast Services	GF	20,000.00
115017	HPD-NN Museum	GF	245,000.00
121002	Nav Dept. Of Highway Safety	GF	44,000.00
114018	Office of Background Investigation	GF	18,000.00
120001	Nav Nation Gaming Regulatory	GF	240,000.00
N01307	NN Fire and Rescue-Twin Arrows	GF	75,500.00
114004	Office of Navajo Labor Relations	GF	20,000.00
101020	Ethics and Rules Office	GF	11,734.00
511007	Hazardous Substance Fund	SRF	650,000.00
509010	Sales Tax Scholarship Dist	SRF	4,769,428.05
Various	Sales Tax Economic Deveopment Fund	PF	4,728,121.68
507010	DPS-Special Revenue Gaming	SRF	432,000.00
503044	Nav-Hopi Land Commission	SRF	12,254.90
703001	Nav-Hopi Escrow Bennett Freeze	Fid	157.40

GRAND TOTAL: \$ 66,628,561

EF- ENTERPRISE FUND  
ISF- INTERNAL SERVICE FUND  
SRF - SPECIAL REVENUE FUND  
GF- GENERAL FUND  
\* Based on submittal of premiums from Depts.  
\*\* General Fund expenses transferred to  
Proprietary Fund per GAAP.

Prepared by:

*Natasha Damon*

Natasha Damon, Senior Accountant

Approved by:

*Robert Willie* 1-27-15

Robert Willie, Supervisor

DATE: 01-27-15

THE NAVAJO NATION



BEN SHELLY PRESIDENT  
REX LEE JIM VICE PRESIDENT

**MEMORANDUM:**

TO : 2 NNC § 164 Reviewers  
Delegates & 2 NNC '164 Reviewers  
Navajo Nation Government

FROM : *Robert Willie*  
Robert Willie, General Accounting Supervisor  
Office of the Controller

DATE : January 28, 2015

SUBJECT : 164 Review-3108-Budget Modification-Scholarships Sales Tax

The Office of the Controller has reviewed the above referenced document.

1. The calculated fund balance in the Sales Tax Scholarship Fund as of September 30, 2014 is \$4,769,428.05. This is the total amount remaining in the fund as of September 30, 2014.
2. This amount is available for use by the Scholarship program. Attached is memo sent to Office of Management and Budget "Revised: Revenue Budget Recommendation for Fiscal Year 2015", dated January 27, 2015, which reflects the amount available.

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



**The Navajo Nation**  
**Office of Management and Budget**  
**BUDGET REVISION SIGNATURE AUTHORIZATION**

Fiscal Year \_\_\_\_\_

Department/Program: \_\_\_\_\_ Business Unit Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

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

PRINTED NAME and TITLE

SIGNATURE

\_\_\_\_\_  
Authorized Program Official/Title

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

\_\_\_\_\_  
Budget Revision Request Approver's Name/Title

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

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

Special Instructions or Comments Regarding This Authorization:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Authorized Concurrence Signature by Branch Chief/Division Director

\_\_\_\_\_  
Date

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

**THE NAVAJO NATION  
OFFICE OF MANAGEMENT AND BUDGET  
BUDGET REVISION REQUEST**

REQUESTED BY (PRINTED NAME & TITLE)

E-MAIL ADDRESS

DATE

BUSINESS UNIT NO.

PROGRAM / DEPARTMENT TITLE

PHONE NO.

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

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

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

DEPARTMENT/PROGRAM DIRECTOR (PRINTED)

BRANCH/DIVISION DIRECTOR (PRINTED)

APPROVAL SIGNATURE

CONCURRENCE SIGNATURE

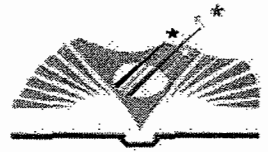
DO NOT ATTACH ORIGINAL FINANCIAL DOCUMENTS. DO NOT ALTER THIS FORM.

NNOMB-BRR15





Department of Diné Education  
Office of Navajo Nation Scholarship & Financial Assistance  
P.O. Box 1870 • Window Rock, Arizona 86515  
Ph: 928.871.7444 • Toll-Free: 1.800.243.2956 • Fax: 928.871.7410



Ben Shelly  
President

Rex Lee Jim  
Vice President

## MEMORANDUM

Date: February 10, 2015

To: Honorable Dwight Witherspoon, Council Delegate

From: Rose Graham, ONNSFA Department Manager  
Department of Diné Education

Subject: Document 3108, regarding Sales Tax Revenues.

This is a request to sponsor this legislation for the balance of the Sales Tax revenues. The \$4.7 million is more than the amount projected by the Office of the Controller and approved during the FY '15 budget process.

Therefore, another approval is needed in order for ONNSFA to budget these funds for scholarship.

Your assistance in this regard is appreciated. I can be reached at Extension 7444 if you have questions.

Received  
FEB 10 2015  
OLS Council delegates  
Office

Document No. 003108

Date Issued: 11/20/2014

**SECTION 164 REVIEW FORM**

Title of Document: BUDGET MODIFICATION -SCHSHP SALES TAX

Contact Name: GRAHAM, ROSE

Program/Division: DIVISION OF DINE EDUCATION

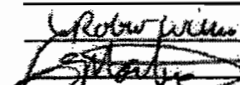
Email: rosegraham@navajo-nsn.gov

Phone Number: 928-871-7424/7446

Division Director Approval for 164A: 

**Check document category: only submit to category reviewers. Each reviewer has a maximum 7 working days, except Business Regulatory Department which has 2 days, to review and determine whether the document(s) are sufficient or insufficient. If deemed insufficient, a memorandum explaining the insufficiency of the document(s) is required.**

**Section 164(A) Final approval rests with Legislative Standing Committee(s) or Council**

<input type="checkbox"/>	Statement of Policy or Positive Law:		Sufficient	Insufficient
	1. OAG: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	IGA, Budget Resolutions, Budget Reallocations or amendments: (OMB and Controller sign ONLY if document expends or receives funds)			
	① OMB: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	2. OOC: <u></u>	Date: <u>1-28-15</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	3. OAG: _____	Date: <u>2/3/15</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

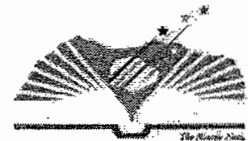
**Section 164(B) Final approval rests with the President of the Navajo Nation**

<input type="checkbox"/>	Grant/Funding Agreement or amendment:			
	1. Division: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	2. OMB: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	3. OOC: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	4. OAG: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Subcontract/Contract expending or receiving funds or amendment:			
	1. Division: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	2. BRD: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	3. OMB: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	4. OOC: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	5. OAG: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Letter of Assurance/M.O.A./M.O.U./Other agreement not expending funds or amendment:			
	1. Division: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	2. OAG: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	M.O.A. or Letter of Assurance expending or receiving funds or amendment:			
	1. Division: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	2. OMB: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	3. OOC: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
	4. OAG: _____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>



Office of Navajo Nation Scholarship & Financial Assistance  
DEPARTMENT OF DINÉ EDUCATION

PO Box 1870 Window Rock, Arizona 86515  
Ph: (928) 871-7444 Toll-Free: 1 (800) 243-2956 Fax: (928) 871-7410




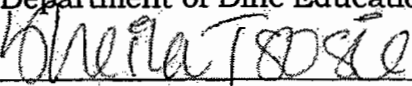
Ben Shelly  
President

Rex Lee Jim  
Vice President

MEMORANDUM

TO: 2 NN § 164.B Reviewers

THRU:   
Rose Graham, Department Manager II  
Office of NN Scholarship & Financial Assistance  
Department of Diné Education

FROM:   
Sheila Tsosie, Senior Accountant  
Office of NN Scholarship & Financial Assistance  
Department of Diné Education

DATE: January 30, 2015

SUBJECT: Non-Review Response

Received  
FEB 10 2015  
OAS Council Delegates  
Office



The Implementation of Executive Order No. 07-2013 Training Guidelines, Subpart B., Section 120 indicates, If the Reviewer did not review within the 7-day period, the Sponsoring Entity may pick-up the 164(A) or (B) document from the reviewer and submit the document to the next Reviewer.

Section 164 Review # 3108 was submitted to the Office of Management and Budget – Navajo Nation on 11/20/14. On 11/26/14, I emailed OMB inquiring on the status, Nanette Francisco, Senior Budget Analysis, responded she was still reviewing. On 12/5/14, I inquired OMB again, Nanette responded it is on Dominic Beyals desk for Review. On 1/8/15, I asked on the status, Nanette responded it is on Dominic Beyals desk for his Final Review. On 1/12/15, I received an email from Nanette recommending “to talk to Robert Willie from General Accounting to increase the Sales Tax Scholarship Distribution. He usually revises the revenue budget recommendation for FY 2015.” Ms. Rose Graham sent an email to Robert Willie and he sent us the previous recommended budget schedule that has \$3,070,607.37 on it. Ms. Graham also visited Mr. Beyal about the Review documents, and Mr. Beyal responded that it is not on his desk, and not sure what happened to it during moving back to the Administration Building. Also, Ms. Graham emailed Mr. Willie that the schedule he emailed is not what we are inquiring about. Mr. Willie responded that he will check into it.

The Reviewer, Dominic Beyal failed to review the document within the required 7-day period, all the while OMB and General Accounting giving the impression that it is in review and that it would be returned soon. 01/26/15, I picked up Section 164 Review # 3108 from Nanette and submitted to General Accounting, after notifying her that it is way past the 7-day rule.

If you have any questions, you can call me at 871-7446/7424/7444. Thank you very much.

PROPOSED LEGISLATION  
22<sup>nd</sup> NAVAJO NATION COUNCIL – Fourth Year, 2014  
INTRODUCED BY

(Prime Sponsor)  
TRACKING NO. \_\_\_\_\_

AN ACTION RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES:  
AND BUDGET AND FINANCE COMMITTEE: APPROVING AMENDMENTS TO  
THE FISCAL YEAR 2015 BUDGET OF THE NAVAJO NATION FOR THE OFFICE  
OF NAVAJO NATION SCHOLARSHIP AND FINANCIAL ASSISTANCE

BE IT ENACTED:

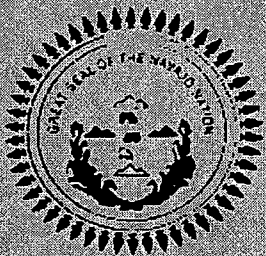
1. The Navajo Nation Council hereby approves amendments to the fiscal year 2015 Budget for the Office of Navajo Nation Scholarship and Financial Assistance in accordance with Exhibit "A."
2. The Business Unit No. 509010, Sales Tax Revenues was approved by the Office of the Controller's "Revenue Budget Recommendation for FY 2015" at an estimated amount of \$3,070,607.37, which was made a part of the FY 2015 Navajo Nation Annual Budgeting Process.
3. The actual revenues in the amount of \$4,769,428.05 has exceeded the recommended amount; therefore, approval of the actual revenues is needed.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation, Arizona at which a quorum was present and the same was passed by a vote of \_\_\_ in favor, \_\_\_ opposed, this \_\_\_ day of December, 2014.

\_\_\_\_\_, Chairperson  
Health, Education and Human Services Committee of the Navajo Nation Council

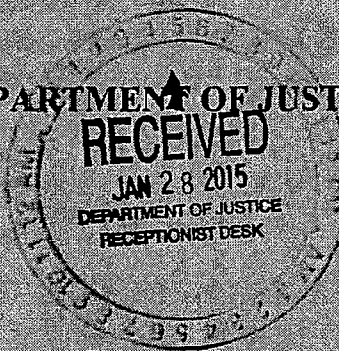




☐ RESUBMITTAL

# NAVAJO NATION DEPARTMENT OF JUSTICE

## DOCUMENT REVIEW REQUEST FORM



DOJ
01/28/15 4:34pm
DATE / TIME
<input checked="" type="checkbox"/> 7 Day Deadline
DOC #: 003108
SAS #:
UNIT: Hsqw

\*\*\* FOR NNDOJ USE ONLY - DO NOT CHANGE OR REVISE FORM. VARIATIONS OF THIS FORM WILL NOT BE ACCEPTED. \*\*\*


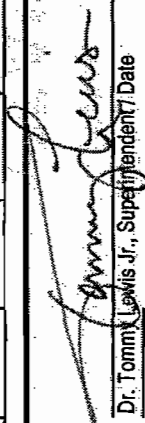
CLIENT TO COMPLETE			
DATE OF REQUEST: Jan. 28, 2015	ENTITY/DIVISION: DDE		
CONTACT NAME: ROSE GRAHAM	DEPARTMENT: Scholarship		
PHONE NUMBER: 877 7444	E-MAIL: rosegraham@navajo-nsn.gov		
TITLE OF DOCUMENT: Budget Modification - Scholarship Sales Tax			
DOJ SECRETARY TO COMPLETE			
DATE/TIME IN UNIT: 1-29-15 8:25		REVIEWING ATTORNEY/ADVOCATE: Michelle	
DATE/TIME OUT OF UNIT: 02/03/15 10:47			
DOJ ATTORNEY/ADVOCATE COMMENTS			
Legally sufficient			
REVIEWED BY: (PRINT)	DATE / TIME	SURNAMED BY: (PRINT)	DATE / TIME
Michelle Bryan	2/3/15 9:38	Kandis Martinez	2/3/15 10:45 am
DOJ Secretary Called: Rose Graham		for Document Pick Up on 2/3/15 at 10:51 By: dm	
PICKED UP BY: (PRINT)		DATE / TIME:	

NNDOJ/DRRF-July 2013

Received  
FEB 10 2015  
DOJ/Attorney General's Office

PART I. Business Unit No.: 509010		Program Title: Office of Navajo Nation Scholarship & Financial Assistance - Sales Tax Schs Division/Branch: Department of Diné Education		
Prepared By: Sheila Tsosie		Phone No.: 928.871.7446	Email Address: sisosia@navajo-nsn.gov	
PART II. FUNDING SOURCE(S)	Fiscal Year Term	Amount	% of Total	
Special Revenue Fund/Internal	10/1/14-9/30/15	4,769,428.05	100%	
<b>PART III. BUDGET SUMMARY</b>				
	Fund Type Code	NNC Approved Original Budget	Proposed Budget	Difference (Column B - A)
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	5	3,070,607.37	4,769,428.05	1,698,820.68
9000 Capital Outlay				
9500 Matching Funds				
9500 Indirect Cost				
<b>TOTAL</b>		<b>\$3,070,607.37</b>	<b>4,769,428.05</b>	<b>1,698,821</b>
<b>PART IV. POSITIONS AND VEHICLES</b>				
		(D)	(E)	
Total # of Positions Budgeted:		0	0	
Total # of Permanently Assigned Vehicles:		0	0	
<b>PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.</b>				
SUBMITTED BY: Rose Graham, Department Manager II / Date <u>1/28/2015</u>		APPROVED BY: Dr. Torrey Lewis Jr., Superintendent / Date <u>1/28/2015</u>		

# THE NAVAJO NATION PROGRAM PERFORMANCE CRITERIA

<b>PART I. PROGRAM INFORMATION:</b>		Business Unit No.: 509010								Program Name/Title: Office of Navajo Nation Scholarship & Financial Assistance - Sales Tax Schship							
<b>PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:</b>																	
Resolution No.: CO-46-12 Relating to the Law and Order, Resources and Development, Budget and Finance, and Naabik'iya'i; Amending 24 NNC SS 620 (B) © by enacting the "Navajo Nation Sales Tax Distribution Reform Act of 2012" allocating ten percent (10%) of the revenue collected to the Scholarship Fund and ten percent (10%) of the revenue collected to the Economic Development Fund.																	
<b>PART III. PROGRAM PERFORMANCE CRITERIA:</b>																	
1. Program Performance Area: Provide Scholarship and Financial Assistance																	
Goal Statement:																	
Number of Eligible students Awarded																	
2. Program Performance Area:																	
Goal Statement:																	
3. Program Performance Area:																	
Goal Statement:																	
4. Program Performance Area:																	
Goal Statement:																	
5. Program Performance Area:																	
Goal Statement:																	
<b>PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.</b>																	
<div style="display: flex; justify-content: space-between;"> <div>   Rose Graham, Department Manager II /Date </div> <div>   Dr. Tommy Lewis Jr., Superintendent /Date </div> </div>																	

# THE NAVAJO NATION DETAILED LINE ITEM BUDGET AND JUSTIFICATION

FY 2015

Page 3 of 3

<b>PART I. PROGRAM INFORMATION:</b>			
Program Name/Title:		Office of Navajo Nation Scholarship & Financial Assistance - Sales Tax Schship	
		Business Unit No.: 509010	
<b>PART II. DETAILED BUDGET:</b>			
(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification	Total by DETAILED Object Code	Total by MAJOR Object Code
8000 ASSISTANCE Scholarship			4,769,428.05
8900 Other .8905 Schship - Payments Provide Scholarship and Financial Assistance to eligible Navajo Applicants		4,769,428.05	
		<b>TOTAL</b>	<b>4,769,428.05</b>