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

### 24TH NAVAJO NATION COUNCIL - Third Year, 2021

### AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE PROPOSED FISCAL YEAR 2022 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL

### BE IT ENACTED:

### SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council. 2 N.N.C. § 300(A).
- B. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. 12 N.N.C. § 840(A).
- C. The Budget and Finance Committee has oversight of the Office of the Auditor General. 12 N.N.C. § 301(B)(13).

### SECTION TWO. FINDINGS

- A. The Budget and Finance Committee held a hearing and took budget testimony regarding the Office of the Auditor General, Fiscal Year 2022 Budget. 12 N.N.C. § 840(A).
- B. The Budget and Finance Committee recommends a fiscal year budget for the Office of the Auditor General. 12 N.N.C. § 840(A).

# SECTION THREE. APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2022 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL

A. The Budget and Finance Committee hereby recommends the proposed Navajo Nation Fiscal Year Budget for the Office of

the Auditor General, as provided on the Fund Type Budget Summary, attached as Exhibit A.

The Budget and Finance Committee requests the changes to the В. Budget, as set forth in the General Fund Comparative Summary, Exhibit B, Recommended Changes to the General Fund Budget, Exhibit C, Recommended Conditions of Appropriation and Legislative Concerns, Exhibit D, and Recommended Unmet Needs, be incorporated into the Navajo Nation Exhibit E. Comprehensive Budget.

### SECTION FOUR. RECOMMENDING A WAIVER OF RESOLUTION NO. CF-07-11

A. The Budget and Finance Committee hereby recommends to the Navajo Nation Council a waiver of Resolution No. CF-07-11, which established a moratorium on any future proposed Budget and/or Reallocations from the General Funds Personnel Accounts Savings (now known as "Personnel Lapse Fund") and required those Savings go to an annual General Wage Adjustment, step increase and other salary adjustments to the Pay Plan; in addition, that any excess or surplus funds shall be deposited to the Unreserved, Undesignated Fund Balance (UUFB). The Budget and Finance Committee further recommends that the Navajo Nation Council allow use of the Personnel Lapse Fund Savings for purposes other than those identified in CF-07-11.

### 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 by teleconference at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, this 9th day of August 2021.

Smith, Jr., Vice Chairperson

Budget and Finance Committee

Motion: Honorable Jimmy Yellowhair Second: Honorable Nathaniel Brown

The Navajo Nation Fund Type Budget Summary

<u> </u>		ω	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	98
	Total	1,566,798																			1,566,798
	Special Revenue Fund - External										,			-						_	0
	Special Revenue Fund - Internal							-													0
	Fiduciary Fund											_									0
FY 2022	Proprietary Fund																			:	0
	General Wage Adjustment (PLF)	34,301																			34,301
	Indirect Cost Fund	36,682		-					_												36,682
	Proposed General Fund Budget	1,495,815																			1,495,815
	FY 2021 General Fund Budget	1,295,815																			1,295,815
	Program Title	Office of the Auditor General																			Total:
	Busines s Unit Number	101024																			

Fiscal Year 2022

# The Navajo Nation General Fund Comparative Summary

(Column D - Column C) Plus or Minus \$ Difference Office of the Auditor General Oversight Committee's Recommended FY 2022 General **Fund Budget** 1,495,815 Division/Office: 1,495,815 **General Fund Budget** Proposed FY 2022 **Branch Chief's** TOTAL: Legislative Branch Program Title Office of the Auditor General (B) Branch: **Business Unit** Number 101024 €

Fiscal Year 2022

Recommended Changes to the General Fund Budget The Navajo Nation

Division/Office: Office of the Auditor General	Explanation of Oversight Committee Recommended Changes to the Fiscal Year 2022 General Fund Budget (Increase or Decrease \$ Amount)								
Legislative Branch	Program Title	Office of the Auditor General							
Branch:	Business Unit Number	101024							

**EXHIBIT D** 

Office of the Auditor General

The Navajo Nation	Recommended Conditions of Appropriations and Legislative Concerns
Fiscal Year 2022	

Division/Office:

Branch: Legislative Branch

Office of the Auditor General	Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC)			
Number 101024	nit Program Title			

**EXHIBIT E** 

Recommended Unmet Needs Budgets The Navajo Nation

Branch:

Fiscal Year 2022

Legislative Branch

Division/Office:

Office of the Auditor General

	the FY 2022 General Fund Budget							
	Explanation of Recommended UNMET NEEDS to the FY 2022 General Fund Budget							
	Amount of Unmet Need							0
	Program Title	Office of the Auditor General						TOTAL:
•	Business Unit Number	101024						

# BUDGET AND FINANCE COMMITTEE 9 AUGUST 2021

**Budget Hearing** 

### **VOTE TALLY SHEET:**

Legislation No. 151: An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Proposed Fiscal Year 2022 Budget for the Office of the Auditor General Sponsored by Jamie Henio and Elmer P. Begay, Council Delegates

Motion: Jimmy Yellowhair Second: Nathaniel Brown

Vote: 4-0, Vice Chairman not voting with 2 Amendments

# Final Vote Tally:

Jamie Henio	
Raymond Smith	
Elmer P. Begay	yea
Nathaniel Brown	yea
Amber K. Crotty	yea
Jimmy Yellowhair	yea

Absent: Jamie Henio

Raymond Smith, Jr., Vice Chairman

Budget & Finance Committee

Peggy (Valai) Legislative Advisor

Budget & Finance Committee