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

24TH NAVAJO NATION COUNCIL - Second Year, 2020

AN ACTION

RELATING TO BUDGET AND FINANCE COMMITTEE; ACCEPTING THE NAVAJO NATION FISCAL YEAR 2021 GENERAL FUND REVENUE PROJECTION, ESTABLISHING THE GENERAL FUND BUDGET AMOUNT AND BRANCH PLANNING ALLOCATION AMOUNTS FOR THE PREPARATION OF THE FISCAL YEAR 2021 NAVAJO NATION COMPREHENSIVE BUDGET AND OTHER RELATED ACTIONS

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Budget and Finance Committee of the Navajo Nation is empowered to review and recommend to the Navajo Nation Council the budgeting and appropriation of all funds. 2 N.N.C. § 301(B)(2).

B. The Navajo Nation Code (the "Code") provides, "[t]he Controller shall prepare an annual long term revenue projection for use by the Navajo Nation government. This long term revenue projection shall include all sources of funds and revenues available for use by the Navajo Nation government within at least the next three fiscal years. The annual long term revenue projection shall be submitted by the Controller to and be reviewed by the Budget and Finance Committee. The Budget and Finance Committee will present the same to the Branch Chiefs by the end of the second quarter of each fiscal year. A written narrative describing the methodology utilized to estimate revenues and a discussion of key variables affecting the actual revenue, including assumptions made, shall be included in the report. If deemed necessary by the Controller, the long term revenue projection may be changed as economic circumstances require." 12 N.N.C. § 830(B).

C. The Code reads, "[t]he Controller shall review and recommend an annual fiscal year revenue projections for all revenue generating sources for all governmental,

proprietary and fiduciary funds of the Navajo Nation. The annual fiscal year revenue projection shall be submitted for review by the Budget and Finance Committee of the Navajo Nation Council and will serves as the annual revenue estimate at the beginning of the annual budget process for the next fiscal year. The Budget and Finance Committee will present the annual revenue projections to the Branch Chiefs by the end of the second quarter of each fiscal year. A written narrative describing the methodology utilized to estimate revenues and discussion of key variables affecting the actual revenues, including assumptions made, shall be included in the report. 12 N.N.C. §830(C).

D. The Code provides, "[t]he Office of Management and Budget shall prepare an estimate of all external funding to be received by the Navajo Nation in the upcoming fiscal year and shall present this information to the Budget and Finance Committee and the Controller by the end of the second quarter of each fiscal year. 12 N.N.C. § 830(D).

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

SECTION TWO. FINDINGS

A. The Navajo Nation Controller has provided the Fiscal Year 2021 General Fund Revenue Projection of total gross recurring revenue of $158,423,000 and net total general fund of $113,507,000 which is less the set-asides of the projected revenue, as follows:

a. $19,011,000(12%) for the Navajo Nation Permanent Fund;
b. $3,168,000 (2%) for the Navajo Nation Land Acquisition Trust Fund;
c. $2,000,000 for the Capital Outlay Match Funding Special Revenue Fund;

d. $2,000,000 for the Navajo Nation Water Rights Claim Fund;
e. $12,400,000 for the Diné Higher Education Grant Fund;
f. $6,337,000 (4%) for the Navajo Veterans Trust Fund.

This memorandum, dated May 1, 2020 is included in Exhibit A.

B. The income from the Permanent Trust Fund ("PTF") available for FY 2021 is $25,477,000, as indicated in the Three Branch Chiefs Agreement, attached as **Exhibit B** and the memorandum from the Controller attached as **Exhibit A.**

C. The Navajo Nation Branch Chiefs discussed recommendations to the Budget and Finance Committee for the FY 2021 base planning amounts. The total projected revenue, combined with the PTF interest income, Permanent Fund Contingency amount, and amounts designated from the Undesignated, Unreserved Fund Balance available for FY 2021 is $167,000,000 as indicated in **Exhibit B.**

D. Additional Funds from the Undesignated, Unreserved Fund Balance in the amount of $3,942,583, as approved in Council Resolution CS-30-19 and Budget and Finance Committee Resolution BFJN-08-19, are allocated as follows:

1. $1,800,000 to the Executive Branch for chapter official stipends,
2. $442,583 to the Legislative Branch for elections costs, and
3. $1,700,000 to the Judicial Branch for operating costs.

E. The Budget and Finance Committee furthers sets the General Fund Branch Planning Allocations, as follows:

Budget Category	FY 2021 Base Planning Amounts	Percentage
Fixed Costs	$15,815,144	9.47%
Executive Branch	$105,568,495	63.2%
Legislative Branch	$14,892,739	8.92%
Judicial Branch	$14,924,653	8.94%
Chapters - Non Admin	$11,998,969	7.19%
External Funds Cash Match	$3,800,000	2.28%
Total	$167,000,000	100.00%

F. The Chapters will be allocated $3,000,000 from the Capital Match Special Revenue Fund for Chapter Capital Expenses, replacing the use of General Funds.

G. The Budget and Finance Committee recommends the budget amounts be set in accordance with the table in paragraph E, above.

H. The Fiscal Year 2021 Annual Budget Calendar to guide the budget process is attached as **Exhibit C.**

I. The Budget Instruction Manual ("BIM") for Fiscal Year 2021 is attached as Exhibit D. A redlined version of the Fiscal Year 2021 BIM is included for reference as **Exhibit D-1**.

SECTION THREE. APPROVALS AND DIRECTIVES

A. The Budget and Finance Committee accepts and approves the budget base planning amounts presented by the Controller, as indicated in Section 2, paragraph A of this legislation and in **Exhibit A.**

B. The Budget and Finance Committee accepts base planning amounts and General Fund Branch Planning Allocations, as set forth in Section 2, Paragraph C through E, above and **Exhibit B.**

C. The Budget and Finance Committee directs that indirect cost funding be distributed to eligible branches, divisions, departments, offices, programs and entities of the Navajo Nation, in accord with currently approved indirect cost proposal.

D. The Budget and Finance Committee recommends that the IDC Recovery Revenue Projection will be set as $22,500,000, which is subject to revision when IDC plans are up to date.

E. The Budget and Finance Committee approves the Fiscal Year 2021 Annual Budget Calendar as indicated in **Exhibit C.**

F. The Budget and Finance Committee adopts the Navajo Nation Fiscal Year 2021 BIM, as set forth in **Exhibit D**, for use by all Navajo Nation programs and entities for the preparation of the Navajo Nation Fiscal Year 2021 Comprehensive Budget, as well as for preparation of any subsequent carryover and supplemental budgets for the Navajo Nation Fiscal Year 2021.

G. The Budget and Finance Committee directs that until such time as comprehensive budget policy manual is adopted, Navajo Nation programs and entities shall be guided by existing budget policies as set forth in Navajo Nation statues, and duly adopted resolutions. The last fiscal year in which comprehensive budget policies existed with the BIM was Fiscal Year 2014.

H. The Budget and Finance Committee further directs and authorizes the Office of Management and Budget to take all actions authorized under its enabling legislation and plan of operations to recommend any amendments that it deems necessary to the Navajo Nation Fiscal Year 2021 Budget Instructions Manual for consideration by the Budget and Finance Committee.

I. The Budget and Finance Committee requests the Branch Chiefs direct all Navajo Nation programs and entities, which operate with external funds, to provide all financial and funding information to be included in the Fiscal Year 2021 budget to the Office of Management and Budget, as required by the Navajo Nation 2021 Budget Instructions Manual.

J. The Budget and Finance Committee directs the Office of Management and Budget to monitor the scheduled timelines set froth within the Navajo Nation Fiscal Year 2021 Annual Budget Calendar to ensure that the timelines are being met and, if necessary, to recommend revisions of the timelines to the Budget and Finance Committee.

K. The Budget and Finance committee of the Navajo Nation Council requests the Branch Chiefs and the Standing Committees of the Navajo Nation Council follow the timelines established in the Navajo Nation Fiscal Year 2021 Annual Budget Calendar to ensure that they are being met.

L. The Budget and Finance Committee directs the Office of Management and Budget to publish any future amendments to the Budget Instructions Manual for Fiscal Year 2021 on its website.

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 5 in favor and 0 opposed, this 24th day of July 2020.

Jamie Henio, Chairperson
Budget and Finance Committee

Motion: Honorable Nathaniel Brown
Second: Honorable Raymond Smith, Jr.

EXHIBIT
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A

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT

MEMORANDUM

Date: May 1, 2020

To: Honorable Jonathan Nez, President
Office of the President/Vice President

Honorable Seth Damon, Speaker
Legislative Branch

Honorable JoAnne Jayne, Chief Justice
Judicial Branch

From: Pearline Kirk, Controller
Office of the Controller

Subject: **REVISED Fiscal Year 2021-General Fund Revenue Projection**
Recommended General Fund Revenue for FY 2021 Budget

Below is the REVISED Fiscal Year 2021 Schedule-General Fund Revenue Projection for FY 2021. Based upon the recent activity in the oil market in recent weeks, we have revised based upon input from the Navajo Nation Minerals Department, Office of Navajo Tax Commission and Navajo Nation Oil and Gas. The factors that were considered were oil and gas pricing, production levels, refinery plant status, oil well inventory, well shut-in forecast and storage facilities. Pricing for oil has reduced significantly since our initial Revenue Projection and continues to fluctuate day to day. Currently, oil prices are averaging $15 per week. Media reports for the energy sector anticipate a slow recovery in the short and medium term. For the domestic market, operators are beginning to report that they are considering downsizing in personnel and Exploration & Production. Internationally, OPEC and Saudi Arabia have agreed to reduce production in efforts to stabilize the oil market; however, those cuts are spread out over 2 years. In addition, because oil supply is high, and demand is low, operators are selling oil at much lower prices.

As a result of all the affected factors described above, production expectations for FY 2021 have been lowered by approximately 50%. We recommend a Total gross revenue projection (both recurring and non-recurring) is now $158.4 million. After the set asides are taken out of $44.9 million, the Net Total

General Fund Revenues of $113.5 is available for budgeting. Note, our assumption on the non-recurring amount is not otherwise restricted or will be restricted and is subject to set asides.

($1=$1,000)	Recurring	Total
Total Gross Recurring/Non-recurring Revenue:	$158,423	$158,423
TOTAL GROSS REVENUES	**$158,423**	**$158,423**
Total Set-Aside Subtotal	$ (44,916)	$(44,916)
NET TOTAL GENERAL FUND	**$113,507**	**$113,507**

Major oil companies such as Exxon, Conoco Philips and Chevron have and continue to revise their revenue expectations for the current calendar year by lowering their expectations. These revisions are primarily due to low demand, oversupply, and an international price war between Saudi Arabia and Russia.

In light of the COVID-19 Pandemic, US citizens are implementing social distancing. Most citizens are staying in and avoiding travel in fears of spreading the coronavirus. As a result, oil demand is much lower than what was expected. As for the supply side, operators are at the point of offering discounts to buyers and storage facilities in the U.S. are beginning to fill up. The low demand and oversupply are all warning signs with the industry. Saudi Arabia and Russia were in the midst of a price war earlier this year. OPEC and Russian have agreed to ramp up production cuts that will start in June. Unfortunately, we feel these production cuts won't address the oversupply in the short and medium term.

The Federal Open Market Committee has dropped the Fed rate to virtually 0%. Oil companies incur high amounts of debt to finance operations and production. The sudden 1.5% rate drop in March has amplified a defaulting debt market. Oil exploration and production is capital intensive. Operators pay creditors with revenue generation. When revenue drops because of low oil prices, operators are unable to make timely payments to creditors.

Tying all the events together, we anticipate significant disruption within the oil industry in the short term. As for the long term, we do not know how long the oil industry will bottom out and when it will move back up; therefore, what the outcome will be. It may take more than a year for the oil industry to return to normalcy. The two emergency rate drops have increased liquidity and default risk for oil and production operators. Everything described above creates great uncertainty for

next year's oil revenue projections. As a result, we are recommending an oil price projection of $15 per barrel. It's best to consider a conservative outlook at this point due to the uncertainty.

IMPORTANT: The estimates for this projection are based upon best available information at the time of the report. Because of the volatile nature of oil and gas prices, coal pricing and production, interest rates and market conditions, **this revenue projection is subject to change**. Also note that there was an amount of $10,958,583 placed into the Permanent Fund Contingency for FY 2021 budgeting. There was also an amount of $21,000,000 set aside for the FY 2021 projected revenue reduction. The calculated Permanent Fund Interest income available for budgeting is $25,477,000. This would provide an amount of $170,942,583 available for budgeting for FY 2021. Any other potential material impact on our projection that arises will then be re-evaluated. If there are any questions, can call me at (928) 871- 6308.

Cc: File

THE NAVAJO NATION
REVISED GENERAL FUND REVENUE FY 2021 BUDGET
($1 = $1,000)

Revenue Source	Actual				Projection of Recurring Revenues			
	Year Ended 9/30/2016	Year Ended 9/30/2017	Year Ended 9/30/2018	Year Ended 9/30/2019	Year Ended 9/30/2020	**Year Ended 9/30/2021**	Year Ended 9/30/2022	Year Ended 9/30/2023
Oil & Gas	$ 32,346	$ 24,700	$ 31,530	$ 27,667	$ 27,886	$ 4,404	$ 12,302	$ 12,302
Coal	$ 55,102	$ 55,850	$ 56,319	$ 61,272	$ 28,423	$ 31,785	$ 23,000	$ 23,000
Taxes (PIT, BAT, Oil & Gas Sev)	$ 66,983	$ 64,150	$ 65,648	$ 58,481	$ 58,117	$ 50,314	$ 57,000	$ 57,000
Investment Income	$ 400	$ 1,600	$ 10,944	$ 23,397	$ 15,000	$ 6,000	$ 4,000	$ 4,000
Land Rentals, ROW, Bus Sites	$ 62,354	$ 58,450	$ 83,437	$ 63,590	$ 64,445	$ 64,670	$ 57,000	$ 57,000
Court Fines Fees	$ 400	$ 400	$ 579	$ 749	$ 500	$ 500	$ 500	$ 500
Other - Misc Revenue	$ 200	$ 500	$ 1,199	$ 4,873	$ 500	$ 750	$ 500	$ 500
TOTAL GROSS REVENUE RECURRING	$ 217,785	$ 205,650	$ 249,656	$ 240,029	$ 194,871	$ 158,423	$ 154,302	$ 154,302
TOTAL REVENUE -Non RECURRING					$ 18,133			
TOTAL REVENUES	**$ 217,785**	**$ 205,650**	**$ 249,656**	**$ 240,029**	**$ 213,004**	**$ 158,423**	**$ 154,302**	**$ 154,302**
Less 12% Permanent Fund (1)	$ (26,134)	$ (24,678)	$ (29,959)	$ (28,803)	$ (23,385)	$ (19,011)	$ (18,516)	$ (18,516)
Less 2% Land Acq. Trust Fund	$ (4,356)	$ (4,113)	$ (4,993)	$ (4,801)	$ (3,897)	$ (3,168)	$ (3,086)	$ (3,086)
Less Higher Ed	$ (11,200)	$ (11,200)	$ (11,200)	$ (12,400)	$ (12,400)	$ (12,400)	$ (12,400)	$ (12,400)
Less Capital Outlay Match Funding	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)
Less Water Rights Claim Fund	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)
Less Historical Trust Asset Litigation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Less 4% Veterans Trust Fund (2)	$ (8,711)	$ (8,226)	$ (9,986)	$ (9,601)	$ (7,795)	$ (6,337)	$ (6,172)	$ (6,172)
Set-Aside Subtotal	**$ (54,401)**	**$ (52,217)**	**$ (60,138)**	**$ (59,605)**	**$ (51,477)**	**$ (44,916)**	**$ (44,174)**	**$ (44,174)**
Set Aside Non-Recurring Budgeting					**$ (3,264)**			
Total Set Aside					**$ (54,741)**			
Net Revenue for Recurring Budgeting	$ 163,384	$ 153,433	$ 189,518	$ 180,424	$ 143,394	$ 113,507	$ 110,128	$ 110,128
Net Revenue for Non Recurring Budgeting	$ -	0	0	0	$ 14,869	0	0	0
NET TOTAL GENERAL FUND REVENUES	**$ 163,384**	**$ 153,433**	**$ 189,518**	**$ 180,424**	**$ 158,263**	**$ 113,507**	**$ 110,128**	**$ 110,128**

(1) - 12 NNC § 1162. B-Beginning in Fiscal Year 2007, the LGA Fund shall annually receive fifty percent (50%) of the income available from the Navajo Nation Permanent Fund pursuant to 12 NNC § 905

(2)- This amount is transferred as follows 2% to Veterans Trust, 2% to Veterans Trust Homes. Expires at the end FY 17

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT

Memorandum:

Date: March 31, 2020

To: Honorable Jonathan Nez, President
Office of the President/Vice President

Honorable Seth Damon, Speaker
Legislative Branch

Honorable JoAnn Jayne, Chief Justice
Judicial Branch

From: Pearline Kirk, Controller
Office of the Controller

Subject: Fiscal Year 2021 Permanent Fund Interest Available for General Fund.

Below is the Initial Fiscal Year 2021 Permanent Fund Interest Available for the General Fund. The Navajo Nation Council in April 2016 passed CAP-19-16, The Navajo Nation Permanent Fund Income Five Year Expenditure Plan. Within this Plan, a portion of the Permanent Fund is used for the General Fund. After calculating interest available and the uses for Administrative Fees, Reinvestment Fees and allocation to the 5th year projects, the total gross Permanent Fund interest available to the General Fund is $25.4 million.

($1=$1,000)	Recurring	Total
Total interest Recurring	$25,477	$25,477
TOTAL GROSS REVENUES	**$25,477**	**$25,477**
NET TOTAL PTI for GENERAL FUND	**$25,477**	**$25,477**

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

NAVAJO NATION OFFICE OF THE CONTROLLER
P.O.BOX 3150 · WINDOW ROCK, AZ 86515 · PHONE: (928)871-6398 · FAX: (928)871-6026

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NAVAJO NATION THREE BRANCH CHIEFS AGREEMENT
Fiscal Year 2021 Comprehensive Budget
July 11, 2020

The Branch Chiefs of the Navajo Nation government considered the FY 2021 General Fund Revenue Projection and related budget matters, and hereby provide the following recommendations to the Budget and Finance Committee of the Navajo Nation Council:

1. General Fund Allocation

Fixed Costs	$15,815,144	9.47%
Executive Branch	$105,568,495	63.20%
Legislative Branch	$14,892,739	8.92%%
Judicial Branch	$14,924,653	8.94%%
Chapters – Non-Administrative	$11,998,969	7.19%%
External Funds Cash Match	$3,800,000	2.28%
TOTAL	$167,000,00	100%

The fund sources for the $167,000,000 is as follow:

A.	$113,507,000	General Fund Revenue Projection (Recurring)
B.	$25,477.000	Permanent Fund Interest
C.	$10,958,583	Permanent Fund Contingency
D.	$17,057,417	Undesignated, Unreserved Fund Balance

2. Personnel Lapse/Savings Fund
When the projected balance for this fund becomes known later in FY 2020, the Branch Chiefs may make additional recommendation on a possible General Wage Adjustment and other uses of the Personnel Lapse/Savings Fund.

3. Capital Outlay Match Special Revenue Fund: $3,000,000 be allocated to Chapters Capital Expenses replacing use of General Funds.

4. Other Funds $3,942,583 from Undesignated, Unreserved Fund Balance (approved in BFJN-08-19) and Budget CS-30-19:

$1,800,000	Executive Branch:	Chapter Officials stipends
$442,583	Legislative Branch:	Election Costs
$1,700,000	Judicial Branch:	Operating costs
$3,942,583	OTHER FUNDS TOTAL	

Jonathan Nez, *President*
EXECUTIVE BRANCH

Seth Damon, *Speaker*
LEGISLATIVE BRANCH

JoAnn B. Jayne, *Chief Justice*
JUDICIAL BRANCH

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Navajo Nation Fiscal Year 2021 Budget Preparation Calendar

	DUE DATES	KEY ACTIVITY	PERFORMED BY
1	July 17, 2020	Issue Budget and Finance Committee's proposed budget development legislation for five day public comment.	Legislative Counsel
	July 20 - 24, 2020	Navajo Nation Council Summer Legislative Session	For Information Only
2	July 23 or 24, 2020	Approve budget development legislation including revenue projections, Branch planning allocations, budget calendar, and the Budget Instructions Manual (BIM).	Budget and Finance Committee
3	July 27, 2020	Establish and issue Branches/Divisions budget planning allocations for preparation of the program budgets.	Branch Chiefs
4	July 27, 2020	Conduct budget preparation orientation and issue Budget Instructions Manual (BIM) to Branches and Divisions.	OMB
5	July 28, 2020	Begin preparation of program budgets.	NN Programs
6	Aug. 3, 2020	Deadline to submit completed program budget packages to OMB.	NN Branch Chiefs, Divisions/Programs
7	Aug. 4 - 7, 2020	Prepare budget packages and related information for Branch Chiefs' budget hearings.	OMB, Divisions/Programs
8	Aug. 10 - 13, 2020	Branch budget hearings; review and approve proposed Branch/Division/Program budgets.	NN Branch Chiefs, Divisions/Programs
9	Aug. 14 - 19, 2020	Prepare Branches/Divisions budget packages and related information for Oversight Committees' budget hearings.	NN Branch Chiefs, Divisions/Programs
10	Aug. 14, 2020	Issue Oversight Committees' proposed budget legislations for five-day public comment.	Legislative Counsel
11	Aug. 18, 2020	Consult with Legislative Advisors for the Oversight Committees' budget hearing sessions.	OMB, Legislative Services
12	Aug. 20 - 25, 2020	Conduct budget hearings; approve legislation recommending the Branch/Division budgets to the BFC.	NNC Oversight Committees
13	Aug. 26 - Sept 1, 2020	Prepare budget packages and related information for the Budget and Finance Committee budget hearings.	OMB, Branches/Divisions
14	Sept. 2 - 8, 2020	Conduct budget hearings; review and approve Branch Chiefs' budgets and the Oversight Committees budget recommendations and act on and issue the NN Council proposed legislation for the NN comprehensive budget.	Budget and Finance Committee
15	Sept. 8, 2020	Issue proposed NN comprehensive budget legislation for five-day public comment.	Legislative Counsel
16	Sept. 9 - 12, 2020	Prepare the budget for the Naabik'iyati' Committee and NN Council, including printing and distribution of the NN comprehensive budget.	OMB
17	Sept. 15 - 16, 2020	Naabik'iyati' Committee budget session; review the NN comprehensive budget and forward the budget and proposed legislation to the NN Council with changes, if any.	Naabik'iyati' Committee
18	Sept. 17 - 19, 2020	NN Council budget session; deliberate and approve the NN comprehensive budget; adopt budget legislation.	Navajo Nation Council
19	Sept. 30, 2020	Deadline to act on the NNC approved NN comprehensive budget and legislation.	NN President

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THE NAVAJO NATION
Fiscal Year 2021
Budget Instructions Manual

Canyon De Chelly, Arizona 2020

Prepared by:
THE NAVAJO NATION
Office of Management and Budget
Post Office Box 646
Window Rock, Navajo Nation, AZ 86515
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THE NAVAJO NATION
FISCAL YEAR 2021
BUDGET INSTRUCTIONS MANUAL

I. PURPOSE AND AUTHORIZATION

A. Purpose

The Budget Instructions Manual (BIM) primarily provides instructions and information for the development of the annual Navajo Nation comprehensive budget. It also provides instructions for implementation and administration of all Navajo Nation budgets.

B. Authority

The Navajo Nation Appropriations Act (Appropriations Act), 12 N.N.C. § 800 *et seq.*, is the primary Navajo Nation law which authorizes the process of developing and implementing the annual Navajo Nation comprehensive budget.

The Appropriations Act, 12 N.N.C. § 800 *et seq.*, states that the Navajo Nation government has a fiduciary responsibility to:

- Account for public funds; and.
- Manage finances wisely; and.
- Plan for the adequate funding of services desired by the Navajo people, including the provision and maintenance of public facilities.

Other Navajo Nation laws and policies, some of which are referenced in this BIM, provide further information regarding fiscal and budgetary matters. These include: the Navajo Nation Office of Management and Budget (OMB) Plan of Operation, Section 820 (M) of the Appropriations Act, Branch Chief authorities, Budget and Finance Committee (BFC) and other legislative oversight committee authorities, program Plans of Operation, and program Fund Management Plans and Expenditure Plans. Navajo Nation law shall control if there are any inconsistencies between the BIM and Navajo Nation law.

C. Availability of the Budget Instructions Manual

Copies of the BIM are available, for a fee, from the Records Management Department at (505) 371-5113. The BIM can also be downloaded from the OMB website at: www.omb.navajo-nsn.gov.

For inquiries regarding the budget development process, OMB can be reached at (928) 871-6570/6470 and via e-mail at: customer_service@omb.navajo-nsn.gov.

II. PERFORMANCE BUDGETING AND PERFORMANCE ASSESSMENTS

A. Performance Budgeting

The Navajo Nation government utilizes performance budgeting as a factor in making budget decisions. The Appropriations Act mandates a budget development process which includes the use of program performance information.

Performance budgeting is a method that incorporates the use of Program performance criteria (goals and actual results) to assist with the allocation of funds during the budget development process. Other factors are considered when making budget decisions, such as:

- Personnel costs
- Budgeted vs. actual expenditures
- Prior year(s) budget revisions
- Carry-over funds availability and usage
- External funds availability and usage
- Supplemental funds availability and usage
- Political priorities

Measurable Program performance criteria are required for each Program budget using Budget Form 2 information as well as information from the Program's respective oversight committee. Performance results are reported on a quarterly basis.

B. Methodology

During budget development, Program Managers develop five (5) significant Program goal statements/performance measures for the most relevant aspects of Program performance. Programs may develop more measures for their internal use, but a minimum of five (5) are required for the budget process. The goal statements should address major relevant Program performance measures and be measurable on a quarterly basis.

C. Program Performance Assessments

At the end of each quarter, the Program Managers shall submit to OMB the actual quarterly results for the goal statements established and approved for each Program budget. OMB's Management & Policy Section will perform quarterly assessments and generate reports based on the goals and actual accomplishments reported by Program Managers on Budget Form 2. OMB shall disseminate the quarterly performance reports to key Navajo Nation officials.

A simple rating method is used to determine Program performance scores. Program performance scores are based on a comparison of performance criteria and goals developed by the Program Managers during budget development to actual results reported by the Program Managers on a quarterly basis. OMB program analysts compare goal statements to actual results and determine scores for each goal statement. Scores range from 0 to 3 using the following scale:

3	Exceeded	-	Indicates the Program exceeded their goal statement.
2	Met	-	Indicates the Program met their goal statement.
1	Not Met	-	Indicates the Program did not meet their goal statement.
0	No Report	-	Indicates the Program did not report actual results to OMB.

An overall performance score is determined by calculating the cumulative average of all quarterly performance goal scores which becomes the Program's average performance score. 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, copying the appropriate oversight committee. Any Program that receives any additional funding during the

fiscal year (carry-over, supplemental funding, etc.) must REVISE its current Budget Form 2 to incorporate the new performance measures associated with the additional funding. ANY changes to the Budget Form 2 requires approval by the Branch Chief and the Division/Branch oversight committee. Contact OMB's Management & Policy Section for further information and/or instructions, if needed.

Navajo Nation Chapters shall report actual results to the Administrative Service Center (ASC). ASC shall assess all Chapter performance data each quarter and provide reports to each Chapter, OMB, and key Navajo Nation officials for informational purposes.

III. FINANCIAL MANAGEMENT INFORMATION SYSTEM (FMIS) BUDGETING

A. Financial Management Information System (FMIS) Budgeting

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

OOC is responsible for administration of the FMIS expenditure data. OMB, at the request of the OOC, assigns business unit (BU) numbers for Navajo Nation Programs, which are maintained in the FMIS for financial budgeting and accounting purposes. With the exception of job cost business units, OMB will assign the BU. Budget development and administration in the FMIS are maintained within the assigned BU number. Navajo Nation Programs may have multiple BU numbers depending on funding sources. These funding sources may not be co-mingled or joined together into one business unit.

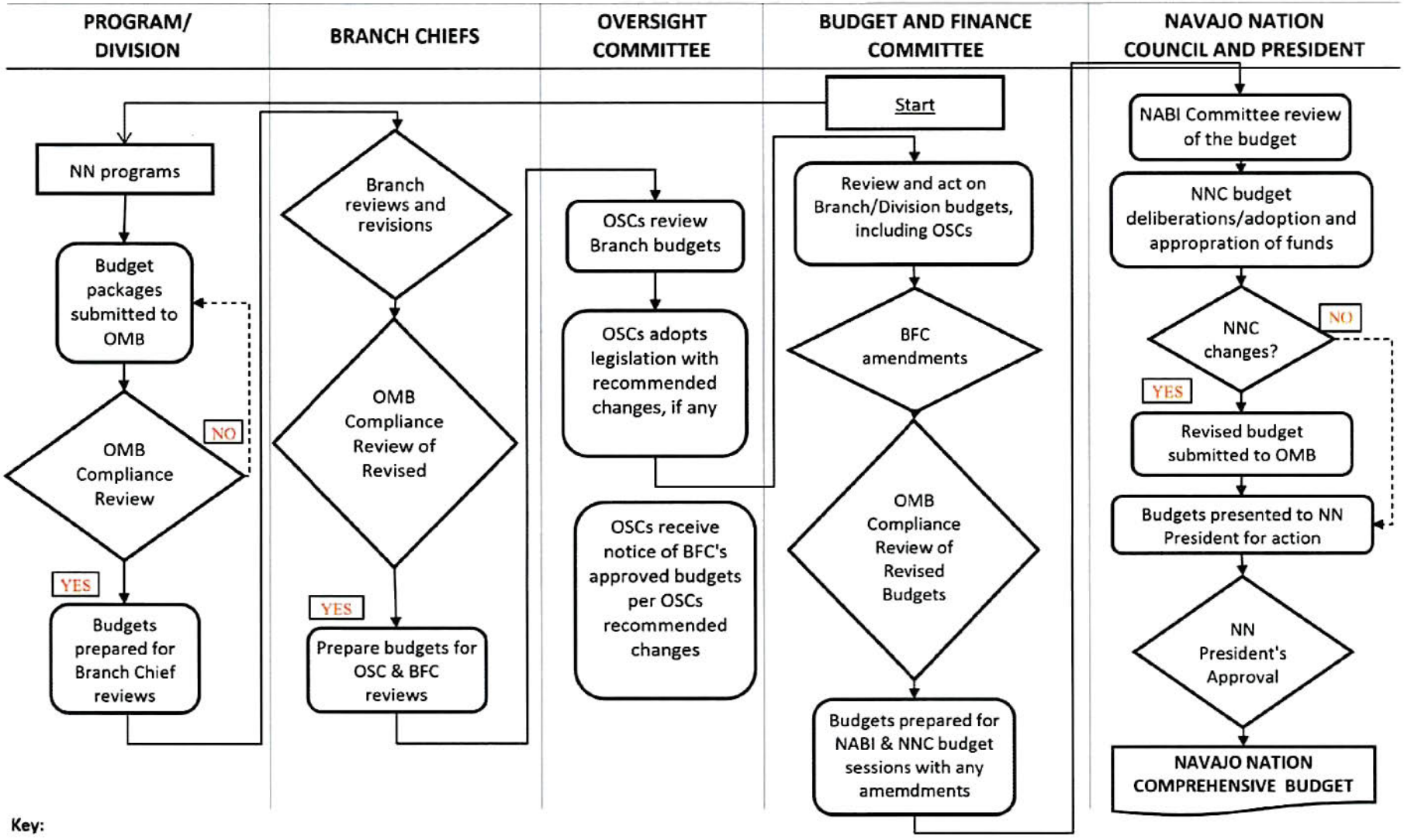
The Navajo Nation Office of the Controller's Expenditure Authorization Signature Form authorizes expenses to incur, make changes, and sign documents against business units. Also to require a new "Expenditure Authorization Signature Form" whenever (1) an individual terminates or loses their authority, (2) additional individuals are granted authority, (3) changes made to business units.

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

The official Navajo Nation Chart of Accounts uses a 4-digit coding system (object codes) to maintain line-item revenue and expense information in the FMIS. The Chart of Accounts and Level of Detail for Budgeting Purposes (Appendix A), shows the various object codes to be used in the development of the Navajo Nation budget. Each object code in the chart is assigned a level of detail (LOD) ranging from 3 to 7. Accounts at LOD 7 are the most detailed and are used for documenting expenditures, while accounts at LOD 3 are the least detailed, primarily used for generating reports. Those accounts at a lesser level of detail (LOD 3 to 5) are primarily used for generating budget or financial reports on a sub-totaled basis. Data entered at a higher level of detail (usually 6 or 7, depending on the ledger type) allows for information to be rolled up or down for reporting and inquiry purposes, as well as for budgeting or expenditure and sorting purposes.

Budget data on the budget ledger are entered at LOD 6, except personnel fringe benefits, which are budgeted at LOD 5 in object code 2900. OOC processes all procurement and financial accounting of actual expenditures at LOD 7. Budget amounts at LOD 6, if sufficient funds are available, will cover any LOD 7 object code expenditures within that LOD 6 object code. This allows programs to budget at a greater level of detail and account for expenditures at LOD 7.

Budget Development Process Chart



Key:

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NABI = Nabikiyati Committee

NNC = Navajo Nation Council

IV. BUDGET TIMETABLE AND PROCESS

A. Budget Development Process Chart

The chart displayed on the previous page shows the annual Navajo Nation budget development process, which starts with BFC legislation approving the BIM, revenue projections, and Branch Planning allocations. Next, the completed, detailed budgets are prepared and submitted to OMB. The prepared budgets, along with other budget related information, are submitted for review first to the Branch Chiefs and then to the respective oversight committees, including the Budget and Finance Committee, with final approval by the Navajo Nation Council.

B. Annual Budget Calendar

The Navajo Nation annual budget calendar is designed to ensure timely completion of key budget development activities and to identify the responsible parties involved in the budget development process. It also provides the due dates and flow of budget activities at various levels of the Navajo Nation government. The annual budget calendar is shown as an exhibit to the BFC resolution because the annual budget calendar requires approval, by legislation, at the beginning of the annual budget development process.

V. FUND ALLOCATIONS

A. General Fund Planning Allocations

At the beginning of the annual budget preparation process, the three Branch Chiefs recommend to the BFC and the BFC approves the Navajo Nation general fund branch planning allocations based on revenue projections. Upon approval of the branch planning allocations, each Branch Chief establishes the general fund planning amounts for their respective Divisions or Programs for the preparation of the fiscal year budget.

B. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations

Amounts for proprietary, fiduciary, and special revenue fund allocations for budgeting purposes are based on approved legislation establishing these funds. OOC provides the allocation amounts. Recipient programs shall prepare and submit their budgets to OMB based on these pre-determined funding allocations.

C. Indirect Cost (IDC) Recovery and Allocations

The recovery and allocation of IDC is formula-based. OMB shall provide the IDC recovery allocations, if any, to be used by eligible Programs in the preparation of their budgets. IDC funds can only be allocated to and budgeted by those offices and programs eligible to receive these funds. The amount of recovered IDC that the Navajo Nation allocates to eligible Programs will be in addition to the Programs' allocated General Funds and other Navajo Nation funds. The combined amount of such funds will serve as the Program's base budget or budget planning amount in submission of its proposed Navajo Nation fiscal year budget. See also Procedures on Budgeting and Administration of Externally Restricted Funds (ERFs), (Appendix L).

D. Personnel Savings (Lapse Fund) Account Allocations

Personnel Savings (Lapse Fund) Account allocations are mandated by Navajo Nation Council legislation. OMB, in coordination with Department of Personnel Management (DPM) and OOC, shall provide the lapse fund amounts, if any, to be used by eligible programs in the preparation of their budgets.

VI. PROJECT BUDGETING AND ACCOUNT SET-UP

OMB is responsible for setting up business unit accounts for all capital (C-accounts) and noncapital (N-accounts) projects in the FMIS. Projects can be funded from any source. Programs shall complete the instructions and forms (primarily Budget Form 1, page 29; Budget Form 4 on page 36; and, if necessary, Budget Forms 3 and 6 for personnel costs, pages 34 and 41) contained in this BIM. Such forms must be completed in order to set up budgets in the FMIS. In addition, the Project Process Schedule shown on the page 83 includes instructions on completing the form, shall be completed to replace Budget Form 2 for capital and non-capital projects.

Project funding approval and administration may vary and is based on the legislative requirements of each particular funding source. Contact the appropriate NN Division/Department (i.e., Division of Community Development/Capital Projects Management Department, Division of Economic Development, or Division of Transportation, etc.) to obtain specific requirements and instructions for funding projects from a particular funding source. Contact OMB to determine which Division/Department can assist with project funding information and requirements.

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.

Most projects will require a written proposal and the Capital Project Management Department in the Division of Community Development is available to advise on these and other requirements in accordance with the capital projects policies and procedures.

VII. PERSONNEL BUDGETING PROCEDURES

A. Purpose

These instructions and procedures provide guidance for budgeting personnel expenditures to ensure all funds appropriated by the Navajo Nation and any external funds from other sources are managed in accordance with the approved Navajo Nation Comprehensive Budget and in compliance with the Appropriations Act, 12 N.N.C. § 800 *et seq.*, and other applicable Navajo Nation laws.

This section relates exclusively to personnel budgeting and shall be used in conjunction with other sections of the BIM, the Human Resource Information System (HRIS) and the FMIS. Personnel budgeting in the Navajo Nation comprehensive budget includes position classifications and position numbers, budgeting personnel salaries and other personnel related costs, layoff/reduction in-force (RIF) and the personnel lapse funds.

B. Personnel Budgeting

1. Position Classification and Position Numbers

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

a. All positions must be officially classified before a supervisor can take any personnel action with respect to employment, transfer, promotion, demotion, or salary.

b. A completed Position Classification Questionnaire (PCQ) for all new, proposed positions, including those with a start date beyond October 1, must be submitted to the respective Personnel Office in order for those positions to be included in the proposed fiscal year budget. These positions will be assigned class code 0599 (unclassified) until appropriately classified by the respective Personnel Office.

c. Each budgeted position (including unclassified positions) must be identified by the unique six (6) digit position number assigned by the respective Personnel Office. Position numbers are used to track human resource information.

2. Budgeting Personnel Salaries

a. For information on current and former salaries and fringe benefits, refer to the Navajo Nation Department of Personnel Management (DPM) website at dpm@navajo-nsn.gov for Executive and Legislative Branches, and to the Office of Human Resources website at www.navajocourts.org for the Judicial Branch.

b. The salaries in the salary schedules BC, BD, BE, BF, and BG may change during the budget approval process and those revised schedules will be posted on the DPM website if and when those changes occur.

- Schedule BC is for use by class titles not eligible for a premium rate.
- Schedule BD is for use by class titles that have been determined eligible for the premium rate.
- Schedule BE is for use by Commissioned Law Enforcement Officers.
- Schedule BF is for use by the Navajo Head Start only for class titles not eligible for a premium rate.
- Schedule BG is for use by the Navajo Head Start for class titles that have been determined eligible for the premium rate.

c. Personnel salaries must be budgeted using the applicable options below:

(1) All positions must be budgeted either at Step A of the assigned grade of the classification as determined by the respective Personnel Office, or if occupied, at the incumbent's current grade/step. Annual salaries are determined by multiplying the hourly rate of pay by 2,088 hours, or by using the appropriate salary schedule to determine the annual salaries.

(2) Positions budgeted at less than 2,088 hours or cost-shared:

a) Positions budgeted for less than 2,088 hours must be calculated by the estimated total number of work hours multiplied by the hourly rate of pay using the appropriate salary schedule.
   i. Positions cost-shared between multiple sources of funding must be calculated by taking the total number of expected work hours multiplied by the hourly rate of pay for each source of funds. This shall be documented on Budget Form 5.

b) For proposed new positions that are not currently in the Nation's Class Plan, programs must submit a Budget Revision Request (BRR) for a minimum of 80 hours using the proposed pay rate. This information will be utilized by the Personnel Office to assign a position number and set up the position in HRIS pending the development of the new class specification/position title. Upon completion of the classification action and when submitting the Job Vacancy Announcement Form to the respective Personnel Office, the Program shall:
   i. Submit a BRR to OMB for the remainder of the fiscal year using the assigned pay grade. This amount shall be budgeted in the subject position's object code; and
   ii. Budget for fringe benefits using object code 2900; and
   iii. Submit a copy of the Classification Decision letter issued by the respective Personnel Office as an attachment to the BRR.

3. **Above Entry Level Rate**. Applicants with qualifications greater than those required at the entry level may be hired at a rate of the respective pay grade assigned in accordance with the applicable personnel policies, with the exception of Judicial Branch Programs, which may hire at a higher rate exceeding Step F as budgeted for the fiscal year. These amounts are to be budgeted in object code 2200 for salary adjustment. If there are insufficient funds to cover the above entry level salary, a budget revision request should be processed for the additional amount.

4. **General Wage Adjustment.** Pursuant to the Navajo Nation Personnel Policies Manual (NNPPM), Section (VII)(G)(5), each year DPM recommends a General Wage Adjustment (GWA). The GWA will be paid out of the Personnel Savings (Lapse Fund) Account, if available, and with approval of the Navajo Nation Council, except that programs receiving a prior year carryover amount from their unexpended personnel savings are not eligible to utilize the Lapse Fund Account for the GWA and must absorb the cost. Implementation of this type of salary adjustment for externally funded programs shall be based on funds availability verified by OMB and OOC.

5. **Overtime Pay.** All programs that normally incur employee overtime costs as provided for in the Navajo Nation Personnel Policies Manual, Section VIII, shall budget for such expenses to ensure that payments can be made in a timely manner. Overtime costs shall be budgeted under object code 2510.

6. **Holiday Pay**. All programs that normally incur employee holiday pay costs as provided for in the Navajo Nation Personnel Policies Manual, Section VII(H), shall budget for such expenses to ensure that payments are made in a timely manner. Holiday pay costs shall be budgeted under object code 2610.

7. **Merit Pay Bonus**. Merit pay bonuses are subject to approval by the respective Personnel Office, and are dependent on achieving adequate progress on the performance measures included in the Program's annual plan. Merit pay bonuses for eligible Executive and Legislative Branch employees are subject to approval by the Step Increase Bonus Review Committee. Employees under evaluation for a merit pay bonus must not have received a step increase during the evaluation period to be eligible for a merit pay bonus. These costs must be absorbed by the program and budgeted under object code 2710 for Regular Merit Bonus pay. Implementation of this type of salary adjustment for externally funded programs shall be based on funds availability verified by OMB and OOC.

8. **Other Bonus**. Other bonus payments for the Executive and Legislative Branch employees are subject to approval by the Step Increase Bonus Review Committee in the respective Personnel Office. The costs for other bonus payments must be absorbed by the Program and budgeted under object code 2710 for Regular Merit Bonus pay. Implementation of this type of salary adjustment for externally funded Programs shall be based on funds availability verified by OMB and OOC.

9. **Budgeting Fringe Benefits**. Use the appropriate rates shown to calculate applicable fringe benefits for all budgeted positions and associated salaries. Fringe benefits must be budgeted for all personnel costs such as salaries, overtime, and bonuses, including any changes made to the personnel salary. These amounts are to be budgeted under object code 2900 for fringe benefits. The fringe rates are shown in Appendix E on page 73. Managers are to budget an amount equal to the annual fringe rate attributable to retirement benefits for all vacant positions.

10. **Layoff/Reduction-In-Force (RIF).** Any change in positions, which will result in displacing employees, shall be made in accordance with the applicable personnel policies. Layoffs and RIFs shall be reported on Budget Form 5.

11. **Personnel Savings (Lapse Fund) Account.** Pursuant to Navajo Nation Council Resolution, CF-07-11, all unexpended General Fund personnel balances in the personnel object code 2001 category are designated as restricted carryover funds or lapsed funds for use in the administering and maintaining the Classification and Pay Plans by DPM. OOC shall be responsible for ensuring that the total amount of such lapse funds are calculated and credited to the Personnel Savings (Lapse Fund) Account.

12. **Background Checks.** All Programs whose budgets include positions designated as sensitive shall incur costs for a background check as provided for in the NNPPM, and shall budget for

such expenses to ensure timely completion of required background checks. These costs shall be budgeted under object code 7600, Employment Related Expenses.

13. Procedures on Budgeting Personnel.

a. Current position titles, pay rates and other necessary personnel budgeting information (i.e., updated HRIS personnel data) are available from DPM and the Judicial Branch's Office of Human Resources.

b. Anticipated salary adjustments for the following situations must be budgeted under object code 2200 for salary adjustment, if applicable:

(1) Step increases based on employee performance appraisals will be paid out of the Personnel Savings (Lapse Fund) Account, if available. Programs funded by nonGeneral Fund sources are not eligible to utilize the Personnel Savings (Lapse Fund) Account.

The step increase shall be calculated as follows:

(2) Calculating and budgeting for step increases for programs not funded by the Personnel Savings (Lapse Fund) Account:

i. Determine the employee's anniversary date (October 1, date of hire, or the date of last step increase) whichever is later.
ii. From that date to the end of the fiscal year (September 30 or to a day before the employee's anniversary date), determine the number of hours the employee is to be paid based on the step increase.
iii. Calculate the dollar amount difference between the new hourly rate of pay and the current hourly rate of pay.
iv. Multiply the hours to be paid at the new hourly rate by the dollar amount difference calculated above.
v. The newly calculated amount must be budgeted under object code 2200, Salary Adjustment.

(3) Employees with an anniversary date in the last quarter of the fiscal year (i.e., July, August, and September) and whose step increase has not been processed prior to the approval of the upcoming fiscal year budget must be budgeted at the employee's current rate of pay. Upon obtaining approval of the step increase from the respective Personnel Office, the Program will submit to OMB a budget revision request for the step increase amount that will be processed.

14. Personnel Changes. Any personnel change (i.e., reclassification, promotions, transfers, etc.) that results in a salary increase that has not been processed prior to the approval of the next fiscal year's budget, must be budgeted by the program under object code 2200, Salary Adjustment. A budget revision request may be submitted to OMB to cover the personnel salary change.

15. **Professional at Will.** All Divisions / Programs whose budget includes positions designated as "professional at will" shall budget for fringe benefits using the regular status employee fringe benefit rate, including externally funded Programs.

VIII. BUDGETING OPERATING EXPENSES

A. Telecommunication Rates

1. Telecommunication expenses shall be budgeted as follows:

a. Telephone, fax, and data circuit lines:
The Navajo Nation Telecommunications and Utilities (NNTU) Department budgets for all telephone and fax lines for prefix 871 and 810 for basic or standard monthly service only under the Fixed Cost–Telecommunication budget administered by NNTU.

All offices shall budget for telecommunication expenses not included in the above item including telecommunication line installation, equipment, and related service request options (i.e. line moves, voice mail, programming for telephone features, etc.) This also includes toll free numbers and data circuit services (DSL, T-1, or Metro Ethernet, etc.) inclusive of all installation and monthly recurring service costs.

The NNTU Department shall budget for long distance services under the Fixed Cost – Telecommunications budget.

b. Wireless phone services and equipment:
All offices shall budget for all costs associated with wireless (cellular) device services including wireless device equipment, activation, other fees and monthly recurring service costs.

c. Two-way radio communication:
All offices shall budget for two-way equipment, ancillary equipment and repair and maintenance expenses which are not covered under the Fixed Cost–Radio Communication budget administered by NNTU.

i. All requests for telecommunication services under (a), (b), and (c) above require prior approval by the NNTU Department pursuant to the Navajo Nation approved policies and procedures. All Navajo Nation governmental offices are required to abide by these policies and procedures, which are available on the NNTU website at www.nntu.navajo-nsn.gov.

Applicable telecommunications rates are tariff driven and approved by the applicable state commission, and can be obtained from the service provider in your area.

Call NNTU at (928) 871-7740 with questions regarding the above information.

B. Budgeting Insurance Expenses

1. Criteria for determining vehicle insurance rate and premiums.
All vehicles, regardless of whether assigned through the Navajo Nation Fleet Management Department, purchased by the Department/Chapter, or General Services Administration (GSA) leases, shall be ***required*** to establish an insurance premium line item (budget) amount for auto

physical damage, and if applicable, auto liability coverage, and a deductible line item (budget) amount. The insurance rates for fleet vehicles are shown in Appendix F-1 of this BIM. For any questions regarding vehicle insurance, call the Risk Management Department at (928) 871-6335.

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

Coverage	Rate	Per Value	Deductible
Contents	$0.72	$1,000	$1,500
Contractor's equipment	$0.72	$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 (TIV) ÷ $1,000 = $50 x $0.72 = $36.00. Program should then budget $36.00 for property insurance premium based on the TIV reported.

3. **General Liability.** Each Division, Department, Program, and Chapter is ***required*** to budget for general liability coverage. General liability rates are $0.41 per $100.00 of payroll including fringe benefits.

Example: Program reports $500,000 in total payroll (including fringe benefits). Formula: $500,000 (total payroll) ÷ $100 = $5,000 x $0.41 = $2,050.00. Program should then budget $2,050.00 for general liability premium, based on reported total payroll.

4. **Exposure Summary Information.** The Navajo Nation Risk Management Program has an "Exposure Summary Packet" for policy year 2021 which will assist each Division, Department, Program, and Chapter in determining premium rates for Navajo Nation property to be budgeted. Contact the Risk Management Department at (928) 871-6335 for further information regarding insurance rates, deductible, or loss/damage to Navajo Nation property.

5. **Workers' Compensation Insurance Expenses**

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

Coverage to be budgeted under the Worker's Compensation insurance includes:

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

Ineligibility for Workers' Compensation insurance coverage includes:

a. Program for Self-Reliance customers;
b. Court ordered trustees;

c. Private contractors; or
d. Consultants.

For budgeting purposes, the premium rate approved for Fiscal Year 2021 is set at $0.77 per $100 of the gross payroll amount (not including fringe benefits) for all Navajo Nation programs, including volunteers and firefighters.

Example: Program reports $250,000 in gross payroll (less fringe benefits). Formula: $250,000 (gross payroll) ÷ $100 = $2,500 x $.77 = $1,925. Program should then budget $1,925 for Workers' Compensation insurance premium.

6. **Chapters Workers' Compensation Insurance or Expenses**
The premium rate approved for Fiscal Year 2021 for all Navajo Nation Chapters is $0.80 per $100 of payroll not including fringe benefits.

Example: Chapter reports $100,000 in gross payroll (less fringe benefits). Formula: $100,000 (gross payroll) ÷ $100 = $1,000 x $.80 = $800. Chapter should then budget $800 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. The Accounts Payable Section maintains the official mileage for most travel destinations, as well as the travel reimbursement rates. Rates are updated annually and become effective January 1st of each year.

Privately owned vehicle travel reimbursement rates are as follows:
1. $0.575 per mile (if no Government Owned Vehicle is available)
2. $0.17 per mile (if a Government Owned Vehicle is available)
3. $0.545 per mile (Motorcycle POV rate)

D. Fleet Management User Rates

The Fiscal Year 2021 Fleet Management user rates are shown in Appendix F-2. Any questions regarding these rates and the application of these rates should be directed to the Fleet Management Department at (928) 871-6425. The monthly rental, the mileage, and the vehicle type should be budgeted in the appropriate object code. The Navajo Nation sales tax is not included in the vehicle user rates and, therefore, Navajo Nation programs must calculate on a separate line in the fleet object codes, the appropriate tax rates 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 F-3. These rates are to be used to budget amounts in the appropriate object codes if copying services from Records Management Department are to be used during the fiscal year. For inquiries regarding other types of copying services, contact the Records Management Department at (505) 371-5113.

IX. CHAPTER BUDGET PROCESS

A. Navajo Nation Chapter Budgeting Process

1. Pursuant to the Navajo Nation Local Governance Act (LGA), 26 N.N.C. § 2003, all Navajo Nation Chapters, including LGA-certified Chapters, are required to follow the Navajo Nation budget instructions contained in this BIM when preparing and submitting a Chapter's budget. Each Chapter shall submit a Chapter proposed budget and in accordance with the approved budget calendar to the Administrative Service Center of the Division of Community Development (DCD). DCD shall incorporate and submit the budget as part of the overall annual DCD budget.

2. The Chapter budget preparation process is assigned to each Chapter administration with assistance from the ASC. The Navajo Nation Chapters use the WIND budget application system (www.wind.enavajo.org) to prepare and submit their budgets in concert with DCD and ASC.

3. General Fund amounts budgeted for personnel, travel, and other Chapter administration costs shall be detailed on approved Budget Forms and in the appropriate object codes utilizing the Navajo Nation Chart of Accounts/object codes upon and after approval of Chapter appropriations by the Navajo Nation Council. This budget shall be supported by a duly approved Chapter resolution before the budgeted funds can be entered into the FMIS and made available for disbursement. Navajo Nation Chapters shall also budget workers' compensation premiums and general liability insurance premiums in accordance with instructions contained in this BIM under Section VIII. Budgeting Operating Expenses (B)(6).

   The Chapter Budget Procedures are provided in Appendix M of this BIM.

B. Chapter Capital Improvement Projects

All capital project funding requests shall be submitted on approved Budget Forms to the Navajo Nation Capital Projects Management Department (CPMD) of DCD in accordance with the Appropriations Act, 12 N.N.C. §§ 800 *et seq.*, and appropriate written policies and procedures for Capital Improvement Projects and capital budget development.

For further instructions on development of budgets for Capital Improvement Projects, contact CPMD at (928) 871-6211.

X. NAVAJO NATION GRANTS

A. Purpose

The Navajo Nation Council may appropriate funds in the form of Navajo Nation grants to eligible entities external to the Navajo Nation government for purposes consistent with the Navajo Nation's needs and priorities. All Navajo Nation grants are subject to availability of funds. Navajo Nation grant funds are primarily provided on a one-time, non-recurring basis and are administered through procedures developed by OMB and approved by the BFC.

B. Grant Requirements

Any Entity of the Navajo Nation requesting a grant from the Navajo Nation through the submission of a budget request shall first meet the following requirements:

1. The Entity requesting a grant shall have an approved Plan of Operation, current Articles of Incorporation and Bylaws or other governing documents.

2. The Entity requesting a grant shall be assigned to a Navajo Nation Branch or Division that will be responsible for overseeing the administration of the grant based on the particular area of the budget request and the responsibility of the assigned Branch or Division. The Branch Chief or Division Director shall review the budget request and may provide funding recommendations.

3. The assigned Branch or Division shall assist OMB in monitoring the grantee's performance to insure that the funds are spent in accordance with the Navajo Nation laws and policies and that the scope of the work and performance criteria are being met.

4. The respective oversight committee for the Branch or Division shall review the budget proposal and make an affirmative recommendation on the request.

5. All budget requests shall be submitted to OMB in the manner and on the appropriate forms required by this BIM.

If an Entity is seeking grant funds for construction of a non-residential Navajo Nation public facility, the grantee must consult with the Capital Projects Management Department within the Division of Community Development, and provide evidence that all design and engineering is completed and that proper clearances have been obtained and appropriate policies and procedures followed.

In order to establish the viability of the Entity requesting Navajo Nation funds and to safeguard the Nation's funds, the Entity shall provide a federal tax identification number with the grant application, and, if the Entity is eligible to conduct business with the federal government, a Data Universal Numbering System (DUNS) number or an equivalent identification number.

C. Grant Funding Requirements

In addition to other requirements, the following are required for the submission of the funding request:

1. Completion of Navajo Nation Budget Forms 1, 2, 3 (for personnel or position funding), 4 (operating costs with sufficient justification) and 6 (external grant funding received in addition to Navajo Nation funds, if applicable). If the funding is for a capital project, Budget Forms 1 and 4 and a Project Process Schedule (which replaces Budget Form 2) shall be submitted, including a project proposal as reviewed by DCD; and

2. A completed Navajo Nation Grant Application form shown in Appendix G of this BIM, with all of the attachments specified on the form and in this section. Same for a capital project request; and

3. An authorizing resolution by the organization's Board or oversight committee requesting Navajo Nation funding (annual or supplemental). This also applies to all capital project requests; and

4. Signatures of appropriate officials from the appropriate oversight Division on Budget Forms 1 and 2 and on the Navajo Nation Grant Application form; and

5. A current copy of the entity's approved Articles of Incorporation or Bylaws. This also applies to all capital project requests; and

6. A listing of current Board or Committee members with current addresses. This also applies to all capital project requests; and

7. A legislative sponsor (Council Delegate) from the appropriate Oversight Committee who will sponsor the budget and funding legislation in the Legislative Branch.

D. Navajo Nation Grant Agreement

The Navajo Nation grant agreement shall be processed through the respective assigned Branch or Division, and through the Nation's official administrative review process before being executed by the appropriate Branch Chief.

The grant agreement shall govern the administration and implementation of the grant, subject to all applicable Navajo Nation laws.

The grant agreement shall be on the form developed by the OMB, and shall include, but shall not be limited to, the following provisions:

1. 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.

2. If the grantee does not expend Navajo Nation funds according to the approved budget and in accordance with the grant agreement and applicable Navajo Nation laws, the grant funds will be suspended and the balance of the unspent funds will be returned to the Navajo Nation. Further, legal action may be taken to recover any funds that were not spent according to the approved budget or budget revision or in compliance with the grant agreement or amended grant agreement or in keeping with applicable Navajo Nation laws.

3. Unless the Navajo Nation Council approves the carryover of grant funds into the next fiscal year, and the grant agreement is awarded, any grant made for a Navajo Nation fiscal year will lapse at the end of the fiscal year and the balance shall revert to the Navajo Nation general funds. 12 N.N.C. § 820 (N).

4. Budget modifications may be requested and shall be handled in the manner and on the forms required by this BIM.

5. The grantee shall submit to OMB a final report within ten (10) working days of the expiration or termination of the grant agreement. If the grantee submits an acceptable written justification for an extension, OMB may extend the report's due date by written notice.

6. 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.

XI. BUDGET REVISION INSTRUCTIONS AND PROCEDURES

A. Purpose

1. To provide guidance for the administration and processing proposed revisions to approved budgets; and
2. To establish effective controls for the accountability and integrity of Navajo Nation budgets and 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 Navajo Nation Appropriations Act, 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 three 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 funds between business units which shall require oversight committee approval before the reallocation of funds can be processed.

3. Budget Modification - an increase or decrease of fifty thousand dollars ($50,000) or more to an existing business unit budget under a previously approved budget. This shall require oversight committee approval before the modification can be processed, unless it is a prior approved carryover of funds. Completed Budget Forms are required for a budget modification.

D. Requirements and Restrictions

1. The Budget Revision Signature Authorization Form (BRSAF), available from OMB or its website, must be on file at OMB to verify that the signatories are authorized to process the budget revision for the business unit. OMB will not accept budget revision requests from unauthorized program personnel. The BRSAF shall be renewed and submitted to OMB at the beginning of each fiscal year or whenever authorized personnel changes occur.

2. The Budget Revision Request (BRR) shall include the following: (1) an analysis of the impact to the object code the transfer is being made from, (2) the remaining balance for the funding term, (3) the sufficiency of the amount being transferred, (4) the object code the transfer is being made into, and (5) the impact to the original intent of the funding. Programs should avoid transfers out of an object code only to later transfer back into the object code within the same funding term. For Programs funded by Navajo Nation funds, impacts on the Program's approved performance criteria must be clearly stated. If the BRR significantly affects or changes the intent of the original appropriation or budget, it will require appropriate legislative or oversight committee approval before the budget revision can be processed.

3. In situations where the Business Unit has deficits in any of its object codes, OMB will require the program to include provisions for covering the deficit in the BRR.

4. Budget Revision Requests allow for funds to be transferred 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 shall explain and justify by a separate memorandum.

6. The minimum amount of a BRR shall be one hundred dollars ($100), except for special circumstances, as justified by the program and approved by OMB.

7. Altered forms that are illegible will not be accepted.

8. For financial propriety, it is not acceptable for the same person to be both the requestor and the approver of the BRR. The same requirements apply to the Legislative and Judicial Branches. Division Directors shall obtain the Office of the President and Vice President's approval for the Division's budget revision requests prior to submission to OMB. For all funds, authorized signatories should be in compliance with the BRSAF.

9. Original documents, such as Personnel Action Forms, Purchase Orders, Request for Direct Payment, etc., should not be attached to the budget revision request forms. However, copies of these documents may be attached for justification purposes.

10. General Funds <u>cannot</u> be transferred from the following object codes:

    a) 2001 series: In the 1st, 2nd, and 3rd Quarters, transfer are allowable with the 2001 major object codes. Beginning in the 4th Quarter, personnel expenses cannot be transferred from personnel cost, 2110 and fringe benefits cost, 2900, pursuant to the Personnel Savings (Lapse Fund) Account moratorium in Navajo Nation Council Resolution CF-07-11, as amended.

    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, Programs must complete and submit a Budget Revision Signature Authorization Form (BRSAF) at the beginning of each fiscal year and upon change of signatory personnel, before any BRR can be processed.

2. To initiate a budget transfer, a BRR form shall be completed and submitted to the appropriate Program official and Division Director (or Branch Chief) for review and approval before

submission to OMB. All pages must be signed with appropriate signatures and dated accordingly.

3. Upon receipt of the BRR, OMB will review the request for compliance with appropriate policies and procedures, the availability of funds, the performance impact, and then recommended action to OMB's Executive Director.

4. The OMB 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 form is altered or the original information is not legible, a new form shall be completed and submitted.

5. Upon approval by the OMB Executive Director, a copy of the completed and approved BRR and a FMIS batch report will be transmitted back to the program via the appropriate Division or Branch office.

6. Special Revenue External Budget Revision Requests (BRR) where funds are reallocated in the Personnel budget (increases or decreases) to and from other LOD 6 line item budgets, the OOC Contract Accounting will verify the budgeted funds for funds availability that will be designated for new personnel sub-accounts or transferring of Personnel lapse savings. This is applicable when a program processes a PAF for hiring new employee(s) and all information is verified for accuracy (business unit, sub account code, expiring assignments for dates) related to the new sub account of the personnel budget. Attached to the BRR should be a current NN Budget Form 3 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 sign-off on the approval of the BRR.

XII. SUPPLEMENTAL FUNDING REQUEST PROCEDURES

A. Purpose. Due to the limited availability of funds, the Navajo Nation must carefully weigh the laws, priorities and any extenuating circumstances before consideration of supplemental funding requests. Further, the Navajo Nation must consider obligations in terms of mandates ordered by the courts, required matching funds to capture external funds, the health and safety of the general public and emergencies which might arise during the course of the fiscal year.

All supplemental funding requests shall be submitted through the Navajo Nation official administrative review process before consideration by the appropriate oversight committee, Budget and Finance Committee, and Navajo Nation Council. OMB will review all written analysis and recommendations and prioritize supplemental funding requests for consideration.

B. Procedures and Requirements. The following requirements apply to supplemental funding requests:

1. Navajo Nation Programs and Entities seeking supplemental funding shall use the Supplemental Funding Request Form (Appendix K); Budget Forms 1, 2, and 4; and if applicable 3, 5 and 6, and if funds for a capital project is requested, Budget Forms 1 and 4 and the project schedule form. Entities external to the Navajo Nation government shall also complete the Grant

Application form shown in Appendix G. Any incomplete or inaccurate supplemental funding requests will be returned for corrections. If corrections are not made and not submitted within five (5) working days, the request will not be recommended for funding. Following are additional requirements for submission of supplemental budgets:

a. Signatures
   i. Budget forms are encouraged to have the signature of the appropriate Division/Department with written concurrence from the appropriate Branch Chief or Division Director, as appropriate.

b. Justification
   i. An explanation of the reasons funding is being requested outside the regular or annual fiscal year budget development process.

   ii. Identification of any other sources of funding considered and pursued if the supplemental funding request is not funded.

c. Supplemental funding requests, if not initially funded, must be updated and resubmitted every four (4) months to reflect any changes during the four-month period.

d. If the proposal is not funded in the previous fiscal year, the proposal must be revised and resubmitted for the current fiscal year.

2. The budget for supplemental funding requests must be prorated to fund only the remaining portion of the fiscal year, i.e., funds appropriated in January must be budgeted for spending from February to 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).

C. Supplemental Funding Request for Capital Projects.

1. All requests for supplemental funding for capital projects shall be submitted to the Capital Projects Management Department (CPMD) within the Division of Community Development, in accordance with the Appropriations Act, 12 N.N.C. § 800 *et seq.*, and written policies and procedures for capital improvement projects and capital budget development.

2. The appropriation of funding, including supplemental funding for capital improvement projects is subject to the approval of the Navajo Nation Council upon the recommendation of the Budget and Finance Committee, and any modification or amendment affecting an approved Capital Improvement Plan is subject to concurrence by the appropriate oversight committee prior to consideration by the Navajo Nation Council. 12 N.N.C. § 860(C)(2).

3. For further instructions on the development of supplemental funding requests for capital improvement projects, contact CPMD at (928) 871-6211.

D. Branch Chiefs Review and Recommendations. The appropriate Branch Chiefs shall review and provide recommendations on supplemental funding requests before they are submitted to the oversight committee and the Budget and Finance Committee for review and action. The branch

review shall include a prioritized list of the supplemental funding requests with consideration given to the overall Navajo Nation fund balance and other supplemental funding requests that are in process.

E. **Legislative Committee Action.** A Navajo Nation Council Delegate shall introduce legislation to sponsor the appropriate Branch Chief's supplemental funding request recommendation. The appropriate oversight committee may adopt recommendations, and forward the supplemental funding package for further legislative action.

F. **Timetable.** OMB and/or the Budget and Finance Committee, may issue timelines and any further instructions or guidelines, as appropriate, for the development and processing of the supplemental funding requests.

G. **Budget and Finance Committee Action.** The Budget and Finance Committee may develop and sponsor legislation recommending a consolidated supplemental funding request to the Navajo Nation Council, pursuant to 2 N.N.C. § 300(C) and 12 N.N.C. § 820.

H. **Navajo Nation Council.** Pursuant to 12 N.N.C. § 820(L), the Navajo Nation Council may approve supplemental appropriations during the fiscal year, (1) if and when additional sources of revenues above and beyond the initial or current revenue projections are projected and which are also in excess of the reserve amount set in § 820(J), or (2) when the Unreserved, Undesignated Fund balance is in excess of the reserve amount set forth at § 820(J). Final action on supplemental funding legislation will be taken by the Navajo Nation Council during one of its sessions on the supplemental funding requests which meet the requirements of these procedures.

XIII. ELECTRONIC SUBMITTAL OF DOCUMENTS FOR OMB PROCESSING

A. Purpose

To provide an electronic option for submitting documents to OMB by allowing for scanned documents to be emailed to docs@omb.navajo-nsn.gov in order to reduce travel expenses and improve processing times associated with submitting documents to OMB temporarily located at the Navajo Nation Museum, Window Rock, Arizona. OMB will also accept hand delivered documents.

B. Scope

1. These procedures shall apply to all Navajo Nation Programs by allowing the submittal of documents for OMB processing via email.

2. These procedures shall apply to all documents that require review and processing by OMB.

C. Procedures

1. OMB will only accept scanned and e-mailed PDF copies of signed documents which require OMB review and/or approval. All documents will still require proper signatures and adherence to document requirements.

2. Documents must be properly completed and have all the required signatures. Any supporting documents and/or calculations must also be included. Unauthorized and/or incomplete submittals will be returned to the Program for correction.

3. OMB will accept scanned and emailed signed documents from a Navajo Nation e-mail domains, such as 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 e-mail address.

4. OMB will only accept scanned and emailed signed documents from the appropriate Program, Department and/or Division Director. One administrative staff member can also be included. Department Directors must inform OMB in writing of who the designated administrative staff member will be.

5. Enter the type of document being electronically submitted in the Subject Line of the email.

   Examples include:
   - Budget Revision Request
   - Proposed FY Budget
   - 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. Do not email documents directly to OMB staff.

7. Certain processes may require the submittal of original signed document(s). OMB will inform the Program on a case-by-case basis.

8. Once the document is processed, 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.

XIV. DEFINITIONS

1. **Budget**. An approved financial plan which includes scope, performance criteria, duration and detailed line-item allocations.

2. **Budget Planning Base Amount or Planning Allocation.** Amount provided to each Branch of the Navajo Nation government to be used for budget development purposes for the respective Branch budget proposals.

3. **Business Unit Number.** A number assigned and utilized in the FMIS to identify distinct accounts for Navajo Nation Programs and other entities and which is used to record budget and financial transactions. The FMIS allows monitoring and reviewing of budgets, financial data and transactions on a regular basis.

4. **Capital Expenditures.** All operating budget capital expenditures must have an acquisition cost greater than five thousand dollars ($5,000.00) and provide a service life of more than one (1) year. Non-capital expenditures consist of expenditures having an acquisition cost of less than five thousand dollars ($5,000.00) and provide a service life of less than one (1) year.

5. **Capital Budget.** Documentation of funds appropriated for each capital project for the current year of the Capital Improvement Plan.

6. **Capital Improvement/Capital Project.** A major project undertaken by the Navajo Nation that is generally not recurring and which fits within one or more of the following categories:

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

7. **Capital Improvement Plan.** A recurring multi-year plan for capital improvements identifying each capital improvement item or project, the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

8. **Chart of Accounts/Object Codes.** A chart containing a four (4) digit coding system designed to report line-item budget and expenditure information based on various object code categories and levels of (budgeting and accounting) detail.

9. **Contract Support Costs (CSC).** The Indian Self-Determination and Education Assistance Act, P.L. 93-638 (25 U.S.C. § 5301 *et seq.* and 25 CFR parts 900 and 1000), requires BIA awards for contracts and compacts with tribes ('638 agreement) to include CSC, which is the cost incurred by Tribe to ensure compliance with the terms of the contract and prudent management. CSC is the cost of activities either not carried out by the Secretary, or carried out from resources other than those available under the contract to provide for operation of the program. CSC must be reasonable, allowable, and allocable based on federal cost principles, and can include: Pre-Award CSC; Start Up CSC; Direct CSC; and Indirect CSC. Pre-Award CSC are costs incurred before the start of a 638 agreement. (25 U.S.C. § 5325(a)(6)). Start-Up CSC are costs incurred on a one-time basis during the initial year that the agreement is in effect. (25 U.S.C. § 5325(a)(5)). Direct CSC are costs incurred in connection with direct administration of the 638-funded program. (25 U.S.C. § 5325(a)(3)(A)(i)). Direct CSC equals the current Tribal budgeted salary cost, (not including fringe), of 638 programs multiplied by eighteen percent (18%). Indirect CSC are any additional administrative or other expenses related to the overhead incurred by the Tribal contractor in connection with the operation of the 638-funded program. (25 U.S.C. § 5325(a)(3)(ii)). Indirect CSC equals the current approved IDC Rate multiplied by the total 638 award minus exclusions and pass-through. (See Section XIV, (16) for definitions of Direct and Indirect Costs).

10. **Division/Executive Office.** Major organizational unit within a Branch of the Navajo Nation government authorized and established by the Navajo Nation Council and/or legislative oversight committees.

11. **External Funds or Externally Restricted Funds.** A type of Special Revenue Fund, for which expenditures are legally restricted to specified purposes. Externally restricted funds are funds that the Navajo Nation receives from sources other than the Navajo Nation for which expenditures are restricted by agreements and applicable laws, and which include Federal, State, County, and private or donated Funds. (12 N.N.C. 810(S)(1)(b))

12. **Fixed Costs.** All costs not allocable to a Navajo Nation central governmental unit. These costs are incurred for the operation of the overall Navajo Nation government and exclude capital fixed costs. Fixed costs generally include outlays for insurance, utilities, rent, debt service, and other commitments. Such costs do not include personnel, travel, contributions, etc., that are not deemed fixed cost expenses because they are regular program operating expenses.

13. **Goal Statement.** A measurable and planned output or outcome used to justify activities or assess performance of a Program.

14. **Lapse Funds.** Funds designated as general funds and not expended as outlined in the annual Navajo Nation comprehensive budget for personnel salaries are considered lapsed (expired) and are no longer available for use by Programs pursuant to CF-07-11.

15. **Local Government Improvement Projects.** Government improvement projects that include, but are not limited to, house wiring, bathroom additions and projects that address individual or community needs, but which may not meet the requirements for, or definition of, capital improvement/capital projects.

16. **Indirect Cost (IDC).** Generally, the majority of Navajo Nation externally funded programs receive funds for *Direct Costs* and *Indirect Costs*. *Direct costs* are costs that are directly chargeable to the Navajo Nation program because the costs can be identified with an external award or other internally or externally funded activity, or can be directly assigned to such activities relatively easily with a high degree of accuracy. *Indirect costs* are costs that are incurred for common or joint purposes, benefit more than one cost objective, and are not readily assignable to contract/grant objectives specifically benefited without effort disproportionate to the results achieved. *Indirect costs* are the costs of providing centralized governmental support services to all externally funded Programs, including costs for a governing body, accounting and financial management, personnel management, property management, records management, legal services, auditing services, building rent/lease, utilities, janitorial services, repairs and maintenance, equipment, insurance and bonding, and depreciation. All Navajo Nation Programs receiving external funds must include IDC in the contract/grant provided that the funding agency allows for recovery of IDC.

17. **Indirect Cost (IDC) Rate.** *Indirect costs* are charged to the external funds by the use of an approved Indirect Cost Rate. The IDC Rate is a tool for determining the proportion of indirect costs each program should bear. It is expressed as a percentage and is the ratio of indirect costs to a Direct Cost Base (also known as an IDC Rate Base). On an annual basis, the Navajo Nation negotiates an IDC

Negotiation Agreement with the Interior Business Center or the Department of the Interior, which requires approval by the Naa'bik'iyati' Committee of Council and is signed by the Navajo Nation President.

18. **Indirect Cost (IDC) Rate Base.** The IDC Rate Base, also known as the Direct Cost Base, is 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 sub-contracts in excess of twenty-five thousand dollars ($25,000). When a Program is calculating the amount of IDC in an external funds award, the IDC Rate Base equals the total award of external funds less exclusions. For a complete list of object codes excluded from the IDC Rate Base in FY 2021, see Appendix L-5 on pages 96 and 97. IDC shall not be recovered on object codes that are excluded from the IDC Rate Base.

19. **Indirect Cost (IDC) Reimbursement or Recovery.** The Navajo Nation allocates recovered IDC to Programs in the Indirect Cost Pool to reimburse them for the cost of providing support services to all externally funded Navajo Nation Programs. To ensure full recovery of IDC, allocation of recovered IDC shall be pursuant to the latest IDC Rate Proposal approved by the Interior Business Center of the Department of the Interior. If a Program charges service fees to federally funded programs it must be excluded from the IDC Cost Pool, unless, under certain limited circumstances, it is possible to offset the costs for which fees were collected and thereby reduce the Program's percentage in the IDC Cost Pool in order to prevent double recovery of IDC on the same activities.

20. **In-Kind Match Allowances.** A non-cash contribution which can be given a market value. The contribution may consist of services, supplies, materials and equipment contributed by the recipient or third party for a project-related cost when permitted by law. The contribution must be eligible and necessary for the implementation of the project and must meet the cost allowability requirements of the funding agency's cost principles applicable to the entity receiving the contribution or undertaking the project.

21. **Matching Funds.** Navajo Nation General Funds appropriated to meet cash match funds requirements from external funding sources.

22. **Memorandum of Agreement.** A binding written agreement between two or more parties to cooperatively work together to resolve an issue of mutual concern, or to accomplish one or more agreed upon projects or one or more mutual purposes. An MOA lays out the ground rules for a positive cooperative effort. It may be used between the tribal government and a private individual or entity, or between the central government and local governance certified chapters or Navajo Nation Township, and is legally enforceable. 2 N.N.C. § 110(N).

23. **Memorandum of Understanding.** A non-binding written agreement between two or more parties indicating an intended line of action where the parties agree to act in good faith or comply with the terms. It may be used between the tribal government and a private individual or entity, or between the central government and local governance certified chapters or Navajo Nation Township, and is not legally enforceable. Agreements between tribal divisions, agencies, programs, and non-certified chapters are not MOUs for purposes of 2 N.N.C. § 164(B) and may be executed by the appropriate division. 2 N.N.C. § 110(O).

24. **Navajo Nation Entities.** Organizations which are independent and/or separate from the Navajo Nation government but exist for the benefit of the Navajo Nation.

25. **Navajo Nation Funds**. These are funds authorized for use through appropriation by the Navajo Nation Council. Among these are governmental, fiduciary and proprietary fund types which are defined under 12 N.N.C. § 810(S) of the Appropriations Act.

26. **Navajo Nation.** The three branch government of the Navajo Nation consisting of the executive, legislative, and judicial branches.

27. **Plan of Operation.** A legislative approved document that authorizes the establishment and existence of an organizational unit of the Navajo Nation government and that includes its authorities, purposes, goals, objectives, personnel, organizational chart, and legislative oversight.

28. **Performance Budgeting.** A method of budgeting used by the Navajo Nation that incorporates program performance criteria (goals and actual results) developed on a quarterly fiscal year basis, to assist with the allocation of funds during the budget development process.

29. **Program.** A general reference to an organizational unit of the Navajo Nation government, i.e., Division, Department, Office, Chapter, Grantee, Business Unit or Entity.

30. **Program Budget.** A financial plan identifying the expected revenues and expenses of a Program.

31. **Standing or Oversight Committee.** A committee of the Navajo Nation Council established by authorizing legislation contained in Title 2 of the Navajo Nation Code.

32. **Supplemental Appropriation.** Appropriation made to a Navajo Nation Program or Entity after approval of the comprehensive budget during the fiscal year. 12 N.N.C. § 820(L).

33. **Unreserved, Undesignated Fund.** The unencumbered or unobligated portion of the Navajo Nation general funds, which includes funds received in excess of the initial or current revenue projections, unless otherwise designated by the Navajo Nation Council. An amount of ten perfect (10%) of the general fund operating budget for the prior fiscal year, excluding expenditures for capital improvement projects as determined by the Controller, shall be maintained as a reserve in this fund during the fiscal year. The Unreserved, Undesignated Fund Balance shall not be utilized to fund recurring expenditures or operations of the Navajo Nation government. 12 N.N.C. § 820(J) and (K).

XV. BUDGET FORMS 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:

Budget Form 1:	Program Budget Summary
Budget Form 2:	Program Performance Criteria
Budget Form 3:	Listing of Positions and Assignments by Business Unit
Budget Form 4:	Detailed Budget and Justification

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

Project Form: Project Process Schedule (replaces Budget Form 2 for capital or other non-operating funds project requests).

Supplemental Form: Supplemental Funding Proposal Summary (used to request funds during the Fiscal Year).

Grant Application Form for External Entities only: 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 not completed with information with the budget package submittal.

3. Use the appropriate codes, rates, or schedules 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. Authorized official's signatures and dates must be provided on certain Budget Forms.

7. Blank Budget Forms can be obtained from OMB or downloaded from the OMB website.

FY _____

THE NAVAJO NATION
PROGRAM BUDGET SUMMARY

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
			#DIV/0!
	TOTAL:	$0.00	#DIV/0!

PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC 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		$0.00	0.00	0

PART IV. POSITIONS AND VEHICLES	(D)	(E)
Total # of Positions Budgeted:		
Total # of Vehicles Budgeted:		

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

SUBMITTED BY: _____
Program Manager's Printed Name

_____
Program Manager's Signature and Date

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

_____
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 all funding sources (including external, such as federal, state, private, donations, etc.) which the Program expects to request, receive or operate with during the proposed fiscal year. Use additional pages of the same form if more space is needed or attach a separate completed document. In addition, complete Budget Form 6 for each external funding source to provide more detailed information. Complete the columns as follows:

Funding Sources: List all funding sources to carry out all the proposed activities within the program or project.

Funding Sources FY/Term: List each funding source's fiscal year/term (MM/DD/YY).

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

% of Total: Calculate and enter the percentage of each funding source's amount to the overall total funding amount.

Part III: Budget Summary:

Fund Type code column: Enter the appropriate fund type code, e.g. "1" for General Fund, for each budget amount entered in the various object codes. Refer to Appendix B for listing of appropriate fund type codes.

Column (A): Enter the original, approved Navajo Nation Council appropriated amounts, 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.

FY _____

THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

BUDGET FORM 2

PART I. PROGRAM INFORMATION:

Business Unit No.: _____ Program Name/Title: _____

PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM:

PART III. PROGRAM PERFORMANCE CRITERIA:

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

PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.

_____ Program Manager's Printed Name

_____ Division Director/Branch Chief's Printed Name

_____ Program Manager's Signature and Date

_____ Division Director/Branch Chief's Signature and Date

Budget Form 2: PROGRAM PERFORMANCE CRITERIA

Purpose

A. Performance measurements indicate accomplishments of the Program and whether results are being achieved.
B. Performance data helps Program Managers by providing information on how resources should be allocated to ensure program effectiveness.
C. Performance information keeps the Program focused on established Program goals and tracks Program progress.
D. Performance information is used as an evaluation and monitoring tool by Program management to keep focused on performance outcomes.
E. For use for an operating budget only. For Capital and Non-Capital projects, use the Project Process Schedule (Appendix J) as the performance criteria.

Instructions

Part I: Enter appropriate program information in the spaces provided. Enter "NEW' if a business unit is not assigned.

Part II: Enter the enabling legislation or Resolution number that approved the Program's Plan of Operation (or charter, if a Navajo Nation Entity, attach the organization's Articles of Incorporation). Provide a brief statement regarding the primary purpose of the Program as stated in the controlling Plan of Operation or charter.

Part III: Identify up to five (5) significant goal statements for Program performance measure development. For each Program goal statement, include a performance measure which the Program will accomplish with the funds appropriated for the fiscal year.

Use quantitative (**numerical amounts only**) quarterly goals to be accomplished. **Do not use written text or percentages**.

With exception of the Navajo Nation Council, its standing committees, and the Navajo Nation Chapters, a Budget Form 2 from a Program which uses "Number of Meetings" or any references to meetings as a performance measure is not acceptable.

Part IV: A Program Manager and responsible Branch Chief or Division Director (or Executive Director of the organization external to the Navajo Nation) are encouraged 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.

FY _____

THE NAVAJO NATION
LISTING OF POSITIONS AND ASSIGNMENTS BY BUSINESS UNIT

BUDGET FORM 3

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WRKSITE CODE	FY 2020 ACTUAL		FY 2021 PROPOSED	
						G/S	SALARY	HOURS	BUDGET

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 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 ink pen, 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 (Appendix D) for all proposed positions in the space provided below the proposed budget column, if incorrect. Return the Budget Form 3 to the respective Personnel Office once information has been verified and/or all corrections/changes have been made. The respective Personnel Office will update the information in the Human Resources Information System (HRIS) position control and provide a revised Budget Form 3 to the program which is to be submitted along with other budget forms in the proposed budget package.

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. 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. This requirement does not apply to programs or entities external to the Navajo Nation.

FY _____

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

BUDGET FORM 4

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 on line 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 as follows:

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 (3230) and office supplies (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): 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.

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.

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).

FY _____

THE NAVAJO NATION
SUMMARY OF CHANGES TO BUDGETED POSITIONS

BUDGET FORM 5

PART I. PROGRAM INFORMATION:

Program Name/Title: _____ Business Unit No.: _____

PART II. PERSONNEL/POSITION CHANGES:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Type of Change	Sub Acct Object Code	Position Number	Job Type / Class Code	Position Title	Employee ID No. or Vacant	Salary	Fringe Benefit	Total (Col. G + H)
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
					PAGE TOTAL:	-	-	-

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 (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).

FY _____

THE NAVAJO NATION
EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION

BUDGET FORM 6

PART I. PROGRAM INFORMATION:

Funding Period: _____

Program Name/Title: _____

K #: _____

Contract/Grant No.: _____

Prepared by: _____

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

PART III. BUDGET INFORMATION:

(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			
	TOTALS:	-	-	

PART IV.

MATCH FUNDS - No. of Positions:			-
MATCH FUNDS - Required GF Cash Match:			-
Required GF In-Kind Match:			-
Required GF % Match:			-

CONCURRED BY:

_____

Contracting Officer's Signature / Date:

PART V. ACKNOWLEDGEMENT:

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 (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

Appendix A

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
3	Revenues	1000
4	Royalties	1100
5	Natural Resources	1110
6	Oil	1120
7	Oil Royalties - AZ	1121
7	Oil Royalties - NM	1122
7	Oil Royalties - UT	1123
7	Utah State 37 1/2%	1125
7	Oper Agrmt 37 1/2%	1126
7	Oil Royalties - Othr	1129
6	Gas	1130
7	Gas Royalties - AZ	1132
7	Gas Royalties - NM	1134
7	Gas Royalties - UT	1136
7	Gas Royalties - Othr	1139
6	Coal Mining	1150
7	Peabody Coal No. 1	1151
7	Peabody Coal No. 2	1152
7	Pittsburg & Midway Coal	1154
7	BHP Billiton	1155
7	Coal Water Usage	1156
7	Other-Coal	1159
6	Other Mining	1160
7	Sand & Gravel	1162
7	Uranium	1164
7	Other Minerals	1169
6	Timber	1170
7	Stumpage	1172
7	Reforestation	1174
6	Recoveries	1180
7	Audit Recovery	1182
4	Taxes	1200
5	Retail	1210
6	Sales Taxes	1220
7	Sales Tax-Current Yr	1221
7	Sales Tax-Pr Year	1222
7	Sales Tax-Penalties	1223
7	Sales Tax-Interest	1224
7	2% Reserve-Sales Tax	1228
6	Fuel Excise Tax	1230
7	(FET)-Current Yr	1231
7	(FET)-Prior Year	1232
7	(FET)-Penalty	1233
7	(FET)-Interest	1234
7	IGA Payment	1235
7	2% Reserve-FET	1238
6	Hotel Occupancy Tax	1240
7	(HOT)-Current Yr	1241
7	(HOT)-Prior Year	1242
7	(HOT)-Penalty	1243
7	(HOT)-Interest	1244
7	(HOT)-Other	1245
7	2% Reserve-HOT	1248
6	Tobacco Products Tax	1250
7	(TPT)-Current Yr	1251
7	(TPT)-Prior Year	1252
7	(TPT)-Penalty	1253
7	(TPT)-Interest	1254
7	(TPT)-Other	1255
7	2% Reserve-TPT	1258
5	Non Retail	1260
6	Possessory Interest Tax	1270
7	(PIT)-Current Yr	1271
7	(PIT)-Prior Year	1272
7	(PIT)-Penalty	1273
7	(PIT)-Interest	1274
7	(PIT)-Other	1275
7	2% Reserve-PIT	1278
6	Severance Tax	1280
7	(SEV)-Current Yr	1281
7	(SEV)-Prior Year	1282
7	(SEV)-Penalty	1283
7	(SEV)-Interest	1284
7	(SEV)-Other	1285
7	2% Reserve-SEV	1288
6	Business Activity Tax	1290
7	(BAT)-Current Yr	1291
7	(BAT)-Prior Year	1292
7	(BAT)-Penalty	1293
7	(BAT)-Interest	1294
7	(BAT)-Other	1295
7	2% Reserve-BAT	1298
7	Unclassified Tax Revenues	1299
6	Alcohol Tax	1300
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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
6	Forestry	1580
7	Tree Cutting Permits	1581
7	Fuel/Wood Sales Permit	1582
6	Minerals	1586
7	Geologic Study Permits	1587
7	Seismic Permits	1588
7	Drilling Permits	1589
7	Exploration Permits	1590
6	Other Permits	1595
7	Movie Permits	1596
4	Fines & Court Fees	1600
5	Court	1601
6	District	1610
7	Dist Court-Chinle	1611
7	Dist Court-Crownpoint	1612
7	Dist Court-Kayenta	1613
7	Dist Court-Ramah	1614
7	Dist Court-Shiprock	1615
7	Dist Court-Tuba City	1616
7	Dist Court-Window Rock	1617
7	Dist Court-Dilkon	1618
7	District Court(See Subsidiary)	1619
6	Family	1620
7	Family Court-Alamo	1621
7	Family Court-Chinle	1622
7	Family Court-Crownpoint	1623
7	Family Court-Kayenta	1624
7	Family Court-Ramah	1625
7	Family Court-Shiprock	1626
7	Family Court-Tohajiilee	1627
7	Family Court-Tuba City	1628
7	Family Court-Window Rock	1629
7	Family Court-Dilkon	1630
7	Family Court(See Subsidiary)	1631
6	Circuit	1640
7	Circuit Court-Alamo	1642
7	Circuit Court-Tohajiilee	1644
6	Supreme	1650
7	Supreme Court-Window Rock	1652
5	Public Safety Fines	1660
6	Traffic	1661
7	Traffic Fines-Alamo	1662
7	Traffic Fines-Chinle	1663
7	Traffic Fines-Crownpoint	1664
7	Traffic Fines-Kayenta	1665
7	Traffic Fines-Ramah	1666
7	Traffic Fines-Shiprock	1667
7	Traffic Fines-Tohajiilee	1668
7	Traffic Fines-Tuba City	1669
7	Traffic Fines-Window Rock	1670
7	Traffic Fines-Dilkon	1671
7	Traffic Fines(See Subsidiary)	1672
5	Other Fines	1680
6	Restitution	1681
7	Restitution	1682
4	External C/G Revenue Sources	1700
5	CG Revenue	1705
6	Program Revenue	1710
7	Prg Rev Earned-AZ	1711
7	Prg Rev Earned-NM	1712
7	Prg Rev Earned-UT	1713
7	Prg Rev Earned-Fed 638	1716
7	Prg Rev Earned-Fed Non-638	1717
7	Prg Rev Earned-Other	1719
6	Prior Year Carryover	1730
7	Prg Rev PY Earned-AZ	1731
7	Prg Rev PY Earned-NM	1732
7	Prg Rev PY Earned-UT	1733
7	Prg Rev PY Earned-Fed 638	1736
7	Prg Rev PY Earned-Fed Non-638	1737
7	Prg Rev PY Earned-Other	1739
6	Local Contributions	1760
7	Matching Funds	1762
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

Appendix A

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Recreation Fees	1860
7	Peddler Fees	1861
7	Membership Fees	1862
7	Library Fees	1863
7	Survey Fees	1864
7	Historic Preservn Project Fees	1865
7	Food Permit Fees	1866
7	Sanitation Fees	1867
7	Otr Permit Fees	1869
7	Deductible Fees	1870
7	Application Fee	1871
6	Sales	1880
7	Retail Sales	1881
7	Sign Shop Revenues	1882
7	Circulation	1883
7	Subscription	1884
7	Classified	1885
7	Legal Advertising	1886
7	Display Advertising	1887
7	Press Revenues	1888
7	Surplus Vehicle Sales	1889
7	License Plate Sales	1890
6	Services	1900
7	Archaeological Clearances	1901
7	Air Transportation	1902
7	Scenic Tours Revenue	1903
7	Bus Fares-Regular	1904
7	Bus Fares-Charter	1905
7	Laundry Services	1906
7	Photo/Xerox Charge	1907
6	Rentals	1920
7	NN Housing	1921
7	Monthly/Perm Veh Rental	1922
7	Monthly/Perm Veh Mileage	1923
7	Daily/Temp Veh Rental	1924
7	Daily/Temp Veh Mileage	1925
6	Miscellaneous	1930
7	Contrib/Donations	1931
7	Contrib/Donations-Restrctd Use	1932
7	Contributions-In Kind	1933
7	Sponsorship	1934
7	Auto Parts/Supply	1935
7	Veh Gasoline	1936
7	Otr Fleet Revenue	1937
7	Deposit Forfeitures	1938
7	Otr Recoverable Expense	1939
7	Cash Overage/Shortage	1940
7	Cash Discount Taken	1941
7	Prior Year Carry Over	1942
7	Equity/Operating Trnfrs-Audit	1943
5	Self-Funded Premiums	1950
6	Navajo Nation Participants	1951
7	Navajo Nation	1952
7	Ramah	1953
7	Fort Defiance Agency	1954
7	Chinle Agency	1955
7	Eastern Agency	1956
7	Shiprock Agency	1957
7	Tuba City Agency	1958
6	NN Enterprise Participants	1965
7	DPA	1966
7	NAPI	1967
7	NACE	1968
7	CIT	1969
7	NNOGC	1970
7	NNSC	1971
7	NTUA	1972
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

Appendix A

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
4	Personnel Expenses	2001
5	Permanent	2100
6	Regular	2110
7	Person-Regular FT	2120
7	Person-Regular Part Time	2130
7	Seasonal	2160
6	Salary Adj	2200
7	Salary Adjustment	2220
5	Temporary	2300
6	Temporary	2310
7	Person-Temporary FT	2320
7	Person- Temporary Part Time	2330
7	Seasonal	2360
5	Stipends	2400
6	Stipends-NNC Council	2410
7	NNC Regular Meeting	2420
7	Special Meeting	2422
7	Committee Meeting	2424
7	Agency Meeting	2426
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	Special Duty Pay-1.5	2570
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
5	Fringe Benefits	2900
6	FICA	2910
7	FICA	2912
7	Medicare	2914
6	Group Insurance	2920
7	Medical	2921
7	Dental	2922
7	Vision	2923
7	Life	2926
7	Short-Term Disability	2928
6	Retirement	2940
7	401K-Nihibeeso Saving Plan	2942
7	NN Retirement	2944
7	Retirement-Judges	2945
7	Deferred Comp	2946
7	Retirement-Police Officers	2947
7	Pension Expense	2949
6	Unemployment Benefits	2950
7	State Unemployment Tax	2951
7	SUTA-NM	2952
7	SUTA-UT	2953
7	SUTA-CO	2954
7	SUTA-Washington D.C.	2956
7	FUTA	2957
6	Worker's Comp	2960
7	Worker's Comp-Self	2961
6	Annual Leave	2970
7	Annual Leave Pay	2971
6	Payroll Clearing	2990
7	Gross P/R Clearing-Wages	2992
7	Gross P/R Clearing-Taxes	2995
7	Gross P/R Clearing-Fringe	2997
7	Net Payroll Credit Clearing	2999
4	Travel Expenses	3000
5	Vehicle Use	3100
6	Fleet	3110
7	Monthly/Perm	3111
7	Daily/Temp	3112
7	Mileage	3113
6	Program	3120
7	Maintenance	3121
7	Mileage	3123
6	External Fleet Rental	3130
7	Flat Rate	3131

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Mileage	3133
6	GSA	3140
7	Flat Rate	3141
7	Mileage	3143
5	Personal Travel Expenses	3200
6	Vehicle Rental (off reserv)	3210
7	Vehicle Rental (Off Reserv)	3220
6	Personal Travel	3230
7	Per Diem Meals	3240
7	Lodging	3250
7	POV Mileage	3260
7	Program Service Mileage	3270
7	Other Travel Expense	3290
5	Commercial/Charter Fares	3300
6	Air	3310
7	Commercial	3320
7	Charter - Internal	3330
7	Charter - External	3340
6	Bus	3360
7	Bus	3362
6	Train	3380
7	Train	3382
4	Meeting Expenses	3500
5	NN Council Delegates	3501
6	Regular Meetings	3510
7	Meals / Lodging	3511
7	Mileage	3513
6	Special Meetings	3520
7	Meals / Lodging	3521
7	Mileage	3523
6	Committee Meetings	3530
7	Meals / Lodging	3531
7	Mileage	3533
6	Sub-Committee Meetings	3540
7	Meals / Lodging	3541
7	Mileage	3543
6	Agency Meetings	3550
7	Meals / Lodging	3551
6	Chapter Meetings	3560
7	Meals / Lodging	3561
6	Orientation/Training	3570
7	Meals / Lodging	3571
7	Mileage	3573
6	Work Sessions	3580
7	Meals / Lodging	3581
7	Mileage	3583
6	Budget Hearings	3590
7	Meals / Lodging	3591
7	Mileage	3593
5	Commissions/Boards	3600
6	Meetings	3610
7	Stipend	3611
7	Meals & Lodging	3612
7	Mileage	3613
5	Chapter Officials	3700
6	Meetings	3710
7	Stipend	3711
7	Meals & Lodging	3712
7	Mileage	3713
5	Other Non Employees	3800
6	Meetings	3810
7	Stipend	3811
7	Meals & Lodging	3812
7	Mileage	3813
4	Supplies	4000
5	Office Supplies & Equipment	4100
6	Office Supplies	4120
7	General Office Supplies	4130
6	Non Capital Assets	4200
7	Non Cap Furniture & Equip	4210
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
5	Operating Supplies	4400
6	Operating Supplies	4410
7	General Operating Supplies	4420
7	Cost Of Goods Sold-Resale	4430
7	Non Cap Computer Software	4440
7	Postage, Courier, Shipping	4450
7	Food Supplies	4460
7	Uniforms	4470
7	Firearms & Ammunition	4480
7	Custodial Supplies	4490
7	Medical Supplies	4500
7	Veterinarian Supplies	4510
7	Bulk Paper	4520
7	Printing/Binding/Photocopying	4530
7	Document Shredding	4535
7	Books/Periodicals/Subscription	4540
7	Media Supplies	4550
5	Transportation Supplies	4600

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
6	Supplies	4610
7	Parts & Supplies	4620
7	Tires & Tubes	4630
7	Lubricants	4640
6	Fuel	4700
7	Gasoline	4710
7	Diesel	4720
7	Propane	4730
7	Jet Fuel	4740
4	Lease & Rental	5000
5	Lease	5100
6	Building	5110
7	Office Space	5120
6	Land	5130
7	Land Lease	5140
7	Leased Property/Land Tax	5150
6	Equipment	5160
7	Office Equipment	5170
5	Rental	5300
6	Building/Space	5310
7	Meeting Space	5320
7	Storage Space	5330
7	Booth/Trade Show Rental	5340
7	Other Space Rental	5350
6	Equipment/Supplies	5360
7	Equipment Rental	5370
7	Supplies Rental	5380
4	Communications & Utilities	5500
5	Communications	5510
6	Telephone	5520
7	Basic Services	5530
7	Long Distance	5540
7	Optional Charges	5550
7	Hardware/Install	5560
6	Internet	5570
7	DSL	5580
7	T-1	5590
7	Internet Services	5600
6	Wireless	5610
7	Cellular	5620
7	Two Way Radio	5630
7	Satellite	5640
7	Microwave Access	5650
5	Utilities	5700
6	Energy	5710
7	Electric	5720
7	Natural Gas	5730
7	Propane	5740
6	Services	5750
7	Water	5760
7	Sewage	5770
4	Repairs & Maintenance	6000
5	Building	6010
6	Supplies	6020
7	Building R&M Supplies	6030
6	Services	6040
7	Building R&M Services	6050
5	Plant, Property & Equipment	6100
6	Supplies	6110
7	Furn & Equip R&M Supplies	6120
6	Services	6130
7	Furn & Equip R&M Services	6140
6	External Contractors	6200
7	Plumbing	6210
7	Electrical	6220
7	HVAC	6230
7	Pest Control	6240
7	Waste Disposal	6250
7	Custodial Services	6260
7	Landscaping Services	6270
7	Snow Removal	6280
7	General Contractors	6290
6	Technology	6300
7	Computer Hardware R&M	6310
7	Software Support	6320
7	Communication R&M	6330
5	Transportation	6400
6	Vehicle R&M - External	6410
7	Automobile	6420
7	Specialized Vehicles	6430
7	Aircraft	6440
7	Bus	6450
4	Contractual Services	6500
5	Professional Services	6510
6	Consulting	6520
7	Consulting-Fees	6530
7	Consulting-Expenses	6540
6	Audit	6600
7	Audit-Fees	6630
7	Audit-Expenses	6640

Appendix A

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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
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
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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Pre-Employment Testing	7620
7	Relocation Expense	7630
7	Extended Training Expenses	7640
7	Background Check	7650
5	Insurance & Benefits	7700
6	Insurance Premiums	7710
7	Property - Contents	7720
7	Property-Contractor Equipment	7730
7	Vehicle - Auto Liability	7740
7	Vehicle - Auto Physical Damage	7750
7	Student Liability Insurance	7760
7	Policy Payment	7765
7	Deductible Expense	7766
7	Workers' Comp Premium	7767
6	Insurance Payouts	7770
7	Claims Disbursements	7780
7	Loss Claims Reserve	7785
7	Open Claims	7790
6	Benefit Payments	7800
7	Temp Disability Pymt	7810
7	Medical Payments	7820
7	Misc Disability Pymt	7830
7	Death Benefits	7840
7	Def Comp Payments	7850
7	Retirement Benefits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	Social	8020
7	G/A Employables	8025
7	G/A Unemployables	8030
7	G/A Initial Grants	8035
7	G/A Back/Bonus Pymts	8040
7	School Clothing	8045
7	WIC Payments	8050
7	Burial Assistance	8055
7	Emergency Assistance	8060
7	Energy Assistance	8065
7	Weatherization Assistance	8070
7	Basic Child Care	8075
7	Subsidized Child Care	8080
7	Client Transport	8085
7	Kinship Care Assistance	8087
7	Program Stipend	8090
7	Other Public Assistance	8095
7	Adoption Subsidies	8100
7	Guardianship Stipends	8105
7	Youth Home	8110
7	Adult In-Home Care	8115
7	Elderly Group Home	8120
7	Foster Care-Children	8125
7	Foster Care-Adults	8130
7	Foster Care Esco-Child	8135
7	Foster Care Esco-Adult	8140
7	Special Needs - CWA	8145
7	Personal Allowance-AIC	8150
7	Personal Allowance YH	8151
7	Personal Allowance-CWA	8155
6	Participant Training	8300
7	Classroom Training	8305
7	Adult Training Costs	8310
7	Youth Training Costs	8315
7	On the Job Training	8320
7	Work Experience (Wages)	8325
7	Career Job Experience	8330
7	In-School Work Experience	8335
7	Winter/College	8340
7	Internship	8345
7	Support Cost-Personal Allowanc	8350
7	Support Cost-Transportation	8355
7	Support Cost-Housing	8360
7	Support Cost-Other Allowances	8365
7	Basic Education	8370
7	Youth Dev Activities/Curriculm	8375
6	Infrasture (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
5	Grants	8700
6	Chapter	8705
7	PEP	8710
7	Grant	8715

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Entitlement	8720
7	Housing	8725
7	LGA	8730
7	Scholarships	8735
7	Emergency	8740
7	Stipend	8745
6	Entities	8780
7	Entity Grants	8785
5	Scholarships	8800
6	Corporate	8805
7	Schshp-Peabody	8810
7	Schshp-4 Corners	8815
7	Schshp-AZ Pub Svc	8820
7	Schshp-P & M	8825
7	Schshp-NECA	8830
7	Schshp-Wknox Holt	8835
7	Schshp-Global Min	8840
7	Schshp-Sussman	8845
7	Schshp-Mesa Mining	8850
7	Schshp-Robert L. King	8855
7	Schshp-Serena E. Sharp	8860
7	Schshp-El Paso Natural Gas Co	8865
7	Schshp-NN Oil & Gas Co	8870
6	Other	8900
7	Schshp-Payments	8905
7	Schshp-Special Award	8910
7	Schshp-Supplemental Award	8915
7	Schshp-Chief Manuelito	8920
7	Schshp-Hi Achievement	8925
7	H/S Summer Enrichment	8930
7	Chapter Fin Asst-Student	8935
7	High School Preparation	8940
7	Dine Schshp Annual Fund	8945
7	Schshp-Haskeltsie	8950
4	Capital Outlay	9000
5	Real Property	9001
6	Land & Improvements	9010
7	Land	9012
7	Land Improvements	9014
6	Infrastructure	9020
7	Airports	9022
7	Roads	9024
7	Parking Lot/Sidewalk/Streetlgt	9026
7	Bridges	9028
7	Dams	9030
7	Wells	9032
7	Windmills	9034
7	Communications	9036
7	Waterlines	9038
7	Powerlines	9040
7	Water/Wastewater	9042
7	Gas line Extension	9044
6	Building	9050
7	Buildings	9052
7	Bldg Improvements	9054
7	Leasehold Improvements	9056
7	Capitalized Lease	9058
7	Construction In Progress	9060
7	Contingencies	9062
6	CAP-Pro Tech Services	9070
7	CAP-Consulting	9072
7	CAP-Architecture/Design	9074
7	CAP-Geo Tech Services	9076
7	CAP-Other Tech Services	9078
5	Personal Property	9100
6	Furniture & Fixtures	9110
7	Furniture	9112
7	Fixtures	9114
6	Equipment	9140
7	Equipment	9142
7	Analytical Equipment	9144
7	Computers	9146
7	Capitalized Leases	9148
6	Vehicles	9160
7	Automobile	9162
7	Specialized Vehicles	9164
7	Buses	9166
7	Aircraft	9168
6	Intangible Assets	9180
7	Intangible Assets	9182
6	Other Assets	9190
7	K-9	9192
4	Other Income and Expense	9300
5	Other Income	9310
6	Gain/Loss on Sale of Assets	9320
7	Proceeds From Asset Disposal	9330
7	Revenue from Sale of Assets	9331
7	Nbv Of Assets Disposed	9340
7	Capitalized Asset Transfer	9345
7	Cash Proceeds Clearing Account	9350

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
5	Other Expense	9400
6	Contributed Capital- NN Enterp	9410
7	Invest-NTUA	9411
7	Invest-NHDE	9412
7	Invest-NAPI	9413
7	Invest-NECA	9414
7	Invest-NACE	9415
7	Invest-DINE College	9416
7	Invest-NNHE	9417
7	Invest-KTNN	9418
7	Invest-NNOGC	9419
7	Invest-Shopping Centers	9420
7	Invest-LGA Chapters	9421
6	PCard Exception Expenses	9490
7	PCard Expenses Holding	9499
4	Matching & Indirect Cost	9500
5	Matching Funds	9501
6	Cash Matching Funds	9510
7	Matching Funds	9520
6	In-Kind Matching-non financial	9610
7	Internal In-Kind	9620
7	Third Party In-Kind	9630
5	Indirect Cost (Overhead) Alloc	9700
6	IDC	9710
7	Indirect Cost Charged	9720
7	IDC in Excess FA	9730
7	Misc Payroll	9999

AGENCY CODES AND FUND TYPE/CODES

Agency Codes

Code	Description
1	WINDOW ROCK/CENTRAL OFFICE
2	CHINLE/CENTRAL NAVAJO
3	CROWNPOINT/EASTERN NAVAJO
4	FORT DEFIANCE
5	SHIPROCK/NORTHERN NAVAJO
6	WESTERN NAVAJO
7	MULTIPLE AGENCIES

Fund Type Codes

Code	Description
1	GENERAL FUND – General operating fund of the Navajo Nation government. Used to account for all financial resources, except those required to be accounted for in another fund.
2	CAPITAL OUTLAY FUND – Used to account for the financial resources and expenditures for the acquisition or construction of capital improvements. Capital improvement means a major project, such as purchase of major equipment or motor vehicles (with a life expectancy of five years or more, valued in excess of an amount established by the Controller), undertaken that is generally not recurring on an annual basis.
3	DEBT SERVICE FUND – Funds acquired and used to accomplish a Capital Improvement Plan.
4	PERMANENT FUND – Fund, established to accumulate over a set period of time, to be used in accordance with legislated purposes.
5	SPECIAL REVENUE FUND/INTERNAL – A special revenue source legally restricted to be used for a specified purpose.
6	SPECIAL REVENUE FUND/EXTERNAL – Funds received by the Navajo Nation government from external sources for a specified purpose.
7	FIDUCIARY FUND – Funds held by the Navajo Nation in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. These funds include non-expendable trust funds and pension trust funds. Expendable trust funds are accounted for in a manner similar to governmental funds. Non-expendable trust funds and pension trust funds are accounted for in a manner similar to proprietary funds.
8	PROPRIETARY FUND/INTERNAL SERVICE – This fund is used for financing of goods and services provided intra-governmentally and inter-governmentally on a cost reimbursement basis.
9	PROPRIETARY FUND/ENTERPRISE – This fund is used for Navajo Nation operations that are financed and operated in a manner similar to a private business enterprise where goods and services are provided and recovered through user charges.

Appendix C

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

Class Code	Position Classification Title	Salary Grade
2258	911 Dispatcher	61
1519	Accountant	63
1360	Accounting Clerk	56
1510	Accounting Manager	69
1522	Accounting Supervisor	67
1525	Accounting Technician	57
1523	Accounting Technician (Cashier)	58
1524	Accounts Maintenance Specialist	58
1534	Accounts Maintenance Specialist (AP/Pcard)	59
1533	Accounts Payable Specialist	60
3745	Adaptive Education Teacher	66
1260	Administrative Assistant	62
1292	Administrative Legal Secretary	63
1211	Administrative Services Officer	64
3314	Air Quality Engineer	66
1212	Air Transportation Director	69
4093	Aircraft Maintenance Technician / Pilot	68
4092	Aircraft Mechanic	61
4090	Aircraft Pilot	67
4094	Airport Maintenance Coordinator	62
0506	Americorp Participant	
3185	Animal Control Officer	59
1854	Application Systems Programmer	66
3411	Appraiser	62
3619	Archaeological Aide	56
3618	Archaeological Technician	57
3616	Archaeologist	64
3610	Archaeologist (Program Manager)	69
0401	Assistant Attorney General	74
1233	Assistant Department Manager	68
3678	Assistant Superintendent	71
1531	Associate Accountant	62
2149	Associate Attorney	66
1655	Associate Auditor	63
3312	Associate Civil Engineer	65
2019	Associate Contract Analyst	62
3318	Associate Environmental Engineer	63
3043	Associate Environmental Specialist	64
3342	Associate Geologist	64
1418	Associate Human Resources Analyst	63
3363	Associate Hydrologist	64
2164	Associate Juvenile Presenting Officer	62
1983	Associate Management Analyst	62
1660	Associate Minerals Auditor	63
3345	Associate Mining Engineer	63
3846	Associate Nutrition Worker	54
3851	Associate Nutritionist	62
3348	Associate Petroleum Engineer	63
2042	Associate Public Information Officer	62
3038	Associate Reclamation Specialist	64
2007	Associate Statistical Research Analyst	63
2146	Attorney	68
2142	Attorney Candidate	67
0303	Attorney General	76
2055	Audio-Visual Technician	59
1654	Auditor	65
0304	Auditor General	72
4049	Auto Body Repairer	59
4048	Auto Body Shop Supervisor	62
4042	Auto Parts Supervisor	60
4044	Auto Parts Technician	57
4053	Automotive Service Writer	61
4046	Automotive Technician	61
2245	Background Adjudicator (DPS)	65
1435	Background Investigations Manager	68
2246	Background Investigator (DPS)	60
3756	Behavioral Health Director	71
1422	Benefits Clerk	56
3735	Benefits Coordinator	67
3245	Biologist	65
3246	Botanist	65
2068	Broadcast Engineering Technician	64
2072	Broadcast Technician	62
1683	Budget Analyst	64
1680	Budget Officer	68
4080	Building Maintenance Supervisor	62
4082	Building Maintenance Worker	58
3405	Business Analyst	67
4004	Buyer	61
4171	Cabinet Maker	61
3711	Caregiver Resource Specialist	64
4173	Carpenter	60
3764	Case Assistant	56
3761	Case Management Specialist	64
3763	Case Worker	57
3760	Caseworker Supervisor	64
1529	Cashier Services Supervisor	65
0592	CBP-DOL Employee	
1530	Chapter Accounting Technician	59
0597	Chapter Employee	
0507	Chapter Youth Employee	
3247	Chemist	65
1515	Chief Financial Officer	70
3350	Chief Geologist (Minerals)	71
2150	Chief Hearing Officer	69
0211	Chief Legislative Counsel	76
2176	Chief of Police	73
0201	Chief of Staff	71
0206	Chief Operating Officer	72
2155	Chief Prosecutor	74

Appendix C

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

Class Code	Position Classification Title	Salary Grade
3632	Child Development Aide	55
2170	Child Support Enforcement Officer	60
3631	Child Development Worker	59
3311	Civil Engineer	67
3754	Clinical Director	69
3804	Clinical Family Therapist	68
3753	Clinical Psychologist	69
3702	Clinical Social Worker	68
3750	Clinical Specialist	67
3755	Clinical Specialist - Intern	66
3433	Collection Clerk	56
3432	Collection Officer	60
3820	Community Center Supervisor	61
3798	Community Health Environmental Research Tech	62
3792	Community Health Nurse	66
3790	Community Health Nurse Director	69
3791	Community Health Nurse Supervisor	67
3795	Community Health Worker	59
3793	Community Health Worker Supervisor	64
3821	Community Involvement Specialist	62
3830	Community Resource Coordinator	58
3831	Community Services Coordinator	62
1843	Computer Operations Manager	68
1892	Computer Operator	56
2022	Construction Employment Analyst	59
3515	Construction Inspector	63
3501	Construction Supervisor	62
2018	Contract Analyst	63
2020	Contract Compliance Officer	64
2015	Contracting Officer	70
0402	Controller	74
3849	Cook	57
3850	Cook's Aide	54
2264	Corrections Captain	69
2265	Corrections Lieutenant	67
2267	Corrections Officer	63
2268	Corrections Officer Trainee	61
2266	Corrections Sergeant	65
3802	Counselor	62
3430	Credit Manager	66
2207	Criminal Investigations Supervisor	70
2209	Criminal Investigator	67
0591	CSE-DOL Employee	
4083	Custodial Supervisor	58
4085	Custodian	56
1230	Department Manager I	68
1231	Department Manager II	69
1232	Department Manager III	70
0400	Deputy Attorney General	75
2179	Deputy Chief of Police	72
2156	Deputy Chief Prosecutor	72
2023	Deputy Contracting Officer	68
1191	Deputy Division Director	70
1192	Deputy Executive Director	70
2316	Deputy Fire Chief	67
4142	Derrick Operator	58
3697	Developmental Specialist	64
3693	Director of Administrative Services	69
2178	Director of Corrections	72
2177	Director of Criminal Investig	71
0411	Director of Ethics and Rules	71
3699	Director of Financial Services	69
1840	Director of Information Technology	70
0301	Division Director	71
4140	Driller	60
4141	Driller Helper	56
4144	Driver	57
3655	Early Head Start Teacher	60
3403	Economic Development Specialist	63
3676	Education Administrator	70
1859	Education Data Network Specialist	65
3688	Education Data Specialist	63
3677	Education Program Manager	68
3516	Electrical Inspector	63
4175	Electrician	61
2065	Electronic Technician	62
3741	Eligibility Technician	58
2288	Emergency Management Director	68
2284	Emergency Medical Technician - Basic	60
2283	Emergency Medical Technician - Intermediate	61
2285	Emergency Medical Technician - Intern	57
2281	Emergency Medical Technician Instructor/Coordinator	62
2280	Emergency Medical Technician Supervisor	64
2290	Emergency Services Coordinator	66
2291	Emergency Services Liaison	59
1423	Employee Insurance Representative	59
3673	Employment Assistance Officer	59
3696	Employment Development Specialist	64
1669	Energy Financial Analyst	66
3326	Engineering Aide	56
3325	Engineering Technician	58
3030	Environmental Department Manager	69
3317	Environmental Engineer	65
2188	Environmental Law Enforcement Officer	63
2189	Environmental Law Enforcement Recruit	61
2186	Environmental Law Enforcement Sergeant	66
3040	Environmental Program Manager	68
3031	Environmental Program Supervisor	67
3033	Environmental Specialist	65
3035	Environmental Technician	57

Appendix C

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

Class Code	Position Classification Title	Salary Grade
3911	Epidemiologist	68
4052	Equipment Mechanic	61
4050	Equipment Mechanic Supervisor	63
4148	Equipment Operator	59
2159	Ethics Investigator	60
2160	Ethics Presenting Officer	63
2250	Evidence Technician	61
0302	Executive Director	71
0203	Executive Staff Assistant	67
3072	Extension Agent	59
4073	Facilities Maintenance Technician	61
1249	Facility Manager	67
3803	Family Therapist	67
3261	Fee Collector	56
3260	Fee Collector Supervisor	59
3502	Field Supervisor	60
2071	Film Liaison	61
3686	Financial Aid Counselor	63
1513	Financial Analyst	68
2330	Fire Captain	63
2315	Fire Chief	67
2332	Firefighter	59
2333	Firefighter Recruit	55
3251	Fish Biologist	65
3183	Fish Culturist	56
3724	Fitness Specialist	62
4041	Fleet Coordinator	60
4040	Fleet Service Manager	66
1855	FMIS Application Specialist	66
1845	FMIS Project Manager	69
4151	Food Distribution Truck Driver	59
3848	Food Service Coordinator	58
3052	Forest Service Officer	60
3057	Forest Technician	57
3054	Forester	64
3059	Forestry Aide	54
3050	Forestry Department Manager	69
3458	Gaming Agent	64
3452	Gaming Audit Manager	68
3457	Gaming Auditor	65
3451	Gaming Enforcement Manager	68
3464	Gaming License Adjudicator	66
3454	Gaming License Technician	61
3453	Gaming Regulatory Investigator	63
3450	Gaming Regulatory Investigator & Licensing Manager	68
3459	Gaming Surveillance Manager	68
3460	Gaming Surveillance Observer	62
3461	Gaming Surveillance Technician	62
1861	Geographic Information Systems Analyst	65
1860	Geographic Information Systems Supervisor	68
1862	Geographic Information Systems Technician	62
3341	Geologist	66
1021	Government & Legislative Affairs Associate	68
1022	Government & Legislative Communications Officer	67
2059	Graphic Designer	57
4086	Grounds Keeper	55
4145	Head Start Bus Driver	59
3659	Head Start Classroom Teacher	64
3649	Head Start ERSEA & Family Engagement Liaison	63
3665	Head Start ERSEA Specialist	65
3648	Head Start Health & Nutrition Liaison	63
3666	Head Start Health & Nutrition Specialist	65
3661	Head Start Human Resources Assistant	60
3638	Head Start Information Systems Manager	68
3667	Head Start Mental Health & Disabilities Specialist	65
3639	Head Start Quality Assurance Manager	68
3658	Head Start School Readiness Coach	66
3663	Head Start Support Services Manager	68
3640	Head Start Teacher	61
3722	Health Education Technician	59
3721	Health Educator	63
3248	Health Physicist	65
1194	Health Services Administrator	71
3860	Health Services Administrator (ALTC)	71
3757	Health Services Administrator (Behavioral Health)	71
3736	Healthy School Coordinator	65
2151	Hearing Officer	67
4150	Heavy Equipment Operator	61
3626	Historic Preservation Program Manager	67
3625	Historic Preservation Specialist	66
3771	Home Care Worker	55
3416	Homesite Agent	60
3421	Housing Specialist	64
1426	HR Background Check Technician	60
1407	HR IT Manager	67
1411	HR Position Control Analyst	65
1431	HR Records Supervisor	62
1408	HR Recruitment Manager	67
1432	HR Support Services Specialist	66
1433	HR Technical Specialist	65
1430	HR/IT Support Technician	62
3675	HS Admin Regional Mgr	64
3664	HS Community Partnership Mgr	67
3660	HS Director of Educational Svs	70
3683	HS Employee Relations Spec	65
3633	HS Facilities & Safety Officer	64
3679	HS Mental Health & Disab Liaison	63
3668	HS Paraprofessional	60
3634	HS Prof Dev & Planning Spec	67
3684	HS Regional Partnership Coordinator	64

Appendix C

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

Class Code	Position Classification Title	Salary Grade
3687	HS School Readiness & Lang Immersion	67
3689	HS Student Data Specialist	63
3669	HS Student Trans Supervisor	64
1427	Human Resource Adjudicator	66
1417	Human Resources Analyst	64
1405	Human Resources Classification and Pay Manager	67
1401	Human Resources Director	70
1410	Human Resources Employee Relations Specialist	66
1412	Human Resources Information Systems Supervisor	65
1424	Human Resources Records Clerk	58
1428	Human Resources Specialist (Behavioral Health)	64
1403	Human Resources Systems Manager	67
1419	Human Resources Technician	60
2166	Human Rights Investigator	64
3364	Hydrologic Technician	58
3362	Hydrologist	65
3404	Industrial Development Specialist	67
1877	Information Security Officer	68
1872	Information Systems Technician	60
1470	Insurance Claims Analyst	64
1471	Insurance Claims Examiner	60
0504	Intern	56
2206	Internal Affairs Investigator	65
2205	Internal Affairs Supervisor	68
1668	Internal Auditor	68
2236	Investigator	63
1511	Investment Manager	71
4070	Irrigation Supervisor	60
2163	Juvenile Presenting Officer	64
3189	Kennel Officer	56
2021	Labor Compliance Officer	61
4143	Laborer	55
3414	Land Support Agent	60
3770	Laundry Worker	55
2154	Law Clerk - Intern	63
2251	Lead Police Records Clerk	58
3413	Leasing Agent	63
0202	Legal Counsel	70
1291	Legal Secretary	59
1014	Legislative Advisor I	65
1013	Legislative Advisor II	67
1010	Legislative Analyst	66
1015	Legislative Assistant	60
1011	Legislative Associate	66
0210	Legislative Chief of Staff	70
1297	Legislative Clerk Supervisor	63
1016	Legislative District Assistant	65
1002	Legislative Financial Advisor	68
1005	Legislative Financial Manager	69
1012	Legislative Liaison	60
1004	Legislative Manager	69
1295	Legislative Reporter	59
1296	Legislative Reporter Supervisor	65
1298	Legislative Secretary I	58
1299	Legislative Secretary II	59
1300	Legislative Secretary III	60
1003	Legislative Staff Assistant	68
1307	Legislative Transcriptionist	60
1355	Library Assistant	56
3431	Loan Officer	63
3434	Loan Processor	58
2350	Local Agency Security Officer	64
4176	Locksmith	62
1362	Mail Clerk	56
4076	Maintenance Mechanic	58
4077	Maintenance Technician	60
1982	Management Analyst	64
3407	Marketing Specialist	66
2057	Media Production Specialist	65
2070	Media Production Technician	62
2056	Media Representative	64
4028	Mine Safety Officer	67
3002	Mineral Assessment Specialist	63
1664	Minerals Audit Manager	70
1661	Minerals Auditor	65
1659	Minerals Royalty and Audit Manager	71
3344	Mining Engineer	67
3003	Mining Financial Analyst	66
0501	Miss Navajo Nation	61
4147	Motor Coach Driver	59
3291	Museum Curator	66
3290	Museum Director	68
3295	Museum Exhibit Technician	58
3297	Museum Facilities Representative	58
3169	Natural Resource Enf Mgr	70
3823	Navajo Cultural Specialist	62
1228	Navajo Nation Fair Manager	66
1844	Network Manager	66
1848	Network Specialist	64
3847	Nutrition Education Technician	59
3845	Nutrition Worker	57
3842	Nutritionist	63
3806	Occupational Therapist	68
1367	Office Aide	54
1364	Office Assistant	56
1366	Office Specialist	58
4178	Painter	60
2282	Paramedic	63
3698	Parent Educator	59
3695	Parent Training Coordinator	59

Appendix C

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

Class Code	Position Classification Title	Salary Grade
1218	Park Manager	64
3271	Parks Maintenance Worker	57
1526	Payroll Supervisor	65
1528	Payroll Technician	60
3852	Peer Counselor (Breastfeeding)	57
0596	PEP Project Supervisor	
3347	Petroleum Engineer	66
3009	Petroleum Technician	63
3010	Petroleum Technician - Trainee	61
3723	Physical Wellness Coordinator	62
1963	Planner	63
1962	Planner (Health)	66
3327	Planner/Estimator	65
1964	Planning Aide	55
4180	Plumber	60
2180	Police Captain	70
2253	Police Dispatcher	57
2255	Police Identification Technician	57
2181	Police Lieutenant	68
2184	Police Officer	65
2240	Police Property Clerk	56
2252	Police Records Clerk	57
2185	Police Recruit	63
2182	Police Sergeant	67
1980	Policy Analyst	65
3186	Predator Control Agent	61
3740	Prevention Specialist	63
1517	Principal Accountant	67
3614	Principal Archaeologist	67
3612	Principal Archaeologist (Contract Specialist)	67
2144	Principal Attorney	72
1652	Principal Auditor	69
1681	Principal Budget Analyst	67
3765	Principal Case Worker	64
3309	Principal Civil Engineer	71
2016	Principal Contract Analyst	67
3401	Principal Economic Development Specialist	68
3670	Principal Education Specialist	68
3323	Principal Engineering Technician	63
3070	Principal Extension Agent	66
4071	Principal Facilites Maint Tech	65
3055	Principal Forest Technician	62
3339	Principal Geologist	71
3360	Principal Hydrologist	68
1870	Principal Information Systems Technician	62
1663	Principal Minerals Auditor	68
3351	Principal Mining Engineer	71
3843	Principal Nutrition Worker	60
3840	Principal Nutritionist	67
3349	Principal Petroleum Engineer	71
1960	Principal Planner	67
1990	Principal Program Analyst	67
1851	Principal Programmer Analyst	66
3315	Principal Remediation Engineer	71
3706	Principal Social Service Representative	62
3703	Principal Social Worker	67
4005	Principal Stores Clerk	59
3730	Principal Substance Abuse Counselor	65
3338	Principal Superfund Geologist	71
1665	Principal Tax Auditor	68
2165	Principal Tribal Court Advocate	68
3712	Principal Victim Witness Advocate	66
2069	Production Coordinator	65
1992	Program Analyst	64
1993	Program Evaluation Manager	68
1235	Program Manager I	67
1236	Program Manager II	68
1237	Program Manager III	69
1246	Program Supervisor I	64
1247	Program Supervisor II	65
1248	Program Supervisor III	66
1853	Programmer Analyst	64
1850	Programmer Analyst Supervisor	68
1252	Programs and Projects Specialist	63
3503	Project Manager	64
4017	Property Clerk	56
4015	Property Supervisor	61
1965	Proposal Writer	65
2158	Prosecutor	65
0305	Public Defender Director	70
2041	Public Information Officer	63
2257	Public Safety Telecommunications Operator	59
0503	Public Works Employee	
4030	Radio Technician	60
1219	Ranch General Manager	69
3179	Ranch Hand	61
3174	Range Conservationist	64
3172	Ranger	59
3175	Ranger Dispatcher	56
3170	Ranger Lieutenant	66
3173	Ranger Recruit	56
3171	Ranger Sergeant	64
3037	Reclamation Specialist	66
1306	Records Clerk	56
3682	Recreation Aide	55
3681	Recreation Coordinator	61
3680	Recreation Specialist	62
3510	Registered Architect	67
3328	Registered Land Surveyor	67
3780	Registered Nurse	66

Appendix C

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

Class Code	Position Classification Title	Salary Grade
3321	Registered Surveyor	67
3744	Rehabilitation Services Technician	60
3734	Reimbursement Specialist	61
3041	Remedial Project Manager	66
2006	Research Assistant	56
3774	Residential Guidance Technician	57
3775	Residential Supervisor	60
1415	Retirement Officer	60
1404	Retirement Plan Administrator	67
1672	Revenue Data Specialist	62
3418	Right-Of-Way Agent	60
1863	Rural Addressing/GIS Coordinator	65
1864	Rural Addressing/GIS Technician	62
4025	Safety Officer	67
4027	Safety Technician	59
1368	Sales Clerk	56
3039	Sanitarian	66
2340	Security Guard	56
1518	Senior Accountant	65
3184	Senior Animal Control Officer	61
3410	Senior Appraiser	64
3617	Senior Archaeological Technician	58
3615	Senior Archaeologist	66
3613	Senior Archaeologist (Contract Representative)	66
2145	Senior Attorney	70
1653	Senior Auditor	67
4043	Senior Auto Parts Technician	59
4045	Senior Automotive Technician	62
1682	Senior Budget Analyst	65
4081	Senior Building Maintenance Worker	60
4172	Senior Carpenter	62
3762	Senior Caseworker	60
3824	Senior Center Supervisor	61
3630	Senior Child Development Worker	60
3310	Senior Civil Engineer	69
3794	Senior Community Health Worker	62
1891	Senior Computer Operator	59
3500	Senior Construction Supervisor	63
2017	Senior Contract Analyst	65
3801	Senior Counselor	65
2208	Senior Criminal Investigator	68
4084	Senior Custodian	58
3402	Senior Economic Development Specialist	66
3671	Senior Education Specialist	66
4174	Senior Electrician	62
3324	Senior Engineering Technician	60
3316	Senior Environmental Engineer	68
2187	Senior Environmental Law Enforcement Officer	65
3032	Senior Environmental Specialist	66
3034	Senior Environmental Technician	58
3910	Senior Epidemiologist	69
4051	Senior Equipment Mechanic	62
3071	Senior Extension Agent	61
4072	Senior Facilities Maint Tech	63
3685	Senior Financial Aid Counselor	65
2331	Senior Firefighter	61
3056	Senior Forest Technician	58
3053	Senior Forester	66
3462	Senior Gaming Surveillance Observer	64
3340	Senior Geologist	68
3720	Senior Health Educator	65
4149	Senior Heavy Equipment Operator	62
3415	Senior Homesite Agent	62
3420	Senior Housing Specialist	65
1416	Senior Human Resources Analyst	66
1429	Senior Human Resources Technician	62
3361	Senior Hydrologist	67
1871	Senior Information Systems Technician	61
2235	Senior Investigator	65
1290	Senior Legal Secretary	61
4075	Senior Maintenance Mechanic	60
1981	Senior Management Analyst	66
3001	Senior Mineral Assessment Specialist	65
1662	Senior Minerals Auditor	67
3343	Senior Mining Engineer	68
1847	Senior Network Specialist	65
3844	Senior Nutrition Worker	59
3841	Senior Nutritionist	65
1365	Senior Office Specialist	60
4177	Senior Painter	62
3270	Senior Parks Maintenance Worker	59
1527	Senior Payroll Technician	61
3346	Senior Petroleum Engineer	69
3008	Senior Petroleum Technician	65
1961	Senior Planner	65
4179	Senior Plumber	62
2183	Senior Police Officer	65
1991	Senior Program Analyst	65
1852	Senior Programmer Analyst	65
1251	Senior Programs and Projects Specialist	67
4016	Senior Property Clerk	59
2157	Senior Prosecutor	67
2040	Senior Public Information Officer	64
3036	Senior Reclamation Specialist	68
3042	Senior Remedial Project Manager	68
3419	Senior Right-Of-Way Agent	62
4026	Senior Safety Technician	62
3707	Senior Social Service Representative	60
3704	Senior Social Worker	65
2001	Senior Statistical Research Analyst	66

Appendix C

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

Class Code	Position Classification Title	Salary Grade
4006	Senior Stores Clerk	57
3731	Senior Substance Abuse Counselor	60
3365	Senior Superfund Hydrogeologist	68
2147	Senior Tax Attorney	70
1656	Senior Tax Auditor	67
1670	Senior Tax Compliance Officer	65
2161	Senior Tribal Court Advocate	66
3709	Senior Victim and Witness Advocate	64
3691	Senior Vocational Rehabilitation Counselor	65
4002	Senior Warehouse Worker	58
3285	Senior Zookeeper	61
3456	Slot Compliance Assistant	64
3455	Slot Compliance Manager	68
3796	Social Hygiene Technician	59
3708	Social Service Representative	58
3705	Social Worker	63
3807	Speech Language Pathologist	69
0205	Staff Assistant	64
1442	Staff Training Coordinator	64
2002	Statistical Research Analyst	65
2003	Statistical Technician	57
2004	Statistician/Demographer	68
4007	Stores Clerk	55
3732	Substance Abuse Counselor	56
3733	Substance Abuse Health Educator	63
0403	Superintendent of Schools	73
3611	Supervisory Archaeologist	68
3320	Supervisory Land Surveyor	66
1841	Systems and Programming Manager	69
2148	Tax Attorney	68
1657	Tax Auditor	65
1671	Tax Compliance Officer	63
3178	Telecommunications Supervisor	63
0500	Temporary Employee	
4170	Trades Helper	56
3811	Traditional Counselor	60
3810	Traditional Practitioner	62
0505	Trainee	
1444	Training & Development Supervisor	66
1443	Training Instructor	64
1441	Training Manager	67
4032	Transit Dispatcher	59
1250	Transit Manager	70
1966	Transit Planner	64
3743	Treatment Coordinator	64
2162	Tribal Court Advocate	64
3797	Tuberculosis Control Technician	59
1842	User Services Manager	68
4047	Vehicle Service Worker	56
3829	Veterans Claims Examiner	64
3825	Veterans Service Officer	61
3073	Veterinarian	69
3075	Veterinary Aide	55
3710	Victim and Witness Advocate	62
1229	Vital Statistics Manager	65
2005	Vital Statistics Technician	58
3692	Vocational Rehabilitation Counselor	64
3826	Volunteer Services Coordinator	60
4078	Voter Machine Technician	58
3835	Voter Registration Specialist	62
4001	Warehouse Supervisor	61
4003	Warehouse Worker	56
3025	Water Code Compliance Officer	64
3021	Water Development Technician	62
1849	Web Developer	66
3007	Weights and Measures Inspector	60
4181	Welder	60
3180	Wildlife Biologist	65
3181	Wildlife Conservation Officer	62
3187	Wildlife Law Enforcement Manager	66
3188	Wildlife Manager	68
3182	Wildlife Technician	58
0502	Youth Employee	
3280	Zoo Curator	64
3284	Zookeeper	59
3249	Zoologist	65

Appendix C

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

Class Code	Position Classification Title	Salary Grade
9116	Administrative Director of the Courts*	70
9149	Administrative Services Officer*	64
2149	Associate Attorney*	68
9012	Associate Justice*	71
9142	Automation Info. Services Spec.*	62
9141	Automation Info. Technology Mgr.*	69
9244	Bailiff*	60
9175	Bi-Culture Training Specialist*	66
9221	Care Coordinator*	64
9011	Chief Justice*	74
9125	Chief Probation Officer*	68
9148	Computer Operations Analyst*	65
9124	Court Administrator*	68
9020	Court Solicitor*	70
9120	Director of Human Resources*	70
9113	District Court Clerk*	60
9013	District Court Judge*	69
9241	District Court Probation Officer*	62
9154	Document Technician*	58
9164	Facilities Maintenance Technician*	61
9118	Financial Services Manager*	68
9133	Financial Technician*	62
9129	Government Relations Officer*	68
9246	Grants Administrator*	67
9158	Human Resources Specialist*	63
9147	Information Data Technician*	60
9301	JB Custodian*	55

*** Judicial Branch Listing of Classification Title and Assigned Grades**

October 01, 2019

THE NAVAJO NATION

Navajo Nation - Regular

Salary Schedule "BC"

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.81	7.00	7.22	7.43	7.66	7.87	8.11	8.36	8.62	8.86	9.13	9.44
52	7.41	7.65	7.86	8.10	8.33	8.61	8.85	9.12	9.42	9.69	9.96	10.28
53	8.09	8.32	8.58	8.83	9.09	9.38	9.67	9.93	10.25	10.55	10.86	11.21
54	8.81	9.07	9.35	9.61	9.90	10.22	10.53	10.83	11.16	11.49	11.84	12.19
55	9.59	9.88	10.19	10.49	10.80	11.13	11.45	11.81	12.16	12.53	12.90	13.29
56	10.46	10.77	11.10	11.42	11.76	12.12	12.50	12.87	13.24	13.65	14.06	14.47
57	11.40	11.74	12.10	12.46	12.84	13.21	13.61	14.03	14.43	14.89	15.32	15.79
58	12.43	12.81	13.18	13.56	13.98	14.39	14.83	15.29	15.76	16.23	16.71	17.21
59	13.54	13.96	14.37	14.79	15.25	15.73	16.19	16.69	17.19	17.52	17.89	18.41
60	14.73	15.17	15.62	16.09	16.60	17.07	17.43	17.78	18.32	18.85	19.42	20.00
61	16.05	16.55	17.04	17.56	17.75	18.26	18.82	19.38	19.95	20.55	21.19	21.84
62	17.53	17.70	18.23	18.79	19.34	19.91	20.51	21.12	21.77	22.41	22.98	23.66
63	18.73	19.26	19.85	20.46	21.06	21.70	22.35	22.93	23.58	24.30	25.02	25.79
64	20.42	20.98	21.62	22.31	22.99	23.53	24.26	24.97	25.72	26.50	27.31	28.13
65	22.26	22.92	23.48	24.19	24.92	25.65	26.44	27.22	28.03	28.89	29.73	30.62
66	24.12	24.85	25.60	26.39	27.15	27.98	28.83	29.66	30.57	31.48	32.43	33.41
67	26.31	27.07	27.88	28.74	29.59	30.50	31.42	32.36	33.32	34.29	35.33	36.40
68	28.66	29.52	30.43	31.33	32.30	33.23	34.24	35.27	36.34	37.42	38.55	39.71
69	31.24	32.18	33.15	34.15	35.19	36.21	37.28	38.44	39.59	40.76	42.00	43.26
70	34.07	35.07	36.13	37.21	38.35	39.48	40.68	41.91	43.18	44.44	45.55	46.92
71	37.14	38.23	39.38	40.57	41.79	43.03	44.33	45.66	46.82	48.21	49.65	51.14
72	40.47	41.67	42.92	44.21	45.55	46.70	48.09	49.52	51.02	52.53	54.11	55.75
73	44.10	45.45	46.55	47.98	49.43	50.90	52.42	53.99	55.61	57.26	59.02	60.76
74	47.85	49.30	50.76	52.30	53.87	55.47	57.15	58.84	60.64	62.45	64.33	66.27
75	52.16	53.71	55.32	57.00	58.71	60.48	62.28	64.15	66.08	68.06	70.09	72.19
76	56.84	58.58	60.30	62.14	63.97	65.90	67.89	69.94	72.02	74.21	76.41	78.70
77	61.97	63.85	65.75	67.73	69.75	71.85	74.00	76.22	78.52	80.86	83.30	85.78

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BC"

Navajo Nation - Regular

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	14,164.80	14,560.00	15,017.60	15,454.40	15,932.80	16,369.60	16,868.80	17,388.80	17,929.60	18,428.80	18,990.40	19,635.20
52	15,412.80	15,912.00	16,348.80	16,848.00	17,326.40	17,908.80	18,408.00	18,969.60	19,593.60	20,155.20	20,716.80	21,382.40
53	16,827.20	17,305.60	17,846.40	18,366.40	18,907.20	19,510.40	20,113.60	20,654.40	21,320.00	21,944.00	22,588.80	23,316.80
54	18,324.80	18,865.60	19,448.00	19,988.80	20,592.00	21,257.60	21,902.40	22,526.40	23,212.80	23,899.20	24,627.20	25,355.20
55	19,947.20	20,550.40	21,195.20	21,819.20	22,464.00	23,150.40	23,816.00	24,564.80	25,292.80	26,062.40	26,832.00	27,643.20
56	21,756.80	22,401.60	23,088.00	23,753.60	24,460.80	25,209.60	26,000.00	26,769.60	27,539.20	28,392.00	29,244.80	30,097.60
57	23,712.00	24,419.20	25,168.00	25,916.80	26,707.20	27,476.80	28,308.80	29,182.40	30,014.40	30,971.20	31,865.60	32,843.20
58	25,854.40	26,644.80	27,414.40	28,204.80	29,078.40	29,931.20	30,846.40	31,803.20	32,780.80	33,758.40	34,756.80	35,796.80
59	28,163.20	29,036.80	29,889.60	30,763.20	31,720.00	32,718.40	33,675.20	34,715.20	35,755.20	36,441.60	37,211.20	38,292.80
60	30,638.40	31,553.60	32,489.60	33,467.20	34,528.00	35,505.60	36,254.40	36,982.40	38,105.60	39,208.00	40,393.60	41,600.00
61	33,384.00	34,424.00	35,443.20	36,524.80	36,920.00	37,980.80	39,145.60	40,310.40	41,496.00	42,744.00	44,075.20	45,427.20
62	36,462.40	36,816.00	37,918.40	39,083.20	40,227.20	41,412.80	42,660.80	43,929.60	45,281.60	46,612.80	47,798.40	49,212.80
63	38,958.40	40,060.80	41,288.00	42,556.80	43,804.80	45,136.00	46,488.00	47,694.40	49,046.40	50,544.00	52,041.60	53,643.20
64	42,473.60	43,638.40	44,969.60	46,404.80	47,819.20	48,942.40	50,460.80	51,937.60	53,497.60	55,120.00	56,804.80	58,510.40
65	46,300.80	47,673.60	48,838.40	50,315.20	51,833.60	53,352.00	54,995.20	56,617.60	58,302.40	60,091.20	61,838.40	63,689.60
66	50,169.60	51,688.00	53,248.00	54,891.20	56,472.00	58,198.40	59,966.40	61,692.80	63,585.60	65,478.40	67,454.40	69,492.80
67	54,724.80	56,305.60	57,990.40	59,779.20	61,547.20	63,440.00	65,353.60	67,308.80	69,305.60	71,323.20	73,486.40	75,712.00
68	59,612.80	61,401.60	63,294.40	65,166.40	67,184.00	69,118.40	71,219.20	73,361.60	75,587.20	77,833.60	80,184.00	82,596.80
69	64,979.20	66,934.40	68,952.00	71,032.00	73,195.20	75,316.80	77,542.40	79,955.20	82,347.20	84,780.80	87,360.00	89,980.80
70	70,865.60	72,945.60	75,150.40	77,396.80	79,768.00	82,118.40	84,614.40	87,172.80	89,814.40	92,435.20	94,744.00	97,593.60
71	77,251.20	79,518.40	81,910.40	84,385.60	86,923.20	89,502.40	92,206.40	94,972.80	97,385.60	100,276.80	103,272.00	106,371.20
72	84,177.60	86,673.60	89,273.60	91,956.80	94,744.00	97,136.00	100,027.20	103,001.60	106,121.60	109,262.40	112,548.80	115,960.00
73	91,728.00	94,536.00	96,824.00	99,798.40	102,814.40	105,872.00	109,033.60	112,299.20	115,668.80	119,100.80	122,761.60	126,380.80
74	99,528.00	102,544.00	105,580.80	108,784.00	112,049.60	115,377.60	118,872.00	122,387.20	126,131.20	129,896.00	133,806.40	137,841.60
75	108,492.80	111,716.80	115,065.60	118,560.00	122,116.80	125,798.40	129,542.40	133,432.00	137,446.40	141,564.80	145,787.20	150,155.20
76	118,227.20	121,846.40	125,424.00	129,251.20	133,057.60	137,072.00	141,211.20	145,475.20	149,801.60	154,356.80	158,932.80	163,696.00
77	128,897.60	132,808.00	136,760.00	140,878.40	145,080.00	149,448.00	153,920.00	158,537.60	163,321.60	168,188.80	173,264.00	178,422.40

October 01, 2019

THE NAVAJO NATION

Navajo Nation - Premium

Salary Schedule "BD"

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.82	8.06	8.30	8.54	8.81	9.06	9.34	9.60	9.89	10.21	10.52	10.82
52	8.51	8.80	9.05	9.33	9.59	9.88	10.20	10.51	10.81	11.13	11.45	11.82
53	9.31	9.58	9.86	10.17	10.46	10.77	11.11	11.43	11.77	12.13	12.50	12.88
54	10.13	10.43	10.75	11.07	11.41	11.75	12.10	12.47	12.86	13.23	13.62	14.04
55	11.05	11.38	11.71	12.07	12.44	12.82	13.19	13.57	13.99	14.40	14.83	15.29
56	12.05	12.40	12.77	13.15	13.54	13.96	14.37	14.77	15.23	15.70	16.16	16.66
57	13.12	13.50	13.91	14.31	14.74	15.18	15.65	16.13	16.62	17.10	17.46	17.81
58	14.28	14.70	15.13	15.60	16.08	16.58	17.05	17.57	17.77	18.30	18.85	19.40
59	15.58	16.03	16.54	17.03	17.55	17.74	18.26	18.82	19.38	19.95	20.55	21.17
60	16.97	17.45	17.79	18.16	18.71	19.25	19.84	20.45	21.04	21.66	22.34	22.90
61	18.11	18.67	19.21	19.80	20.41	20.97	21.61	22.29	22.98	23.52	24.25	24.96
62	19.77	20.35	20.94	21.57	22.24	22.89	23.46	24.17	24.91	25.63	26.42	27.20
63	21.53	22.16	22.83	23.41	24.11	24.84	25.59	26.36	27.13	27.96	28.82	29.64
64	23.36	24.06	24.80	25.52	26.31	27.07	27.88	28.71	29.58	30.48	31.38	32.35
65	25.45	26.21	27.01	27.82	28.65	29.50	30.40	31.31	32.23	33.20	34.21	35.23
66	27.76	28.56	29.45	30.32	31.23	32.16	33.13	34.13	35.16	36.19	37.26	38.40
67	30.22	31.14	32.06	33.04	34.05	35.05	36.11	37.19	38.31	39.45	40.64	41.86
68	32.97	33.95	35.00	36.03	37.13	38.23	39.37	40.56	41.78	43.02	44.32	45.66
69	35.94	37.03	38.14	39.28	40.46	41.65	42.90	44.19	45.53	46.67	48.05	49.51
70	39.18	40.35	41.55	42.80	44.09	45.43	46.53	47.94	49.41	50.88	52.39	53.96
71	42.71	43.98	45.31	46.44	47.83	49.27	50.70	52.26	53.84	55.43	57.11	58.79
72	46.30	47.70	49.11	50.59	52.14	53.67	55.29	56.97	58.68	60.42	62.22	64.09
73	50.49	51.99	53.56	55.19	56.82	58.55	60.27	62.11	63.94	65.85	67.83	69.89
74	55.05	56.68	58.36	60.13	61.93	63.81	65.73	67.71	69.73	71.84	73.99	76.20
75	59.98	61.76	63.63	65.56	67.50	69.52	71.62	73.77	75.97	78.25	80.59	83.00
76	65.37	67.35	69.38	71.45	73.58	75.81	78.06	80.44	82.84	85.32	87.89	90.51
77	71.28	73.43	75.61	77.89	80.22	82.64	85.10	87.65	90.28	93.00	95.78	98.63

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BD"

Navajo Nation - Premium

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	16,265.60	16,764.80	17,264.00	17,763.20	18,324.80	18,844.80	19,427.20	19,968.00	20,571.20	21,236.80	21,881.60	22,505.60
52	17,700.80	18,304.00	18,824.00	19,406.40	19,947.20	20,550.40	21,216.00	21,860.80	22,484.80	23,150.40	23,816.00	24,585.60
53	19,364.80	19,926.40	20,508.80	21,153.60	21,756.80	22,401.60	23,108.80	23,774.40	24,481.60	25,230.40	26,000.00	26,790.40
54	21,070.40	21,694.40	22,360.00	23,025.60	23,732.80	24,440.00	25,168.00	25,937.60	26,748.80	27,518.40	28,329.60	29,203.20
55	22,984.00	23,670.40	24,356.80	25,105.60	25,875.20	26,665.60	27,435.20	28,225.60	29,099.20	29,952.00	30,846.40	31,803.20
56	25,064.00	25,792.00	26,561.60	27,352.00	28,163.20	29,036.80	29,889.60	30,721.60	31,678.40	32,656.00	33,612.80	34,652.80
57	27,289.60	28,080.00	28,932.80	29,764.80	30,659.20	31,574.40	32,552.00	33,550.40	34,569.60	35,568.00	36,316.80	37,044.80
58	29,702.40	30,576.00	31,470.40	32,448.00	33,446.40	34,486.40	35,464.00	36,545.60	36,961.60	38,064.00	39,208.00	40,352.00
59	32,406.40	33,342.40	34,403.20	35,422.40	36,504.00	36,899.20	37,980.80	39,145.60	40,310.40	41,496.00	42,744.00	44,033.60
60	35,297.60	36,296.00	37,003.20	37,772.80	38,916.80	40,040.00	41,267.20	42,536.00	43,763.20	45,052.80	46,467.20	47,632.00
61	37,668.80	38,833.60	39,956.80	41,184.00	42,452.80	43,617.60	44,948.80	46,363.20	47,798.40	48,921.60	50,440.00	51,916.80
62	41,121.60	42,328.00	43,555.20	44,865.60	46,259.20	47,611.20	48,796.80	50,273.60	51,812.80	53,310.40	54,953.60	56,576.00
63	44,782.40	46,092.80	47,486.40	48,692.80	50,148.80	51,667.20	53,227.20	54,828.80	56,430.40	58,156.80	59,945.60	61,651.20
64	48,588.80	50,044.80	51,584.00	53,081.60	54,724.80	56,305.60	57,990.40	59,716.80	61,526.40	63,398.40	65,270.40	67,288.00
65	52,936.00	54,516.80	56,180.80	57,865.60	59,592.00	61,360.00	63,232.00	65,124.80	67,038.40	69,056.00	71,156.80	73,278.40
66	57,740.80	59,404.80	61,256.00	63,065.60	64,958.40	66,892.80	68,910.40	70,990.40	73,132.80	75,275.20	77,500.80	79,872.00
67	62,857.60	64,771.20	66,684.80	68,723.20	70,824.00	72,904.00	75,108.80	77,355.20	79,684.80	82,056.00	84,531.20	87,068.80
68	68,577.60	70,616.00	72,800.00	74,942.40	77,230.40	79,518.40	81,889.60	84,364.80	86,902.40	89,481.60	92,185.60	94,972.80
69	74,755.20	77,022.40	79,331.20	81,702.40	84,156.80	86,632.00	89,232.00	91,915.20	94,702.40	97,073.60	99,944.00	102,980.80
70	81,494.40	83,928.00	86,424.00	89,024.00	91,707.20	94,494.40	96,782.40	99,715.20	102,772.80	105,830.40	108,971.20	112,236.80
71	88,836.80	91,478.40	94,244.80	96,595.20	99,486.40	102,481.60	105,456.00	108,700.80	111,987.20	115,294.40	118,788.80	122,283.20
72	96,304.00	99,216.00	102,148.80	105,227.20	108,451.20	111,633.60	115,003.20	118,497.60	122,054.40	125,673.60	129,417.60	133,307.20
73	105,019.20	108,139.20	111,404.80	114,795.20	118,185.60	121,784.00	125,361.60	129,188.80	132,995.20	136,968.00	141,086.40	145,371.20
74	114,504.00	117,894.40	121,388.80	125,070.40	128,814.40	132,724.80	136,718.40	140,836.80	145,038.40	149,427.20	153,899.20	158,496.00
75	124,758.40	128,460.80	132,350.40	136,364.80	140,400.00	144,601.60	148,969.60	153,441.60	158,017.60	162,760.00	167,627.20	172,640.00
76	135,969.60	140,088.00	144,310.40	148,616.00	153,046.40	157,684.80	162,364.80	167,315.20	172,307.20	177,465.60	182,811.20	188,260.80
77	148,262.40	152,734.40	157,268.80	162,011.20	166,857.60	171,891.20	177,008.00	182,312.00	187,782.40	193,440.00	199,222.40	205,150.40

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BE"

Commissioned Law Enforcement Officers

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.99	7.17	7.41	7.61	7.85	8.07	8.31	8.58	8.83	9.09	9.35	9.67
52	7.59	7.84	8.06	8.30	8.54	8.82	9.08	9.34	9.66	9.93	10.20	10.54
53	8.29	8.53	8.79	9.06	9.31	9.62	9.91	10.18	10.51	10.81	11.14	11.49
54	9.04	9.29	9.59	9.85	10.15	10.48	10.79	11.11	11.43	11.77	12.14	12.50
55	9.83	10.13	10.44	10.75	11.07	11.40	11.74	12.11	12.46	12.84	13.23	13.63
56	10.72	11.04	11.37	11.71	12.06	12.42	12.81	13.20	13.57	13.98	14.40	14.83
57	11.69	12.04	12.40	12.78	13.16	13.54	13.94	14.37	14.79	15.27	15.71	16.19
58	12.74	13.13	13.50	13.89	14.33	14.75	15.20	15.67	16.16	16.64	17.13	17.64
59	13.87	14.31	14.73	15.16	15.63	16.13	16.60	17.11	17.44	17.79	18.34	18.87
60	15.10	15.54	16.00	16.48	17.01	17.50	17.70	18.22	18.78	19.33	19.90	20.50
61	16.45	16.97	17.47	17.83	18.19	18.72	19.30	19.86	20.45	21.07	21.71	22.38
62	17.80	18.14	18.69	19.26	19.82	20.41	21.02	21.64	22.31	22.97	23.56	24.26
63	19.20	19.75	20.34	20.97	21.58	22.25	22.91	23.51	24.17	24.91	25.65	26.43
64	20.93	21.51	22.16	22.87	23.57	24.11	24.86	25.59	26.37	27.16	27.99	28.84
65	22.82	23.50	24.06	24.80	25.53	26.30	27.10	27.91	28.73	29.61	30.49	31.39
66	24.72	25.47	26.23	27.05	27.84	28.68	29.55	30.41	31.33	32.26	33.23	34.24
67	26.96	27.74	28.57	29.46	30.32	31.26	32.20	33.17	34.15	35.15	36.22	37.31
68	29.38	30.25	31.19	32.13	33.11	34.07	35.09	36.16	37.24	38.37	39.50	40.69
69	32.02	32.99	33.99	35.01	36.07	37.12	38.22	39.39	40.58	41.79	43.04	44.33
70	34.92	35.93	37.04	38.14	39.30	40.48	41.70	42.95	44.25	45.56	46.70	48.10
71	38.06	39.19	40.38	41.58	42.82	44.12	45.44	46.81	47.98	49.42	50.90	52.43
72	41.47	42.72	44.00	45.32	46.70	47.85	49.28	50.76	52.30	53.85	55.47	57.15
73	45.22	46.57	47.73	49.17	50.65	52.16	53.73	55.34	57.00	58.69	60.49	62.28
74	49.05	50.53	52.02	53.60	55.21	56.85	58.58	60.31	62.15	64.03	65.94	67.92
75	53.46	55.06	56.71	58.43	60.18	61.99	63.83	65.75	67.73	69.77	71.85	73.99
76	58.26	60.04	61.81	63.69	65.58	67.55	69.59	71.69	73.82	76.06	78.32	80.67
77	63.52	65.44	67.39	69.42	71.49	73.64	75.85	78.13	80.49	82.88	85.38	87.93

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BE"

Commissioned Law Enforcement Officers

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	14,539.20	14,913.60	15,412.80	15,828.80	16,328.00	16,785.60	17,284.80	17,846.40	18,366.40	18,907.20	19,448.00	20,113.60
52	15,787.20	16,307.20	16,764.80	17,264.00	17,763.20	18,345.60	18,886.40	19,427.20	20,092.80	20,654.40	21,216.00	21,923.20
53	17,243.20	17,742.40	18,283.20	18,844.80	19,364.80	20,009.60	20,612.80	21,174.40	21,860.80	22,484.80	23,171.20	23,899.20
54	18,803.20	19,323.20	19,947.20	20,488.00	21,112.00	21,798.40	22,443.20	23,108.80	23,774.40	24,481.60	25,251.20	26,000.00
55	20,446.40	21,070.40	21,715.20	22,360.00	23,025.60	23,712.00	24,419.20	25,188.80	25,916.80	26,707.20	27,518.40	28,350.40
56	22,297.60	22,963.20	23,649.60	24,356.80	25,084.80	25,833.60	26,644.80	27,456.00	28,225.60	29,078.40	29,952.00	30,846.40
57	24,315.20	25,043.20	25,792.00	26,582.40	27,372.80	28,163.20	28,995.20	29,889.60	30,763.20	31,761.60	32,676.80	33,675.20
58	26,499.20	27,310.40	28,080.00	28,891.20	29,806.40	30,680.00	31,616.00	32,593.60	33,612.80	34,611.20	35,630.40	36,691.20
59	28,849.60	29,764.80	30,638.40	31,532.80	32,510.40	33,550.40	34,528.00	35,588.80	36,275.20	37,003.20	38,147.20	39,249.60
60	31,408.00	32,323.20	33,280.00	34,278.40	35,380.80	36,400.00	36,816.00	37,897.60	39,062.40	40,206.40	41,392.00	42,640.00
61	34,216.00	35,297.60	36,337.60	37,086.40	37,835.20	38,937.60	40,144.00	41,308.80	42,536.00	43,825.60	45,156.80	46,550.40
62	37,024.00	37,731.20	38,875.20	40,060.80	41,225.60	42,452.80	43,721.60	45,011.20	46,404.80	47,777.60	49,004.80	50,460.80
63	39,936.00	41,080.00	42,307.20	43,617.60	44,886.40	46,280.00	47,652.80	48,900.80	50,273.60	51,812.80	53,352.00	54,974.40
64	43,534.40	44,740.80	46,092.80	47,569.60	49,025.60	50,148.80	51,708.80	53,227.20	54,849.60	56,492.80	58,219.20	59,987.20
65	47,465.60	48,880.00	50,044.80	51,584.00	53,102.40	54,704.00	56,368.00	58,052.80	59,758.40	61,588.80	63,419.20	65,291.20
66	51,417.60	52,977.60	54,558.40	56,264.00	57,907.20	59,654.40	61,464.00	63,252.80	65,166.40	67,100.80	69,118.40	71,219.20
67	56,076.80	57,699.20	59,425.60	61,276.80	63,065.60	65,020.80	66,976.00	68,993.60	71,032.00	73,112.00	75,337.60	77,604.80
68	61,110.40	62,920.00	64,875.20	66,830.40	68,868.80	70,865.60	72,987.20	75,212.80	77,459.20	79,809.60	82,160.00	84,635.20
69	66,601.60	68,619.20	70,699.20	72,820.80	75,025.60	77,209.60	79,497.60	81,931.20	84,406.40	86,923.20	89,523.20	92,206.40
70	72,633.60	74,734.40	77,043.20	79,331.20	81,744.00	84,198.40	86,736.00	89,336.00	92,040.00	94,764.80	97,136.00	100,048.00
71	79,164.80	81,515.20	83,990.40	86,486.40	89,065.60	91,769.60	94,515.20	97,364.80	99,798.40	102,793.60	105,872.00	109,054.40
72	86,257.60	88,857.60	91,520.00	94,265.60	97,136.00	99,528.00	102,502.40	105,580.80	108,784.00	112,008.00	115,377.60	118,872.00
73	94,057.60	96,865.60	99,278.40	102,273.60	105,352.00	108,492.80	111,758.40	115,107.20	118,560.00	122,075.20	125,819.20	129,542.40
74	102,024.00	105,102.40	108,201.60	111,488.00	114,836.80	118,248.00	121,846.40	125,444.80	129,272.00	133,182.40	137,155.20	141,273.60
75	111,196.80	114,524.80	117,956.80	121,534.40	125,174.40	128,939.20	132,766.40	136,760.00	140,878.40	145,121.60	149,448.00	153,899.20
76	121,180.80	124,883.20	128,564.80	132,475.20	136,406.40	140,504.00	144,747.20	149,115.20	153,545.60	158,204.80	162,905.60	167,793.60
77	132,121.60	136,115.20	140,171.20	144,393.60	148,699.20	153,171.20	157,768.00	162,510.40	167,419.20	172,390.40	177,590.40	182,894.40

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BF"

Navajo Head Start - Regular

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.66	7.88	8.13	8.36	8.65	8.87	9.13	9.40	9.73	9.99	10.27	10.61
52	8.33	8.64	8.86	9.12	9.39	9.72	9.98	10.25	10.60	10.91	11.22	11.58
53	9.11	9.38	9.67	9.95	10.22	10.57	10.89	11.20	11.54	11.88	12.23	12.64
54	9.92	10.20	10.54	10.83	11.15	11.52	11.84	12.21	12.58	12.94	13.35	13.75
55	10.81	11.12	11.48	11.80	12.18	12.54	12.91	13.32	13.71	14.12	14.56	14.96
56	11.78	12.16	12.51	12.88	13.28	13.66	14.08	14.51	14.89	15.37	15.82	16.28
57	12.85	13.26	13.60	14.04	14.46	14.86	15.33	15.79	16.24	16.76	17.25	17.79
58	13.98	14.41	14.82	15.27	15.76	16.21	16.71	17.20	17.76	18.08	18.45	19.00
59	15.23	15.73	16.19	16.66	17.16	17.72	18.05	18.60	18.97	19.55	20.12	20.74
60	16.60	17.10	17.61	17.96	18.49	18.86	19.45	20.02	20.63	21.23	21.86	22.51
61	17.92	18.43	18.83	19.41	19.98	20.56	21.20	21.82	22.47	23.15	23.87	24.58
62	19.36	19.92	20.52	21.15	21.78	22.42	23.11	23.79	24.49	25.25	25.86	26.62
63	21.09	21.71	22.37	23.04	23.69	24.44	25.17	25.82	26.56	27.38	28.19	29.05
64	22.99	23.64	24.38	25.12	25.88	26.50	27.33	28.13	28.98	29.87	30.74	31.67
65	25.07	25.81	26.45	27.24	28.04	28.88	29.79	30.68	31.57	32.52	33.49	34.49
66	27.16	27.98	28.82	29.71	30.60	31.50	32.44	33.42	34.44	35.45	36.53	37.61
67	29.60	30.50	31.41	32.36	33.33	34.35	35.35	36.44	37.52	38.63	39.82	40.99
68	32.29	33.24	34.28	35.27	36.37	37.44	38.58	39.74	40.92	42.15	43.40	44.69
69	35.19	36.26	37.35	38.47	39.61	40.79	41.99	43.30	44.56	45.89	47.31	48.72
70	38.36	39.50	40.69	41.91	43.18	44.49	45.81	47.20	48.60	50.03	51.29	52.83
71	41.83	43.05	44.37	45.70	47.05	48.49	49.93	51.42	52.72	54.28	55.89	57.60
72	45.58	46.93	48.33	49.80	51.29	52.58	54.15	55.76	57.47	59.15	60.95	62.76
73	49.67	51.18	52.44	54.04	55.67	57.31	59.03	60.81	62.65	64.49	66.46	68.45
74	53.90	55.52	57.14	58.89	60.67	62.46	64.36	66.28	68.27	70.33	72.45	74.61
75	58.74	60.51	62.31	64.18	66.12	68.12	70.15	72.23	74.42	76.65	78.94	81.30
76	64.02	65.94	67.91	69.98	72.06	74.25	76.46	78.76	81.10	83.55	86.06	88.63
77	69.78	71.91	74.04	76.27	78.55	80.93	83.33	85.82	88.43	91.05	93.81	96.61

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BF"

Navajo Head Start - Regular

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	15,932.80	16,390.40	16,910.40	17,388.80	17,992.00	18,449.60	18,990.40	19,552.00	20,238.40	20,779.20	21,361.60	22,068.80
52	17,326.40	17,971.20	18,428.80	18,969.60	19,531.20	20,217.60	20,758.40	21,320.00	22,048.00	22,692.80	23,337.60	24,086.40
53	18,948.80	19,510.40	20,113.60	20,696.00	21,257.60	21,985.60	22,651.20	23,296.00	24,003.20	24,710.40	25,438.40	26,291.20
54	20,633.60	21,216.00	21,923.20	22,526.40	23,192.00	23,961.60	24,627.20	25,396.80	26,166.40	26,915.20	27,768.00	28,600.00
55	22,484.80	23,129.60	23,878.40	24,544.00	25,334.40	26,083.20	26,852.80	27,705.60	28,516.80	29,369.60	30,284.80	31,116.80
56	24,502.40	25,292.80	26,020.80	26,790.40	27,622.40	28,412.80	29,286.40	30,180.80	30,971.20	31,969.60	32,905.60	33,862.40
57	26,728.00	27,580.80	28,288.00	29,203.20	30,076.80	30,908.80	31,886.40	32,843.20	33,779.20	34,860.80	35,880.00	37,003.20
58	29,078.40	29,972.80	30,825.60	31,761.60	32,780.80	33,716.80	34,756.80	35,776.00	36,940.80	37,606.40	38,376.00	39,520.00
59	31,678.40	32,718.40	33,675.20	34,652.80	35,692.80	36,857.60	37,544.00	38,688.00	39,457.60	40,664.00	41,849.60	43,139.20
60	34,528.00	35,568.00	36,628.80	37,356.80	38,459.20	39,228.80	40,456.00	41,641.60	42,910.40	44,158.40	45,468.80	46,820.80
61	37,273.60	38,334.40	39,166.40	40,372.80	41,558.40	42,764.80	44,096.00	45,385.60	46,737.60	48,152.00	49,649.60	51,126.40
62	40,268.80	41,433.60	42,681.60	43,992.00	45,302.40	46,633.60	48,068.80	49,483.20	50,939.20	52,520.00	53,788.80	55,369.60
63	43,867.20	45,156.80	46,529.60	47,923.20	49,275.20	50,835.20	52,353.60	53,705.60	55,244.80	56,950.40	58,635.20	60,424.00
64	47,819.20	49,171.20	50,710.40	52,249.60	53,830.40	55,120.00	56,846.40	58,510.40	60,278.40	62,129.60	63,939.20	65,873.60
65	52,145.60	53,684.80	55,016.00	56,659.20	58,323.20	60,070.40	61,963.20	63,814.40	65,665.60	67,641.60	69,659.20	71,739.20
66	56,492.80	58,198.40	59,945.60	61,796.80	63,648.00	65,520.00	67,475.20	69,513.60	71,635.20	73,736.00	75,982.40	78,228.80
67	61,568.00	63,440.00	65,332.80	67,308.80	69,326.40	71,448.00	73,528.00	75,795.20	78,041.60	80,350.40	82,825.60	85,259.20
68	67,163.20	69,139.20	71,302.40	73,361.60	75,649.60	77,875.20	80,246.40	82,659.20	85,113.60	87,672.00	90,272.00	92,955.20
69	73,195.20	75,420.80	77,688.00	80,017.60	82,388.80	84,843.20	87,339.20	90,064.00	92,684.80	95,451.20	98,404.80	101,337.60
70	79,788.80	82,160.00	84,635.20	87,172.80	89,814.40	92,539.20	95,284.80	98,176.00	101,088.00	104,062.40	106,683.20	109,886.40
71	87,006.40	89,544.00	92,289.60	95,056.00	97,864.00	100,859.20	103,854.40	106,953.60	109,657.60	112,902.40	116,251.20	119,808.00
72	94,806.40	97,614.40	100,526.40	103,584.00	106,683.20	109,366.40	112,632.00	115,980.80	119,537.60	123,032.00	126,776.00	130,540.80
73	103,313.60	106,454.40	109,075.20	112,403.20	115,793.60	119,204.80	122,782.40	126,484.80	130,312.00	134,139.20	138,236.80	142,376.00
74	112,112.00	115,481.60	118,851.20	122,491.20	126,193.60	129,916.80	133,868.80	137,862.40	142,001.60	146,286.40	150,696.00	155,188.80
75	122,179.20	125,860.80	129,604.80	133,494.40	137,529.60	141,689.60	145,912.00	150,238.40	154,793.60	159,432.00	164,195.20	169,104.00
76	133,161.60	137,155.20	141,252.80	145,558.40	149,884.80	154,440.00	159,036.80	163,820.80	168,688.00	173,784.00	179,004.80	184,350.40
77	145,142.40	149,572.80	154,003.20	158,641.60	163,384.00	168,334.40	173,326.40	178,505.60	183,934.40	189,384.00	195,124.80	200,948.80

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BG"

Navajo Head Start - Premium

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	8.82	9.07	9.36	9.63	9.92	10.19	10.53	10.82	11.14	11.50	11.83	12.20
52	9.58	9.90	10.18	10.51	10.81	11.12	11.49	11.82	12.19	12.54	12.91	13.33
53	10.50	10.80	11.10	11.45	11.78	12.16	12.52	12.89	13.29	13.67	14.08	14.52
54	11.38	11.74	12.12	12.47	12.86	13.27	13.60	14.05	14.50	14.88	15.34	15.80
55	12.44	12.79	13.18	13.57	13.99	14.43	14.83	15.28	15.77	16.22	16.71	17.20
56	13.55	13.95	14.35	14.79	15.23	15.73	16.19	16.64	17.14	17.67	18.01	18.56
57	14.76	15.19	15.69	16.12	16.61	17.11	17.62	17.98	18.52	18.88	19.48	20.05
58	16.08	16.55	17.05	17.56	17.94	18.46	18.84	19.42	20.00	20.61	21.23	21.85
59	17.54	17.87	18.42	18.82	19.38	19.97	20.56	21.20	21.82	22.47	23.15	23.85
60	18.74	19.27	19.85	20.44	21.07	21.70	22.36	23.02	23.68	24.41	25.16	25.80
61	20.40	21.03	21.64	22.31	22.98	23.63	24.37	25.11	25.86	26.49	27.31	28.11
62	22.27	22.93	23.60	24.31	25.05	25.79	26.44	27.21	28.03	28.86	29.76	30.65
63	24.25	24.97	25.71	26.37	27.15	27.97	28.80	29.68	30.58	31.49	32.43	33.39
64	26.30	27.09	27.93	28.72	29.60	30.50	31.41	32.33	33.30	34.34	35.33	36.43
65	28.67	29.51	30.42	31.32	32.27	33.21	34.23	35.25	36.31	37.41	38.53	39.65
66	31.26	32.16	33.16	34.15	35.17	36.22	37.33	38.44	39.58	40.77	41.97	43.26
67	34.04	35.09	36.12	37.19	38.33	39.48	40.67	41.89	43.15	44.44	45.76	47.13
68	37.13	38.24	39.41	40.61	41.81	43.05	44.35	45.69	47.03	48.48	49.92	51.42
69	40.47	41.69	42.96	44.23	45.57	46.92	48.32	49.76	51.27	52.56	54.11	55.75
70	44.12	45.42	46.81	48.22	49.65	51.16	52.41	54.00	55.64	57.29	59.00	60.77
71	48.10	49.54	51.02	52.29	53.88	55.48	57.10	58.85	60.63	62.40	64.32	66.22
72	52.13	53.71	55.32	56.98	58.71	60.46	62.28	64.15	66.09	68.06	70.09	72.19
73	56.88	58.56	60.31	62.13	63.98	65.91	67.88	69.94	72.02	74.14	76.39	78.69
74	61.98	63.83	65.74	67.72	69.75	71.88	74.02	76.25	78.53	80.92	83.32	85.80
75	67.52	69.56	71.67	73.84	76.03	78.27	80.66	83.08	85.55	88.13	90.77	93.46
76	73.62	75.84	78.14	80.48	82.86	85.38	87.90	90.59	93.30	96.08	98.98	101.94
77	80.25	82.68	85.14	87.71	90.33	93.05	95.82	98.72	101.68	104.74	107.83	111.09

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BG"

Navajo Head Start - Premium

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	18,345.60	18,865.60	19,468.80	20,030.40	20,633.60	21,195.20	21,902.40	22,505.60	23,171.20	23,920.00	24,606.40	25,376.00
52	19,926.40	20,592.00	21,174.40	21,860.80	22,484.80	23,129.60	23,899.20	24,585.60	25,355.20	26,083.20	26,852.80	27,726.40
53	21,840.00	22,464.00	23,088.00	23,816.00	24,502.40	25,292.80	26,041.60	26,811.20	27,643.20	28,433.60	29,286.40	30,201.60
54	23,670.40	24,419.20	25,209.60	25,937.60	26,748.80	27,601.60	28,288.00	29,224.00	30,160.00	30,950.40	31,907.20	32,864.00
55	25,875.20	26,603.20	27,414.40	28,225.60	29,099.20	30,014.40	30,846.40	31,782.40	32,801.60	33,737.60	34,756.80	35,776.00
56	28,184.00	29,016.00	29,848.00	30,763.20	31,678.40	32,718.40	33,675.20	34,611.20	35,651.20	36,753.60	37,460.80	38,604.80
57	30,700.80	31,595.20	32,635.20	33,529.60	34,548.80	35,588.80	36,649.60	37,398.40	38,521.60	39,270.40	40,518.40	41,704.00
58	33,446.40	34,424.00	35,464.00	36,524.80	37,315.20	38,396.80	39,187.20	40,393.60	41,600.00	42,868.80	44,158.40	45,448.00
59	36,483.20	37,169.60	38,313.60	39,145.60	40,310.40	41,537.60	42,764.80	44,096.00	45,385.60	46,737.60	48,152.00	49,608.00
60	38,979.20	40,081.60	41,288.00	42,515.20	43,825.60	45,136.00	46,508.80	47,881.60	49,254.40	50,772.80	52,332.80	53,664.00
61	42,432.00	43,742.40	45,011.20	46,404.80	47,798.40	49,150.40	50,689.60	52,228.80	53,788.80	55,099.20	56,804.80	58,468.80
62	46,321.60	47,694.40	49,088.00	50,564.80	52,104.00	53,643.20	54,995.20	56,596.80	58,302.40	60,028.80	61,900.80	63,752.00
63	50,440.00	51,937.60	53,476.80	54,849.60	56,472.00	58,177.60	59,904.00	61,734.40	63,606.40	65,499.20	67,454.40	69,451.20
64	54,704.00	56,347.20	58,094.40	59,737.60	61,568.00	63,440.00	65,332.80	67,246.40	69,264.00	71,427.20	73,486.40	75,774.40
65	59,633.60	61,380.80	63,273.60	65,145.60	67,121.60	69,076.80	71,198.40	73,320.00	75,524.80	77,812.80	80,142.40	82,472.00
66	65,020.80	66,892.80	68,972.80	71,032.00	73,153.60	75,337.60	77,646.40	79,955.20	82,326.40	84,801.60	87,297.60	89,980.80
67	70,803.20	72,987.20	75,129.60	77,355.20	79,726.40	82,118.40	84,593.60	87,131.20	89,752.00	92,435.20	95,180.80	98,030.40
68	77,230.40	79,539.20	81,972.80	84,468.80	86,964.80	89,544.00	92,248.00	95,035.20	97,822.40	100,838.40	103,833.60	106,953.60
69	84,177.60	86,715.20	89,356.80	91,998.40	94,785.60	97,593.60	100,505.60	103,500.80	106,641.60	109,324.80	112,548.80	115,960.00
70	91,769.60	94,473.60	97,364.80	100,297.60	103,272.00	106,412.80	109,012.80	112,320.00	115,731.20	119,163.20	122,720.00	126,401.60
71	100,048.00	103,043.20	106,121.60	108,763.20	112,070.40	115,398.40	118,768.00	122,408.00	126,110.40	129,792.00	133,785.60	137,737.60
72	108,430.40	111,716.80	115,065.60	118,518.40	122,116.80	125,756.80	129,542.40	133,432.00	137,467.20	141,564.80	145,787.20	150,155.20
73	118,310.40	121,804.80	125,444.80	129,230.40	133,078.40	137,092.80	141,190.40	145,475.20	149,801.60	154,211.20	158,891.20	163,675.20
74	128,918.40	132,766.40	136,739.20	140,857.60	145,080.00	149,510.40	153,961.60	158,600.00	163,342.40	168,313.60	173,305.60	178,464.00
75	140,441.60	144,684.80	149,073.60	153,587.20	158,142.40	162,801.60	167,772.80	172,806.40	177,944.00	183,310.40	188,801.60	194,396.80
76	153,129.60	157,747.20	162,531.20	167,398.40	172,348.80	177,590.40	182,832.00	188,427.20	194,064.00	199,846.40	205,878.40	212,035.20
77	166,920.00	171,974.40	177,091.20	182,436.80	187,886.40	193,544.00	199,305.60	205,337.60	211,494.40	217,859.20	224,286.40	231,067.20

THE NAVAJO NATION
Estimated Employee Benefit Rates
Fiscal Year 2021

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	*Temporary Employees/ Employee for Tax Purposes	Law Enforcement (Police Officers)	Navajo Nation Judges	President, Vice-Pres, Speaker, Council Deleg
F.I.C.A./Medicare Taxes	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
Unemployment Taxes	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%
OTHER BENEFITS:						
Annual Leave	0.70%			0.70%	0.70%	
Group Insurance	15.70%	15.70%		15.70%	15.70%	15.70%
Retirement	18.10%	18.10%		21.40%	51.70%	18.10%
401K Plan	2.00%	2.00%		2.00%	2.00%	2.00%
Deferred Compensation		10.00%				20.00%
Total Estimated Rates:	46.56%	55.86%	10.06%	49.86%	80.16%	65.86%

*Includes but not limited to: Youth, PEP Programs, Members of Committee, Boards, and Commissions.

Reviewed & Approved by: Robert Willie — Date: 03/30/2020
Robert Willie, Accounting Manager

Reviewed & Approved by: Pearline Kirk — Date: 3/30/2020
Pearline Kirk, Controller

FY 2021 VEHICLE INSURANCE RATES

Auto Physical Damage:

PP	Vehicles under 1 ton	$148.42 per year per vehicle
IT	Vehicles over 1 ton	$272.68 per year per vehicle
M	Motorcycles	$177.78 per year per vehicle
TR	Smeal rigs	$736.20 per year per vehicle
TR	Dump Trucks	$736.20 per year per vehicle
TR	Semi Trucks	$736.20 per year per vehicle
CP	Cherry Picker	$1,363.33 per year per vehicle
TR	5 ton Trucks	$736.20 per year per vehicle
B	40 plus passenger buses	$2,726.65 per year per vehicle
B1	31 - 39 passenger buses	$1,635.99 per year per vehicle
B2	16 - 30 passenger buses	$463.53 per year per vehicle
B3	15 and under passenger buses/vans	$327.20 per year per vehicle
RV	Recreational vehicles	$833.83 per year per vehicle
P	Police Unit	$454.44 per year per vehicle
A	Ambulance	$1,374.89 per year per vehicle
F	Fire Truck	$1,374.89 per year per vehicle

Auto liability: $139.10/year per vehicle.

** The Risk Management Program does not insure GSA vehicles for Auto Liability Coverage

Deductibles:

Vehicles under one (1) ton	$500
Vehicles one (1) ton and over	$1,000
Motorcycles	$500
Smeal Rigs	$3,000
Dump Trucks	$3,000
Semi Trucks	$3,000
Cherry Picker	$3,000
5-ton Trucks	$3,000
40 plus passenger buses	$3,000
31 - 39 passenger buses	$2,000
16 - 30 passenger buses	$1,000
15 and under passenger buses/vans	$1,000
Recreational vehicles (RV)	$1,000
Police Unit	$500
Ambulance	$3,000
Fire Truck	$3,000
GSA Vehicles	$1,000

For rates of all other vehicles not listed above, contact the Risk Management at (928) 871-6335.

FY 2021 FLEET MANAGEMENT USER RATES

GROUP	VEHICLE CLASS	VEHICLE DESCRIPTION	FLEET PURCHASES	DEPARTMENT PURCHASES		DAILY RENTAL	
			Monthly	Mile	Monthly	Mile	Daily	Mile
A	I III XIII	½ Ton Pickup Trucks, 2WD ¾ Ton Pickup Trucks, 2WD Full Size Sedan	$430 $5,160/yr.	23¢	$100 1,200/yr.	23¢	$35/day	23¢
B	II IV V IX XVII	½ Ton Pickup Trucks, 4WD ¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) Van Passenger/Cargo Mid-Size Sports Utility (5pass.), 4 WD	$455 $5,460/yr.	31¢	$110 1,320/yr.	31¢	$35/day	31¢
	IV V	¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) **(Diesel Powered Vehicles)**	$455 $5,460/yr.	33¢	$110 1,320/yr.	33¢	$35/day	33¢
C	X XV	Sport Utility (9 Passenger), 4WD Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	$515 $6,180/yr.	31¢	$140 1,680/yr.	31¢	$35/day	31¢
D	VI/VII	2 Ton and over Trucks (33,000 GVW or less)	$439 $5,268/yr.	31¢	$205 2,460/yr.	31¢	$35/day	31¢
		2 Ton and over Trucks (33,000 GVW or less) **(Diesel Powered Vehicles)**	$439 $5,268/yr.	33¢	$205 2,460/yr.	33¢		
	VII	3 Ton Trucks (33,001 GVW or more) **(Diesel Powered Vehicles)**	$465 $5,580/yr.	41¢	$205 2,460/yr.	41¢		
E	XI XVI	All Police Vehicles (Police) Sports Utility, 4WD (Police) Sedan	$525 $6,300/yr.	28¢	$150 1,800/yr.	28¢		
F	VIII	Ambulance			$170 $2,040/yr.	33¢		
	XIV	Head Start Buses			$160 $1,920/yr.	28¢		

Vehicle assignments commit the program to monthly charges from the beginning of the assignment to the end of the fiscal year or program period. Vehicle assignments for FY 2021 must be renewed no later than September 1, 2020. Rates are subject to change depending on fuel economy in April, 2021.

Daily Fleet Vehicle Rental Rate: $35 per day and 23¢, 31¢, and 33¢ per mile per class (rentals cannot exceed 30 days). The Interdepartmental Charge Requisition should include Name of Driver, Beginning and End of destination and Vehicle Type. All ICR's are closed out of the end of each quarter.

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

FY 2021 DUPLICATING SERVICES RATES

A. Duplicating Rates:

No.	SERVICE	COST	DESCRIPTION
1.	Copies, Black & White	17¢/copy	Includes letter, legal, 11" x 17" and cover stock
2.	Copies, Color	79¢/copy	Copiers located outside Records Management Dept. Includes letter, legal, 11 x 17" and cover stock.
3.	Binding	86¢/copy	Includes tapestry, binding combs and binder covers.
4.	Facsimile (Fax)	85¢/page	Include incoming and outgoing transmissions.
5.	Laminate	$1.50/sheet	Include 8½ x 11", 8½ x 14", 11 x 17"
6.	NCR/Carbonless Paper	55¢/copy	Includes 2, 3 and 4 parts.
7.	Clear Cover(s)	50¢/copy	8½ x 11" clear cover for reports, booklets, etc.
8.	Scanning	20¢/copy	Includes: email, USB, CD, etc.
9.	Colored Paper	20¢/page	**This service is for the color paper that customers request their printing job on other than the white bond.**
10.	Premium Paper	25¢/page	Ex: Linen, gloss, synthetic finish, etc.
11.	Cover Stock BW	17¢/page	Include sizes:8½ x 11" and 11 x 17" (b & w only)
12.	Color Copy Cover Stock	79¢/page	Include sizes:8½ x 11" and 11 x 17" (color only)

B. Specialized Services:

No.	SERVICE	COST	DESCRIPTION
1.	Business Card / Cutting	$2.50/sheet	Standard stock, includes color, B&W. **For letter size layout only.**
2.	High Volume Poster 13x19 color	$3.00/each	Heavy stock, includes color, print.
3.	High Volume Banner	$4.00 sq. ft. (B & W) $6.00 sq. ft. (Color)	Standard and vinyl – dimensions 3'W x 4'H and 6'W x 3'H.
4.	Graphic Assistance	$25.00/Flat rate	Includes formatting and proofing.
5.	Folding / Cutting	$1.00 per cut (10 sheets or less) $20.00 (flat rate)	Cutting/Folding services for letter, legal, 11x17, 13x19 and includes banner materials.
6.	Tabs	17¢/each	8½ x 11" white tab(s)

C. Monthly Rental/Maintenance Fees and Meter Fees:

No.	COPIER MODEL	MONTHLY RENTAL	MONTHLY MAINTENANCE
	Meter Count (B & W)	13¢/copy	Copiers located outside Records Mgt. Dept. (Meter Billing)
	Meter Count (Color)	78¢/copy	Copiers located outside Records Mgt. Dept. (Meter Billing)
1.	Low – Volume	$78.75	$105.00
2.	Mid – Volume	$168.00	$157.50
3.	High – Volume	$132.30	$136.50

Please include the Navajo Nation Sales Tax 6% on all ICR's

THE NAVAJO NATION
GRANT APPLICATION

Name of Entity:		Telephone:
Mailing Address:		E-mail:
Physical Address:		IRS TIN/EIN #:
Website Address:		DUNS #:
Grant Amount Requested: $	Grant Start Date:	Grant End Date:

DESCRIPTION OF ENTITY OR ORGANIZATION
Describe the entity or organization requesting the grant.

PROBLEMS/NEEDS STATEMENT
Describe the problems and needs identified to be addressed through this funding request. Include relevant data such as the number and location of the Navajo population to be served.

METHODOLOGY
Describe the services to be provided with the requested funds and how the services will address the problems and needs identified above.

NAVAJO NATION BRANCH OR DIVISION THROUGH WHICH THE REQUEST WILL BE PROCESSED	
Navajo Nation Division or Branch: Principal contact person:	Telephone number:

INSTRUCTIONS FOR COMPLETING THE NAVAJO NATION GRANT APPLICATION FORM

Purpose:
The information provided on this form identifies on the grantee (entity or organization) and the purpose of the grant request from the Navajo Nation.

1. Name of Entity: Enter name or title of the entity requesting grant funds. Provide the organization's website, if available.
2. Mailing Address: Enter the entity's mailing address.
3. Physical Address: Enter the entity's physical location.
4. Telephone No.: Enter the entity's landline telephone number where it can be reached or if not available, the entity's official cell phone number of the entity.
5. IRS TIN/EIN No.: Enter the entity's Internal Revenue Service TIN or EIN number. This information is useful to determine if the entity can legally receive grant funds.
6. NN Grant Amount Requested: Enter the total amount of funds the entity is requesting from the Navajo Nation for this proposal. Navajo Nation funds are normally available within a NN fiscal year (October 1 to September 30) and any unused funds may lapse at the end of the fiscal year.
7. Grant Start Date: Enter the start date for the proposed project or funding period. This must be expressed in a MM/DD/YY.
8. Grant End Date: Enter the end date for the proposed project or funding period. This must be expressed in MM/DD/YY.
9. Brief Description of the Entity or Organization: Enter a brief description of the entity, what it does or its purpose as it relates to its Articles of Incorporation or Bylaws.
10. Problems/Needs Statement: Explain the reason(s) for requesting the grant funds and what problems or needs the funding will address. Provide data, if available, about the issue or problem to be addressed or resolved by the requested funds.
11. Methodology: Provide information about how the entity, organizationally, will address a given problem or condition which will improve the condition or resolve the problem. What will the entity do or be doing to address a problem or condition it wants to resolve with the funding?

THE NAVAJO NATION
BUDGET REVISION SIGNATURE AUTHORIZATION

Fiscal Year _____

PART I. Program Information:

Department/Program Title: _____ Business Unit No.: _____

Business Unit Title: _____ Phone No.: _____

E-mail Address: _____

PART II. The following personnel are authorized to initiate budget revision requests on behalf of the above cited Department/Program:

PRINTED NAME	SIGNATURE
Department/Program Manager	Authorized Signature

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

Part III. Special Instructions Regarding This Authorization:

_____

_____

Part IV. Approving Official:

_____ _____

Branch Chief/Division Director (Printed) Date

_____

Branch Chief/Division Director Signature

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

INSTRUCTIONS FOR COMPLETING THE BUDGET REVISION SIGNATURE AUTHORIZATION FORM

At top of the page in the blank space: Fill in the appropriate Fiscal Year.

Part I: Provide information for the Department/Program for which a budget or budget revision request will be initiated and processed for approval. These include: Department/Program title; appropriate Business Unit Number; email address and phone number to contact appropriate official for information regarding the budget revision request.

Part II: Print name of official who will be initiating budgets or budget revision requests for the Department/Program and have the same official provide a signature to validate the signature on budget revision requests.

Part III: Provide other special instructions, as needed, such as use of delegation of authority in the absence of the authorized personnel who initiated the request.

Part IV: Provide the name (printed) and signature of the approving official (the appropriate Branch Chief, a Designated Official or Division Director) of the budget revision request, and the date of signature.

THE NAVAJO NATION
OFFICE OF MANAGEMENT AND BUDGET
BUDGET REVISION REQUEST

(For Use on NN Funds and External Grant Budgets)

PART I. PROGRAM INFORMATION:

PREPARED/REQUESTED BY (PRINTED NAME & TITLE)	EMAIL ADDRESS	DATE

BUSINESS UNIT NO.	PROGRAM / DEPARTMENT TITLE	PHONE NO.

PART II. FOR EXTERNAL GRANT OR CONTRACT USE ONLY:

TITLE OF EXTERNAL CONTRACT / GRANT	FUNDING PERIOD - START/ END DATE

PART III. TRANSFER FROM OBJECT CODE:

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

PART IV. TRANSFER TO OBJECT CODE:

LOD	TO OBJECT CODE & DESCRIPTION OF CODE	AMOUNT
	TOTAL	

PART V. JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete): Explain why the revision is required and provide calculations to show budget is sufficient for the purpose of the budget revision or to the end of the funding period. Do niot simply repeat the information provided in Part III and IV above.

PART VI. IMPACT ON PROGRAM PERFORMANCE CRITERIA SET IN BUDGET FORM 2: Describe change in funding's (object code) affect on performance criteria. if anv.

PART VII. APPROPRIATE SIGNATURES:

DEPARTMENT/PROGRAM DIRECTOR (PRINTED)	BRANCH/DIVISION DIRECTOR (PRINTED)
APPROVAL SIGNATURE / DATE	CONCURRENCE SIGNATURE / DATE

Do not attach original supporting documents such as PAFs, POs, Invoices, etc.

INSTRUCTIONS FOR COMPLETING THE BUDGET REVISION REQUEST FORM

Purpose: The budget revision request provides for authorized changes during the current fiscal year to an approved budget which has an assigned Business Unit. The budget revision form can also be used to reallocate funds between Business Units, which requires oversight committee approval.

This form will also be used by externally funded Programs, and the same information is requested on the form with the additional information regarding the title of the external contract/grant and the funding period with the start and end date of the contract or grant funding.

Part I: Provide information on the official preparing the budget revision, including the official's e-mail address, the date of the request, the business unit number, the title of the program/department for which the revision is being requested, and the telephone number of the Program official or Program/Department.

Part II: Provide information for the external grant or contract; contract or grant title and funding period.

Part III: Do not fill in the Funds Available space. Provide information (in the blank spaces in the second, third, and fourth columns) showing from which object code(s) or line item(s) and the description and Level of Detail (LOD 6 only) from the Program/Department budget, the specific amount (in the Amount column) of funds are to be transferred. Sufficient funds must be available in the object codes from which the funds are to be transferred. In the fourth column total (at the bottom) enter the amounts to be transferred. Budgeted funds cannot be transferred from an object codes or line items at LOD 4, 5, or 7.

Part IV: Provide information showing which object codes or line items, including the description and Level of Detail (LOD 6 only), funds from the "transfer from" portion of the chart will be transferred. Enter the total the amounts transferred into the various object codes or line items in the "Total" space at the bottom of the chart.

Part V: Provide a written detailed and complete justification for the budget revision request answering "why and for what purpose is the budget revision being requested?" Provide a calculation showing the budget is sufficient and will last to the end of the funding period.

Part VI: Provide detailed and complete information regarding the effect or impact, if any, on performance data provided on Budget Form 2 of the approved budget.

Part VII: Provide both the appropriate Program/Department official's and Branch or Division official's signatures indicating approval, and their printed names and titles in the appropriate spaces. The preparer/requestor and approver should not be the same person signing the form.

Upon completion of the Budget Revision Request Form, including an approving signature, submit the completed form to OMB for approval and processing.

THE NAVAJO NATION
PROJECT PROCESS SCHEDULE

PROJECT FORM

PART I. Business Unit No.: _____

Project Title: _____

Project Description _____

_____

Check one box: ☐ Original Budget ☐ Budget Revision ☐ Budget Reallocation ☐ Budget Modification

PART II. Project Information

Project: _____

Planned Start Date: _____

Planned End Date: _____

Project Manager: _____

PART III. List Project Task separately; such as Plan, Design, Construct, Equip or Furnish.

PART IV. Use Fiscal Year (FY) Quarters to complete the information below. O = Oct.; N = Nov.; D = Dec., etc.

	FY _____												FY _____												Expected Completion Date if project exceeds 8 FY Qtrs.
	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			Date_____
	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M	A	M	J	Jul	A	S	O N D J F M
PART V. Expected Quarterly Expenditures	$			$			$			$			$			$			$			$			PROJECT TOTAL

FOR OMB USE ONLY: Resolution No: _____ FMIS Set Up Date: _____ Company No: _____ OMB Analyst: _____

PROJECT FORM: PROJECT PROCESS SCHEDULE

This form is to be used along with the regular budget forms shown on pages 29 and 36 and; if personnel cost is included, pages 34 and 39. For purpose of project budgeting, this form replaces of Budget Form 2. This form is intended to be used primarily for multi-year projects (capital and non-capital) and the regular Budget Form 2 is to be used for operating budgets.

Purpose

A. Provides information on how funding resources are allocated and to show how project resources are planned for different phases of the project.

B. Information provided on the form helps the sponsor focus on established project tasks and track project development.

C. Information on this form is used to keep a close check on project outcomes.

Note: Any project that receives any additional funding during the fiscal year (reallocation, supplemental appropriations, etc.) must REVISE their current fiscal year Project Budget Schedule to incorporate new project tasks with the additional funding.

Instructions

Part I: Enter Business Unit number of the project, if available, the project title, and a brief description of the project in the appropriate spaces. Enter "NEW" if no Business Unit number is assigned. Check the appropriate budget information box for this project. An original budget is the initial funding request for this project; a budget revision is the transfer of funds from one object code to another within the same Business Unit; a budget reallocation are funds reallocated from one Business Unit to another Business Unit; and a budget modification involves an increase or decrease to the overall Business Unit budget.

Part II: Enter the project type, planned start/end dates for the project and the name of a Project Manager who will oversee the project from start to finish.

Part III: List the project tasks or activities to be completed in various development stages, such as plan, design, construct, equip or furnish a building.

Part IV: Fill in the Fiscal Year (FY) in the space provided on the form. Using the fiscal year, indicate the time period required to complete each listed task or activity by entering "X" under the months designated by O, N, or D, etc. when the project will being and end. If the project completion date extends beyond the 8th quarter or at the end of the two-year period, enter final project completion date and the quarter in which the project will be completed beyond the eight (8) quarters in the far right columns.

Part V: For each quarter that the project is to be completed for the listed task or tasks, enter an estimated cost amount to be spent for that quarter from the beginning of the project to completion.

THE NAVAJO NATION
SUPPLEMENTAL FUNDING PROPOSAL SUMMARY

PART I. Business Unit No.: _____ Program Title: _____

Division/Branch: _____ Amount Requested: _____ Prepared By: _____

Phone No.: _____ Email Address: _____

PART II. REASON FOR REQUEST AND STATEMENT OF NEED:

PART III. LIST ALTERNATIVE FUNDING SOURCES BEING PURSUED AND CONTINGENCY PLAN IF REQUEST IS NOT FUNDED:

PART IV. AFFIRMATION IS PROVIDED THAT THE BUDGET AND PROPOSAL INFORMATION IS COMPLETE AND ACCURATE AND THE APPROPRIATE BRANCH CHIEF RECOMMENDS APPROVAL AS A PRIORITY.

_____ _____

REVIEWED BY: Division Director's Signature / Date RECOMMEND SUPLEMENTAL: Branch Chief's Signature / Date

INSTRUCTIONS FOR COMPLETING THE SUPPLEMENTAL FUNDING PROPOSAL SUMMARY FORM

Purpose

To provide pertinent and critical information regarding supplemental proposals for funding, this form must be completed along with Budget Forms 1 and 4; and Budget Forms 3 and 5 if personnel costs are included, for all supplemental funding requests. If the supplemental funding is for a project, include the Project Budget Forms 1 and 4, and the Project Process Schedule Form shown on page 83.

Instructions

Part I: Enter the Business Unit if this is a supplemental request for an existing Business Unit, enter "NEW" if no Business Unit exists. Enter the Program name or proposed project title, the Division/Branch (if known) and phone number. Include the name and e-mail address of the preparer to be contacted regarding the contents of the proposal. Enter the amount requested for supplemental funding.

Part II: Provide an explanation of the need for funding; the problems and needs to be addressed; and the reason for the current lack of funding.

Part III: Provide information on other funding sources being pursued and a contingency plan if this request is not funded.

Part IV: The signature of the appropriate Division Director, as well as the date signed, is required to indicate further consideration of the proposal as submitted

The signature of the appropriate Branch Chief, as well as the date signed, is required to indicate that this request or proposal is considered a high priority.

Procedure on Budgeting and Administration of Externally Restricted Funds (ERFs)

I. **PURPOSE**. The procedures herein apply to the budgeting and administration of ERFs relating to the following three (3) areas:

A. ***Reporting ERFs.*** For budget planning purposes, reporting is required for ERFs that will be available for expenditure during the Navajo Nation's (NN) FY 2021, including carryover funds (unexpended budget) on existing awards and anticipated new awards. The Appropriations Act requires development of the annual NN Comprehensive Budget to show the overall budget the NN will operate with, including NN General Funds and ERFs. The reporting of ERFs is based on this budgeting process.

B. ***Grant Applications and Requests to Amend Grant Agreements.*** There are NN requirements on budgeting for ERFs, including submission of ERFs budgets on NNBFs 1 through 5 for internal NN purposes; budgets shall address IDC and cost sharing contribution (aka match); and review and approval by OMB is required prior to submission of grant applications and requests to amend grant agreements to the funding agency; etc.

C. ***Grant Agreements.*** For Grant Agreements, the same requirements in Section I(B) above regarding grant applications apply. But documents submitted for Grant Agreements shall reflect the amount of grant award and authorization to expend budget.

II. **GOVERNING RULES AND AUTHORITY.** The administration of external grants such as the submission of applications, and the implementation and administration of awards, etc. shall be based on:

A. Funding Agency statutes and regulations, and terms and conditions of Grant Agreement.
B. NN laws, regulations, procedures, and policies that apply to external grants.

III. **NAVAJO NATION BUDGET FORMS (NNBFs) THAT APPLY TO ERFs.**

A. The NNBFs required on ERFs are as follows. These are for internal NN use and are in addition to forms required by the funding agency. The fillable forms are available on the OMB website.

- NNBF 1: Program Budget Summary
- NNBF 2: Program Performance Criteria
- NNBF 3: Listing of Positions and Assignment by Business Unit
- NNBF 4: Detailed Budget and Justification
- NNBF 5: Summary of Changes to Budgeted Positions
- NNBF 6: External Contract and Grant Funding Information
- ERFF A: Summary of Changes on External Grant Budget - Appendix L-1
- ERFF B: Request for NN General Funds on Required Cash Match- Appendix L-2
- ERFF C: Request for Modification of Grant Agreement - Appendix L-3
- ERFF D: Check sheet on Calculating Budget on IDC Recovery - Appendix L-4

B. The budget shall be developed and forms filled out in accordance with the instructions provided for each form and shall further address the following. Forms that are filled out incompletely and incorrectly will not be processed by OMB but returned to the program for correction and resubmission.

1. The applicable fees, rates, etc. included in this BIM shall be used for budgeting for Personnel Salaries and Operating.

2. Apply FMIS requirement on Chart of Account. Budget on Fringe benefits shall be at Level of Detail 5 and the rest of object cost shall be at Level of Detail 6.
3. Budget Cost Codes. The cost(s) that are budgeted shall be necessary, reasonable, and allocable to the applicable external grant. The amount budgeted for each cost code shall be explained or supported by the following:
    - Specific and precise written justification that explains why the budget is required.
    - Calculation or formula that supports how the budget amount was determined and is sufficient for proposed expenditure. Amount of the budget shall be sufficient to fund specific activity for the duration of the budget period in the grant award.
    - Budget and expenditures of federal awards shall be based on the Grant Agreement; 2 CFR Part 200 (Uniform Guidance); and all applicable Navajo Nation laws, regulations, procedures, and policies.

IV. SUBMISSION OF BUDGET ON EXTERNALLY RESTRICTED FUNDS.

A. The budget on funds requested in grant applications and grant awards shall be submitted on NNBFs 1 through 5 and in accordance with Sec. II. B. above.

B. Cost sharing contribution required by the funding agency shall be accounted for in the budget. Form ERFF B, Request for NN General Funds on Required Cash Match Form (Appendix L-2) shall be filled out to provide the details on required match and supplement NNBFs. Cost sharing contribution includes the following:

a) Cash Match - cost type 9510.
b) In-kind Contribution - cost type 9610.
c) Cost Sharing or leverage funding to secure increased rating on competitive grants.

- 100% of the source contribution shall be secured in order for OMB to authorize implementation of the grant award.
- The cash match by the Nation will be set up in the FMIS.
- The cash match by third party will be assigned a business unit and set up in FMIS.
- The in-kind match is not set up on FMIS. It is reported and accounted for separately by the program and the Office of the Controller (OOC).

C. Budget on change (increase or decrease) to award on annual funding that is approved by funding agency shall be submitted on form ERFF A, Summary of Change to External Grant Budget. It shall be supported by NNBF 4 and NNBF 3, if personnel salaries are budgeted.

D. Budget Request shall be submitted two (2) years in advance of applicable fiscal year for P.L. 93-638 BIA/IHS Funds.

- OMB shall issue instructions and timeline on submission of budget request based on notice given by respective agency to implement such process.

E. Reporting Anticipated ERFs and Request for Cash Match During FY 2021 NN Comprehensive Budget Process.

1. Reporting Grants Anticipated to be Available for Expenditure.
    a) The unexpended budget on prior year award or new award anticipated on recurring grant that will be available for operation during FY 2021 shall be reported on NNBFs 1 and 6. The budget report shall be on a **Contract** basis (FMIS Company number) as follows:

i) Complete (fill out) NNBF 1 as follows:

- **Part I: PROGRAM INFORMATIO**N. Enter data applicable to the most current award - FMIS company no.; title of grant; Division/Branch; name, phone no. and email address of program manager.
- **Part II: FUNDING SOURCE**. In the first column, list all fund source the Program will operate with, the funding period (actual start & end date of grant) and funding amount on each. Sum the amount which will be the total budget the Program anticipate to operate with in FY 2021 NN budget. The fund source shall include the following and anticipated to be available during Oct 1, 2020 to Sept 30, 2021:
  - Balance or the unexpended budget of prior year grant award.
  - New grant award.
- **Part III: BUDGET SUMMARY.** Enter information on new award on primary funding source of the Program.
  - Column (A) - enter budget of current grant award.
  - Column (B) - enter budget of anticipated new award.
  - Column (C) - enter the result of budget information in Column (A) minus Column (B).
- **Part IV: POSITIONS AND VEHICLES.**
  - Column (D) - Enter the number of positions and vehicles that are in the budget for the current grant award.
  - Column (E) - Enter the number of positions and vehicles that will be in the budget for the anticipated award.
- **Part V: ACKNOWLEDGEMENT.** In the block provided, Program Manager and Division Director print their name and sign and indicate the date of the signature.

2) NNBF 6 shall be filled out separately for each fund source reported in PART II. of NNBF 1. Fill out the form based on instruction that supplements the form.

2. Request for NN Funds to fund required Cash Match.
   a) NN Funds may be requested as cash match only if cash match is required on a grant by the funding agency. NN funds shall not be requested as cash match if cash match is not required by the funding agency or when P. L. 93-638 funds can be used. The following must be submitted as supporting documents on the request:
      1) NNBF 1: Program Budget Summary.
      2) NNBF 6: External Contract and Grant Funding Information.
      3) A copy of the funding agency regulation that cites the requirement on cash match.
      4) ERFF B: Request for NN Funds on Required Cash Match Form (Appendix L-2).

b) Upon verification of required cash match, the OMB Contracting Officer shall sign NNBF 6 in the space provided to certify cash match is required and the amount of cash need and related budget is correct. Signature by the Contracting Officer does not guarantee appropriation of NN funds for cash match by the Navajo Nation Council.

c) Pursuant to Indian Self-Determination and Education Assistance Act, P. L. 93-638 funds are eligible for use as matching funds. Programs that operate with 638 funds shall use such as cash match.

d) Unless use of P. L. 93-638 funds is clearly indicated, the amount indicated as cash match on NNBF 6 shall serve as a request by the Program for appropriation by Navajo Nation Council.

e) If required match includes a third party that shall be indicated on form ERFF B and on NNBF 6.

V. REQUIRED DOCUMENTS AND DATA ON EXTERNAL GRANT APPLICATIONS AND AWARDS.

A. The grant application to the funding agency shall be filled out completely and accurately and include or be supported by the following:

1. Grant Agreement with terms and conditions.
2. Scope of Work that is specific to the purpose of the funding.
3. Budget submitted on funding agency forms and NNBFs 1 through 5 which shall address the following:
   a) NNBF 3 shall be supported by Listing of Employee Assignment and Position by Business Unit generated by respective Personnel Office.
   b) Budget for recovery of IDC funds (cost code 9710) using IDC rate included in the latest IDC Negotiation Agreement executed between Interior Business Center (IBC) and the Nation. Proposed use of IDC rate different from approved IDC rate shall be handled pursuant to 2 NNC § 701(A)(10).

      The budget for recovery of IDC shall be supported by filled out form ERFF D, Check Sheet on Calculating Budget for IDC Recovery (Appendix L-4).
   c) Cost Sharing Contribution, Sec. IV. B. shall be addressed.
   d) Each Subcontract shall be budgeted separately.

4. A Catalog of Federal Domestic Assistance (CFDA) number shall be provided on federal funds. The CFDA number is a unique number that follows the funding agency and program throughout the assistance lifecycle enabling data and funding transparency including single audit pursuant to 2 CFR Part 200, Uniform Guidance.
5. If a DUNS number (Data Universal Numbering System number) is required, all NN branches, divisions, departments, programs, and chapters, including Local Governance Act-certified chapters, shall use the NN DUNS no. 009001702. For those branches, divisions, departments, and programs that have a DUNS number issued specifically to them, such number shall be used only for the duration of the grant award for which the number was used and shall be discontinued when the external fund agreement expires. The NN DUNS number 009001702 shall be used on the successor grants. Local Governance Act-certified chapters that already have a DUNS number issued specifically to them, may continue to use such number. No NN branch, division, department, program, chapter, including Local Governance Certified chapters, or

employee of such entities, is authorized to establish a different or additional DUNS number.

6. System for Award Management (SAM) required on federal grants must be properly addressed. SAM is combining federal procurement systems and the CFDA into one system to verify the NN is in compliance with requirement on federal funds including grant award, bank information, certifications, etc.

B. Prior to submission to the funding agency, all NN programs shall submit proposed grant applications to OMB for review and approval.

C. The Division Director shall appoint an employee as Division Point of Contact who will coordinate submission of grant application or process for accepting grant award with OMB Contracts and Grants. This includes uploading the grant application on Grants.gov; e-RA Commons; Grantsolution.gov.

D. Upon receipt of notice of a grant award, the applicable documents and information that were submitted with grant application shall be updated by the NN program to match the award and prepared for review packet.

VI. REVIEW / APPROVAL OF EXTERAL GRANT APPLICATONS AND PROPOSED AMENDMENT OF EXTERNAL GRANT AGREEMENTS.

A. OMB Contracts and Grants Section shall submit all grant applications (including online submissions) and proposed amendments of external grant agreements by the Nation to the funding agency.

B. OMB's enabling statute at 2 N.N.C. §§ 1201 *et seq*. provides that OMB's Contracts and Grants Section has the responsibility and authority to review and approve grant applications and agreements prior to submission to the external funding agencies, based on the following. 2 N.N.C. § 1203(A)(2) authorizes OMB to "[d]irect and coordinate the submission of proposed budgets, contract and grant applications, and any other related agreements to ensure compliance with appropriate laws, regulations and guidelines." Pursuant to 2 N.N.C. §§ 1203(B)(1)(a), (b), and (g), the Contracting Officer has the explicit authority to: (a) Ensure all applications, proposals and related funding requests comply with applicable laws, regulations, and guidelines; (b) Review original applications and/or proposals to ensure proper approval prior to submission to the external funding source; [and] (g) Recommend approval or disapproval of any application and/or proposal[.]"

C. Applications for successor year grants shall be submitted to the funding agency by the regulatory due date by the Nation. This is to ensure that the grant is awarded and executed for implementation by the effective date of the budget period.

D. Programs and Chapters shall submit to OMB Contracts and Grants Section for review and approval all grant applications (including electronic online submissions), proposed grant agreements, and proposed modifications of grant agreements prior to submission to an external funding agency and implementation by the Nation. Only those grant applications and grant awards/modifications that are determined sufficient by OMB shall be authorized and approved.

The (document) review (usually by OMB, Office of the Controller, and Department of Justice) is to ensure the document is financially sound and legally

sufficient and serve as Navajo Nation authorization, acceptance or approval to handle the document for intended purpose.

E. Grant applications that are on a short timeline for submission due to late notice provided by the funding agency and where obtaining full review could result in failure to meet the funding agency's application due date, the grant application may be submitted based on review and approval by OMB.

F. For grant applications that require online submission, a hard copy of the grant application shall be reviewed first by OMB prior to submission.

G. The grant application and grant agreement (award/modification) shall be signed by the Branch Chief pursuant to 2 N.N.C. § 222(A) as follows. The signature certifies the documents are sufficient for submission, acceptance, or approval.

- President signs ERF documents for Executive Branch.
- Speaker signs ERF documents for Legislative Branch.
- Chief Justice signs ERF documents for Judicial Branch.

VII. ACCEPTANCE OF EXTERNAL GRANT AWARD AND AUTHORIZATION TO EXPEND BUDGET.

A. Grant awards offered through Grant Agreements to the Nation shall be submitted to OMB for review pursuant to 2 N.N.C. §§ 1201 *et seq.*, and shall be subject to the 2 N.N.C. § 164(B) review process, as amended, for acceptance by the Nation prior to implementation. The notice of award, scope of work and budget that was included in the grant application shall be updated to match the amount of award, scope of work and budget and attached to the review packet.

B. Successor year (annual) grants on multiyear Contracts or Agreements that are awarded automatically by the funding agency without the Nation submitting a grant application shall be submitted to OMB for review and through the 2 N.N.C. § 164(B) review process, as amended, for acceptance by the Nation.

C. Only those grant awards determined sufficient by OMB and that pass through the review process shall be signed by the respective Branch Chief pursuant to Sec. VI. G. above to execute the Grant Agreement.

D. The budget included in the executed Grant Agreement or modification to the Grant Agreement shall be set up in FMIS and authorized for use by OMB.

E. On grants that operate on fee for service type, the budget shall be set up at the (annual) amount provided by the funding agency and shall be adjusted at the end of the grant year to actual fees earned and reimbursed. The expenditure on these accounts shall be monitored by the program to ensure such does not exceed the actual fees generated and collected.

F. Expending Budget on an Application Pending Award and an Award Pending Execution of a Grant Agreement. Subject to recommendation by OMB and approval by the Navajo Nation Controller, applications pending award and awards pending execution on recurring grants on which effective date of the budget period has commenced may be implemented on a restricted budget use bases. Expenditures shall be strictly limited to essential costs related to the life, health, and safety of the public. The Division that administers the grant shall ensure the award is secured and executed promptly so the restriction is lifted by OMB and the grant funds are available for unrestricted budget use. OMB may recommend and the Controller may approve such restricted expenditures based on satisfaction of the following criteria:

1. Generally, only recurring grants shall be considered for restricted expenditures on an application pending award and an award pending

execution. Non-recurring grants may be considered on a case by case basis at the discretion of OMB and the Controller.

2. The grant application must have been deemed sufficient by OMB and authorized through review process by the Nation and submitted to funding agency.
3. There must be statutory language or written authorization provided by the funding agency that specifies the amount authorized, period authorized, and attest that all costs incurred on the grant shall be reimbursed to the Nation.
4. The budget should be for the entire grant year but the total amount shall not exceed the latest enacted budget for the year. The personnel action forms (PAF) to continue employment of personnel from the existing to successor year grant shall be processed accordingly.
5. The respective Division Director shall request in writing to OMB and OOC authorization for restricted use of the budget and shall explain the reason(s) the grant award has not been executed and the actions that will be taken to resolve the issue.

G. The purpose of the grant award shall be achieved within the budget period of the award. This includes maximizing the deliverables and achieving the scope work, full expenditure of the award, timely submission of required reports to the funding agency by the due date, and closing out the grant immediately upon satisfying the terms and conditions of the agreement, etc.

VIII. INDIRECT COST (IDC) REQUIREMENTS ON BUDGETING.

A. All matters regarding budgeting for recovery of IDC funds and allocation of projected IDC funds shall be in accordance with 2 CFR Part 200 (Uniform Guidance) or other federal regulations applicable to the funding agency, and applicable Navajo Nation laws, and budget policies and procedures.

B. Allocation of IDC Funds for the NN Budget. OMB and OOC shall provide projected recovery of IDC funds for development of the NN Comprehensive Budget. The projection accepted by the NN and excess IDC funds recovered beyond the projection shall be allocated to those programs that are eligible and based on the programs' percentages in the IDC pool in the latest approved IDC rate proposal.

The amount of recovered IDC allocated shall be in addition to the General Funds and other NN funds. The cumulative amount of NN and IDC funds will serve as the programs' base budget or budget planning amount in submission of their requested fiscal year budgets.

C. Budgeting for Recovery of IDC Funds.

1. Programs shall be required to budget for recovery of IDC funds on all federal awards pursuant to 2 N.N.C. § 701(A)(10). Programs shall be required to budget for recovery of IDC for all other funding sources such as state, county, and local government funding agencies provided that the funding agency allows for IDC recovery. However, programs shall not be required to seek a waiver of the IDC rate under 2 N.N.C. § 701(A)(10) if the non-federal funding agency does not allow the program to apply

the current IDC rate under the latest approved IDC Negotiation Agreement.

2. Grant Agreements shall provide for recovery of IDC funds by the Nation. The budget on grant applications and grant awards shall include a budget line item for recovery of IDC funds.
3. The IDC rate in the latest executed IDC Negotiation Agreement between the Interior Business Center/DOI and the Nation shall be used to budget for recovery of IDC funds.
4. Proposed use of an IDC rate that is different from the latest approved IDC rate requires approval of a waiver by the Naa'bik'iyati Committee pursuant to 2 N.N.C. § 701(A)(10). The program requesting the waiver of the approved IDC rate must commit its NN General Funds to offset the loss of indirect costs (2 N.N.C. § 701(A)(10)(b)). Chapters requesting a waiver are not subject to administrative costs assessed by the central government (2 N.N.C. § 701(A)(10)(c)).
5. If a funding agency has a statutory cap on administrative costs but the funding agency allows the Navajo Nation program to use the current negotiated IDC rate to recover IDC, the program is not required to seek a waiver of the IDC rate from the Naa'bik'iyatii Committee, even if the administrative cost cap has the effect of reducing overall IDC recovery.
6. When an external grant covers multiple fiscal years or the grant's funds are carried over from the current fiscal year to the successor fiscal year, the approved IDC rate in place at the time the funds are expended shall be used to recover IDC.

D. Calculating Budget for Recovery of IDC.

1. The formula to calculate the budget for recovery of IDC is as follows. Use form ERFF D to calculate the budget amount on recovery of IDC and submit it with the budget on grant applications and grant awards.
   a) Budget for IDC Recovery = IDC Base - [IDC Base / (1 + IDC Rate)].
   b) IDC Base = Total Grant Award less exclusion and pass-through funds. A list of accounts (object codes) that are eligible for exclusion and pass through is on page 99-100, Appendix L-5.
2. Example on calculating the Budget for Recovery of IDC:
   a) Calculating the budget for IDC recovery on an external grant that requires match (20%) is as follows:
      - Total Grant Award is $150,000.
      - Budget for equipment is $50,000.
        - (NN Match is $10,000 = ($50,000 x 20%).
        - Grantor Match is $40,000 = (50,000 x 80%).
      - IDC base is $110,000 = ($150,000 - $40,000).
      - FY 2020 IDC Rate is 18.7%.
      - Budget IDC Recovery is $17,329 = $110,000 – ($110,000/1.187).

   b) Calculating Budget for IDC recovery on external grant with no required match:
      - Total grant award is $150,000.
      - Budget for equipment is $50,000.
      - IDC base is $100,000 = ($150,000 award - $50,000 exclusion).

- FY 2020 IDC Rate is 18.7%.
- Budget on recovery of IDC is $15,754 = $100,000 - ($100,000/1.187).

IX. REQUESTS FOR MODIFICATION OF EXTERNAL GRANT AGREEMENTS BY THE NATION.

A. The types of modifications of grant agreements requested by the Nation include: extension of the end date of the grant period; carryover of unexpended award from current year to successor year business unit; revisions to the scope of work and / or the budget; etc.

B. Completed (filled out) form ERFF D, Request for Modification of Grant Agreement (Appendix L-4) shall be submitted by the Division Director to OMB no later than 30 calendar days prior to the effective date the change is required. If funding agency approval is required, OMB will handle that as appropriate.

C. The request for extension of the ending date shall not exceed one year of the current ending date. Approval of the extension of the ending date shall be obtained prior to expiration of the current ending date.

D. Proposed revisions to the scope of work (SOW) shall address the following:
   - The proposed changes shall be redlined with new language underscored and deletions stricken through.
   - The redlined and clean versions of the revised SOW shall be submitted with the request.

E. Required approval of extension of the end date of multi-year contracts or annual funding agreements is as follows. The carryover funds on P. L. 93-638 contacts or Annual Funding Agreements (AFAs) will remain in the existing business unit for expenditure.

   1) Multi-Year Contracts or Agreements:
      a) On P. L. 93-638 BIA/IHS Contracts, approval of extension of the ending date of the Contract rests with the Navajo Nation.
      b) On non P. L. 93-638 Contracts, requests for extension shall be handled based on the terms and conditions of the Contract or Agreement.
   2) Annual Contract or Funding Agreement (AFA).
      a) On P. L. 93-638 BIA/IHS Contracts, approval of extension of the ending date of the AFA rests with the Navajo Nation.
      b) On non P. L. 93-638 Contracts, requests for extension of the ending date shall be handled based on the terms and conditions of the Contract or AFA.

X. EXPENDING CARRYOVER FUNDS (UNEXPENDED AWARD) ON EXTERNAL GRANT AGREEMENTS THAT HAVE ENDED.

A. If an unexpended award will be carried over from the current year business unit to the successor year business unit, two (2) form ERFF A, Summary of Change on External Grant Budget, shall be submitted. The first form ERFF A is to reduce the award by the amount of the carryover in the current business unit, and the second form ERFF A is to budget the carryover amount for set up in the successor business unit.

B. In a NN budget year, if a program operates with more than one grant due to carryover funds on the prior year grant, the earliest award shall be fully expended first and the next successor award shall follow in the order of the grant year. This is commonly referred to as the "First In, First Out" (FIFO) expenditure method.

C. Unexpended awards that continue to be carried over beyond the initial year one extension is a performance issue. The Division Director shall monitor that and take all actions necessary to resolve the issue and to avoid further carryover.

D. Excess Receipts on Fee for Service Grants and Unexpended Third Party Reimbursement. Awards or fees collected that are not expanded at the end of the budget period which is allowable as carryover funds from the current to successor budget period or current to successor business unit for expenditure shall be handled pursuant to Section IX. B., C. and D. above.

Appendix L-1

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

PART I. PROGRAM / GRANT INFORMATION:

Title of Program: _____ FMIS Business Unit No. _____

Title of Grant : _____ Grant No.: _____

CFDA No.: _____ Original Funding Period: Start - End: _____

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

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

* On separate page, provide justification on cost type(s) that are affected in Column D. This is a condition for processing the change. The modified budget will be authorized for use until the change is entered into FMIS by CGS/OMB.

PART III. CERTIFICATION:

Program Manager (print): _____ Division/Executive Director (print): _____

Signature/Date: _____ Signature/Date: _____

PART IV. CGS / OMB USE ONLY

Verified & Recommend Approval: _____ Approval for FMIS Entry: _____

Contract Analyst - Signature / Date Contracting Officer - Signature / Date

Copy: Contract files Contract Accounting/OOC Revised 2017

SUMMARY OF CHANGES ON EXTERNAL GRANT BUDGET INSTRUCTIONS

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

Instructions:

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

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

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

Column (A) Cost Type. This (4) digit number is referred to as Object Code in the current NN BIM.

Column (B) Description on Cost Code. Example, description on cost code 2912 is FICA.

Column (C) Revised Budget. Enter amounts shown in Revised Budget column of FMIS Job Status Inquiry. Revised budget is year to date funds allocated by the funding agency on particular Business Unit.

Column (D) Amount of Change (Mod.) Enter the amount of change applicable to the Cost Code and Description proposed by the Program based on Contract Mod, at hand. The total amount in this column must equal the total amount of change in the budget based on the Contract Mod.

- Amounts budgeted for personnel salaries must be supported by BF3, Listing of Positions and Assignment by Business Units.
- On separate page, as required by BF4, Detailed Budget and Justification, provide justification and calculation on the cost code budgeted.

Column (E) Adjusted Budget. Enter the sum of the amounts shown in Columns (C) and (D). These amounts will be the new and thus the adjusted Revise Budget in the FMIS.

PART III. CERTIFICATION:

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

PART IV. CGS / OMB USE ONLY:

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

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

End of Instruction.

Appendix L-2

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

_____
Date

I. Information on the Program:

A. _____ B. _____
Title of Program / Division — Name of Program Manager

C. _____ D. _____
Phone No. of Program Manager — Email of Program Manager

II. Information on the Contract / Grant:

A. _____ B. _____
Title of Contract / Grant — Contract / Grant No.

C. $ 100,000 D. _____
Total Funding of All Sources: — Annual Funding Period, Begin & End

E. If Contract is on multiple year, indicate the term _____
Begin / End - mm/dd/yy

	Yes	NO
F. Does Unexpended Award Lapse at the end of funding year?	☐	☐
G. Is Unexpended Award carried over at the end of funding year?	☐	☐

III. Information on Funding Need and Cost Contributions:

A. Total Cost of the Project or Activity: $ 100,000

Entity Contributors	Percent	Amount
B. Grantor / Funding Agency Share:	0.8	$ 80,000
C. Grantee / Recipient Share:		
1. Cash Match - Required	0.2	20,000
2. In-kind Match - Required		-
3. Cost Sharing - Leverage		-
D. Third Party Contributions:		
1. NTUA		-
2. IHS		-
3 Other		
Total Source Contribution:	100%	$ 100,000

IV. Justification and Certification:

Justification on Request for Appropriation. 1) Cite section of regulation on required matching & attach copy of the same; 2) Explain why it is crucial cash match be appropriated and 3) explain impact if cash match is not appropriated. Attach additional page if more space is required.

We, the undersigned below, certify that the information provided in this document is complete and accurate:

_____ _____
PREPARED BY: Program Manager-Print, Sign & Date — APPROVED BY: Division Director-Print, Sign & Date

FOR CONTRACTS AND GRANTS SECTION/OMB USE ONLY - Comments & Recommendations:

CONCURRED BY: Contracting Officer, Signature / Date: _____

Contracts and Grants Section / OMB

Form Request for Modification of Grant Agreement

(Fill in Spaces Highlighted Green that Apply)

I. Section Below to Be Filled Out by Program Manager & Division Director

1 Action Requested: ☑ **Extension on Ending Date** ☑ **Carryover Fund**

2 Name of Program / Division

3 Information on External Contract or Grant

A.

Title of Grant / Funding Agency	*Grant No.*	*FMIS Co. No.*	*BUs, attach list if several BUs*

B. Original term (start & ending date) of Multiyear Contract.

Current End Date: Requested End Date:

C. Original term (start & ending date) of Annual Funding.

Current End Date: Requested End Date:

D. FMIS Budget Expenditure Report, as of:

Total Award	*Expenditure*	*Obligation*	*Balance*

4 Performance Requirement on External Grants:

A. The Nation is obligated to achieve the purpose of grant award e.g., maximize service delivery & fully expend the award within the original funding period. **Explain why the program did not comply.**

B. Prog. Mgr & Div. Dir. are required to monitor award to ensure compliance with the terms and conditions and ensure deliverables & expenditure are on schedule with funding period. **Explain monitoring performed on grant & frequency to comply.**

C. **Provide Action Plan to fully expend carryover funds (balance at Sec. I. 3. D. above) by extension of end date requested at Sec. I. 3. B. or C. above.**

5. Signatures:

Program Manager / Date Division Director / Date

II. Section Below for CGS / OMB Use Only

1 Date Request Logged In at CGS/OMB:

2 Comment on Issues, Concerns; Recommendations & if Request is Approved or Not:

3. Signatures:

Review & Recommendation By / Date Approved By / Date

FY 2021 NN Bdgt

Contracts and Grants Section - OMB
Calculation Check on Budget for IDC Recovery
Pursuant to FY 2021 NN BIM Appendix L Section III. A. & V. A. 3. b.

Funding Contract:

A	B	C	D	E
1	Acct./Category	Formula	Calculation by Program	Calculation by OMB
2	Total Award	From NOGA	-	-
3	Exclusion ***	See pg. 127 of BIPM	-	-
4				
5	IDC Base	(Row 2-3-4)	-	-
6	IDC rate	(1+IDC Rate)	1.1870	1.1870
7	Adj. IDC Base	(Row 5 / [1+IDC Rate])	-	-
8				
9	IDC Budget	(Row 5 - 7)	-	-

Legend:

Column B Row 3 - *** Includes Welfare Assist., Scholarship, TANF; WIA, etc.

Ineligible - e.g., bldg. const., water/power line, PSC, 3rd Party, etc.

Script or Instructions on Filling out above Table:

Orange	Enter Name of Contract or Grant.
Green	Enter Total Amount of Funding Requested or Awarded.
Pink	Enter Total Amount of Exclusion / Passthrough.
Purple	Enter result of 1 + IDC Rate Allowed by Funding Agency.
Blue	IDC Recovery Amount that should be in the budget of Funding Application or Award.

List of Object Codes Eligible for Exclusion / Pass Thru on IDC

Object Account	Description	MGT Object Acct Category	Passthru%
4430	Cost Of Goods Sold-Resale	4000 - Supplies	100%
4460	Food Supplies	4000 - Supplies	100%
6320	Software Support	6000 - Repairs & Maintenance	80%
6670	Attorney-Fees	6500 - Contractual Services	100%
6680	Attorney-Expenses	6500 - Contractual Services	100%
6710	Investment Managers	6500 - Contractual Services	100%
6720	Investment Consultant	6500 - Contractual Services	100%
6990	Subcontracted Services	6500 - Contractual Services	100%
7170	Student Activities	7000 - Special Transactions	100%
7760	Student Liability Insur	7000 - Special Transactions	100%
7780	Claims Disbursements	7000 - Special Transactions	100%
7850	Def Comp Payments	7000 - Special Transactions	100%
7860	Retirement Benefits	7000 - Special Transactions	100%
7870	401K Benefits	7000 - Special Transactions	100%
8025	G/A Employables	8000 - Assistance	75%
8030	G/A Unemployables	8000 - Assistance	75%
8035	G/A Initial Grants	8000 - Assistance	75%
8040	G/A Back Bonus Pmt	8000 - Assistance	75%
8045	School Clothing	8000 - Assistance	100%
8050	WIC Payments	8000 - Assistance	100%
8055	Burial Assistance	8000 - Assistance	75%
8060	Emergency Assistance	8000 - Assistance	100%
8065	Energy Assistance	8000 - Assistance	100%
8070	Weatherization Assistance	8000 - Assistance	100%
8075	Basic Child Care	8000 - Assistance	100%
8080	Subsidized Child Care	8000 - Assistance	100%
8085	Client Transport	8000 - Assistance	100%
8090	Program Stipend	8000 - Assistance	100%
8095	Other Public Assistance	8000 - Assistance	100%
8110	Youth Home	8000 - Assistance	75%
8115	Adult In Home Care	8000 - Assistance	75%
8120	Elderly Group Home	8000 - Assistance	75%
8125	Foster Care-Children	8000 - Assistance	75%
8130	Foster Care Adults	8000 - Assistance	75%
8135	Foster Care Esco Child	8000 - Assistance	75%
8140	Foster Care Esco Adult	8000 - Assistance	75%
8145	Special Needs - CWA	8000 - Assistance	75%
8150	Personal Allowance - AIC	8000 - Assistance	75%
8151	Personal Allowance - YH	8000 - Assistance	75%
8155	Personal Allowance - CWA	8000 - Assistance	75%
8305	Classroom Training	8000 - Assistance	75%
8310	Adult Training Costs	8000 - Assistance	75%
8315	Youth Training Costs	8000 - Assistance	75%

List of Object Codes Eligible for Exclusion / Pass Thru on IDC

Object Account	Description	MGT Object Acct Category	Passthru%
8335	In-School Work Experience	8000 - Assistance	75%
8350	Support Cost-Personal A	8000 - Assistance	75%
8355	Support Cost-Transporta	8000 - Assistance	75%
8360	Support Cost-Housing	8000 - Assistance	75%
8365	Support Cost-Other Allo	8000 - Assistance	75%
8370	Basic Education	8000 - Assistance	75%
8375	Youth Dev Activities/Curriculm	8000 - Assistance	75%
8505	Home Down Pmt. Asst	8000 - Assistance	100%
8510	Housing Constructn Materials	8000 - Assistance	100%
8515	Self-Help Materials	8000 - Assistance	100%
8520	Weatherization Assistance	8000 - Assistance	100%
8525	Solar System	8000 - Assistance	100%
8530	House Wiring	8000 - Assistance	100%
8535	Bathroom Additions	8000 - Assistance	100%
8540	Power line Extension	8000 - Assistance	100%
8545	Waterline Extension	8000 - Assistance	100%
8550	Water/Wastewater	8000 - Assistance	100%
8555	Chapter Projects	8000 - Assistance	100%
8710	PEP	8000 - Assistance	100%
8715	Grant	8000 - Assistance	100%
8720	Entitlement	8000 - Assistance	100%
8730	LGA	8000 - Assistance	100%
8735	Scholarships	8000 - Assistance	100%
8740	Emergency	8000 - Assistance	100%
8745	Stipend	8000 - Assistance	100%
8785	Entity Grants	8000 - Assistance	100%
8810	Schshp-Peabody	8000 - Assistance	100%
8815	Schshp-4 Corners	8000 - Assistance	100%
8825	Schshp-P & M	8000 - Assistance	100%
8845	Schshp-Sussman	8000 - Assistance	100%
8865	Schshp-El Paso Natural Gas Co	8000 - Assistance	100%
8870	Schshp-NN Oil & Gas Co	8000 - Assistance	100%
8905	Schshp-Payments	8000 - Assistance	75%
8910	Schshp-Special Award	8000 - Assistance	75%
8915	Scholarship Spmntl Award	8000 - Assistance	75%
8925	Schshp-Hi Achievement	8000 - Assistance	100%
8930	H/S Summer Enrichment	8000 - Assistance	100%
8935	Chapter Fin Asst - Student	8000 - Assistance	100%
8940	High School Preparation	8000 - Assistance	100%
8945	Dine Schshp Annual Fund	8000 - Assistance	100%

** All Chapter Assistance expenditures are treated as passthru

CHAPTER BUDGET PROCEDURES

I. ALLOCATION NOTICE FROM DIVISION OF COMMUNITY DEVELOPMENT (DCD)

A. Upon notification of the Chapter's base allocation from the Navajo Nation, the Community Service Coordinator (CSC) or Chapter Manager (CM), in consultation with the Chapter Officials (CO), shall review and implement the Chapter Budget Policy of the Navajo Nation Office of Management and Budget (OMB) when formulating the Chapter's annual budget.

II. BUDGET PREPARATION

A. All Chapters, in consultation with the Division of Community Development (DCD) and Administrative Service Centers (ASC), shall use the online web-based system known as the Woven Integrated Navajo Data (WIND) online web-based budget application system (www.wind.enavajo.org) to prepare and submit their budgets.

B. Each Chapters is responsible for coordinating with ASC to prepare their budget.

1. At least two (2) months before the beginning of the new Navajo Nation fiscal year, the ASC shall hold work sessions to provide budgetary technical assistance to Chapters.

2. ASC shall provide one-on-one technical assistance to Chapters throughout the budget process.

3. A Chapter's approved budgets may include external funds other than Navajo Nation's appropriated funds, including but not limited to that respective Chapter's unexpended carryover funds.

4. Funds appropriated by the Navajo Nation Council (NNC) are to be maintained in separate budgets or accounts and those funds cannot be comingled. This means that Chapters cannot transfer funds from one fund code to another fund, budget or account. All Navajo Nation funds must remain in one designated Business Unit and fund code.

C. Role of the CO

1. The CO shall coordinate with the CM or CSC to finalize the Chapter's budget for approval by the Chapter Membership (Membership).

2. The Chapter Secretary/Treasurer (S/T) shall present the budget to the Membership for discussion at the planning meeting and approval at a regular Chapter meeting.

D. Role of the CM or CSC

1. The CO and the CSC or CM will formulate a proposed budget that is consistent with that respective Chapter's goals and objectives using the Navajo Nation budget forms.
2. During September of each year, the CSC or CM in consultation with CO shall prepare the proposed carryover, annual, and other budgets for presentation at a

Chapter regular meeting, culminating in passage of a valid Chapter resolution approving these budgets.

3. During September of each year, the CSC or CM shall conduct the Chapter's end of fiscal year financial close out activities, including reconciliations, and paying out outstanding invoices and third party liabilities.

4. After the S/T or the delegated CO in the absence of the S/T, shall present the proposed carryover, annual and other budgets. At the regular Chapter meeting, the Membership shall approve the carryover, annual and other budgets, and the S/T or delegated CO shall obtain a copy of the valid Chapter resolution approving the budgets.

5. Within two (2) working days after Chapter approval through a valid Chapter resolution of the carryover, annual, and other budgets, the CSC or CM shall upload these budgets into the WIND system for ASC's review and approval.

6. The CM or CSC will maintain proper fund codes and chart of accounts.

7. The CM or CSC shall ensure that the Chapter budget data in the WIND system is consistent with that respective Chapter's fund management system and Chapter budget resolution.

E. Role of the Administrative Assistant (AA) or Accounts Maintenance Specialist (AMS)

1. The AA or AMS will maintain current records of all financial transactions at all times including budget modifications or revisions of funds.

2. The AA or AMS must refer to fund codes and chart of accounts during the course of the fiscal year when reviewing expenditures, purchase requests, and transfers.

3. Other assigned roles and responsibilities include entering and posting the Chapter's financial data into the Chapter's fund management system and/or WIND system.

F. ASC's role

1. ASC will coordinate with OMB to ensure Chapters are in compliance with all applicable Navajo Nation laws and policies, including but not limited to the Budget Instructions Manual (BIM), and the Chapter Budget Policy of the Navajo Nation (CBP).

2. ASC shall review each Chapter's budget to ensure it is consistent with the allowable and disallowable expenditures provided by the BIM and the Chapter Budget Policy.

3. ASC shall review the Chapter's budget for mathematical accuracy and ensure the Chapters are using the proper fund code and chart of accounts.

G. Chapter Budget Amendments

1. The CM or CSC will present a detailed itemized budget including relevant documents for review by the Membership prior to approval of amendments. The proposed budget amendment(s) will be discussed at the next scheduled regular meeting and approved by the Membership.

2. When applicable, the CM or CSC shall notify the CO of any required changes in the budget after the budget's adoption. The CO shall then discuss any proposed amendments or modifications to the budget with the Membership. A revised budget and resolution shall be properly recorded, once approved by the Membership, in the meeting minutes by the S/T.

3. All budget modifications or revisions during the fiscal year will be approved through a valid Chapter resolution.

H. ASC Reviews Chapter Budget

1. ASC shall perform an online review of the budget for compliance and mathematical accuracy.

2. ASC shall notify the respective Chapter to make the necessary correction(s) when mathematical errors or compliance issue(s) are found.

3. ASC shall consult with the CM or CSC to make the appropriate corrections.

4. ASC will only approve a Chapter budget that does not have mathematical errors.

5. If necessary, at the discretion of the ASC, the CM or CSC may have to submit an amended budget and valid Chapter resolution.

I. Approval by ASC

1. Upon ASC's online approval of the Chapter budget, the WIND system should show an "Approved" status.

2. Chapters may contact ASC if the WIND system does not show an "Approved" status.

J. Disbursement of Chapter Allocation by DCD

1. Within five (5) working days after the budget is approved in the WIND System, ASC shall prepare the Request for Direct Payment (RDP) and disbursement memorandum.

2. The Request for Direct Payment (RDP) and disbursement memorandum shall then be submitted to the Office of the Controller (OOC).

3. OOC will generate the Chapter allocation check.

4. DCD/ASC shall pick up each Chapter allocation check to distribute to the respective Chapters.
5. When applicable, the OOC may process an electronic funds transfer into the Chapter's bank accounts.

III. BUDGET TIMETABLE AND PROCESS

	TIMELINES	KEY ACTIVITY	PERFORMED BY
1.	June/July	ASC budget work sessions with Chapters	ASC
2.	Fiscal Year	ASC one on one assistance	ASC
3.	August/September	Allocation of Navajo Nation funds	NNC
4.	August/September	Itemize annual Chapter budget allocation using Chapter Budget Policy and Appendix M	CSC/CM/CO
5.	September/October	Itemize Chapter carryover budgets using Chapter Budget Policy and Appendix M	CSC/CM/CO
6.	September/October	Chapter Membership approves the budget	Membership
7.	September/October	Chapters upload the budget forms into the WIND system	CM/CSC
8.	September/October	ASC reviews the Chapter's budget for mathematical accuracy	ASC
9.	September/October	ASC reviews/approves/disapproves the Chapter's budget	ASC
10.	September/October	Posted Chapter budget will be presented to Membership within 5 days	CSC/CM/CO
11.	September/October	Any Chapter budget amendments must be accompanied by Chapter meeting minutes, an amended budget and resolutions	S/T
12.	September/October	The itemized budget presentation must have Membership approval	CSC/CM
13.	September/October	Any Budget modifications must have Membership approval.	S/T, Membership
14.	September/October	Enter accurate budgets into the Chapter's fund management system.	CSC/CM & AA/AMS
15.	Fiscal Year	The AA/AMS ensures the Chapter's financial records are properly maintained	AA/AMS

IV. ASC STANDARD MONITORING FORMS

A. In accordance with the Chapter Budget Policies and the BIM, ASC shall regularly review and monitor each Chapter's financial activities.

B. ASC shall conduct a review of each Chapter's finances utilizing ASC's standard forms, templates, and checklists to determine whether each Chapter is fully adhering to the Navajo Nation fiscal laws and policies.

C. The Chapters shall use ASC's standard forms titled, "Monitoring Tool for President, Vice President, and Secretary/Treasurer" and the "Monthly Compliance Review" to promote transparency and accountability in each Chapter's use of all funds.

1. At the end of each month, the CSC or CM, and AA or AMS in consultation with the CO shall review and sign the "Monthly Compliance Review Form," attached as Attachment A of this Appendix M.

2. During the Chapter's planning meeting, the CO, CSC or CM, and AA or AMS, shall review and fill out the "Monitoring Tool for President, Vice President, and Secretary/Treasurer" attached as Attachment B of this Appendix M.

3. After all Chapter bank accounts are reconciled, the CSC or CM, and AA or AMS shall review and complete forms as required by ASC.

4. The Chapters may contact ASC at any time for technical assistance to complete the above forms.

D. ASC may write up Chapters and report them as being in noncompliant with Section VII of the Chapter Budget Policy and this BIM. In some cases, ASC may report the Chapters to the appropriate authorities, including but not limited to the Office of Auditor General, Office of Controller, Ethics and Rules Office, Department of Justice, Office of the Prosecutor, Navajo Nation Department of Law Enforcement, the White Collar Crime Unit, the Resources and Development Committee (RDC), the Budget and Finance Committee (BFC), and the Division of Community Development (DCD).

Attachment A

MONTHLY COMPLIANCE REVIEW FORM

CHAPTER NAME: _____ DATE: _____

FINANCES, REVIEWED FOR THE MONTH OF: _____

MONTHLY REPORTS, REVIEWED AS FOLLOWS:	COMMENTS/FINDINGS:
1. Planning Meeting, Monthly Financial Review	
2. Monitoring Tool – Chapter Official	
3. Monthly Check Register (for all Accounts)	
4. Monthly Bank Reconciliation (for all Accounts)	
5. Bank Statements (for all Accounts)	
6. Deposit Slips – COPIES	
7. Cash Receipts Journal	
8. Fund Balance Ledgers (for all Funds)	
9. Payroll Journal	
10. Rev. Exp. & Changes in Fund Balance	
11. Rev. Exp. & Changes in Fund Balance – Budget & Actual	
12. Balance Sheet	
13. Ensure CSC/CM sends the monthly backup electronic storage device	

QUARTERLY REPORTS, REVIEWED AS FOLLOWS:	COMMENTS/FINDINGS:
1. Budget Form 2 (Program Performance Criteria)	
2. Form 941 (Employers Quarterly Federal Tax Return)	
3. Form 600 – Navajo Nation Sales Tax	
4. State Unemployment Tax Act (SUTA) Report	
5. NN Worker's Compensation – Project Application	
6. Are the resolutions completed?	
7. Monitoring of Community Projects	
8. Ensure CSC/CM sends the quarterly fund management system financial backup to Office of Auditor General (OAG)	
9. CO notifies DCD/ASC when the quarterly fund management system financial backup is sent to OAG	

CSC/CM: _____ Date: _____

Secretary: _____ Date: _____

Vice-President: _____ Date: _____

President: _____ Date: _____

Attachment B

MONITORING TOOL FOR PRESIDENT, VICE PRESIDENT AND SECRETARY/TREASURER

CHAPTER: _____ DATE: _____

REVIEWING FINANCES FOR THE MONTH OF: _____

MONTHLY REPORTS, REVIEWED AS FOLLOWS:		COMMENTS/FINDINGS:
1. Is the CSC/CM monitoring and reviewing the AMS/AA duties and responsibilities by initialing all documents?	yes / no	
2. Are the monthly expenditure reports submitted to ASC?	yes / no	
3. Is the Check Register updated?	yes / no	
4. What is the last Check Number?	#	
5. Is the Bank Reconciliation completed?	yes / no	
6. Is the Chapter monitoring bank accounts through the Online Commercial Electronic Office (CEO)?	yes/no	
7. Is the Cash Receipts Journal updated?	yes / no	
8. Are the Revenues deposited timely?	yes / no	
9. Are Deposit Slips filed with the Cash Receipts Journal?	yes / no	
10. How much cash is still On-Hand?	$	
11. Are the three financial statements below being prepared by the AMS/AA and then reviewed by the CSC/CM and S/T?	yes / no	
12. Financial statement 1: Combined Statement of Revenue, Expenditures, and Changes in Fund Balance	yes / no	
13. Financial statement 2: Combined Balance Sheet	yes / no	
14. Financial statement 3: Combined Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual	yes / no	
15. Are the three financial statements listed above attached to the Chapter meeting minutes?	yes / no	
16. Is the Financial Reports recorded in the Chapter meeting minutes?	yes / no	
17. Are the Navajo Nation Sales Taxes paid quarterly? If so, please state which quarter it was completed.	yes / no	
18. Are the Monthly Social Security, Medicare, Federal, State Taxes deposited? If so provide the month completed.	yes / no	
19. Is the Form 941 completed and submitted to IRS? If so, please state which quarter is completed.	yes / no	
20. Is the Physical Inventory up to date? If so, state when it was completed.	yes / no	
21. Do we have a perpetual inventory? If so, state when it was completed.	yes / no	
22. Are the Resolutions completed?	yes / no	
23. Are the Chapter meeting minutes electronically recorded?	yes / no	
24. Are Monthly Progress Reports provided verbally and written at Planning meetings?	yes / no	
25. Is the Chapter V/P and CSC/CM monitoring the PEP and Chapter community projects?	yes / no	

CSC/CM: _____ Date: _____

Secretary/Treasurer: _____ Date: _____

Vice-President: _____ Date: _____

President: _____ Date: _____

CHAPTER BUDGET POLICIES OF THE NAVAJO NATION

I. Purpose and Scope

A. The Chapter Budget Policies (CBP) of the Navajo Nation are established to ensure all funds appropriated by the Navajo Nation are managed and expended in accordance with applicable Navajo Nation laws, policies, fund management plans, and the Chapter's Five Management System (FMS).

B. The CBP applies to all Administrative Staff and Chapter Officials for all 110 Chapter governments as defined in the Local Governance Act (LGA), 26 N.N.C. §§1 *et. seq.*

II. Notice

A. This CBP shall be interpreted in a manner consistent with the Chapter Budget Procedures, Appendix M of this Budget Instructions Manual.

B. All Chapters shall adopt a fund management plan for all their fund accounts.

C. All Chapters are encouraged to maintain a file containing all of the laws, regulations, policies, fund management plans, and plans of operations referenced in this CBP.

D. Generally, budget revisions may be approved by Chapter resolution in accordance with section II(G) of the Chapter Budget Procedures. However, certain budget revisions may be prohibited depending on the fund type or sanction status of the Chapter. For example, budget revisions are not allowed from "allowable" expenditures to prohibited expenditures. Budget revisions are also prohibited for carry over budgets that were earmarked for certain purposes and conditions set forth by the Navajo Nation Council, see 12 N.N.C. §820(N).

E. As a general rule, all Chapter fund accounts are restricted funds for its intended purpose unless expressly designated as unrestricted funds. For example, if the Navajo Nation Council appropriates funds for "stipends," those funds can only be used for that purpose. Accordingly, all Chapters shall keep records of all Navajo Nation Council Resolutions appropriating monies to Chapters in order to help determine if such funding is restricted or unrestricted. For assistance in determining whether a budget revision is appropriate, the Chapter shall consult with the Administrative Service Center (ASC) within the Division of Community Development (DCD) or with the Navajo Nation Department of Justice (DOJ).

F. Since Chapter budgets are monitored by the ASC, this CBP shall be applied consistently with ASC's current Plan of Operation.

G. As part of ASC's duty to report to the Office of Management and Budget (OMB) on a quarterly basis, the ASC also shall also provide OMB notices of non-compliance by Chapters, including the misuse of funds.

H. All Chapters are responsible for implementing any Conditions of Appropriations (COA) passed by the Navajo Nation Council and approved by the Navajo Nation President.

I. Investments

1. Chapters have no authority to invest appropriated funds. Under 2 N.N.C. § 300(C), the Budget and Finance Committee of the Navajo Nation Council has oversight over investments.

2. The Navajo Nation's Master Investment Policy (BFJN-17-15 as amended) governs the investment of all Navajo Nation Funds and empowers the Navajo Nation Investment Committee with certain delegated authorities. Chapters have not been delegated any authority to invest funds.

3. Any Chapter plans to invest funds shall be presented to and reviewed and approved by the Navajo Nation Investment Committee and the Budget and Finance Committee of the Navajo Nation Council.

J. As provided for under 26 N.N.C. §103(G), no Chapter funds can be used to grant monetary loans or provide per capita distributions to the Chapter Membership.

K. Notwithstanding any other provisions to the contrary, Chapters that are LGA certified may receive funds directly from the Controller by submitting their own request for funds, without having to go through the ASC or DCD.

III. Administrative Expenses

A. All non-governance certified Chapters and those Governance Certified Chapters that have not adopted their own policies shall abide by the following Navajo Nation Policies:

1. The rates, schedules, and other policies for personnel, salary, fringe, and payroll taxes as provided on the Navajo Nation Department of Personnel Management's website, http://www.dpm.navajonsn.gov/home.html

2. Navajo Nation Travel Policies and Procedures, http://www.nnooc.org/TravelInfo.html

3. Insurance services, see http://www.isd.navajo-nsn.gov/index.html

4. Workers Compensation, see http://www.isd.wcp.navajo-nsn.gov/

IV. Expenditure by Fund Types

A. Chapter Activities General Fund (Fund 01)

1. This is an unrestricted fund to the limited extent that this fund is eligible to be transferred to any other account pursuant to a properly approved budget revision.

2. Expenditures of this fund must comply with all applicable Navajo Nation laws and all Chapter policies.

B. Chapter Personnel Fund (Fund 02)

1. Only governance certified Chapters shall receive the full allocation of personnel funds.

2. Personnel funds for non-governance certified Chapters will be administered by the Division of Community Development.

C. Land Claims Trust Fund (Fund 03)

1. Per 12 N.N.C. § 1143, the accrued interest from this Trust Fund is distributed to Chapters annually.

2. Per 12 N.N.C. § 1144, each Chapter determines the most appropriate use of this Trust Fund allocation, but such uses must be for the common benefit of chapter members and for general economic development.

3. Allowable expenditures are as follows:

   a. Supplies such as office/operating supplies, office equipment, and office furniture;

   b. Utility expenses;

   c. Construction, repair, and maintenance of Chapter and community facilities;

   d. Capital outlay and matching funds. Examples include community roads, electrification, water development, dam/reservoir projects, land development, conservation, landscaping, solar, and other related infrastructure projects;

   e. Heavy Equipment such as industrial machines, tractors, vehicles, large/small machinery, and tools. Chapters shall develop policies and maintenance plans.

   f. Livestock expenses such as vaccinations, veterinary supplies, branding, livestock equipment, agricultural and irrigation restoration.

   g. Community events such as community dinners, catering services, entertainment, recreational development, and arts and crafts projects.

   h. Fees and expenses for Professional Service Contracts justifiable under 12 N.N.C. § 1144. The Navajo Department of Justice has developed contracts for use by governance-certified Chapters and non-governance certified Chapters. Non-governance certified Chapters cannot execute a contract on their own must work with ASC to process a contract for execution by the Navajo Nation President.

4. Prohibited expenditures are as follows:

   a. Personal expenses such as personal purchases, personal loans, individual community member projects, individual assistance, welfare, travel, gifts, gratuity, and individual promotional expenses.

   b. Chapter Standing Committee expenses such as trainings, stipends, travel, and consultant expenses.

   c. Tribal vehicle rentals.

   d. Political expenses such as campaigning and political contributions.

   e. Payments for penalties such as fees and fines.

f. Personnel expenses such as wages, fringe benefits, and taxes.

D. Summer Youth Employment Fund (Fund 08)

1. Through TCDCMY-43-01, the former Transportation and Community Development Committee (TCDC) created a standard policy and procedure for Chapters to administer summer youth employment. This resolution is used if the Chapters lack policies and procedures of their own. Chapters shall consult with DOJ when developing their own policy if the Chapter policy will deviate from the TCDC template policy in any way.

2. This fund may also be used for internships and enrichment activities for students in middle/high school, college, vocational and technical programs.

3. Generally, this Fund is replenished by a supplemental appropriation approved by the Navajo Nation Council and the Navajo Nation President.

E. Housing Discretionary Grant Fund (Fund 09)

1. Historically, these funds were administered by DCD but as recognized in the TCDC Resolution No. TCDCMA-20-01, Chapters began administering this fund in 1998. A copy of the TCDC resolution can be obtained from the ASC or DOJ.

2. The TCDC Resolution approved a template Housing Discretionary Fund Policy and Procedure and also allowed Chapters to adopt their own policy.

3. Chapters shall consult with DOJ when developing their own policy if the Chapter policy will deviate from the TCDC template policy in any way.

F. LGA Grant Fund (Fund 10)

1. This Fund is for the development and implementation of FMS policies and procedures and development of community based land use plans.

2. Allowable Expenditures:

a. Payment for specialized consultant services such as accountants and land use planners.

b. Expenditures for training, travel, equipment, supplies and purchase of governmental accounting software.

c. Stipends for Community Land Use Planning Committee members not to exceed $125.00 per meeting. Federal tax withholdings will be deducted using Internal Revenue Service (IRS) Form W-4.

d. Audit services.

e. Pre and post LGA certification activities.

G. Chapter Official's Stipend Fund (Fund 12)

1. Upon receiving notification of the annual base allocation, the Chapter shall allocate sufficient funding for stipends of the Chapter President, Chapter Vice-President, and Chapter Secretary/Treasurer for twelve (12) regular meetings and twelve (12) planning meetings.

2. The Chapter may allocate stipends, subject to funds availability, for other meetings in the following order of priority:

    a. Emergency Chapter Meetings;
    b. Special Chapter Meetings;
    c. Agency Council Meetings;
    d. District Council Meetings;
    e. Regional Council Meetings.

4. The Chapter may also allocate stipends, subject to funds availability, for Chapter committee members in accordance with the committee's plans of operation.

5. The Chapter is required to plan for applicable insurance premiums including workers' compensation.

6. Chapter Officials shall be compensated in strict compliance with 26 N.N.C. § 1002.

H. Student Scholarship Fund (Funds 13 and 14)

1. The FY'99 Comprehensive Budget Resolution (CS-79-98) provided an independent grant of authority to allow all Chapters to administer certain Navajo Nation funds. Subsequently, the Budget and Finance Committee passed Resolution BFO-140-98 which, among other things, allowed Chapters to administer Chapter Scholarships. Under section 5(C) of Exhibit A, Chapters were obligated to manage and expend such funds in accordance with the applicable policies and procedures of the Office of Navajo Nation Scholarship and Financial Assistance Program, Chapters One and Two, and Chapter Three, Subchapter Two, Article 24.

2. Chapters may develop their own scholarship policies but shall consult with DOJ.

I. PEP Fund (Fund 15)

1. After Chapters began administering the Navajo Nation Public Employment Project Funds, the former Transportation and Community Development Committee (TCDC) passed resolution TCDCD-111-00 which approved standard policy and procedures for use by all Chapters. A copy of this resolution can be obtained from ASC or DOJ.

2. Under section I of the standard policy, any Chapter may develop their own PEP Policies and Procedures. Chapters shall consult with DOJ when developing their own policy if the Chapter policy will deviate from the TCDC template policy in any way.

J. Emergency Fund (Fund 17)

1. This fund may be used for:

    a. Expenditures in developing an Emergency Management Plan; or

b. Expenditures after an emergency declaration has been made by the Navajo Nation Department of Emergency Management and the Navajo Nation President for the Chapter community.

2. Emergency Planning:

a. In 2017, the Resources and Development Committee passed Resolution RDCMY-47-17 which requested and directed all Chapters to develop an Emergency Management Plan.

b. This fund may be used to develop a comprehensive Emergency Management Plan that takes into consideration elements of mitigation, priority of expenditure, emergency response including high risk medical situations, road closures, food and water supplies, livestock feed, fuel for heating and cooking, and emergency shelter.

c. An emergency declaration is not required to complete emergency planning.

3. Declarations of the State of Emergency:

a. Under 2 N.N.C. §884(B)(1), the Navajo Nation Commission on Emergency Management, with concurrence from the Navajo Nation President, has exclusive authority to declare all states of emergency affecting the Navajo Nation *or any section thereof.* Any Chapter requesting such declarations shall work with the Division of Community Development and the Commission on Emergency Management.

b. Once an emergency declaration has been issued for the affected Chapter, the Chapter does not need to issue a separate emergency declaration as the Chapter is not legally authorized to do so.

c. Once an emergency declaration has been issued for the affected Chapter, the Chapter may use the emergency procurement procedures to purchase goods and/or services necessary to address the emergency situation.

K. Sales Tax Revenue Fund (Fund 23)

1. In 2002, the Budget and Finance Committee passed Resolution BFD-191-02 which created the "Navajo Nation Sales Tax Trust Fund Plan of Operation for Distributing Funds." This was subsequently amended in 2017 through BFC Resolution BFMY-19-17.

2. This Fund is for infrastructure, economic development, and other governmental purposes.

a. Infrastructure is defined as facilities and a system needed to service the geographic region served by each Chapter. This includes facilities and systems needed to support the local economy and includes roads, bridges, tunnels, water supply, sewers, electrical systems, telecommunications systems, and fixed structures such as buildings.

b. Economic development is defined as efforts which lead to increased well-being and quality of life for a community through job creation and job retention as well as expanding the tax base in the local community.

c. Governmental purposes are defined as purposes that advance the needs of the community by providing services or benefits to the community as a whole. Benefits or services to individual

community members do not meet the definition of a governmental purpose. Under this definition stipends or meeting attendance fees are disallowed. However, stipends for the Community Land Use Planning Committee (CLUPC) are allowed since the nature of the stipend is that the work done by the CLUPC members are for the benefit of the entire community. Additionally, the purchase of agricultural products as well as motor vehicles and heavy equipment is allowable provided the use will be for the community as a whole and not for the benefit of an individual community member or a specific class of community members.

3. Allowable uses of this Fund include:

   a. Strategic planning for infrastructure, economic development, or other governmental purposes;

   b. Infrastructure development such as land clearances and surveys;

   c. Community beautification;

   d. Capital improvement plan development and administering capital improvement projects;

   e. Community Land Use Plan development such as open space plan development; community facilities plan development; and thoroughfare plan development;

   f. Stipends for the Community Land Use Planning Committee (CLUPC) members;

   g. Costs associated with administering land including ordinance preparation, zoning, administering home and business site leasing authority, land withdrawals, eminent domain, taxing, bonding, and regulating;

   h. Purchase of agricultural products;

   i. Purchases of motor vehicles and heavy equipment; and

   j. Travel expenses associated with carrying out the allowable expenditures.

4. Prohibited uses of this Fund:

   a. Training and instructional expenses;

   c. Stipends other than those allowed for CLUPC members;

   d. Gifts, gratuities, and promotional items;

   e. Payment of any penalty including late fees arising from bills or IRS taxes.

L. Capital Outlay (FUNDS 24, 25, 27, 28)

1. Allocations from the Capital Outlay Match Special Revenue Fund shall be restricted for use for Chapter Capital Expenses.

2. Examples of allowable expenditures include materials, construction costs, fees, clearances, design, workforce expenses, and related costs.

M. Local Governance Trust Fund (Fund 29)

1. Under 12 N.N.C. §1161 *et. seq.*, this Fund is a one-time allocation of one hundred and sixty thousand dollars ($160,000.00) when a Chapter becomes governance certified.

2. Under 12 N.N.C. §1166(A), each governance certified Chapter shall determine the most appropriate use of these funds except that these funds cannot be used for:

   a. Per-capita distributions;

   b. Purchase of agricultural products if such products will be used for distribution or resale to Chapter members;

   c. Training or instructional expenses or any related travel;

   d. Stipends;

   e. Travel expenses; and

   f. Purchase of any motor vehicles.

N. Healthy Dine Nation Act (HDNA) Fund (Fund 40)

1. The HDNA was passed in November 2014. Thereafter, the Budget and Finance Committee passed Resolution BFAP-13-15 which approved the Fund Management Plan for this Fund. Thereafter, the Budget and Finance Committee passed Resolution BFJN-14-16 which approved the Healthy Dine Community Wellness Development Project Guideline and Distribution Policy to allow the Division of Community Development to implement the funding allocations.

2. This purpose of this fund is to provide Chapters with seed money for leverage to initiate, match, and/or improve Community Wellness Projects. Such projects must improve the physical and social environment of the community to improve health and prevent and reduce the incidence of obesity, diabetes, and other health conditions. Projects may include:

   a. Instruction:
      i. Fitness classes (i.e. Zumba, aerobic, core training, indoor cycling);
      ii. Traditional, intergenerational, and contemporary wellness workshops (i.e. Navajo philosophical and education teachings, Tai-Chi, Yoga);
      iii. Health coaching (i.e. healthy eating education, goal-setting, self-care management);
      iv. Navajo traditional craft classes (i.e. jewelry making, beading, weaving);
      v. Traditional and non-traditional healthy food preparation workshops (i.e. making chilchin, making blue corn mush, cleaning and prepping corn, pinion preparation, prepping Navajo tea);
      vi. Healthy food processing workshops (i.e. canning, food safety);

   b. Equipment:
      i. Wellness and exercise equipment; ii. Supplies; iii. Storage facilities; iv. Maintenance, conservation, or improvement of any of these projects.

c. Built Recreational Environment:
   i. Walking trails, running trails, biking trails;
   ii. Skate parks, community parks;
   iii. Picnic grounds;
   iv. Playgrounds;
   v. Basketball and volleyball courts;
   vi. Baseball and softball fields;
   vii. Swimming pools;
   viii. Maintenance, conservation, or improvement of any of these projects.

d. Social Setting
   i. Recreational, health, youth clubs (i.e. Senior Citizen events, walking club);
   ii. Equine therapy (i.e. activities and interaction with horses, trail rides, introduction to horses, saddling, training);
   iii. Maintenance, conservation, or improvement of any of these projects.

e. Education
   i. Health education materials;
   ii. Presentations;
   iii. Library.

f. Community Food and Water Initiatives
   i. Healthy food initiatives;
   ii. Community food cooperatives;
   iii. Farming and vegetable gardens;
   iv. Greenhouses;
   v. Farmers' markets;
   vi. Clean water initiatives;
   vii. Clean community initiatives (i.e. community trash pick-up day);
   viii. Recycling initiatives;
   ix. Healthy store improvements (i.e. posting signs for taxable unhealthy foods and tax-exempt healthy foods);
   x. Agricultural projects (i.e. 4-H activities)
   xi. Maintenance, conservation, or improvements of any of these projects.

g. Health Emergency Preparedness
   i. First-Aid, Cardiopulmonary Resuscitation (CPR), Automated External Defibrillator (AED) certification, etc.

h. Any matching funds for a project by federal, state, or county, or public entities, that have not been addressed by the Navajo Nation or other Tribal budget programming.

O. Gaming Revenue

1. The Navajo Nation Gaming Distribution Plan is codified at 12 N.N.C. §§2201 *et. seq.* The Budget and Finance Committee approved the Navajo Nation Gaming Revenues Management Plan (BFF-03-10, as amended by BFF-05-13 and BFAP-05-16). All revenue allocations and expenditures must comply with the Indian Gaming Regulatory Act.

2. Any host gaming chapter receiving gaming revenue shall prepare quarterly reports.

V. Chapter Reporting

A. All monthly financial reports shall be approved by a Chapter resolution.

B. The Chapter Manager (CM) or Community Service Coordinator (CSC) shall reconcile the fund balance for each fund, update the online web-based system, and perform month-end closing activities in the fund accounting system.

C. At the monthly planning meeting, the CM or CSC shall present the monthly financial reports including but not limited to the balance sheet, revenue and expenditures, and the budget-to-actual expenditure report for the Chapter Officials' review, ASC review, and community approval. Chapter Officials shall prepare the monthly compliance review form during the planning meeting.

D. The CM or CSC shall submit monthly and quarterly financial reports and reconciled accounting reports to the respective ASC and provide fund accounting back-up to the Office of the Auditor General.

E. All financial and accounting reports are mandatory submittals on a monthly basis to ensure fiscal compliance and performance.

VI. Monitoring, Reporting of Violations, Audits, and Corrective Action Plans

A. Monitoring by the ASC is authorized under the ASC's Plan of Operation and further recognized under section IV of the Chapter Budget Procedures.

B. Any person, including Chapter Members, Officials, Employees, ASC Personnel, shall report any financially related violations to the appropriate authorities. Appropriate authorities may include: ASC, the Navajo Nation Department of Justice, the Office of the Prosecutor, the White Collar Crime Unit, Navajo Nation Department of Law Enforcement, Ethics and Rules Office, and the Office of the Auditor General.

C. The Office of the Auditor General is authorized under Title 12 of the Navajo Nation Code to audit any Chapter of the Navajo Nation.

1. Chapters shall respond in writing to an Audit Report within the specified time which may be extended upon the Chapter's request.

2. For any audit finding the Chapter agrees to or acknowledges, the Chapter shall develop a Corrective Action Plan.

3. The Auditor General has the authority to issue sanctions for a Chapter's failure to implement a Corrective Action Plan.

D. Chapters may seek assistance from the ASC for any audit related matters such as audit responses and development of a Corrective Action Plan.

VII. Performance Budgeting

A. Chapters shall utilize performance budgeting as a factor when making budget decisions and development as mandated by the Navajo Nation's Appropriations Act. Measurable Chapter performance criteria are required for each Chapter budget using Budget Form 2. Performance results shall be reported by the ASC on a quarterly basis to the Chapter Officials and DCD.

B. Chapter performance assessments shall be conducted by the ASC on a quarterly basis utilizing information reported on Budget Form 2 that compares the planned program performance criteria and the actual quarterly results. Chapter performance will be based on the performance criteria scores ranging from 0 to 3 using the following scale:

1. Score 3 - Exceeded goal. Indicates the Chapter exceeding their overall goals.
2. Score 2 - Goal Met. Indicates the Chapter meeting their overall goals.
3. Score 1 - Goal Not Met. Indicates the Chapter not meeting their overall goals.
4. Score 0 - Not Reporting. Indicates the Chapter did not report actual results.

VIII. External Funds

1. The Chapter shall strictly follow all requirements and conditions for funding agreements.

TITLE TWELVE
Fiscal Matters
Chapter 7
Appropriations

§ 800. PURPOSE

The Navajo Nation Government has a fiduciary responsibility to account for public funds, to manage finances wisely, and to plan for the adequate funding of services desired by the Navajo People, including the provision and maintenance of public facilities. This Act is designed to establish the policies and procedures for the preparation, adoption and implementation of the annual Navajo Nation Comprehensive Budget. In order to achieve this purpose, this Act has the following objectives for the Comprehensive Budget's performance:

(A) To fully protect the Navajo Nation Government's policy making ability by ensuring that important policy decisions are made in a manner consistent with rational planning.

(B) To provide sound principles to guide the important fiscal decisions of the Navajo Nation, including the adoption of Generally Accepted Accounting Principles.

(C) To set forth principles to efficiently fund the cost of government within available resources, to the extent consistent with services desired by the public or mandated by Navajo law, and which minimize financial risk.

(D) To employ policies which distribute the costs of government services between the branches, divisions, departments, and programs and which provide available funds to operate desired programs.

(E) To provide for essential public facilities and provide for the maintenance of the Navajo Nation's existing public facilities.

§ 810. DEFINITIONS

For the purposes of this Act and sections of this Act, the following definitions shall apply:

(A) "Appropriation" means the legislative act of designating funds, excluding externally restricted funds, for a specific purpose in accordance with the applicable budgeting principles, policies and procedures contained in this Chapter.

(B) "Branch Chief" means the President, Speaker, and Chief Justice of the Navajo Nation.

(C) "Budget Impact Analysis" means an assessment by the Office of Management and Budget of the fiscal consequences of funding or failing to fund a particular branch, division, department, program, office, entity or activity.

(D) "Budget Reallocation" means the redesignation of appropriated or budgeted funds from one account to another account or to a newly-created account for a different use or purpose.

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

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

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

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

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

(I) "Condition of Appropriation" means a condition, placed on an appropriation or expenditure by the Navajo Nation Council at the time the appropriation or expenditure is made, which requires performance of specific tasks by a program within a specific time period within the fiscal year. The condition may require that failure to perform the specific tasks within the time period set out by the Navajo Nation Council will result in restrictions on future expenditure of the funds until the condition is met.

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

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

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

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

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

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

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

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

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

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

1. "Government Fund Types." Governmental funds are those groups of accounts which account for most governmental functions of the Navajo Nation. The acquisition, use and balances of the Navajo Nation's expendable financial resources and the related liabilities (except those accounted for in proprietary funds and the long-term obligations account group) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Navajo Nation's governmental fund types:

    a. "General Fund." This Fund is the general operating fund of the Navajo Nation. It is used to account for all financial resources except those required to be accounted for in another fund.

    b. "Special Revenue Fund." This Fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes Externally Restricted Funds which is defined as Funds received by the Navajo Nation from sources other than the Navajo Nation for a specific purpose.

    c. "Capital Projects Fund." This Fund is used to account for the financial resources and expenditure for the acquisition or construction of those capital improvements defined in Subsection (F) above (other than those financed by proprietary funds and fiduciary funds).

2. "Proprietary Fund Types." Proprietary funds are used to account for the Navajo Nation's ongoing organizations and activities which are similar to business operations in the private sector. The measurement focus is upon determination of net income and capital maintenance.

    The following are the Navajo Nation's proprietary fund types:

    a. "Enterprise Fund." This Fund is used to account for Navajo Nation operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing goods or services to the public be financed or recovered

primarily through user charges: or where a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for accountability purposes.

b. "Internal Service Fund." This Fund is used to account for the financing of goods or services provided (inter and intergovernmental) on a cost-reimbursement basis.

3. "Fiduciary Fund Types." Fiduciary funds are used to account for assets held by the Navajo Nation in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These funds include but are not limited to expendable and nonexpendable trust funds, and pension trust funds, etc. Expendable trust funds are accounted for in a manner similar to governmental funds. Nonexpendable trust funds and pension trust funds are accounted for in a manner similar to proprietary funds.

4. The foregoing definitions concerning fund types shall not be deemed to create any exceptions to the Navajo Nation Sovereign Immunity Act.

§ 820. OVERALL BUDGET POLICIES

(A) Comprehensive Budget. The Navajo Nation government shall operate pursuant to a Comprehensive Budget.

(B) Budget Impact Analysis. All requests for appropriation of Navajo Nation funds shall be subject to budget impact analysis, which shall include, but not be limited to, needs and costs evaluations, based on objective criteria.

(C) Long Term Fiscal Viability. The Navajo Nation shall prepare each annual budget to ensure the long-term ability to provide services at levels set by the Navajo Nation government.

(D) Balanced Budget. The Navajo Nation budget shall balance revenues and expenditures. Appropriations may not exceed available revenues.

(E) Recurring Operating Costs Paid from Recurring Revenues. The Nation shall budget all recurring operating expenses, including maintenance of capital facilities, from recurring revenues. Long-term debt shall not be used to finance recurring operating expenses.

(F) Non-Recurring Revenues. The Nation shall restrict non-recurring revenues to budget nonrecurring expenditures. In addition, non-recurring revenues will be budgeted only after an examination by the Controller to determine whether or not the revenues are subsidizing an imbalance between recurring revenues and expenditures, and expenditures may be authorized only if a long-term (three-to-five year) forecast shows that the operating deficit will not continue. Otherwise, non-recurring revenues will be added to the Unreserved, Undesignated Fund Balance. This provision may be amended or waived only by a two-thirds (2/3) vote of the full Council.

(G) Matching Requirements. Funds appropriated to match funds from external sources shall be maintained in separate accounts administered by the Controller. If matching funds are not obtained from the external sources, the appropriated funds shall revert to the Unreserved, Undesignated Fund balance.

(H) Long-Term Debt. Annual debt service for long-term debt shall not exceed eight percent (8%) of annual recurring revenue and long-term debt shall not be authorized until the impact of annual debt service

on the annual operating budget, including sinking fund contributions, has been analyzed and a determination has been made that debt service payments are in compliance with this Section.

(I) Capital Budget. Development of the Capital Budget shall be coordinated with development of the Operating Budget. All budget requests for capital improvements shall be in compliance with an adopted Capital Improvement Plan and shall not be approved unless in compliance with the Plan.

(J) Establishment of Reserves. For the General Fund, the Minimum Fund balance for Unreserved, Undesignated Fund balance shall be maintained at not less than ten percent (10%) of the Navajo Nation's General Fund Operating Budget for the prior fiscal year, excluding expenditures for Capital Improvement projects as determined by the Controller. The Minimum Fund Balance may be amended only by two-thirds (2/3) vote of the full membership of the Navajo Nation Council. The Controller shall keep the Office of the President, the Office of the Speaker and the Budget and Finance Committee of the Navajo Nation Council advised at least quarterly as to the status of the Minimum Fund balance for Unreserved, Undesignated Fund Balance. Further, Unreserved, Undesignated Fund Balance shall not be utilized for funding recurring expenditures or operations of the Navajo Nation government.

(K) Receipt of Additional Revenues. Funds received in excess of the initial or current revenue projections shall be deposited into the General Fund Unreserved, Undesignated Fund balance unless otherwise designated by the Navajo Nation Council.

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

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

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

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

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

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

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

(R) Condition of Appropriation.

1. The Navajo Nation Council may include one or more Condition of Appropriation in a resolution approving the comprehensive budget.

2. A Condition of Appropriation will only be directed to the specific program having direct responsibility to fulfill the required task or tasks, and not to a general branch or division.

3. A condition may require a freeze on the expenditure of travel funds of the program, or a withholding of up to ten percent (10%) of the gross salary of the program director of the program tasked with fulfilling the condition, if the condition is not performed within a specified time period within the fiscal year. The restriction on expenditures will continue until the condition is fulfilled, as found by the Budget and Finance Committee pursuant to Subsection 5. A program director's salary cannot be withheld if his or her salary is already being withheld for failure of the program to fulfill another Condition of Appropriation, or for failure to implement a corrective action plan issued by the Auditor General pursuant to 12 N.N.C. § 9(C). The withholding of salary shall not apply to a program director hired after the Budget and Finance Committee has imposed salary withholding on the prior program director's salary unless, after consultation with the new program director, the Office of the Controller, and the Office of Management and Budget, and upon recommendation of the appropriate Council committee with oversight over the program, the Budget and Finance Committee, by resolution, votes to impose such withholding. The director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.

4. Prior to the approval of a Condition of Appropriation, the Navajo Nation Council shall consult with the director of the program required to fulfill the condition, as well as the Office of the Controller, and the Office of Management and Budget. The consultation shall include a discussion of the feasibility of the program fulfilling the Condition, including within the time period proposed by the Council, and any alternatives to the proposed Condition.

5. If a Condition of Appropriation is not fulfilled within the time period required, the Budget and Finance Committee, after consultation with the program director, the Office of the Controller, and the Office of Management and Budget, and upon the recommendation of the appropriate Council committee with oversight over the program, may, by resolution, vote to (1) implement the restriction on the program's expenditures authorized by Subsection 3, (2) extend the time period for the program to fulfill the condition, or (3) vacate the condition if it is infeasible for the program to fulfill. If the Budget and Finance Committee requires the withholding of the program director's salary, the withholding shall be effective only after the Committee's action, and cannot be applied retroactively to withhold salary already earned by the program director.

6. If, pursuant to Subsection 3, the Budget and Finance Committee approves the withholding of the program director's salary, the director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.

7. If, after imposition of a restriction authorized by Subsection 3, the program believes it has fulfilled the Condition of Appropriation, it shall present evidence of fulfillment of the condition to the Budget and Finance Committee through presentation of a report. If, after consultation with the Office of the Controller and the Office of Management and Budget, the evidence provided shows fulfillment of the condition, the Budget and Finance Committee shall, by resolution, vote to declare the condition fulfilled, and lift the restriction. Any accrued amount of salary withheld from the program director will then be returned to the director. If the Budget and Finance Committee decides the condition if not fulfilled, it shall make such finding and, by resolution, vote to continue or lift the restriction. If the Budget and Finance Committee votes to continue any withholding of a program director's salary, the director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.

8. If, at the end of the fiscal year, the condition has not been met, any salary withheld from the program director shall be forfeited. There shall be no challenge to any forfeiture.

§ 830. BUDGET PLANNING AND PREPARATION

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

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

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

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

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

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

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

(G) President's Budget Preparation Message. The President may prepare an annual budget preparation message. This budget preparation message may include the President's vision of expected goals and objectives and broad priorities for the fiscal year Navajo Nation Comprehensive Budget. This Section does not amend, nor is it in addition to, any powers granted to the President pursuant to 2 N.N.C. § 1005.

(H) Budget Instructions and Planning Base Amounts. The Office of Management and Budget shall prepare budget instructions for each fiscal year which shall be approved by the Budget and Finance Committee no later than 30 days after the Controller releases the annual revenue projection as delineated at §830 (C). The budget instructions shall include fiscal, operational, policy guidelines, budget development timelines and planning base amounts for each fiscal year for the Executive Branch, the Judicial Branch and the Legislative Branch.

(I) Preparation of the Budget. Based upon the priorities and budget ceilings established by the method described in Subsection (H), each branch, division, department, and program of the Navajo Nation government shall prepare a budget request, which shall be submitted to the Office of Management and Budget pursuant to the time lines established in the annual Budget Instructions Manual. Each division, department and program director shall provide training on the budget process for their program field staff and involve

said staff in the development of the budget request upon actual needs and identification of unmet needs. This proposed budget shall state the overall goals and objectives and broad priorities for the entire Navajo Nation budget.

§ 840. BUDGET APPROVAL, ADOPTION AND CERTIFICATION

(A) Oversight Committee and Budget and Finance Committee Review and Approval. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. The oversight committees may hold public hearings at each agency with programs under their oversight and take testimony on the budget. The oversight committees shall make recommendations concerning the budget and pass resolutions recommending appropriations and conditions of appropriations for activities within their respective areas of oversight to the Budget and Finance Committee pursuant to the time-lines established in the Budget Instructions Manual. Oversight committee recommendations shall not exceed the planning base amounts set pursuant to § 830 (H). The Budget and Finance Committee shall consult and negotiate with the respective oversight committees if any changes are to be made before making final recommendations to the Navajo Nation Council. Changes made pursuant to this consultation and negotiation process shall neither increase nor decrease the planning base amount set for the Executive Branch divisions, the Judicial Branch and Legislative Branch, but shall be limited to internal reallocations of the planning base amounts for the entities. The Budget and Finance Committee shall review and make recommendations concerning the budget according to the annual budget instructions. The Budget and Finance Committee shall make recommendations concerning the budget and submit it to the Navajo Nation Council pursuant to the time lines established in the Budget Instructions Manual.

(B) Navajo Nation Council Budget Deliberations and Adoption. The Speaker of the Navajo Nation Council shall convene a special budget session each year for the purpose of adopting a comprehensive budget for the next fiscal year and approving the Capital Improvement Plan. The Speaker of the Navajo Nation Council, on behalf of the Navajo Nation Council, is authorized to request the attendance of Navajo Nation government officials to provide information to assist the Navajo Nation Council in its deliberations and may exercise subpoena power in the manner prescribed in 2 N.N.C. § 185. Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the latest external audit of the combined financial statements of the Navajo Nation will be presented to the Navajo Nation Council by the external auditors. The adoption of the annual Navajo Nation comprehensive budget and any other findings, recommendations, mandates, policies and procedures of the Navajo Nation Council shall be enacted by a formal resolution of the Navajo Nation Council. The Navajo Nation Council shall adopt the comprehensive Budget no less than twenty (20) days prior to the expiration of each fiscal year.

(C) Budget Certification. The Speaker of the Navajo Nation Council shall certify the resolution of the Navajo Nation Council adopting and approving the annual Navajo Nation comprehensive budget, and shall forward the certified resolution and exhibits to the Navajo Nation President for consideration, pursuant to 2 N.N.C. § 1005(C)(10).

§ 850. BUDGET IMPLEMENTATION, MONITORING AND CONTROL

(A) Budgetary Monitoring and Expenditure Controls. The Controller and Office of Management and Budget shall monitor actual expenditures versus budgeted expenditures and report to the Budget and Finance Committee with respect to the overall budget status of the Navajo Nation; and to the Branch Chiefs with regard to their respective branches. Such reports shall be made on a quarterly basis. The Controller, with the approval of the Navajo Nation Council, may restrict expenditures by selected expense codes or line items in the event that actual revenues fall significantly behind the projected revenues.

(B) Budget Performance Measures. The Office of Management and Budget shall be responsible for developing a system for evaluating whether requirements have been met for all of Navajo Nation branches, divisions, departments, and programs. Evaluation standards will be developed in consultation with the relevant branch, division, department, and program. The Office of Management and Budget shall include the projected performance measures for each branch, division, department and program in the compilation of the annual budget for submission to the Budget and Finance Committee and the Navajo Nation Council.

(C) Program Evaluation: The purpose of a program evaluation is to determine and recommend to the appropriate Branch Chief the recommendations for positive program improvement and whether a program warrants continuation at its current level of activity or modified to a new level or should be discontinued. All Navajo Nation branches, divisions, departments, and programs shall be required to develop a detailed annual plan with performance indicators for each ensuing fiscal year.

(D) The Branch Chiefs shall establish a system for periodic policy review and evaluation of program performance within their respective branches.

(E) All recipients of Navajo Nation funds shall provide, upon request, any information or data necessary to conduct program performance review and evaluation.

§ 860. CAPITAL IMPROVEMENT PROCESS

(A) Administrative Framework

1. The Capital Improvement Office within the Division of Community Development under the Executive Branch shall be responsible for the administration, coordination and development of the Capital Improvement Plan as defined herein. The Controller and the Office of Management and Budget shall assist the Capital Improvement Office with methods of financing the Capital Improvement Plan.

2. All Capital Improvement funding requests shall be submitted to the Capital Improvement Office, which shall evaluate all requests in accordance with objective criteria approved by the Transportation and Community Development Committee of the Navajo Nation Council.

(B) Development of Capital Improvement Plan

1. The proposed Capital Improvement Plan shall consist of a multi-year plan for capital expenditures, including a detailed one-year capital improvement budget. The proposed Capital Improvement Plan shall include a listing of projects in order of priority and proposed year of construction or acquisition. Data on each project shall include:

    a. The anticipated capital cost of each project;
    b. The anticipated source of capital funds for each project;
    c. The estimated annual operating cost or savings for each project;
    d. The estimated completion data of each project;
    e. The adopted plan or policy, if any, which each project would help to implement;
    f. The viable alternatives that were considered for each project with the reasons the proposed project is the most cost-effective and practical alternative for meeting the stated objective; and
    g. The project's ranking in whatever sequencing/priority setting system is used as a basis for evaluation of capital improvement project proposals.

2. The Capital Improvement Office shall be responsible for the development of a priority ranking system which takes into consideration factors such as project cost, feasibility, project value and benefit to the community as a whole, which shall be presented to the Transportation and Community Development Committee for approval.

(C) Approval of the Capital Improvement Plan

1. The Capital Improvement Plan, as developed by the Capital Improvement Office, is subject to the approval of the Navajo Nation Council upon recommendation of the Transportation and Community Development Committee.

2. The appropriation portion of the Capital Improvement Plan is subject to approval of the Navajo Nation Council upon recommendation of the Budget and Finance Committee. Any modification or amendment affecting the approved Capital Improvement Plan is subject to review and concurrence by the Transportation and Community Development Committee prior to consideration by the Navajo Nation Council.

3. The Transportation and Community Development Committee is authorized to and may convene public hearings for the purpose of obtaining public input with respect to the proposed Capital Improvement Plan. A formal report containing all public comments shall be compiled by the appropriate legislative advisors and made available to the Budget and Finance Committee of the Navajo Nation Council during its deliberations concerning the Capital Improvement Plan.

(D) Capital Budget Preparation Calendar

The Capital Improvement Plan and Capital Budget will be developed in accordance with the following chronological sequence of activities:

1. Establish a process for gathering chapter needs to produce a needs base budget that truly reflects the chapter needs.

2. By ten (10) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare an inventory list of existing tribally owned facilities for the purpose of determining need for renewal, replacement, expansion, or retirement of the same facilities.

3. By nine (9) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare a report for all affected Officials on the current status of previously approved capital improvement projects. The report shall contain information on which projects are to be continued, the amount of funds required to continue or complete affected projects, determining the amount of remaining funds from projects completed or discontinued, and summaries as to the progress of previously approved capital improvement projects.

4. By eight (8) months prior to the beginning of the fiscal year, the Capital Improvement Office, Office of Management and Budget, and the Controller shall perform financial analysis and financial programming for the purpose of determining the level of capital expenditures the Navajo Nation can safely afford over the term of the Capital Improvement Plan and to determine the selection and scheduling of funding sources to be designated for the Capital Improvement Plan.

5. By seven (7) months prior to the beginning of the fiscal year, the Capital Improvement Office shall compile and objectively evaluate all capital improvement funding requests. In addition to other eligibility requirements provided in the objective criteria, all requests for capital improvement shall include a statement of need and justification for the project, net effect on the Navajo Nation's operating budget, and its proposed scheduling during the term of the Capital Improvement Plan. The Capital Improvement Office shall place emphasis on relative need and cost in evaluating each capital improvement funding request in conjunction with the priority rating system approved by the Transportation and Community Development Committee.

6. By six (6) months prior to the beginning of the fiscal year, the Capital Improvement Office shall have finalized a six (6) year Capital Improvement Plan for consideration and approval by the Transportation and Community Development Committee. Upon review and approval by the Transportation and Community Development Committee, the Capital Improvement Plan will be submitted to the Office of Management and Budget to be incorporated in the recommended capital budget which shall be made a part of the comprehensive budget for purposes of recommending the Capital Improvement Plan to the Navajo Nation Council.

7. By five (5) months prior to the beginning of the fiscal year, the Office of Management and Budget shall submit the appropriation portion of the capital budget to the Budget and Finance Committee for recommendation to the Navajo Nation Council within the recommended comprehensive budget. Any recommended amendments affecting the Capital Improvement Plan shall be reviewed and concurred by the Transportation and Community Development Committee.

(E) Capital Budget Monitoring

1. The Capital Improvement Office shall maintain a current record on all projects within the recommended Capital Improvement Plan for information purposes.

2. The Office shall submit quarterly progress reports on the capital budget to the Transportation and Community Development Committee and the Budget and Finance Committee.

§ 870. LOCAL GOVERNMENT IMPROVEMENT FUNDS

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

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

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

§ 880. AMENDMENTS

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

EXHIBIT
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THE NAVAJO NATION
Fiscal Year 2021
Budget Instructions Manual

Canyon De Chelly, Arizona 2020

Prepared by:
THE NAVAJO NATION
Office of Management and Budget
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THE NAVAJO NATION
FISCAL YEAR ~~2020~~2021
BUDGET INSTRUCTIONS MANUAL

I. PURPOSE AND AUTHORIZATION

A. Purpose

The Budget Instructions Manual (BIM) primarily provides instructions and information for the development of the annual Navajo Nation comprehensive budget. It also provides instructions for implementation and administration of all Navajo Nation budgets.

B. Authority

The Navajo Nation Appropriations Act (Appropriations Act), 12 N.N.C. §§§ 800 *et seq.*, is the primary Navajo Nation law which authorizes the process of developing and implementing the annual Navajo Nation comprehensive budget.

The Appropriations Act, 12 N.N.C. § 800 *et seq.*, states that the Navajo Nation government has a fiduciary responsibility to:

- Account for public funds; and.
- Manage finances wisely; and.
- Plan for the adequate funding of services desired by the Navajo people, including the provision and maintenance of public facilities.

Other Navajo Nation laws and policies, some of which are referenced in this BIM, provide further information regarding fiscal and budgetary matters. These include: the Navajo Nation Office of Management and Budget (OMB) Plan of Operation ~~and~~, Section 820 (M) of the Appropriations Act, Branch Chief authorities, Budget and Finance Committee (BFC) and other legislative oversight committee authorities, program Plans of Operation, and program Fund Management Plans and Expenditure Plans. Navajo Nation law shall control if there are any inconsistencies between the BIM and Navajo Nation law.

C. Availability of the Budget Instructions Manual

Copies of the BIM are available, for a fee, from the Records Management Department at (505) 371-5113. The BIM can also be downloaded from the OMB website at: www.omb.navajo-nsn.gov.

For inquiries regarding the budget development process, OMB can be reached at (928) 8716570/6470 and via e-mail at: customer_service@omb.navajo-nsn.gov.

II. PERFORMANCE BUDGETING AND PERFORMANCE ASSESSMENTS

A. Performance Budgeting

The Navajo Nation government utilizes performance budgeting as a factor in making budget decisions. The Appropriations Act mandates a budget development process which includes the use of program performance information.

Performance budgeting is a method that incorporates the use of ~~program~~Program performance criteria (goals and actual results) to assist with the allocation of funds during the budget development process. Other factors are considered when making budget decisions, such as:

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- Personnel costs
- Budgeted vs. actual expenditures
- Prior year(s) budget revisions
- Carry-over funds availability and usage
- External funds availability and usage
- Supplemental funds availability and usage
- Political priorities

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Measurable ~~program~~Program performance criteria are required for each ~~program~~Program budget using Budget Form 2 information as well as information from the ~~program's~~Program's respective oversight committee. Performance results are reported on a quarterly basis.

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B. Methodology

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During budget development, ~~program managers~~Program Managers develop five (5) significant ~~program~~Program goal statements/performance measures for the most relevant aspects of ~~program~~Program performance. Programs may develop more measures for their internal use, but a minimum of five (5) are required for the budget process. The goal statements should address major relevant ~~program~~Program performance measures and be measurable on a quarterly basis.

C. Program Performance Assessments

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At the end of each quarter, ~~program managers~~the Program Managers shall submit to OMB the actual quarterly results for the goal statements established and approved for each ~~program~~Program budget. OMB's Management & Policy Section will perform quarterly ~~program~~ assessments and generate reports based on the goals and actual accomplishments reported by ~~program managers~~Program Managers on Budget Form 2. OMB shall disseminate the quarterly performance reports to key Navajo Nation officials.

A simple rating method is used to determine ~~program~~Program performance scores. Program performance scores are based on a comparison of ~~(1)~~ performance criteria and goals developed by ~~program managers~~the Program Managers during budget development; to ~~(2)~~ actual results reported by ~~program managers~~the Program Managers on a quarterly basis. OMB program analysts compare goal statements to actual results and determine scores for each goal statement. Scores range from 0 to 3 using the following scale:

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3	Exceeded	-	Indicates the ~~program~~Program exceeded their goal statement.
2	Met	-	Indicates the ~~program~~Program met their goal statement.
1	Not Met	-	Indicates the ~~program~~Program did not meet their goal statement.
0	No Report	-	Indicates the ~~program~~Program did not report actual results to OMB.

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An overall performance score is determined by calculating the cumulative average of all quarterly performance goal scores which becomes the ~~program's average performance score. Any program~~Program's average performance score. 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, copying the appropriate oversight committee. Any Program that receives any additional funding during the fiscal year (carry-over, supplemental funding, etc.) must REVISE its current Budget Form 2 to incorporate the new performance

~~measure~~measures associated with the additional funding. ANY changes to the Budget Form 2 requires approval by the Branch Chief and the Division/Branch oversight committee. Contact OMB's Management & Policy Section for further information and/or instructions, if needed.

Navajo Nation Chapters shall report actual results to the Administrative Service Center (ASC). ASC shall assess all Chapter performance data each quarter and provide reports to each Chapter, OMB, and key Navajo Nation officials for informational purposes.

III. FINANCIAL MANAGEMENT INFORMATION SYSTEM (FMIS) BUDGETING

A. Financial Management Information System (FMIS) Budgeting

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

OOC is responsible for administration of the FMIS expenditure data. OMB, at the request of the OOC, assigns business unit (BU) numbers for Navajo Nation ~~programs~~Programs, which are maintained in the FMIS for financial budgeting and accounting purposes. With the exception of job cost business units, OMB will assign the BU. –Budget development and administration in the FMIS are maintained within the assigned BU number. Navajo Nation ~~programs~~Programs may have multiple BU numbers depending on funding sources. These funding sources may not be co-mingled or joined together into one business unit.

The Navajo Nation Office of the Controller's Expenditure Authorization Signature Form authorizes expenses to incur, make changes, and sign documents against business units. Also to require a new "Expenditure Authorization Signature Form" whenever (1) an individual terminates or loses their authority, (2) additional individuals are granted authority, (3) changes made to business units.

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

The official Navajo Nation Chart of Accounts/~~Object Codes~~ uses a 4-digit coding system (object codes) to maintain line-item revenue and expense information in the FMIS. The Chart of Accounts/~~Object Codes~~ and Level of Detail for Budgeting Purposes (Appendix A), shows the various object codes to be used in the development of the Navajo Nation budget. Each object code in the chart is assigned a level of detail (LOD) ranging from 3 to 7. Accounts at LOD 7 are the most detailed and are used for documenting expenditures, while accounts at LOD 3 are the least detailed~~.~~, primarily used for generating reports. Those accounts at a lesser level of detail (LOD 3 to 5) are primarily used for generating budget or financial reports on a sub-totaled basis. Data entered at a higher level of detail (usually 6 or 7, depending on the ledger type) allows for

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information to be rolled up or down for reporting and inquiry purposes, as well as for budgeting or expenditure ~~reporting~~ and sorting purposes.

Budget data on the budget ledger are entered at LOD 6, except personnel fringe benefits, which are budgeted at LOD 5 in object code 2900. OOC processes all procurement and financial accounting of actual expenditures at LOD 7. Budget amounts at LOD 6, if sufficient funds are available, will cover any LOD 7 object code expenditures within that LOD 6 object code. This allows programs to budget at a greater level of detail and account for expenditures at LOD 7.

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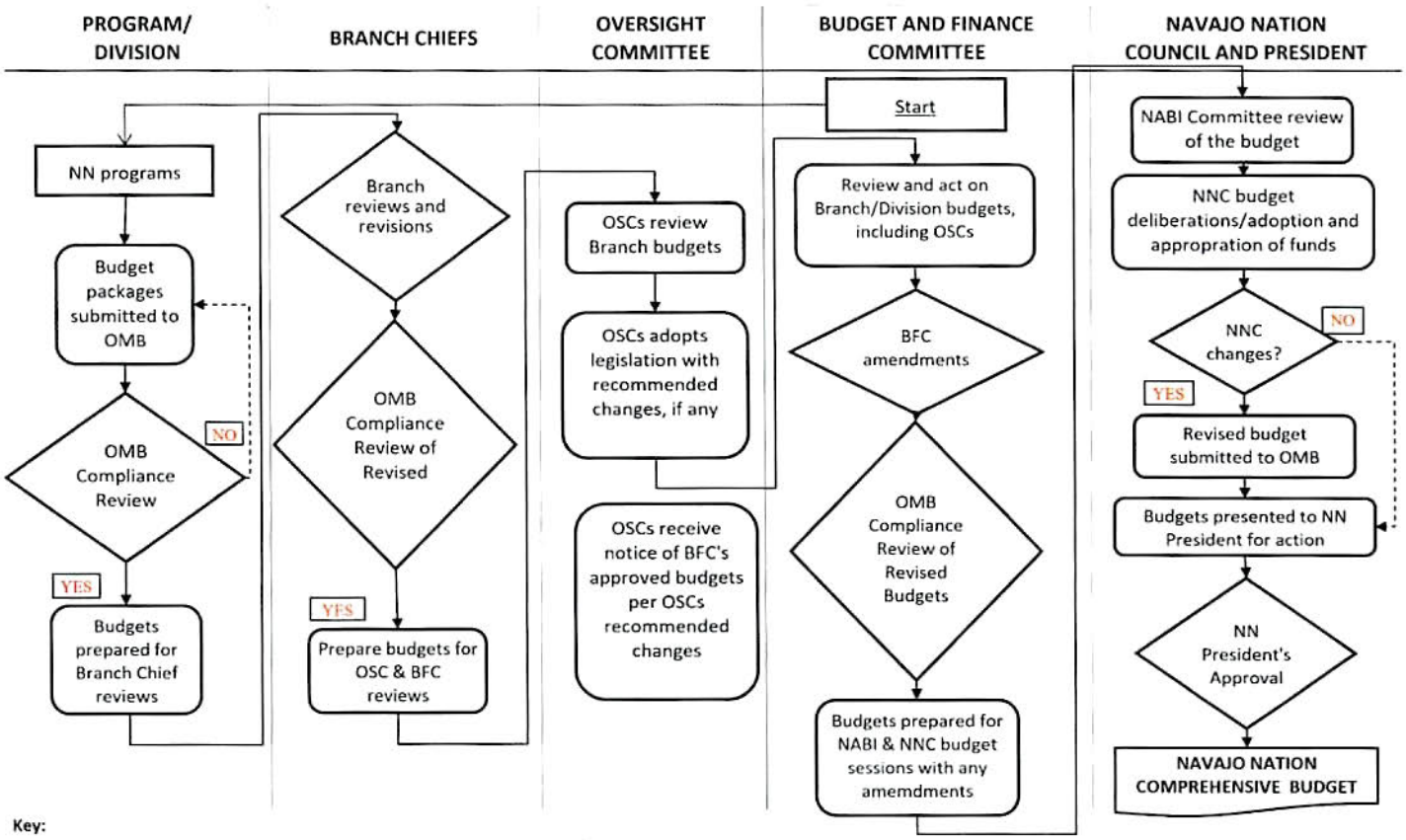
Budget Development Process Chart



Key:

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NABI = Nabikiyati Committee

NNC = Navajo Nation Council

IV. BUDGET TIMETABLE AND PROCESS

A. Budget Development Process Chart

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

B. Annual Budget Calendar

The Navajo Nation annual budget calendar is designed to ensure timely completion of key budget development activities and to identify the responsible parties involved in the budget development process. It also provides the due dates and flow of budget activities at various levels of the Navajo Nation government. The annual budget calendar is shown as an exhibit to the BFC resolution because the annual budget calendar requires approval, by legislation, at the beginning of the annual budget development process.

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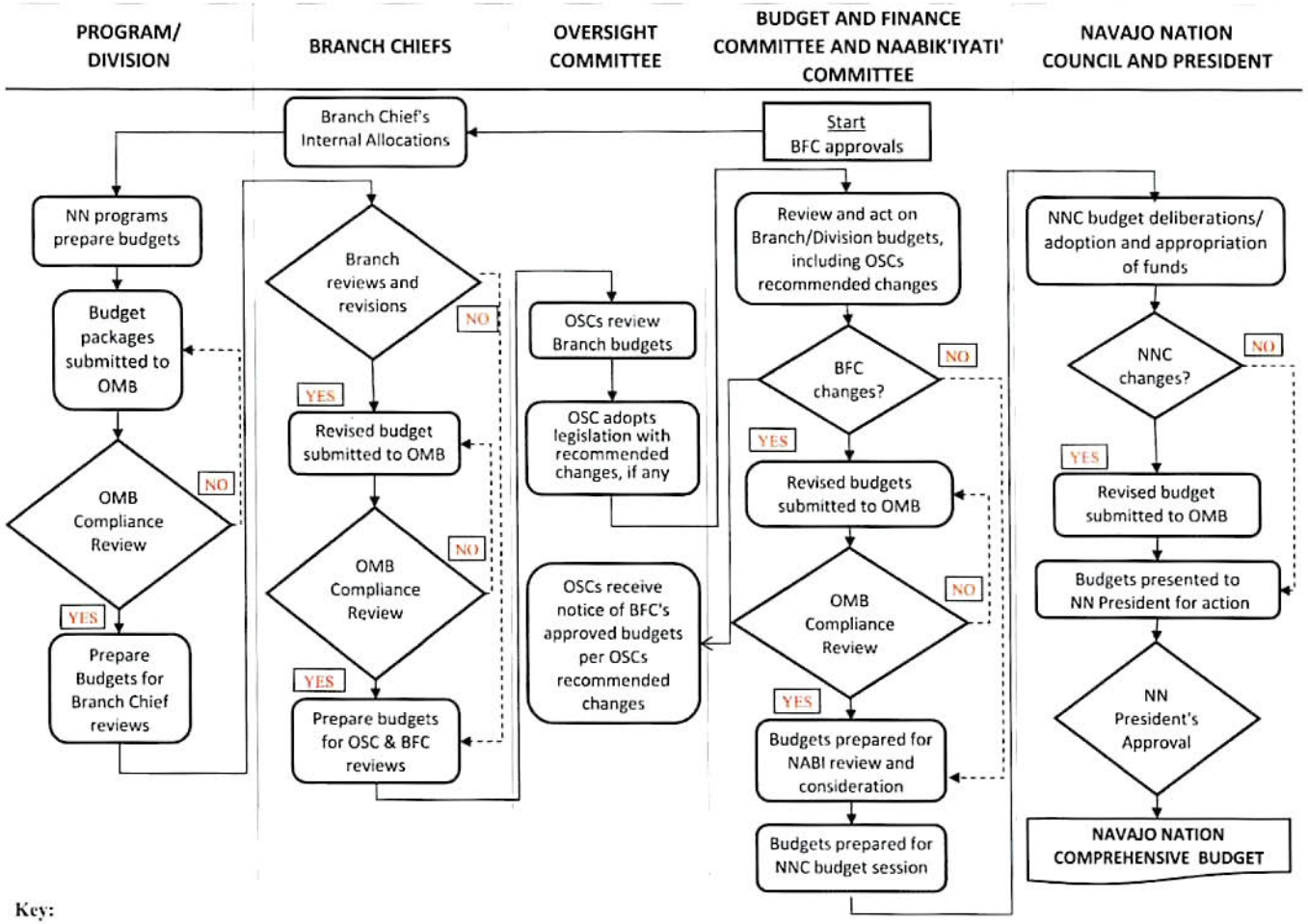
Budget Development Process Chart



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V. FUND ALLOCATIONS

A. General Fund Planning Allocations

At the beginning of the annual budget preparation process, the ~~Threethree~~ Branch Chiefs recommend to the BFC, and the BFC approves, the Navajo Nation general fund branch planning allocations based on revenue projections. Upon approval of the branch planning allocations, each Branch Chief establishes the general fund planning amounts for ~~his or her~~their respective ~~divisions~~Divisions or ~~programs~~Programs for the preparation of the fiscal year budget.

B. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations

Amounts for proprietary, fiduciary, and special revenue fund allocations for budgeting purposes are based on approved legislation establishing these funds. OOC provides the allocation amounts. Recipient programs shall prepare and submit their budgets to OMB based on these pre-determined funding allocations.

C. Indirect Cost (IDC) Recovery and Allocations

The recovery and allocation of IDC is formula-based. OMB shall provide the IDC recovery allocations, if any, to be used by eligible ~~programs~~Programs in the preparation of their budgets. IDC funds can only be allocated to and budgeted by those offices and programs eligible to receive these funds. The amount of recovered IDC that the Navajo Nation allocates to eligible ~~programs~~Programs will be in addition to the ~~programs'~~Programs' allocated General Funds and other Navajo Nation funds. The combined amount of such funds will serve as the ~~program's~~Program's base budget or budget planning amount in submission of its proposed Navajo Nation fiscal year budget. See also Instructions on Submission of Budgets for Externally Restricted Funds (Appendix L).

D. Personnel Savings (Lapse Fund) Account Allocations

Personnel Savings (Lapse Fund) Account allocations are mandated by Navajo Nation Council legislation. ~~OMB~~OMB, in coordination with Department of Personnel Management (DPM) and OOC, shall provide the lapse fund amounts, if any, to be used by eligible programs in the preparation of their budgets.

VI. PROJECT BUDGETING AND ACCOUNT SET-UP

OMB is responsible ~~to set~~for setting up business unit accounts for all capital (C-accounts) and ~~non-capital~~noncapital (N-accounts) projects in the FMIS. Projects can be funded from any source. Programs shall complete the instructions and forms (primarily Budget Form 1, page 27; Budget Form 4 on page 34~~,~~; and, if necessary, Budget Forms 3 and 6 for personnel costs, pages 32 and 38) contained in this BIM ~~are required to~~. Such forms must be completed in order to set up budgets in the FMIS. In addition, the Project Process Schedule shown on the ~~next~~ page 80 includes instructions on ~~how to complete~~completing the form. ~~which programs~~ shall ~~complete~~be completed to replace Budget Form 2 for capital and non-capital projects. ~~The account set-up, budgeting and project management is the same for all projects, only the funding source may differ~~.

Project funding approval and administration may vary and is based on the legislative requirements of each particular ~~fund~~funding source. Contact the appropriate NN Division/Department (i.e., Division of Community Development/Capital Projects Management Department, Division of Economic Development, or Division of Transportation, etc.) to obtain specific requirements and

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instructions for funding projects from ~~that~~a particular funding source. Contact OMB to determine which Division/Department ~~to contact for~~can assist with project funding information and requirements.

Documentation for project budget setup on each project shall include the following:

1. Budget information on OMB ~~budget forms~~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.

~~3.~~2. The legislation approving the project funding;
~~4.~~3. The funding source for each project;
~~5.~~4. The expected cost of each project ~~via~~with a budget;
~~6.~~5. The expected start date, completion date, and a timeline for each project;
~~1.~~6. The identification of a Project Manager and Department/Division; and
7. Appropriate authorized signatures on the ~~budget forms~~Budget Forms.

Most projects will require a written proposal and the Capital Project Management Department in the Division of Community Development is available to advise on these and other requirements in accordance with the capital projects policies and procedures.

VII. PERSONNEL BUDGETING PROCEDURES

A. Purpose

These instructions and procedures provide guidance for budgeting personnel expenditures to ensure all funds appropriated by the Navajo Nation and any external funds from other sources are managed in accordance with the approved Navajo Nation Comprehensive Budget and in compliance with the Appropriations Act, 12 N.N.C. §§§ 800 *et seq*., and other applicable Navajo Nation laws.

This section relates exclusively to personnel budgeting and shall be used in conjunction with other sections of the BIM, the Human Resource Information System (HRIS) and the FMIS. Personnel budgeting in the Navajo Nation comprehensive budget includes position classifications and position numbers, budgeting personnel salaries and other personnel related costs, layoff/reduction in-force (RIF) and the personnel lapse funds.

~~A.~~B. Personnel Budgeting

1. Position Classification and Position Numbers

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

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a. All positions must be officially classified before a supervisor can take any personnel action with respect to employment, transfer, promotion, demotion, or salary.

b. A completed Position Classification Questionnaire (PCQ) for all new, proposed positions including those with a start date beyond October 1, must be submitted to the respective Personnel Office in order for those positions to be included in the proposed fiscal year budget. These positions will be assigned class code 0599 (unclassified) until appropriately classified by the respective Personnel Office.

c. Each budgeted position (including unclassified positions) must be identified by the unique six (6) digit position number assigned by the respective Personnel Office. Position numbers are used to track human ~~resources~~resource information.

2. Budgeting Personnel Salaries

a. For information on- current and former salaries and fringe benefits, refer to the Navajo Nation Department of Personnel Management (DPM) website at ~~ndpmdpm~~@navajo-nsn.gov for Executive and Legislative ~~Branch~~Branches, and ~~for Judicial Branch refer~~ to the Office of Human Resources website at www.navajocourts.org. ~~,~~ for the Judicial Branch.

b. The salaries in the salary schedules ~~AR, AS, AT, AW~~BC, BD, BE, BF, and ~~AX~~BG may change during the budget approval process and those revised schedules will be posted on the DPM website if and when those changes occur.

- Schedule ~~AR~~BC is for use by class titles not eligible for a premium rate.
- Schedule ~~AS~~BD is for use by class titles that have been determined eligible for the premium rate.
- Schedule ~~AT~~BE is for use by Commissioned Law Enforcement Officers.
- Schedule ~~AW~~BF is for use by the Navajo Head Start only for class titles not eligible for a premium rate.
- Schedule ~~AX~~BG is for use by the Navajo Head Start for class titles that have been determined eligible for the premium rate.

c. Personnel salaries must be budgeted using the applicable options below:

(1) All positions must be budgeted either at Step A of the assigned grade of the classification as determined by the respective Personnel Office, or if occupied, at the incumbent's current grade/step. Annual salaries are determined by multiplying the hourly rate of pay by 2,~~080~~088 hours, or by using the appropriate salary schedule ~~can be used~~ to determine the annual salaries.

(2) Positions budgeted at less than 2,~~080~~088 hours or cost-shared:

~~i.~~a) Positions budgeted for less than 2,~~080~~088 hours must be calculated by the estimated total number of work hours multiplied by the hourly rate of pay using the appropriate salary schedule.

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i. Positions cost-shared between multiple sources of funding must be calculated by taking the total number of expected work hours multiplied by the hourly rate of pay for each source of funds. This shall be documented on Budget Form 5.

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~~For~~ proposed new positions that are not currently in the Nation's Class Plan, programs must submit a Budget Revision Request (BRR) for a minimum of 80 hours using the proposed pay rate. This information will be utilized by the Personnel Office to assign a position number and set up the position in HRIS pending the development of the new class specification/position title. Upon completion of the classification action and when submitting the Job Vacancy Announcement Form to the respective Personnel Office, the ~~program~~Program shall:

b)

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i. Submit a BRR to OMB for the remainder of the fiscal year using the assigned pay grade. This amount shall be budgeted in the subject position's object code~~.~~; and
ii. Budget for fringe benefits using object code 2900.; and
iii. Submit ~~as an attachment to the BRR~~ a copy of the Classification Decision letter issued by the respective Personnel Office as an attachment to the BRR.

3. **Above Entry Level Rate**. Applicants with qualifications greater than those required at the entry level may be hired at a rate of the respective pay grade assigned in accordance with the applicable personnel policies, with the exception of Judicial Branch ~~programs~~Programs, which may hire at a higher rate exceeding Step F as budgeted for the fiscal year. These amounts are to be budgeted in object code 2200 for salary adjustment. If there are insufficient funds to cover the above entry level salary, a budget revision request should be processed for the additional amount.

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4. **General Wage Adjustment.** Pursuant to the Navajo Nation Personnel Policies Manual (NNPPM), Section (VII)(G)(5), each year DPM recommends a General Wage Adjustment (GWA). ~~—~~The GWA will be paid out of the Personnel Savings (Lapse Fund) Account, if available, and with approval of the Navajo Nation Council, except that programs receiving a prior year carryover amount from their unexpended personnel savings are not eligible to utilize the ~~Personnel Savings (~~Lapse Fund~~)~~ Account for the GWA and must absorb the cost. Implementation of this type of salary adjustment for externally funded programs shall be based on funds availability verified by OMB and OOC.

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5. **Overtime Pay.** All programs that normally incur employee overtime costs as provided for in the Navajo Nation Personnel Policies Manual, Section ~~III~~VIII, shall budget for such expenses to ensure that payments can be made in a timely manner. Overtime costs shall be budgeted ~~in~~under object code 2510.

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6. **Holiday Pay**. All programs that normally incur employee holiday pay costs as provided for in the Navajo Nation Personnel Policies Manual, Section VII(H), shall budget for such expenses

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to ensure that payments are made in a timely manner. Holiday pay costs shall be budgeted ~~in~~under object code 2610.

7. **Merit Pay Bonus**. Merit pay bonuses are subject to approval by the respective Personnel Office, and are dependent on achieving adequate progress on the performance measures included in the ~~program's~~Program's annual plan. Merit pay bonuses for eligible Executive and Legislative Branch employees are subject to approval by the Step Increase Bonus Review Committee. Employees under evaluation for a merit pay bonus must not have received a step increase during the evaluation period to be eligible for a merit pay bonus. These costs must be absorbed by the program and budgeted ~~in~~under object code 2710 for Regular Merit Bonus pay. Implementation of this type of salary adjustment for externally funded programs shall be based on funds availability verified by OMB and OOC.

~~9.~~8. **Other Bonus.** Other bonus payments for the Executive and Legislative Branch employees are subject to approval by the Step Increase Bonus Review Committee in the respective Personnel Office. The costs for other bonus payments must be absorbed by the ~~program~~Program and budgeted ~~in~~under object code 2710 for Regular Merit Bonus pay. Implementation of this type of salary adjustment for externally funded ~~programs~~Programs shall be based on funds availability verified by OMB and OOC.

~~10.~~9. **Budgeting Fringe Benefits**. Use the appropriate rates shown to calculate applicable fringe benefits for all budgeted positions and associated salaries. Fringe benefits must be budgeted for all personnel costs such as salaries, overtime, and bonuses, including any changes made to the personnel salary. These amounts are to be budgeted ~~in~~under object code 2900 for ~~Fringe Benefits.~~fringe benefits. The fringe rates are shown ~~on~~in Appendix E on page 70. Managers are to budget an amount equal to the annual fringe rate attributable to retirement benefits for all vacant positions.

~~11.~~10. **Layoff/Reduction-In-Force (RIF).** Any change in positions, which will result in displacing employees, shall be made in accordance with the applicable personnel policies. Layoffs and RIFs shall be reported on Budget Form 5.

~~12.~~11. **Personnel Savings (Lapse Fund) Account.** Pursuant to Navajo Nation Council Resolution, CF-07-11, all unexpended General Fund personnel balances in the personnel object code 2001 category are designated as restricted carryover funds or lapsed funds for use in the administering and maintaining the Classification and Pay Plans by DPM. OOC shall be responsible for ensuring that the total amount of such lapse funds are calculated and credited to the Personnel Savings (Lapse Fund) Account.

~~13.~~12. **Background Checks.** All ~~programs~~Programs whose ~~budget includes~~budgets include positions designated as sensitive shall incur costs for a background check as provided for in the NNPPM, and shall budget for such expenses to ensure ~~the~~ timely completion of ~~the~~ required background ~~check~~checks. These costs shall be budgeted ~~in~~under object code 7600, Employment Related Expenses.

~~14.~~13. **Procedures on Budgeting Personnel.**

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a. Current position titles, pay rates and other necessary personnel budgeting information (i.e., updated HRIS personnel data) are available from DPM and the Judicial ~~Branch~~Branch's Office of Human Resources.

b. Anticipated salary adjustments for the following situations ~~in (1) through (3) below~~ must be budgeted ~~in~~under object code 2200 for salary adjustment, if applicable~~:~~.

~~—~~Step increases based on employee performance appraisals will be paid out of the

(1) Personnel Savings (Lapse Fund) Account, if available. Programs funded by nonGeneral Fund sources are not eligible to utilize the Personnel Savings (Lapse Fund) Account.

~~—~~ The step increase shall be calculated as follows:

(2) Calculating and budgeting for step increases for programs not funded by the Personnel
Savings (Lapse Fund) Account:

i. Determine the employee's anniversary date (October 1, date of hire, or the date of last step increase) whichever is later.
ii. From that date to the end of the fiscal year (September 30 or to a day before the employee's anniversary date), determine the number of hours the employee is to be paid based on the step increase.
iii. Calculate the dollar amount difference between the new hourly rate of pay and the current hourly rate of pay.
iv. Multiply the hours to be paid at the new hourly rate by the dollar amount difference calculated above.
v. The newly calculated amount must be budgeted ~~in~~under object code 2200, Salary Adjustment.

(3) Employees with an anniversary date in the last quarter of the fiscal year (i.e., July, August, and September) and whose step increase has not been processed prior to the approval of the upcoming fiscal year budget must be budgeted at the employee's current rate of pay. Upon obtaining approval of the step increase from the respective Personnel Office, the ~~program~~Program will submit to OMB a budget revision request for the step increase amount that will be processed.

~~15.~~14. **Personnel Changes.** Any personnel change (i.e., reclassification, promotions, transfers, etc.) that results in a salary increase that has not been processed prior to the approval of the next fiscal year's budget, must be budgeted by the program ~~in~~under object code 2200 ~~for salary adjustment~~, Salary Adjustment. A budget revision request may be submitted to OMB to cover the personnel salary change.

~~16.~~15. **Professional at Will.** All ~~divisions / programs~~Divisions / Programs whose budget includes positions designated as "professional at will" shall budget for fringe benefits using the regular status employee fringe benefit rate, including externally funded ~~programs~~Programs.

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VIII. BUDGETING OPERATING EXPENSES

A. Telecommunication Rates

1. ~~The costs and~~ **Telecommunication** expenses ~~to~~**shall be budgeted as follows:**

a. Telephone, fax, and data circuit lines: ~~for~~
The Navajo Nation Telecommunications~~, Insurance, Travel, Tribal Government Vehicles, Air Transportation,~~ and ~~Records~~ Utilities (NNTU) Department budgets for all telephone and fax lines for prefix 871 and 810 for basic or standard monthly service only under the Fixed Cost–Telecommunication budget administered by NNTU.

All offices shall budget for telecommunication expenses not included in the above item including telecommunication line installation, equipment, and related service request options (i.e. line moves, voice mail, programming for telephone features, etc.) This also includes toll free numbers and data circuit services (DSL, T-1, or Metro Ethernet, etc.) inclusive of all installation and monthly recurring service costs.

The NNTU Department shall budget for long distance services under the Fixed Cost – Telecommunications budget.

b. Wireless phone services and equipment:
All offices shall budget for all costs associated with wireless (cellular) device services including wireless device equipment, activation, other fees and monthly recurring service costs.

c. Two-way radio communication:
All offices shall budget for two-way equipment, ancillary equipment and repair and maintenance expenses which are not covered under the Fixed Cost–Radio Communication budget administered by NNTU.

i. All requests for telecommunication services under (a), (b), and (c) above require prior approval by the NNTU Department pursuant to the Navajo Nation approved policies and procedures. All Navajo Nation governmental offices are required to abide by these policies and procedures, which are available on the NNTU website at www.nntu.navajo-nsn.gov.

Applicable telecommunications rates are tariff driven and approved by the applicable state commission, and can be obtained from the service provider in your area.
Call NNTU at (928) 871-7740 with questions regarding the above information.

B. Budgeting Insurance Expenses ~~Duplicating~~

1. **Criteria for determining vehicle insurance rate and premiums.**
All vehicles, regardless of whether assigned through the Navajo Nation Fleet Management Department, purchased by the Department/Chapter, or General Services Administration (GSA) leases, shall be ***required*** to establish an insurance premium line item (budget) amount for auto physical damage, and if applicable, auto liability coverage, and a deductible line item (budget) amount. The insurance rates for fleet vehicles are shown in Appendix F-1 of this BIM. For any

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questions regarding vehicle insurance, call the Risk Management Department at (928) 871-6335.

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

Coverage	Rate	Per Value	Deductible
Contents	$0.72	$1,000	$1,500
Contractor's equipment	$0.72	$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 (TIV) ÷ $1,000 = $50 x $0.72 = $36.00. Program should then budget $36.00 for property insurance premium based on the TIV reported.

3. **General Liability.** Each Division, Department, Program, and Chapter is ***required*** to budget for general liability coverage. General liability rates are $0.41 per $100.00 of payroll including fringe benefits.

Example: Program reports $500,000 in total payroll (including fringe benefits). Formula: ~~F~~ $500,000 (total payroll) ÷ $100 = $5,000 x $0.41 = $2,050.00. Program should then budget $2,050.00 for general liability premium, based on reported total payroll.

4. **Exposure Summary Information.** The Navajo Nation Risk Management Program has an "Exposure Summary Packet" for policy year 2021 which will assist each Division, Department, Program, and Chapter in determining premium rates for Navajo Nation property to be budgeted. Contact the Risk Management Department at (928) 871-6335 for further information regarding insurance rates, deductible, or loss/damage to Navajo Nation property.

5. **Workers' Compensation Insurance Expenses**

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

Coverage to be budgeted under the Worker's Compensation insurance includes:

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

Ineligibility for Workers' Compensation insurance coverage includes:

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

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For budgeting purposes, the premium rate approved for Fiscal Year 2021 is set at $0.77 per $100 of the gross payroll amount (not including fringe benefits) for all Navajo Nation programs, including volunteers and firefighters.

Example: Program reports $250,000 in gross payroll (less fringe benefits). Formula: $250,000 (gross payroll) ÷ $100 = $2,500 x $.77 = $1,925. Program should then budget $1,925 for Workers' Compensation insurance premium.

6. Chapters Workers' Compensation Insurance or Expenses

The premium rate approved for Fiscal Year 2021 for all Navajo Nation Chapters is $0.80 per $100 of payroll not including fringe benefits.

Example: Chapter reports $100,000 in gross payroll (less fringe benefits). Formula: $100,000 (gross payroll) ÷ $100 = $1,000 x $.80 = $800. Chapter should then budget $800 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. The Accounts Payable Section maintains the official mileage for most travel destinations, as well as the travel reimbursement rates. Rates are updated annually and become effective January 1st of each year.

Privately owned vehicle travel reimbursement rates are as follows:

1. $0.575 per mile (if no Government Owned Vehicle is available)
2. $0.17 per mile (if a Government Owned Vehicle is available)
3. $0.545 per mile (Motorcycle POV rate)

D. Fleet Management User Rates

The Fiscal Year 2021 Fleet Management user rates are shown in Appendix F-2. Any questions regarding these rates and the application of these rates should be directed to the Fleet Management Department at (928) 871-6425. The monthly rental, the mileage, and the vehicle type should be budgeted in the appropriate object code. The Navajo Nation sales tax is not included in the vehicle user rates and, therefore, Navajo Nation programs must calculate on a separate line in the fleet object codes, the appropriate tax rates 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 Section VIII. B. These rates are to be used to budget amounts in the appropriate object codes if copying services from Records Management Department are to be used during the fiscal year. For inquiries regarding other types of copying services, contact the Records Management Department at (505) 371-5113. ~~, and F-4, as attached.~~

IX. CHAPTER BUDGET PROCESS

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A. Navajo Nation Chapter Budgeting Process

1. Pursuant to the Navajo Nation Local Governance Act (LGA), 26 N.N.C. § 2003, all Navajo Nation Chapters, including LGA-certified Chapters, are required to follow the Navajo Nation budget instructions contained in this BIM when preparing and submitting a Chapter's budget. Each Chapter shall submit a Chapter proposed budget~~, through a duly approved Chapter resolution~~ and in accordance with the approved budget calendar to the Administrative Service Center of the Division of Community Development (DCD). DCD shall incorporate and submit the budget as part of the overall annual DCD budget.

2. The Chapter budget preparation process is assigned to each Chapter administration with assistance from the ASC. The Navajo Nation Chapters use the WIND budget application system (www.wind.enavajo.org) to prepare and submit their budgets in concert with DCD and ASC.

3. General Fund amounts budgeted for personnel, travel, and other Chapter administration costs shall be detailed on approved Budget Forms and in the appropriate object codes utilizing the Navajo Nation Chart of Accounts/~~Object Codes~~object codes upon and after approval of Chapter appropriations by the Navajo Nation Council. This budget shall be supported by a duly approved Chapter resolution before the budgeted funds can be entered into the FMIS and made available for disbursement. Navajo Nation Chapters shall also budget workers' compensation premiums and general liability insurance premiums in accordance with instructions contained in this BIM under Section VIII. Budgeting Operating Expenses (B)(6).

The Chapter Budget Procedures are provided in Appendix M of this BIM.

B. Chapter Capital Improvement Projects

All capital project funding requests shall be submitted on approved Budget Forms to the Navajo Nation Capital ~~Project~~Projects Management Department (CPMD) of DCD in accordance with the Appropriations Act, 12 N.N.C. §§ 800 *et seq.*, and appropriate written policies and procedures for Capital Improvement Projects and capital budget development.

For further instructions on development of budgets for Capital Improvement Projects, contact CPMD at (928) 871-6211.

X. NAVAJO NATION GRANTS

A. Purpose

The Navajo Nation Council may appropriate funds in the form of Navajo Nation grants to eligible entities external to the Navajo Nation government for purposes consistent with the Navajo ~~Nation~~Nation's needs and priorities. All Navajo Nation grants are subject to availability of funds. Navajo Nation grant funds are primarily provided on a one-time, non-recurring basis and are administered through procedures developed by OMB and approved by the BFC.

B. Grant Requirements

Any ~~entity~~Entity of the Navajo Nation requesting a grant from the Navajo Nation through the submission of a budget request shall first meet the following requirements:

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1. The ~~entity~~Entity requesting a grant shall have an approved ~~plan~~Plan of ~~operation~~Operation, current ~~articles~~Articles of ~~incorporation~~Incorporation and ~~bylaws~~Bylaws or ~~incorporation papers.~~other governing documents.

2. The ~~entity~~Entity requesting a grant shall be assigned to a Navajo Nation Branch or Division that will be responsible for overseeing the administration of the grant based on the particular area of the budget request and the responsibility of the assigned Branch or Division. The Branch Chief or Division Director shall review the budget request and may provide funding recommendations.

3. The assigned Branch or Division shall assist OMB in monitoring the grantee's performance to insure that the funds are spent in accordance with the Navajo Nation laws and policies and that the scope of the work and performance criteria are being met.

4. The respective oversight committee for the Branch or Division ~~or Branch~~ shall ~~have made~~review the budget proposal and make an affirmative recommendation on the request.

5. All budget requests shall be submitted to OMB in the manner and on the appropriate forms required by this BIM.

If an ~~entity~~Entity is seeking grant funds for construction of a non-residential Navajo Nation public facility, the grantee must consult with the Capital Projects Management Department within the Division of Community Development, and provide evidence that all design and engineering is completed and that proper clearances have been obtained and appropriate policies and procedures followed.

In order to establish the viability of the ~~entity~~Entity requesting Navajo Nation funds and to safeguard the Nation's funds, the ~~entity~~Entity shall provide ~~with the grant application.~~ a federal tax identification number. ~~with the grant application.~~ and, if the ~~entity~~Entity is eligible to conduct business with the federal government, a Data Universal Numbering System (DUNS) number or an equivalent identification number.

C. Grant Funding Requirements

In addition to other requirements, the following are required for the submission of the funding request:

1. Completion of Navajo Nation Budget Forms 1, 2, 3 (for personnel or position funding), 4 (operating costs with sufficient justification) and 6 (external grant funding received in addition to Navajo Nation funds, if applicable). If the funding is for a capital project, Budget Forms 1 and 4 and a Project Process Schedule (which replaces Budget Form 2) shall be submitted, including a project proposal as reviewed by DCD; and

2. A completed Navajo Nation Grant Application form shown in Appendix G of this BIM, with all of the attachments specified on the form and in this section. Same for a capital project request; and

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3. An authorizing resolution by the organization's Board or ~~Oversight Committee~~oversight committee requesting Navajo Nation funding (annual or supplemental). This also applies to all capital project requests; and

4. Signatures of appropriate officials from the appropriate oversight Division on Budget Forms 1 and 2 and on the Navajo Nation Grant Application form~~.~~; and

5. A current copy of the entity's approved ~~bylaws and~~ Articles of Incorporation~~.~~ or Bylaws. This also applies to all capital project requests; and

6. A listing of current Board or Committee members with current addresses. This also applies to all capital project requests; and

7. A legislative sponsor (Council Delegate) from the appropriate Oversight Committee who will sponsor the budget and funding legislation in the Legislative Branch.

D. Navajo Nation Grant Agreement

The Navajo Nation grant agreement shall be processed through the respective assigned Branch or Division, and through the Nation's official ~~Administrative Review~~administrative review process before being executed by the appropriate Branch Chief ~~through the respective assigned Division or Branch.~~.

The grant agreement shall govern the administration and implementation of the grant, subject to all applicable Navajo Nation laws.

The grant agreement shall be on the form developed by the OMB, and shall include, but shall not be limited to, the following provisions:

1. 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.

2. If ~~and when it is found that~~ the grantee ~~did~~does not expend Navajo Nation funds according to the approved budget and in accordance with the grant agreement and applicable Navajo Nation laws, the grant funds will be suspended and the balance of the unspent funds will be returned to the Navajo Nation. Further, legal action may be ~~necessary~~taken to recover any funds that were not spent according to the approved budget or budget revision or in compliance with the grant agreement or amended grant agreement or in keeping with applicable Navajo Nation laws.

3. Unless the Navajo Nation Council approves the carryover of grant funds into the next fiscal year, and the grant agreement is awarded, any grant made for a Navajo Nation fiscal year will lapse at the end of the fiscal year and the balance shall revert to the Navajo Nation general funds. 12 N.N.C. § 820 (N).

4. Budget modifications may be requested and shall be handled in the manner and on the forms required by this BIM.

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5. The grantee shall submit to OMB a final report within ten (10) working days ~~after~~of the expiration or termination of the grant agreement. If the grantee submits an acceptable written justification for an extension, OMB may extend the report's due date by written notice. ~~A requirement to~~
6. Grantees must comply with all Navajo Nation laws, as amended ~~from time to time~~, 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.

XI. BUDGET REVISION INSTRUCTIONS AND PROCEDURES

A. Purpose

1. To provide guidance for the administration and processing ~~of budget~~proposed revisions. to approved budgets; and
2. To establish effective controls for the accountability and integrity of Navajo Nation budgets and funds.

B. Scope

These procedures apply to all fund types (governmental, proprietary, ~~and~~ fiduciary and special revenue set up as Navajo Nation budgets) as defined in the Navajo Nation Appropriations Act, 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 three 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 ~~budget.~~.
2. Budget Reallocation - the transfer or reallocation of funds between business units which ~~requires~~shall require oversight committee approval. before the reallocation of funds can be processed.
3. Budget Modification - an increase or decrease of $fifty thousand dollars ($50,000) or more to an existing business unit budget ~~in~~under a previously approved budget. This shall require oversight committee approval before the modification can be processed, unless it is a prior approved carryover of funds. ~~The budget forms~~Completed Budget Forms are required for a budget modification.

D. Requirements and Restrictions

1. The Budget Revision Signature Authorization Form (BRSAF), available from OMB or its website, must be on file at OMB to verify that the signatories are authorized to process the budget revision for the business unit. OMB will not accept budget revision requests from unauthorized program personnel. The BRSAF shall be renewed and submitted to OMB at the beginning of each fiscal year or whenever authorized personnel changes occur.

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2. The Budget Revision Request (BRR) shall include the following: (1) an analysis of the impact to the object code the transfer is being made from, (2) the remaining balance for the funding term, (3) the sufficiency of the amount being transferred, (4) the object code the transfer is being made into, and (5) the impact to the original intent of the funding. Programs should avoid transfers out of an object code only to later transfer back into the object code within the same funding term. For ~~programs~~Programs funded by Navajo Nation funds, impacts on the ~~program's~~Program's approved performance criteria must be clearly stated. If the BRR significantly affects or changes the intent of the original appropriation or budget, it will require appropriate legislative or oversight committee approval before the budget revision can be processed.

3. In situations where the Business Unit has deficits in any of its object codes, OMB will require the program to include provisions for covering the deficit in the BRR.

4. Budget Revision Requests allow for funds to be transferred ~~only at~~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 shall ~~fully~~ explain and justify by a separate memorandum.

6. The minimum amount of a BRR shall be ~~$~~ one hundred dollars ($100.), except for special circumstances, as justified by the program and approved by OMB.

7. Altered ~~or~~forms that are illegible ~~forms~~ will not be accepted.

8. For financial propriety, it is not ~~accept the BRR with~~acceptable for the same person ~~authorizing the request as the Program/Department Director~~to be both the requestor and ~~Division Director.~~the approver of the BRR. The same requirements apply to the Legislative and Judicial ~~Branch~~Branches. Division Directors shall obtain the Office of the President and Vice President's approval for ~~Division Administration~~the Division's budget revision requests prior to ~~submitting~~submission to OMB. For all funds, authorized signatories should be in compliance with the BRSAF.

~~8.~~9. Original documents, such as Personnel Action Forms, Purchase Orders, Request for Direct Payment, etc., should not be attached to the budget revision request forms. However, copies of these documents may be attached for justification purposes.

~~9.~~10. General Funds cannot be transferred from the following object codes:

a) 2001 series: In the 1st, 2nd, and 3rd Quarter, transfers are allowable within the 2001 major object codes. Beginning in the 4th Quarter, personnel expenses cannot be transferred from personnel cost, 2110 and fringe benefits cost, 2900, pursuant to the Personnel Savings (Lapse Fund) Account moratorium in Navajo Nation Council Resolution CF-07-11, as amended.

~~a)~~b) ~~8000~~ 8020 series: Direct Services or Public Assistance (except with oversight committee approval).

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~~b)~~c) 9510 series: Matching Funds (except with oversight committee approval).

E. Budget Revision Request Process

1. For all Navajo Nation funds, ~~programs~~Programs must complete and submit a Budget Revision Signature Authorization Form (BRSAF) at the beginning of each fiscal year and upon change of signatory personnel, before any BRR can be processed.

2. To initiate a budget transfer, a BRR form ~~must~~shall be completed and submitted to the appropriate ~~program~~Program official and Division Director (or Branch Chief) for review and approval before ~~submitting the completed form~~submission to OMB. All pages must be signed with appropriate signatures and dated accordingly.

3. Upon receipt of the BRR, OMB will review the request for compliance with appropriate policies and procedures, the availability of funds, the performance impact, and ~~will recommend appropriate~~then recommended action to ~~the OMB~~OMB's Executive Director.

4. The OMB 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 form is altered or the original information is not legible, a new form shall be completed and submitted.

5. Upon approval by the OMB Executive Director, a copy of the completed and approved BRR and a FMIS batch report will be transmitted back to the program via the appropriate Division or Branch office.

6. Special Revenue External Budget Revision Requests (BRR) where funds are reallocated in the Personnel budget (increases or decreases) to and from other LOD 6 line item budgets, the OOC Contract Accounting will verify the budgeted funds for funds availability that will be designated for new personnel sub-accounts or transferring of Personnel lapse savings. This is applicable when a program processes a PAF for hiring new employee(s) and all information is verified for accuracy (business unit, sub account code, expiring assignments for dates) related to the new sub account of the personnel budget. Attached to the BRR should be a current NN Budget Form 3 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 sign-off on the approval of the BRR.

XII. SUPPLEMENTAL FUNDING REQUEST PROCEDURES

A. Purpose. Due to the limited availability of funds, the Navajo Nation must carefully weigh the laws, priorities and any extenuating circumstances before consideration of supplemental funding requests. Further, the Navajo Nation must consider obligations in terms of mandates ordered by the courts, required matching funds to capture external funds, the health and safety of the general public and emergencies which might arise during the course of the fiscal year.

All supplemental funding requests shall be submitted through the Navajo Nation official administrative review process before consideration by the appropriate oversight committee. Budget

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and Finance Committee, and Navajo Nation Council. OMB will review all written analysis and recommendations and prioritize supplemental funding requests for consideration.

B. Procedures and Requirements. The following requirements apply to supplemental funding requests:

~~1.~~

1. Navajo Nation ~~programs~~Programs and ~~entities~~Entities seeking supplemental funding shall use the Supplemental Funding Request Form (Appendix K); ~~budget forms~~Budget Forms 1, 2, and 4; and if applicable 3, 5 and 6~~.~~, and if funds for a capital project is requested, Budget Forms 1 and 4 and the project schedule form. Entities external to the Navajo Nation government shall also complete the Grant Application form shown in Appendix G. Any incomplete or inaccurate supplemental funding requests will be returned for corrections. If corrections are not made and not submitted within five (5) working days, the request will not be recommended for funding. Following are ~~some of the~~additional requirements for submission of supplemental budgets:

   a. Signatures

   * i. Budget forms ~~must have~~ are encouraged to have the signature of the appropriate Division/Department with written concurrence from the appropriate Branch Chief or Division Director, as appropriate.

   b. Justification

      i. An explanation of the reasons funding is being requested outside the regular or annual fiscal year budget development process. ~~ii.~~

      ~~i.~~ii. Identification of any other sources of funding considered and pursued if the supplemental funding request is not funded.

   c. Supplemental funding requests, if not initially funded, must be updated and resubmitted every four (4) months to reflect ~~the~~any changes during the four-month period.

   d. If the proposal is not funded in the previous fiscal year, the proposal must be revised and resubmitted for the current fiscal year.

~~2.~~

2. The budget for supplemental funding requests must be prorated to fund only the remaining portion of the fiscal year, i.e., funds appropriated in January must be budgeted for spending from February to 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). ~~C.~~

C. Supplemental Funding Request for Capital Projects.

1. All requests for supplemental funding for capital projects shall be submitted to the Capital Projects Management Department (CPMD) within the Division of Community Development, in accordance with the Appropriations Act, 12 N.N.C. §§§ 800 *et seq.*, and written policies and procedures for capital improvement projects and capital budget development.

* amended at Budget and Finance Committee

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2. The appropriation of funding, including supplemental funding for capital improvement projects is subject to the approval of the Navajo Nation Council upon the recommendation of the Budget and Finance Committee, and any modification or amendment affecting an approved Capital Improvement Plan is subject to concurrence by the appropriate oversight committee prior to consideration by the Navajo Nation Council. 12 N.N.C. § 860(C)(2).

3. For further instructions on the development of supplemental funding requests for capita improvement projects, contact CPMD at (928) 871-6211.

D. Branch Chiefs Review and Recommendations. The appropriate Branch Chiefs shall review and provide recommendations on supplemental funding requests before they are submitted to the oversight committee~~, including~~ and the Budget and Finance Committee for review and action. The branch review shall include a prioritized list of the supplemental funding requests with consideration given to the overall Navajo Nation fund balance and other supplemental funding requests that are in process.

E. Legislative Committee Action. A Navajo Nation Council Delegate ~~may~~shall introduce legislation to sponsor the appropriate Branch Chief's supplemental funding request recommendation. The appropriate oversight committee may adopt recommendations, and forward the supplemental funding package for ~~request~~further legislative action.

F. Timetable. OMB and/or the Budget and Finance Committee, may issue timelines and any further instructions or guidelines, as appropriate, for the development and processing of the supplemental funding requests.

G. Budget and Finance Committee Action. The Budget and Finance Committee may develop and sponsor legislation recommending a consolidated supplemental funding request to the Navajo Nation Council, pursuant to 2 N.N.C. § 300(C) and 12 N.N.C. § 820.

H. Navajo Nation Council. Pursuant to 12 N.N.C. § 820(L), the Navajo Nation Council may approve supplemental appropriations during the fiscal year, (1) if and when, additional sources of revenues above and beyond the initial or current revenue projections are projected and which are also in excess of the reserve amount set in ~~12 N.N.C.~~ § 820(J), or (2) when the Unreserved, Undesignated Fund balance is in excess of the reserve amount set forth at § 820(J). Final action on supplemental funding legislation will be taken by the Navajo Nation Council during one of its sessions on the supplemental funding requests which meet the requirements of these procedures.

XIII. ELECTRONIC SUBMITTAL OF DOCUMENTS FOR OMB PROCESSING

A. Purpose

To provide an electronic option for submitting documents to OMB by allowing for scanned documents to be emailed to docs@omb.navajo-nsn.gov in order to reduce travel expenses and improve processing times associated with submitting documents to OMB temporarily located at the Navajo Nation Musem, Window Rock, Arizona. OMB will also accept hand delivered documents.

B. Scope

1. These procedures shall apply to all Navajo Nation ~~programs~~Programs by allowing the submittal of documents for OMB processing via email.

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2. These procedures shall apply to all documents that require review and processing by OMB.

C. Procedures

1. OMB will only accept scanned and e-mailed PDF copies of signed documents which require OMB review and/or approval. All documents will still require proper signatures and adherence to document requirements.

2. Documents must be properly completed and have all the required signatures. Any supporting documents and/or calculations must also be included. Unauthorized and/or incomplete submittals will be returned to the ~~program~~Program for correction.

3. OMB will accept scanned and emailed signed documents from ~~the navajo-nsn.gov domain or any other~~a Navajo Nation e-mail ~~domain~~domains, such as navajo-nsn.gov address. OMB will not accept documents emailed from ~~non~~Navajonon-Navajo email domains such as Hotmail, Yahoo, Gmail, etc. Contact the NN Department of Information Technology to obtain a navajo-nsn.gov e-mail address.

4. OMB will only accept scanned and emailed signed documents from the appropriate Program, Department and/or Division Director. One administrative staff member can also be included. Department Directors must inform OMB in writing of who the designated administrative staff member will be.

5. Enter the type of document being electronically submitted in the Subject Line of the email.

   Examples include:
   - Budget Revision Request
   - Proposed FY Budget
   - 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. 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~~Program on a case-by-case basis.

8. Once 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.

XIV.— DEFINITIONS

1. **Budget**. An approved financial plan which includes scope, performance criteria, duration and detailed line-item allocations.

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2. **Budget Planning Base Amount or Planning Allocation.** Amount provided to each ~~branch~~Branch of the Navajo Nation government to be used for budget development purposes for the respective ~~branch~~Branch budget proposals.

3. **Business Unit Number.** A number assigned and utilized in the FMIS to identify distinct accounts for Navajo Nation ~~programs~~Programs and other entities and which is used to record budget and financial transactions. The FMIS allows monitoring and reviewing of budgets, financial data and transactions on a regular basis.

4. **Capital Expenditures.** All operating budget capital expenditures must have an acquisition cost greater than ~~$~~five thousand dollars ($5,000.00) and provide a service life of more than one (1) year. Non-capital expenditures consist of expenditures having an acquisition cost of less than ~~$~~five thousand dollars ($5,000.00) and provide a service life of less than one (1) year.

5. **Capital Budget.** Documentation of funds appropriated for each capital project for the current year of the Capital Improvement Plan.

6. **Capital Improvement/Capital Project.** A major project undertaken by the Navajo Nation that is generally not recurring and which fits within one or more of the following categories:

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

7. **Capital Improvement Plan.** A recurring multi-year plan for capital improvements identifying each capital improvement item or project, the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

8. **Chart of Accounts/Object Codes.** A chart containing a four (4) digit coding system designed to report line-item budget and expenditure information based on various object code categories and levels of (budgeting and accounting) detail.

9. **Contract Support Costs (CSC).** The Indian Self-Determination and Education Assistance Act, P.L. 93-638 (25 U.S.C. § 5301 *et seq.* and 25 CFR parts 900 and 1000), requires BIA awards for contracts and compacts with tribes ('638 agreement) to include CSC, which is the cost ~~of the tribe~~incurred by Tribe to ensure compliance with the terms of the contract and prudent management. CSC is the cost of activities either not carried out by the Secretary, or carried out from resources other than those available under the contract to provide for operation of the program. CSC must be reasonable, allowable, and allocable based on federal cost principles, and can include: Pre-Award

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CSC; ~~Start-Up~~Start Up CSC; Direct CSC; and Indirect CSC. Pre-Award CSC are costs incurred before the start of a 638 agreement. (25 U.S.C. § 5325(a)(6)). Start-Up CSC are costs incurred on a one-time basis during the initial year that the agreement is in effect. (25 U.S.C. § 5325(a)(5)). Direct CSC are costs incurred in connection with direct administration of the 638-funded program. (25 U.S.C. § 5325(a)(3)(A)(i)). Direct CSC equals the current Tribal budgeted salary cost, (not including fringe), of 638 programs multiplied by ~~18%. eighteen percent (18%).~~ Indirect CSC are any additional administrative or other expenses related to the overhead incurred by the ~~tribal~~Tribal contractor in connection with the operation of the 638-funded program. (25 U.S.C. § 5325(a)(3)(ii)). Indirect CSC equals the current approved IDC Rate multiplied by the total 638 award minus exclusions and pass-through. (See Section XIV. (16) for definitions of Direct and Indirect Costs).

~~9.~~10. **Division/Executive Office.** Major organizational unit within a ~~branch~~Branch of the Navajo Nation government authorized and established by the Navajo Nation Council and/or legislative oversight committees.

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~~10.~~11. **External Funds or Externally Restricted Funds.** A type of Special Revenue Fund, for which expenditures are legally restricted to specified purposes. Externally restricted funds are funds that the Navajo Nation receives from sources other than the Navajo Nation for which expenditures are restricted by agreements and applicable laws, and which include Federal, State, County, and private or donated Funds. (12 N.N.C. 810(S)(1)(b))

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~~11.~~12. **Fixed Costs.** All costs not allocable to a Navajo Nation central governmental unit. These costs are incurred for the operation of the overall Navajo Nation government and exclude capital fixed costs. Fixed costs generally include outlays for insurance, utilities, rent, debt service, and other commitments. Such costs do not include personnel, travel, contributions, etc., that are not deemed fixed cost expenses because they are regular program operating expenses.

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~~12.~~13. **Goal Statement.** A measurable and planned output or outcome used to justify activities or assess performance of a ~~program.~~Program.

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~~13.~~14. **Lapse Funds.** Funds designated as general funds and not expended as outlined in the annual Navajo Nation comprehensive budget for personnel salaries are considered lapsed (expired) and are no longer available for use by ~~programs~~Programs pursuant to CF-07-11.

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~~14.~~15. **Local Government Improvement Projects.** Government improvement projects that include, but are not limited to, house wiring, bathroom additions and projects that address individual or community needs, but which may not meet the requirements for, or definition of, capital improvement/capital projects.

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~~15.~~16. **Indirect Cost (IDC).** Generally, the majority of Navajo Nation externally funded programs receive funds for *Direct Costs* and *Indirect Costs*. *Direct costs* are costs that are directly chargeable to the Navajo Nation program because the costs can be identified with an external award or other internally or externally funded activity, or can be directly assigned to such activities relatively easily with a high degree of accuracy. *Indirect costs* are costs that are incurred for common or joint purposes, benefit more than one cost objective, and are not readily assignable to contract/grant objectives specifically benefited without effort disproportionate to the results achieved. *Indirect*

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costs are the costs of providing centralized governmental support services to all externally funded ~~programs~~Programs, including costs for a governing body, accounting and financial management, personnel management, property management, records management, legal services, auditing services, building rent/lease, utilities, janitorial services, repairs and maintenance, equipment, insurance and bonding, and depreciation. All Navajo Nation ~~programs~~Programs receiving external funds must include IDC in the contract/grant provided that the funding agency allows for recovery of IDC.

~~16.~~17. **Indirect Cost (IDC) Rate.** *Indirect costs* are charged to the external funds by the use of an approved Indirect Cost Rate. The IDC Rate is a tool for determining the proportion of indirect costs each program should bear. It is expressed as a percentage and is the ratio of indirect costs to a ~~direct cost base~~Direct Cost Base (also known as an IDC Rate Base). On an annual basis, the Navajo Nation negotiates an IDC Negotiation Agreement with the Interior Business Center or the Department of the Interior, which requires approval by the Naa'bik'iyati' Committee of Council and is signed by the Navajo Nation President.

~~17.~~18. **Indirect Cost (IDC) Rate Base.** The IDC Rate Base, also known as the Direct Cost Base, is 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 sub-contracts in excess of $twenty-five thousand dollars ($25,000.). When a ~~program~~Program is calculating the amount of IDC in an external funds award, the IDC Rate Base equals the total award of external funds less exclusions. For a complete list of object codes excluded from the IDC Rate Base in FY ~~2020~~2021, see Appendix ~~I.5~~I.-5 on pages 96 and 97. IDC shall not be recovered on object codes that are excluded from the IDC Rate Base.

~~18.~~19. **Indirect Cost (IDC) Reimbursement or Recovery.** The Navajo Nation allocates recovered IDC to ~~programs~~Programs in the Indirect Cost Pool to reimburse them for the cost of providing support services to all externally funded Navajo Nation ~~programs~~Programs. To ensure full recovery of IDC, allocation of recovered IDC shall be pursuant to the latest IDC Rate Proposal approved by the Interior Business Center of the Department of the Interior. If a ~~program~~Program charges service fees to federally funded programs it must be excluded from the IDC Cost Pool, unless, under certain limited circumstances, it is possible to offset the costs for which fees were collected and thereby reduce the ~~program's~~Program's percentage in the IDC Cost Pool in order to prevent double recovery of IDC on the same activities.

~~19.~~20. **In-Kind Match Allowances.** A non-cash contribution which can be given a market value. The contribution may consist of services, supplies, materials and equipment contributed by the recipient or third party for a project-related cost when permitted by law. The contribution must be eligible and necessary for the implementation of the project and must meet the cost allowability requirements of the funding agency's cost principles applicable to the entity receiving the contribution or undertaking the project.

~~20.~~21. **Matching Funds.** Navajo Nation General Funds appropriated to meet cash match funds requirements from external funding sources.

~~21.~~22. **Memorandum of Agreement.** A binding written agreement between two or more parties to cooperatively work together to resolve an issue of mutual concern, or to accomplish one or more

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agreed upon projects or one or more mutual purposes. An MOA lays out the ground rules for a positive cooperative effort. It may be used between the tribal government and a private individual or entity, or between the central government and local governance certified chapters or Navajo Nation Township, and is legally enforceable. 2 N.N.C. § 110(N).

~~22.~~23. **Memorandum of Understanding**. A non-binding written agreement between two or more parties indicating an intended line of action where the parties agree to act in good faith or comply with the terms. It may be used between the tribal government and a private individual or entity, or between the central government and local governance certified chapters or Navajo Nation Township, and is not legally enforceable. Agreements between tribal divisions, agencies, programs, and non-certified chapters are not MOUs for purposes of 2 N.N.C. § 164(B) and may be executed by the appropriate division. 2 N.N.C. § 110(O).

~~23.~~24. **Navajo Nation Entities.** Organizations which are independent and/or separate from the Navajo Nation government but exist for the benefit of the Navajo Nation.

~~24.~~25. **Navajo Nation Funds**. These are funds authorized for use through appropriation by the Navajo Nation Council. Among these are governmental, fiduciary and proprietary fund types which are defined under 12 N.N.C. § 810(S) of the Appropriations Act.

~~25.~~26. **Navajo Nation.** The three branch government of the Navajo Nation consisting of the executive, legislative, and judicial branches.

~~26.~~27. **Plan of Operation.** A legislative approved document that authorizes the establishment and existence of an organizational unit of the Navajo Nation government and that includes its authorities, purposes, goals, objectives, personnel, organizational chart, and legislative oversight.

~~27.~~28. **Performance Budgeting.** A method of budgeting used by the Navajo Nation that incorporates program performance criteria (goals and actual results) developed on a quarterly fiscal year basis, to _____assist with the allocation of funds during the budget development process.

~~28.~~29. **Program.** A general reference to an organizational unit of the Navajo Nation government, i.e., ~~division, department, office, chapter, grantee, business unit~~Division, Department, Office, Chapter, Grantee, Business Unit or ~~entity.~~Entity.

~~29.~~30. **Program Budget.** A financial plan identifying the expected revenues and expenses of a ~~program.~~Program.

~~30.~~31. **Standing or Oversight Committee.** A committee of the Navajo Nation Council established by authorizing legislation contained in ~~the N.N.C.,~~ Title 2. of the Navajo Nation Code.

~~31.~~32. **Supplemental Appropriation.** Appropriation made to a Navajo Nation ~~program~~Program or ~~entity~~Entity after approval of the comprehensive budget during the fiscal year. 12 N.N.C. § 820(L).

~~32.~~33. **Unreserved, Undesignated Fund.** The unencumbered or unobligated portion of the Navajo Nation general funds, which includes funds received in excess of the initial or current revenue projections, unless otherwise designated by the Navajo Nation Council. An amount of ten perfect

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(10%%) of the general fund operating budget for the prior fiscal year, excluding expenditures for capital improvement projects as determined by the Controller, shall be maintained as a reserve in this fund during the fiscal year. The Unreserved, Undesignated Fund Balance shall not be utilized to fund recurring expenditures or operations of the Navajo Nation government. 12 N.N.C. § 820(J) and (K).

XV. BUDGET FORMS AND INSTRUCTIONS

A. General Rules and Instructions

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

Budget Form 1:	Program Budget Summary
Budget Form 2:	Program Performance Criteria
Budget Form 3:	Listing of Positions and Assignments by Business Unit
Budget Form 4:	Detailed Budget and Justification
Budget Form 5:	Summary of Changes to Budgeted Positions
Budget Form 6:	External Contract and Grant Funding Information
Project Form:	Project Process Schedule (replaces Budget Form 2 for capital or other non-operating funds project requests).
Supplemental Form:	Supplemental Funding Proposal Summary ~~is (~~used ~~when requesting~~to request funds during the Fiscal Year~~).~~.
Grant Application Form for External Entities only:	~~(Used~~Use when requesting funds during the Fiscal Year~~).~~.

~~2.~~1. All budget requests should include appropriate, completed ~~budge forms~~Budget Forms in accordance with instructions contained in this BIM.

~~3.~~2. Do not include blank forms not completed with information with the budget package submittal.

~~4.~~3. Use the appropriate codes, rates, or schedules~~, etc.~~, provided in this BIM.

~~5.~~4. All budget amounts shall be rounded to the nearest whole dollar.

~~6.~~5. Number pages on all completed ~~budget forms~~Budget Forms consecutively in the spaces provided.

~~7.~~6. ~~Only authorized officials signature~~ Authorized official's signatures and dates must be provided on ~~budget forms.~~certain Budget Forms.

~~8.~~7. Blank Budget ~~forms~~Forms can be obtained from OMB or downloaded from the OMB website.

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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
			#DIV/0!
	TOTAL:	$0.00	#DIV/0!

PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC 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	$0.00	0.00	0

PART IV. POSITIONS AND VEHICLES	(D)	(E)
Total # of Positions Budgeted		
Total # of Vehicles Budgeted		

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

SUBMITTED BY: _____
Program Manager's Printed Name

_____
Program Manager's Signature and Date

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

_____
Division Director / Branch Chief's Signature and Date

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**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~~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~~Program official to be contacted about the contents of the budget request.

Part II: Provide information on all funding sources (including external, such as federal, state, private, donations, etc.) which the ~~program~~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~~Budget Form 6 for each external funding source to provide more detailed information. Complete the columns as follows:

Funding Sources: List all funding sources to carry out all the proposed activities within the program or project.

Funding Sources FY/Term: List each funding source's fiscal year/term (MM/DD/YY).

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

% of Total: Calculate and enter the percentage of each funding source's amount to the overall total funding amount.

Part III: Budget Summary:

Fund Type code column:

Enter the appropriate fund type code, e.g. "1" for General Fund, for each budget amount entered in the various object codes. Refer to Appendix B for listing of appropriate fund type codes.

Column (A): Enter the original, approved Navajo Nation Council appropriated amounts, 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~~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.

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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 ~~or FTEs (full time equivalent, 1.0 = 2,080 hours or 0.5 = 1,040 hours)~~ 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 ~~Chairperson~~Executive Director of the ~~Board of Directors for organizations~~organization external to the Navajo Nation) ~~shall~~ 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. ~~Forms without appropriate signatures will not be processed and will be returned to the program~~Program ~~or entity~~Entity.

* The Chapter budgets ~~must have~~ 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.

* amended at the Budget and Finance Committee

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THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

Page ___ of___
BUDGET FORM 2

PART I. PROGRAM INFORMATION:

Business Unit No.: _____ Program Name/Title: _____

PART II. PLAN OF OPERATION RESOLUTION NUMBER PURPOSE OF PROGRAM:

PART III. PROGRAM PERFORMANCE CRITERIA:

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

PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.

_____ Program Manager's Printed Name

_____ Program Manager's Signature and Date

_____ Division Director/Branch Chief's Printed Name

_____ Division Director/Branch Chief's Signature and Date

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Budget Form 2: PROGRAM PERFORMANCE CRITERIA

Purpose

A. Performance measurements indicate accomplishments of the ~~program~~Program and whether results are being achieved.
B. Performance data helps ~~program managers~~Program Managers by providing information on how resources should be allocated to ensure program effectiveness.
C. Performance information keeps the ~~program~~Program focused on established ~~program~~Program goals and tracks ~~program~~Program progress.
D. Performance information is used as an evaluation and monitoring tool by ~~program~~Program management to keep focused on performance outcomes.
E. For use for an operating budget only. For Capital and Non-Capital projects, use the Project Process Schedule (Appendix J) as the performance criteria.

Instructions

Part I: Enter appropriate program information in the spaces provided. ~~If~~Enter "NEW" if a business unit is not assigned~~, enter "NEW"~~.

Part II: Enter the enabling legislation or ~~resolution~~Resolution number that approved the ~~program's plan~~Program's Plan of ~~operation~~Operation (or charter, if a Navajo Nation ~~entity~~Entity, attach the organization's Articles of Incorporation). Provide a brief statement regarding the primary purpose of the ~~program~~Program as stated in the ~~official plan~~controlling Plan of ~~operation~~Operation or charter.

Part III: Identify up to five (5) significant goal statements for ~~program~~Program performance measure development. For each ~~program~~Program goal statement, include ~~one (1)~~a performance measure which the ~~program~~Program will accomplish with the funds appropriated for the fiscal year.

Use quantitative (**numerical amounts only**) quarterly goals to be accomplished. **Do not use written text or percentages.**

With exception of the Navajo Nation Council, its standing committees, and the Navajo Nation Chapters, a Budget Form 2 from a ~~program~~Program which uses "Number of Meetings" or any references to meetings as a performance measure is not acceptable.

~~Use quantitative (numerical amounts only) quarterly goals to be accomplished. Do not use written text or percentages.~~

Part IV: A Program Manager and responsible Branch Chief or Division Director (or ~~Chairperson~~Executive Director of the ~~Board of Directors for organization~~organization external to the Navajo Nation) ~~shall~~ provide authorized signatures in compliance with the Budget Signature Authorization Form and the dates to indicate that the budget has been reviewed and acknowledged by key officials. ~~Forms without appropriate signatures will not be processed and will be returned to the program~~Program ~~or entity~~.

are encouraged to

* amended at the Budget and Finance Committee

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LISTING OF POSITIONS AND ASSIGNMENTS BY BUSINESS UNIT BUDGET FORM 3

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WRKSITE CODE	FY 2020 ACTUAL		FY 2021 PROPOSED	
						G/S	SALARY	HOURS	BUDGET

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

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

Instructions:
At the beginning of the annual budget preparation process, the respective Personnel Office will provide each ~~program~~Program with a listing of the current positions and assignments by ~~business unit~~Business Unit on Budget Form 3 with blank spaces ~~to correct/change any positions related~~below the current position information. Any changes to be made or updated must be entered in the blank space ~~provided~~ using a red ink pen, 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 (Appendix D) for all proposed positions in the space provided below the proposed budget column, if incorrect.
~~3.~~ Return the Budget Form 3 to the respective Personnel Office once information has been verified and/or all corrections/changes have been made.
~~4.~~2. The respective Personnel Office will update the information in the Human Resources Information System (HRIS) position control and provide a revised Budget Form 3 to the program which is to be submitted along with other budget forms in the proposed ~~fiscal year~~ budget package.

All other personnel/position related information (fringe benefit amounts, salary adjustments, etc.) not displayed on the completed Budget Form 3 ~~must~~is to be entered with the appropriate object code on Budget Form 4. 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 ~~must~~will list proposed new positions on the ~~program's~~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. This requirement does not apply to programs or entities external to the Navajo Nation.

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THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

Page ___ of___
BUDGET FORM 4

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	-	-

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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 on line items to be funded not to exceed the overall allocated amount.

Instructions

Part I: Program Information: Enter ~~program~~Program name and business unit number in the appropriate spaces. ~~If~~Enter "NEW" if a business unit number is not assigned~~, enter "NEW"~~.

Part II: Complete as follows:

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~~) shown on Budget Form 3.~~). The appropriate object code for each budgeted item, such as personal travel (3230) and office supplies (4120), ~~should~~is to be entered in this column. ~~The~~Use the object codes that are ~~listed~~provided in the Chart of Accounts (Appendix A~~).~~) for each line item budgeted.

Column (B): ~~Enter~~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~~. For example, for all personnel~~, starting with the title of the major object code group~~, enter "2001 Personnel Expenses" and the brief justification for all budgeted items in the~~ at object code ~~group~~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 ~~account~~ 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~~code, the code description, and cost of each ~~to serve as~~for justification.

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

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Column (C): -Enter only the budgeted amount rounded to the nearest dollar for ~~each budgeted~~only the cost item for LOD 6 object ~~code~~codes.

Column (D): –Enter the total of the budgeted amount at LOD 4 ~~as indicated~~cost group by totaling all the LOD 6 object code in Column ~~B.~~(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).

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THE NAVAJO NATION
SUMMARY OF CHANGES TO BUDGETED POSITIONS

Page ___ of___
BUDGET FORM 5

PART I. PROGRAM INFORMATION:

Program Name/Title: _____ Business Unit No.: _____

PART II. PERSONNEL POSITION CHANGES:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Type of Change	Sub Acct Object Code	Position Number	Job Type / Class Code	Position Title	Employee ID No. or Vacant	Salary	Fringe Benefit	Total (Col. G + H)
								-
								-
								-
								-
								-
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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~~Business Unit number. ~~If~~Enter "NEW" if a ~~business unit~~Business Unit number is not assigned~~, enter "NEW"~~.

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

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).~~Assigned Pay Grade).
Column (E): Enter the appropriate position title and, if a cost-shared position among more than one ~~business unit~~Business Unit, enter ~~business unit~~Business Unit number and shared amounts by each ~~business unit~~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).

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THE NAVAJO NATION
EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION

Page ___ of___
BUDGET FORM 6

PART I. PROGRAM INFORMATION:

Program Name/Title: _____ Funding Period: _____

Contract/Grant No.: _____ K #: _____

Prepared by: _____

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

PART III. BUDGET INFORMATION.

(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			
	TOTALS:	-	-	

PART IV.

CONCURRED BY:

_____

Contracting Officer's Signature / Date:

MATCH FUNDS - No. of Positions:			-
MATCH FUNDS - Required GF Cash Match:			-
Required GF In-Kind Match:			-
Required GF % Match:			-

PART V. ACKNOWLEDGEMENT:

Submitted by (print): _____ Approved by (print): _____

Signature/Date: _____ Signature/Date: _____

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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~~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 (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.

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Appendix A

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
3	Revenues	1000
4	Royalties	1100
5	Natural Resources	1110
6	Oil	1120
7	Oil Royalties - AZ	1121
7	Oil Royalties - NM	1122
7	Oil Royalties - UT	1123
7	Utah State 37 1/2%	1125
7	Oper Agrmt 37 1/2%	1126
7	Oil Royalties - Othr	1129
6	Gas	1130
7	Gas Royalties - AZ	1132
7	Gas Royalties - NM	1134
7	Gas Royalties - UT	1136
7	Gas Royalties - Othr	1139
6	Coal Mining	1150
7	Peabody Coal No. 1	1151
7	Peabody Coal No. 2	1152
7	Pittsburg & Midway Coal	1154
7	BHP Billiton	1155
7	Coal Water Usage	1156
7	Other-Coal	1159
6	Other Mining	1160
7	Sand & Gravel	1162
7	Uranium	1164
7	Other Minerals	1169
6	Timber	1170
7	Stumpage	1172
7	Reforestation	1174
6	Recoveries	1180
7	Audit Recovery	1182
4	Taxes	1200
5	Retail	1210
6	Sales Taxes	1220
7	Sales Tax-Current Yr	1221
7	Sales Tax-Pr Year	1222
7	Sales Tax-Penalties	1223
7	Sales Tax-Interest	1224
7	2% Reserve-Sales Tax	1228
6	Fuel Excise Tax	1230
7	(FET)-Current Yr	1231
7	(FET)-Prior Year	1232
7	(FET)-Penalty	1233
7	(FET)-Interest	1234
7	IGA Payment	1235
7	2% Reserve-FET	1238
6	Hotel Occupancy Tax	1240
7	(HOT)-Current Yr	1241
7	(HOT)-Prior Year	1242
7	(HOT)-Penalty	1243
7	(HOT)-Interest	1244
7	(HOT)-Other	1245
7	2% Reserve-HOT	1248
6	Tobacco Products Tax	1250
7	(TPT)-Current Yr	1251
7	(TPT)-Prior Year	1252
7	(TPT)-Penalty	1253
7	(TPT)-Interest	1254
7	(TPT)-Other	1255
7	2% Reserve-TPT	1258
5	Non Retail	1260
6	Possessory Interest Tax	1270
7	(PIT)-Current Yr	1271
7	(PIT)-Prior Year	1272
7	(PIT)-Penalty	1273
7	(PIT)-Interest	1274
7	(PIT)-Other	1275
7	2% Reserve-PIT	1278
6	Severance Tax	1280
7	(SEV)-Current Yr	1281
7	(SEV)-Prior Year	1282
7	(SEV)-Penalty	1283
7	(SEV)-Interest	1284
7	(SEV)-Other	1285
7	2% Reserve-SEV	1288
6	Business Activity Tax	1290
7	(BAT)-Current Yr	1291
7	(BAT)-Prior Year	1292
7	(BAT)-Penalty	1293
7	(BAT)-Interest	1294
7	(BAT)-Other	1295
7	2% Reserve-BAT	1298
7	Unclassified Tax Revenues	1299
6	Alcohol Tax	1300
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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
6	Forestry	1580
7	Tree Cutting Permits	1581
7	Fuel/Wood Sales Permit	1582
6	Minerals	1586
7	Geologic Study Permits	1587
7	Seismic Permits	1588
7	Drilling Permits	1589
7	Exploration Permits	1590
6	Other Permits	1595
7	Movie Permits	1596
4	Fines & Court Fees	1600
5	Court	1601
6	District	1610
7	Dist Court-Chinle	1611
7	Dist Court-Crownpoint	1612
7	Dist Court-Kayenta	1613
7	Dist Court-Ramah	1614
7	Dist Court-Shiprock	1615
7	Dist Court-Tuba City	1616
7	Dist Court-Window Rock	1617
7	Dist Court-Dilkon	1618
7	District Court(See Subsidiary)	1619
6	Family	1620
7	Family Court-Alamo	1621
7	Family Court-Chinle	1622
7	Family Court-Crownpoint	1623
7	Family Court-Kayenta	1624
7	Family Court-Ramah	1625
7	Family Court-Shiprock	1626
7	Family Court-Tohajiilee	1627
7	Family Court-Tuba City	1628
7	Family Court-Window Rock	1629
7	Family Court-Dilkon	1630
7	Family Court(See Subsidiary)	1631
6	Circuit	1640
7	Circuit Court-Alamo	1642
7	Circuit Court-Tohajiilee	1644
6	Supreme	1650
7	Supreme Court-Window Rock	1652
5	Public Safety Fines	1660
6	Traffic	1661
7	Traffic Fines-Alamo	1662
7	Traffic Fines-Chinle	1663
7	Traffic Fines-Crownpoint	1664
7	Traffic Fines-Kayenta	1665
7	Traffic Fines-Ramah	1666
7	Traffic Fines-Shiprock	1667
7	Traffic Fines-Tohajiilee	1668
7	Traffic Fines-Tuba City	1669
7	Traffic Fines-Window Rock	1670
7	Traffic Fines-Dilkon	1671
7	Traffic Fines(See Subsidiary)	1672
5	Other Fines	1680
6	Restitution	1681
7	Restitution	1682
4	External C/G Revenue Sources	1700
5	CG Revenue	1705
6	Program Revenue	1710
7	Prg Rev Earned-AZ	1711
7	Prg Rev Earned-NM	1712
7	Prg Rev Earned-UT	1713
7	Prg Rev Earned-Fed 638	1716
7	Prg Rev Earned-Fed Non-638	1717
7	Prg Rev Earned-Other	1719
6	Prior Year Carryover	1730
7	Prg Rev PY Earned-AZ	1731
7	Prg Rev PY Earned-NM	1732
7	Prg Rev PY Earned-UT	1733
7	Prg Rev PY Earned-Fed 638	1736
7	Prg Rev PY Earned-Fed Non-638	1737
7	Prg Rev PY Earned-Other	1739
6	Local Contributions	1760
7	Matching Funds	1762
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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Recreation Fees	1860
7	Peddler Fees	1861
7	Membership Fees	1862
7	Library Fees	1863
7	Survey Fees	1864
7	Historic Preservn Project Fees	1865
7	Food Permit Fees	1866
7	Sanitation Fees	1867
7	Otr Permit Fees	1869
7	Deductible Fees	1870
7	Application Fee	1871
6	Sales	1880
7	Retail Sales	1881
7	Sign Shop Revenues	1882
7	Circulation	1883
7	Subscription	1884
7	Classified	1885
7	Legal Advertising	1886
7	Display Advertising	1887
7	Press Revenues	1888
7	Surplus Vehicle Sales	1889
7	License Plate Sales	1890
6	Services	1900
7	Archaeological Clearances	1901
7	Air Transportation	1902
7	Scenic Tours Revenue	1903
7	Bus Fares-Regular	1904
7	Bus Fares-Charter	1905
7	Laundry Services	1906
7	Photo/Xerox Charge	1907
6	Rentals	1920
7	NN Housing	1921
7	Monthly/Perm Veh Rental	1922
7	Monthly/Perm Veh Mileage	1923
7	Daily/Temp Veh Rental	1924
7	Daily/Temp Veh Mileage	1925
6	Miscellaneous	1930
7	Contrib/Donations	1931
7	Contrib/Donations-Restrctd Use	1932
7	Contributions-In Kind	1933
7	Sponsorship	1934
7	Auto Parts/Supply	1935
7	Veh Gasoline	1936
7	Otr Fleet Revenue	1937
7	Deposit Forfeitures	1938
7	Otr Recoverable Expense	1939
7	Cash Overage/Shortage	1940
7	Cash Discount Taken	1941
7	Prior Year Carry Over	1942
7	Equity/Operating Trnfrs-Audit	1943
5	Self-Funded Premiums	1950
6	Navajo Nation Participants	1951
7	Navajo Nation	1952
7	Ramah	1953
7	Fort Defiance Agency	1954
7	Chinle Agency	1955
7	Eastern Agency	1956
7	Shiprock Agency	1957
7	Tuba City Agency	1958
6	NN Enterprise Participants	1965
7	DPA	1966
7	NAPI	1967
7	NACE	1968
7	CIT	1969
7	NNOGC	1970
7	NNSC	1971
7	NTUA	1972
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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
4	Personnel Expenses	2001
5	Permanent	2100
6	Regular	2110
7	Person-Regular FT	2120
7	Person-Regular Part Time	2130
7	Seasonal	2160
6	Salary Adj	2200
7	Salary Adjustment	2220
5	Temporary	2300
6	Temporary	2310
7	Person-Temporary FT	2320
7	Person- Temporary Part Time	2330
7	Seasonal	2360
5	Stipends	2400
6	Stipends-NNC Council	2410
7	NNC Regular Meeting	2420
7	Special Meeting	2422
7	Committee Meeting	2424
7	Agency Meeting	2426
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	Special Duty Pay-1.5	2570
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
5	Fringe Benefits	2900
6	FICA	2910
7	FICA	2912
7	Medicare	2914
6	Group Insurance	2920
7	Medical	2921
7	Dental	2922
7	Vision	2923
7	Life	2926
7	Short-Term Disability	2928
6	Retirement	2940
7	401K-Nihibeeso Saving Plan	2942
7	NN Retirement	2944
7	Retirement-Judges	2945
7	Deferred Comp	2946
7	Retirement-Police Officers	2947
7	Pension Expense	2949
6	Unemployment Benefits	2950
7	State Unemployment Tax	2951
7	SUTA-NM	2952
7	SUTA-UT	2953
7	SUTA-CO	2954
7	SUTA-Washington D.C.	2956
7	FUTA	2957
6	Worker's Comp	2960
7	Worker's Comp-Self	2961
6	Annual Leave	2970
7	Annual Leave Pay	2971
6	Payroll Clearing	2990
7	Gross P/R Clearing-Wages	2992
7	Gross P/R Clearing-Taxes	2995
7	Gross P/R Clearing-Fringe	2997
7	Net Payroll Credit Clearing	2999
4	Travel Expenses	3000
5	Vehicle Use	3100
6	Fleet	3110
7	Monthly/Perm	3111
7	Daily/Temp	3112
7	Mileage	3113
6	Program	3120
7	Maintenance	3121
7	Mileage	3123
6	External Fleet Rental	3130
7	Flat Rate	3131

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Mileage	3133
6	GSA	3140
7	Flat Rate	3141
7	Mileage	3143
5	Personal Travel Expenses	3200
6	Vehicle Rental (off reserv)	3210
7	Vehicle Rental (Off Reserv)	3220
6	Personal Travel	3230
7	Per Diem Meals	3240
7	Lodging	3250
7	POV Mileage	3260
7	Program Service Mileage	3270
7	Other Travel Expense	3290
5	Commercial/Charter Fares	3300
6	Air	3310
7	Commercial	3320
7	Charter - Internal	3330
7	Charter - External	3340
6	Bus	3360
7	Bus	3362
6	Train	3380
7	Train	3382
4	Meeting Expenses	3500
5	NN Council Delegates	3501
6	Regular Meetings	3510
7	Meals / Lodging	3511
7	Mileage	3513
6	Special Meetings	3520
7	Meals / Lodging	3521
7	Mileage	3523
6	Committee Meetings	3530
7	Meals / Lodging	3531
7	Mileage	3533
6	Sub-Committee Meetings	3540
7	Meals / Lodging	3541
7	Mileage	3543
6	Agency Meetings	3550
7	Meals / Lodging	3551
6	Chapter Meetings	3560
7	Meals / Lodging	3561
6	Orientation/Training	3570
7	Meals / Lodging	3571
7	Mileage	3573
6	Work Sessions	3580
7	Meals / Lodging	3581
7	Mileage	3583
6	Budget Hearings	3590
7	Meals / Lodging	3591
7	Mileage	3593
5	Commissions/Boards	3600
6	Meetings	3610
7	Stipend	3611
7	Meals & Lodging	3612
7	Mileage	3613
5	Chapter Officials	3700
6	Meetings	3710
7	Stipend	3711
7	Meals & Lodging	3712
7	Mileage	3713
5	Other Non Employees	3800
6	Meetings	3810
7	Stipend	3811
7	Meals & Lodging	3812
7	Mileage	3813
4	Supplies	4000
5	Office Supplies & Equipment	4100
6	Office Supplies	4120
7	General Office Supplies	4130
6	Non Capital Assets	4200
7	Non Cap Furniture & Equip	4210
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
5	Operating Supplies	4400
6	Operating Supplies	4410
7	General Operating Supplies	4420
7	Cost Of Goods Sold-Resale	4430
7	Non Cap Computer Software	4440
7	Postage, Courier, Shipping	4450
7	Food Supplies	4460
7	Uniforms	4470
7	Firearms & Ammunition	4480
7	Custodial Supplies	4490
7	Medical Supplies	4500
7	Veterinarian Supplies	4510
7	Bulk Paper	4520
7	Printing/Binding/Photocopying	4530
7	Document Shredding	4535
7	Books/Periodicals/Subscription	4540
7	Media Supplies	4550
5	Transportation Supplies	4600

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
6	Supplies	4610
7	Parts & Supplies	4620
7	Tires & Tubes	4630
7	Lubricants	4640
6	Fuel	4700
7	Gasoline	4710
7	Diesel	4720
7	Propane	4730
7	Jet Fuel	4740
4	Lease & Rental	5000
5	Lease	5100
6	Building	5110
7	Office Space	5120
6	Land	5130
7	Land Lease	5140
7	Leased Property/Land Tax	5150
6	Equipment	5160
7	Office Equipment	5170
5	Rental	5300
6	Building/Space	5310
7	Meeting Space	5320
7	Storage Space	5330
7	Booth/Trade Show Rental	5340
7	Other Space Rental	5350
6	Equipment/Supplies	5360
7	Equipment Rental	5370
7	Supplies Rental	5380
4	Communications & Utilities	5500
5	Communications	5510
6	Telephone	5520
7	Basic Services	5530
7	Long Distance	5540
7	Optional Charges	5550
7	Hardware/Install	5560
6	Internet	5570
7	DSL	5580
7	T-1	5590
7	Internet Services	5600
6	Wireless	5610
7	Cellular	5620
7	Two Way Radio	5630
7	Satellite	5640
7	Microwave Access	5650
5	Utilities	5700
6	Energy	5710
7	Electric	5720
7	Natural Gas	5730
7	Propane	5740
6	Services	5750
7	Water	5760
7	Sewage	5770
4	Repairs & Maintenance	6000
5	Building	6010
6	Supplies	6020
7	Building R&M Supplies	6030
6	Services	6040
7	Building R&M Services	6050
5	Plant, Property & Equipment	6100
6	Supplies	6110
7	Furn & Equip R&M Supplies	6120
6	Services	6130
7	Furn & Equip R&M Services	6140
6	External Contractors	6200
7	Plumbing	6210
7	Electrical	6220
7	HVAC	6230
7	Pest Control	6240
7	Waste Disposal	6250
7	Custodial Services	6260
7	Landscaping Services	6270
7	Snow Removal	6280
7	General Contractors	6290
6	Technology	6300
7	Computer Hardware R&M	6310
7	Software Support	6320
7	Communication R&M	6330
5	Transportation	6400
6	Vehicle R&M - External	6410
7	Automobile	6420
7	Specialized Vehicles	6430
7	Aircraft	6440
7	Bus	6450
4	Contractual Services	6500
5	Professional Services	6510
6	Consulting	6520
7	Consulting-Fees	6530
7	Consulting-Expenses	6540
6	Audit	6600
7	Audit-Fees	6630
7	Audit-Expenses	6640

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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
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
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

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Pre-Employment Testing	7620
7	Relocation Expense	7630
7	Extended Training Expenses	7640
7	Background Check	7650
5	Insurance & Benefits	7700
6	Insurance Premiums	7710
7	Property - Contents	7720
7	Property-Contractor Equipment	7730
7	Vehicle - Auto Liability	7740
7	Vehicle - Auto Physical Damage	7750
7	Student Liability Insurance	7760
7	Policy Payment	7765
7	Deductible Expense	7766
7	Workers' Comp Premium	7767
6	Insurance Payouts	7770
7	Claims Disbursements	7780
7	Loss Claims Reserve	7785
7	Open Claims	7790
6	Benefit Payments	7800
7	Temp Disability Pymt	7810
7	Medical Payments	7820
7	Misc Disability Pymt	7830
7	Death Benefits	7840
7	Def Comp Payments	7850
7	Retirement Benefits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	Social	8020
7	G/A Employables	8025
7	G/A Unemployables	8030
7	G/A Initial Grants	8035
7	G/A Back/Bonus Pymts	8040
7	School Clothing	8045
7	WIC Payments	8050
7	Burial Assistance	8055
7	Emergency Assistance	8060
7	Energy Assistance	8065
7	Weatherization Assistance	8070
7	Basic Child Care	8075
7	Subsidized Child Care	8080
7	Client Transport	8085
7	Kinship Care Assistance	8087
7	Program Stipend	8090
7	Other Public Assistance	8095
7	Adoption Subsidies	8100
7	Guardianship Stipends	8105
7	Youth Home	8110
7	Adult In-Home Care	8115
7	Elderly Group Home	8120
7	Foster Care-Children	8125
7	Foster Care-Adults	8130
7	Foster Care Esco-Child	8135
7	Foster Care Esco-Adult	8140
7	Special Needs - CWA	8145
7	Personal Allowance-AIC	8150
7	Personal Allowance YH	8151
7	Personal Allowance-CWA	8155
6	Participant Training	8300
7	Classroom Training	8305
7	Adult Training Costs	8310
7	Youth Training Costs	8315
7	On the Job Training	8320
7	Work Experience (Wages)	8325
7	Career Job Experience	8330
7	In-School Work Experience	8335
7	Winter/College	8340
7	Internship	8345
7	Support Cost-Personal Allowanc	8350
7	Support Cost-Transportation	8355
7	Support Cost-Housing	8360
7	Support Cost-Other Allowances	8365
7	Basic Education	8370
7	Youth Dev Activities/Curriculm	8375
6	Infrasture (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
5	Grants	8700
6	Chapter	8705
7	PEP	8710
7	Grant	8715

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Entitlement	8720
7	Housing	8725
7	LGA	8730
7	Scholarships	8735
7	Emergency	8740
7	Stipend	8745
6	Entities	8780
7	Entity Grants	8785
5	Scholarships	8800
6	Corporate	8805
7	Schshp-Peabody	8810
7	Schshp-4 Corners	8815
7	Schshp-AZ Pub Svc	8820
7	Schshp-P & M	8825
7	Schshp-NECA	8830
7	Schshp-Wknox Holt	8835
7	Schshp-Global Min	8840
7	Schshp-Sussman	8845
7	Schshp-Mesa Mining	8850
7	Schshp-Robert L. King	8855
7	Schshp-Serena E. Sharp	8860
7	Schshp-El Paso Natural Gas Co	8865
7	Schshp-NN Oil & Gas Co	8870
6	Other	8900
7	Schshp-Payments	8905
7	Schshp-Special Award	8910
7	Schshp-Supplemental Award	8915
7	Schshp-Chief Manuelito	8920
7	Schshp-Hi Achievement	8925
7	H/S Summer Enrichment	8930
7	Chapter Fin Asst-Student	8935
7	High School Preparation	8940
7	Dine Schshp Annual Fund	8945
7	Schshp-Haskeltsie	8950
4	Capital Outlay	9000
5	Real Property	9001
6	Land & Improvements	9010
7	Land	9012
7	Land Improvements	9014
6	Infrastructure	9020
7	Airports	9022
7	Roads	9024
7	Parking Lot/Sidewalk/Streetlgt	9026
7	Bridges	9028
7	Dams	9030
7	Wells	9032
7	Windmills	9034
7	Communications	9036
7	Waterlines	9038
7	Powerlines	9040
7	Water/Wastewater	9042
7	Gas line Extension	9044
6	Building	9050
7	Buildings	9052
7	Bldg Improvements	9054
7	Leasehold Improvements	9056
7	Capitalized Lease	9058
7	Construction In Progress	9060
7	Contingencies	9062
6	CAP-Pro Tech Services	9070
7	CAP-Consulting	9072
7	CAP-Architecture/Design	9074
7	CAP-Geo Tech Services	9076
7	CAP-Other Tech Services	9078
5	Personal Property	9100
6	Furniture & Fixtures	9110
7	Furniture	9112
7	Fixtures	9114
6	Equipment	9140
7	Equipment	9142
7	Analytical Equipment	9144
7	Computers	9146
7	Capitalized Leases	9148
6	Vehicles	9160
7	Automobile	9162
7	Specialized Vehicles	9164
7	Buses	9166
7	Aircraft	9168
6	Intangible Assets	9180
7	Intangible Assets	9182
6	Other Assets	9190
7	K-9	9192
4	Other Income and Expense	9300
5	Other Income	9310
6	Gain/Loss on Sale of Assets	9320
7	Proceeds From Asset Disposal	9330
7	Revenue from Sale of Assets	9331
7	Nbv Of Assets Disposed	9340
7	Capitalized Asset Transfer	9345
7	Cash Proceeds Clearing Account	9350

Fiscal Year 2021 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
5	Other Expense	9400
6	Contributed Capital- NN Enterp	9410
7	Invest-NTUA	9411
7	Invest-NHDE	9412
7	Invest-NAPI	9413
7	Invest-NECA	9414
7	Invest-NACE	9415
7	Invest-DINE College	9416
7	Invest-NNHE	9417
7	Invest-KTNN	9418
7	Invest-NNOGC	9419
7	Invest-Shopping Centers	9420
7	Invest-LGA Chapters	9421
6	PCard Exception Expenses	9490
7	PCard Expenses Holding	9499
4	Matching & Indirect Cost	9500
5	Matching Funds	9501
6	Cash Matching Funds	9510
7	Matching Funds	9520
6	In-Kind Matching-non financial	9610
7	Internal In-Kind	9620
7	Third Party In-Kind	9630
5	Indirect Cost (Overhead) Alloc	9700
6	IDC	9710
7	Indirect Cost Charged	9720
7	IDC in Excess FA	9730
7	Misc Payroll	9999

Appendix B

AGENCY CODES AND FUND TYPE/CODES

Agency Codes Code	Description
~~1~~	~~WINDOW ROCK/CENTRAL OFFICE~~
2	CHINLE/CENTRAL NAVAJO
3	CROWNPOINT/EASTERN NAVAJO
4	FORT DEFIANCE
5	SHIPROCK/NORTHERN NAVAJO
6	WESTERN NAVAJO
7	MULTIPLE AGENCIES

Fund Type Codes Code	Description
1	GENERAL FUND – General operating fund of the Navajo Nation government. Used to account for all financial resources, except those required to be accounted for in another fund.
2	CAPITAL OUTLAY FUND – Used to account for the financial resources and expenditures for the acquisition or construction of capital improvements. Capital improvement means a major project, such as purchase of major equipment or motor vehicles (with a life expectancy of five years or more, valued in excess of an amount established by the Controller), undertaken that is generally not recurring on an annual basis.
3	DEBT SERVICE FUND – Funds acquired and used to accomplish a Capital Improvement Plan.
4	PERMANENT FUND – Fund, established to accumulate over a set period of time, to be used in accordance with legislated purposes.
5	SPECIAL REVENUE FUND/INTERNAL – A special revenue source legally restricted to be used for a specified purpose.
6	SPECIAL REVENUE FUND/EXTERNAL – Funds received by the Navajo Nation government from external sources for a specified purpose.
7	FIDUCIARY FUND – Funds held by the Navajo Nation in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. These funds include non-expendable trust funds and pension trust funds. Expendable trust funds are accounted for in a manner similar to governmental funds. Non-expendable trust funds and pension trust funds are accounted for in a manner similar to proprietary funds.
8	PROPRIETARY FUND/INTERNAL SERVICE – This fund is used for financing of goods and services provided intra-governmentally and inter-governmentally on a cost reimbursement basis.
9	PROPRIETARY FUND/ENTERPRISE – This fund is used for Navajo Nation operations that are financed and operated in a manner similar to a private business enterprise where goods and services are provided and recovered through user charges.

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Appendix C

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

Class Code	Position Classification Title	Salary Grade
2258	911 Dispatcher	61
1519	Accountant	63
1360	Accounting Clerk	56
1510	Accounting Manager	69
1522	Accounting Supervisor	67
1525	Accounting Technician	57
1523	Accounting Technician (Cashier)	58
1524	Accounts Maintenance Specialist	58
1534	Accounts Maintenance Specialist (AP/Pcard)	59
1533	Accounts Payable Specialist	60
3745	Adaptive Education Teacher	66
1260	Administrative Assistant	62
1292	Administrative Legal Secretary	63
1211	Administrative Services Officer	64
3314	Air Quality Engineer	66
1212	Air Transportation Director	69
4093	Aircraft Maintenance Technician / Pilot	68
4092	Aircraft Mechanic	61
4090	Aircraft Pilot	67
4094	Airport Maintenance Coordinator	62
0506	Americorp Participant	
3185	Animal Control Officer	59
1854	Application Systems Programmer	66
3411	Appraiser	62
3619	Archaeological Aide	56
3618	Archaeological Technician	57
3616	Archaeologist	64
3610	Archaeologist (Program Manager)	69
0401	Assistant Attorney General	74
1233	Assistant Department Manager	68
3678	Assistant Superintendent	71
1531	Associate Accountant	62
2149	Associate Attorney	66
1655	Associate Auditor	63
3312	Associate Civil Engineer	65
2019	Associate Contract Analyst	62
3318	Associate Environmental Engineer	63
3043	Associate Environmental Specialist	64
3342	Associate Geologist	64
1418	Associate Human Resources Analyst	63
3363	Associate Hydrologist	64
2164	Associate Juvenile Presenting Officer	62
1983	Associate Management Analyst	62
1660	Associate Minerals Auditor	63
3345	Associate Mining Engineer	63
3846	Associate Nutrition Worker	54
3851	Associate Nutritionist	62
3348	Associate Petroleum Engineer	63
2042	Associate Public Information Officer	62
3038	Associate Reclamation Specialist	64
2007	Associate Statistical Research Analyst	63
2146	Attorney	68
2142	Attorney Candidate	67
0303	Attorney General	76
2055	Audio-Visual Technician	59
1654	Auditor	65
0304	Auditor General	72
4049	Auto Body Repairer	59
4048	Auto Body Shop Supervisor	62
4042	Auto Parts Supervisor	60
4044	Auto Parts Technician	57
4053	Automotive Service Writer	61
4046	Automotive Technician	61
2245	Background Adjudicator (DPS)	65
1435	Background Investigations Manager	68
2246	Background Investigator (DPS)	60
3756	Behavioral Health Director	71
1422	Benefits Clerk	56
3735	Benefits Coordinator	67
3245	Biologist	65
3246	Botanist	65
2068	Broadcast Engineering Technician	64
2072	Broadcast Technician	62
1683	Budget Analyst	64
1680	Budget Officer	68
4080	Building Maintenance Supervisor	62
4082	Building Maintenance Worker	58
3405	Business Analyst	67
4004	Buyer	61
4171	Cabinet Maker	61
3711	Caregiver Resource Specialist	64
4173	Carpenter	60
3764	Case Assistant	56
3761	Case Management Specialist	64
3763	Case Worker	57
3760	Caseworker Supervisor	64
1529	Cashier Services Supervisor	65
0592	CBP-DOL Employee	
1530	Chapter Accounting Technician	59
0597	Chapter Employee	
0507	Chapter Youth Employee	
3247	Chemist	65
1515	Chief Financial Officer	70
3350	Chief Geologist (Minerals)	71
2150	Chief Hearing Officer	69
0211	Chief Legislative Counsel	76
2176	Chief of Police	73
0201	Chief of Staff	71
0206	Chief Operating Officer	72
2155	Chief Prosecutor	74

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Appendix C

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

Class Code	Position Classification Title	Salary Grade
3632	Child Development Aide	55
2170	Child Support Enforcement Officer	60
3631	Child Development Worker	59
3311	Civil Engineer	67
3754	Clinical Director	69
3804	Clinical Family Therapist	68
3753	Clinical Psychologist	69
3702	Clinical Social Worker	68
3750	Clinical Specialist	67
3755	Clinical Specialist - Intern	66
3433	Collection Clerk	56
3432	Collection Officer	60
3820	Community Center Supervisor	61
3798	Community Health Environmental Research Tech	62
3792	Community Health Nurse	66
3790	Community Health Nurse Director	69
3791	Community Health Nurse Supervisor	67
3795	Community Health Worker	59
3793	Community Health Worker Supervisor	64
3821	Community Involvement Specialist	62
3830	Community Resource Coordinator	58
3831	Community Services Coordinator	62
1843	Computer Operations Manager	68
1892	Computer Operator	56
2022	Construction Employment Analyst	59
3515	Construction Inspector	63
3501	Construction Supervisor	62
2018	Contract Analyst	63
2020	Contract Compliance Officer	64
2015	Contracting Officer	70
0402	Controller	74
3849	Cook	57
3850	Cook's Aide	54
2264	Corrections Captain	69
2265	Corrections Lieutenant	67
2267	Corrections Officer	63
2268	Corrections Officer Trainee	61
2266	Corrections Sergeant	65
3802	Counselor	62
3430	Credit Manager	66
2207	Criminal Investigations Supervisor	70
2209	Criminal Investigator	67
0591	CSE-DOL Employee	
4083	Custodial Supervisor	58
4085	Custodian	56
1230	Department Manager I	68
1231	Department Manager II	69
1232	Department Manager III	70
0400	Deputy Attorney General	75
2179	Deputy Chief of Police	72
2156	Deputy Chief Prosecutor	72
2023	Deputy Contracting Officer	68
1191	Deputy Division Director	70
1192	Deputy Executive Director	70
2316	Deputy Fire Chief	67
4142	Derrick Operator	58
3697	Developmental Specialist	64
3693	Director of Administrative Services	69
2178	Director of Corrections	72
2177	Director of Criminal Investig	71
0411	Director of Ethics and Rules	71
3699	Director of Financial Services	69
1840	Director of Information Technology	70
0301	Division Director	71
4140	Driller	60
4141	Driller Helper	56
4144	Driver	57
3655	Early Head Start Teacher	60
3403	Economic Development Specialist	63
3676	Education Administrator	70
1859	Education Data Network Specialist	65
3688	Education Data Specialist	63
3677	Education Program Manager	68
3516	Electrical Inspector	63
4175	Electrician	61
2065	Electronic Technician	62
3741	Eligibility Technician	58
2288	Emergency Management Director	68
2284	Emergency Medical Technician - Basic	60
2283	Emergency Medical Technician - Intermediate	61
2285	Emergency Medical Technician - Intern	57
2281	Emergency Medical Technician Instructor/Coordinator	62
2280	Emergency Medical Technician Supervisor	64
2290	Emergency Services Coordinator	66
2291	Emergency Services Liaison	59
1423	Employee Insurance Representative	59
3673	Employment Assistance Officer	59
3696	Employment Development Specialist	64
1669	Energy Financial Analyst	66
3326	Engineering Aide	56
3325	Engineering Technician	58
3030	Environmental Department Manager	69
3317	Environmental Engineer	65
2188	Environmental Law Enforcement Officer	63
2189	Environmental Law Enforcement Recruit	61
2186	Environmental Law Enforcement Sergeant	66
3040	Environmental Program Manager	68
3031	Environmental Program Supervisor	67
3033	Environmental Specialist	65
3035	Environmental Technician	57

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Appendix C

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

Class Code	Position Classification Title	Salary Grade
3911	Epidemiologist	68
4052	Equipment Mechanic	61
4050	Equipment Mechanic Supervisor	63
4148	Equipment Operator	59
2159	Ethics Investigator	60
2160	Ethics Presenting Officer	63
2250	Evidence Technician	61
0302	Executive Director	71
0203	Executive Staff Assistant	67
3072	Extension Agent	59
4073	Facilities Maintenance Technician	61
1249	Facility Manager	67
3803	Family Therapist	67
3261	Fee Collector	56
3260	Fee Collector Supervisor	59
3502	Field Supervisor	60
2071	Film Liaison	61
3686	Financial Aid Counselor	63
1513	Financial Analyst	68
2330	Fire Captain	63
2315	Fire Chief	67
2332	Firefighter	59
2333	Firefighter Recruit	55
3251	Fish Biologist	65
3183	Fish Culturist	56
3724	Fitness Specialist	62
4041	Fleet Coordinator	60
4040	Fleet Service Manager	66
1855	FMIS Application Specialist	66
1845	FMIS Project Manager	69
4151	Food Distribution Truck Driver	59
3848	Food Service Coordinator	58
3052	Forest Service Officer	60
3057	Forest Technician	57
3054	Forester	64
3059	Forestry Aide	54
3050	Forestry Department Manager	69
3458	Gaming Agent	64
3452	Gaming Audit Manager	68
3457	Gaming Auditor	65
3451	Gaming Enforcement Manager	68
3464	Gaming License Adjudicator	66
3454	Gaming License Technician	61
3453	Gaming Regulatory Investigator	63
3450	Gaming Regulatory Investigator & Licensing Manager	68
3459	Gaming Surveillance Manager	68
3460	Gaming Surveillance Observer	62
3461	Gaming Surveillance Technician	62
1861	Geographic Information Systems Analyst	65
1860	Geographic Information Systems Supervisor	68
1862	Geographic Information Systems Technician	62
3341	Geologist	66
1021	Government & Legislative Affairs Associate	68
1022	Government & Legislative Communications Officer	67
2059	Graphic Designer	57
4086	Grounds Keeper	55
4145	Head Start Bus Driver	59
3659	Head Start Classroom Teacher	64
3649	Head Start ERSEA & Family Engagement Liaison	63
3665	Head Start ERSEA Specialist	65
3648	Head Start Health & Nutrition Liaison	63
3666	Head Start Health & Nutrition Specialist	65
3661	Head Start Human Resources Assistant	60
3638	Head Start Information Systems Manager	68
3667	Head Start Mental Health & Disabilities Specialist	65
3639	Head Start Quality Assurance Manager	68
3658	Head Start School Readiness Coach	66
3663	Head Start Support Services Manager	68
3640	Head Start Teacher	61
3722	Health Education Technician	59
3721	Health Educator	63
3248	Health Physicist	65
1194	Health Services Administrator	71
3860	Health Services Administrator (ALTC)	71
3757	Health Services Administrator (Behavioral Health)	71
3736	Healthy School Coordinator	65
2151	Hearing Officer	67
4150	Heavy Equipment Operator	61
3626	Historic Preservation Program Manager	67
3625	Historic Preservation Specialist	66
3771	Home Care Worker	55
3416	Homesite Agent	60
3421	Housing Specialist	64
1426	HR Background Check Technician	60
1407	HR IT Manager	67
1411	HR Position Control Analyst	65
1431	HR Records Supervisor	62
1408	HR Recruitment Manager	67
1432	HR Support Services Specialist	66
1433	HR Technical Specialist	65
1430	HR/IT Support Technician	62
3675	HS Admin Regional Mgr	64
3664	HS Community Partnership Mgr	67
3660	HS Director of Educational Svs	70
3683	HS Employee Relations Spec	65
3633	HS Facilities & Safety Officer	64
3679	HS Mental Health & Disab Liaison	63
3668	HS Paraprofessional	60
3634	HS Prof Dev & Planning Spec	67
3684	HS Regional Partnership Coordinator	64

Appendix C

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

Class Code	Position Classification Title	Salary Grade
3687	HS School Readiness & Lang Immersion	67
3689	HS Student Data Specialist	63
3669	HS Student Trans Supervisor	64
1427	Human Resource Adjudicator	66
1417	Human Resources Analyst	64
1405	Human Resources Classification and Pay Manager	67
1401	Human Resources Director	70
1410	Human Resources Employee Relations Specialist	66
1412	Human Resources Information Systems Supervisor	65
1424	Human Resources Records Clerk	58
1428	Human Resources Specialist (Behavioral Health)	64
1403	Human Resources Systems Manager	67
1419	Human Resources Technician	60
2166	Human Rights Investigator	64
3364	Hydrologic Technician	58
3362	Hydrologist	65
3404	Industrial Development Specialist	67
1877	Information Security Officer	68
1872	Information Systems Technician	60
1470	Insurance Claims Analyst	64
1471	Insurance Claims Examiner	60
0504	Intern	56
2206	Internal Affairs Investigator	65
2205	Internal Affairs Supervisor	68
1668	Internal Auditor	68
2236	Investigator	63
1511	Investment Manager	71
4070	Irrigation Supervisor	60
2163	Juvenile Presenting Officer	64
3189	Kennel Officer	56
2021	Labor Compliance Officer	61
4143	Laborer	55
3414	Land Support Agent	60
3770	Laundry Worker	55
2154	Law Clerk - Intern	63
2251	Lead Police Records Clerk	58
3413	Leasing Agent	63
0202	Legal Counsel	70
1291	Legal Secretary	59
1014	Legislative Advisor I	65
1013	Legislative Advisor II	67
1010	Legislative Analyst	66
1015	Legislative Assistant	60
1011	Legislative Associate	66
0210	Legislative Chief of Staff	70
1297	Legislative Clerk Supervisor	63
1016	Legislative District Assistant	65
1002	Legislative Financial Advisor	68
1005	Legislative Financial Manager	69
1012	Legislative Liaison	60
1004	Legislative Manager	69
1295	Legislative Reporter	59
1296	Legislative Reporter Supervisor	65
1298	Legislative Secretary I	58
1299	Legislative Secretary II	59
1300	Legislative Secretary III	60
1003	Legislative Staff Assistant	68
1307	Legislative Transcriptionist	60
1355	Library Assistant	56
3431	Loan Officer	63
3434	Loan Processor	58
2350	Local Agency Security Officer	64
4176	Locksmith	62
1362	Mail Clerk	56
4076	Maintenance Mechanic	58
4077	Maintenance Technician	60
1982	Management Analyst	64
3407	Marketing Specialist	66
2057	Media Production Specialist	65
2070	Media Production Technician	62
2056	Media Representative	64
4028	Mine Safety Officer	67
3002	Mineral Assessment Specialist	63
1664	Minerals Audit Manager	70
1661	Minerals Auditor	65
1659	Minerals Royalty and Audit Manager	71
3344	Mining Engineer	67
3003	Mining Financial Analyst	66
0501	Miss Navajo Nation	61
4147	Motor Coach Driver	59
3291	Museum Curator	66
3290	Museum Director	68
3295	Museum Exhibit Technician	58
3297	Museum Facilities Representative	58
3169	Natural Resource Enf Mgr	70
3823	Navajo Cultural Specialist	62
1228	Navajo Nation Fair Manager	66
1844	Network Manager	66
1848	Network Specialist	64
3847	Nutrition Education Technician	59
3845	Nutrition Worker	57
3842	Nutritionist	63
3806	Occupational Therapist	68
1367	Office Aide	54
1364	Office Assistant	56
1366	Office Specialist	58
4178	Painter	60
2282	Paramedic	63
3698	Parent Educator	59
3695	Parent Training Coordinator	59

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

Class Code	Position Classification Title	Salary Grade
1218	Park Manager	64
3271	Parks Maintenance Worker	57
1526	Payroll Supervisor	65
1528	Payroll Technician	60
3852	Peer Counselor (Breastfeeding)	57
0596	PEP Project Supervisor	
3347	Petroleum Engineer	66
3009	Petroleum Technician	63
3010	Petroleum Technician - Trainee	61
3723	Physical Wellness Coordinator	62
1963	Planner	63
1962	Planner (Health)	66
3327	Planner/Estimator	65
1964	Planning Aide	55
4180	Plumber	60
2180	Police Captain	70
2253	Police Dispatcher	57
2255	Police Identification Technician	57
2181	Police Lieutenant	68
2184	Police Officer	65
2240	Police Property Clerk	56
2252	Police Records Clerk	57
2185	Police Recruit	63
2182	Police Sergeant	67
1980	Policy Analyst	65
3186	Predator Control Agent	61
3740	Prevention Specialist	63
1517	Principal Accountant	67
3614	Principal Archaeologist	67
3612	Principal Archaeologist (Contract Specialist)	67
2144	Principal Attorney	72
1652	Principal Auditor	69
1681	Principal Budget Analyst	67
3765	Principal Case Worker	64
3309	Principal Civil Engineer	71
2016	Principal Contract Analyst	67
3401	Principal Economic Development Specialist	68
3670	Principal Education Specialist	68
3323	Principal Engineering Technician	63
3070	Principal Extension Agent	66
4071	Principal Facilites Maint Tech	65
3055	Principal Forest Technician	62
3339	Principal Geologist	71
3360	Principal Hydrologist	68
1870	Principal Information Systems Technician	62
1663	Principal Minerals Auditor	68
3351	Principal Mining Engineer	71
3843	Principal Nutrition Worker	60
3840	Principal Nutritionist	67
3349	Principal Petroleum Engineer	71
1960	Principal Planner	67
1990	Principal Program Analyst	67
1851	Principal Programmer Analyst	66
3315	Principal Remediation Engineer	71
3706	Principal Social Service Representative	62
3703	Principal Social Worker	67
4005	Principal Stores Clerk	59
3730	Principal Substance Abuse Counselor	65
3338	Principal Superfund Geologist	71
1665	Principal Tax Auditor	68
2165	Principal Tribal Court Advocate	68
3712	Principal Victim Witness Advocate	66
2069	Production Coordinator	65
1992	Program Analyst	64
1993	Program Evaluation Manager	68
1235	Program Manager I	67
1236	Program Manager II	68
1237	Program Manager III	69
1246	Program Supervisor I	64
1247	Program Supervisor II	65
1248	Program Supervisor III	66
1853	Programmer Analyst	64
1850	Programmer Analyst Supervisor	68
1252	Programs and Projects Specialist	63
3503	Project Manager	64
4017	Property Clerk	56
4015	Property Supervisor	61
1965	Proposal Writer	65
2158	Prosecutor	65
0305	Public Defender Director	70
2041	Public Information Officer	63
2257	Public Safety Telecommunications Operator	59
0503	Public Works Employee	
4030	Radio Technician	60
1219	Ranch General Manager	69
3179	Ranch Hand	61
3174	Range Conservationist	64
3172	Ranger	59
3175	Ranger Dispatcher	56
3170	Ranger Lieutenant	66
3173	Ranger Recruit	56
3171	Ranger Sergeant	64
3037	Reclamation Specialist	66
1306	Records Clerk	56
3682	Recreation Aide	55
3681	Recreation Coordinator	61
3680	Recreation Specialist	62
3510	Registered Architect	67
3328	Registered Land Surveyor	67
3780	Registered Nurse	66

Appendix C

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

Class Code	Position Classification Title	Salary Grade
3321	Registered Surveyor	67
3744	Rehabilitation Services Technician	60
3734	Reimbursement Specialist	61
3041	Remedial Project Manager	66
2006	Research Assistant	56
3774	Residential Guidance Technician	57
3775	Residential Supervisor	60
1415	Retirement Officer	60
1404	Retirement Plan Administrator	67
1672	Revenue Data Specialist	62
3418	Right-Of-Way Agent	60
1863	Rural Addressing/GIS Coordinator	65
1864	Rural Addressing/GIS Technician	62
4025	Safety Officer	67
4027	Safety Technician	59
1368	Sales Clerk	56
3039	Sanitarian	66
2340	Security Guard	56
1518	Senior Accountant	65
3184	Senior Animal Control Officer	61
3410	Senior Appraiser	64
3617	Senior Archaeological Technician	58
3615	Senior Archaeologist	66
3613	Senior Archaeologist (Contract Representative)	66
2145	Senior Attorney	70
1653	Senior Auditor	67
4043	Senior Auto Parts Technician	59
4045	Senior Automotive Technician	62
1682	Senior Budget Analyst	65
4081	Senior Building Maintenance Worker	60
4172	Senior Carpenter	62
3762	Senior Caseworker	60
3824	Senior Center Supervisor	61
3630	Senior Child Development Worker	60
3310	Senior Civil Engineer	69
3794	Senior Community Health Worker	62
1891	Senior Computer Operator	59
3500	Senior Construction Supervisor	63
2017	Senior Contract Analyst	65
3801	Senior Counselor	65
2208	Senior Criminal Investigator	68
4084	Senior Custodian	58
3402	Senior Economic Development Specialist	66
3671	Senior Education Specialist	66
4174	Senior Electrician	62
3324	Senior Engineering Technician	60
3316	Senior Environmental Engineer	68
2187	Senior Environmental Law Enforcement Officer	65
3032	Senior Environmental Specialist	66
3034	Senior Environmental Technician	58
3910	Senior Epidemiologist	69
4051	Senior Equipment Mechanic	62
3071	Senior Extension Agent	61
4072	Senior Facilities Maint Tech	63
3685	Senior Financial Aid Counselor	65
2331	Senior Firefighter	61
3056	Senior Forest Technician	58
3053	Senior Forester	66
3462	Senior Gaming Surveillance Observer	64
3340	Senior Geologist	68
3720	Senior Health Educator	65
4149	Senior Heavy Equipment Operator	62
3415	Senior Homesite Agent	62
3420	Senior Housing Specialist	65
1416	Senior Human Resources Analyst	66
1429	Senior Human Resources Technician	62
3361	Senior Hydrologist	67
1871	Senior Information Systems Technician	61
2235	Senior Investigator	65
1290	Senior Legal Secretary	61
4075	Senior Maintenance Mechanic	60
1981	Senior Management Analyst	66
3001	Senior Mineral Assessment Specialist	65
1662	Senior Minerals Auditor	67
3343	Senior Mining Engineer	68
1847	Senior Network Specialist	65
3844	Senior Nutrition Worker	59
3841	Senior Nutritionist	65
1365	Senior Office Specialist	60
4177	Senior Painter	62
3270	Senior Parks Maintenance Worker	59
1527	Senior Payroll Technician	61
3346	Senior Petroleum Engineer	69
3008	Senior Petroleum Technician	65
1961	Senior Planner	65
4179	Senior Plumber	62
2183	Senior Police Officer	65
1991	Senior Program Analyst	65
1852	Senior Programmer Analyst	65
1251	Senior Programs and Projects Specialist	67
4016	Senior Property Clerk	59
2157	Senior Prosecutor	67
2040	Senior Public Information Officer	64
3036	Senior Reclamation Specialist	68
3042	Senior Remedial Project Manager	68
3419	Senior Right-Of-Way Agent	62
4026	Senior Safety Technician	62
3707	Senior Social Service Representative	60
3704	Senior Social Worker	65
2001	Senior Statistical Research Analyst	66

Appendix C

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

Class Code	Position Classification Title	Salary Grade
4006	Senior Stores Clerk	57
3731	Senior Substance Abuse Counselor	60
3365	Senior Superfund Hydrogeologist	68
2147	Senior Tax Attorney	70
1656	Senior Tax Auditor	67
1670	Senior Tax Compliance Officer	65
2161	Senior Tribal Court Advocate	66
3709	Senior Victim and Witness Advocate	64
3691	Senior Vocational Rehabilitation Counselor	65
4002	Senior Warehouse Worker	58
3285	Senior Zookeeper	61
3456	Slot Compliance Assistant	64
3455	Slot Compliance Manager	68
3796	Social Hygiene Technician	59
3708	Social Service Representative	58
3705	Social Worker	63
3807	Speech Language Pathologist	69
0205	Staff Assistant	64
1442	Staff Training Coordinator	64
2002	Statistical Research Analyst	65
2003	Statistical Technician	57
2004	Statistician/Demographer	68
4007	Stores Clerk	55
3732	Substance Abuse Counselor	56
3733	Substance Abuse Health Educator	63
0403	Superintendent of Schools	73
3611	Supervisory Archaeologist	68
3320	Supervisory Land Surveyor	66
1841	Systems and Programming Manager	69
2148	Tax Attorney	68
1657	Tax Auditor	65
1671	Tax Compliance Officer	63
3178	Telecommunications Supervisor	63
0500	Temporary Employee	
4170	Trades Helper	56
3811	Traditional Counselor	60
3810	Traditional Practitioner	62
0505	Trainee	
1444	Training & Development Supervisor	66
1443	Training Instructor	64
1441	Training Manager	67
4032	Transit Dispatcher	59
1250	Transit Manager	70
1966	Transit Planner	64
3743	Treatment Coordinator	64
2162	Tribal Court Advocate	64
3797	Tuberculosis Control Technician	59
1842	User Services Manager	68
4047	Vehicle Service Worker	56
3829	Veterans Claims Examiner	64
3825	Veterans Service Officer	61
3073	Veterinarian	69
3075	Veterinary Aide	55
3710	Victim and Witness Advocate	62
1229	Vital Statistics Manager	65
2005	Vital Statistics Technician	58
3692	Vocational Rehabilitation Counselor	64
3826	Volunteer Services Coordinator	60
4078	Voter Machine Technician	58
3835	Voter Registration Specialist	62
4001	Warehouse Supervisor	61
4003	Warehouse Worker	56
3025	Water Code Compliance Officer	64
3021	Water Development Technician	62
1849	Web Developer	66
3007	Weights and Measures Inspector	60
4181	Welder	60
3180	Wildlife Biologist	65
3181	Wildlife Conservation Officer	62
3187	Wildlife Law Enforcement Manager	66
3188	Wildlife Manager	68
3182	Wildlife Technician	58
0502	Youth Employee	
3280	Zoo Curator	64
3284	Zookeeper	59
3249	Zoologist	65

Appendix C

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

Class Code	Position Classification Title	Salary Grade
9116	Administrative Director of the Courts*	70
9149	Administrative Services Officer*	64
2149	Associate Attorney*	68
9012	Associate Justice*	71
9142	Automation Info. Services Spec.*	62
9141	Automation Info. Technology Mgr.*	69
9244	Bailiff*	60
9175	Bi-Culture Training Specialist*	66
9221	Care Coordinator*	64
9011	Chief Justice*	74
9125	Chief Probation Officer*	68
9148	Computer Operations Analyst*	65
9124	Court Administrator*	68
9020	Court Solicitor*	70
9120	Director of Human Resources*	70
9113	District Court Clerk*	60
9013	District Court Judge*	69
9241	District Court Probation Officer*	62
9154	Document Technician*	58
9164	Facilities Maintenance Technician*	61
9118	Financial Services Manager*	68
9133	Financial Technician*	62
9129	Government Relations Officer*	68
9246	Grants Administrator*	67
9158	Human Resources Specialist*	63
9147	Information Data Technician*	60
9301	JB Custodian*	55

Class Code	Position Classification Title	Salary Grade

* Judicial Branch Listing of Classification Title and Assigned Grades

October 1, 2018

THE NAVAJO NATION
Salary Schedule "AR"

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.68	6.86	7.08	7.28	7.51	7.72	7.95	8.20	8.45	8.69	8.95	9.25
52	7.26	7.50	7.71	7.94	8.17	8.44	8.68	8.94	9.24	9.50	9.76	10.08
53	7.93	8.16	8.41	8.66	8.91	9.20	9.48	9.74	10.05	10.34	10.65	10.99
54	8.64	8.89	9.17	9.42	9.71	10.02	10.32	10.62	10.94	11.26	11.61	11.95
55	9.40	9.69	9.99	10.28	10.59	10.91	11.23	11.58	11.92	12.28	12.65	13.03
56	10.25	10.56	10.88	11.20	11.53	11.88	12.25	12.62	12.98	13.38	13.78	14.19
57	11.18	11.51	11.86	12.22	12.59	12.95	13.34	13.75	14.15	14.60	15.02	15.48
58	12.19	12.56	12.92	13.29	13.71	14.11	14.54	14.99	15.45	15.91	16.38	16.87
59	13.27	13.69	14.09	14.50	14.95	15.42	15.87	16.36	16.85	17.18	17.54	18.05
60	14.44	14.87	15.31	15.77	16.27	16.74	17.09	17.43	17.96	18.48	19.04	19.61
61	15.74	16.23	16.71	17.22	17.40	17.90	18.45	19.00	19.56	20.15	20.77	21.41
62	17.19	17.35	17.87	18.42	18.96	19.52	20.11	20.71	21.34	21.97	22.53	23.20
63	18.36	18.88	19.46	20.06	20.65	21.27	21.91	22.48	23.12	23.82	24.53	25.28
64	20.02	20.57	21.20	21.87	22.54	23.07	23.78	24.48	25.22	25.98	26.77	27.58
65	21.82	22.47	23.02	23.72	24.43	25.15	25.92	26.69	27.48	28.32	29.15	30.02
66	23.65	24.36	25.10	25.87	26.62	27.43	28.26	29.08	29.97	30.86	31.79	32.75
67	25.79	26.54	27.33	28.18	29.01	29.90	30.80	31.73	32.67	33.62	34.64	35.69
68	28.10	28.94	29.83	30.72	31.67	32.58	33.57	34.58	35.63	36.69	37.79	38.93
69	30.63	31.55	32.50	33.48	34.50	35.50	36.55	37.69	38.81	39.96	41.18	42.41
70	33.40	34.38	35.42	36.48	37.60	38.71	39.88	41.09	42.33	43.57	44.66	46.00
71	36.41	37.48	38.61	39.77	40.97	42.19	43.46	44.76	45.90	47.26	48.68	50.14
72	39.68	40.85	42.08	43.34	44.66	45.78	47.15	48.55	50.02	51.50	53.05	54.66
73	43.24	44.56	45.64	47.04	48.46	49.90	51.39	52.93	54.52	56.14	57.86	59.57
74	46.91	48.33	49.76	51.27	52.81	54.38	56.03	57.69	59.45	61.23	63.07	64.97
75	51.14	52.66	54.24	55.88	57.56	59.29	61.06	62.89	64.78	66.73	68.72	70.77
76	55.73	57.43	59.12	60.92	62.72	64.61	66.56	68.57	70.61	72.75	74.91	77.16
77	60.75	62.60	64.46	66.40	68.38	70.44	72.55	74.73	76.98	79.27	81.67	84.10

Appendix D

Effective: October 1, 2018

THE NAVAJO NATION
Salary Schedule "AR"

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	13,894.40	14,268.80	14,726.40	15,142.40	15,620.80	16,057.60	16,536.00	17,056.00	17,576.00	18,075.20	18,616.00	19,240.00
52	15,100.80	15,600.00	16,036.80	16,515.20	16,993.60	17,555.20	18,054.40	18,595.20	19,219.20	19,760.00	20,300.80	20,966.40
53	16,494.40	16,972.80	17,492.80	18,012.80	18,532.80	19,136.00	19,718.40	20,259.20	20,904.00	21,507.20	22,152.00	22,859.20
54	17,971.20	18,491.20	19,073.60	19,593.60	20,196.80	20,841.60	21,465.60	22,089.60	22,755.20	23,420.80	24,148.80	24,856.00
55	19,552.00	20,155.20	20,779.20	21,382.40	22,027.20	22,692.80	23,358.40	24,086.40	24,793.60	25,542.40	26,312.00	27,102.40
56	21,320.00	21,964.80	22,630.40	23,296.00	23,982.40	24,710.40	25,480.00	26,249.60	26,998.40	27,830.40	28,662.40	29,515.20
57	23,254.40	23,940.80	24,668.80	25,417.60	26,187.20	26,936.00	27,747.20	28,600.00	29,432.00	30,368.00	31,241.60	32,198.40
58	25,355.20	26,124.80	26,873.60	27,643.20	28,516.80	29,348.80	30,243.20	31,179.20	32,136.00	33,092.80	34,070.40	35,089.60
59	27,601.60	28,475.20	29,307.20	30,160.00	31,096.00	32,073.60	33,009.60	34,028.80	35,048.00	35,734.40	36,483.20	37,544.00
60	30,035.20	30,929.60	31,844.80	32,801.60	33,841.60	34,819.20	35,547.20	36,254.40	37,356.80	38,438.40	39,603.20	40,788.80
61	32,739.20	33,758.40	34,756.80	35,817.60	36,192.00	37,232.00	38,376.00	39,520.00	40,684.80	41,912.00	43,201.60	44,532.80
62	35,755.20	36,088.00	37,169.60	38,313.60	39,436.80	40,601.60	41,828.80	43,076.80	44,387.20	45,697.60	46,862.40	48,256.00
63	38,188.80	39,270.40	40,476.80	41,724.80	42,952.00	44,241.60	45,572.80	46,758.40	48,089.60	49,545.60	51,022.40	52,582.40
64	41,641.60	42,785.60	44,096.00	45,489.60	46,883.20	47,985.60	49,462.40	50,918.40	52,457.60	54,038.40	55,681.60	57,366.40
65	45,385.60	46,737.60	47,881.60	49,337.60	50,814.40	52,312.00	53,913.60	55,515.20	57,158.40	58,905.60	60,632.00	62,441.60
66	49,192.00	50,668.80	52,208.00	53,809.60	55,369.60	57,054.40	58,780.80	60,486.40	62,337.60	64,188.80	66,123.20	68,120.00
67	53,643.20	55,203.20	56,846.40	58,614.40	60,340.80	62,192.00	64,064.00	65,998.40	67,953.60	69,929.60	72,051.20	74,235.20
68	58,448.00	60,195.20	62,046.40	63,897.60	65,873.60	67,766.40	69,825.60	71,926.40	74,110.40	76,315.20	78,603.20	80,974.40
69	63,710.40	65,624.00	67,600.00	69,638.40	71,760.00	73,840.00	76,024.00	78,395.20	80,724.80	83,116.80	85,654.40	88,212.80
70	69,472.00	71,510.40	73,673.60	75,878.40	78,208.00	80,516.80	82,950.40	85,467.20	88,046.40	90,625.60	92,892.80	95,680.00
71	75,732.80	77,958.40	80,308.80	82,721.60	85,217.60	87,755.20	90,396.80	93,100.80	95,472.00	98,300.80	101,254.40	104,291.20
72	82,534.40	84,968.00	87,526.40	90,147.20	92,892.80	95,222.40	98,072.00	100,984.00	104,041.60	107,120.00	110,344.00	113,692.80
73	89,939.20	92,684.80	94,931.20	97,843.20	100,796.80	103,792.00	106,891.20	110,094.40	113,401.60	116,771.20	120,348.80	123,905.60
74	97,572.80	100,526.40	103,500.80	106,641.60	109,844.80	113,110.40	116,542.40	119,995.20	123,656.00	127,358.40	131,185.60	135,137.60
75	106,371.20	109,532.80	112,819.20	116,230.40	119,724.80	123,323.20	127,004.80	130,811.20	134,742.40	138,798.40	142,937.60	147,201.60
76	115,918.40	119,454.40	122,969.60	126,713.60	130,457.60	134,388.80	138,444.80	142,625.60	146,868.80	151,320.00	155,812.80	160,492.80
77	126,360.00	130,208.00	134,076.80	138,112.00	142,230.40	146,515.20	150,904.00	155,438.40	160,118.40	164,881.60	169,873.60	174,928.00

Appendix D

October 1, 2018

THE NAVAJO NATION
Salary Schedule "AS"

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.67	7.90	8.14	8.37	8.64	8.88	9.16	9.41	9.70	10.01	10.31	10.61
52	8.34	8.63	8.87	9.15	9.40	9.69	10.00	10.30	10.60	10.91	11.23	11.59
53	9.13	9.39	9.67	9.97	10.25	10.56	10.89	11.21	11.54	11.89	12.25	12.63
54	9.93	10.23	10.54	10.85	11.19	11.52	11.86	12.23	12.61	12.97	13.35	13.76
55	10.83	11.16	11.48	11.83	12.20	12.57	12.93	13.30	13.72	14.12	14.54	14.99
56	11.81	12.16	12.52	12.89	13.27	13.69	14.09	14.48	14.93	15.39	15.84	16.33
57	12.86	13.24	13.64	14.03	14.45	14.88	15.34	15.81	16.29	16.76	17.12	17.46
58	14.00	14.41	14.83	15.29	15.76	16.25	16.72	17.23	17.42	17.94	18.48	19.02
59	15.27	15.72	16.22	16.70	17.21	17.39	17.90	18.45	19.00	19.56	20.15	20.75
60	16.64	17.11	17.44	17.80	18.34	18.87	19.45	20.05	20.63	21.24	21.90	22.45
61	17.75	18.30	18.83	19.41	20.01	20.56	21.19	21.85	22.53	23.06	23.77	24.47
62	19.38	19.95	20.53	21.15	21.80	22.44	23.00	23.70	24.42	25.13	25.90	26.67
63	21.11	21.73	22.38	22.95	23.64	24.35	25.09	25.84	26.60	27.41	28.25	29.06
64	22.90	23.59	24.31	25.02	25.79	26.54	27.33	28.15	29.00	29.88	30.76	31.72
65	24.95	25.70	26.48	27.27	28.09	28.92	29.80	30.70	31.60	32.55	33.54	34.54
66	27.22	28.00	28.87	29.73	30.62	31.53	32.48	33.46	34.47	35.48	36.53	37.65
67	29.63	30.53	31.43	32.39	33.38	34.36	35.40	36.46	37.56	38.68	39.84	41.04
68	32.32	33.28	34.31	35.32	36.40	37.48	38.60	39.76	40.96	42.18	43.45	44.76
69	35.24	36.30	37.39	38.51	39.67	40.83	42.06	43.32	44.64	45.75	47.11	48.54
70	38.41	39.56	40.74	41.96	43.23	44.54	45.62	47.00	48.44	49.88	51.36	52.90
71	41.87	43.12	44.42	45.53	46.89	48.30	49.71	51.24	52.78	54.34	55.99	57.64
72	45.39	46.76	48.15	49.60	51.12	52.62	54.21	55.85	57.53	59.24	61.00	62.83
73	49.50	50.97	52.51	54.11	55.71	57.40	59.09	60.89	62.69	64.56	66.50	68.52
74	53.97	55.57	57.22	58.95	60.72	62.56	64.44	66.38	68.36	70.43	72.54	74.71
75	58.80	60.55	62.38	64.27	66.18	68.16	70.22	72.32	74.48	76.72	79.01	81.37
76	64.09	66.03	68.02	70.05	72.14	74.32	76.53	78.86	81.22	83.65	86.17	88.74
77	69.88	71.99	74.13	76.36	78.65	81.02	83.43	85.93	88.51	91.18	93.90	96.70

Appendix D

Effective: October 1, 2018

THE NAVAJO NATION

Salary Schedule "AS"

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	15,953.60	16,432.00	16,931.20	17,409.60	17,971.20	18,470.40	19,052.80	19,572.80	20,176.00	20,820.80	21,444.80	22,068.80
52	17,347.20	17,950.40	18,449.60	19,032.00	19,552.00	20,155.20	20,800.00	21,424.00	22,048.00	22,692.80	23,358.40	24,107.20
53	18,990.40	19,531.20	20,113.60	20,737.60	21,320.00	21,964.80	22,651.20	23,316.80	24,003.20	24,731.20	25,480.00	26,270.40
54	20,654.40	21,278.40	21,923.20	22,568.00	23,275.20	23,961.60	24,668.80	25,438.40	26,228.80	26,977.60	27,768.00	28,620.80
55	22,526.40	23,212.80	23,878.40	24,606.40	25,376.00	26,145.60	26,894.40	27,664.00	28,537.60	29,369.60	30,243.20	31,179.20
56	24,564.80	25,292.80	26,041.60	26,811.20	27,601.60	28,475.20	29,307.20	30,118.40	31,054.40	32,011.20	32,947.20	33,966.40
57	26,748.80	27,539.20	28,371.20	29,182.40	30,056.00	30,950.40	31,907.20	32,884.80	33,883.20	34,860.80	35,609.60	36,316.80
58	29,120.00	29,972.80	30,846.40	31,803.20	32,780.80	33,800.00	34,777.60	35,838.40	36,233.60	37,315.20	38,438.40	39,561.60
59	31,761.60	32,697.60	33,737.60	34,736.00	35,796.80	36,171.20	37,232.00	38,376.00	39,520.00	40,684.80	41,912.00	43,160.00
60	34,611.20	35,588.80	36,275.20	37,024.00	38,147.20	39,249.60	40,456.00	41,704.00	42,910.40	44,179.20	45,552.00	46,696.00
61	36,920.00	38,064.00	39,166.40	40,372.80	41,620.80	42,764.80	44,075.20	45,448.00	46,862.40	47,964.80	49,441.60	50,897.60
62	40,310.40	41,496.00	42,702.40	43,992.00	45,344.00	46,675.20	47,840.00	49,296.00	50,793.60	52,270.40	53,872.00	55,473.60
63	43,908.80	45,198.40	46,550.40	47,736.00	49,171.20	50,648.00	52,187.20	53,747.20	55,328.00	57,012.80	58,760.00	60,444.80
64	47,632.00	49,067.20	50,564.80	52,041.60	53,643.20	55,203.20	56,846.40	58,552.00	60,320.00	62,150.40	63,980.80	65,977.60
65	51,896.00	53,456.00	55,078.40	56,721.60	58,427.20	60,153.60	61,984.00	63,856.00	65,728.00	67,704.00	69,763.20	71,843.20
66	56,617.60	58,240.00	60,049.60	61,838.40	63,689.60	65,582.40	67,558.40	69,596.80	71,697.60	73,798.40	75,982.40	78,312.00
67	61,630.40	63,502.40	65,374.40	67,371.20	69,430.40	71,468.80	73,632.00	75,836.80	78,124.80	80,454.40	82,867.20	85,363.20
68	67,225.60	69,222.40	71,364.80	73,465.60	75,712.00	77,958.40	80,288.00	82,700.80	85,196.80	87,734.40	90,376.00	93,100.80
69	73,299.20	75,504.00	77,771.20	80,100.80	82,513.60	84,926.40	87,484.80	90,105.60	92,851.20	95,160.00	97,988.80	100,963.20
70	79,892.80	82,284.80	84,739.20	87,276.80	89,918.40	92,643.20	94,889.60	97,760.00	100,755.20	103,750.40	106,828.80	110,032.00
71	87,089.60	89,689.60	92,393.60	94,702.40	97,531.20	100,464.00	103,396.80	106,579.20	109,782.40	113,027.20	116,459.20	119,891.20
72	94,411.20	97,260.80	100,152.00	103,168.00	106,329.60	109,449.60	112,756.80	116,168.00	119,662.40	123,219.20	126,880.00	130,686.40
73	102,960.00	106,017.60	109,220.80	112,548.80	115,876.80	119,392.00	122,907.20	126,651.20	130,395.20	134,284.80	138,320.00	142,521.60
74	112,257.60	115,585.60	119,017.60	122,616.00	126,297.60	130,124.80	134,035.20	138,070.40	142,188.80	146,494.40	150,883.20	155,396.80
75	122,304.00	125,944.00	129,750.40	133,681.60	137,654.40	141,772.80	146,057.60	150,425.60	154,918.40	159,577.60	164,340.80	169,249.60
76	133,307.20	137,342.40	141,481.60	145,704.00	150,051.20	154,585.60	159,182.40	164,028.80	168,937.60	173,992.00	179,233.60	184,579.20
77	145,350.40	149,739.20	154,190.40	158,828.80	163,592.00	168,521.60	173,534.40	178,734.40	184,100.80	189,654.40	195,312.00	201,136.00

Appendix D

October 1, 2018

THE NAVAJO NATION
Salary Schedule "AT"

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.85	7.03	7.26	7.46	7.70	7.91	8.15	8.41	8.66	8.91	9.17	9.48
52	7.44	7.69	7.90	8.14	8.37	8.65	8.90	9.16	9.47	9.74	10.00	10.33
53	8.13	8.36	8.62	8.88	9.13	9.43	9.72	9.98	10.30	10.60	10.92	11.26
54	8.86	9.11	9.40	9.66	9.95	10.27	10.58	10.89	11.21	11.54	11.90	12.25
55	9.64	9.93	10.24	10.54	10.85	11.18	11.51	11.87	12.22	12.59	12.97	13.36
56	10.51	10.82	11.15	11.48	11.82	12.18	12.56	12.94	13.30	13.71	14.12	14.54
57	11.46	11.80	12.16	12.53	12.90	13.27	13.67	14.09	14.50	14.97	15.40	15.87
58	12.49	12.87	13.24	13.62	14.05	14.46	14.90	15.36	15.84	16.31	16.79	17.29
59	13.60	14.03	14.44	14.86	15.32	15.81	16.27	16.77	17.10	17.44	17.98	18.50
60	14.80	15.24	15.69	16.16	16.68	17.16	17.35	17.86	18.41	18.95	19.51	20.10
61	16.13	16.64	17.13	17.48	17.83	18.35	18.92	19.47	20.05	20.66	21.28	21.94
62	17.45	17.78	18.32	18.88	19.43	20.01	20.61	21.22	21.87	22.52	23.10	23.78
63	18.82	19.36	19.94	20.56	21.16	21.81	22.46	23.05	23.70	24.42	25.15	25.91
64	20.52	21.09	21.73	22.42	23.11	23.64	24.37	25.09	25.85	26.63	27.44	28.27
65	22.37	23.04	23.59	24.31	25.03	25.78	26.57	27.36	28.17	29.03	29.89	30.77
66	24.24	24.97	25.72	26.52	27.29	28.12	28.97	29.81	30.72	31.63	32.58	33.57
67	26.43	27.20	28.01	28.88	29.73	30.65	31.57	32.52	33.48	34.46	35.51	36.58
68	28.80	29.66	30.58	31.50	32.46	33.40	34.40	35.45	36.51	37.62	38.73	39.89
69	31.39	32.34	33.32	34.32	35.36	36.39	37.47	38.62	39.78	40.97	42.20	43.46
70	34.24	35.23	36.31	37.39	38.53	39.69	40.88	42.11	43.38	44.67	45.78	47.16
71	37.31	38.42	39.59	40.76	41.98	43.25	44.55	45.89	47.04	48.45	49.90	51.40
72	40.66	41.88	43.14	44.43	45.78	46.91	48.31	49.76	51.27	52.79	54.38	56.03
73	44.33	45.66	46.79	48.21	49.66	51.14	52.68	54.25	55.88	57.54	59.30	61.06
74	48.09	49.54	51.00	52.55	54.13	55.74	57.43	59.13	60.93	62.77	64.65	66.59
75	52.41	53.98	55.60	57.28	59.00	60.77	62.58	64.46	66.40	68.40	70.44	72.54
76	57.12	58.86	60.60	62.44	64.29	66.23	68.23	70.28	72.37	74.57	76.78	79.09
77	62.27	64.16	66.07	68.06	70.09	72.20	74.36	76.60	78.91	81.25	83.71	86.21

Appendix D

Effective: October 1, 2018

THE NAVAJO NATION

Salary Schedule "AT"

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	14,248.00	14,622.40	15,100.80	15,516.80	16,016.00	16,452.80	16,952.00	17,492.80	18,012.80	18,532.80	19,073.60	19,718.40
52	15,475.20	15,995.20	16,432.00	16,931.20	17,409.60	17,992.00	18,512.00	19,052.80	19,697.60	20,259.20	20,800.00	21,486.40
53	16,910.40	17,388.80	17,929.60	18,470.40	18,990.40	19,614.40	20,217.60	20,758.40	21,424.00	22,048.00	22,713.60	23,420.80
54	18,428.80	18,948.80	19,552.00	20,092.80	20,696.00	21,361.60	22,006.40	22,651.20	23,316.80	24,003.20	24,752.00	25,480.00
55	20,051.20	20,654.40	21,299.20	21,923.20	22,568.00	23,254.40	23,940.80	24,689.60	25,417.60	26,187.20	26,977.60	27,788.80
56	21,860.80	22,505.60	23,192.00	23,878.40	24,585.60	25,334.40	26,124.80	26,915.20	27,664.00	28,516.80	29,369.60	30,243.20
57	23,836.80	24,544.00	25,292.80	26,062.40	26,832.00	27,601.60	28,433.60	29,307.20	30,160.00	31,137.60	32,032.00	33,009.60
58	25,979.20	26,769.60	27,539.20	28,329.60	29,224.00	30,076.80	30,992.00	31,948.80	32,947.20	33,924.80	34,923.20	35,963.20
59	28,288.00	29,182.40	30,035.20	30,908.80	31,865.60	32,884.80	33,841.60	34,881.60	35,568.00	36,275.20	37,398.40	38,480.00
60	30,784.00	31,699.20	32,635.20	33,612.80	34,694.40	35,692.80	36,088.00	37,148.80	38,292.80	39,416.00	40,580.80	41,808.00
61	33,550.40	34,611.20	35,630.40	36,358.40	37,086.40	38,168.00	39,353.60	40,497.60	41,704.00	42,972.80	44,262.40	45,635.20
62	36,296.00	36,982.40	38,105.60	39,270.40	40,414.40	41,620.80	42,868.80	44,137.60	45,489.60	46,841.60	48,048.00	49,462.40
63	39,145.60	40,268.80	41,475.20	42,764.80	44,012.80	45,364.80	46,716.80	47,944.00	49,296.00	50,793.60	52,312.00	53,892.80
64	42,681.60	43,867.20	45,198.40	46,633.60	48,068.80	49,171.20	50,689.60	52,187.20	53,768.00	55,390.40	57,075.20	58,801.60
65	46,529.60	47,923.20	49,067.20	50,564.80	52,062.40	53,622.40	55,265.60	56,908.80	58,593.60	60,382.40	62,171.20	64,001.60
66	50,419.20	51,937.60	53,497.60	55,161.60	56,763.20	58,489.60	60,257.60	62,004.80	63,897.60	65,790.40	67,766.40	69,825.60
67	54,974.40	56,576.00	58,260.80	60,070.40	61,838.40	63,752.00	65,665.60	67,641.60	69,638.40	71,676.80	73,860.80	76,086.40
68	59,904.00	61,692.80	63,606.40	65,520.00	67,516.80	69,472.00	71,552.00	73,736.00	75,940.80	78,249.60	80,558.40	82,971.20
69	65,291.20	67,267.20	69,305.60	71,385.60	73,548.80	75,691.20	77,937.60	80,329.60	82,742.40	85,217.60	87,776.00	90,396.80
70	71,219.20	73,278.40	75,524.80	77,771.20	80,142.40	82,555.20	85,030.40	87,588.80	90,230.40	92,913.60	95,222.40	98,092.80
71	77,604.80	79,913.60	82,347.20	84,780.80	87,318.40	89,960.00	92,664.00	95,451.20	97,843.20	100,776.00	103,792.00	106,912.00
72	84,572.80	87,110.40	89,731.20	92,414.40	95,222.40	97,572.80	100,484.80	103,500.80	106,641.60	109,803.20	113,110.40	116,542.40
73	92,206.40	94,972.80	97,323.20	100,276.80	103,292.80	106,371.20	109,574.40	112,840.00	116,230.40	119,683.20	123,344.00	127,004.80
74	100,027.20	103,043.20	106,080.00	109,304.00	112,590.40	115,939.20	119,454.40	122,990.40	126,734.40	130,561.60	134,472.00	138,507.20
75	109,012.80	112,278.40	115,648.00	119,142.40	122,720.00	126,401.60	130,166.40	134,076.80	138,112.00	142,272.00	146,515.20	150,883.20
76	118,809.60	122,428.80	126,048.00	129,875.20	133,723.20	137,758.40	141,918.40	146,182.40	150,529.60	155,105.60	159,702.40	164,507.20
77	129,521.60	133,452.80	137,425.60	141,564.80	145,787.20	150,176.00	154,668.80	159,328.00	164,132.80	169,000.00	174,116.80	179,316.80

Appendix D

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BC"

Navajo Nation - Regular

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.81	7.00	7.22	7.43	7.66	7.87	8.11	8.36	8.62	8.86	9.13	9.44
52	7.41	7.65	7.86	8.10	8.33	8.61	8.85	9.12	9.42	9.69	9.96	10.28
53	8.09	8.32	8.58	8.83	9.09	9.38	9.67	9.93	10.25	10.55	10.86	11.21
54	8.81	9.07	9.35	9.61	9.90	10.22	10.53	10.83	11.16	11.49	11.84	12.19
55	9.59	9.88	10.19	10.49	10.80	11.13	11.45	11.81	12.16	12.53	12.90	13.29
56	10.46	10.77	11.10	11.42	11.76	12.12	12.50	12.87	13.24	13.65	14.06	14.47
57	11.40	11.74	12.10	12.46	12.84	13.21	13.61	14.03	14.43	14.89	15.32	15.79
58	12.43	12.81	13.18	13.56	13.98	14.39	14.83	15.29	15.76	16.23	16.71	17.21
59	13.54	13.96	14.37	14.79	15.25	15.73	16.19	16.69	17.19	17.52	17.89	18.41
60	14.73	15.17	15.62	16.09	16.60	17.07	17.43	17.78	18.32	18.85	19.42	20.00
61	16.05	16.55	17.04	17.56	17.75	18.26	18.82	19.38	19.95	20.55	21.19	21.84
62	17.53	17.70	18.23	18.79	19.34	19.91	20.51	21.12	21.77	22.41	22.98	23.66
63	18.73	19.26	19.85	20.46	21.06	21.70	22.35	22.93	23.58	24.30	25.02	25.79
64	20.42	20.98	21.62	22.31	22.99	23.53	24.26	24.97	25.72	26.50	27.31	28.13
65	22.26	22.92	23.48	24.19	24.92	25.65	26.44	27.22	28.03	28.89	29.73	30.62
66	24.12	24.85	25.60	26.39	27.15	27.98	28.83	29.66	30.57	31.48	32.43	33.41
67	26.31	27.07	27.88	28.74	29.59	30.50	31.42	32.36	33.32	34.29	35.33	36.40
68	28.66	29.52	30.43	31.33	32.30	33.23	34.24	35.27	36.34	37.42	38.55	39.71
69	31.24	32.18	33.15	34.15	35.19	36.21	37.28	38.44	39.59	40.76	42.00	43.26
70	34.07	35.07	36.13	37.21	38.35	39.48	40.68	41.91	43.18	44.44	45.55	46.92
71	37.14	38.23	39.38	40.57	41.79	43.03	44.33	45.66	46.82	48.21	49.65	51.14
72	40.47	41.67	42.92	44.21	45.55	46.70	48.09	49.52	51.02	52.53	54.11	55.75
73	44.10	45.45	46.55	47.98	49.43	50.90	52.42	53.99	55.61	57.26	59.02	60.76
74	47.85	49.30	50.76	52.30	53.87	55.47	57.15	58.84	60.64	62.45	64.33	66.27
75	52.16	53.71	55.32	57.00	58.71	60.48	62.28	64.15	66.08	68.06	70.09	72.19
76	56.84	58.58	60.30	62.14	63.97	65.90	67.89	69.94	72.02	74.21	76.41	78.70
77	61.97	63.85	65.75	67.73	69.75	71.85	74.00	76.22	78.52	80.86	83.30	85.78

THE NAVAJO NATION
Salary Schedule "BC"

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	14,164.80	14,560.00	15,017.60	15,454.40	15,932.80	16,369.60	16,868.80	17,388.80	17,929.60	18,428.80	18,990.40	19,635.20
52	15,412.80	15,912.00	16,348.80	16,848.00	17,326.40	17,908.80	18,408.00	18,969.60	19,593.60	20,155.20	20,716.80	21,382.40
53	16,827.20	17,305.60	17,846.40	18,366.40	18,907.20	19,510.40	20,113.60	20,654.40	21,320.00	21,944.00	22,588.80	23,316.80
54	18,324.80	18,865.60	19,448.00	19,988.80	20,592.00	21,257.60	21,902.40	22,526.40	23,212.80	23,899.20	24,627.20	25,355.20
55	19,947.20	20,550.40	21,195.20	21,819.20	22,464.00	23,150.40	23,816.00	24,564.80	25,292.80	26,062.40	26,832.00	27,643.20
56	21,756.80	22,401.60	23,088.00	23,753.60	24,460.80	25,209.60	26,000.00	26,769.60	27,539.20	28,392.00	29,244.80	30,097.60
57	23,712.00	24,419.20	25,168.00	25,916.80	26,707.20	27,476.80	28,308.80	29,182.40	30,014.40	30,971.20	31,865.60	32,843.20
58	25,854.40	26,644.80	27,414.40	28,204.80	29,078.40	29,931.20	30,846.40	31,803.20	32,780.80	33,758.40	34,756.80	35,796.80
59	28,163.20	29,036.80	29,889.60	30,763.20	31,720.00	32,718.40	33,675.20	34,715.20	35,755.20	36,441.60	37,211.20	38,292.80
60	30,638.40	31,553.60	32,489.60	33,467.20	34,528.00	35,505.60	36,254.40	36,982.40	38,105.60	39,208.00	40,393.60	41,600.00
61	33,384.00	34,424.00	35,443.20	36,524.80	36,920.00	37,980.80	39,145.60	40,310.40	41,496.00	42,744.00	44,075.20	45,427.20
62	36,462.40	36,816.00	37,918.40	39,083.20	40,227.20	41,412.80	42,660.80	43,929.60	45,281.60	46,612.80	47,798.40	49,212.80
63	38,958.40	40,060.80	41,288.00	42,556.80	43,804.80	45,136.00	46,488.00	47,694.40	49,046.40	50,544.00	52,041.60	53,643.20
64	42,473.60	43,638.40	44,969.60	46,404.80	47,819.20	48,942.40	50,460.80	51,937.60	53,497.60	55,120.00	56,804.80	58,510.40
65	46,300.80	47,673.60	48,838.40	50,315.20	51,833.60	53,352.00	54,995.20	56,617.60	58,302.40	60,091.20	61,838.40	63,689.60
66	50,169.60	51,688.00	53,248.00	54,891.20	56,472.00	58,198.40	59,966.40	61,692.80	63,585.60	65,478.40	67,454.40	69,492.80
67	54,724.80	56,305.60	57,990.40	59,779.20	61,547.20	63,440.00	65,353.60	67,308.80	69,305.60	71,323.20	73,486.40	75,712.00
68	59,612.80	61,401.60	63,294.40	65,166.40	67,184.00	69,118.40	71,219.20	73,361.60	75,587.20	77,833.60	80,184.00	82,596.80
69	64,979.20	66,934.40	68,952.00	71,032.00	73,195.20	75,316.80	77,542.40	79,955.20	82,347.20	84,780.80	87,360.00	89,980.80
70	70,865.60	72,945.60	75,150.40	77,396.80	79,768.00	82,118.40	84,614.40	87,172.80	89,814.40	92,435.20	94,744.00	97,593.60
71	77,251.20	79,518.40	81,910.40	84,385.60	86,923.20	89,502.40	92,206.40	94,972.80	97,385.60	100,276.80	103,272.00	106,371.20
72	84,177.60	86,673.60	89,273.60	91,956.80	94,744.00	97,136.00	100,027.20	103,001.60	106,121.60	109,262.40	112,548.80	115,960.00
73	91,728.00	94,536.00	96,824.00	99,798.40	102,814.40	105,872.00	109,033.60	112,299.20	115,668.80	119,100.80	122,761.60	126,380.80
74	99,528.00	102,544.00	105,580.80	108,784.00	112,049.60	115,377.60	118,872.00	122,387.20	126,131.20	129,896.00	133,806.40	137,841.60
75	108,492.80	111,716.80	115,065.60	118,560.00	122,116.80	125,798.40	129,542.40	133,432.00	137,446.40	141,564.80	145,787.20	150,155.20
76	118,227.20	121,846.40	125,424.00	129,251.20	133,057.60	137,072.00	141,211.20	145,475.20	149,801.60	154,356.80	158,932.80	163,696.00
77	128,897.60	132,808.00	136,760.00	140,878.40	145,080.00	149,448.00	153,920.00	158,537.60	163,321.60	168,188.80	173,264.00	178,422.40

October 01, 2019

THE NAVAJO NATION

Salary Schedule "BD"

Navajo Nation - Premium

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.82	8.06	8.30	8.54	8.81	9.06	9.34	9.60	9.89	10.21	10.52	10.82
52	8.51	8.80	9.05	9.33	9.59	9.88	10.20	10.51	10.81	11.13	11.45	11.82
53	9.31	9.58	9.86	10.17	10.46	10.77	11.11	11.43	11.77	12.13	12.50	12.88
54	10.13	10.43	10.75	11.07	11.41	11.75	12.10	12.47	12.86	13.23	13.62	14.04
55	11.05	11.38	11.71	12.07	12.44	12.82	13.19	13.57	13.99	14.40	14.83	15.29
56	12.05	12.40	12.77	13.15	13.54	13.96	14.37	14.77	15.23	15.70	16.16	16.66
57	13.12	13.50	13.91	14.31	14.74	15.18	15.65	16.13	16.62	17.10	17.46	17.81
58	14.28	14.70	15.13	15.60	16.08	16.58	17.05	17.57	17.77	18.30	18.85	19.40
59	15.58	16.03	16.54	17.03	17.55	17.74	18.26	18.82	19.38	19.95	20.55	21.17
60	16.97	17.45	17.79	18.16	18.71	19.25	19.84	20.45	21.04	21.66	22.34	22.90
61	18.11	18.67	19.21	19.80	20.41	20.97	21.61	22.29	22.98	23.52	24.25	24.96
62	19.77	20.35	20.94	21.57	22.24	22.89	23.46	24.17	24.91	25.63	26.42	27.20
63	21.53	22.16	22.83	23.41	24.11	24.84	25.59	26.36	27.13	27.96	28.82	29.64
64	23.36	24.06	24.80	25.52	26.31	27.07	27.88	28.71	29.58	30.48	31.38	32.35
65	25.45	26.21	27.01	27.82	28.65	29.50	30.40	31.31	32.23	33.20	34.21	35.23
66	27.76	28.56	29.45	30.32	31.23	32.16	33.13	34.13	35.16	36.19	37.26	38.40
67	30.22	31.14	32.06	33.04	34.05	35.05	36.11	37.19	38.31	39.45	40.64	41.86
68	32.97	33.95	35.00	36.03	37.13	38.23	39.37	40.56	41.78	43.02	44.32	45.66
69	35.94	37.03	38.14	39.28	40.46	41.65	42.90	44.19	45.53	46.67	48.05	49.51
70	39.18	40.35	41.55	42.80	44.09	45.43	46.53	47.94	49.41	50.88	52.39	53.96
71	42.71	43.98	45.31	46.44	47.83	49.27	50.70	52.26	53.84	55.43	57.11	58.79
72	46.30	47.70	49.11	50.59	52.14	53.67	55.29	56.97	58.68	60.42	62.22	64.09
73	50.49	51.99	53.56	55.19	56.82	58.55	60.27	62.11	63.94	65.85	67.83	69.89
74	55.05	56.68	58.36	60.13	61.93	63.81	65.73	67.71	69.73	71.84	73.99	76.20
75	59.98	61.76	63.63	65.56	67.50	69.52	71.62	73.77	75.97	78.25	80.59	83.00
76	65.37	67.35	69.38	71.45	73.58	75.81	78.06	80.44	82.84	85.32	87.89	90.51
77	71.28	73.43	75.61	77.89	80.22	82.64	85.10	87.65	90.28	93.00	95.78	98.63

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BD"

Navajo Nation - Premium

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	16,265.60	16,764.80	17,264.00	17,763.20	18,324.80	18,844.80	19,427.20	19,968.00	20,571.20	21,236.80	21,881.60	22,505.60
52	17,700.80	18,304.00	18,824.00	19,406.40	19,947.20	20,550.40	21,216.00	21,860.80	22,484.80	23,150.40	23,816.00	24,585.60
53	19,364.80	19,926.40	20,508.80	21,153.60	21,756.80	22,401.60	23,108.80	23,774.40	24,481.60	25,230.40	26,000.00	26,790.40
54	21,070.40	21,694.40	22,360.00	23,025.60	23,732.80	24,440.00	25,168.00	25,937.60	26,748.80	27,518.40	28,329.60	29,203.20
55	22,984.00	23,670.40	24,356.80	25,105.60	25,875.20	26,665.60	27,435.20	28,225.60	29,099.20	29,952.00	30,846.40	31,803.20
56	25,064.00	25,792.00	26,561.60	27,352.00	28,163.20	29,036.80	29,889.60	30,721.60	31,678.40	32,656.00	33,612.80	34,652.80
57	27,289.60	28,080.00	28,932.80	29,764.80	30,659.20	31,574.40	32,552.00	33,550.40	34,569.60	35,568.00	36,316.80	37,044.80
58	29,702.40	30,576.00	31,470.40	32,448.00	33,446.40	34,486.40	35,464.00	36,545.60	36,961.60	38,064.00	39,208.00	40,352.00
59	32,406.40	33,342.40	34,403.20	35,422.40	36,504.00	36,899.20	37,980.80	39,145.60	40,310.40	41,496.00	42,744.00	44,033.60
60	35,297.60	36,296.00	37,003.20	37,772.80	38,916.80	40,040.00	41,267.20	42,536.00	43,763.20	45,052.80	46,467.20	47,632.00
61	37,668.80	38,833.60	39,956.80	41,184.00	42,452.80	43,617.60	44,948.80	46,363.20	47,798.40	48,921.60	50,440.00	51,916.80
62	41,121.60	42,328.00	43,555.20	44,865.60	46,259.20	47,611.20	48,796.80	50,273.60	51,812.80	53,310.40	54,953.60	56,576.00
63	44,782.40	46,092.80	47,486.40	48,692.80	50,148.80	51,667.20	53,227.20	54,828.80	56,430.40	58,156.80	59,945.60	61,651.20
64	48,588.80	50,044.80	51,584.00	53,081.60	54,724.80	56,305.60	57,990.40	59,716.80	61,526.40	63,398.40	65,270.40	67,288.00
65	52,936.00	54,516.80	56,180.80	57,865.60	59,592.00	61,360.00	63,232.00	65,124.80	67,038.40	69,056.00	71,156.80	73,278.40
66	57,740.80	59,404.80	61,256.00	63,065.60	64,958.40	66,892.80	68,910.40	70,990.40	73,132.80	75,275.20	77,500.80	79,872.00
67	62,857.60	64,771.20	66,684.80	68,723.20	70,824.00	72,904.00	75,108.80	77,355.20	79,684.80	82,056.00	84,531.20	87,068.80
68	68,577.60	70,616.00	72,800.00	74,942.40	77,230.40	79,518.40	81,889.60	84,364.80	86,902.40	89,481.60	92,185.60	94,972.80
69	74,755.20	77,022.40	79,331.20	81,702.40	84,156.80	86,632.00	89,232.00	91,915.20	94,702.40	97,073.60	99,944.00	102,980.80
70	81,494.40	83,928.00	86,424.00	89,024.00	91,707.20	94,494.40	96,782.40	99,715.20	102,772.80	105,830.40	108,971.20	112,236.80
71	88,836.80	91,478.40	94,244.80	96,595.20	99,486.40	102,481.60	105,456.00	108,700.80	111,987.20	115,294.40	118,788.80	122,283.20
72	96,304.00	99,216.00	102,148.80	105,227.20	108,451.20	111,633.60	115,003.20	118,497.60	122,054.40	125,673.60	129,417.60	133,307.20
73	105,019.20	108,139.20	111,404.80	114,795.20	118,185.60	121,784.00	125,361.60	129,188.80	132,995.20	136,968.00	141,086.40	145,371.20
74	114,504.00	117,894.40	121,388.80	125,070.40	128,814.40	132,724.80	136,718.40	140,836.80	145,038.40	149,427.20	153,899.20	158,496.00
75	124,758.40	128,460.80	132,350.40	136,364.80	140,400.00	144,601.60	148,969.60	153,441.60	158,017.60	162,760.00	167,627.20	172,640.00
76	135,969.60	140,088.00	144,310.40	148,616.00	153,046.40	157,684.80	162,364.80	167,315.20	172,307.20	177,465.60	182,811.20	188,260.80
77	148,262.40	152,734.40	157,268.80	162,011.20	166,857.60	171,891.20	177,008.00	182,312.00	187,782.40	193,440.00	199,222.40	205,150.40

October 01, 2019

THE NAVAJO NATION

Salary Schedule "BE"

Commissioned Law Enforcement Officers

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.99	7.17	7.41	7.61	7.85	8.07	8.31	8.58	8.83	9.09	9.35	9.67
52	7.59	7.84	8.06	8.30	8.54	8.82	9.08	9.34	9.66	9.93	10.20	10.54
53	8.29	8.53	8.79	9.06	9.31	9.62	9.91	10.18	10.51	10.81	11.14	11.49
54	9.04	9.29	9.59	9.85	10.15	10.48	10.79	11.11	11.43	11.77	12.14	12.50
55	9.83	10.13	10.44	10.75	11.07	11.40	11.74	12.11	12.46	12.84	13.23	13.63
56	10.72	11.04	11.37	11.71	12.06	12.42	12.81	13.20	13.57	13.98	14.40	14.83
57	11.69	12.04	12.40	12.78	13.16	13.54	13.94	14.37	14.79	15.27	15.71	16.19
58	12.74	13.13	13.50	13.89	14.33	14.75	15.20	15.67	16.16	16.64	17.13	17.64
59	13.87	14.31	14.73	15.16	15.63	16.13	16.60	17.11	17.44	17.79	18.34	18.87
60	15.10	15.54	16.00	16.48	17.01	17.50	17.70	18.22	18.78	19.33	19.90	20.50
61	16.45	16.97	17.47	17.83	18.19	18.72	19.30	19.86	20.45	21.07	21.71	22.38
62	17.80	18.14	18.69	19.26	19.82	20.41	21.02	21.64	22.31	22.97	23.56	24.26
63	19.20	19.75	20.34	20.97	21.58	22.25	22.91	23.51	24.17	24.91	25.65	26.43
64	20.93	21.51	22.16	22.87	23.57	24.11	24.86	25.59	26.37	27.16	27.99	28.84
65	22.82	23.50	24.06	24.80	25.53	26.30	27.10	27.91	28.73	29.61	30.49	31.39
66	24.72	25.47	26.23	27.05	27.84	28.68	29.55	30.41	31.33	32.26	33.23	34.24
67	26.96	27.74	28.57	29.46	30.32	31.26	32.20	33.17	34.15	35.15	36.22	37.31
68	29.38	30.25	31.19	32.13	33.11	34.07	35.09	36.16	37.24	38.37	39.50	40.69
69	32.02	32.99	33.99	35.01	36.07	37.12	38.22	39.39	40.58	41.79	43.04	44.33
70	34.92	35.93	37.04	38.14	39.30	40.48	41.70	42.95	44.25	45.56	46.70	48.10
71	38.06	39.19	40.38	41.58	42.82	44.12	45.44	46.81	47.98	49.42	50.90	52.43
72	41.47	42.72	44.00	45.32	46.70	47.85	49.28	50.76	52.30	53.85	55.47	57.15
73	45.22	46.57	47.73	49.17	50.65	52.16	53.73	55.34	57.00	58.69	60.49	62.28
74	49.05	50.53	52.02	53.60	55.21	56.85	58.58	60.31	62.15	64.03	65.94	67.92
75	53.46	55.06	56.71	58.43	60.18	61.99	63.83	65.75	67.73	69.77	71.85	73.99
76	58.26	60.04	61.81	63.69	65.58	67.55	69.59	71.69	73.82	76.06	78.32	80.67
77	63.52	65.44	67.39	69.42	71.49	73.64	75.85	78.13	80.49	82.88	85.38	87.93

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BE"

Commissioned Law Enforcement Officers

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	14,539.20	14,913.60	15,412.80	15,828.80	16,328.00	16,785.60	17,284.80	17,846.40	18,366.40	18,907.20	19,448.00	20,113.60
52	15,787.20	16,307.20	16,764.80	17,264.00	17,763.20	18,345.60	18,886.40	19,427.20	20,092.80	20,654.40	21,216.00	21,923.20
53	17,243.20	17,742.40	18,283.20	18,844.80	19,364.80	20,009.60	20,612.80	21,174.40	21,860.80	22,484.80	23,171.20	23,899.20
54	18,803.20	19,323.20	19,947.20	20,488.00	21,112.00	21,798.40	22,443.20	23,108.80	23,774.40	24,481.60	25,251.20	26,000.00
55	20,446.40	21,070.40	21,715.20	22,360.00	23,025.60	23,712.00	24,419.20	25,188.80	25,916.80	26,707.20	27,518.40	28,350.40
56	22,297.60	22,963.20	23,649.60	24,356.80	25,084.80	25,833.60	26,644.80	27,456.00	28,225.60	29,078.40	29,952.00	30,846.40
57	24,315.20	25,043.20	25,792.00	26,582.40	27,372.80	28,163.20	28,995.20	29,889.60	30,763.20	31,761.60	32,676.80	33,675.20
58	26,499.20	27,310.40	28,080.00	28,891.20	29,806.40	30,680.00	31,616.00	32,593.60	33,612.80	34,611.20	35,630.40	36,691.20
59	28,849.60	29,764.80	30,638.40	31,532.80	32,510.40	33,550.40	34,528.00	35,588.80	36,275.20	37,003.20	38,147.20	39,249.60
60	31,408.00	32,323.20	33,280.00	34,278.40	35,380.80	36,400.00	36,816.00	37,897.60	39,062.40	40,206.40	41,392.00	42,640.00
61	34,216.00	35,297.60	36,337.60	37,086.40	37,835.20	38,937.60	40,144.00	41,308.80	42,536.00	43,825.60	45,156.80	46,550.40
62	37,024.00	37,731.20	38,875.20	40,060.80	41,225.60	42,452.80	43,721.60	45,011.20	46,404.80	47,777.60	49,004.80	50,460.80
63	39,936.00	41,080.00	42,307.20	43,617.60	44,886.40	46,280.00	47,652.80	48,900.80	50,273.60	51,812.80	53,352.00	54,974.40
64	43,534.40	44,740.80	46,092.80	47,569.60	49,025.60	50,148.80	51,708.80	53,227.20	54,849.60	56,492.80	58,219.20	59,987.20
65	47,465.60	48,880.00	50,044.80	51,584.00	53,102.40	54,704.00	56,368.00	58,052.80	59,758.40	61,588.80	63,419.20	65,291.20
66	51,417.60	52,977.60	54,558.40	56,264.00	57,907.20	59,654.40	61,464.00	63,252.80	65,166.40	67,100.80	69,118.40	71,219.20
67	56,076.80	57,699.20	59,425.60	61,276.80	63,065.60	65,020.80	66,976.00	68,993.60	71,032.00	73,112.00	75,337.60	77,604.80
68	61,110.40	62,920.00	64,875.20	66,830.40	68,868.80	70,865.60	72,987.20	75,212.80	77,459.20	79,809.60	82,160.00	84,635.20
69	66,601.60	68,619.20	70,699.20	72,820.80	75,025.60	77,209.60	79,497.60	81,931.20	84,406.40	86,923.20	89,523.20	92,206.40
70	72,633.60	74,734.40	77,043.20	79,331.20	81,744.00	84,198.40	86,736.00	89,336.00	92,040.00	94,764.80	97,136.00	100,048.00
71	79,164.80	81,515.20	83,990.40	86,486.40	89,065.60	91,769.60	94,515.20	97,364.80	99,798.40	102,793.60	105,872.00	109,054.40
72	86,257.60	88,857.60	91,520.00	94,265.60	97,136.00	99,528.00	102,502.40	105,580.80	108,784.00	112,008.00	115,377.60	118,872.00
73	94,057.60	96,865.60	99,278.40	102,273.60	105,352.00	108,492.80	111,758.40	115,107.20	118,560.00	122,075.20	125,819.20	129,542.40
74	102,024.00	105,102.40	108,201.60	111,488.00	114,836.80	118,248.00	121,846.40	125,444.80	129,272.00	133,182.40	137,155.20	141,273.60
75	111,196.80	114,524.80	117,956.80	121,534.40	125,174.40	128,939.20	132,766.40	136,760.00	140,878.40	145,121.60	149,448.00	153,899.20
76	121,180.80	124,883.20	128,564.80	132,475.20	136,406.40	140,504.00	144,747.20	149,115.20	153,545.60	158,204.80	162,905.60	167,793.60
77	132,121.60	136,115.20	140,171.20	144,393.60	148,699.20	153,171.20	157,768.00	162,510.40	167,419.20	172,390.40	177,590.40	182,894.40

October 01, 2019

THE NAVAJO NATION

Salary Schedule "BF"

Navajo Head Start - Regular

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.66	7.88	8.13	8.36	8.65	8.87	9.13	9.40	9.73	9.99	10.27	10.61
52	8.33	8.64	8.86	9.12	9.39	9.72	9.98	10.25	10.60	10.91	11.22	11.58
53	9.11	9.38	9.67	9.95	10.22	10.57	10.89	11.20	11.54	11.88	12.23	12.64
54	9.92	10.20	10.54	10.83	11.15	11.52	11.84	12.21	12.58	12.94	13.35	13.75
55	10.81	11.12	11.48	11.80	12.18	12.54	12.91	13.32	13.71	14.12	14.56	14.96
56	11.78	12.16	12.51	12.88	13.28	13.66	14.08	14.51	14.89	15.37	15.82	16.28
57	12.85	13.26	13.60	14.04	14.46	14.86	15.33	15.79	16.24	16.76	17.25	17.79
58	13.98	14.41	14.82	15.27	15.76	16.21	16.71	17.20	17.76	18.08	18.45	19.00
59	15.23	15.73	16.19	16.66	17.16	17.72	18.05	18.60	18.97	19.55	20.12	20.74
60	16.60	17.10	17.61	17.96	18.49	18.86	19.45	20.02	20.63	21.23	21.86	22.51
61	17.92	18.43	18.83	19.41	19.98	20.56	21.20	21.82	22.47	23.15	23.87	24.58
62	19.36	19.92	20.52	21.15	21.78	22.42	23.11	23.79	24.49	25.25	25.86	26.62
63	21.09	21.71	22.37	23.04	23.69	24.44	25.17	25.82	26.56	27.38	28.19	29.05
64	22.99	23.64	24.38	25.12	25.88	26.50	27.33	28.13	28.98	29.87	30.74	31.67
65	25.07	25.81	26.45	27.24	28.04	28.88	29.79	30.68	31.57	32.52	33.49	34.49
66	27.16	27.98	28.82	29.71	30.60	31.50	32.44	33.42	34.44	35.45	36.53	37.61
67	29.60	30.50	31.41	32.36	33.33	34.35	35.35	36.44	37.52	38.63	39.82	40.99
68	32.29	33.24	34.28	35.27	36.37	37.44	38.58	39.74	40.92	42.15	43.40	44.69
69	35.19	36.26	37.35	38.47	39.61	40.79	41.99	43.30	44.56	45.89	47.31	48.72
70	38.36	39.50	40.69	41.91	43.18	44.49	45.81	47.20	48.60	50.03	51.29	52.83
71	41.83	43.05	44.37	45.70	47.05	48.49	49.93	51.42	52.72	54.28	55.89	57.60
72	45.58	46.93	48.33	49.80	51.29	52.58	54.15	55.76	57.47	59.15	60.95	62.76
73	49.67	51.18	52.44	54.04	55.67	57.31	59.03	60.81	62.65	64.49	66.46	68.45
74	53.90	55.52	57.14	58.89	60.67	62.46	64.36	66.28	68.27	70.33	72.45	74.61
75	58.74	60.51	62.31	64.18	66.12	68.12	70.15	72.23	74.42	76.65	78.94	81.30
76	64.02	65.94	67.91	69.98	72.06	74.25	76.46	78.76	81.10	83.55	86.06	88.63
77	69.78	71.91	74.04	76.27	78.55	80.93	83.33	85.82	88.43	91.05	93.81	96.61

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BF"

Navajo Head Start - Regular

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	15,932.80	16,390.40	16,910.40	17,388.80	17,992.00	18,449.60	18,990.40	19,552.00	20,238.40	20,779.20	21,361.60	22,068.80
52	17,326.40	17,971.20	18,428.80	18,969.60	19,531.20	20,217.60	20,758.40	21,320.00	22,048.00	22,692.80	23,337.60	24,086.40
53	18,948.80	19,510.40	20,113.60	20,696.00	21,257.60	21,985.60	22,651.20	23,296.00	24,003.20	24,710.40	25,438.40	26,291.20
54	20,633.60	21,216.00	21,923.20	22,526.40	23,192.00	23,961.60	24,627.20	25,396.80	26,166.40	26,915.20	27,768.00	28,600.00
55	22,484.80	23,129.60	23,878.40	24,544.00	25,334.40	26,083.20	26,852.80	27,705.60	28,516.80	29,369.60	30,284.80	31,116.80
56	24,502.40	25,292.80	26,020.80	26,790.40	27,622.40	28,412.80	29,286.40	30,180.80	30,971.20	31,969.60	32,905.60	33,862.40
57	26,728.00	27,580.80	28,288.00	29,203.20	30,076.80	30,908.80	31,886.40	32,843.20	33,779.20	34,860.80	35,880.00	37,003.20
58	29,078.40	29,972.80	30,825.60	31,761.60	32,780.80	33,716.80	34,756.80	35,776.00	36,940.80	37,606.40	38,376.00	39,520.00
59	31,678.40	32,718.40	33,675.20	34,652.80	35,692.80	36,857.60	37,544.00	38,688.00	39,457.60	40,664.00	41,849.60	43,139.20
60	34,528.00	35,568.00	36,628.80	37,356.80	38,459.20	39,228.80	40,456.00	41,641.60	42,910.40	44,158.40	45,468.80	46,820.80
61	37,273.60	38,334.40	39,166.40	40,372.80	41,558.40	42,764.80	44,096.00	45,385.60	46,737.60	48,152.00	49,649.60	51,126.40
62	40,268.80	41,433.60	42,681.60	43,992.00	45,302.40	46,633.60	48,068.80	49,483.20	50,939.20	52,520.00	53,788.80	55,369.60
63	43,867.20	45,156.80	46,529.60	47,923.20	49,275.20	50,835.20	52,353.60	53,705.60	55,244.80	56,950.40	58,635.20	60,424.00
64	47,819.20	49,171.20	50,710.40	52,249.60	53,830.40	55,120.00	56,846.40	58,510.40	60,278.40	62,129.60	63,939.20	65,873.60
65	52,145.60	53,684.80	55,016.00	56,659.20	58,323.20	60,070.40	61,963.20	63,814.40	65,665.60	67,641.60	69,659.20	71,739.20
66	56,492.80	58,198.40	59,945.60	61,796.80	63,648.00	65,520.00	67,475.20	69,513.60	71,635.20	73,736.00	75,982.40	78,228.80
67	61,568.00	63,440.00	65,332.80	67,308.80	69,326.40	71,448.00	73,528.00	75,795.20	78,041.60	80,350.40	82,825.60	85,259.20
68	67,163.20	69,139.20	71,302.40	73,361.60	75,649.60	77,875.20	80,246.40	82,659.20	85,113.60	87,672.00	90,272.00	92,955.20
69	73,195.20	75,420.80	77,688.00	80,017.60	82,388.80	84,843.20	87,339.20	90,064.00	92,684.80	95,451.20	98,404.80	101,337.60
70	79,788.80	82,160.00	84,635.20	87,172.80	89,814.40	92,539.20	95,284.80	98,176.00	101,088.00	104,062.40	106,683.20	109,886.40
71	87,006.40	89,544.00	92,289.60	95,056.00	97,864.00	100,859.20	103,854.40	106,953.60	109,657.60	112,902.40	116,251.20	119,808.00
72	94,806.40	97,614.40	100,526.40	103,584.00	106,683.20	109,366.40	112,632.00	115,980.80	119,537.60	123,032.00	126,776.00	130,540.80
73	103,313.60	106,454.40	109,075.20	112,403.20	115,793.60	119,204.80	122,782.40	126,484.80	130,312.00	134,139.20	138,236.80	142,376.00
74	112,112.00	115,481.60	118,851.20	122,491.20	126,193.60	129,916.80	133,868.80	137,862.40	142,001.60	146,286.40	150,696.00	155,188.80
75	122,179.20	125,860.80	129,604.80	133,494.40	137,529.60	141,689.60	145,912.00	150,238.40	154,793.60	159,432.00	164,195.20	169,104.00
76	133,161.60	137,155.20	141,252.80	145,558.40	149,884.80	154,440.00	159,036.80	163,820.80	168,688.00	173,784.00	179,004.80	184,350.40
77	145,142.40	149,572.80	154,003.20	158,641.60	163,384.00	168,334.40	173,326.40	178,505.60	183,934.40	189,384.00	195,124.80	200,948.80

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BG"

Navajo Head Start - Premium

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	8.82	9.07	9.36	9.63	9.92	10.19	10.53	10.82	11.14	11.50	11.83	12.20
52	9.58	9.90	10.18	10.51	10.81	11.12	11.49	11.82	12.19	12.54	12.91	13.33
53	10.50	10.80	11.10	11.45	11.78	12.16	12.52	12.89	13.29	13.67	14.08	14.52
54	11.38	11.74	12.12	12.47	12.86	13.27	13.60	14.05	14.50	14.88	15.34	15.80
55	12.44	12.79	13.18	13.57	13.99	14.43	14.83	15.28	15.77	16.22	16.71	17.20
56	13.55	13.95	14.35	14.79	15.23	15.73	16.19	16.64	17.14	17.67	18.01	18.56
57	14.76	15.19	15.69	16.12	16.61	17.11	17.62	17.98	18.52	18.88	19.48	20.05
58	16.08	16.55	17.05	17.56	17.94	18.46	18.84	19.42	20.00	20.61	21.23	21.85
59	17.54	17.87	18.42	18.82	19.38	19.97	20.56	21.20	21.82	22.47	23.15	23.85
60	18.74	19.27	19.85	20.44	21.07	21.70	22.36	23.02	23.68	24.41	25.16	25.80
61	20.40	21.03	21.64	22.31	22.98	23.63	24.37	25.11	25.86	26.49	27.31	28.11
62	22.27	22.93	23.60	24.31	25.05	25.79	26.44	27.21	28.03	28.86	29.76	30.65
63	24.25	24.97	25.71	26.37	27.15	27.97	28.80	29.68	30.58	31.49	32.43	33.39
64	26.30	27.09	27.93	28.72	29.60	30.50	31.41	32.33	33.30	34.34	35.33	36.43
65	28.67	29.51	30.42	31.32	32.27	33.21	34.23	35.25	36.31	37.41	38.53	39.65
66	31.26	32.16	33.16	34.15	35.17	36.22	37.33	38.44	39.58	40.77	41.97	43.26
67	34.04	35.09	36.12	37.19	38.33	39.48	40.67	41.89	43.15	44.44	45.76	47.13
68	37.13	38.24	39.41	40.61	41.81	43.05	44.35	45.69	47.03	48.48	49.92	51.42
69	40.47	41.69	42.96	44.23	45.57	46.92	48.32	49.76	51.27	52.56	54.11	55.75
70	44.12	45.42	46.81	48.22	49.65	51.16	52.41	54.00	55.64	57.29	59.00	60.77
71	48.10	49.54	51.02	52.29	53.88	55.48	57.10	58.85	60.63	62.40	64.32	66.22
72	52.13	53.71	55.32	56.98	58.71	60.46	62.28	64.15	66.09	68.06	70.09	72.19
73	56.88	58.56	60.31	62.13	63.98	65.91	67.88	69.94	72.02	74.14	76.39	78.69
74	61.98	63.83	65.74	67.72	69.75	71.88	74.02	76.25	78.53	80.92	83.32	85.80
75	67.52	69.56	71.67	73.84	76.03	78.27	80.66	83.08	85.55	88.13	90.77	93.46
76	73.62	75.84	78.14	80.48	82.86	85.38	87.90	90.59	93.30	96.08	98.98	101.94
77	80.25	82.68	85.14	87.71	90.33	93.05	95.82	98.72	101.68	104.74	107.83	111.09

October 01, 2019

THE NAVAJO NATION
Salary Schedule "BG"

Navajo Head Start - Premium

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	18,345.60	18,865.60	19,468.80	20,030.40	20,633.60	21,195.20	21,902.40	22,505.60	23,171.20	23,920.00	24,606.40	25,376.00
52	19,926.40	20,592.00	21,174.40	21,860.80	22,484.80	23,129.60	23,899.20	24,585.60	25,355.20	26,083.20	26,852.80	27,726.40
53	21,840.00	22,464.00	23,088.00	23,816.00	24,502.40	25,292.80	26,041.60	26,811.20	27,643.20	28,433.60	29,286.40	30,201.60
54	23,670.40	24,419.20	25,209.60	25,937.60	26,748.80	27,601.60	28,288.00	29,224.00	30,160.00	30,950.40	31,907.20	32,864.00
55	25,875.20	26,603.20	27,414.40	28,225.60	29,099.20	30,014.40	30,846.40	31,782.40	32,801.60	33,737.60	34,756.80	35,776.00
56	28,184.00	29,016.00	29,848.00	30,763.20	31,678.40	32,718.40	33,675.20	34,611.20	35,651.20	36,753.60	37,460.80	38,604.80
57	30,700.80	31,595.20	32,635.20	33,529.60	34,548.80	35,588.80	36,649.60	37,398.40	38,521.60	39,270.40	40,518.40	41,704.00
58	33,446.40	34,424.00	35,464.00	36,524.80	37,315.20	38,396.80	39,187.20	40,393.60	41,600.00	42,868.80	44,158.40	45,448.00
59	36,483.20	37,169.60	38,313.60	39,145.60	40,310.40	41,537.60	42,764.80	44,096.00	45,385.60	46,737.60	48,152.00	49,608.00
60	38,979.20	40,081.60	41,288.00	42,515.20	43,825.60	45,136.00	46,508.80	47,881.60	49,254.40	50,772.80	52,332.80	53,664.00
61	42,432.00	43,742.40	45,011.20	46,404.80	47,798.40	49,150.40	50,689.60	52,228.80	53,788.80	55,099.20	56,804.80	58,468.80
62	46,321.60	47,694.40	49,088.00	50,564.80	52,104.00	53,643.20	54,995.20	56,596.80	58,302.40	60,028.80	61,900.80	63,752.00
63	50,440.00	51,937.60	53,476.80	54,849.60	56,472.00	58,177.60	59,904.00	61,734.40	63,606.40	65,499.20	67,454.40	69,451.20
64	54,704.00	56,347.20	58,094.40	59,737.60	61,568.00	63,440.00	65,332.80	67,246.40	69,264.00	71,427.20	73,486.40	75,774.40
65	59,633.60	61,380.80	63,273.60	65,145.60	67,121.60	69,076.80	71,198.40	73,320.00	75,524.80	77,812.80	80,142.40	82,472.00
66	65,020.80	66,892.80	68,972.80	71,032.00	73,153.60	75,337.60	77,646.40	79,955.20	82,326.40	84,801.60	87,297.60	89,980.80
67	70,803.20	72,987.20	75,129.60	77,355.20	79,726.40	82,118.40	84,593.60	87,131.20	89,752.00	92,435.20	95,180.80	98,030.40
68	77,230.40	79,539.20	81,972.80	84,468.80	86,964.80	89,544.00	92,248.00	95,035.20	97,822.40	100,838.40	103,833.60	106,953.60
69	84,177.60	86,715.20	89,356.80	91,998.40	94,785.60	97,593.60	100,505.60	103,500.80	106,641.60	109,324.80	112,548.80	115,960.00
70	91,769.60	94,473.60	97,364.80	100,297.60	103,272.00	106,412.80	109,012.80	112,320.00	115,731.20	119,163.20	122,720.00	126,401.60
71	100,048.00	103,043.20	106,121.60	108,763.20	112,070.40	115,398.40	118,768.00	122,408.00	126,110.40	129,792.00	133,785.60	137,737.60
72	108,430.40	111,716.80	115,065.60	118,518.40	122,116.80	125,756.80	129,542.40	133,432.00	137,467.20	141,564.80	145,787.20	150,155.20
73	118,310.40	121,804.80	125,444.80	129,230.40	133,078.40	137,092.80	141,190.40	145,475.20	149,801.60	154,211.20	158,891.20	163,675.20
74	128,918.40	132,766.40	136,739.20	140,857.60	145,080.00	149,510.40	153,961.60	158,600.00	163,342.40	168,313.60	173,305.60	178,464.00
75	140,441.60	144,684.80	149,073.60	153,587.20	158,142.40	162,801.60	167,772.80	172,806.40	177,944.00	183,310.40	188,801.60	194,396.80
76	153,129.60	157,747.20	162,531.20	167,398.40	172,348.80	177,590.40	182,832.00	188,427.20	194,064.00	199,846.40	205,878.40	212,035.20
77	166,920.00	171,974.40	177,091.20	182,436.80	187,886.40	193,544.00	199,305.60	205,337.60	211,494.40	217,859.20	224,286.40	231,067.20

THE NAVAJO NATION

Estimated Employee Benefit Rates

Fiscal Year 2021

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	*Temporary Employees/ Employee for Tax Purposes	Law Enforcement (Police Officers)	Navajo Nation Judges	President, Vice-Pres, Speaker, Council Deleg
F.I.C.A./Medicare Taxes	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
Unemployment Taxes	2.41%	2.41%	2.41%	2.41%	2.41%	2.41%
OTHER BENEFITS:						
Annual Leave	0.70%			0.70%	0.70%	
Group Insurance	15.70%	15.70%		15.70%	15.70%	15.70%
Retirement	18.10%	18.10%		21.40%	51.70%	18.10%
401K Plan	2.00%	2.00%		2.00%	2.00%	2.00%
Deferred Compensation		10.00%				20.00%
Total Estimated Rates:	46.56%	55.86%	10.06%	49.86%	80.16%	65.86%

*Includes but not limited to: Youth, PEP Programs, Members of Committee, Boards, and Commissions.

Reviewed & Approved by: Robert Willie Date: 03/30/2020
Robert Willie, Accounting Manager

Reviewed & Approved by: Pearline Kirk Date: 3/30/2020
Pearline Kirk, Controller

Appendix E

Appendix F-1

FY 20202021 VEHICLE INSURANCE RATES

_ Auto Physical Damage:

~~PP~~	~~Vehicles under 1 ton~~	~~$113.65 per year per vehicle~~
~~IT~~	~~Vehicles over 1 ton~~	~~$208.81 per year per vehicle~~
~~M~~	~~Motorcycles~~	~~$136.14 per year per vehicle~~
~~TR~~	~~Smeal rigs~~	~~$563.75 per year per vehicle~~
~~TR~~	~~Dump Trucks~~	~~$563.75 per year per vehicle~~
~~TR~~	~~Semi Trucks~~	~~$563.75 per year per vehicle~~
~~CP~~	~~Cherry Picker~~	~~$1,043.97 per year per vehicle~~
~~TR~~	~~5 ton Trucks~~	~~$563.75 per year per vehicle~~
~~B~~	~~40 plus passenger buses~~	~~$2,087.95 per year per vehicle~~
~~B1~~	~~31 – 39 passenger buses~~	~~$1,252.76 per year per vehicle~~
~~B2~~	~~16 – 30 passenger buses~~	~~$354.95 per year per vehicle~~
~~B3~~	~~15 and under passenger buses/vans~~	~~$250.55 per year per vehicle~~
~~RV~~	~~Recreational vehicles~~	~~$638.51 per year per vehicle~~
~~P~~	~~Police Unit~~	~~$347.99 per year per vehicle~~
~~A~~	~~Ambulance~~	~~$1,052.83 per year per vehicle~~
~~F~~	~~Fire Truck~~	~~$1,052.83 per year per vehicle~~
PP	Vehicles under 1 ton	$148.42 per year per vehicle
IT	Vehicles over 1 ton	$272.68 per year per vehicle
M	Motorcycles	$177.78 per year per vehicle
TR	Smeal rigs	$736.20 per year per vehicle
TR	Dump Trucks	$736.20 per year per vehicle
TR	Semi Trucks	$736.20 per year per vehicle
CP	Cherry Picker	$1,363.33 per year per vehicle
TR	5 ton Trucks	$736.20 per year per vehicle
B	40 plus passenger buses	$2,726.65 per year per vehicle
B1	31 - 39 passenger buses	$1,635.99 per year per vehicle
B2	16 - 30 passenger buses	$463.53 per year per vehicle
B3	15 and under passenger buses/vans	$327.20 per year per vehicle
RV	Recreational vehicles	$833.83 per year per vehicle
P	Police Unit	$454.44 per year per vehicle
A	Ambulance	$1,374.89 per year per vehicle
F	Fire Truck	$1,374.89 per year per vehicle

_ Auto liability: $113.54/year per vehicle.

** The Risk Management Program does not insure GSA vehicles for Auto Liability Coverage

Deductibles:

Vehicles under one (1) ton	$500
Vehicles one (1) ton and over	$1,000
Motorcycles	$500
Smeal Rigs	$3,000
Dump Trucks	$3,000
Semi Trucks	$3,000

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Cherry Picker	$3,000
5-ton Trucks	$3,000
40 plus passenger buses	$3,000
31 - 39 passenger buses	$2,000
16 - 30 passenger buses	$1,000
15 and under passenger buses/vans	$1,000
Recreational vehicles (RV)	$1,000
Police Unit	$500
Ambulance	$3,000
Fire Truck	$3,000
GSA Vehicles	$1,000

For rates of all other vehicles not listed above, contact the Risk Management ~~Department~~ at (928) 871-6335.

FY ~~2020~~2021 FLEET MANAGEMENT USER RATES

GROUP	VEHICLE CLASS	VEHICLE DESCRIPTION	FLEET PURCHASES	DEPARTMENT PURCHASES			DAILY RENTAL	
			Monthly	Mile	Monthly	Mile	Daily	Mile
A	I III XIII	½ Ton Pickup Trucks, 2WD ¾ Ton Pickup Trucks, 2WD Full Size Sedan	$430 $5,160/yr.	23¢	$100 1,200/yr.	23¢	$35/day	23¢
B	II IV V IX XVII	½ Ton Pickup Trucks, 4WD ¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) Van Passenger/Cargo Mid-Size Sports Utility (5pass.), 4 WD	$455 $5,460/yr.	31¢	$110 1,320/yr.	31¢	$35/day	31¢
	IV V	¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) **(Diesel Powered Vehicles)**	$455 $5,460/yr.	33¢	$110 1,320/yr.	33¢	$35/day	33¢
C	X XV	Sport Utility (9 Passenger), 4WD Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	$515 $6,180/yr.	31¢	$140 1,680/yr.	31¢	$35/day	31¢
D	VI/VII	2 Ton and over Trucks (33,000 GVW or less)	$439 $5,268/yr.	31¢	$205 2,460/yr.	31¢	$35/day	31¢
		2 Ton and over Trucks (33,000 GVW or less) **(Diesel Powered Vehicles)**	$439 $5,268/yr.	33¢	$205 2,460/yr.	33¢		
	VII	3 Ton Trucks (33,001 GVW or more) **(Diesel Powered Vehicles)**	$465 $5,580/yr.	41¢	$205 2,460/yr.	41¢		
E	XI XVI	All Police Vehicles (Police) Sports Utility, 4WD (Police) Sedan	$525 $6,300/yr.	28¢	$150 1,800/yr.	28¢		

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F	VIII	Ambulance			$170 $2,040/yr.	33¢		
	XIV	Head Start Buses			$160 $1,920/yr.	28¢		

Vehicle assignments commit the program to monthly charges from the beginning of the assignment to the end of the fiscal year or program period. Vehicle assignments for FY ~~20202~~2021 must be renewed no later than September 1, ~~20192~~2020. Rates are subject to change depending on fuel economy in April, ~~20202~~2021.

Daily Fleet Vehicle Rental Rate: ~~,~~ $35 per day and 23¢, 31¢, and 33¢ per mile per class (rentals cannot exceed 30 days). The Interdepartmental Charge Requisition should include Name of Driver, Beginning and End of destination and Vehicle Type. All ICR's are closed out of the end of each quarter.

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

FY ~~20202~~2021 DUPLICATING SERVICES RATES

~~A.~~ B. Duplicating Rates:

No.	SERVICE	COST	DESCRIPTION
1.	Copies, Black & White	17¢/copy	Includes letter, legal, 11" x 17" and cover stock
2.	Copies, Color	79¢/copy	Copiers located outside Records Management Dept Includes letter, legal, 11 x 17" and cover stock
3.	Binding	86¢/copy	Includes tapestry, binding combs and binder covers.
4.	Facsimile (Fax)	85¢/page	Include incoming and outgoing transmissions.
5.	Laminate	$1.50/sheet	Include 8½ x 11", 8½ x 14", 11 x 17"
6.	NCR/Carbonless Paper	55¢/copy	Includes 2, 3 and 4 parts.
7.	Clear Cover(s)	50¢/copy	8½ x 11" clear cover for reports, booklets, etc.
8.	Scanning	20¢/copy	Includes: email, USB, CD, etc.
~~7~~9.	Colored Paper	20¢/page	**This service is for the color paper that customers request ~~for~~their printing job on other than the white bond~~.** **~~
~~8~~10.	Premium Paper	25¢/page	Ex: Linen, gloss, synthetic finish, etc.
11.	Cover Stock BW	17¢/page	Include sizes:8½ x 11" and 11 x 17" (b & w only)
~~9~~ 12.	Color Copy Cover Stock ~~Scanning~~	~~15¢/copy (b/w)~~ 79¢/~~copy (color)~~page	Include sizes:8½ x 11" and 11 x 17" (color only) ~~Includes: email, USB, CD, etc.~~

B. Specialized Services:

No.	SERVICE	COST	DESCRIPTION
1.	Business Card / Cutting	$2.50/sheet	Standard stock, includes color, B&W **For letter size layout only **
2.	High Volume Poster 13x19 color	$3.00/each	Heavy stock, includes color, print
3.	High Volume Banner	$4.00 sq. ft. (B & W) $6.00 sq. ft. (Color)	Standard and vinyl – dimensions 3'W x 4'H and 6'W x 3'H.
4.	Graphic Assistance	$25.00/Flat rate	Includes formatting and proofing.

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5.	Folding / Cutting	$1.00 per cut (10 sheets or less) $20.00 (flat rate)	Cutting/Folding services for letter, legal, 11x17, 13x19 and includes banner materials.
6.	Tabs	17¢/each	8½ x 11" white tab(s)

~~C. Storage and Shredding Fees:~~

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

~~S.~~C. Monthly Rental/Maintenance Fees and Meter Fees:

No.	COPIER MODEL	MONTHLY RENTAL	MONTHLY MAINTENANCE
~~1.~~	Meter Count (B & W)	13¢/copy	Copiers located outside Records ~~Mgmt.~~ Mgt. Dept. ~~Includes stock paper only~~ (Meter ~~Reads~~Billing)
~~2.~~	~~BIZHUB C35~~Meter Count (Color)	~~$75.00~~78¢/copy	~~$100.00~~ Copiers located outside Records Mgt. Dept. (Meter Billing)
~~3~~1.	~~BIZHUB 363~~Low – Volume	$~~160~~78.75	$~~150~~105.00
~~4~~2.	~~BIZHUB 364e~~Mid – Volume	$168.00	$157.50
~~5~~3.	~~4110~~High – Volume	$~~126~~132.30	$~~130~~136.50

~~Include~~Please include the ~~appropriate~~ Navajo Nation ~~sales tax~~Sales Tax 6% on all ICR's

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Appendix G

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THE NAVAJO NATION
~~The Navajo Nation Grant Application~~
GRANT APPLICATION

~~Legal~~ Name of Entity:		Telephone:
Mailing Address:		E-mail:
Physical Address:		IRS TIN/EIN #:
Website Address:		DUNS #:
Grant Amount Requested: $	Grant Start Date:	Grant End Date:

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DESCRIPTION OF ENTITY OR ORGANIZATION
Describe the entity or organization requesting the grant. ~~*Attach the entity's Plan of Operation, Articles of Incorporation, and names, addresses and telephone numbers of Principal Owner(s) and Board Members.*~~

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PROBLEMS/NEEDS STATEMENT
~~Clearly and concisely describe~~Describe the problems and needs identified to be addressed through this funding request. Include relevant data ~~State~~ such as the number and location of the Navajo population to be served.

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METHODOLOGY
~~Clearly and concisely describe all~~ Describe the services to be provided with the ~~grant~~requested funds and how the services will address the problems and needs identified above.

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NAVAJO NATION BRANCH OR DIVISION ~~AND OVERSIGHT COMMITTEE~~THROUGH WHICH THE REQUEST WILL BE PROCESSED	
Navajo Nation Division or Branch: Principal contact person:	Telephone number:

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~~Appendix G~~

INSTRUCTIONS FOR COMPLETING THE NAVAJO NATION GRANT APPLICATION FORM

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Purpose: The information provided on this form ~~provides brief statements~~identifies on the grantee (entity or organization) and the purpose of the grant request ~~for a grant~~ from the Navajo Nation.

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1. Name of Entity: Enter name or title of the entity requesting grant funds. ~~It would help also to have NNOMB use~~Provide the organization's website, if available~~, to learn about the organization~~.
2. Mailing Address: Enter the entity's mailing address ~~of the entity~~.
3. Physical Address: Enter the entity's physical location ~~where the entity resides rather than a post office mailing address.~~.
4. Telephone No.: Enter the entity's landline telephone number ~~of the entity~~ where it can be reached ~~by a land line phone~~ or if not available, the entity's official cell phone number of the entity.
5. IRS TIN/EIN No.: Enter the entity's Internal Revenue Service TIN or EIN number ~~for the entity.~~. This information ~~will be~~is useful to determine if the entity can legally ~~handle~~receive grant funds.
6. NN Grant ~~Request~~ Amount Requested: Enter the total amount of funds the entity is requesting from the Navajo Nation for this proposal. ~~Be mindful that the~~ Navajo Nation funds are normally available within a NN fiscal year (October 1 to September 30) and any unused funds ~~will~~may lapse at the end of the fiscal year.
7. Grant Start Date: Enter the start date for the proposed project or funding period. This must be expressed in a MM/DD/~~YR~~YY.
8. Grant End Date: Enter the end date for the proposed project or funding period. This must be expressed in MM/DD/~~YR~~YY.
9. Brief Description of the Entity or Organization ~~or Entity Requesting the Grant~~: Enter a brief description of the entity, what it does or its purpose~~.~~ as it relates to its Articles of Incorporation or Bylaws.
10. Problems/Needs Statement: Explain the reason(s) for requesting the grant funds and what problems or needs the funding will address. Provide data, if available, about the issue or problem to be addressed or resolved by the requested funds ~~such as to reduce the incident of a problem that exists in an area~~.
11. Methodology: Provide information about how the entity, organizationally, will address a given problem or condition which will improve the condition or resolve the problem. What will the entity do or be doing to address a problem or condition it wants to resolve with the funding?

~~11. Signature of the Authorized Representative and Date Signed: The signature and date by the official representative of the entity or organization must be provided in these spaces.~~

~~11. Type Name of Authorized Representative and Title: The typed name and title of the official signing on behalf of the entity or organization is to be provided in these spaces.~~

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~~The Navajo Nation~~
~~Office of Management and Budget~~
~~Budget Revision Signature Authorization Form~~

THE NAVAJO NATION
BUDGET REVISION SIGNATURE AUTHORIZATION FORM

Fiscal Year _____

PART I. Program Information:

Department/Program Title: _____ Business Unit No.: _____

Business Unit Title: _____ Phone No.: _____

E-mail Address: _____

PART II. The following personnel are authorized to initiate budget revision requests on behalf of the above cited Department/Program:

PRINTED NAME	SIGNATURE
Department/Program Manager	Authorized Signature

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

Part III. Special Instructions Regarding This Authorization:

_____

_____

Part IV. Approving Official:

_____ _____
Branch Chief/Division Director (Printed) Date

_____
Branch Chief/Division Director Signature

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

~~Appendix H~~

INSTRUCTIONS FOR COMPLETING THE BUDGET REVISION SIGNATURE AUTHORIZATION FORM

At top of the page in the blank space: Fill in the appropriate Fiscal Year.

Part I: Provide information for the Department/Program for which a budget or budget revision request will be initiated and processed for approval. These include: Department/Program ~~name or~~ title: appropriate Business Unit Number~~; Business Unit Title~~: email address and phone number to contact appropriate official for information regarding the budget revision request.

Part II: ~~First, print~~Print name of official who will be initiating budgets or budget revision requests for the Department/Program~~. Next,~~ and have the same official provide a signature to validate the signature on ~~the~~ budget revision ~~request~~requests.

Part III: Provide other special instructions, as needed~~.~~, such as use of delegation of authority in the absence of the authorized personnel who initiated the request.

Part IV: Provide the name (printed) and signature of the ~~approver~~approving official (the appropriate Branch Chief, a Designated Official or Division Director) ~~of the budgets or~~ of the budget revision request, and the date of signature.

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Appendix I

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THE NAVAJO NATION
OFFICE OF MANAGEMENT AND BUDGET
BUDGET REVISION REQUEST

(For Use on NN Funds and External Grant Budgets)

PART I. PROGRAM INFORMATION:

PREPARED/REQUESTED BY (PRINTED NAME & TITLE) | EMAIL ADDRESS | DATE

BUSINESS UNIT NO. | PROGRAM / DEPARTMENT TITLE | PHONE NO.

PART II. FOR EXTERNAL GRANT OR CONTRACT USE ONLY:

TITLE OF EXTERNAL CONTRACT / GRANT | FUNDING PERIOD - START/ END DATE

PART III. TRANSFER FROM OBJECT CODE: | **PART IV. TRANSFER TO OBJECT CODE:**

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

PART V. JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete): Explain why the revision is required and provide calculations to show budget is sufficient for the purpose of the budget revision or to the end of the funding period. Do not simply repeat the information provided in Part III and IV above.

PART VI. IMPACT ON PROGRAM PERFORMANCE CRITERIA SET IN BUDGET FORM 2: Describe change in funding's (object code) affect on performance criteria, if any.

PART VII. APPROPRIATE SIGNATURES:

DEPARTMENT/PROGRAM DIRECTOR (PRINTED) | BRANCH/DIVISION DIRECTOR (PRINTED)

APPROVAL SIGNATURE / DATE | CONCURRENCE SIGNATURE / DATE

Do not attach original supporting documents such as PAFs, POs, Invoices, etc.

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INSTRUCTIONS FOR COMPLETING THE BUDGET REVISION REQUEST FORM

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

This form will also be used by externally funded ~~programs~~Programs, and the same information is requested on the form with the additional information regarding the title of the external contract/grant and the funding period with the start and end date of the contract or grant funding.

Part I: Provide information on the official preparing the budget revision, including the official's e-mail address, the date of the request, the business unit number, the title of the program/department for which the revision is being requested, and the telephone number of the ~~program~~Program official or ~~program/department~~Program/Department.

Part II: Provide information for the external grant or contract; contract or grant title and funding period

Part III: Do not fill ~~in the spaces~~ in the Funds Available space. Provide information (in the blank spaces in the second, third, and fourth columns) showing from which object code(s) or line item(s) and ~~its~~the description and Level of Detail (LOD 6 only) from the ~~program/department~~Program/Department budget, the specific amount (in the Amount column) of funds are to be transferred. Sufficient funds must be available in the object codes from which the funds are to be transferred. In the fourth column total (at the bottom) enter the amounts to be transferred. Budgeted funds cannot be transferred from an object ~~code~~codes or line ~~item~~items at LOD 4, 5, or 7.

Part ~~III~~IV: Provide information ~~to~~showing which object codes or line items, including ~~its~~the description and Level of Detail (LOD 6 only), funds from the "transfer from" portion of the chart will be transferred. ~~Total~~Enter the total the amounts transferred into the various object codes or line items in the "Total" space at the bottom of the chart.

Part ~~IV~~V: Provide a written detailed and complete justification for the budget revision request~~, which answers:~~ answering "why and for what purpose is the budget revision being requested?" Provide a calculation ~~to show~~showing the budget is sufficient and will last to the end of the funding period.

Part ~~V~~VI: Provide detailed and complete information regarding the effect or impact, if any, on performance data provided on Budget Form 2 of the approved budget.

Part ~~VI:~~ VII: Provide both the appropriate ~~program/department~~Program/Department official's and Branch or Division official's signatures indicating approval, and their printed names and titles in the appropriate spaces. The preparer/requestor and approver should not be the same person signing the form.

Upon completion of the ~~budget revision request form~~Budget Revision Request Form, including an approving signature, submit the completed form to OMB for approval and processing.

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THE NAVAJO NATION
PROJECT PROCESS SCHEDULE

Page ___ of ___
PROJECT FORM

PART I. Business Unit No.: _____

Project Title: _____

Project Description: _____

Check one box: ☐ Original Budget ☐ Budget Revision ☐ Budget Reallocation ☐ Budget Modification

PART II. Project Information

Project: _____

Planned Start Date: _____

Planned End Date: _____

Project Manager: _____

PART III. List Project Task separately; such as Plan, Design, Construct, Equip or Furnish.

PART IV. Use Fiscal Year (FY) Quarters to complete the information below. O = Oct.; N = Nov.; D = Dec., etc.

FY ____												FY ____												Expected Completion Date if project exceeds 8 FY Qtrs.
1st Qtr.			2nd Qtr.			3rd Qtr			4th Qtr.			1st Qtr.			2nd Qtr			3rd Qtr.			4th Qtr.			Date:
O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M
PART V. Expected Quarterly Expenditures	$		$		$		$		$		$		$		$		PROJECT TOTAL	

FOR OMB USE ONLY: Resolution No: _____ FMIS Set Up Date: _____ Company No: _____ OMB Analyst: _____

PROJECT FORM: PROJECT PROCESS SCHEDULE

This form is to be used along with the regular budget forms shown on ~~page~~pages 26 and 33 and; if personnel cost is included, pages 31 and 36 ~~with the exception~~. For purpose of project budgeting, this form replaces of Budget Form 2. This form is intended to be used primarily for multi-year projects (capital and non-capital) and the regular Budget Form 2 is to be used for ~~regular~~ operating budgets.

Purpose

~~A. Information provided on this form indicates status of the project and whether results are being achieved.~~

A. Provides information on how funding resources are allocated and to ~~ensure~~show how project resources are planned for ~~each phase of~~ different phases of the project.

~~A. Information provided on the project.~~

B. ~~Information provided on the~~ form ~~keeps~~helps the sponsor ~~focused~~focus on established project tasks and ~~helps~~ track project development.

C. Information on this form is used ~~as an evaluation and monitoring tool by sponsor~~ to keep a close check on project outcomes.

Note: Any project that receives any additional funding during the fiscal year (reallocation supplemental appropriations, etc.) must REVISE their current fiscal year Project Budget ~~Form~~Schedule to incorporate ~~the~~ new project tasks with the additional funding.

Instructions

~~Instructions~~

Part I: Enter ~~business unit~~Business Unit number of the project, if available, the project title, and a brief description of the project in the appropriate spaces. ~~If~~Enter "NEW" if no ~~business unit~~Business Unit number is assigned~~, enter "NEW"~~. Check the appropriate budget information box for this project. An original budget is the initial funding request for this project; a budget revision is the transfer of funds from one object code to another within the same ~~business unit~~Business Unit; a budget~~; a~~ reallocation are funds reallocated from ~~an established business unit~~one Business Unit to another ~~established business unit~~Business Unit; and a budget modification involves an increase or decrease to the overall ~~business unit~~Business Unit budget.

Part II: Enter the project type, planned start/end dates for the project and the name of a Project Manager~~,~~ who will oversee the project from start to finish.

Part III: ~~Identify and list~~List the project tasks or activities to be completed in various development stages, such as plan, design, construct, equip or furnish a building.

Part IV: Fill in the Fiscal Year (FY) in the space provided on the form. Using the fiscal year indicate the time period required to complete each listed task or activity by entering "X" under the months ~~it~~ designated by O, N, or D, etc. when the project will being and end

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~~Draw a horizontal line from the first to the second "X".~~ If the project completion date extends beyond the 8th quarter or at the end of the two-year period, enter final project completion date and the quarter in which the project will be completed beyond the eight (8) quarters in the far right columns.

Part V: For each quarter that the project is to be~~active or is~~ completed for the ~~quarterly~~ listed task or tasks, enter an ~~overall~~ estimated ~~budget expenditure~~cost amount to be spent for ~~each~~that quarter~~.~~ from the beginning of the project to completion.

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Appendix K

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THE NAVAJO NATION
SUPPLEMENTAL FUNDING PROPOSAL SUMMARY

PART I. Business Unit No.: _____ Program Title: _____

Division/Branch: _____ Amount Requested: _____ Prepared By: _____

Phone No.: _____ Email Address: _____

PART II. REASON FOR REQUEST AND STATEMENT OF NEED:

PART III. LIST ALTERNATIVE FUNDING SOURCES BEING PURSUED AND CONTINGENCY PLAN IF REQUEST IS NOT FUNDED:

PART IV. AFFIRMATION IS PROVIDED THAT THE BUDGET AND PROPOSAL INFORMATION IS COMPLETE AND ACCURATE AND THE APPROPRIATE BRANCH CHIEF RECOMMENDS APPROVAL AS A PRIORITY

_____ _____

REVIEWED BY: Division Director's Signature / Date RECOMMEND SUPLEMENTAL: Branch Chief's Signature / Date

~~Appendix K~~

INSTRUCTIONS FOR COMPLETING THE SUPPLEMENTAL FUNDING PROPOSAL SUMMARY FORM

Purpose

To provide pertinent and critical information regarding supplemental proposals for funding~~. This~~, this form must be completed along with ~~standard~~ Budget Forms 1 ~~through 6,~~and 4; and Budget Forms 3 and 5 if ~~applicable~~personnel costs are included, for all supplemental funding requests. If the supplemental funding is for a project, include the Project Budget Forms 1 ~~through 3, Appendix J of this BIM~~and 4, and the Project Process Schedule Form shown on page 80.

Instructions

Part I: Enter ~~applicable information in~~ the ~~spaces provided.~~ Business Unit if this is a supplemental request for an existing Business Unit, enter "NEW" if no Business Unit exists. Enter the ~~program~~Program name or proposed project title, ~~if none enter "NEW",~~ the ~~business unit number, the division/branch~~Division/Branch (if known) and phone number. Include the name and e-mail address of the preparer to be contacted ~~about~~regarding the contents of the proposal. Enter the amount requested for ~~supplemental funding and the date. Also include a brief description of the program requesting the~~ supplemental funding.

Part II: Provide an explanation of the need for funding; the problems and needs to be addressed; and the reason for the current lack of funding.

Part III: ~~Briefly describe the scope of work~~Provide information on other funding sources being pursued and ~~methodology of the program requesting the supplemental funding~~ a contingency plan if this request is not funded.

Part IV: The signature of the appropriate Division Director, ~~in compliance with the Budget Signature Authorization Form, should sign and~~ as well as the date ~~indicating favorable~~ signed, is required to indicate further consideration of the proposal as submitted.

The signature of the appropriate Branch Chief ~~should sign and~~, as well as the date ~~indicating favorable consideration of the~~ signed, is required to indicate that this request or proposal ~~is~~ is considered a high priority.

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~~Appendix L~~

~~INSTRUCTIONS ON SUBMISSION OF BUDGET FOR EXTERNALLY RESTRICTED FUNDS AND ROLE IN DEVELOPMENT OF NAVAJO NATION COMPREHENSIVE BUDGET~~

~~PURPOSE.~~

Procedure on Budgeting and Administration of Externally Restricted Funds (ERFs)

I. **PURPOSE**. The ~~instruction~~procedures herein ~~applies to externally restricted funds (ERF) in the~~apply to the budgeting and administration of ERFs relating to the following three (3) areas ~~as follows:~~ :

~~. Requesting the appropriation of Navajo Nation General Funds for required cash match by funding agency.~~

~~A.~~ ***Reporting*** ~~the amount of ERF anticipated to~~ ***ERFs.*** For budget planning purposes, reporting is required for ERFs that will be available for ~~use in FY 2020.~~

A. expenditure during the Navajo Nation's (NN) FY 2021, including carryover funds (unexpended budget) on existing awards and anticipated new awards. The Appropriations Act ~~mandates~~requires development of ~~an~~the annual ~~Navajo Nation~~NN Comprehensive Budget. ~~Pursuant to 12 NNC §830, the process begins with revenue projection, including OMB's estimate of all external funding to be received by the Navajo Nation in the upcoming fiscal year, and also expense projections in order to estimate~~ to show the overall budget ~~for the Navajo Nation. This assists in the allocation of Navajo Nation General Funds during the budget process to programs that~~ the NN will operate with ~~both Navajo Nation funds~~ , including NN General Funds and ~~ERF~~ ERFs. The reporting of ERFs is based on this budgeting process.

~~A. Navajo Nation Budget Forms (NNBF) must be completed for ERF at several stages for purposes of maintaining accurate budget information in the FMIS: (1) for the proposed budget in the grant application, (2) for the final budget in the grant award, (3) for any subsequent modification, and (4) for any Budget Revision Request.~~

B. ~~REQUIRED~~ ***Grant Applications and Requests to Amend Grant Agreements.*** There are NN requirements on budgeting for ERFs, including submission of ERFs budgets on NNBFs 1 through 5 for internal NN purposes; budgets shall address IDC and cost sharing contribution (aka match); and review and approval by OMB is required prior to submission of grant applications and requests to amend grant agreements to the funding agency; etc.

C. ***Grant Agreements.*** For Grant Agreements, the same requirements in Section I(B) above regarding grant applications apply. But documents submitted for Grant Agreements shall reflect the amount of grant award and authorization to expend budget.

II. **GOVERNING RULES AND AUTHORITY.** The administration of external grants such as the submission of applications, and the implementation and administration of awards, etc. shall be based on:

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A. Funding Agency statutes and regulations, and terms and conditions of Grant Agreement.
B. NN laws, regulations, procedures, and policies that apply to external grants.

~~II.~~III. NAVAJO NATION BUDGET FORMS~~.~~ (NNBFs) THAT APPLY TO ERFs.

~~NNBF and other forms and reference documents that are~~A. The NNBFs required ~~for ERF~~on ERFs are as follows. These are for internal ~~Navajo Nation~~NN use and are in addition to forms required by the funding agency. The fillable forms are available on the OMB website.

- ~~Budget Form~~NNBF 1: Program Budget Summary
- ~~Budget Form~~NNBF 2: Program Performance Criteria
- ~~Budget Form~~NNBF 3: Listing of Positions and Assignment by Business Unit
- ~~Budget Form~~NNBF 4: Detailed Budget and Justification
- ~~Budget Form~~NNBF 5: Summary of Changes to Budgeted Positions
- ~~Budget Form~~NNBF 6: External Contract and Grant Funding Information

~~▲ Appendix I: Budget Revision Request~~
~~▲ Appendix L-1: Summary of Changes on External Contract and Grant Budget~~
~~▲ Appendix L-2: Request for Navajo Nation General Funds for Required Cash Match~~
~~▲ Appendix L-3: Request for Extension on End Date of Contract and Grant/ Carryover Funds~~
~~▲ Appendix L-4: Check sheet on Calculating Budget on IDC Recovery~~
~~▲ Appendix L-5: List of Object Codes Eligible for Exclusion/Pass Thru on IDC.~~

- ERFF A: Summary of Changes on External Grant Budget - Appendix L-1
- ERFF B: Request for NN General Funds on Required Cash Match- Appendix L-2
- ERFF C: Request for Modification of Grant Agreement - Appendix L-3
- ERFF D: Check sheet on Calculating Budget on IDC Recovery - Appendix L-4

B. The ~~fillable~~budget shall be developed and forms ~~are available on~~filled out in accordance with the ~~OMB website. OMB will not process forms~~instructions provided for each form and shall further address the following. Forms that are ~~altered, incomplete or incorrect,~~filled out incompletely and ~~such forms~~incorrectly will not be processed by OMB but returned to the program for correction and resubmission.

~~A. NNBFs 1 through 5 shall be submitted with the Grant Application and Grant Award. The budget shall be developed in accordance with the instructions on the respective NNBFs and further address the following. Additional instructions are in the Procedures on Administration of Externally Restricted Funds which will be available on OMB website.~~

1. The applicable fees, rates, etc~~.~~, included in this BIM shall be used for ~~the~~ budgeting ~~of~~for Personnel Salaries and Operating ~~costs. The Navajo Nation~~.
2. Apply FMIS requirement on Chart of ~~Accounts and object (cost) codes in this BIM shall be used to prepare the budget so that line-item revenue and expense information is properly maintained in the FMIS. The budget for~~ Account, Budget on Fringe ~~Benefits~~benefits shall be at Level of Detail 5 and the ~~remaining~~rest of object ~~codes~~cost shall be at Level of Detail 6.

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3. ~~The~~ Budget Cost Codes. The cost(s) that are budgeted ~~costs~~ shall be necessary, reasonable, and allocable to the applicable external grant. The amount budgeted for each cost code shall be explained or supported by~~:~~ the following:

~~2.~~• Specific and precise written justification that explains why the budget is required.

~~3.~~• ~~Calculations to demonstrate~~Calculation or formula that supports how the budget amount was determined ~~to demonstrate that the budget~~ and is sufficient for proposed expenditure. Amount of the budget shall be sufficient to fund ~~the specified activities~~specific activity for the duration of the ~~funding~~budget period~~.~~ in the grant award.

~~4.~~• ~~The budget~~Budget and expenditures ~~for~~of federal awards shall be based on the Grant Agreement~~;~~, 2 CFR Part 200~~,~~ (Uniform Guidance); and all applicable Navajo Nation laws, regulations, procedures, and policies.

IV. ~~If applicable, include in the~~**SUBMISSION OF BUDGET ON EXTERNALLY RESTRICTED FUNDS.**

A. The budget ~~the amount of Navajo Nation Cash Match Funds that are~~on funds requested in grant applications and grant awards shall be submitted on NNBFs 1 through 5 and in accordance with Sec. II. B. above.

B. Cost sharing contribution required by the funding agency shall be accounted for in the budget. Form ERFF B, Request for NN General Funds on Required Cash Match Form (Appendix L-2) shall be filled out to provide the details on required match and supplement NNBFs. Cost sharing contribution includes the following:

a) Cash Match - cost type 9510.
b) In-kind Contribution - cost type 9610.
c) Cost Sharing or leverage funding to secure increased rating on competitive grants.

- 100% of the source contribution shall be secured in order for OMB to authorize implementation of the grant award.
- The cash match by the Nation will be set up in the FMIS.
- The cash match by third party will be assigned a business unit and set up in FMIS.
- The in-kind match is not set up on FMIS. It is reported and accounted for separately by the program and the Office of the Controller (OOC).

~~0.~~ Budget on change (increase or decrease) to award on annual funding ~~agency, and offset the amount to object code 9510 Cash Matching Funds.~~

~~D.~~C. ~~The~~that is approved by funding agency shall be submitted on form ERFF A, Summary of Change to External Grant Budget ~~form in Appendix L-1 shall be used for contract modifications that include changes to the budget on grant awards~~. It shall be supported by NNBF 4 and NNBF 3, if personnel salaries are budgeted.

D. ~~Forms Used to Report Existing and~~Budget Request shall be submitted two (2) years in advance of applicable fiscal year for
P.L. 93-638 BIA/IHS Funds.

- OMB shall issue instructions and timeline on submission of budget request based on notice given by respective agency to implement such process.

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E. E. Reporting Anticipated ~~Grant Award~~ERFs and ~~to~~ Request ~~Navajo Nation General Funds~~ for Cash Match ~~during development of Navajo Nation~~During FY 2021 NN Comprehensive Budget Process.

1. ~~1. NNBF 1, Program Budget Summary, shall be used~~Reporting Grants Anticipated to ~~report during development of the Navajo Nation Comprehensive Budget, existing/recurring, and~~ be Available for Expenditure.

a) The unexpended budget on prior year award or new award anticipated ~~funding~~ on recurring grant that will be available for operation during FY ~~2020.~~ 2021 shall be reported on NNBFs 1 and 6. The budget report shall be on a **Contract** basis (FMIS Company number) as follows:

~~a) To report existing funding, including Navajo Nation funding and external grant award, complete~~i) Complete (fill out) NNBF 1 as follows:

- **Part I: PROGRAM INFORMATION.** Enter ~~the~~data applicable to the most current award - FMIS company no.; title of ~~contract or~~ grant; Division ~~or~~ /Branch; ~~the preparer's~~ name, phone ~~number~~no. and ~~e-mail~~email address; ~~and the~~ of program ~~manager's name, phone number, and e-mail address.~~ manager.
- **Part II: ~~List~~FUNDING SOURCE.** In the first column, list all ~~funding sources that~~fund source the Program will ~~have to~~ operate with, ~~including external funds and Navajo Nation General Funds that the program expects to request or receive, along with~~ the funding ~~fiscal year/term;~~period (actual start & end date of grant) and funding amount. ~~Enter~~ on each Sum the ~~total of all funding sources to obtain~~amount which will be the total ~~anticipated FY 2020 operating~~ budget- the Program anticipate to operate with in FY 2021 NN budget. The fund source shall include the following and anticipated to be available during Oct 1, 2020 to Sept 30, 2021:
  - Balance or the unexpended budget of prior year grant award.
  - New grant award.
- **Part III: BUDGET SUMMARY.** Enter information on ~~the total of all~~new award on primary funding ~~sources that are listed in Part II.~~ source of the Program.
  - Column (A) - enter ~~the original, approved Navajo Nation Council appropriated amounts (external funds and Navajo Nation General Funds), if any, for each major object code for the current fiscal year~~ budget of current grant award.
  - Column (B) - enter ~~the program's prior fiscal year expenditures by object code.~~ budget of anticipated new award

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- Column (C) – enter the result of budget information in Column (BA) minus Column (A) by line item B).

- **Part IV: POSITIONS AND VEHICLES.**
  - Column (D) - Enter the number of positions and vehicles that are in the program's budget for the current budget grant award.
  - Column (E) - Enter the number of positions and vehicles that will be in the budget for the anticipated award.

- ~~Part IV: The~~**PART V. ACKNOWLEDGEMENT.** In the block provided, Program Manager and Division Director must print their name and sign and indicate the date of the signature.

a) Programs that receive and operate with more than one contract or grant must report each anticipated award (per business unit) on a separate NNBF 6 and report all contracts and grants, along with Navajo Nation General Funds on Part II of NNBF 1.

a) If the budget year or fiscal year for an external contract or grant is different than the Navajo Nation fiscal year (October 1 to September 30), the award anticipated for the requested fiscal year shall be reported. For example, current external fund award for FY 2019 will expire June 30, 2019. The requested year is FY 2020 which covers July 1, 2019 to June 30, 2020.

NNBF 1, Program Budget Summary, and NNBF 6, External Contract and Grant Funding Information, shall be prepared when requesting Navajo Nation General Funds for cash match. NNBF1 shall be completed as described above. A separate NNBF 6 shall be prepared for each contract or grant. Navajo Nation General Funds shall2) NNBF 6 shall be filled out separately for each fund source reported in PART II. of NNBF 1. Fill out the form based on instruction that supplements the form.

2. Request for NN Funds to fund required Cash Match.

1. a) NN Funds may be requested as cash match only if cash match is required on a grant by the funding agency. Navajo Nation General Funds NN funds shall not be requested as cash match if cash match is not required by the funding agency or when P. L. 93-638 funds can be used.

a) In addition to NNBFs 1 and 6, theThe following must be submitted as supporting documentation: documents on the request:

1) 1.) NNBF 1: Program Budget Summary.
2) NNBF 6: External Contract and Grant Funding Information.
3) A copy of the funding agency regulation that clearly cites the requirement foron cash match.

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4) ~~2)~~ERFF B: Request for ~~Navajo Nation~~NN Funds on Required Cash Match Form~~.~~ (Appendix L-2~~.~~).

b) Upon verification of required cash match, the OMB Contracting Officer shall sign NNBF 6 in the space provided to certify ~~that~~ cash match is required ~~in~~and the amount ~~requested~~ of cash need and related budget is correct. Signature by the Contracting Officer does not guarantee appropriation of ~~Navajo Nation General Funds~~NN funds for cash match by the Navajo Nation Council.

c) Pursuant to Indian Self-Determination and Education Assistance Act, P. L. 93-638 funds are eligible for use as matching funds. ~~-~~Programs that operate with 638 funds shall use such as cash match.

d) Unless use of P. L. 93-638 funds is clearly indicated, the amount indicated as cash match on NNBF 6 shall serve as a request by the Program for appropriation by Navajo Nation Council.

e) If ~~the~~ required match ~~is shared with~~ includes a third party that shall be indicated on form ERFF B and on NNBF 6.

V. REQUIRED DOCUMENTS AND DATA ON EXTERNAL GRANT APPLICATIONS AND AWARDS.

A. The grant application to the funding agency~~, indicate the percent share and~~ shall be filled out completely and accurately and include or be supported by the following:

1. Grant Agreement with terms and conditions.
2. Scope of Work that is specific to the purpose of the funding.
3. Budget submitted on funding agency forms and NNBFs 1 through 5 which shall address the following:
   a) NNBF 3 shall be supported by Listing of Employee Assignment and Position by Business Unit generated by respective Personnel Office.
   b) Budget for recovery of IDC funds (cost code 9710) using IDC rate included in the latest IDC Negotiation Agreement executed between Interior Business Center (IBC) and the Nation. Proposed use of IDC rate different from approved IDC rate shall be handled pursuant to 2 NNC § 701(A)(10).

      The budget for recovery of IDC shall be supported by filled out form ERFF D, Check Sheet on Calculating Budget for IDC Recovery (Appendix L-4).
   c) Cost Sharing Contribution, Sec. IV. B. shall be addressed.
   d) Each Subcontract shall be budgeted separately.
4. A Catalog of Federal Domestic Assistance (CFDA) number shall be provided on federal funds. The CFDA number is a unique number that follows the funding agency and program throughout the assistance lifecycle enabling data and funding transparency including single audit pursuant to 2 CFR Part 200, Uniform Guidance.
5. If a DUNS number (Data Universal Numbering System number) is required, all NN branches, divisions, departments, programs, and chapters, including Local Governance Act-certified chapters, shall use the NN DUNS no. 009001702. For those branches, divisions, departments, and programs that have a DUNS number issued specifically to them, such number shall be used only for the duration of the grant

award for which the number was used and shall be discontinued when the external fund agreement expires. The NN DUNS number 009001702 shall be used on the successor grants. Local Governance Act-certified chapters that already have a DUNS number issued specifically to them, may continue to use such number. No NN branch, division, department, program, chapter, including Local Governance Certified chapters, or employee of such entities, is authorized to establish a different or additional DUNS number.

6. System for Award Management (SAM) required on federal grants must be properly addressed. SAM is combining federal procurement systems and the CFDA into one system to verify the NN is in compliance with requirement on federal funds including grant award, bank information, certifications, etc.

B. Prior to submission to the funding agency, all NN programs shall submit proposed grant applications to OMB for review and approval.

C. The Division Director shall appoint an employee as Division Point of Contact who will coordinate submission of grant application or process for accepting grant award with OMB Contracts and Grants. This includes uploading the grant application on Grants.gov; e-RA Commons; Grantsolution.gov.

D. Upon receipt of notice of a grant award, the applicable documents and information that were submitted with grant application shall be updated by the NN program to match the award and prepared for review packet.

VI. REVIEW / APPROVAL OF EXTERAL GRANT APPLICATONS AND PROPOSED AMENDMENT OF EXTERNAL GRANT AGREEMENTS.

A. OMB Contracts and Grants Section shall submit all grant applications (including online submissions) and proposed amendments of external grant agreements by the Nation to the funding agency.

B. OMB's enabling statute at 2 N.N.C. §§ 1201 *et seq.* provides that OMB's Contracts and Grants Section has the responsibility and authority to review and approve grant applications and agreements prior to submission to the external funding agencies, based on the following. 2 N.N.C. § 1203(A)(2) authorizes OMB to "[d]irect and coordinate the submission of proposed budgets, contract and grant applications, and any other related agreements to ensure compliance with appropriate laws, regulations and guidelines." Pursuant to 2 N.N.C. §§ 1203(B)(1)(a), (b), and (g), the Contracting Officer has the explicit authority to: (a) Ensure all applications, proposals and related funding requests comply with applicable laws, regulations, and guidelines; (b) Review original applications and/or proposals to ensure proper approval prior to submission to the external funding source; [and] (g) Recommend approval or disapproval of any application and/or proposal[ ]"

C. Applications for successor year grants shall be submitted to the funding agency by the regulatory due date by the Nation. This is to ensure that the grant is awarded and executed for implementation by the effective date of the budget period.

D. Programs and Chapters shall submit to OMB Contracts and Grants Section for review and approval all grant applications (including electronic online submissions), proposed grant agreements, and proposed modifications of grant agreements prior to submission to an external funding agency and

implementation by the Nation. Only those grant applications and grant awards/modifications that are determined sufficient by OMB shall be authorized and approved.

The (document) review (usually by OMB, Office of the Controller, and Department of Justice) is to ensure the document is financially sound and legally sufficient and serve as Navajo Nation authorization, acceptance or approval to handle the document for intended purpose.

E. Grant applications that are on a short timeline for submission due to late notice provided by the funding agency and where obtaining full review could result in failure to meet the funding agency's application due date, the grant application may be submitted based on review and approval by OMB.

F. For grant applications that require online submission, a hard copy of the grant application shall be reviewed first by OMB prior to submission.

G. The grant application and grant agreement (award/modification) shall be signed by the Branch Chief pursuant to 2 N.N.C. § 222(A) as follows. The signature certifies the documents are sufficient for submission, acceptance, or approval.

- President signs ERF documents for Executive Branch.
- Speaker signs ERF documents for Legislative Branch.
- Chief Justice signs ERF documents for Judicial Branch.

VII. ACCEPTANCE OF EXTERNAL GRANT AWARD AND AUTHORIZATION TO EXPEND BUDGET.

e)A. Grant awards offered through Grant Agreements to the Nation shall be submitted to OMB for review pursuant to 2 N.N.C. §§ 1201 *et seq.*, and shall be subject to the 2 N.N.C. § 164(B) review process, as amended, for acceptance by the Nation prior to implementation. The notice of award, scope of work and budget that was included in the grant application shall be updated to match the amount ~~on NNBF 6.~~ of award, scope of work and budget and attached to the review packet.

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~~III. IDC and Other Requirements Applicable to Budget Development on ERF.~~

B. ~~Projected IDC Recovery. In preparation for the~~ Successor year (annual) grants on multiyear Contracts or Agreements that are awarded automatically by the funding agency without the Nation submitting a grant application shall be submitted to OMB for review and through the 2 N.N.C. § 164(B) review process, as amended, for acceptance by the Nation.

C. Only those grant awards determined sufficient by OMB and that pass through the review process shall be signed by the respective Branch Chief pursuant to Sec. VI.

G. above to execute the Grant Agreement.

D. The budget included in the executed Grant Agreement or modification to the Grant Agreement shall be set up in FMIS and authorized for use by OMB.

E. On grants that operate on fee for service type, the budget shall be set up at the (annual) amount provided by the funding agency and shall be adjusted at the end of the grant year to actual fees earned and reimbursed. The expenditure on these accounts shall be monitored by the program to ensure such does not exceed the actual fees generated and collected.

F. Expending Budget on an Application Pending Award and an Award Pending Execution of a Grant Agreement. Subject to recommendation by OMB and approval by the Navajo Nation Controller, applications pending award and awards pending execution on recurring grants on which effective date of the budget period has commenced may be implemented on a restricted budget use bases. Expenditures shall be strictly limited to essential costs related to the life, health, and safety of the public. The Division that administers the grant shall ensure the award is secured and executed promptly so the restriction is lifted by OMB and the grant funds are available for unrestricted budget use. OMB may recommend and the Controller may approve such restricted expenditures based on satisfaction of the following criteria:

1. Generally, only recurring grants shall be considered for restricted expenditures on an application pending award and an award pending execution. Non-recurring grants may be considered on a case by case basis at the discretion of OMB and the Controller.
2. The grant application must have been deemed sufficient by OMB and authorized through review process by the Nation and submitted to funding agency.
3. There must be statutory language or written authorization provided by the funding agency that specifies the amount authorized, period authorized, and attest that all costs incurred on the grant shall be reimbursed to the Nation.
4. The budget should be for the entire grant year but the total amount shall not exceed the latest enacted budget for the year. The personnel action forms (PAF) to continue employment of personnel from the existing to successor year grant shall be processed accordingly.
5. The respective Division Director shall request in writing to OMB and OOC authorization for restricted use of the budget and shall explain the reason(s) the grant award has not been executed and the actions that will be taken to resolve the issue.

G. The purpose of the grant award shall be achieved within the budget period of the award. This includes maximizing the deliverables and achieving the scope work, full expenditure of the award, timely submission of required reports to the funding agency by the due date, and closing out the grant immediately upon satisfying the terms and conditions of the agreement, etc.

VIII. INDIRECT COST (IDC) REQUIREMENTS ON BUDGETING.

A. All matters regarding budgeting for recovery of IDC funds and allocation of projected IDC funds shall be in accordance with 2 CFR Part 200 (Uniform Guidance) or other federal regulations applicable to the funding agency, and applicable Navajo Nation laws, and budget policies and procedures.

~~A.~~B. Allocation of IDC Funds for the NN Budget. OMB and OOC shall provide projected recovery of IDC funds for development of the ~~Navajo Nation~~ NN Comprehensive Budget~~, OMB and OOC will do a~~. The projection ~~on recovery of IDC funds. This projection is the total IDC funds expected to be recovered on all external grants awarded to the Navajo Nation. The projected IDC funds~~ accepted by the ~~Navajo Nation~~ NN and excess IDC funds recovered beyond the projection~~,~~ shall be allocated to those programs that are eligible ~~programs in the IDC Pool~~and based on ~~their respective~~the programs' percentages in the IDC pool in the latest approved IDC ~~Rate Proposal that is set by IDC Negotiation Agreement~~rate proposal.

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The amount of recovered IDC allocated ~~to a program~~ shall be in addition to the ~~Navajo Nation's internal funds from the~~ General ~~Fund and other internal sources, which the program will request through the Navajo Nation Comprehensive Budget process.~~ Funds and other NN funds. The cumulative amount of ~~Navajo Nation~~NN and IDC funds will serve as the ~~program's~~programs' base budget or budget planning amount in submission of their requested fiscal year ~~budget.~~
~~-~~budgets.

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~~B.~~C. Budgeting for Recovery of IDC Funds ~~in Grant Application and Grant Award~~.

~~0. Follow the Procedures on Administration of Externally Restricted Funds on budgeting for IDC recovery~~

~~0. Calculating IDC. In budgeting for recovery of IDC funds, the following formula shall be used. Use the form in Appendix L-4 to calculate a budget amount for IDC recovery and submit with budget for grant application and award.~~

1. ~~Budget for IDC Recovery is Total Award – Exclusions~~Programs shall be required to budget for recovery of IDC funds on all federal awards pursuant to 2 N.N.C. § 701(A)(10). Programs shall be required to budget for recovery of IDC for all other funding sources such as state, county, and local government funding agencies provided that the funding agency allows for IDC recovery. However, programs shall not be required to seek a waiver of the IDC rate under 2 N.N.C. § 701(A)(10) if the non-federal funding agency does not allow the program to apply the current IDC rate under the latest approved IDC Negotiation Agreement.
2. Grant Agreements shall provide for recovery of IDC funds by the Nation. The budget on grant applications and grant awards shall include a budget line item for recovery of IDC funds.
3. The IDC rate in the latest executed IDC Negotiation Agreement between the Interior Business Center/DOI and the Nation shall be used to budget for recovery of IDC funds.
4. Proposed use of an IDC rate that is different from the latest approved IDC rate requires approval of a waiver by the Naa'bik'iyati Committee pursuant to 2 N.N.C. § 701(A)(10). The program requesting the waiver of the approved IDC rate must commit its NN General Funds to offset the loss of indirect costs (2 N.N.C. § 701(A)(10)(b)). Chapters requesting a waiver are not subject to administrative costs assessed by the central government (2 N.N.C. § 701(A)(10)(c).
5. If a funding agency has a statutory cap on administrative costs but the funding agency allows the Navajo Nation program to use the current negotiated IDC rate to recover IDC, the program is not required to seek a waiver of the IDC rate from the Naa'bik'iyatii Committee, even if the administrative cost cap has the effect of reducing overall IDC recovery.
6. When an external grant covers multiple fiscal years or the grant's funds are carried over from the current fiscal year to the successor fiscal year,

the approved IDC rate in place at the time the funds are expended shall be used to recover IDC.

D. Calculating Budget for Recovery of IDC.

1. The formula to calculate the budget for recovery of IDC is as follows. Use form ERFF D to calculate the budget amount on recovery of IDC and submit it with the budget on grant applications and grant awards.

Budget for IDC Recovery = IDC Base~~/1 + IDC Rate = Adjusted~~ - [IDC Base~~-~~

a) / (1 + IDC Rate)].

~~a)~~ IDC Base ~~= Adjusted IDC Base = IDC Budget~~

b) ~~See definition in section XIV(A)(19).~~ = Total Grant Award less exclusion and pass-through funds. A list of accounts (object codes) that are ~~excluded from the IDC Base are on pages 93 and 94 (see Appendix L-5).~~ eligible for exclusion and pass through is on page 99-100, Appendix L-5.

~~4.~~ ~~Examples:~~ 2. Example on calculating the Budget for Recovery of IDC:

a) Calculating the budget for IDC recovery ~~when Match~~on an external grant that requires match (20%) is ~~required~~as follows:

- Total Grant Award is $~~External Funds Awarded =~~ $150,000.
- ~~Equipment Expenditure =~~ Budget for equipment is $50,000. ~~Subtotal =~~
  - (NN Match is $10,000 = ($50,000 x 20%).
  - Grantor Match is $40,000 = (50,000 x 80%).
- IDC base is $110,000 = ($150,000 - $40,000).
- FY 2020 IDC Rate is 18.7%.
- Budget IDC Recovery is $17,329 = $110,000 – ($110,000/1.187).

b) Calculating Budget for IDC recovery on external grant with no required match:

- Total grant award is $150,000.
- Budget for equipment is $50,000.
- IDC base is $100,000. = ($150,000 award - $50,000 exclusion).

~~• NN Match required is $10,000 (20% x $50,000 expenditure). Federal Share $40,000 + NN Match $10,000.~~

~~•~~ FY 2020 IDC Rate ~~Base Exclusions = $40,000 Federal Share.~~

~~• IDC Rate Base = $110,000 ($150,000 Award - $40,000 Excluded Federal Share).~~

- ~~FY 2018 IDC Rate = 15.65%.~~is 18.7%.
- Budget ~~for IDC~~on recovery ~~= $14,885 = $110~~of IDC is $15,754 = $100,000 - ($~~110~~100,000 ~~/~~/1.~~1565~~187).

~~b) Calculating IDC recovery when no Match is required:~~

~~• Total External Funds Awarded = $300,000.~~

~~• IDC Rate Base Exclusions = $50,000 participant support cost.~~

~~• IDC Rate Base = $250,000 ($300,000 Award - $50,000 Exclusions).~~

~~• FY 2019 IDC Rate = 15.65%.~~

~~• Budget for IDC recovery = $33,831 = $250,000 - ($250,000 / 1.1565).~~

IX. REQUESTS FOR MODIFICATION OF EXTERNAL GRANT AGREEMENTS BY THE NATION.

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A. The types of modifications of grant agreements requested by the Nation include: extension of the end date of the grant period; carryover of unexpended award from current year to successor year business unit; revisions to the scope of work and / or the budget; etc.

B. Completed (filled out) form ERFF D, Request for Modification of Grant Agreement (Appendix L-4) shall be submitted by the Division Director to OMB no later than 30 calendar days prior to the effective date the change is required. If funding agency approval is required, OMB will handle that as appropriate.

C. The request for extension of the ending date shall not exceed one year of the current ending date. Approval of the extension of the ending date shall be obtained prior to expiration of the current ending date.

D. Proposed revisions to the scope of work (SOW) shall address the following:

- The proposed changes shall be redlined with new language underscored and deletions stricken through.
- The redlined and clean versions of the revised SOW shall be submitted with the request.

E. Required approval of extension of the end date of multi-year contracts or annual funding agreements is as follows. The carryover funds on P. L. 93-638 contacts or Annual Funding Agreements (AFAs) will remain in the existing business unit for expenditure.

1) Multi-Year Contracts or Agreements:
   a) On P. L. 93-638 BIA/IHS Contracts, approval of extension of the ending date of the Contract rests with the Navajo Nation.
   b) On non P. L. 93-638 Contracts, requests for extension shall be handled based on the terms and conditions of the Contract or Agreement.
2) Annual Contract or Funding Agreement (AFA).
   a) On P. L. 93-638 BIA/IHS Contracts, approval of extension of the ending date of the AFA rests with the Navajo Nation.
   b) On non P. L. 93-638 Contracts, requests for extension of the ending date shall be handled based on the terms and conditions of the Contract or AFA.

X. EXPENDING CARRYOVER FUNDS (UNEXPENDED AWARD) ON EXTERNAL GRANT AGREEMENTS THAT HAVE ENDED.

A. If an unexpended award will be carried over from the current year business unit to the successor year business unit, two (2) form ERFF A, Summary of Change on External Grant Budget, shall be submitted. The first form ERFF A is to reduce the award by the amount of the carryover in the current business unit, and the second form ERFF A is to budget the carryover amount for set up in the successor business unit.

B. In a NN budget year, if a program operates with more than one grant due to carryover funds on the prior year grant, the earliest award shall be fully expended first and the next successor award shall follow in the order of the grant year. This is commonly referred to as the "First In, First Out" (FIFO) expenditure method.

C. Unexpended awards that continue to be carried over beyond the initial year one extension is a performance issue. The Division Director shall monitor that and take all actions necessary to resolve the issue and to avoid further carryover.

D. Excess Receipts on Fee for Service Grants and Unexpended Third Party Reimbursement. Awards or fees collected that are not expanded at the end of the budget period which is allowable as carryover funds from the current to successor budget period or current to successor business unit for expenditure shall be handled pursuant to Section IX. B., C. and D. above.

XI. OTHER

THE NAVAJO NATION

Appendix L-1

~~Appendix L-1~~

SUMMARY OF CHANGES on EXTERNAL GRANT BUDGET

BASED ON CONTRACT MODIFICATION NO._____

(For increase or decrease to initial Annual Funding Awarded Only)

PART I. PROGRAM / GRANT INFORMATION:

Title of Program: _____ FMIS Business Unit No. _____

Title of Grant : _____ Grant No.: _____

CFDA No.: _____ Original Funding Period: Start - End: _____

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

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

* On separate page, provide justification on cost type(s) that are affected in Column D. This is a condition for processing the change. The modified budget will be authorized for use until the change is entered into FMIS by CGS/OMB.

PART III. CERTIFICATION:

Program Manager (print): _____ Division/Executive Director (print): _____

Signature/Date: _____ Signature/Date: _____

PART IV. CGS / OMB USE ONLY

Verified & Recommend Approval: _____ Approval for FMIS Entry: _____

Contract Analyst - Signature / Date Contracting Officer - Signature / Date

Copy: Contract files Contract Accounting/OOC Revised 2017

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Appendix L-1

SUMMARY OF CHANGES ON EXTERNAL FUND BUDGET INSTRUCTIONS

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

Instructions:

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

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

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

Column (A) Cost Type. This (4) digit number is referred to as Object Code in the current NN BIM.

Column (B) Description on Cost Code. Example, description on cost code 2912 is FICA.

Column (C) Revised Budget. Enter amounts shown in Revised Budget column of FMIS Job Status Inquiry. Revised budget is year to date funds allocated by the funding agency on particular Business Unit.

Column (D) Amount of Change (Mod.) Enter the amount of change applicable to the Cost Code and Description proposed by the Program based on Contract Mod, at hand. The total amount in this column must equal the total amount of change in the budget based on the Contract Mod.

- Amounts budgeted for personnel salaries must be supported by BF3, Listing of Positions and Assignment by Business Units.
- On separate page, as required by BF4, Detailed Budget and Justification, provide justification and calculation on the cost code budgeted.

Column (E) Adjusted Budget. Enter the sum of the amounts shown in Columns (C) and (D). These amounts will be the new and thus the adjusted Revise Budget in the FMIS.

PART III. CERTIFICATION:

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

PART IV. CGS / OMB USE ONLY:

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

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

End of Instruction.

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Appendix L-2

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

_____
Date

I. Information on the Program:

A. _____ B. _____
Title of Program / Division — Name of Program Manager

C. _____ D. _____
Phone No. of Program Manager — Email of Program Manager

II. Information on the Contract / Grant:

A. _____ B. _____
Title of Contract / Grant — Contract / Grant No.

C. $ 100,000 D. _____
Total Funding of All Sources — Annual Funding Period, Begin & End

E. If Contract is on multiple year, indicate the term _____
Begin / End - mm/dd/yy

	Yes	NO
F. Does Unexpended Award Lapse at the end of funding year?	☐	☐
G. Is Unexpended Award carried over at the end of funding year?	☐	☐

III. Information on Funding Need and Cost Contributions:

A. Total Cost of the Project or Activity: $ 100,000

Entity Contributors	Percent	Amount
B. Grantor / Funding Agency Share:	0.8	$ 80,000
C. Grantee / Recipient Share:		
1. Cash Match - Required	0.2	20,000
2. In-kind Match - Required		-
3. Cost Sharing - Leverage		-
D. Third Party Contributions:		
1. NTUA		-
2 IHS		-
3 Other		
Total Source Contribution:	100%	$ 100,000

IV. Justification and Certification:

Justification on Request for Appropriation. 1) Cite section of regulation on required matching & attach copy of the same; 2) Explain why it is crucial cash match be appropriated and 3) explain impact if cash match is not appropriated. Attach additional page if more space is required.

We, the undersigned below, certify that the information provided in this document is complete and accurate:

PREPARED BY: Program Manager-Print, Sign & Date _____ APPROVED BY Division Director-Print, Sign & Date _____

FOR CONTRACTS AND GRANTS SECTION/OMB USE ONLY - Comments & Recommendations:

CONCURRED BY: Contracting Officer, Signature / Date: _____

Appendix L-3

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Contracts and Grants Section / OMB

Form Request for Modification of Grant Agreement

(Fill in Spaces Highlighted Green that Apply)

I. Section Below to Be Filled Out by Program Manager & Division Director

1 **Action Requested:** ☐ **Extension on Ending Date** ☐ **Carryover Fund**

2 **Name of Program / Division**

3 **Information on External Contract or Grant**

A.

Title of Grant / Funding Agency	*Grant No.*	*FMIS Co. No.*	*BUs, attach list if several BUs*

B. Original term (start & ending date) of Multiyear Contract.
Current End Date: Requested End Date:

C. Original term (start & ending date) of Annual Funding.
Current End Date: Requested End Date:

D. FMIS Budget Expenditure Report, as of:

Total Award	*Expenditure*	*Obligation*	*Balance*

4 **Performance Requirement on External Grants:**

A. The Nation is obligated to achieve the purpose of grant award e.g., maximize service delivery & fully expend the award within the original funding period. **Explain why the program did not comply.**

B. Prog. Mgr & Div. Dir. are required to monitor award to ensure compliance with the terms and conditions and ensure deliverables & expenditure are on schedule with funding period. **Explain monitoring performed on grant & frequency to comply.**

C. **Provide Action Plan to fully expend carryover funds (balance at Sec. I. 3. D. above) by extension of end date requested at Sec. I. 3. B. or C. above.**

5. Signatures:

Program Manager / Date — Division Director / Date

II. Section Below for CGS / OMB Use Only

1 **Date Request Logged In at CGS/OMB:**

2 **Comment on Issues, Concerns; Recommendations & if Request is Approved or Not:**

3. Signatures:

Review & Recommendation By / Date — Approved By / Date

FY 2021 NN Bdgt

Appendix L-4

Contracts and Grants Section - OMB
Calculation Check on Budget for IDC Recovery
Pursuant to ~~Formula at~~FY 2021 NN BIM Appendix L Section III. ~~B. 1, of FY 2020 NN BIM~~A. & V. A. 3. b)

Funding Contract: ~~FY 2020 Budget Instructions Manual~~

A	B	C	D	E
1	Acct./Category	Formula	~~New~~Calculation by Program ~~Calculation~~	~~Original Program~~ Calculation by OMB
2	Total Award	From NOGA	-	-
3	Exclusion ***	See pg. 127 of BIPM	-	-
4				
5	IDC Base	(Row 2-3-4)	-	-
6	IDC rate	(1+IDC Rate)	1.~~1565~~1870	1.~~1565~~1870
7	Adj. IDC Base	(Row 5 / [1+IDC Rate])	-	-
8				
9	IDC Budget	(Row 5 - 7)	-	-

Legend:
Column B Row 3 - *** Includes Welfare Assist., Scholarship, TANF; WIA, etc. Ineligible - e.g., bldg. const., water/power line, PSC, 3rd Party, etc.

~~Ineligible - e.g., Bldg., Const., Water/Power line, PSC, 3rd Party, etc. See Appendix L - 5 for Pass-Thru object accounts.~~

Script or Instructions on Filling out above Table:

Orange	Enter Name of Contract or Grant.
Green	Enter Total Amount of Funding Requested or Awarded.
Pink	Enter Total Amount of Exclusion / Passthrough.
Purple	Enter result of 1 + IDC Rate Allowed by Funding Agency. IDC
Blue	Recovery Amount that should be in the budget of Funding Application or Award.

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Appendix L-5

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List of Object Codes Eligible for Exclusion / Pass Thru on IDC

Object Account	Description	MGT Object Acct Category	Passthru%
4430	Cost Of Goods Sold-Resale	4000 - Supplies	100%
4460	Food Supplies	4000 - Supplies	100%
6320	Software Support	6000 - Repairs & Maintenance	80%
6670	Attorney-Fees	6500 - Contractual Services	100%
6680	Attorney-Expenses	6500 - Contractual Services	100%
6710	Investment Managers	6500 - Contractual Services	100%
6720	Investment Consultant	6500 - Contractual Services	100%
6990	Subcontracted Services	6500 - Contractual Services	100%
7170	Student Activities	7000 - Special Transactions	100%
7760	Student Liability Insur	7000 - Special Transactions	100%
7780	Claims Disbursements	7000 - Special Transactions	100%
7850	Def Comp Payments	7000 - Special Transactions	100%
7860	Retirement Benefits	7000 - Special Transactions	100%
7870	401K Benefits	7000 - Special Transactions	100%
8025	G/A Employables	8000 - Assistance	75%
8030	G/A Unemployables	8000 - Assistance	75%
8035	G/A Initial Grants	8000 - Assistance	75%
8040	G/A Back Bonus Pmt	8000 - Assistance	75%
8045	School Clothing	8000 - Assistance	100%
8050	WIC Payments	8000 - Assistance	100%
8055	Burial Assistance	8000 - Assistance	75%
8060	Emergency Assistance	8000 - Assistance	100%
8065	Energy Assistance	8000 - Assistance	100%
8070	Weatherization Assistance	8000 - Assistance	100%
8075	Basic Child Care	8000 - Assistance	100%
8080	Subsidized Child Care	8000 - Assistance	100%
8085	Client Transport	8000 - Assistance	100%
8090	Program Stipend	8000 - Assistance	100%
8095	Other Public Assistance	8000 - Assistance	100%
8110	Youth Home	8000 - Assistance	75%
8115	Adult In Home Care	8000 - Assistance	75%
8120	Elderly Group Home	8000 - Assistance	75%
8125	Foster Care-Children	8000 - Assistance	75%
8130	Foster Care Adults	8000 - Assistance	75%
8135	Foster Care Esco Child	8000 - Assistance	75%
8140	Foster Care Esco Adult	8000 - Assistance	75%
8145	Special Needs - CWA	8000 - Assistance	75%
8150	Personal Allowance - AIC	8000 - Assistance	75%
8151	Personal Allowance - YH	8000 - Assistance	75%
8155	Personal Allowance - CWA	8000 - Assistance	75%
8305	Classroom Training	8000 - Assistance	75%

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8310	Adult Training Costs	8000 - Assistance	75%
8315	Youth Training Costs	8000 - Assistance	75%

~~Appendix L-5~~

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List of Object Codes Eligible for Exclusion / Pass Thru on IDC

Object Account	Description	MGT Object Acct Category	Passthru%
8335	In-School Work Experience	8000 - Assistance	75%
8350	Support Cost-Personal A	8000 - Assistance	75%
8355	Support Cost-Transporta	8000 - Assistance	75%
8360	Support Cost-Housing	8000 - Assistance	75%
8365	Support Cost-Other Allo	8000 - Assistance	75%
8370	Basic Education	8000 - Assistance	75%
8375	Youth Dev Activities/Curriculm	8000 - Assistance	75%
8505	Home Down Pmt. Asst	8000 - Assistance	100%
8510	Housing Constructn Materials	8000 - Assistance	100%
8515	Self-Help Materials	8000 - Assistance	100%
8520	Weatherization Assistance	8000 - Assistance	100%
8525	Solar System	8000 - Assistance	100%
8530	House Wiring	8000 - Assistance	100%
8535	Bathroom Additions	8000 - Assistance	100%
8540	Power line Extension	8000 - Assistance	100%
8545	Waterline Extension	8000 - Assistance	100%
8550	Water/Wastewater	8000 - Assistance	100%
8555	Chapter Projects	8000 - Assistance	100%
8710	PEP	8000 - Assistance	100%
8715	Grant	8000 - Assistance	100%
8720	Entitlement	8000 - Assistance	100%
8730	LGA	8000 - Assistance	100%
8735	Scholarships	8000 - Assistance	100%
8740	Emergency	8000 - Assistance	100%
8745	Stipend	8000 - Assistance	100%
8785	Entity Grants	8000 - Assistance	100%
8810	Schshp-Peabody	8000 - Assistance	100%
8815	Schshp-4 Corners	8000 - Assistance	100%
8825	Schshp-P & M	8000 - Assistance	100%
8845	Schshp-Sussman	8000 - Assistance	100%
8865	Schshp-El Paso Natural Gas Co	8000 - Assistance	100%
8870	Schshp-NN Oil & Gas Co	8000 - Assistance	100%

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8905	Schshp-Payments	8000 - Assistance	75%
8910	Schshp-Special Award	8000 - Assistance	75%
8915	Scholarship Spmntl Award	8000 - Assistance	75%
8925	Schshp-Hi Achievement	8000 - Assistance	100%
8930	H/S Summer Enrichment	8000 - Assistance	100%
8935	Chapter Fin Asst - Student	8000 - Assistance	100%
8940	High School Preparation	8000 - Assistance	100%
8945	Dine Schshp Annual Fund	8000 - Assistance	100%

** All Chapter Assistance expenditures are treated as passthru

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Appendix M

CHAPTER BUDGET PROCEDURES

~~I.~~ I. ALLOCATION NOTICE FROM DIVISION OF COMMUNITY DEVELOPMENT (DCD)

A. ~~.~~ Upon notification of the Chapter's base allocation from the Navajo Nation, the Community Service Coordinator (CSC) or Chapter Manager (CM), in consultation with the Chapter Officials (CO), shall review and implement the Chapter Budget Policy of the Navajo Nation Office of Management and Budget (OMB) when formulating the Chapter's annual budget.

~~II.~~ II. BUDGET PREPARATION

A. All Chapters, in consultation with the Division of Community Development (DCD) and Administrative Service Centers (ASC), shall use the online web-based system known as the Woven Integrated Navajo Data (WIND) online web-based budget application system ~~(www.wind.enavajo.org~~(www.wind.enavajo.org) to prepare and submit their budgets.

B. ~~All~~Each Chapters ~~are~~is responsible ~~to coordinate~~for coordinating with ASC to prepare their ~~Chapter's budgets~~budget.

1. At least two (2) months before the beginning of the new Navajo Nation fiscal year, the ASC shall hold work sessions to provide budgetary technical assistance to Chapters.

2. ASC shall provide one-on-one technical assistance to Chapters throughout the budget process.

3. ~~The~~A Chapter's approved budgets may include external funds other than ~~the~~ Navajo ~~Nation's appropriated~~Nation's appropriated funds, including but ~~is~~ not limited to that respective Chapter's unexpended carryover funds.

4. Funds appropriated by the Navajo Nation Council (NNC) are to be maintained in separate budgets or accounts and those funds cannot be comingled. This means that Chapters cannot transfer funds from one fund code to another fund, budget or account. All Navajo Nation funds must remain in one designated ~~business unit~~Business Unit and fund code.

C. ~~C.~~ Role of the CO

1. The CO shall coordinate with the CM or CSC to finalize the Chapter's budget for approval by the Chapter ~~membership~~Membership (Membership).

2. The Chapter Secretary/Treasurer (S/T) shall present the budget to the Membership for discussion at the planning meeting and ~~approved~~approval at ~~the~~a regular Chapter meeting.

D. ~~D.~~ Role of the CM or CSC

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1. The CO and the CSC or CM ~~and CO~~ will formulate a proposed budget that is consistent with that respective Chapter's goals and objectives using the Navajo Nation budget forms.
2. During September of each year, the CSC or CM in consultation with CO shall prepare ~~the proposed~~the proposed carryover, annual, and other budgets for presentation at a Chapter regular meeting ~~and pass~~, culminating in passage of a valid Chapter resolution approving these budgets.
3. During September of each year, the CSC or CM shall conduct the Chapter's end of fiscal year financial close out activities ~~that includes~~, including reconciliations, and paying out outstanding invoices and third party liabilities.
4. After the S/T or the delegated CO in the absence of the S/T, ~~the delegated CO~~ shall present the proposed carryover, annual and other budgets. At the regular Chapter meeting, the Membership shall approve the carryover, annual and other budgets, and the S/T or delegated CO shall obtain a copy of the valid Chapter resolution approving the ~~carryover, annual and other~~ budgets.
5. Within two (2) working days after Chapter approval through a valid Chapter resolution of the carryover, annual, and other budgets, the CSC or CM shall upload these budgets into the WIND system for ASC's review and approval.
6. The CM or CSC will maintain proper fund codes and chart of accounts.
7. The CM or CSC shall ensure that the Chapter budget data in the WIND system is consistent with ~~the~~that respective Chapter's fund management system and Chapter budget resolution.

E. Role of the Administrative Assistant (AA) or Accounts Maintenance Specialist (AMS)

1. The AA or AMS will maintain current records of all financial transactions at all times including budget modifications or revisions of funds.
2. The AA or AMS ~~refers~~must refer to fund codes and chart of accounts during the course of the fiscal year when reviewing expenditures, purchase requests, and transfers.
3. Other assigned roles and responsibilities ~~includes~~include entering and posting the Chapter's financial data into the Chapter's fund management system and/or WIND system.

F. ASC's role

1. ASC will coordinate with OMB to ensure Chapters are in compliance with all applicable Navajo Nation laws and policies, including but not limited to the Budget Instructions Manual (BIM), and the Chapter Budget Policy of the Navajo Nation ~~Budget Policy Manual~~ (CBP).
2. ASC shall review ~~the~~each Chapter's budget to ensure ~~the budget~~it is consistent with the allowable and disallowable expenditures provided by the BIM and the Chapter Budget Policy ~~of the Navajo Nation Budget Policy Manual~~.

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3. ASC shall review the Chapter's budget for mathematical accuracy and ensure the Chapters are using the proper fund code and chart of accounts.

G. Chapter Budget Amendments

1. The CM or CSC will present a detailed itemized budget including relevant documents for review by the Membership prior to approval of amendments. The proposed budget amendment(s) will be ~~forwarded to~~discussed at the next scheduled regular meeting ~~for discussion~~ and ~~approval~~approved by the Membership.

2. When applicable, the CM or CSC shall notify the CO of any required changes in the budget after the budget's adoption. The CO shall then ~~discusses~~discuss any proposed amendments or modifications to the budget~~.~~ with the Membership. A revised budget and resolution shall be properly recorded, once approved by the Membership, in the meeting minutes by the S/T.

3. All budget modifications or revisions during the fiscal year will be approved through a valid Chapter resolution.

H. ASC Reviews Chapter Budget

1. ASC shall perform an online review of the budget for compliance and mathematical accuracy.

2. ~~If there are mathematical errors or compliance issue(s) arise,~~ ASC shall notify the respective Chapter to make the necessary correction(s~~).~~) when mathematical errors or compliance issue(s) are found.

3. ASC shall consult with the CM or CSC to make the appropriate corrections.

4. ASC will only approve ~~Chapter's~~a Chapter budget that ~~do~~does not have mathematical errors.

5. If necessary, at the discretion of the ASC, the CM or CSC may have to submit an amended budget and valid Chapter resolution.

I. Approval by ASC

1. Upon ASC's online approval of the Chapter budget, the WIND system should show an "Approved" status.

2. Chapters may contact ASC if the WIND system does not show an "Approved" status.

J. Disbursement of Chapter Allocation by DCD

1. Within five (5) working days after the budget is approved in the WIND System, ASC shall prepare the ~~RDP~~Request for Direct Payment (RDP) and disbursement memorandum.

2. The Request for Direct Payment (RDP) and disbursement memorandum ~~is~~shall then be submitted to the Office of the Controller (OOC).

3. OOC will generate the Chapter allocation check.

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4. DCD/ASC ~~picks~~shall pick up ~~the~~each Chapter allocation check to distribute to the respective Chapters.
5. When applicable, the OOC may process an electronic funds transfer into the Chapter's bank accounts.

~~III.~~ III. BUDGET TIMETABLE AND PROCESS

	TIMELINES	KEY ACTIVITY	PERFORMED BY
1.	June/July	ASC budget work sessions with Chapters	ASC
2.	Fiscal Year	ASC one on one assistance	ASC
3.	August/September	Allocation of Navajo Nation funds	NNC
4.	August/September	Itemize annual Chapter budget allocation using Chapter Budget Policy and Appendix M	CSC/CM/CO
5.	September/October	Itemize Chapter carryover budgets using Chapter Budget Policy and Appendix M	CSC/CM/CO
6.	September/October	Chapter Membership approves the budget	Membership
7.	September/October	Chapters upload the budget forms into the WIND system	CM/CSC
8.	September/October	ASC reviews the Chapter's budget for mathematical accuracy	ASC
9.	September/October	ASC reviews/approves/disapproves the Chapter's budget	ASC
10.	September/October	Posted Chapter budget will be presented to Membership within 5 days	CSC/CM/CO
11.	September/October	Any Chapter budget amendments must be accompanied by Chapter meeting minutes, an amended budget and resolutions	S/T
12.	September/October	The itemized budget presentation must have Membership approval	CSC/CM
13.	September/October	Any Budget modifications must have Membership approval.	S/T, Membership
14.	September/October	Enter accurate budgets into the Chapter's fund management system.	CSC/CM & AA/AMS
15.	Fiscal Year	The AA/AMS ensures the Chapter's financial records are properly maintained	AA/AMS

~~IV.~~ IV. ASC STANDARD MONITORING FORMS

A. In accordance with the Chapter Budget ~~Policy of the Navajo Nation Budget Policy Manual~~Policies and the BIM, ASC shall regularly ~~reviews~~review and ~~monitors the~~monitor each Chapter's financial activities.

~~A.~~

B. ASC shall conduct a review of ~~the~~each Chapter's finances utilizing ASC's standard forms, templates, and checklists to determine whether ~~Chapters are~~each Chapter is fully adhering to the Navajo Nation fiscal laws and policies.

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~~B.~~

C. The Chapters shall use ASC's standard forms titled, "Monitoring Tool for President, Vice President, and Secretary/Treasurer" and the "Monthly Compliance Review" to promote transparency and accountability in ~~the~~each Chapter's use of all funds.

~~C.~~

1. At the end of each month, the CSC or CM, and AA or AMS in consultation with the CO shall review and sign the "Monthly Compliance Review Form.," attached as Attachment A of this Appendix M.

2. During the Chapter's planning meeting, the CO, CSC or CM, and AA or AMS, shall review and fill out the "Monitoring Tool for President, Vice President, and Secretary/Treasurer" attached as Attachment B of this Appendix M.

3. After all Chapter bank accounts are reconciled, the CSC or CM, and AA or AMS shall review and complete forms as required by ASC.

4. The Chapters~~, at any time,~~ may contact ASC at any time for technical assistance to complete the above forms.

~~D.~~ D. ASC may write up Chapters and report them as being in noncompliant with Section VII of the Chapter Budget Policy and this BIM. In some cases, ASC may report the Chapters to the appropriate authorities, including but ~~is~~ not limited to the Office of Auditor General, Office of Controller, Ethics and Rules Office, Department of Justice, Office of the Prosecutor, Navajo Nation Department of Law Enforcement, the White Collar Crime Unit, the Resources and Development Committee (RDC), the Budget and Finance Committee (~~B&FC~~BFC), and the Division of Community Development (DCD).

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Attachment A

MONTHLY COMPLIANCE REVIEW FORM

CHAPTER NAME: _____ DATE: _____

FINANCES, REVIEWED FOR THE MONTH OF: _____

MONTHLY REPORTS, REVIEWED AS FOLLOWS:	COMMENTS/FINDINGS:
1. Planning Meeting, Monthly Financial Review	
2. Monitoring Tool – Chapter Official	
3. Monthly Check Register (for all Accounts)	
4. Monthly Bank Reconciliation (for all Accounts)	
5. Bank Statements (for all Accounts)	
6. Deposit Slips – COPIES	
7. Cash Receipts Journal	
8. Fund Balance Ledgers (for all Funds)	
9. Payroll Journal	
10. Rev. Exp. & Changes in Fund Balance	
11. Rev. Exp. & Changes in Fund Balance – Budget & Actual	
12. Balance Sheet	
13. Ensure CSC/CM sends the monthly backup electronic storage device	

QUARTERLY REPORTS, REVIEWED AS FOLLOWS:	COMMENTS/FINDINGS:
1. Budget Form 2 (Program Performance Criteria)	
2. Form 941 (Employers Quarterly Federal Tax Return)	
3. Form 600 – Navajo Nation Sales Tax	
4. State Unemployment Tax Act (SUTA) Report	
5. NN Worker's Compensation – Project Application	
6. Are the resolutions completed?	
7. Monitoring of Community Projects	
8. Ensure CSC/CM sends the quarterly fund management system financial backup to Office of Auditor General (OAG)	
9. CO notifies DCD/ASC when the quarterly fund management system financial backup is sent to OAG	

CSC/CM: _____ Date: _____

Secretary: _____ Date: _____

Vice-President: _____ Date: _____

President: _____ Date: _____

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Attachment B

MONITORING TOOL FOR PRESIDENT, VICE PRESIDENT AND SECRETARY/TREASURER

CHAPTER: DATE:

REVIEWING FINANCES FOR THE MONTH OF:

MONTHLY REPORTS, REVIEWED AS FOLLOWS:		COMMENTS/FINDINGS:
1. Is the CSC/CM monitoring and reviewing the AMS/AA duties and responsibilities by initialing all documents?	yes / no	
2. Are the monthly expenditure reports submitted to ASC?	yes / no	
3. Is the Check Register updated?	yes / no	
4. What is the last Check Number?	#	
5. Is the Bank Reconciliation completed?	yes / no	
6. Is the Chapter monitoring bank accounts through the Online Commercial Electronic Office (CEO)?	yes/no	
7 Is the Cash Receipts Journal updated?	yes / no	
8. Are the Revenues deposited timely?	yes / no	
9. Are Deposit Slips filed with the Cash Receipts Journal?	yes / no	
10. How much cash is still On-Hand?	$	
11. Are the three financial statements below being prepared by the AMS/AA and then reviewed by the CSC/CM and S/T?	yes / no	
12. Financial statement 1: Combined Statement of Revenue, Expenditures, and Changes in Fund Balance	yes / no	
13. Financial statement 2: Combined Balance Sheet	yes / no	
14. Financial statement 3: Combined Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual	yes / no	
15. Are the three financial statements listed above attached to the Chapter meeting minutes?	yes / no	
16. Is the Financial Reports recorded in the Chapter meeting minutes?	yes / no	
17. Are the Navajo Nation Sales Taxes paid quarterly? If so, please state which quarter it was completed	yes / no	
18. Are the Monthly Social Security, Medicare, Federal, State Taxes deposited? If so provide the month completed	yes / no	
19. Is the Form 941 completed and submitted to IRS? If so, please state which quarter is completed.	yes / no	
20. Is the Physical Inventory up to date? If so, state when it was completed.	yes / no	
21. Do we have a perpetual inventory? If so, state when it was completed.	yes / no	
22. Are the Resolutions completed?	yes / no	
23. Are the Chapter meeting minutes electronically recorded?	yes / no	
24. Are Monthly Progress Reports provided verbally and written at Planning meetings?	yes / no	
25. Is the Chapter V/P and CSC/CM monitoring the PEP and Chapter community projects?	yes / no	

CSC/CM _____ Date: _____

Secretary/Treasurer: _____ Date: _____

Vice-President: _____ Date: _____

President: _____ Date: _____

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CHAPTER BUDGET POLICIES OF THE NAVAJO NATION

I. Purpose and Scope

A. The Chapter Budget Policies (CBP) of the Navajo Nation are established to ensure all funds appropriated by the Navajo Nation are managed and expended in accordance with applicable Navajo Nation laws, policies, fund management plans, and the Chapter's Five Management System (FMS).

B. The CBP applies to all Administrative Staff and Chapter Officials for all 110 Chapter governments as defined in the Local Governance Act (LGA), 26 N.N.C. §§1 *et. seq.*

II. Notice

A. This CBP shall be interpreted in a manner consistent with the Chapter Budget Procedures, Appendix M of this Budget Instructions Manual.

B. All Chapters shall adopt a fund management plan for all their fund accounts.

C. All Chapters are encouraged to maintain a file containing all of the laws, regulations, policies, fund management plans, and plans of operations referenced in this CBP.

D. Generally, budget revisions may be approved by Chapter resolution in accordance with section II(G) of the Chapter Budget Procedures. However, certain budget revisions may be prohibited depending on the fund type or sanction status of the Chapter. For example, budget revisions are not allowed from "allowable" expenditures to prohibited expenditures. Budget revisions are also prohibited for carry over budgets that were earmarked for certain purposes and conditions set forth by the Navajo Nation Council, see 12 N.N.C. §820(N).

E. As a general rule, all Chapter fund accounts are restricted funds for its intended purpose unless expressly designated as unrestricted funds. For example, if the Navajo Nation Council appropriates funds for "stipends," those funds can only be used for that purpose. Accordingly, all Chapters shall keep records of all Navajo Nation Council Resolutions appropriating monies to Chapters in order to help determine if such funding is restricted or unrestricted. For assistance in determining whether a budget revision is appropriate, the Chapter shall consult with the Administrative Service Center (ASC) within the Division of Community Development (DCD) or with the Navajo Nation Department of Justice (DOJ).

F. Since Chapter budgets are monitored by the ASC, this CBP shall be applied consistently with ASC's current Plan of Operation.

G. As part of ASC's duty to report to the Office of Management and Budget (OMB) on a quarterly basis, the ASC also shall also provide OMB notices of non-compliance by Chapters, including the misuse of funds.

H. All Chapters are responsible for implementing any Conditions of Appropriations (COA) passed by the Navajo Nation Council and approved by the Navajo Nation President. I. Investments

1. Chapters have no authority to invest appropriated funds. Under 2 N.N.C. § 300(C), the Budget and Finance Committee of the Navajo Nation Council has oversight over investments.

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2. The Navajo Nation's Master Investment Policy (BFJN-17-15 as amended) governs the investment of all Navajo Nation Funds and empowers the Navajo Nation Investment Committee with certain delegated authorities. Chapters have not been delegated any authority to invest funds.

3. Any Chapter plans to invest funds shall be presented to and reviewed and approved by the Navajo Nation Investment Committee and the Budget and Finance Committee of the Navajo Nation Council.

J. As provided for under 26 N.N.C. §103(G), no Chapter funds can be used to grant monetary loans or provide per capita distributions to the Chapter Membership.

K. Notwithstanding any other provisions to the contrary, Chapters that are LGA certified may receive funds directly from the Controller by submitting their own request for funds, without having to go through the ASC or DCD.

III. Administrative Expenses

A. All non-governance certified Chapters and those Governance Certified Chapters that have not adopted their own policies shall abide by the following Navajo Nation Policies:

1. The rates, schedules, and other policies for personnel, salary, fringe, and payroll taxes as provided on the Navajo Nation Department of Personnel Management's website, http://www.dpm.navajonsn.gov/home.html

2. Navajo Nation Travel Policies and Procedures, http://www.nnooc.org/TravelInfo.htm

3. Insurance services, see http://www.isd.navajo-nsn.gov/index.html

4. Workers Compensation, see http://www.isd.wcp.navajo-nsn.gov/

IV. Expenditure by Fund Types

A. Chapter Activities General Fund (Fund 01)

1. This is an unrestricted fund to the limited extent that this fund is eligible to be transferred to any other account pursuant to a properly approved budget revision.

2. Expenditures of this fund must comply with all applicable Navajo Nation laws and all Chapter policies.

B. Chapter Personnel Fund (Fund 02)

1. Only governance certified Chapters shall receive the full allocation of personnel funds.

2. Personnel funds for non-governance certified Chapters will be administered by the Division of Community Development.

C. Land Claims Trust Fund (Fund 03)

1. Per 12 N.N.C. § 1143, the accrued interest from this Trust Fund is distributed to Chapters annually.

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2. Per 12 N.N.C. § 1144, each Chapter determines the most appropriate use of this Trust Fund allocation, but such uses must be for the common benefit of chapter members and for general economic development.

3. Allowable expenditures are as follows:

   a. Supplies such as office/operating supplies, office equipment, and office furniture;

   b. Utility expenses;

   c. Construction, repair, and maintenance of Chapter and community facilities;

   d. Capital outlay and matching funds. Examples include community roads, electrification, water development, dam/reservoir projects, land development, conservation, landscaping, solar, and other related infrastructure projects;

   e. Heavy Equipment such as industrial machines, tractors, vehicles, large/small machinery, and tools. Chapters shall develop policies and maintenance plans.

   f. Livestock expenses such as vaccinations, veterinary supplies, branding, livestock equipment, agricultural and irrigation restoration.

   g. Community events such as community dinners, catering services, entertainment, recreational development, and arts and crafts projects.

   h. Fees and expenses for Professional Service Contracts justifiable under 12 N.N.C. § 1144. The Navajo Department of Justice has developed contracts for use by governance-certified Chapters and non-governance certified Chapters. Non-governance certified Chapters cannot execute a contract on their own must work with ASC to process a contract for execution by the Navajo Nation President.

4. Prohibited expenditures are as follows:

   a. Personal expenses such as personal purchases, personal loans, individual community member projects, individual assistance, welfare, travel, gifts, gratuity, and individual promotional expenses.

   b. Chapter Standing Committee expenses such as trainings, stipends, travel, and consultant expenses.

   c. Tribal vehicle rentals.

   d. Political expenses such as campaigning and political contributions.

   e. Payments for penalties such as fees and fines.

   f. Personnel expenses such as wages, fringe benefits, and taxes.

D. Summer Youth Employment Fund (Fund 08)

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1. Through TCDCMY-43-01, the former Transportation and Community Development Committee (TCDC) created a standard policy and procedure for Chapters to administer summer youth employment. This resolution is used if the Chapters lack policies and procedures of their own. Chapters shall consult with DOJ when developing their own policy if the Chapter policy will deviate from the TCDC template policy in any way.

2. This fund may also be used for internships and enrichment activities for students in middle/high school, college, vocational and technical programs.

3. Generally, this Fund is replenished by a supplemental appropriation approved by the Navajo Nation Council and the Navajo Nation President.

E. Housing Discretionary Grant Fund (Fund 09)

1. Historically, these funds were administered by DCD but as recognized in the TCDC Resolution No. TCDCMA-20-01, Chapters began administering this fund in 1998. A copy of the TCDC resolution can be obtained from the ASC or DOJ.

2. The TCDC Resolution approved a template Housing Discretionary Fund Policy and Procedure and also allowed Chapters to adopt their own policy.

3. Chapters shall consult with DOJ when developing their own policy if the Chapter policy will deviate from the TCDC template policy in any way.

F. LGA Grant Fund (Fund 10)

1. This Fund is for the development and implementation of FMS policies and procedures and development of community based land use plans.

2. Allowable Expenditures:

   a. Payment for specialized consultant services such as accountants and land use planners.

   b. Expenditures for training, travel, equipment, supplies and purchase of governmental accounting software.

   c. Stipends for Community Land Use Planning Committee members not to exceed $125.00 per meeting. Federal tax withholdings will be deducted using Internal Revenue Service (IRS) Form W-4.

   d. Audit services.

   e. Pre and post LGA certification activities.

G. Chapter Official's Stipend Fund (Fund 12)

1. Upon receiving notification of the annual base allocation, the Chapter shall allocate sufficient funding for stipends of the Chapter President, Chapter Vice-President, and Chapter SecretaryTreasurer for twelve (12) regular meetings and twelve (12) planning meetings.

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1.2. The Chapter may allocate stipends, subject to funds availability, for other meetings in the following order of priority:

a. Emergency Chapter Meetings;
b. Special Chapter Meetings;
c. Agency Council Meetings;
d. District Council Meetings;
e. Regional Council Meetings.

4. The Chapter may also allocate stipends, subject to funds availability, for Chapter committee members in accordance with the committee's plans of operation.

5. The Chapter is required to plan for applicable insurance premiums including workers' compensation.

6. Chapter Officials shall be compensated in strict compliance with 26 N.N.C. § 1002.

H. Student Scholarship Fund (Funds 13 and 14)

1. The FY'99 Comprehensive Budget Resolution (CS-79-98) provided an independent grant of authority to allow all Chapters to administer certain Navajo Nation funds. Subsequently, the Budget and Finance Committee passed Resolution BFO-140-98 which, among other things, allowed Chapters to administer Chapter Scholarships. Under section 5(C) of Exhibit A, Chapters were obligated to manage and expend such funds in accordance with the applicable policies and procedures of the Office of Navajo Nation Scholarship and Financial Assistance Program, Chapters One and Two, and Chapter Three, Subchapter Two, Article 24.

2. Chapters may develop their own scholarship policies but shall consult with DOJ.

I. PEP Fund (Fund 15)

1. After Chapters began administering the Navajo Nation Public Employment Project Funds, the former Transportation and Community Development Committee (TCDC) passed resolution TCDCD-111-00 which approved standard policy and procedures for use by all Chapters. A copy of this resolution can be obtained from ASC or DOJ.

2. Under section 1 of the standard policy, any Chapter may develop their own PEP Policies and Procedures. Chapters shall consult with DOJ when developing their own policy if the Chapter policy will deviate from the TCDC template policy in any way.

J. Emergency Fund (Fund 17)

1. This fund may be used for:

a. Expenditures in developing an Emergency Management Plan; or

b. Expenditures after an emergency declaration has been made by the Navajo Nation Department of Emergency Management and the Navajo Nation President for the Chapter community.

2. Emergency Planning:

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a. In 2017, the Resources and Development Committee passed Resolution RDCMY-47-17 which requested and directed all Chapters to develop an Emergency Management Plan.

b. This fund may be used to develop a comprehensive Emergency Management Plan that takes into consideration elements of mitigation, priority of expenditure, emergency response including high risk medical situations, road closures, food and water supplies, livestock feed, fuel for heating and cooking, and emergency shelter.

c. An emergency declaration is not required to complete emergency planning.

3. Declarations of the State of Emergency:

a. Under 2 N.N.C. §884(B)(1), the Navajo Nation Commission on Emergency Management, with concurrence from the Navajo Nation President, has exclusive authority to declare all states of emergency affecting the Navajo Nation *or any section thereof*. Any Chapter requesting such declarations shall work with the Division of Community Development and the Commission on Emergency Management.

b. Once an emergency declaration has been issued for the affected Chapter, the Chapter does not need to issue a separate emergency declaration as the Chapter is not legally authorized to do so.

c. Once an emergency declaration has been issued for the affected Chapter, the Chapter may use the emergency procurement procedures to purchase goods and/or services necessary to address the emergency situation.

K. Sales Tax Revenue Fund (Fund 23)

1. In 2002, the Budget and Finance Committee passed Resolution BFD-191-02 which created the "Navajo Nation Sales Tax Trust Fund Plan of Operation for Distributing Funds." This was subsequently amended in 2017 through BFC Resolution BFMY-19-17.

2. This Fund is for infrastructure, economic development, and other governmental purposes.

a. Infrastructure is defined as facilities and a system needed to service the geographic region served by each Chapter. This includes facilities and systems needed to support the local economy and includes roads, bridges, tunnels, water supply, sewers, electrical systems, telecommunications systems, and fixed structures such as buildings.

b. Economic development is defined as efforts which lead to increased well-being and quality of life for a community through job creation and job retention as well as expanding the tax base in the local community.

c. Governmental purposes are defined as purposes that advance the needs of the community by providing services or benefits to the community as a whole. Benefits or services to individual community members do not meet the definition of a governmental purpose. Under this definition stipends or meeting attendance fees are disallowed. However, stipends for the Community Land Use Planning Committee (CLUPC) are allowed since the nature of the stipend is that the work done by the CLUPC members are for the benefit of the entire community. Additionally, the purchase of agricultural products as well as motor vehicles and heavy equipment is allowable

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provided the use will be for the community as a whole and not for the benefit of an individual community member or a specific class of community members.

3. Allowable uses of this Fund include:

   a. Strategic planning for infrastructure, economic development, or other governmental purposes;

   b. Infrastructure development such as land clearances and surveys;

   c. Community beautification;

   d. Capital improvement plan development and administering capital improvement projects;

   e. Community Land Use Plan development such as open space plan development; community facilities plan development; and thoroughfare plan development;

   f. Stipends for the Community Land Use Planning Committee (CLUPC) members;

   g. Costs associated with administering land including ordinance preparation, zoning, administering home and business site leasing authority, land withdrawals, eminent domain, taxing, bonding, and regulating;

   h. Purchase of agricultural products;

   i. Purchases of motor vehicles and heavy equipment; and

   j. Travel expenses associated with carrying out the allowable expenditures.

4. Prohibited uses of this Fund:

   a. Training and instructional expenses;

   c. Stipends other than those allowed for CLUPC members;

   d. Gifts, gratuities, and promotional items;

   e. Payment of any penalty including late fees arising from bills or IRS taxes.

L. Capital Outlay (FUNDS 24, 25, 27, 28)

1. Allocations from the Capital Outlay Match Special Revenue Fund shall be restricted for use for Chapter Capital Expenses.

2. Examples of allowable expenditures include materials, construction costs, fees, clearances, design, and related costs.

M. Local Governance Trust Fund (Fund 29)

1. Under 12 N.N.C. §1161 *et. seq.*, this Fund is a one-time allocation of one hundred and sixty thousand dollars ($160,000.00) when a Chapter becomes governance certified.

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2. Under 12 N.N.C. §1166(A), each governance certified Chapter shall determine the most appropriate use of these funds except that these funds cannot be used for:

   a. Per-capita distributions;

   b. Purchase of agricultural products if such products will be used for distribution or resale to Chapter members;

   c. Training or instructional expenses or any related travel;

   d. Stipends;

   e. Travel expenses; and

   f. Purchase of any motor vehicles.

N. Healthy Dine Nation Act (HDNA) Fund (Fund 40)

1. The HDNA was passed in November 2014. Thereafter, the Budget and Finance Committee passed Resolution BFAP-13-15 which approved the Fund Management Plan for this Fund. Thereafter, the Budget and Finance Committee passed Resolution BFJN-14-16 which approved the Healthy Dine Community Wellness Development Project Guideline and Distribution Policy to allow the Division of Community Development to implement the funding allocations.

2. This purpose of this fund is to provide Chapters with seed money for leverage to initiate, match, and/or improve Community Wellness Projects. Such projects must improve the physical and social environment of the community to improve health and prevent and reduce the incidence of obesity, diabetes, and other health conditions. Projects may include:

   a. Instruction:
      i. Fitness classes (i.e. Zumba, aerobic, core training, indoor cycling);
      ii. Traditional, intergenerational, and contemporary wellness workshops (i.e. Navajo philosophical and education teachings, Tai-Chi, Yoga);
      iii. Health coaching (i.e. healthy eating education, goal-setting, self-care management); iv. Navajo traditional craft classes (i.e. jewelry making, beading, weaving);
      v. Traditional and non-traditional healthy food preparation workshops (i.e. making chilchin, making blue corn mush, cleaning and prepping corn, pinion preparation, prepping Navajo tea);
      vi. Healthy food processing workshops (i.e. canning, food safety);

   b. Equipment:
      i. Wellness and exercise equipment; ii. Supplies; iii. Storage facilities; iv. Maintenance, conservation, or improvement of any of these projects.

   c. Built Recreational Environment:
      i. Walking trails, running trails, biking trails; ii. Skate parks, community parks; iii. Picnic grounds; iv. Playgrounds;
      v. Basketball and volleyball courts; vi. Baseball and softball fields; vii. Swimming pools; viii. Maintenance, conservation, or improvement of any of these projects.

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d. Social Setting
   i. Recreational, health, youth clubs (i.e. Senior Citizen events, walking club);
   ii. Equine therapy (i.e. activities and interaction with horses, trail rides, introduction to horses, saddling, training);
   iii. Maintenance, conservation, or improvement of any of these projects.

e. Education
   i. Health education materials; ii. Presentations; iii. Library.

f. Community Food and Water Initiatives
   i. Healthy food initiatives; ii. Community food cooperatives; iii. Farming and vegetable gardens; iv. Greenhouses;
   v. Farmers' markets; vi. Clean water initiatives;
   vii. Clean community initiatives (i.e. community trash pick-up day); viii. Recycling initiatives;
   ix. Healthy store improvements (i.e. posting signs for taxable unhealthy foods and tax-exempt healthy foods);
   x. Agricultural projects (i.e. 4-H activities) xi. Maintenance, conservation, or improvements of any of these projects.

g. Health Emergency Preparedness
   i. First-Aid, Cardiopulmonary Resuscitation (CPR), Automated External Defibrillator (AED) certification, etc.

h. Any matching funds for a project by federal, state, or county, or public entities, that have not been addressed by the Navajo Nation or other Tribal budget programming.

O. Gaming Revenue

1. The Navajo Nation Gaming Distribution Plan is codified at 12 N.N.C. §§2201 *et. seq.* The Budget and Finance Committee approved the Navajo Nation Gaming Revenues Management Plan (BFF03-10, as amended by BFF-05-13 and BFAP-05-16). All revenue allocations and expenditures must comply with the Indian Gaming Regulatory Act.

2. Any host gaming chapter receiving gaming revenue shall prepare quarterly reports.

V. Chapter Reporting

A. All monthly financial reports shall be approved by a Chapter resolution.

B. The Chapter Manager (CM) or Community Service Coordinator (CSC) shall reconcile the fund balance for each fund, update the online web-based system, and perform month-end closing activities in the fund accounting system.

C. At the monthly planning meeting, the CM or CSC shall present the monthly financial reports including but not limited to the balance sheet, revenue and expenditures, and the budget-to-actual expenditure report for the Chapter Officials' review, ASC review, and community approval. Chapter Officials shall prepare the monthly compliance review form during the planning meeting.

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D. The CM or CSC shall submit monthly and quarterly financial reports and reconciled accounting reports to the respective ASC and provide fund accounting back-up to the Office of the Auditor General.

E. All financial and accounting reports are mandatory submittals on a monthly basis to ensure fiscal compliance and performance.

VI. Monitoring, Reporting of Violations, Audits, and Corrective Action Plans

A. Monitoring by the ASC is authorized under the ASC's Plan of Operation and further recognized under section IV of the Chapter Budget Procedures.

B. Any person, including Chapter Members, Officials, Employees, ASC Personnel, shall report any financially related violations to the appropriate authorities. Appropriate authorities may include: ASC, the Navajo Nation Department of Justice, the Office of the Prosecutor, the White Collar Crime Unit, Navajo Nation Department of Law Enforcement, Ethics and Rules Office, and the Office of the Auditor General.

C. The Office of the Auditor General is authorized under Title 12 of the Navajo Nation Code to audit any Chapter of the Navajo Nation.

1. Chapters shall respond in writing to an Audit Report within the specified time which may be extended upon the Chapter's request.

2. For any audit finding the Chapter agrees to or acknowledges, the Chapter shall develop a Corrective Action Plan.

3. The Auditor General has the authority to issue sanctions for a Chapter's failure to implement a Corrective Action Plan.

D. Chapters may seek assistance from the ASC for any audit related matters such as audit responses and development of a Corrective Action Plan.

VII. Performance Budgeting

A. Chapters shall utilize performance budgeting as a factor when making budget decisions and development as mandated by the Navajo Nation's Appropriations Act. Measurable Chapter performance criteria are required for each Chapter budget using Budget Form 2. Performance results shall be reported by the ASC on a quarterly basis to the Chapter Officials and DCD.

B. Chapter performance assessments shall be conducted by the ASC on a quarterly basis utilizing information reported on Budget Form 2 that compares the planned program performance criteria and the actual quarterly results. Chapter performance will be based on the performance criteria scores ranging from 0 to 3 using the following scale:

1. Score 3 - Exceeded goal. Indicates the Chapter exceeding their overall goals.
2. Score 2 - Goal Met. Indicates the Chapter meeting their overall goals.
3. Score 1 - Goal Not Met. Indicates the Chapter not meeting their overall goals.
4. Score 0 - Not Reporting. Indicates the Chapter did not report actual results.

VIII. External Funds

1. The Chapter shall strictly follow all requirements and conditions for funding agreements.

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Reference 1

TITLE TWELVE
Fiscal Matters
Chapter 7
Appropriations

§ 800. PURPOSE

The Navajo Nation Government has a fiduciary responsibility to account for public funds, to manage finances wisely, and to plan for the adequate funding of services desired by the Navajo People, including the provision and maintenance of public facilities. This Act is designed to establish the policies and procedures for the preparation, adoption and implementation of the annual Navajo Nation Comprehensive Budget. In order to achieve this purpose, this Act has the following objectives for the Comprehensive Budget's performance:

(A) To fully protect the Navajo Nation Government's policy making ability by ensuring that important policy decisions are made in a manner consistent with rational planning.

(B) To provide sound principles to guide the important fiscal decisions of the Navajo Nation, including the adoption of Generally Accepted Accounting Principles.

(C) To set forth principles to efficiently fund the cost of government within available resources, to the extent consistent with services desired by the public or mandated by Navajo law, and which minimize financial risk.

(D) To employ policies which distribute the costs of government services between the branches, divisions, departments, and programs and which provide available funds to operate desired programs.

~~To~~ provide for essential public facilities and provide for the maintenance of the Navajo Nation's

(E) existing public facilities.

§ 810. DEFINITIONS

For the purposes of this Act and sections of this Act, the following definitions shall apply:

(A) "Appropriation" means the legislative act of designating funds, excluding externally restricted funds, for a specific purpose in accordance with the applicable budgeting principles, policies and procedures contained in this Chapter.

(B) "Branch Chief" means the President, Speaker, and Chief Justice of the Navajo Nation.

~~(B)~~

(C) "Budget Impact Analysis" means an assessment by the Office of Management and Budget of the fiscal consequences of funding or failing to fund a particular branch, division, department, program, office, entity or activity.

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(D) "Budget Reallocation" means the redesignation of appropriated or budgeted funds from one account to another account or to a newly-created account for a different use or purpose.

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

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

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

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

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

(I) "Condition of Appropriation" means a condition, placed on an appropriation or expenditure by the Navajo Nation Council at the time the appropriation or expenditure is made, which requires performance of specific tasks by a program within a specific time period within the fiscal year. The condition may require that failure to perform the specific tasks within the time period set out by the Navajo Nation Council will result in restrictions on future expenditure of the funds until the condition is met.

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

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

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

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

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

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

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

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

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

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

1. "Government Fund Types." Governmental funds are those groups of accounts which account for most governmental functions of the Navajo Nation. The acquisition, use and balances of the Navajo Nation's expendable financial resources and the related liabilities (except those accounted for in proprietary funds and the long-term obligations account group) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Navajo Nation's governmental fund types:

   a. "General Fund." This Fund is the general operating fund of the Navajo Nation. It is used to account for all financial resources except those required to be accounted for in another fund.

   b. "Special Revenue Fund." This Fund is used to account for the proceeds of specific ~~revenuesources~~revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes Externally Restricted Funds which is defined as Funds received by the Navajo Nation from sources other than the Navajo Nation for a specific purpose.

   c. "Capital Projects Fund." This Fund is used to account for the financial resources and expenditure for the acquisition or construction of those capital improvements defined in Subsection (F) above (other than those financed by proprietary funds and fiduciary funds).

~~c.~~

2. "Proprietary Fund Types." Proprietary funds are used to account for the Navajo Nation's ongoing organizations and activities which are similar to business operations in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following are the Navajo Nation's proprietary fund types:

   a. "Enterprise Fund." This Fund is used to account for Navajo Nation operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing goods or services to the public be financed or recovered

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primarily through user charges: or where a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for accountability purposes.

b. "Internal Service Fund." This Fund is used to account for the financing of goods or services provided (inter and intergovernmental) on a cost-reimbursement basis.

3. "Fiduciary Fund Types." Fiduciary funds are used to account for assets held by the ~~NavajoNation~~Navajo Nation in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These funds include but are not limited to expendable and nonexpendable trust funds, and pension trust funds, etc. Expendable trust funds are accounted for in a manner similar to governmental funds. Nonexpendable trust funds and pension trust funds are accounted for in a manner similar to proprietary funds.

4. The foregoing definitions concerning fund types shall not be deemed to create any exceptions to the Navajo Nation Sovereign Immunity Act.

§ 820. OVERALL BUDGET POLICIES

(A) Comprehensive Budget. The Navajo Nation government shall operate pursuant to a Comprehensive Budget.

~~(A)~~

(B) Budget Impact Analysis. All requests for appropriation of Navajo Nation funds shall be subject to budget impact analysis, which shall include, but not be limited to, needs and costs evaluations, based on objective criteria.

(C) Long Term Fiscal Viability. The Navajo Nation shall prepare each annual budget to ensure the long-term ability to provide services at levels set by the Navajo Nation government.

(D) Balanced Budget. The Navajo Nation budget shall balance revenues and expenditures. Appropriations may not exceed available revenues.

(E) Recurring Operating Costs Paid from Recurring Revenues. The Nation shall budget all recurring operating expenses, including maintenance of capital facilities, from recurring revenues. Long-term debt shall not be used to finance recurring operating expenses.

(F) Non-Recurring Revenues. The Nation shall restrict non-recurring revenues to budget nonrecurring expenditures. In addition, non-recurring revenues will be budgeted only after an examination by the Controller to determine whether or not the revenues are subsidizing an imbalance between recurring revenues and expenditures, and expenditures may be authorized only if a long-term (three-to-five year) forecast shows that the operating deficit will not continue. Otherwise, non-recurring revenues will be added to the Unreserved, Undesignated Fund Balance. This provision may be amended or waived only by a two-thirds (2/3) vote of the full Council.

(G) Matching Requirements. Funds appropriated to match funds from external sources shall be maintained in separate accounts administered by the Controller. If matching funds are not obtained from the external sources, the appropriated funds shall revert to the Unreserved, Undesignated Fund balance.

(H) Long-Term Debt. Annual debt service for long-term debt shall not exceed eight percent (8%) of annual recurring revenue and long-term debt shall not be authorized until the impact of annual debt service on

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the annual operating budget, including sinking fund contributions, has been analyzed and a determination has been made that debt service payments are in compliance with this Section.

(I) Capital Budget. Development of the Capital Budget shall be coordinated with development of the Operating Budget. All budget requests for capital improvements shall be in compliance with an adopted Capital Improvement Plan and shall not be approved unless in compliance with the Plan.

(J) Establishment of Reserves. For the General Fund, the Minimum Fund balance for Unreserved, Undesignated Fund balance shall be maintained at not less than ten percent (10%) of the Navajo Nation's General Fund Operating Budget for the prior fiscal year, excluding expenditures for Capital Improvement projects as determined by the Controller. The Minimum Fund Balance may be amended only by two-thirds (2/3) vote of the full membership of the Navajo Nation Council. The Controller shall keep the Office of the President, the Office of the Speaker and the Budget and Finance Committee of the Navajo Nation Council advised at least quarterly as to the status of the Minimum Fund balance for Unreserved, Undesignated Fund Balance. Further, Unreserved, Undesignated Fund Balance shall not be utilized for funding recurring expenditures or operations of the Navajo Nation government.

(K) Receipt of Additional Revenues. Funds received in excess of the initial or current revenue projections shall be deposited into the General Fund Unreserved, Undesignated Fund balance unless otherwise designated by the Navajo Nation Council.

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

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

~~(M)~~

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

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

* appropriations for chapter official stipends shall be equally divided among all the chapters regardless of the percentage of registered voters in the chapter except that

(P) Navajo Nation Grants. Any entity of the Navajo Nation requesting a grant from the Navajo Nation through the submission of a budget request shall first meet the following requirements: [amended by CD-54-19]

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

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

(R) Condition of Appropriation.

1. The Navajo Nation Council may include one or more Condition of Appropriation in a resolution approving the comprehensive budget.

2. A Condition of Appropriation will only be directed to the specific program having direct responsibility to fulfill the required task or tasks, and not to a general branch or division.

3. A condition may require a freeze on the expenditure of travel funds of the program, or a withholding of up to ten percent (10%) of the gross salary of the program director of the program tasked with fulfilling the condition, if the condition is not performed within a specified time period within the fiscal year. The restriction on expenditures will continue until the condition is fulfilled, as found by the Budget and Finance Committee pursuant to Subsection 5. A program director's salary cannot be withheld if his or her salary is already being withheld for failure of the program to fulfill another Condition of Appropriation, or for failure to implement a corrective action plan issued by the Auditor General pursuant to 12 N.N.C. § 9(C). The withholding of salary shall not apply to a program director hired after the Budget and Finance Committee has imposed salary withholding on the prior program director's salary unless, after consultation with the new program director, the Office of the Controller, and the Office of Management and Budget, and upon recommendation of the appropriate Council committee with oversight over the program, the Budget and Finance Committee, by resolution, votes to impose such withholding. The director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.

4. Prior to the approval of a Condition of Appropriation, the Navajo Nation Council shall consult with the director of the program required to fulfill the condition, as well as the Office of the Controller, and the Office of Management and Budget. The consultation shall include a

* amendment made at the Budget and Finance Committee to conform to Council Resolution CD-54-19.

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discussion of the feasibility of the program fulfilling the Condition, including within the time period proposed by the Council, and any alternatives to the proposed Condition.

5. If a Condition of Appropriation is not fulfilled within the time period required, the Budget and Finance Committee, after consultation with the program director, the Office of the Controller, and the Office of Management and Budget, and upon the recommendation of the appropriate Council committee with oversight over the program, may, by resolution, vote to (1) implement the restriction on the program's expenditures authorized by Subsection 3, (2) extend the time period for the program to fulfill the condition, or (3) vacate the condition if it is infeasible for the program to fulfill. If the Budget and Finance Committee requires the withholding of the program director's salary, the withholding shall be effective only after the Committee's action, and cannot be applied retroactively to withhold salary already earned by the program director.

6. If, pursuant to Subsection 3, the Budget and Finance Committee approves the withholding of the program director's salary, the director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.

7. If, after imposition of a restriction authorized by Subsection 3, the program believes it has fulfilled the Condition of Appropriation, it shall present evidence of fulfillment of the condition to the Budget and Finance Committee through presentation of a report. If, after consultation with the Office of the Controller and the Office of Management and Budget, the evidence provided shows fulfillment of the condition, the Budget and Finance Committee shall, by resolution, vote to declare the condition fulfilled, and lift the restriction. Any accrued amount of salary withheld from the program director will then be returned to the director. If the Budget and Finance Committee decides the condition if not fulfilled, it shall make such finding and, by resolution, vote to continue or lift the restriction. If the Budget and Finance Committee votes to continue any withholding of a program director's salary, the director may grieve that action by filing a complaint with the Office of Hearings and Appeals within ten (10) working days of the Budget and Finance Committee's action. The decision of the Office of Hearings and Appeals will be final, and there shall be no right of appeal to any court.

8. If, at the end of the fiscal year, the condition has not been met, any salary withheld from the program director shall be forfeited. There shall be no challenge to any forfeiture.

§ 830. BUDGET PLANNING AND PREPARATION

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

(B) Long Term Revenue Projections. The Controller shall prepare an annual long term revenue projection for use by the Navajo Nation government. This long term revenue projection shall include all sources of funds and revenues available for use by the Navajo Nation government within at least the next three fiscal years. The annual long term revenue projection shall be submitted by the Controller to and be reviewed by the Budget and Finance Committee. The Budget and Finance Committee will present the same to the Branch Chiefs by the end of the second quarter of each fiscal year. A written narrative describing the methodology utilized to estimate revenues and a discussion of key variables affecting the actual revenue, including

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assumptions made, shall be included in the report. If deemed necessary by the Controller, the longterm revenue projection may be changed as economic circumstances require. Changes to the long-term revenue projection shall be reported in the manner set forth in this Paragraph.

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

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

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

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

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(G) President's Budget Preparation Message. The President may prepare an annual budget preparation message. This budget preparation message may include the President's vision of expected goals and objectives and broad priorities for the fiscal year Navajo Nation Comprehensive Budget. This Section does not amend, nor is it in addition to, any powers granted to the President pursuant to 2 N.N.C. § 1005.

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(H) Budget Instructions and Planning Base Amounts. The Office of Management and Budget shall prepare budget instructions for each fiscal year which shall be approved by the Budget and Finance Committee no later than 30 days after the Controller releases the annual revenue projection as delineated at §830 (C). The budget instructions shall include fiscal, operational, policy guidelines, budget development timelines and planning base amounts for each fiscal year for the Executive Branch, the Judicial Branch and the Legislative Branch.

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(I) Preparation of the Budget. Based upon the priorities and budget ceilings established by the method described in Subsection (H), each branch, division, department, and program of the Navajo Nation government shall prepare a budget request, which shall be submitted to the Office of Management and Budget pursuant to the time lines established in the annual Budget Instructions Manual. Each division, department and program director shall provide training on the budget process for their program field staff and involve said staff in the development of the budget request upon actual needs and identification of unmet needs. This proposed budget shall state the overall goals and objectives and broad priorities for the entire Navajo Nation budget.

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§ 840. BUDGET APPROVAL, ADOPTION AND CERTIFICATION

(A) Oversight Committee and Budget and Finance Committee Review and Approval. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. The oversight committees may hold public hearings at each agency with programs under their oversight and take testimony on the budget. The oversight committees shall make recommendations concerning the budget and pass resolutions recommending appropriations and conditions of appropriations for activities within their respective areas of oversight to the Budget and Finance Committee pursuant to the time-lines established in the Budget Instructions Manual. Oversight committee recommendations shall not exceed the planning base amounts set pursuant to § 830 (H). The Budget and Finance Committee shall consult and negotiate with the respective oversight committees if any changes are to be made before making final recommendations to the Navajo Nation Council. Changes made pursuant to this consultation and negotiation process shall neither increase nor decrease the planning base amount set for the Executive Branch divisions, the Judicial Branch and Legislative Branch, but shall be limited to internal reallocations of the planning base amounts for the entities. The Budget and Finance Committee shall review and make recommendations concerning the budget according to the annual budget instructions. The Budget and Finance Committee shall make recommendations concerning the budget and submit it to the Navajo Nation Council pursuant to the time lines established in the Budget Instructions Manual.

(B) Navajo Nation Council Budget Deliberations and Adoption. The Speaker of the Navajo Nation Council shall convene a special budget session each year for the purpose of adopting a comprehensive budget for the next fiscal year and approving the Capital Improvement Plan. The Speaker of the Navajo Nation Council, on behalf of the Navajo Nation Council, is authorized to request the attendance of Navajo Nation government officials to provide information to assist the Navajo Nation Council in its deliberations and may exercise subpoena power in the manner prescribed in 2 N.N.C. § 185. Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the latest external audit of the combined financial statements of the Navajo Nation will be presented to the Navajo Nation Council by the external auditors. The adoption of the annual Navajo Nation comprehensive budget and any other findings, recommendations, mandates, policies and procedures of the Navajo Nation Council shall be enacted by a formal resolution of the Navajo Nation Council. The Navajo Nation Council shall adopt the comprehensive Budget no less than twenty (20) days prior to the expiration of each fiscal year.

(C) Budget Certification. The Speaker of the Navajo Nation Council shall certify the resolution of the Navajo Nation Council adopting and approving the annual Navajo Nation comprehensive budget, and shall forward the certified resolution and exhibits to the Navajo Nation President for consideration, pursuant to 2 N.N.C. § 1005(C)(10).

§ 850. BUDGET IMPLEMENTATION, MONITORING AND CONTROL

~~(A)~~ (A) Budgetary Monitoring and Expenditure Controls. The Controller and Office of Management and Budget shall monitor actual expenditures versus budgeted expenditures and report to the Budget and Finance Committee with respect to the overall budget status of the Navajo Nation; and to the Branch Chiefs with regard to their respective branches. Such reports shall be made on a quarterly basis. The Controller, with the approval of the Navajo Nation Council, may restrict expenditures by selected expense codes or line items in the event that actual revenues fall significantly behind the projected revenues.

~~(B)~~ (B) Budget Performance Measures. The Office of Management and Budget shall be responsible for developing a system for evaluating whether requirements have been met for all of Navajo Nation branches, divisions, departments, and programs. Evaluation standards will be developed in consultation with the relevant branch, division, department, and

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program. The Office of Management and Budget shall include the projected performance measures for each branch, division, department and program in the compilation of the annual budget for submission to the Budget and Finance Committee and the Navajo Nation Council.

(C) Program Evaluation: The purpose of a program evaluation is to determine and recommend to the appropriate Branch Chief the recommendations for positive program improvement and whether a program warrants continuation at its current level of activity or modified to a new level or should be discontinued. All Navajo Nation branches, divisions, departments, and programs shall be required to develop a detailed annual plan with performance indicators for each ensuing fiscal year.

(D) The Branch Chiefs shall establish a system for periodic policy review and evaluation of program performance within their respective branches.

(E) All recipients of Navajo Nation funds shall provide, upon request, any information or data necessary to conduct program performance review and evaluation.

§ 860. CAPITAL IMPROVEMENT PROCESS

(A) Administrative Framework

1. The Capital Improvement Office within the Division of Community Development under the Executive Branch shall be responsible for the administration, coordination and development of the Capital Improvement Plan as defined herein. The Controller and the Office of Management and Budget shall assist the Capital Improvement Office with methods of financing the Capital Improvement Plan.

2. All Capital Improvement funding requests shall be submitted to the Capital Improvement Office, which shall evaluate all requests in accordance with objective criteria approved by the Transportation and Community Development Committee of the Navajo Nation Council.

(B) Development of Capital Improvement Plan

1. The proposed Capital Improvement Plan shall consist of a multi-year plan for capital expenditures, including a detailed one-year capital improvement budget. The proposed Capital Improvement Plan shall include a listing of projects in order of priority and proposed year of construction or acquisition. Data on each project shall include: ~~a. The anticipated capital cost of each project;~~

   a. The anticipated capital cost of each project;
   b. The anticipated source of capital funds for each project;
   c. The estimated annual operating cost or savings for each project;
   d. The estimated completion data of each project;
   e. The adopted plan or policy, if any, which each project would help to implement;
   f. The viable alternatives that were considered for each project with the reasons the proposed project is the most cost-effective and practical alternative for meeting the stated objective; and
   g. The project's ranking in whatever sequencing/priority setting system is used as a basis for evaluation of capital improvement project proposals.

2. The Capital Improvement Office shall be responsible for the development of a priority ranking system which takes into consideration factors such as project cost, feasibility, project value and benefit to the community as a whole, which shall be presented to the Transportation and Community Development Committee for approval. ~~(C)~~

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(C) Approval of the Capital Improvement Plan

~~2.~~

1. The Capital Improvement Plan, as developed by the Capital Improvement Office, is subject to the approval of the Navajo Nation Council upon recommendation of the Transportation and Community Development Committee.

2. The appropriation portion of the Capital Improvement Plan is subject to approval of the Navajo Nation Council upon recommendation of the Budget and Finance Committee. Any modification or amendment affecting the approved Capital Improvement Plan is subject to review and concurrence by the Transportation and Community Development Committee prior to consideration by the Navajo Nation Council.

3. The Transportation and Community Development Committee is authorized to and may convene public hearings for the purpose of obtaining public input with respect to the proposed Capital Improvement Plan. A formal report containing all public comments shall be compiled by the appropriate legislative advisors and made available to the Budget and Finance Committee of the Navajo Nation Council during its deliberations concerning the Capital Improvement Plan.

(D) Capital Budget Preparation Calendar

The Capital Improvement Plan and Capital Budget will be developed in accordance with the following chronological sequence of activities:

1. Establish a process for gathering chapter needs to produce a needs base budget that truly reflects the chapter needs.

2. By ten (10) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare an inventory list of existing tribally owned facilities for the purpose of determining need for renewal, replacement, expansion, or retirement of the same facilities.

3. By nine (9) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare a report for all affected Officials on the current status of previously approved capital improvement projects. The report shall contain information on which projects are to be continued, the amount of funds required to continue or complete affected projects, determining the amount of remaining funds from projects completed or discontinued, and summaries as to the progress of previously approved capital improvement projects.

4. By eight (8) months prior to the beginning of the fiscal year, the Capital Improvement Office, Office of Management and Budget, and the Controller shall perform financial analysis and financial programming for the purpose of determining the level of capital expenditures the Navajo Nation can safely afford over the term of the Capital Improvement Plan and to determine the selection and scheduling of funding sources to be designated for the Capital Improvement Plan.

5. By seven (7) months prior to the beginning of the fiscal year, the Capital Improvement Office shall compile and objectively evaluate all capital improvement funding requests. In addition to other eligibility requirements provided in the objective criteria, all requests for capital improvement shall include a statement of need and justification for the project, net effect on the Navajo Nation's operating budget, and its proposed scheduling during the term of the

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Capital Improvement Plan. The Capital Improvement Office shall place emphasis on relative need and cost in evaluating each capital improvement funding request in conjunction with the priority rating system approved by the Transportation and Community Development Committee.

6. By six (6) months prior to the beginning of the fiscal year, the Capital Improvement Office shall have finalized a six (6) year Capital Improvement Plan for consideration and approval by the Transportation and Community Development Committee. Upon review and approval by the Transportation and Community Development Committee, the Capital Improvement Plan will be submitted to the Office of Management and Budget to be incorporated in the recommended capital budget which shall be made a part of the comprehensive budget for purposes of recommending the Capital Improvement Plan to the Navajo Nation Council.

7. By five (5) months prior to the beginning of the fiscal year, the Office of Management and Budget shall submit the appropriation portion of the capital budget to the Budget and Finance Committee for recommendation to the Navajo Nation Council within the recommended comprehensive budget. Any recommended amendments affecting the Capital Improvement Plan shall be reviewed and concurred by the Transportation and Community Development Committee.

(E) Capital Budget Monitoring

1. The Capital Improvement Office shall maintain a current record on all projects within the recommended Capital Improvement Plan for information purposes.

2. The Office shall submit quarterly progress reports on the capital budget to the Transportation and Community Development Committee and the Budget and Finance Committee.

§ 870. LOCAL GOVERNMENT IMPROVEMENT FUNDS

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

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

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

§ 880. AMENDMENTS

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

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BUDGET AND FINANCE COMMITTEE

24 July 2020

Special Meeting

VOTE TALLY SHEET:

Legislation No. 161-20: An Action Relating to Budget and Finance Committee; Accepting the Navajo Nation Fiscal Year 2021 General Fund Revenue Projection, Establishing the General Fund Budget Amount and Branch Planning Allocation Amounts for the Preparation of the Fiscal Year 2021 Navajo Nation Comprehensive Budget and Other Related Action *Sponsored by Jimmy Yellowhair and Raymond Smith, Jr., Council Delegates*
Motion: Nathaniel Brown
Second: Raymond Smith, Jr.
Vote: 5-0, Chairman not voting, with 5 amendments

Final Vote Tally:

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

Jamie Henio, Chairman
Budget & Finance Committee

Peggy Nakai, Legislative Advisor
Budget & Finance Committee