

LEGISLATIVE SUMMARY SHEET

Tracking No. 0161-18

DATE: May 9, 2018

TITLE OF RESOLUTION: AN ACTION RELATING TO BUDGET AND FINANCE; ACCEPTING THE NAVAJO NATION FISCAL YEAR 2019 GENERAL FUND REVENUE PROJECTION, ESTABLISHING THE GENERAL FUND BUDGET AMOUNT AND BRANCH PLANNING ALLOCATION AMOUNTS, FOR THE PREPARATION OF THE FISCAL YEAR 2019 NAVAJO NATION COMPREHENSIVE BUDGET AND OTHER RELATED ACTIONS

PURPOSE: The purpose of this resolution is to approve the General Fund Budget amount and branch planning allocation amount for the Comprehensive Budget for Fiscal Year 2019.

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: NR
Website Posting Time/Date: 5:38pm 5/9/18
Posting End Date: 05-14-18
Eligible for Action: 05-15-18

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 23rd NAVAJO NATION COUNCIL – Fourth Year, 2018

3 INTRODUCED BY

4 
5 _____

6 (Primary Sponsor)

7 

8 TRACKING NO. 0161-18

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11 AN ACTION

12 RELATING TO BUDGET AND FINANCE; ACCEPTING THE NAVAJO NATION
13 FISCAL YEAR 2019 GENERAL FUND REVENUE PROJECTION, ESTABLISHING
14 THE GENERAL FUND BUDGET AMOUNT AND BRANCH PLANNING
15 ALLOCATION AMOUNTS, FOR THE PREPARATION OF THE FISCAL YEAR
16 2019 NAVAJO NATION COMPREHENSIVE BUDGET AND OTHER RELATED
17 ACTIONS

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19 BE IT ENACTED:

20
21 **Section 1. Authority**

- 22 A. The Budget and Finance Committee of the Navajo Nation is empowered to review
23 and recommend to the Navajo Nation Council the budgeting and appropriation of
24 all funds. 2 NNC. § 301(B)(2).
- 25 B. The Navajo Nation Code (the “Code”) provides, “[t]he Controller shall prepare an
26 annual long term revenue projection for use by the Navajo Nation government.
27 This long term revenue projection shall include all sources of funds and revenues
28 available for use by the Navajo Nation government within at least the next three
29 fiscal years. The annual long term revenue projection shall be submitted by the
30 Controller to and be reviewed by the Budget and Finance Committee. The Budget

1 and Finance Committee will present the same to the Branch Chiefs by the end of
2 the second quarter of each fiscal year. A written narrative describing the
3 methodology utilized to estimate revenues and a discussion of key variables
4 affecting the actual revenue, including assumptions made, shall be included in the
5 report. If deemed necessary by the Controller, the long-term revenue projection
6 may be changed as economic circumstances require.” 12 N.N.C. § 830(B).

7 C. The Code provides, “[t]he Controller shall review and recommend an annual
8 fiscal year revenue projections for all revenue generating sources for all
9 governmental, proprietary and fiduciary funds of the Navajo Nation. The annual
10 fiscal year revenue projection shall be submitted for review by the Budget and
11 Finance Committee of the Navajo Nation Council and will serve as the annual
12 revenue estimate at the beginning of the annual budget process for the next fiscal
13 year. The Budget and Finance Committee will present the annual revenue
14 projections to the Branch Chiefs by the end of the second quarter of each fiscal
15 year. A written narrative describing the methodology utilized to estimate revenues
16 and discussion of key variables affecting the actual revenues, including
17 assumptions made, shall be included in this report. 12 N.N.C. § 830(C).

18 D. The Code also provides, “[t]he Office of Management and Budget shall prepare an
19 estimate of all external funding to be received by the Navajo Nation in the
20 upcoming fiscal year and shall present this information to the Budget and Finance
21 Committee and the Controller by the end of the second quarter of each fiscal year.
22 12 N.N.C. § 830(D).

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

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1 **Section 2. Findings**

2 A. The Budget and Finance Committee hereby accepts the Navajo Nation
3 Controller's Fiscal Year 2019 General Fund Revenue Projection of total gross
4 recurring revenue of \$205,770,000 and net total general fund of \$153,531,000,
5 which is less the set-asides of the projected revenue for:

- 6 a. 12% or \$24,692,000 for the Navajo Nation Permanent Fund;
- 7 b. 2% or \$4,115,000 for the Navajo Nation Land Acquisition Trust Fund;
- 8 c. \$2,000,000 for the Capital Outlay Match Funding Special Revenue Fund;
- 9 d. \$2,000,000 for the Navajo Nation Water Rights Claim Fund;
- 10 e. \$11,200,000 for the Diné Higher Education Grant Fund;
- 11 f. 4% or \$8,231,000 for the Navajo Veterans Trust Fund.

12 This memorandum, dated May 7, 2018, is included in **Exhibit A**.

13 B. The income from the Permanent Trust Fund (PTF) available for FY 2019 is
14 \$19,828,000. The PTF memorandum, dated April 9, 2018, is included in **Exhibit**
15 **A**.

16 C. The Navajo Nation Branch Chiefs, met on May 7, 2018 to discuss
17 recommendations to the Budget and Finance Committee for the FY 2019 base
18 planning amounts. The total projected revenue and the PTF income available for
19 FY 2019 is \$173,359,000.

20 D. The Budget and Finance Committee further sets the General Fund Branch
21 Planning Allocations, as follows:

22

Budget Category	FY 2019 Base Planning Amounts	Percentage
Fixed Costs	\$18,724,696	10.80%
Executive Branch	\$108,468,410	62.57%
Legislative Branch	\$15,485,011	8.93%
Judicial Branch	\$14,143,320	8.16%
Chapters – Non Admin	\$12,137,246	7.00%
Ext. Fund Cash Match	\$4,400,000	2.54%
Total	\$173,359,000	100.00%

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- 1 E. The Chapters will be allocated \$3,800,000 from the Capital Match Special
2 Revenue Fund for Chapter Capital Expenses, replacing the use of General Funds.
- 3 F. The Budget and Finance Committee recommends budget amounts be set in
4 accordance with the table in paragraph D, above.
- 5 G. The Budget and Finance Committee directs that indirect cost funding be
6 distributed to eligible branches, divisions, departments, offices, programs and
7 entities of the Navajo Nation, in accord with the currently approved indirect cost
8 proposal, and further directs all required programs to comply with Resolution
9 BFMY-13-10, the Indirect Cost Service Tracking Policies and Procedures,
10 particularly the Personnel Activity Reporting requirement.
- 11 H. The Budget and Finance Committee recommends that the IDC Recovery Revenue
12 Projection will be set at \$21,500,000; subject to revision when IDC plans are up to
13 date.
- 14 I. The Budget and Finance Committee adopts the Fiscal Year 2019 Annual Budget
15 Calendar to guide the budget process, attached as **Exhibit B**.
- 16 J. The Budget Instruction Manual (BIM) for Fiscal Year 2019, dated May 9, 2017, is
17 attached as **Exhibit C**.

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19 **Section 3. Approvals and Directives**

- 20 A. The Budget and Finance Committee adopts the Navajo Nation Fiscal Year 2019
21 BIM for use by all Navajo Nation programs and entities for the preparation of the
22 Navajo Nation Fiscal Year 2019 Comprehensive Budget, as well as for preparation
23 of any subsequent carryover and supplemental budgets for the Navajo Nation
24 Fiscal Year 2019.
- 25 B. The Budget and Finance Committee directs that until such time as a
26 comprehensive budget policy manual is adopted, Navajo Nation programs and
27 entities shall be guided by existing budget policies as set forth in Navajo Nation
28 statutes, and duly adopted resolutions. The last fiscal year in which comprehensive
29 budget policies existed was the BIM was Fiscal Year 2014.
- 30

- 1 C. The Budget and Finance Committee requests that Branch Chiefs direct Navajo
2 Nation programs and entities to comply with the Navajo Nation Fiscal Year 2019
3 Budget Instructions Manual in preparation of Fiscal Year 2019 budget and other
4 funding proposals.
- 5 D. The Budget and Finance Committee further directs and authorizes the Office of
6 Management and Budget to take all actions authorized under its enabling
7 legislation and plan of operations to recommend any amendments that it deems
8 necessary to the Navajo Nation Fiscal Year 2019 Budget Instructions Manual for
9 consideration by the Budget and Finance Committee.
- 10 E. The Budget and Finance Committee requests the Branch Chiefs direct all Navajo
11 Nation programs and entities, which operate with external funds, to provide all
12 financial and funding information to be included in the Fiscal Year 2019 budget to
13 the Office of Management and Budget, as required by the Navajo Nation 2019
14 Budget Instructions Manual.
- 15 F. The Budget and Finance Committee directs the Office of Management and Budget
16 to monitor the scheduled timelines set forth within the Navajo Nation Fiscal Year
17 2019 Annual Budget Calendar to assure that the timelines are being met and, if
18 necessary, to recommend revisions of the timelines to the Budget and Finance
19 Committee.
- 20 G. The Budget and Finance Committee of the Navajo Nation Council requests the
21 Branch Chiefs and the Standing Committees of the Navajo Nation Council follow
22 the timelines established in the Navajo Nation Fiscal Year 2019 Annual Budget
23 Calendar to ensure that they are being met.
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EXHIBIT "A"



THE NAVAJO NATION

RUSSELL BEGAYE
JONATHAN NEZ

MEMORANDUM

Date: May 7, 2018

To: Honorable Russell Begaye, President
Office of the President/Vice President
Honorable LoRenzo Bates, Speaker
Legislative Branch
Honorable JoAnn Jayne, Chief Justice
Judicial Branch

From: 
Pearline Kirk, Controller
Office of the Controller

Subject: Fiscal Year 2019 Revenue Projection-With Assumption of Sales Tax Rate Increase
Recommended General Fund Revenue for FY 2019 Budget

Below is the Initial Fiscal Year 2019 Schedule- General Fund Revenue Projection for FY 2019 assuming that there will be an increase in the Sales Tax rate from 5% to 6%. This is based upon discussions during the Three Branch Chiefs meeting on May 7, 2018, about the possible impact a sales tax increase may have to the General Fund Revenues. The Office of Navajo Tax Commission has provided a copy of their calculations based upon a 1% increase from 5% to 6%. With this increase the total gross revenue projection would then be \$205.7 million. After the set asides of \$52.2 million recurring were deducted, the Net Total General Fund Revenues of \$153.5 million is available for recurring budgeting.

(S1=\$1,000)	<u>Recurring</u>	<u>Total</u>
Total Gross Recurring Revenue:	<u>\$205,770</u>	<u>\$205,770</u>
TOTAL GROSS REVENUES	\$205,770	\$205,770
Total Set-Aside Subtotal	<u>\$ (52,239)</u>	<u>\$ (52,239)</u>
NET TOTAL GENERAL FUND	\$153,531	<u>\$153,531</u>

The estimates used 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, this revenue projection is subject to change. Any other information updates from the coal related entities will change this projection as well. Any other potential material impact on our projection that arises will then be re-evaluated as well. If there are any questions, you can call me at tribal extension 6308.

Cc: File



THE NAVAJO NATION
GENERAL FUND REVENUE FY 2019 BUDGET - Budget upon the assumption of the Sales Tax Rate Increase
 (\$1 = \$1,000)

DRAFT

Revenue Source	Actual				Projection of Recurring Revenues			
	Year Ended 9/30/2014	Year Ended 9/30/2015	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
Oil & Gas	\$ 60,725	\$ 34,588	\$ 32,346	\$ 24,700	\$ 25,378	\$ 27,153	\$ 25,378	\$ 25,378
Coal	\$ 56,036	\$ 56,898	\$ 55,102	\$ 55,850	\$ 45,381	\$ 51,369	\$ 29,000	\$ 29,000 (1)
Taxes (PIT, BAT, Oil & Gas Sev.)	\$ 71,632	\$ 64,370	\$ 66,983	\$ 64,150	\$ 62,965	\$ 61,519	\$ 57,942	\$ 57,942
Investment Income	\$ 1,376	\$ 1,409	\$ 400	\$ 1,600	\$ 2,500	\$ 2,900	\$ 2,500	\$ 2,500
Land Rentals, ROW, Bus. Sites	\$ 62,395	\$ 72,946	\$ 62,354	\$ 58,450	\$ 62,644	\$ 61,929	\$ 61,000	\$ 61,000
Court Fines Fees	\$ 519	\$ 464	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Other - Misc. Revenue	\$ 507	\$ 669	\$ 200	\$ 500	\$ 750	\$ 500	\$ 500	\$ 500
TOTAL GROSS REVENUE RECURRING:	\$ 253,190	\$ 231,344	\$ 217,785	\$ 205,650	\$ 200,018	\$ 205,770	\$ 176,720	\$ 176,720
TOTAL REVENUE -Non RECURRING								
TOTAL REVENUES	\$ 253,190	\$ 231,344	\$ 217,785	\$ 205,650	\$ 200,018	\$ 205,770	\$ 176,720	\$ 176,720
Less 12% Permanent Fund*	\$ (30,383)	\$ (27,761)	\$ (26,134)	\$ (24,678)	\$ (24,002)	\$ (24,692)	\$ (21,206)	\$ (21,206)
Less 2% Land Acq. Trust Fund	\$ (5,064)	\$ (4,627)	\$ (4,356)	\$ (4,113)	\$ (4,000)	\$ (4,115)	\$ (3,534)	\$ (3,534)
Less. Higher Ed	\$ (11,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)	\$ (11,200)
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	\$ (1,500)	\$ (1,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less 4% Veterans Trust Fund **	\$ (10,128)	\$ (9,254)	\$ (8,711)	\$ (8,226)	\$ (8,001)	\$ (8,231)	\$ (7,069)	\$ (7,069)
Set-Aside Subtotal	\$ (62,274)	\$ (58,342)	\$ (54,401)	\$ (52,217)	\$ (51,203)	\$ (52,239)	\$ (47,010)	\$ (47,010)
Net Revenue for Recurring Budgeting	\$ 190,916	\$ 173,002	\$ 163,384	\$ 153,433	\$ 148,815	\$ 153,531	\$ 129,710	\$ 129,710
Net Revenue for Non Recurring Budgeting	0	0	0	0	0	0	0	0
NET TOTAL GENERAL FUND REVENUES	\$ 190,916	\$ 173,002	\$ 163,384	\$ 153,433	\$ 148,815	\$ 153,531	\$ 129,710	\$ 129,710

*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.

** This amount is transferred as follows 2% to Veterans Trust 2% to Veterans Trust Homes.
 (1) - this number is assuming NGS is no longer in service for 2020 and 2021.

EXHIBIT "A"



April 9, 2018

Memorandum:

TO : Honorable Russell Begaye, President
Office of the President/Vice President

Honorable LoRenzo Bates, Speaker
Legislative Branch

Honorable JoAnn Jayne, Chief Justice
Judicial Branch

FROM : 
Pearline Kirk, Controller
Office of the Controller

SUBJECT : Fiscal Year 2019 Permanent Fund Interest Available for General Fund.

Below is the Initial Fiscal Year 2019 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 3rd year projects, the total gross Permanent Fund interest available to the General Fund is \$19.8 million.

	<u>Recurring</u>	<u>Total</u>
(\$1=\$1,000) Total interest Recurring :	<u>\$19,828</u>	<u>\$19,828</u>
TOTAL GROSS REVENUES	\$19,828	\$19,828
NET TOTAL PTI for GENERAL FUND	\$19,828	<u>\$19,828</u>

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



**BRANCH CHIEFS AGREEMENT
FY2019 Budget**

May 9, 2018

The Branch Chiefs of the Navajo Nation government considered the FY 2019 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 Allocations

Fixed Costs	\$ 18,724,696	10.80%
Executive Branch	\$ 108,468,410	62.57%
Legislative Branch	\$ 15,485,328	8.93%
Judicial Branch	\$ 14,143,320	8.16%
Chapters - Non-Administrative	\$ 12,137,246	7.00%
External Funds Cash Match	\$ 4,400,000	2.54%
Total:	\$ 173,359,000	100.00%

The fund sources for the \$173,359,000 is as follows:

- a. \$153,531,000: General Fund Revenue Projection
- b. \$19,828,000: Permanent Fund Income

2. Personnel Lapse/Savings Fund

- a. \$3,000,000 be allocated to Fixed Costs Retirement Plan BU #118018.
- b. When the projected balance for this fund becomes known later in FY 2018, the Branch Chiefs may make additional recommendations on a possible General Wage Adjustment and other uses of the Personnel Lapse/Savings Fund.

3. Capital Outlay Match Special Revenue Fund \$3,800,000 be allocated to Chapters - Capital Expenses replacing use of General Funds.

Executive Branch

Legislative Branch

Judicial Branch


Russell Begaye, President


LoRenzo Bates, Speaker


JoAnn Jayne, Chief Justice

EXHIBIT "B"

Navajo Nation Fiscal Year 2019 Budget Preparation Calendar

	DUE DATES	KEY ACTIVITY	PERFORMED BY
	1 May 9, 2018	Issue Budget and Finance Committee's proposed budget development legislation for five day public comment.	Legislative Counsel
✓	2 May 15, 2018	Review and approve budget development legislation including revenue projections, Branch planning allocations, budget calendar, and Budget Instructions Manual (BIM).	Budget and Finance Committee
	3 May 17, 2018	Conduct budget preparation orientation and issue Budget Instructions Manual (BIM) to Branches and Divisions.	OMB
	4 May 18, 2018	Establish and issue Branch and Division budget planning allocations for preparation of the Branch program budgets.	Branch Chiefs
	5 May 21, 2018	Begin preparation of program budgets.	NN Programs
	6 May 31, 2018	Deadline to submit completed program budget packages to OMB.	NN Branch Chiefs, Divisions/Programs
	7 June 6 - 11, 2018	Prepare budget packages and related information for Branch Chiefs' budget hearings.	OMB, Divisions/Programs
	8 June 11 - 20, 2018	Branch budget hearings; review and approve proposed Branch/Division/Program budgets.	NN Branch Chiefs, Divisions/Programs
	9 June 20 - 27, 2018	Prepare Branch/Division budget packages and related information for Oversight Committees' budget hearings.	NN Branch Chiefs, Divisions/Programs
	10 June 22, 2018	Issue Oversight Committees' proposed budget legislations for five day public comment.	Legislative Counsel
	11 June 21, 2018	Consult with Legislative Advisors for the Oversight Committees' budget hearings sessions.	OMB, Legislative Services
	12 June 27 - July 6, 2018	Conduct budget hearings; approve legislation recommending the Branch/Division budgets to the BFC.	NNC Oversight Committees
	13 July 9 - 13, 2018	Prepare budget packages and related information for the Budget and Finance Committee budget hearings.	OMB, Branches/Divisions
	July 16 - 20, 2018	Navajo Nation Council Summer Legislative Session	For Information Only
	14 July 24 - 31, 2018	Conduct budget hearings; review and approve Branch Chiefs' budgets and the Oversight Committees budget recommendations and act on and issue the NNC proposed legislation for the NN comprehensive budget.	Budget and Finance Committee
	15 Aug. 1 - 8, 2018	Prepare budget information for the Naabik'iyati' Committee and Navajo Nation Council, including printing and distribution of the NN comprehensive budget.	OMB
	16 Aug. 9 - 10, 2018	Naabik'iyati' Committee budget session; review the NN comprehensive budget and forwarded the budget to the Navajo Nation Council with changes, if necessary.	Naabik'iyati' Committee
	17 Aug. 13 - 17, 2018	Navajo Nation Council budget session; conduct deliberations on the NN comprehensive budget and adopt budget legislation.	Navajo Nation Council
	18 Aug. 27, 2018	Take action on the NNC approved NN comprehensive budget legislation ten days after receipt of the budget.	NN President

Fiscal Year 2019

**Proposed
Budget
Instructions
Manual**



**Prepared by:
Office of Management and Budget**

May 8, 2018



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**THE NAVAJO NATION
FISCAL YEAR 2019
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 all of other Navajo Nation budgets.

B. Authority

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

The Appropriations Act (12 NNC § 800) states that the Navajo Nation government has a fiduciary responsibility to:

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

Other Navajo Nation legislation and policies, some of which are referenced in this BIM, provide further information regarding fiscal and budgetary matters. These include: OMB's Plan of Operation and Section 820 (M) of the Appropriations Act, Branch Chief Authority, 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

The BIM is available, for a fee, from the Records Management Department at (505) 371-5113. It can also be downloaded from the Navajo Nation Office of Management and Budget (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 Navajo Nation's 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 performance criteria/goal statements for relevant aspects of program performance measure. Programs may develop more criteria for their internal use, but five (5) are required for the budget process. The goal statements should address major relevant program performance measure and be measurable on a quarterly basis.

C. Program Performance Assessments

At the end of each quarter, program managers submit the actual quarterly results for the goal statements established and approved for each program budget to OMB. OMB’s Management & Policy Section will perform quarterly program assessments and generate reports based on the goals and actual accomplishments reported by program managers on Budget Form 2. Quarterly performance reports will be disseminated to key officials.

A simple rating method is used to determine program performance scores. Program performance scores are based on performance criteria developed by program managers during budget development and actual results reported by program managers on a quarterly basis. OMB program analysts use a comparison of 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. Any program that receives any additional funding during the fiscal year (carry-over, supplemental funding, etc.) must REVISE their current Budget Form 2 to incorporate the new performance criteria associated with the additional funding. Contact OMB’s Management & Policy Section for further information and/or instructions, if needed.

Navajo Nation Chapters will report actual results to their respective Administrative Service Center and they will 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. Administration of the FMIS budget data is the responsibility of the Office of the Controller. 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.

Office of the Controller (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 and these numbers 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 business unit number. Navajo Nation programs may have multiple business units or numbers depending on funding source(s).

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 ranging from 3 to 7. Accounts at LOD 7 are the most detailed and accounts at LOD 3 are less detailed. Those accounts at a lesser level of detail 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 reporting and sorting purposes.

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

IV. BUDGET TIMETABLE AND PROCESS

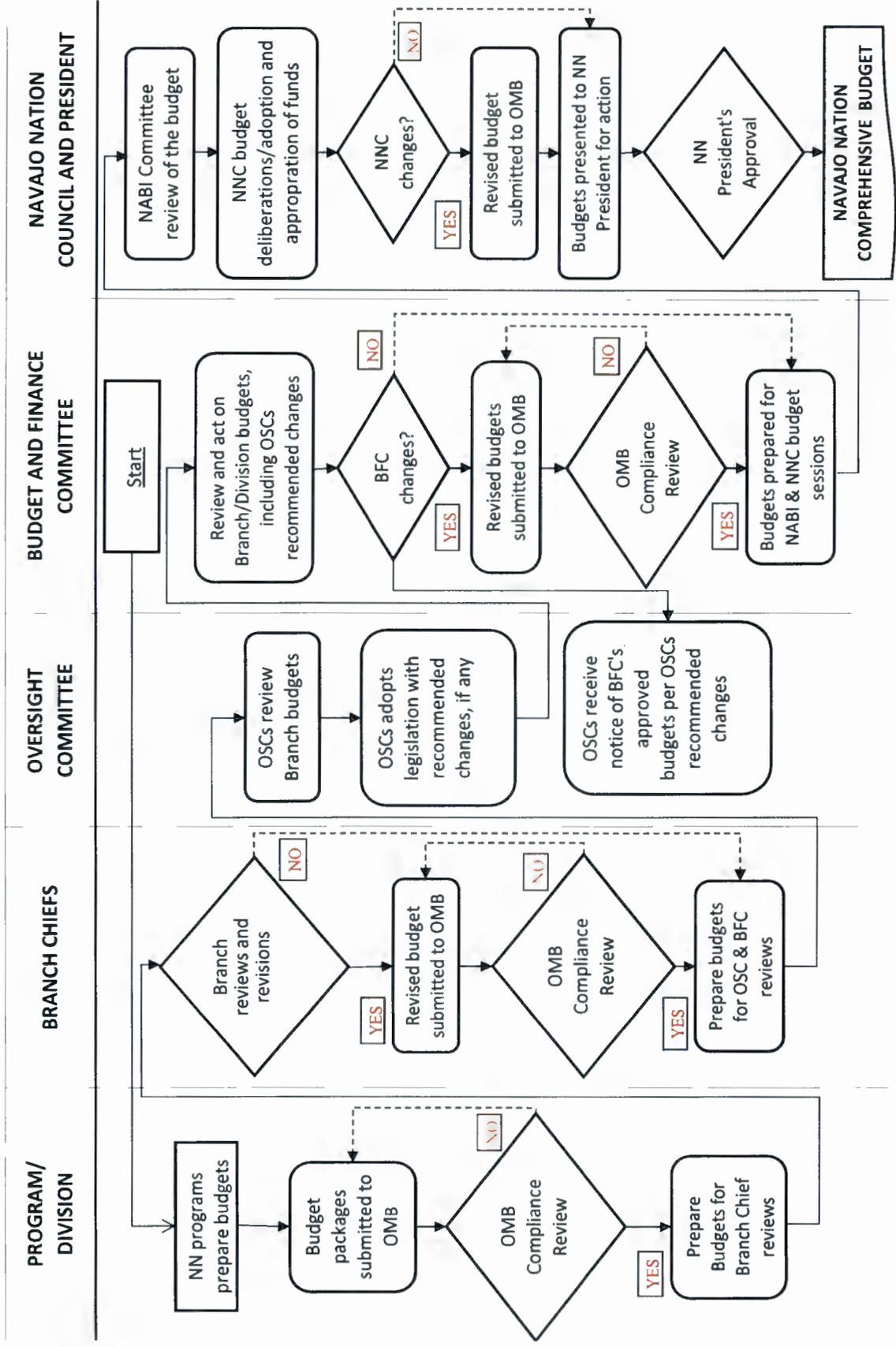
A. Budget Development Process Chart

The chart displayed on the next page shows the annual Navajo Nation budget development process which starts with the BFC approval, by legislation, of 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 by the Branch Chiefs and then to the respective oversight committees, including 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 displayed as an exhibit to the BFC resolution which officially starts the development of the annual Navajo Nation Comprehensive Budget.

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

V. FUND ALLOCATIONS

A. General Fund Planning Allocations

The Navajo Nation general fund branch planning allocations based on projected revenue are approved by the BFC at the beginning of the annual budget preparation process. 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. The allocation amounts are provided by OOC. Budgets must be prepared and submitted by recipient programs 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 allocated by the Navajo Nation to eligible programs will be in addition to the programs' allocated General Funds and other Navajo Nation funds. The cumulative amount of such funds will serve as the program's base budget or budget planning amount in submission of their proposed Navajo Nation fiscal year budget. See Instructions on Submission of Budgets for External Contracts and Grants (Appendix L) and section XV(A)(19) for additional information.

D. Personnel Savings/Lapse Fund Allocations

Personnel Savings/Lapse Fund allocations are mandated by Navajo Nation Council legislation. OMB shall provide the lapse fund amounts, if any, to be used by eligible programs in the preparation of their budgets.

VI. OTHER NN FUNDS, FUND MANAGEMENT PLANS AND EXPENDITURE PLANS

In addition to the NN General Fund, there are numerous other NN funds administered by the Navajo Nation government. These other funds are classified in the NN Appropriations Act and have their own unique requirements.

Fund Management Plans and Expenditure Plans are primarily used to administer Proprietary Fund types and are approved by the BFC pursuant to resolutions BFMY-38-02 and BFN-187-03 which establishes the criteria to be met. Fund Management Plans and Expenditure Plans can also be used to provide guidance to administer other types of NN funds.

VII. PROJECT BUDGETING AND ACCOUNT SET-UP

OMB is responsible to set up business unit accounts for all capital and non-capital projects in the NN's Financial Management Information System (FMIS). Projects can be funded from any source and the instructions and forms (primarily Budget Form 1 on page 23, Budget Form 4 on page 30, and, if necessary, Budget Form 5 and 6 on page 32 and 34) contained in this BIM are required to be completed for entry into the FMIS. In addition, the Project Process Schedule on page 75, is to be completed to replace Budget Form 3 shown on page 26. The account set up, budgeting and project management is the same, only the funding source may differ.

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

Information for project setup on each project include:

- The budget on OMB budget forms
- The legislation approving the project funding
- The funding source for each project
- The expected cost of each project via a budget
- The expected start and completion date for each project and a timeline for the project
- The identification of a Project Manager and Department/Division
- 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.

VIII. PERSONNEL BUDGETING PROCEDURES

A. Purpose

These instructions and procedures provides 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 conjunction with the NNC Title 12, Chapter 7, Appropriations Act and applicable Navajo Nation laws.

This section relates exclusively to personnel budget and shall be used in conjunction with other sections of the Budget Instruction Manual (BIM), the Human Resource Information System (HRIS) and the Financial Management Information System (FMIS). Personnel budgeting in the Navajo Nation Comprehensive budget includes position classification and position numbers, budgeting personnel salaries and other personnel related costs. It also includes 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 resources information.

2. Budgeting Personnel Salaries

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

- b. The salaries in the salary schedules AI, AJ, AK, AP and AQ 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 AI is for use by class titles not eligible for a premium rate
- Schedule AJ is for use by class titles that have been determined eligible for the premium rate
- Schedule AK is for use by Commissioned Law Enforcement Officers
- Schedule AP is for use by the Navajo Head Start only for class titles not eligible for a premium rate
- Schedule AQ 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 hours or the appropriate salary schedule can be used to determine the annual salaries.

- (2) Positions budgeted less than 2,080 hours or cost-shared:

- a) Positions budgeted for less than 2,080 hours must be calculated by the estimated total number of work hours multiplied by the hourly rate of pay using the appropriate salary schedule.
- b) Cost-shared positions 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 and documented on Budget Form 5.

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 programs in the Judicial Branch who 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 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 general wage adjustment for positions will be paid out of the Personnel Savings (Lapse Fund) Account, if available, and with approval of the Navajo Nation Council, with the exception of those programs receiving a prior year carryover amount from their unexpended personnel savings. For programs not eligible to utilize the Personnel Savings (Lapse Fund) Account for the general wage adjustment the cost will be absorbed by the respective programs. Implementation of this type of salary adjustment for external 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 III, shall budget for such expenses to ensure that payments can be made in a timely manner. These costs shall be budgeted in 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. These costs shall be budgeted in object code 2610.
- 7. Merit Pay Bonus.** Merit pay bonus 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 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 object code 2710 for Regular Merit Bonus pay. Implementation of this type of salary adjustment for external 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 in object code 2710 for Regular Merit Bonus pay. Implementation of this type of salary adjustment for external funded programs shall be based on funds availability verified by OMB and OOC.
- 9. Budgeting Fringe Benefits.** Use the appropriate rates shown on page 66 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 object code 2900 for Fringe Benefits. The fringe rates are shown on Appendix E on page 66. 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/or Reduction-In-Force (RIF) shall be reported in the budget narrative, along with a justification for the layoff or RIF 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 budget 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. These costs shall be budgeted in 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) is available from DPM and Judicial Branch Office of Human Resources.

b. Anticipated salary adjustments for the following situations in (1) through (3) below must be budgeted in 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 non-general 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):

- 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 adjustment must be budgeted in the Salary Adjustment, object code 2200.

(3) Employees with an anniversary date in the last quarter (i.e., July, August and September) of the fiscal year and whose step increase have 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 result 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 object code 2200 for salary adjustment. A budget revision request may be submitted to OMB to cover the personnel salary change.

IX. 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 cost.

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 phone services including wireless phone equipment, activation, 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.

- d. All request for telecommunication services under a, b & c require prior approval by the NNTU department pursuant to approved policies and procedures. All NN governmental offices are required to abide by these policies and procedures which are available on the NNTU website at www.ntu.navajo-nsn.gov. Applicable telecommunications rates are tariff driven and approved by the applicable state commission, and can be obtained from your service provider in your area.

B. Microsoft Enterprise Software User License

1. Each employee is required to have software user license to access the benefits of the Navajo Nation Microsoft Enterprise Agreement for the Navajo Nation network. Therefore, departments shall budget \$250 per user/employee to cover cost of the yearly subscription and administrative fee.

Call NNTU at (928) 871-7740 regarding any of the above or any other telecommunications related questions.

C. Budgeting Insurance Expenses

1. Criteria for determining vehicle insurance rate and premiums.

All vehicle(s), whether assigned through Navajo Nation Fleet Management Department, department/Chapter purchased or GSA leased vehicles, will 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 vehicles insurance, call Risk

Management Department at (928) 871-6335.

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

Coverage	Rate	Per Value	Deductible
Contents	0.79	\$1,000	\$1,500
Contractor's equipment	0.79	\$1,000	\$1,500

Example: Program reports \$50,000 in total insurable values (TIV) for its property contents and contractor's equipment. Formula: $\$50,000 \text{ (TIV)} \div \$1,000 = \$50 \times \$0.79 = \$39.50$. Program should then budget \$39.50 for property premium based on the TIV reported.

- 3. General Liability.** Each Division, Department, Program or Chapter is **required** to budget for general liability coverage. General liability rates are \$0.34 per \$100.00 of payroll.

Example: Program reports \$500,000 in Total payroll (including fringe benefits). Formula: $\$500,000 \text{ (Total payroll)} \div \$100 = \$5,000 \times \$0.34 = \$1,700.00$. Program should then budget \$1,700.00 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 each policy and budget year which will assist each division, department, program or Chapter in determining property premium rates to be budgeted. Contact the Navajo Nation Risk Management Program 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 is Navajo Nation law and a necessary part of the expenses of performing Navajo Nation business.

Coverage 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
- 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
- d) Consultants

For budgeting purposes, the premium rate approved for Fiscal Year 2019 is set at \$0.88 (88¢) per \$100 of gross payroll amount 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) \div $\$100 = \$2,500$ \times $\$.88 = \$2,200$. Program should then budget \$2,200 for workers' compensation premium, based on gross payroll.

6. Chapters Workers' Compensation Insurance or Expenses

The premium rate approved for Fiscal Year 2019 for all Navajo Nation chapters is set at \$0.92 (92¢) per \$100 of payroll including chapter volunteers.

Example: Chapter reports \$250,000 in gross payroll (less fringe benefits). Formula: $\$250,000$ (gross payroll) \div $\$100 = \$2,500$ \times $\$.92 = \$2,300$. Chapter should then budget \$2,300 for worker's compensation premium, based on gross payroll.

D. Travel Policies and Rates for Reimbursement Purposes

For information regarding the Navajo Nation Travel Policy, including the most recent 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. \$0.545 per mile (if no Government Owned Vehicle available)
2. \$0.18 per mile (if Government Owned Vehicle available)
3. \$0.515 per mile (Motorcycle POV rate)

E. Fleet Management User Rates

The Fiscal Year 2019 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.

F. Air Transportation Rates

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

1. King Air C-90A: \$3.53 per mile or \$882.00 per hour.
2. King Air B200: \$4.17 per mile or \$1,091.50 per hour.

Contact the Navajo Nation Air Transportation Department at (928) 871-6283 for further information.

G. 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.

X. CHAPTER BUDGET PROCESS

A. Navajo Nation Chapter Budgeting Process

Navajo Nation Chapters, including all LGA-certified chapters, pursuant to the Navajo Nation Local Governance Act (LGA), 26 NNC § 2003, are required to follow the Navajo Nation budget instructions contained in this BIM when preparing and submitting Chapter budgets. Each Chapter submits a Chapter proposed budget in accordance with the approved budget calendar to the Navajo Nation Division of Community Development (DCD) who shall incorporate and submit the budget as part of the overall annual DCD budget.

The Chapter budget preparation process is assigned to each chapter administration with assistance from the Administrative Services Centers (ASC) under DCD. 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.

General fund amounts budgeted for personnel, travel and other Chapter administration costs shall be detailed 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 premium and general liability in accordance with instructions contained in this BIM at Section IX(B)(6).

B. Chapter Capital Improvement Projects

All capital project funding requests shall be submitted to the Navajo Nation Capital Project Management Department in the Division of Community Development in accordance with the Appropriations Act, 12 NNC § 860 and 870, 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 the Division of Community Development, Capital Projects Management Department at (505) 371-8463.

XI. NAVAJO NATION GRANTS

A. Purpose and Funds Availability

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 needs and priorities. All Navajo Nation grants requests 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.

B. Grant Budget Requirements

Pursuant to 12 NNC § 820 (P): *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.*

All grantees requesting funds from the Navajo Nation shall be assigned to a Navajo Nation Division and/or Branch based on particular area of the budget request and the responsibility of the Branch/Division. The Division or Branch shall review the request and may provide funding recommendations.

A grant request, which includes a completed Navajo Nation budget forms and other required documentation, shall be submitted to OMB in accordance with the budget preparation instructions and formats, including Budget Forms 1, 2, and 3 (if the budget request includes funding for personnel), 4 and 6 (if funds are other than Navajo Nation funds). The grant request shall also include the Navajo Nation Grant Application form shown in Appendix G, and one of the following: an approved plan of operation, articles of incorporation or organization's by-laws. In addition, the organization shall provide current names and addresses of the organizations board members.

The respective oversight committee for the assigned Navajo Nation Division or Branch shall review the request before it is considered for funding by Budget and Finance Committee and the Navajo Nation Council.

If an entity is seeking grant funds for construction of a non-residential public facility, the grantee must consult with the Capital Projects Management Department within the Division of Community Development, prior to requesting construction related funds. The entity must provide evidence that all preliminary construction related designs, engineering and proper clearances are completed.

C. Navajo Nation Grant Agreement

Upon approval of grant funding by the Navajo Nation, the grantee shall execute a Navajo Nation grant agreement through the respective assigned Division or Branch. The assigned Division or Branch shall also assist OMB to monitor grant activities, including expenditures.

XII. 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 using docs@omb.navajo-nsn.gov in order to reduce travel expenses and improve processing times associated with submitting documents to OMB located at Administration Building #1, Window Rock, Arizona. OMB will also allow for hand delivered documents to be another option.

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 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 the navajo-nsn.gov domain or any other Navajo Nation e-mail domain. OMB will not accept documents emailed from other 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
 - 2 NNC '164/SAS Review
 - FMIS Account/Budget Set-Up
 - Contract Modifications
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 by OMB, a scanned transmittal will be emailed back to the program to the initial transmitter. Along with a scanned/signed copy of the document processed by OMB.

XIII. BUDGET REVISION INSTRUCTIONS AND PROCEDURES

A. Purpose

1. To provide guidance for the administration and processing of budget revisions.
2. To establish effective controls for the accountability and integrity of Navajo Nation budgets or funds.

B. Scope

These procedures apply to all fund types (governmental, proprietary, and fiduciary) as defined in the Navajo Nation Appropriations Act.

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:

- a) Budget / Object Code Transfer - the transfer of funds from one object code to another within the same business unit budget.
- b) Budget Reallocation - the reallocation of funds between business units which requires oversight approval.
- c) Budget Modification - an increase or decrease of \$50,000 or more to an existing business unit budget in a previously approved budget. This shall require oversight committee approval, unless it is a prior approved carryover of funds.

D. Requirements and Restrictions

1. The Budget Signature Authorization Form (BSAF), available from OMB or its website, must be on file at OMB to verify that the signatories are authorized to process the budget revision for the business unit. OMB will not accept budget revision requests from unauthorized program personnel. The BSAF 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. Budget Revision Requests involve funds to be transferred only at LOD 6 object codes with the exception of fringe benefits at a LOD 5.
4. Each program or business unit shall be limited to one BRR per month, except for special circumstances which shall be fully explained by separate memorandum.
5. The minimum amount of a BRR shall be \$100, except for special circumstances.
6. Altered or illegible forms will not be accepted.
7. OMB will not accept the BRR with the same person authorizing the request as the Program/Department Director and Division Director. The same requirements apply to Legislative and Judicial Branch. Division Directors shall process Division Administration budget revision requests to the Office of the President/Vice President for approval prior to submitting to OMB. For all funds, authorized signatories should be in compliance with the BSAF.
8. 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. General Funds cannot be transferred from the following object codes:
 - a) 2001 series: Beginning in the 4th Quarter, personnel expenses per Personnel Savings/Lapse Fund moratorium contained in NNC Resolution CF-07-11, cannot be transferred from personnel cost, 2110 and fringe benefits cost

2900. In the 1st, 2nd and 3rd Quarter, transfers are allowable within the 2001 major object code series. For example, funds from the Salary Adjustment object code (2200) may be transferred into the Merit Pay object code (2710).

- b) 8000 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 Navajo Nation funds, programs must complete and submit a Budget Revision Signature Authorization Form (BSAF) 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 be completed and submitted to the appropriate program official and Division Director (or Branch Chief) for review and approval before submitting the completed form to OMB. All pages must be signed with appropriate signatures.
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 recommend appropriate action to the OMB Executive Director.
4. The OMB Executive Director shall approve or disapprove the BRR. Forms will be returned disapproved and with comments and if significant changes or additional justification/clarification is needed. If the form is altered or the original information is not legible, a new request 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.

XIV. 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 164 document review process approval before consideration by the appropriate oversight committee, Budget and Finance Committee and Navajo Nation Council. OMB will review supplemental funding proposals for priority consideration of the budget, including any written analysis and recommendations.

- B. Procedures and Requirements.** The following requirements apply to supplemental budget proposals:

1. Navajo Nation programs and entities seeking supplemental funding shall use the Supplemental Funding Request Form (Appendix K) and budget forms 1, 2, 4 and if applicable 3, 5 and 6. Entities external to the Navajo Nation government shall also complete the Grant Application form shown in Appendix G. Any incomplete or inaccurate budget proposal will be returned to

the program for corrections. If corrections are not made and not submitted within five (5) working days, the proposal will not be recommended for funding. Following are some of the requirements for submission of supplemental budgets:

- a. Signatures
 - i. Budget forms must have signature from the appropriate Division/Department with written concurrence from the appropriate Branch Chief/Division Director, if applicable
- b. Justification
 - i. Why 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 proposals, if not initially funded, must be updated every four months to reflect the changes during the four-month period.
- d. If the proposal is not funded in the previous fiscal year, the proposal must be revised for the current fiscal year.
- e. 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 end of 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 appropriations for capital projects shall be submitted to the Capital Projects Management Department within the Division of Community Development, for proper review pursuant to established Capital Plan and Capital projects policies and procedures.
2. Capital budget development requires a review and recommendation by the appropriate oversight committee and Capital Projects Management Department (12 NNC § 820 (I) and 860).

D. Branch Chiefs Review and Recommendations. The appropriate Branch Chiefs shall review and provide recommendations on supplemental funding proposals before they are submitted to the oversight committee, including the Budget and Finance Committee for review and action. The review shall include a prioritized list of the supplemental funding with consideration given to the overall Navajo Nation fund balance and other supplemental funding proposals that are in process.

E. Legislative Committee Action. A Navajo Nation Council Delegate may 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 Budget and Finance Committee, may issue timelines and any further instructions or guidelines, as appropriate, for the development and processing of the supplemental funding proposals/requests.

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

H. Navajo Nation Council. The Navajo Nation Council may approve supplemental appropriations during the fiscal year, if and when, additional sources of revenues above and beyond the initial or current revenue projections are realized and which are also in excess of the reserve amount set in 12 NNC § 820 (J) of the Appropriations Act. 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.

XV. 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 \$5,000.00 and provide a service life of more than one year. Non-capital expenditures consist of expenditures having an acquisition cost of less than \$5,000.00 and provide a service life of less than one 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 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 pre-construction 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 revenue and expense 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 to include CSC, which is the cost of the 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 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 XV(A)() 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.** Funds appropriated to or received by the Navajo Nation from external sources. These are usually restricted funds from non-Navajo Nation sources for a specified purpose. These include Federal, State, County, and private or donated funds regarded as Special Revenue Funds under § 810 (S.1.b.) of the Appropriations Act.
12. **Fixed Costs.** All costs not allocable to a Navajo Nation central government 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, 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 \$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 2019, see Appendix _____ on page _____. 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.** Donated or volunteered services or property furnished by professional and technical personnel, consultants, and other skilled and unskilled service providers to a program of the Navajo Nation and documented as in-kind match to other funding sources.

21. **Indirect Cost (IDC) Reimbursement or Recovery.** Navajo Nation government programs that provide services to externally funded Navajo Nation programs reimbursed for the cost of providing support services to all externally funded Navajo Nation programs.
22. **Indirect Cost Rate.** 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. *Indirect costs* are the costs of providing centralized governmental support services to all externally funded programs. *Indirect costs* include 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. *Indirect costs* are charged to the external funds by the use of an approved indirect cost rate.
23. **Matching Funds.** Funds designated as general funds appropriated to meet cash match funds requirements from external funding sources.
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 government, fiduciary and proprietary fund types which are defined under § 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.
28. **Performance Budgeting.** The allocation of resources (funding) based on program priority and performance. The Navajo Nation's process requires programs to identify major performance measures, goals and report results by fiscal year quarters.
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 the NNC, Title 2.
32. **Supplemental Appropriation.** Appropriation made to a Navajo Nation program or entity after approval of the comprehensive budget during the fiscal year.
33. **Unreserved, Undesignated Fund.** The unencumbered or unobligated portion of the Navajo Nation general funds. An amount of 10% of the previous year's general fund operating budget is to be maintained in this fund during the fiscal year.

XVI. 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

Supplemental Funding Request Form: (used when requesting funds during Fiscal Year).

Grant Application Form for External Entities only: (Used when requesting funds during the Fiscal Year)

1. If budget data or information is not to be entered on any form, disregard the completion of that form and do not include it with the budget package submittal.
2. All budget requests should include appropriate, completed budget forms in accordance with instructions contained in this BIM.
3. Use the appropriate codes, rates, schedules, etc., 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. Only authorized officials signature and dates must be provided on budget forms.
7. Budget forms can be obtained from OMB or downloaded from the OMB website.

B. Required Budget Forms and Instructions:

The primary budget forms, which are shown in the next few pages, including the instructions to be used in the development of the proposed fiscal year budget including supplemental budget requests.

**THE NAVAJO NATION
 PROGRAM BUDGET SUMMARY**

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 #DNV/01	PART III. BUDGET SUMMARY	
				Fund Type Code	(A) NNC Approved Original Budget
				Major Object Code at LOD 4	(B) Proposed Budget
					(C) Difference (Column B - A)
				2001 Personnel Expenses	0
				3000 Travel Expenses	0
				3500 Meeting Expenses	0
				4000 Supplies	0
				5000 Lease and Rental	0
				5500 Communications and Utilities	0
				6000 Repairs and Maintenance	0
				6500 Contractual Services	0
				7000 Special Transactions	0
				8000 Public Assistance	0
				9000 Capital Outlay	0
				9500 Matching Funds	0
				9500 Indirect Cost	0
				TOTAL	\$0.00
				PART IV. POSITIONS AND VEHICLES	
				(D)	
				(E)	
				Total # of Positions Budgeted:	
				Total # of Permanently Assigned Vehicles:	
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.					
_____ 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 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 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.

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 current or proposed permanently assigned 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 of the Board of Directors for organizations 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 as to the accuracy and completeness of the budget. Forms without appropriate signatures will not be processed and will be returned to program or entity.

PART I. PROGRAM INFORMATION: Business Unit No.: _____ Program Name/Title: _____																																																															
PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE: _____ _____																																																															
PART III. PROGRAM PERFORMANCE CRITERIA:	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">1st QTR</th> <th colspan="2">2nd QTR</th> <th colspan="2">3rd QTR</th> <th colspan="2">4th QTR</th> </tr> <tr> <th>Goal</th> <th>Actual</th> <th>Goal</th> <th>Actual</th> <th>Goal</th> <th>Actual</th> <th>Goal</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">1. Program Performance Measure: _____ Goal Statement: _____</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="padding: 5px;">2. Program Performance Measure: _____ Goal Statement: _____</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="padding: 5px;">3. Program Performance Measure: _____ Goal Statement: _____</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="padding: 5px;">4. Program Performance Measure: _____ Goal Statement: _____</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td style="padding: 5px;">5. Program Performance Measure: _____ Goal Statement: _____</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table>		1st QTR		2nd QTR		3rd QTR		4th QTR		Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	1. Program Performance Measure: _____ Goal Statement: _____									2. Program Performance Measure: _____ Goal Statement: _____									3. Program Performance Measure: _____ Goal Statement: _____									4. Program Performance Measure: _____ Goal Statement: _____									5. Program Performance Measure: _____ Goal Statement: _____								
	1st QTR		2nd QTR		3rd QTR		4th QTR																																																								
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual																																																							
1. Program Performance Measure: _____ Goal Statement: _____																																																															
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3. Program Performance Measure: _____ Goal Statement: _____																																																															
4. Program Performance Measure: _____ Goal Statement: _____																																																															
5. Program Performance Measure: _____ Goal Statement: _____																																																															
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																																																															

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, use the Project Process Schedule (Appendix J) as the performance criteria.

Instructions

- Part I. Enter appropriate program information in the spaces provided. If a business unit is not assigned, enter "NEW".
- 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 official plan of operation or charter.
- Part III. Identify five (5) significant program performance areas for goal statement development. For each program performance area, include one (1) goal statement which the program will accomplish with the funds appropriated for the fiscal year.

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 in acceptable.

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

- Part IV. Program Manager and responsible Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations 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 program or entity.

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WRKSITE CODE	FY 2018 ACTUAL		FY 2019 PROPOSED	
						GIS	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 budgeted.

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 to correct/change any positions related information. Any changes to be made or updated must be entered in the space provided using a red ink pen, as follows:

1. If the position class code is incorrect or does not appear on 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. 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 be entered with the appropriate object code on Budget Form 4. Any major changes proposed to the existing personnel/positions need to be reported on Budget Form 5.

Proposed New Positions on Budget Form 3:

Proposed new positions are to also be listed on the program's Budget Form 3. 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, except programs or entities external to the Navajo Nation.

**THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION**

Page of
BUDGET FORM 4

FY

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 certain personnel (2000), travel (3000), meetings (3500), operating (4000), etc.

Instructions

Part I: Program Information: Enter program name and business unit number in the appropriate spaces. If a business unit number is not assigned, enter "NEW".

Part II: Complete as follows:

Column (A): Enter the 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), office supplies (4120), should be entered in this column. The object codes are listed in the Chart of Accounts (Appendix A).

Column (B): 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 object code group, enter "2001 Personnel Expenses" and the brief justification for all budgeted items in the object code group. 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 title and brief justification for each major accounts. Next, for a more detailed description of the budgeted items, enter the appropriate LOD 7 object codes, the code description and cost of each to serve as 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 the rest of the budgeted cost items in this column. Check with the OOC Travel Office for these rates.

Column (C): Enter the budgeted amount rounded to the nearest dollar for each budgeted LOD 6 object code.

Column (D): Enter the total of the budgeted amount at LOD 4 as indicated in Column B. These amounts must agree with the major object code amounts entered on Budget Form 1, Part III, Column (B).

Total: At the bottom of the form in the appropriate space, enter the total. Each page should display only the page totals (not cumulative).

Budget Form 5: SUMMARY OF CHANGES TO BUDGETED POSITIONS

Purpose

This form 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 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. If a 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).
- 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 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).

**THE NAVAJO NATION
 EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION**

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 (LOD 4) 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: _____		Required GF % Match: _____	
PART V. ACKNOWLEDGEMENT:			
Program Manager (print): _____		Division/Executive Director (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, including the start and ending dates which the contract/grant operates.

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 required general fund cash and percent 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 2019 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 - Other	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-Prior 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

LOD	Description	Obj Acct
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

Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

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

LOD	Description	Obj Acct
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

Appendix A

Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Trapping Permits	1574
7	Fishing Permits	1575
7	Other Hunting Permit	1579
6	Forestry	1580
7	Tree Cutting Permits	1581
7	Fuel/Wood Sales Permit	1582
6	Minerals	1586
7	Geologic Study Permits	1587
7	Seismic Permits	1588
7	Drilling Permits	1589
7	Exploration Permits	1590
6	Other Permits	1595
7	Movie Permits	1596
4	Fines & Court Fees	1600
5	Court	1601
6	District	1610
7	Dist Court-Chinte	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

LOD	Description	Obj Acct
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

Appendix A

Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Document Fees	1855
7	Child Care Fees	1856
7	Subsidized Child Care Fees	1857
7	Park/Camp Fees	1858
7	Parking Fees	1859
7	Recreation Fees	1860
7	Peddler Fees	1861
7	Membership Fees	1862
7	Library Fees	1863
7	Survey Fees	1864
7	Historic Preservn Project Fees	1865
7	Food Permit Fees	1866
7	Sanitation Fees	1867
7	Otr Permit Fees	1869
7	Deductible Fees	1870
7	Application Fee	1871
6	Sales	1880
7	Retail Sales	1881
7	Sign Shop Revenues	1882
7	Circulation	1883
7	Subscription	1884
7	Classified	1885
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

LOD	Description	Obj Acct
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	NN5C	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 Dzii! Chapter	1980
7	N.A.S.B.A.	1981
7	Navajo Times Pub. Co. Inc.	1982
7	LGA - Chapters	1983
7	Shonta-See Obj 1983.03	1984
6	Other Self Funding	1985
7	Broker Fees	1986
7	Insurance Proceeds	1988
7	Wrkr's Comp-TNN	1989

Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
5	Other Revenues	1990
6	Overhead Allocation	1991
7	Indirect Cost Recovery	1992
7	IDC in Excess FA	1994
7	Fund Contribution	1995
7	Allocation	1996
3	Expenses	2000
4	Personnel Expenses	2001
5	Permanent	2100
6	Regular	2110
7	Person-Regular FT	2120
7	Person-Regular Part Time	2130
7	Seasonal	2160
6	Salary Adj	2200
7	Salary Adjustment	2220
5	Temporary	2300
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
5	Holiday Pay	2600

LOD	Description	Obj Acct
6	Regular	2610
7	Double Holiday Pay	2620
5	Merit & Bonus Pay	2700
6	Regular	2710
7	Merit Pay	2720
7	Bonus Pay	2740
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	5UTA-NM	2952
7	5UTA-UT	2953
7	5UTA-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	Data Conv-Fringe Ben	2980
7	Data Conv-Fringe Ben	2981
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

Appendix A

Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Monthly/Perm	3111
7	Daily/Temp	3112
7	Mileage	3113
7	Data Conv-Fleet AVU	3114
6	Program	3120
7	Maintenance	3121
7	Mileage	3123
6	External Fleet Rental	3130
7	Flat Rate	3131
7	Mileage	3133
6	GSA	3140
7	Flat Rate	3141
7	Mileage	3143
6	Data Conv-Ext Veh Rent	3150
7	Data Conv-Ext Veh Rent	3151
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	Data Conv-Pers Travel	3261
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
7	Data Conv-Com Charter Fare	3341
6	Bus	3360
7	Bus	3362
6	Train	3380
7	Train	3382
6	Data Conv -Travel	3400
7	Data Conv-Travel M/L/POV	3401
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

LOD	Description	Obj Acct
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
6	Data Conv-Meetings	3910
7	Data Conv-Meetings	3911
4	Supplies	4000
5	Office Supplies & Equipment	4100
6	Office Supplies	4120
7	General Office Supplies	4130
7	Data Conv-Ofc Sup/Equip	4131
6	Non Capital Assets	4200
7	Non Cap Furniture & Equip	4210

Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOO	Description	Obj Acct
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
6	Data Conv-Supplies	4300
7	Data Conv-Supplies Exp	4310
5	Operating Supplies	4400
6	Operating Supplies	4410
7	General Operating Supplies	4420
7	Data Conv-Gen Op Supp	4421
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	Books/Periodicals/Subscription	4540
7	Media Supplies	4550
5	Transportation Supplies	4600
6	Supplies	4610
7	Parts & Supplies	4620
7	Tires & Tubes	4630
7	Lubricants	4640
6	Fuel	4700
7	Gasoline	4710
7	Diesel	4720
7	Propane	4730
7	Jet Fuel	4740
7	Data Conv-Fuel	4741
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

LOO	Description	Obj Acct
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
7	Data Conv-Equ/Sup Rent	5390
6	Data Conv-Bus Off Sp R	5400
7	Data Conv-Bus Off Sp Rt	5410
6	Data Conv-Other LR	5450
7	Data Conv-Other LR	5451
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	D5L	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
6	Data Conv-Comm/Utilities	5690
7	Data Conv-Comm Exp	5691
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
6	Data Conv-Utilities	5800
7	Data Conv-Utilities Exp	5801
4	Repairs & Maintenance	6000
5	Building	6010
6	Supplies	6020
7	Building R&M Supplies	6030
6	Services	6040

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Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
7	Building R&M Services	6050
6	Data Conv-Bldg R&M S&S	6060
7	Data Conv-Bldg R&M S&S	6061
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
6	Data Conv-R&M	6490
7	Data Conv-Oth Rep/Maint	6491
4	Contractual Services	6500
5	Professional Services	6510
6	Consulting	6520
7	Consulting-Fees	6530
7	Consulting-Expenses	6540
6	Audit	6600
7	Audit-Fees	6630
7	Audit-Expenses	6640
6	Attorneys	6660
7	Attorney-Fees	6670
7	Attorney-Expenses	6680
6	Financial Services	6700
7	Investment Managers	6710
7	Investment Consultant	6720

LOD	Description	Obj Acct
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
6	Data Conv-Prof Svc	6940
5	Subcontracted Services	6950
6	Data Conv-Other Serv	6951
7	Data Conv-Other Serv	6952
6	Subcontracted Services	6960
7	Subcontracted Services	6990
6	Data Conv-S/C	6995
7	Data Conv-S/C	6996
4	Special Transactions	7000
5	Programs	7100
6	Programs	7110
7	Parent Committee Expenses	7120
7	Promotional Items	7130

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Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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
6	Data Conv-Adv/Promo Exp	7290
7	Data Conv-Adv/Promo Exp	7291
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
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

LOD	Description	Obj Acct
6	Employment Related Expenses	7600
7	Recruitment Expense	7610
7	Pre-Employment Testing	7620
7	Relocation Expense	7630
7	Extended Training Expenses	7640
7	Background Check	7650
5	Insurance & Benefits	7700
6	Insurance Premiums	7710
7	Property - Contents	7720
7	Property-Contractor Equipment	7730
7	Vehicle - Auto Liability	7740
7	Vehicle - Auto Physical Damage	7750
7	Student Liability Insurance	7760
7	Policy Payment	7765
7	Deductible Expense	7766
7	Workers' Comp Premium	7767
6	Data Conv-Ins Prem	7768
7	Data Conv-Ins Prem	7769
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

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Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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	Data Conv-Supp Csts	8366
7	Basic Education	8370
7	Youth Dev Activities/Curriculum	8375
6	Infrastrure (non cap)	8500
7	Home Down Payment Assist	8505
7	Housing Constructn Materials	8510
7	Self-Help Materials	8515
7	Weatherization Assistance	8520
7	Solar System	8525
7	House Wiring	8530
7	Bathroom Additions	8535
7	Power line Extension	8540

LOD	Description	Obj Acct
7	Waterline Extension	8545
7	Water/Wastewater	8550
7	Chapter Projects	8555
5	Grants	8700
6	Chapter	8705
7	PEP	8710
7	Grant	8715
7	Entitlement	8720
7	Housing	8725
7	LGA	8730
7	Scholarships	8735
7	Emergency	8740
7	Stipend	8745
6	Entities	8780
7	Entity Grants	8785
5	Scholarships	8800
6	Corporate	8805
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-Et 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
4	Capital Outlay	9000
5	Real Property	9001
6	Land & Improvements	9010
7	Land	9012

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Fiscal Year 2019 Chart of Accounts/Object Codes and Level of Detail (LOD) for Budgeting Purposes

LOD	Description	Obj Acct
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	Capititized 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

LOD	Description	Obj Acct
6	Data Conv-Capital Budget	9200
7	Data Conv-Infrastructure	9201
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
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 REV 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 intergovernmental 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 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	Class Code	Position Classification Title	Salary Grade
1519	Accountant	63	2042	Associate Public Information Officer	62
1360	Accounting Clerk	56	3038	Associate Reclamation Specialist	64
1521	Accounting Clerk Supervisor	60	2007	Associate Statistical Research Analyst	63
1510	Accounting Manager	69	2146	Attorney	68
1522	Accounting Supervisor	67	2142	Attorney Candidate	67
1525	Accounting Technician	57	0303	Attorney General	76
1523	Accounting Technician (Cashier)	58	2055	Audio-Visual Technician	59
1524	Accounts Maintenance Specialist	58	1654	Auditor	65
1520	Accounts Payable Supervisor	62	0304	Auditor General	71
3745	Adaptive Education Teacher	66	4049	Auto Body Repairer	59
1260	Administrative Assistant	62	4048	Auto Body Shop Supervisor	62
1292	Administrative Legal Secretary	63	4042	Auto Parts Supervisor	60
1211	Administrative Services Officer	64	4044	Auto Parts Technician	57
2066	Advertising Sales Manager	66	4053	Automotive Service Writer	61
3314	Air Quality Engineer	66	4046	Automotive Technician	61
1212	Air Transportation Director	69	3756	Behavioral Health Director	71
4093	Aircraft Maintenance Technician / Pilot	68	1422	Benefits Clerk	56
4092	Aircraft Mechanic	61	3735	Benefits Coordinator	67
4090	Aircraft Pilot	67	3245	Biologist	65
4091	Aircraft Service Worker	58	3246	Botanist	65
4094	Airport Maintenance Coordinator	62	2068	Broadcast Engineering Technician	64
3828	Americorp Field Supervisor	60	1683	Budget Analyst	64
0506	Americorp Participant		1680	Budget Officer	68
3185	Animal Control Officer	59	4080	Building Maintenance Supervisor	62
3602	Anthropologist	67	4082	Building Maintenance Worker	58
1854	Application Systems Programmer	66	3405	Business Analyst	67
3411	Appraiser	62	4004	Buyer	58
3619	Archaeological Aide	56	4171	Cabinet Maker	61
3618	Archaeological Technician	57	3711	Caregiver Resource Specialist	64
3616	Archaeologist	64	4173	Carpenter	60
3610	Archaeologist (Program Manager)	69	3764	Case Assistant	56
0401	Assistant Attorney General	74	3761	Case Management Specialist	64
1193	Assistant Controller (Treasury)	70	3763	Case Worker	57
1233	Assistant Department Manager	68	3760	Caseworker Supervisor	64
3678	Assistant Superintendent	71	1529	Cashier Services Supervisor	65
3742	Assistive Technology Coordinator	59	0592	CBP-DOL Employee	
1531	Associate Accountant	62	1216	Central Records Supervisor	60
2149	Associate Attorney	66	1361	Chapter Accounting Clerk	57
1655	Associate Auditor	63	1530	Chapter Accounting Technician	59
3312	Associate Civil Engineer	63	0597	Chapter Employee	
2019	Associate Contract Analyst	62	3827	Chapter Manager	64
3318	Associate Environmental Engineer	63	0507	Chapter Youth Employee	
3342	Associate Geologist	64	3247	Chemist	65
1418	Associate Human Resources Analyst	63	1515	Chief Financial Officer	71
3363	Associate Hydrologist	64	3350	Chief Geologist (Minerals)	73
2164	Associate Juvenile Presenting Officer	62	2150	Chief Hearing Officer	69
1983	Associate Management Analyst	62	0211	Chief Legislative Counsel	76
1660	Associate Minerals Auditor	63	2175	Chief of Criminal Investigations	70
3345	Associate Mining Engineer	63	2176	Chief of Police	73
3846	Associate Nutrition Worker	54	0201	Chief of Staff	71
3851	Associate Nutritionist	62	0206	Chief Operating Officer	72
3348	Associate Petroleum Engineer	63	1232	Department Manager III	70
2155	Chief Prosecutor	74	2141	Deputy Chief Legislative Counsel	75
3632	Child Development Aide	55	2179	Deputy Chief of Police	72

Appendix C

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

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
3631	Child Development Worker	59	2156	Deputy Chief Prosecutor	72
2170	Child Support Enforcement Officer	60	0400	Deputy Attorney General	75
3311	Civil Engineer	65	2023	Deputy Contracting Officer	68
3754	Clinical Director	69	1191	Deputy Division Director	70
3804	Clinical Family Therapist	68	1192	Deputy Executive Director	70
3753	Clinical Psychologist	69	2316	Deputy Fire Chief	67
3702	Clinical Social Worker	68	4142	Derrick Operator	58
3750	Clinical Specialist	67	3697	Developmental Specialist	64
3755	Clinical Specialist - Intern	66	3674	Diné Traditional Education Specialist	66
3433	Collection Clerk	56	2178	Director of Corrections	71
3432	Collection Officer	60	2177	Director of Criminal Investigations	71
3820	Community Center Supervisor	61	0411	Director of Ethics and Rules	71
3798	Community Health Environmental Research Tech	62	1840	Director of Information Technology	70
3792	Community Health Nurse	66	1200	Director, Office of Legislative Services	69
3790	Community Health Nurse Director	69	0301	Division Director	71
3791	Community Health Nurse Supervisor	67	4140	Driller	60
3795	Community Health Worker	59	4141	Driller Helper	56
3793	Community Health Worker Supervisor	64	4144	Driver	57
3821	Community Involvement Specialist	62	3656	Early Head Start Home Visitor	57
3822	Community Liaison	63	3655	Early Head Start Teacher	60
3830	Community Resource Coordinator	58	3403	Economic Development Specialist	63
3831	Community Services Coordinator	62	3676	Education Administrator	70
1843	Computer Operations Manager	68	1859	Education Data Network Specialist	65
1890	Computer Operations Supervisor	64	3688	Education Data Specialist	63
1892	Computer Operator	56	3677	Education Program Manager	68
2022	Construction Employment Analyst	59	3672	Education Specialist	64
3515	Construction Inspector	63	3516	Electrical Inspector	63
3501	Construction Supervisor	62	4175	Electrician	61
2018	Contract Analyst	63	2065	Electronic Technician	62
2020	Contract Compliance Officer	64	3741	Eligibility Technician	58
2015	Contracting Officer	70	2288	Emergency Management Director	68
0402	Controllor	73	2284	Emergency Medical Technician - Basic	60
3849	Cook	57	2283	Emergency Medical Technician - Intermediate	61
3850	Cook's Aide	54	2285	Emergency Medical Technician - Intern	57
2264	Corrections Captain	67	2281	Emergency Medical Technician Instructor/Coordinator	62
2265	Corrections Lieutenant	65	2280	Emergency Medical Technician Supervisor	64
2267	Corrections Officer	61	2290	Emergency Services Coordinator	66
2268	Corrections Officer Trainee	59	2291	Emergency Services Liaison	59
2266	Corrections Sergeant	63	1423	Employee Insurance Representative	59
3802	Counselor	62	3673	Employment Assistance Officer	59
3430	Credit Manager	66	3696	Employment Development Specialist	64
2207	Criminal Investigations Supervisor	70	1666	Energy Auditor	64
2209	Criminal Investigator	67	3326	Engineering Aide	56
0591	CSE-DOL Employee		3325	Engineering Technician	58
4083	Custodial Supervisor	58	2210	Environmental Criminal Investigator	67
4085	Custodian	56	3030	Environmental Department Manager	69
1873	Data Communications Technician	60	3317	Environmental Engineer	65
1230	Department Manager I	68	2188	Environmental Law Enforcement Officer	63
1231	Department Manager II	69	2189	Environmental Law Enforcement Recruit	61
3040	Environmental Program Manager	68	2186	Environmental Law Enforcement Sergeant	66
3031	Environmental Program Supervisor	67	1861	Geographic Information Systems Analyst	65
3033	Environmental Specialist	65	1860	Geographic Information Systems Supervisor	68
3035	Environmental Technician	57	1862	Geographic Information Systems Technician	62
3911	Epidemiologist	68	3341	Geologist	66

Appendix C

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

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
4052	Equipment Mechanic	61	1021	Government & Legislative Affairs Associate	68
4050	Equipment Mechanic Supervisor	63	1020	Government & Legislative Affairs Counsel	69
4148	Equipment Operator	59	1022	Government & Legislative Communications Officer	67
2159	Ethics Investigator	60	2059	Graphic Designer	57
2160	Ethics Presenting Officer	63	4086	Grounds Keeper	55
2250	Evidence Technician	61	3675	Head Start Administrative Regional Mgr	64
0302	Executive Director	71	4145	Head Start Bus Driver	59
0203	Executive Staff Assistant	67	3659	Head Start Classroom Teacher	64
3072	Extension Agent	59	3664	Head Start Community Partnership Manager	67
4073	Facilities Maintenance Technician	61	3646	Head Start Cook	58
1249	Facility Manager	67	3642	Head Start Diné Culture and Language Coordinator	59
3652	Family Services Liaison	60	3660	Head Start Director of Educational Services	70
3803	Family Therapist	67	3653	Head Start Disabilities Specialist	65
3261	Fee Collector	56	3683	Head Start Employee Relations Specialist	65
3260	Fee Collector Supervisor	59	3649	Head Start ERSEA & Family Engagement Liaison	63
3502	Field Supervisor	60	3665	Head Start ERSEA Specialist	65
3686	Financial Aid Counselor	63	3633	Head Start Facilities & Safety Officer	64
1516	Financial Services Specialist	59	3645	Head Start Family Services Coordinator	62
2330	Fire Captain	63	3637	Head Start Fiscal Manager	69
2315	Fire Chief	67	3654	Head Start Health & Nutrition Coordinator	64
2334	Fire Prevention Specialist	64	3648	Head Start Health & Nutrition Liaison	63
2332	Firefighter	59	3666	Head Start Health & Nutrition Specialist	65
2333	Firefighter Recruit	55	3647	Head Start Home Visitor	58
3251	Fish Biologist	65	3661	Head Start Human Resources Assistant	60
3183	Fish Culturist	56	3636	Head Start Human Resources Manager	69
3724	Fitness Specialist	62	3657	Head Start Human Resources Specialist	64
4041	Fleet Coordinator	60	3638	Head Start Information Systems Manager	68
4040	Fleet Service Manager	66	3651	Head Start Mental Health Coordinator	64
1855	FMIS Application Specialist	66	3679	Head Start Mental Health & Disabilities Liaison	63
1845	FMIS Project Manager	69	3667	Head Start Mental Health & Disabilities Specialist	65
4151	Food Distribution Truck Driver	59	3668	Head Start Paraprofessional	60
3848	Food Service Coordinator	58	3650	Head Start Parent Involvement Coordinator	62
3052	Forest Service Officer	60	3634	Head Start Prof Dev & Planning Specialist	67
3057	Forest Technician	57	3684	Head Start Regional Partnership Coordinator	64
3054	Forester	64	3639	Head Start Quality Assurance Manager	68
3059	Forestry Aide	54	3658	Head Start School Readiness Coach	66
3050	Forestry Department Manager	69	3687	Head Start School Readiness & Lang Immer Mgr	67
3458	Gaming Agent	64	3662	Head Start School Readiness Manager	67
3452	Gaming Audit Manager	68	3689	Head Start Student Data Specialist	63
3457	Gaming Auditor	65	3669	Head Start Student Transportation Supervisor	64
3451	Gaming Enforcement Manager	68	3663	Head Start Support Services Manager	68
3464	Gaming License Adjudicator	66	3640	Head Start Teacher	61
3454	Gaming License Technician	61	3722	Health Education Technician	59
3453	Gaming Regulatory Investigator	63	3721	Health Educator	63
3450	Gaming Regulatory Investigator & Licensing Manager	68	3248	Health Physicist	65
3459	Gaming Surveillance Manager	68	1194	Health Services Administrator	71
3460	Gaming Surveillance Observer	62	3860	Health Services Administrator (ALTC)	71
3461	Gaming Surveillance Technician	62	3757	Health Services Administrator (Behavioral Health)	71
2151	Hearing Officer	67	2154	Law Clerk - Intern	63
4150	Heavy Equipment Operator	61	2256	Law Enforcement Equipment and Weapons Tech	60
3626	Historic Preservation Program Manager	67	2251	Lead Police Records Clerk	58
3625	Historic Preservation Specialist	66	0202	Legal Counsel	70
3772	Home Care Supervisor	59	1291	Legal Secretary	59
3771	Home Care Worker	55	1532	Legislative Accounts Maintenance Supervisor	63

Appendix C

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

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
3416	Homesite Agent	60	1014	Legislative Advisor I	65
3773	House Parent	58	1013	Legislative Advisor II	67
3421	Housing Specialist	64	1010	Legislative Analyst	66
1425	HR Background Check Analyst	64	1015	Legislative Assistant	60
1426	HR Background Check Technician	60	1011	Legislative Associate	66
1407	HR Information Technology Manager	67	0210	Legislative Chief of Staff	70
1430	HR IT Support Technician	62	1297	Legislative Clerk Supervisor	63
1846	HRIS Project Manager	69	1016	Legislative District Assistant	65
1427	Human Resources Adjudicator	66	1002	Legislative Financial Advisor	68
1417	Human Resources Analyst	64	1012	Legislative Liaison	60
1405	Human Resources Classification and Pay Manager	67	1004	Legislative Manager	69
1401	Human Resources Director	70	1295	Legislative Reporter	59
1402	Human Resources Employee Relations Manager	69	1296	Legislative Reporter Supervisor	65
1410	Human Resources Employee Relations Specialist	66	1298	Legislative Secretary I	58
1412	Human Resources Information Systems Supervisor	65	1299	Legislative Secretary II	59
1411	Human Resources Position Control Analyst	65	1300	Legislative Secretary III	60
1424	Human Resources Records Clerk	58	1003	Legislative Staff Assistant	68
1431	Human Resources Records Supervisor	62	1355	Library Assistant	56
1432	Human Resources Specialist	66	1356	Library Clerk	57
1428	Human Resources Specialist (Behavioral Health)	64	3435	Loan Insurance Representative	59
1403	Human Resources Systems Manager	67	3431	Loan Officer	63
1419	Human Resources Technician	60	3434	Loan Processor	58
1433	Human Resources Technical Specialist	66	2350	Local Agency Security Officer	64
2166	Human Rights Investigator	64	4176	Locksmith	62
3364	Hydrologic Technician	58	1362	Mail Clerk	56
3362	Hydrologist	65	4076	Maintenance Mechanic	58
3404	Industrial Development Specialist	67	4077	Maintenance Technician	60
1877	Information Security Officer	68	1982	Management Analyst	64
1872	Information Systems Technician	60	3407	Marketing Specialist	66
1667	Information Technology Auditor	67	2057	Media Production Specialist	65
1470	Insurance Claims Analyst	64	2056	Media Representative	64
1471	Insurance Claims Examiner	60	3900	Medical Officer (Administration)	70
0504	Intern	56	1880	Microcomputer Software Instructor	63
2206	Internal Affairs Investigator	65	1363	Microfilm Clerk	55
2205	Internal Affairs Supervisor	68	4028	Mine Safety Officer	67
2236	Investigator	63	3002	Mineral Assessment Specialist	63
1511	Investment Manager	71	1664	Minerals Audit Manager	70
4070	Irrigation Supervisor	60	1661	Minerals Auditor	65
2273	Juvenile Corrections Officer	59	1659	Minerals Royalty and Audit Manager	71
2272	Juvenile Corrections Supervisor	61	3344	Mining Engineer	65
2163	Juvenile Presenting Officer	64	3003	Mining Financial Analyst	66
3189	Kennel Officer	56	0501	Miss Navajo Nation	61
2021	Labor Compliance Officer	61	4147	Motor Coach Driver	59
3250	Laboratory Technician	58	3293	Museum Archivist	64
4143	Laborer	55	3291	Museum Curator	66
3414	Land Support Agent	60	3290	Museum Director	68
3770	Laundry Worker	55	3292	Museum Education Curator	64
3295	Museum Exhibit Technician	58	2144	Principal Attorney	72
3297	Museum Facilities Representative	58	1652	Principal Auditor	69
3294	Museum Registrar	62	1681	Principal Budget Analyst	67
3823	Navajo Cultural Specialist	62	3765	Principal Case Worker	64
1228	Navajo Nation Fair Manager	66	3309	Principal Civil Engineer	69
1844	Network Manager	66	2016	Principal Contract Analyst	67
1848	Network Specialist	64	3401	Principal Economic Development Specialist	68

Appendix C

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

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
3847	Nutrition Education Technician	59	3670	Principal Education Specialist	68
3845	Nutrition Worker	57	3323	Principal Engineering Technician	63
3842	Nutritionist	63	3070	Principal Extension Agent	66
3806	Occupational Therapist	68	4071	Principal Facilities Maint Technician	65
1367	Office Aide	54	3055	Principal Forest Technician	62
1364	Office Assistant	56	3339	Principal Geologist	71
1366	Office Specialist	58	3360	Principal Hydrologist	68
3701	Ombudsman	65	1870	Principal Information Systems Technician	62
4178	Painter	60	1663	Principal Minerals Auditor	68
2282	Paramedic	63	3351	Principal Mining Engineer	71
3698	Parent Educator	59	3843	Principal Nutrition Worker	60
3695	Parent Training Coordinator	59	3840	Principal Nutritionist	67
1218	Park Manager	64	3349	Principal Petroleum Engineer	71
3271	Parks Maintenance Worker	57	1960	Principal Planner	67
1526	Payroll Supervisor	65	1990	Principal Program Analyst	67
1528	Payroll Technician	60	1851	Principal Programmer Analyst	66
3852	Peer Counselor (Breastfeeding)	57	3706	Principal Social Service Representative	62
0597	PEP Project Laborer		3703	Principal Social Worker	67
0596	PEP Project Supervisor		4005	Principal Stores Clerk	59
3347	Petroleum Engineer	66	3730	Principal Substance Abuse Counselor	65
3009	Petroleum Technician	63	1665	Principal Tax Auditor	68
3010	Petroleum Technician - Trainee	61	2165	Principal Tribal Court Advocate	68
3723	Physical Wellness Coordinator	62	3712	Principal Victim Witness Advocate	66
1963	Planner	63	2069	Production Coordinator	65
1962	Planner (Health)	66	1992	Program Analyst	64
3327	Planner/Estimator	65	1993	Program Evaluation Manager	68
1964	Planning Aide	55	1235	Program Manager I	67
4180	Plumber	60	1236	Program Manager II	68
2180	Police Captain	70	1237	Program Manager III	69
2253	Police Dispatcher	57	1246	Program Supervisor I	64
2254	Police Electronic Information Technician	59	1247	Program Supervisor II	65
2255	Police Identification Technician	57	1248	Program Supervisor III	66
2181	Police Lieutenant	68	1853	Programmer Analyst	64
2184	Police Officer	65	1850	Programmer Analyst Supervisor	68
2240	Police Property Clerk	56	1252	Programs and Projects Specialist	63
2252	Police Records Clerk	57	3503	Project Manager	64
2185	Police Recruit	63	4017	Property Clerk	56
2182	Police Sergeant	67	4015	Property Supervisor	61
1980	Policy Analyst	65	1965	Proposal Writer	65
3186	Predator Control Agent	61	2158	Prosecutor	65
4160	Press Operator	60	3751	Psychiatrist/Clinical Director	70
3740	Prevention Specialist	63	0305	Public Defender Director	70
1517	Principal Accountant	67	2041	Public Information Officer	63
3614	Principal Archaeologist	67	2257	Public Safety Telecommunications Operator	59
3612	Principal Archaeologist (Contract Specialist)	67	0503	Public Works Employee	
3174	Range Conservationist	64	4030	Radio Technician	60
3177	Range Technician	60	1891	Senior Computer Operator	59
3172	Ranger	59	3500	Senior Construction Supervisor	63
3175	Ranger Dispatcher	56	2017	Senior Contract Analyst	65
3170	Ranger Lieutenant	66	3801	Senior Counselor	65
3173	Ranger Recruit	56	2208	Senior Criminal Investigator	68
3171	Ranger Sergeant	64	4084	Senior Custodian	58
3037	Reclamation Specialist	66	3402	Senior Economic Development Specialist	66
1306	Records Clerk	56	3671	Senior Education Specialist	66

Appendix C

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

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
3682	Recreation Aide	55	4174	Senior Electrician	62
3681	Recreation Coordinator	61	3324	Senior Engineering Technician	60
3680	Recreation Specialist	62	3316	Senior Environmental Engineer	68
3805	Recreational Therapist	67	2187	Senior Environmental Law Enforcement Officer	65
3510	Registered Architect	67	3032	Senior Environmental Specialist	66
3328	Registered Land Surveyor	67	3034	Senior Environmental Technician	58
3780	Registered Nurse	66	3910	Senior Epidemiologist	69
3321	Registered Surveyor	67	4051	Senior Equipment Mechanic	62
3744	Rehabilitation Services Technician	60	3071	Senior Extension Agent	61
3734	Reimbursement Specialist	61	4072	Senior Facilities Maintenance Tech	63
3041	Remedial Project Manager	66	3685	Senior Financial Aid Counselor	65
2006	Research Assistant	56	2331	Senior Firefighter	61
3752	Residential Clinical Director	68	3056	Senior Forest Technician	58
3774	Residential Guidance Technician	57	3053	Senior Forester	66
3775	Residential Supervisor	60	3462	Senior Gaming Surveillance Observer	64
1415	Retirement Officer	60	3340	Senior Geologist	68
1404	Retirement Plan Administrator	67	3720	Senior Health Educator	65
1672	Revenue Data Specialist	62	4149	Senior Heavy Equipment Operator	62
3418	Right-Of-Way Agent	60	3415	Senior Homesite Agent	62
1863	Rural Addressing/GIS Coordinator	65	3420	Senior Housing Specialist	65
1864	Rural Addressing/GIS Technician	62	1416	Senior Human Resources Analyst	66
4025	Safety Officer	67	1429	Senior Human Resources Technician	62
4027	Safety Technician	59	3361	Senior Hydrologist	67
1368	Sales Clerk	56	1871	Senior Information Systems Technician	61
3039	Sanitarian	66	2235	Senior Investigator	65
2340	Security Guard	56	1290	Senior Legal Secretary	61
1518	Senior Accountant	65	4075	Senior Maintenance Mechanic	60
3184	Senior Animal Control Officer	61	1981	Senior Management Analyst	66
3410	Senior Appraiser	64	3001	Senior Mineral Assessment Specialist	65
3617	Senior Archaeological Technician	58	1662	Senior Minerals Auditor	67
3615	Senior Archaeologist	66	3343	Senior Mining Engineer	68
3613	Senior Archaeologist (Contract Representative)	66	3296	Senior Museum Exhibit Technician	60
2145	Senior Attorney	70	1847	Senior Network Specialist	65
1653	Senior Auditor	67	3844	Senior Nutrition Worker	59
4043	Senior Auto Parts Technician	59	3841	Senior Nutritionist	65
4045	Senior Automotive Technician	62	1365	Senior Office Specialist	60
1682	Senior Budget Analyst	65	4177	Senior Painter	62
4081	Senior Building Maintenance Worker	60	3270	Senior Parks Maintenance Worker	59
4172	Senior Carpenter	62	1527	Senior Payroll Technician	61
3762	Senior Caseworker	60	3346	Senior Petroleum Engineer	69
3824	Senior Center Supervisor	61	3008	Senior Petroleum Technician	65
3630	Senior Child Development Worker	60	1961	Senior Planner	65
3310	Senior Civil Engineer	68	4179	Senior Plumber	62
3794	Senior Community Health Worker	62	0505	Trainee	
2183	Senior Police Officer	65	1443	Training Instructor	64
1991	Senior Program Analyst	65	4032	Transit Dispatcher	59
1852	Senior Programmer Analyst	65	1250	Transit Manager	70
1251	Senior Programs and Projects Specialist	67	1966	Transit Planner	64
4016	Senior Property Clerk	59	3743	Treatment Coordinator	64
2157	Senior Prosecutor	67	2162	Tribal Court Advocate	64
2040	Senior Public Information Officer	64	3074	Tribal Ranch Manager	66
3036	Senior Reclamation Specialist	68	3797	Tuberculosis Control Technician	59
3419	Senior Right-Of-Way Agent	62	1842	User Services Manager	68
4026	Senior Safety Technician	62	4047	Vehicle Service Worker	56

Appendix C

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

Class Code	Position Classification Title	Salary Grade	Class Code	Position Classification Title	Salary Grade
3707	Senior Social Service Representative	60	3829	Veterans Claims Examiner	64
3704	Senior Social Worker	65	3825	Veterans Service Officer	61
2001	Senior Statistical Research Analyst	66	3073	Veterinarian	69
4006	Senior Stores Clerk	57	3075	Veterinary Aide	55
3731	Senior Substance Abuse Counselor	60	3710	Victim and Witness Advocate	62
2147	Senior Tax Attorney	70	1229	Vital Statistics Manager	65
1656	Senior Tax Auditor	67	2005	Vital Statistics Technician	58
1670	Senior Tax Compliance Officer	65	3692	Vocational Rehabilitation Counselor	64
2161	Senior Tribal Court Advocate	66	3690	Vocational Rehabilitation Supervisor	66
3709	Senior Victim and Witness Advocate	64	3826	Volunteer Services Coordinator	60
3691	Senior Vocational Rehabilitation Counselor	65	4078	Voter Machine Technician	58
4002	Senior Warehouse Worker	58	3835	Voter Registration Specialist	62
3285	Senior Zookeeper	61	4001	Warehouse Supervisor	61
3281	Senior Zoo Maintenance Worker	59	4003	Warehouse Worker	56
3456	Slot Compliance Assistant	64	3025	Water Code Compliance Officer	64
3455	Slot Compliance Manager	68	3021	Water Development Technician	62
3796	Social Hygiene Technician	59	3020	Water Resource Engineer	67
3708	Social Service Representative	58	1849	Web Developer	66
3705	Social Worker	63	3007	Weights and Measures Inspector	60
0205	Staff Assistant	64	4181	Welder	60
1442	Staff Training Coordinator	64	3180	Wildlife Biologist	65
2002	Statistical Research Analyst	65	3181	Wildlife Conservation Officer	62
2003	Statistical Technician	57	3187	Wildlife Law Enforcement Manager	66
2004	Statistician/Demographer	68	3188	Wildlife Manager	68
4007	Stores Clerk	55	3182	Wildlife Technician	58
3732	Substance Abuse Counselor	56	0502	Youth Employee	
3733	Substance Abuse Health Educator	63	3776	Youth Home Parent	57
0403	Superintendent of Schools	73	3280	Zoo Curator	64
3601	Supervisory Anthropologist	68	3282	Zoo Maintenance Worker	57
3611	Supervisory Archaeologist	68	3249	Zoologist	65
3320	Supervisory Land Surveyor	66	3284	Zookeeper	59
3176	Supervisory Range Conservationist	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				
3417	Title Examiner	64			
4170	Trades Helper	56			
3811	Traditional Counselor	60			
3810	Traditional Practitioner	62			

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

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.*	61	
9141	Automation Info. Technology Mgr.*	69	
9244	Bailiff*	59	
9175	Bi-Culture Training Specialist*	66	
9011	Chief Justice*	74	
9125	Chief Probation Officer*	68	
9148	Computer Operations Analyst*	64	
9162	Construction Project Manager*	68	
9124	Court Administrator*	66	
9120	Director of Human Resources*	70	
9113	District Court Clerk*	59	* Judicial Branch Listing of Classification Title and Assigned Grades
9013	District Court Judge*	69	
9241	District Court Probation Officer*	60	
9154	Document Technician*	58	
9118	Financial Services Manager*	68	
9133	Financial Technician*	62	
9129	Government Relations Officer*	68	
9246	Grant Administrator*	67	
9158	Human Resources Specialist*	62	
9147	Information Data Technician*	59	
9301	JB Custodian*	55	
9030	JB Hearing Officer *	66	
9152	Judicial/Administrative Secretary*	62	
9157	Office Technician*	59	
9171	Peacemaking Program-Coordinator*	67	
9138	Programmer Support Specialist*	65	
9139	Senior Budget Analyst*	66	
9163	Senior Building Maintenance Worker*	60	
9240	Senior Probation Officer*	62	
9022	Staff Attorney*	68	
9111	Supreme Court Clerk*	60	
9021	Supreme Court Law Clerk*	68	
9146	Systems & Program Manager*	67	
9220	Teen Court Coordinator*	62	
9173	Traditional Dine' Researcher*	62	
9234	Traditional Program Specialist*	60	
9236	Veterans Justice Coordinator*	64	

THE NAVAJO NATION

Salary Schedule "A1"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE											
51	6.52	6.69	6.91	7.10	7.33	7.53	7.76	8.00	8.24	8.48	8.73	9.02
52	7.08	7.32	7.52	7.75	7.97	8.23	8.47	8.72	9.01	9.27	9.52	9.83
53	7.74	7.96	8.20	8.45	8.69	8.98	9.25	9.50	9.80	10.09	10.39	10.72
54	8.43	8.67	8.95	9.19	9.47	9.78	10.07	10.36	10.67	10.99	11.33	11.66
55	9.17	9.45	9.75	10.03	10.33	10.64	10.96	11.30	11.63	11.98	12.34	12.71
56	10.00	10.30	10.61	10.93	11.25	11.59	11.95	12.31	12.66	13.05	13.44	13.84
57	10.91	11.23	11.57	11.92	12.28	12.63	13.01	13.41	13.80	14.24	14.65	15.10
58	11.89	12.25	12.60	12.97	13.38	13.77	14.19	14.62	15.07	15.52	15.98	16.46
59	12.95	13.36	13.75	14.15	14.59	15.04	15.48	15.96	16.44	16.93	17.28	17.78
60	14.09	14.51	14.94	15.39	15.87	16.33	16.84	17.17	17.69	18.21	18.76	19.32
61	15.36	15.83	16.30	16.80	17.14	17.64	18.18	18.72	19.27	19.85	20.46	21.09
62	16.77	17.09	17.61	18.15	18.68	19.23	19.81	20.40	21.02	21.65	22.20	22.86
63	18.09	18.60	19.17	19.76	20.34	20.96	21.59	22.15	22.78	23.47	24.17	24.91
64	19.72	20.27	20.89	21.55	22.21	22.73	23.43	24.12	24.85	25.60	26.37	27.17
65	21.50	22.14	22.68	23.37	24.07	24.78	25.54	26.30	27.07	27.90	28.72	29.58
66	23.30	24.00	24.73	25.49	26.23	27.02	27.84	28.65	29.53	30.40	31.32	32.27
67	25.41	26.15	26.93	27.76	28.58	29.46	30.34	31.26	32.19	33.12	34.13	35.16
68	27.68	28.51	29.39	30.27	31.20	32.10	33.07	34.07	35.10	36.15	37.23	38.35
69	30.18	31.08	32.02	32.99	33.99	34.98	36.01	37.13	38.24	39.37	40.57	41.78
70	32.91	33.87	34.90	35.94	37.04	38.14	39.29	40.48	41.70	42.93	44.00	45.32
71	35.87	36.93	38.04	39.18	40.36	41.57	42.82	44.10	45.22	46.56	47.96	49.40
72	39.09	40.25	41.46	42.70	44.00	45.10	46.45	47.83	49.28	50.74	52.27	53.85
73	42.60	43.90	44.97	46.34	47.74	49.16	50.63	52.15	53.71	55.31	57.00	58.69
74	46.22	47.62	49.02	50.51	52.03	53.58	55.20	56.84	58.57	60.33	62.14	64.01
75	50.38	51.88	53.44	55.05	56.71	58.41	60.16	61.96	63.82	65.74	67.70	69.72
76	54.91	56.58	58.25	60.02	61.79	63.66	65.58	67.56	69.57	71.67	73.80	76.02
77	59.85	61.67	63.51	65.42	67.37	69.40	71.48	73.63	75.84	78.10	80.46	82.86

THE NAVAJO NATION

Salary Schedule "AI"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT											
51	13,561.60	13,915.20	14,372.80	14,768.00	15,246.40	15,662.40	16,140.80	16,640.00	17,139.20	17,638.40	18,158.40	18,761.60
52	14,726.40	15,225.60	15,641.60	16,120.00	16,577.60	17,118.40	17,617.60	18,137.60	18,740.80	19,281.60	19,801.60	20,446.40
53	16,099.20	16,556.80	17,056.00	17,576.00	18,075.20	18,678.40	19,240.00	19,760.00	20,384.00	20,987.20	21,611.20	22,297.60
54	17,534.40	18,033.60	18,616.00	19,115.20	19,697.60	20,342.40	20,945.60	21,548.80	22,193.60	22,859.20	23,566.40	24,252.80
55	19,073.60	19,656.00	20,280.00	20,862.40	21,486.40	22,131.20	22,796.80	23,504.00	24,190.40	24,918.40	25,667.20	26,436.80
56	20,800.00	21,424.00	22,068.80	22,734.40	23,400.00	24,107.20	24,856.00	25,604.80	26,332.80	27,144.00	27,955.20	28,787.20
57	22,692.80	23,358.40	24,065.60	24,793.60	25,542.40	26,270.40	27,060.80	27,892.80	28,704.00	29,619.20	30,472.00	31,408.00
58	24,731.20	25,480.00	26,208.00	26,977.60	27,830.40	28,641.60	29,515.20	30,409.60	31,345.60	32,281.60	33,238.40	34,236.80
59	26,936.00	27,788.80	28,600.00	29,432.00	30,347.20	31,283.20	32,198.40	33,196.80	34,195.20	35,214.40	35,942.40	36,982.40
60	29,307.20	30,180.80	31,075.20	32,011.20	33,009.60	33,966.40	35,027.20	35,713.60	36,795.20	37,876.80	39,020.80	40,185.60
61	31,948.80	32,926.40	33,904.00	34,944.00	35,651.20	36,691.20	37,814.40	38,937.60	40,091.60	41,288.00	42,556.80	43,867.20
62	34,881.60	35,547.20	36,628.80	37,752.00	38,854.40	39,998.40	41,204.80	42,432.00	43,721.60	45,032.00	46,176.00	47,548.80
63	37,627.20	38,688.00	39,873.60	41,100.80	42,307.20	43,596.80	44,907.20	46,072.00	47,382.40	48,817.60	50,273.60	51,812.80
64	41,017.60	42,161.60	43,451.20	44,824.00	46,196.80	47,278.40	48,734.40	50,169.60	51,688.00	53,248.00	54,849.60	56,513.60
65	44,720.00	46,051.20	47,174.40	48,609.60	50,065.60	51,542.40	53,123.20	54,704.00	56,305.60	58,032.00	59,737.60	61,526.40
66	48,464.00	49,920.00	51,438.40	53,019.20	54,558.40	56,201.60	57,907.20	59,592.00	61,422.40	63,232.00	65,145.60	67,121.60
67	52,852.80	54,392.00	56,014.40	57,740.80	59,446.40	61,276.80	63,107.20	65,020.80	66,955.20	68,889.60	70,990.40	73,132.80
68	57,574.40	59,300.80	61,131.20	62,961.60	64,896.00	66,768.00	68,785.60	70,865.60	73,008.00	75,192.00	77,438.40	79,768.00
69	62,774.40	64,646.40	66,601.60	68,619.20	70,699.20	72,758.40	74,900.80	77,230.40	79,539.20	81,889.60	84,385.60	86,902.40
70	68,452.80	70,449.60	72,592.00	74,755.20	77,043.20	79,331.20	81,723.20	84,198.40	86,736.00	89,294.40	91,520.00	94,265.60
71	74,609.60	76,814.40	79,123.20	81,494.40	83,948.80	86,465.60	89,065.60	91,728.00	94,057.60	96,844.80	99,756.80	102,752.00
72	81,307.20	83,720.00	86,236.80	88,816.00	91,520.00	93,808.00	96,616.00	99,486.40	102,502.40	105,539.20	108,721.60	112,008.00
73	88,608.00	91,312.00	93,537.60	96,387.20	99,299.20	102,252.80	105,310.40	108,472.00	111,716.80	115,044.80	118,560.00	122,075.20
74	96,137.60	99,049.60	101,961.60	105,060.80	108,222.40	111,446.40	114,816.00	118,227.20	121,825.60	125,486.40	129,251.20	133,140.80
75	104,790.40	107,910.40	111,155.20	114,504.00	117,956.80	121,492.80	125,132.80	128,876.80	132,745.60	136,739.20	140,816.00	145,017.60
76	114,212.80	117,686.40	121,160.00	124,841.60	128,523.20	132,412.80	136,406.40	140,524.80	144,705.60	149,073.60	153,504.00	158,121.60
77	124,488.00	128,273.60	132,100.80	136,073.60	140,129.60	144,352.00	148,678.40	153,150.40	157,747.20	162,448.00	167,356.80	172,348.80

THE NAVAJO NATION

Salary Schedule "AJ"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE											
51	7.48	7.71	7.94	8.17	8.43	8.66	8.94	9.18	9.46	9.77	10.06	10.35
52	8.14	8.42	8.65	8.93	9.17	9.45	9.76	10.05	10.34	10.64	10.96	11.31
53	8.91	9.16	9.43	9.73	10.00	10.30	10.62	10.94	11.26	11.60	11.95	12.32
54	9.69	9.98	10.28	10.59	10.92	11.24	11.57	11.93	12.30	12.65	13.02	13.42
55	10.57	10.89	11.20	11.54	11.90	12.26	12.61	12.98	13.39	13.78	14.19	14.62
56	11.52	11.86	12.21	12.58	12.95	13.36	13.75	14.13	14.57	15.01	15.45	15.93
57	12.55	12.92	13.31	13.69	14.10	14.52	14.97	15.42	15.89	16.35	16.87	17.20
58	13.66	14.06	14.47	14.92	15.38	15.85	16.31	16.81	17.16	17.67	18.21	18.74
59	14.90	15.34	15.82	16.29	16.79	17.13	17.64	18.18	18.72	19.27	19.85	20.44
60	16.23	16.69	17.18	17.54	18.07	18.59	19.16	19.75	20.33	20.93	21.58	22.12
61	17.49	18.03	18.55	19.12	19.71	20.26	20.88	21.53	22.20	22.72	23.42	24.11
62	19.09	19.66	20.23	20.84	21.48	22.11	22.66	23.35	24.06	24.76	25.52	26.28
63	20.80	21.41	22.05	22.61	23.29	23.99	24.72	25.46	26.21	27.00	27.83	28.63
64	22.56	23.24	23.95	24.65	25.41	26.15	26.93	27.73	28.57	29.44	30.31	31.25
65	24.58	25.32	26.09	26.87	27.67	28.49	29.36	30.25	31.13	32.07	33.04	34.03
66	26.82	27.59	28.44	29.29	30.17	31.06	32.00	32.97	33.96	34.96	35.99	37.09
67	29.19	30.08	30.97	31.91	32.89	33.85	34.88	35.92	37.00	38.11	39.25	40.43
68	31.84	32.79	33.80	34.80	35.86	36.93	38.03	39.17	40.35	41.56	42.81	44.10
69	34.72	35.76	36.84	37.94	39.08	40.23	41.44	42.68	43.98	45.07	46.41	47.82
70	37.84	38.98	40.14	41.34	42.59	43.88	44.95	46.31	47.72	49.14	50.60	52.12
71	41.25	42.48	43.76	44.86	46.20	47.59	48.98	50.48	52.00	53.54	55.16	56.79
72	44.72	46.07	47.44	48.87	50.36	51.84	53.41	55.02	56.68	58.36	60.10	61.90
73	48.77	50.22	51.73	53.31	54.89	56.55	58.22	59.99	61.76	63.61	65.52	67.51
74	53.17	54.75	56.37	58.08	59.82	61.64	63.49	65.40	67.35	69.39	71.47	73.61
75	57.93	59.66	61.46	63.32	65.20	67.15	69.18	71.25	73.38	75.59	77.84	80.17
76	63.14	65.05	67.01	69.01	71.07	73.22	75.40	77.69	80.02	82.41	84.90	87.43
77	68.85	70.93	73.03	75.23	77.49	79.82	82.20	84.66	87.20	89.83	92.51	95.27

THE NAVAJO NATION

Salary Schedule "AJ"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT											
51	15,558.40	16,036.80	16,515.20	16,993.60	17,534.40	18,012.80	18,595.20	19,094.40	19,676.80	20,321.60	20,924.80	21,528.00
52	16,931.20	17,513.60	17,992.00	18,574.40	19,073.60	19,656.00	20,300.80	20,904.00	21,507.20	22,131.20	22,796.80	23,524.80
53	18,532.80	19,052.80	19,614.40	20,238.40	20,800.00	21,424.00	22,089.60	22,755.20	23,420.80	24,128.00	24,856.00	25,625.60
54	20,155.20	20,758.40	21,382.40	22,027.20	22,713.60	23,379.20	24,065.60	24,814.40	25,584.00	26,312.00	27,081.60	27,913.60
55	21,985.60	22,651.20	23,296.00	24,003.20	24,752.00	25,500.80	26,228.80	26,998.40	27,851.20	28,662.40	29,515.20	30,409.60
56	23,961.60	24,668.80	25,396.80	26,166.40	26,936.00	27,788.80	28,600.00	29,390.40	30,305.60	31,220.80	32,136.00	33,134.40
57	26,104.00	26,873.60	27,684.80	28,475.20	29,328.00	30,201.60	31,137.60	32,073.60	33,051.20	34,008.00	35,089.60	35,776.00
58	28,412.80	29,244.80	30,097.60	31,033.60	31,990.40	32,968.00	33,924.80	34,964.80	35,692.80	36,753.60	37,876.80	38,979.20
59	30,992.00	31,907.20	32,905.60	33,883.20	34,923.20	35,630.40	36,691.20	37,814.40	38,937.60	40,081.60	41,288.00	42,515.20
60	33,758.40	34,715.20	35,734.40	36,483.20	37,585.60	38,667.20	39,852.80	41,080.00	42,286.40	43,534.40	44,886.40	46,009.60
61	36,379.20	37,502.40	38,584.00	39,769.60	40,996.80	42,140.80	43,430.40	44,782.40	46,176.00	47,257.60	48,713.60	50,148.80
62	39,707.20	40,892.80	42,078.40	43,347.20	44,678.40	45,988.80	47,132.80	48,568.00	50,044.80	51,500.80	53,081.60	54,662.40
63	43,264.00	44,532.80	45,864.00	47,028.80	48,443.20	49,899.20	51,417.60	52,956.80	54,516.80	56,160.00	57,886.40	59,550.40
64	46,924.80	48,339.20	49,816.00	51,272.00	52,852.80	54,392.00	56,014.40	57,678.40	59,425.60	61,235.20	63,044.80	65,000.00
65	51,126.40	52,665.60	54,267.20	55,889.60	57,553.60	59,259.20	61,068.80	62,920.00	64,750.40	66,705.60	68,723.20	70,782.40
66	55,785.60	57,387.20	59,155.20	60,923.20	62,753.60	64,604.80	66,560.00	68,577.60	70,636.80	72,716.80	74,859.20	77,147.20
67	60,715.20	62,566.40	64,417.60	66,372.80	68,411.20	70,408.00	72,550.40	74,713.60	76,960.00	79,268.80	81,640.00	84,094.40
68	66,227.20	68,203.20	70,304.00	72,384.00	74,588.80	76,814.40	79,102.40	81,473.60	83,928.00	86,444.80	89,044.80	91,728.00
69	72,217.60	74,380.80	76,627.20	78,915.20	81,286.40	83,678.40	86,195.20	88,774.40	91,478.40	93,745.60	96,532.80	99,465.60
70	78,707.20	81,078.40	83,491.20	85,987.20	88,587.20	91,270.40	93,496.00	96,324.80	99,257.60	102,211.20	105,248.00	108,409.60
71	85,800.00	88,358.40	91,020.80	93,308.80	96,096.00	98,987.20	101,878.40	104,998.40	108,160.00	111,363.20	114,732.80	118,123.20
72	93,017.60	95,825.60	98,675.20	101,649.60	104,748.80	107,827.20	111,092.80	114,441.60	117,894.40	121,388.80	125,008.00	128,752.00
73	101,441.60	104,457.60	107,598.40	110,884.80	114,171.20	117,624.00	121,097.60	124,779.20	128,460.80	132,308.80	136,281.60	140,420.80
74	110,593.60	113,880.00	117,249.60	120,806.40	124,425.60	128,211.20	132,059.20	136,032.00	140,088.00	144,331.20	148,657.60	153,108.80
75	120,494.40	124,092.80	127,836.80	131,705.60	135,616.00	139,672.00	143,894.40	148,200.00	152,630.40	157,227.20	161,907.20	166,753.60
76	131,331.20	135,304.00	139,380.80	143,540.80	147,825.60	152,297.60	156,832.00	161,595.20	166,441.60	171,412.80	176,592.00	181,854.40
77	143,208.00	147,534.40	151,902.40	156,478.40	161,179.20	166,025.60	170,976.00	176,092.80	181,376.00	186,846.40	192,420.80	198,161.60

THE NAVAJO NATION

Salary Schedule "AK"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	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	17.71	18.23
60	14.44	14.87	15.31	15.77	16.27	16.74	17.09	17.60	18.14	18.67	19.22	19.80
61	15.74	16.23	16.71	17.22	17.57	18.08	18.64	19.18	19.75	20.35	20.97	21.62
62	17.19	17.52	18.05	18.60	19.14	19.71	20.31	20.91	21.55	22.19	22.76	23.43
63	18.54	19.07	19.65	20.26	20.85	21.49	22.13	22.71	23.35	24.06	24.78	25.53
64	20.22	20.78	21.41	22.09	22.77	23.29	24.01	24.72	25.47	26.24	27.03	27.85
65	22.04	22.70	23.24	23.95	24.66	25.40	26.18	26.96	27.75	28.60	29.45	30.32
66	23.88	24.60	25.34	26.13	26.89	27.70	28.54	29.37	30.27	31.16	32.10	33.07
67	26.04	26.80	27.60	28.45	29.29	30.20	31.10	32.04	32.99	33.95	34.99	36.04
68	28.37	29.22	30.13	31.03	31.98	32.91	33.89	34.93	35.97	37.06	38.16	39.30
69	30.93	31.86	32.83	33.81	34.84	35.85	36.92	38.05	39.19	40.36	41.58	42.82
70	33.73	34.71	35.77	36.84	37.96	39.10	40.28	41.49	42.74	44.01	45.10	46.46
71	36.76	37.85	39.00	40.16	41.36	42.61	43.89	45.21	46.34	47.73	49.16	50.64
72	40.06	41.26	42.50	43.77	45.10	46.22	47.60	49.02	50.51	52.01	53.58	55.20
73	43.67	44.99	46.10	47.50	48.93	50.38	51.90	53.45	55.05	56.69	58.42	60.16
74	47.38	48.81	50.25	51.77	53.33	54.92	56.58	58.26	60.03	61.84	63.69	65.61
75	51.64	53.18	54.78	56.43	58.13	59.87	61.66	63.51	65.42	67.39	69.40	71.47
76	56.28	57.99	59.70	61.52	63.34	65.25	67.22	69.24	71.30	73.47	75.65	77.92
77	61.35	63.21	65.09	67.05	69.05	71.13	73.26	75.47	77.74	80.05	82.47	84.94

THE NAVAJO NATION

Salary Schedule "AK"

Effective: 10/01/2017

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	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	36,836.80	37,918.40
60	30,035.20	30,929.60	31,844.80	32,801.60	33,841.60	34,819.20	35,547.20	36,608.00	37,731.20	38,833.60	39,977.60	41,184.00
61	32,739.20	33,758.40	34,756.80	35,817.60	36,545.60	37,606.40	38,771.20	39,894.40	41,080.00	42,328.00	43,617.60	44,969.60
62	35,755.20	36,441.60	37,544.00	38,688.00	39,811.20	40,996.80	42,244.80	43,492.80	44,824.00	46,155.20	47,340.80	48,734.40
63	38,563.20	39,665.60	40,872.00	42,140.80	43,368.00	44,699.20	46,030.40	47,236.80	48,568.00	50,044.80	51,542.40	53,102.40
64	42,057.60	43,222.40	44,532.80	45,947.20	47,381.60	48,443.20	49,940.80	51,417.60	52,977.60	54,579.20	56,222.40	57,928.00
65	45,843.20	47,216.00	48,339.20	49,816.00	51,292.80	52,832.00	54,454.40	56,076.80	57,720.00	59,488.00	61,256.00	63,065.60
66	49,670.40	51,168.00	52,707.20	54,350.40	55,931.20	57,616.00	59,363.20	61,089.60	62,961.60	64,812.80	66,768.00	68,785.60
67	54,163.20	55,744.00	57,408.00	59,176.00	60,923.20	62,816.00	64,688.00	66,643.20	68,619.20	70,616.00	72,779.20	74,963.20
68	59,009.60	60,777.60	62,670.40	64,542.40	66,518.40	68,452.80	70,491.20	72,654.40	74,817.60	77,084.80	79,372.80	81,744.00
69	64,334.40	66,268.80	68,286.40	70,324.80	72,467.20	74,568.00	76,793.60	79,144.00	81,515.20	83,948.80	86,486.40	89,065.60
70	70,158.40	72,196.80	74,401.60	76,627.20	78,956.80	81,328.00	83,782.40	86,299.20	88,899.20	91,540.80	93,808.00	96,636.80
71	76,460.80	78,728.00	81,120.00	83,532.80	86,028.80	88,628.80	91,291.20	94,036.80	96,387.20	99,278.40	102,252.80	105,331.20
72	83,324.80	85,820.80	88,400.00	91,041.60	93,808.00	96,137.60	99,008.00	101,961.60	105,060.80	108,180.80	111,446.40	114,816.00
73	90,833.60	93,579.20	95,888.00	98,800.00	101,774.40	104,790.40	107,952.00	111,176.00	114,504.00	117,915.20	121,513.60	125,132.80
74	98,550.40	101,524.80	104,520.00	107,681.60	110,926.40	114,233.60	117,686.40	121,180.80	124,862.40	128,627.20	132,475.20	136,468.80
75	107,411.20	110,614.40	113,942.40	117,374.40	120,910.40	124,529.60	128,252.80	132,100.80	136,073.60	140,171.20	144,352.00	148,657.60
76	117,062.40	120,619.20	124,176.00	127,961.60	131,747.20	135,720.00	139,817.60	144,019.20	148,304.00	152,817.60	157,352.00	162,073.60
77	127,608.00	131,476.80	135,387.20	139,464.00	143,624.00	147,950.40	152,380.80	156,977.60	161,699.20	166,504.00	171,537.60	176,675.20

Effective: October 01, 2017

THE NAVAJO NATION

Salary Schedule "AP"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE											
51	7.02	7.22	7.45	7.66	7.92	8.13	8.36	8.62	8.91	9.15	9.41	9.72
52	7.63	7.91	8.12	8.35	8.61	8.90	9.14	9.40	9.71	9.99	10.28	10.60
53	8.34	8.60	8.86	9.11	9.37	9.68	9.97	10.26	10.57	10.89	11.20	11.57
54	9.09	9.35	9.65	9.93	10.21	10.55	10.85	11.18	11.52	11.86	12.23	12.60
55	9.91	10.19	10.51	10.81	11.15	11.49	11.83	12.20	12.56	12.93	13.33	13.70
56	10.79	11.13	11.46	11.80	12.16	12.51	12.89	13.29	13.65	14.08	14.49	14.91
57	11.77	12.14	12.46	12.86	13.25	13.62	14.04	14.46	14.87	15.35	15.80	16.30
58	12.81	13.20	13.58	13.99	14.43	14.84	15.31	15.76	16.27	16.73	17.08	17.58
59	13.95	14.41	14.82	15.26	15.72	16.23	16.70	17.21	17.55	18.09	18.62	19.18
60	15.20	15.66	16.13	16.61	17.11	17.45	17.99	18.52	19.09	19.64	20.22	20.83
61	16.57	17.06	17.42	17.95	18.49	19.03	19.61	20.19	20.79	21.42	22.08	22.74
62	17.90	18.43	18.99	19.57	20.15	20.74	21.38	22.00	22.65	23.35	23.92	24.63
63	19.51	20.08	20.69	21.32	21.92	22.60	23.28	23.88	24.57	25.32	26.08	26.87
64	21.27	21.87	22.54	23.24	23.94	24.51	25.27	26.02	26.81	27.62	28.44	29.30
65	23.19	23.87	24.46	25.20	25.94	26.72	27.56	28.38	29.20	30.09	30.97	31.90
66	25.13	25.88	26.66	27.49	28.30	29.13	30.01	30.91	31.85	32.80	33.79	34.79
67	27.39	28.22	29.04	29.94	30.84	31.77	32.71	33.71	34.71	35.73	36.83	37.92
68	29.87	30.75	31.72	32.63	33.65	34.64	35.68	36.75	37.86	38.99	40.15	41.34
69	32.55	33.54	34.55	35.58	36.64	37.73	38.84	40.05	41.23	42.46	43.76	45.07
70	35.49	36.55	37.64	38.77	39.94	41.16	42.38	43.66	44.96	46.29	47.45	48.87
71	38.69	39.83	41.04	42.27	43.53	44.85	46.19	47.56	48.77	50.21	51.70	53.28
72	42.16	43.41	44.71	46.06	47.45	48.64	50.10	51.59	53.16	54.72	56.37	58.06
73	45.95	47.35	48.51	49.99	51.50	53.01	54.60	56.25	57.95	59.66	61.48	63.32
74	49.85	51.35	52.87	54.48	56.13	57.78	59.53	61.32	63.16	65.06	67.02	69.03
75	54.34	55.97	57.64	59.38	61.16	63.01	64.88	66.81	68.84	70.91	73.02	75.20
76	59.22	61.00	62.82	64.74	66.66	68.67	70.73	72.87	75.03	77.29	79.60	81.99
77	64.55	66.52	68.50	70.55	72.66	74.86	77.09	79.40	81.80	84.22	86.77	89.37

THE NAVAJO NATION
Salary Schedule "AP"

Effective: October 01, 2017

Appendix D

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT											
51	14,601.60	15,017.60	15,496.00	15,932.80	16,473.60	16,910.40	17,388.80	17,929.60	18,532.80	19,032.00	19,572.80	20,217.60
52	15,870.40	16,452.80	16,889.60	17,368.00	17,908.80	18,512.00	19,011.20	19,552.00	20,196.80	20,779.20	21,382.40	22,048.00
53	17,347.20	17,888.00	18,428.80	18,948.80	19,489.60	20,134.40	20,737.60	21,340.80	21,985.60	22,651.20	23,296.00	24,065.60
54	18,907.20	19,448.00	20,072.00	20,654.40	21,236.80	21,944.00	22,588.00	23,254.40	23,961.60	24,668.80	25,438.40	26,208.00
55	20,612.80	21,195.20	21,860.80	22,484.80	23,192.00	23,899.20	24,606.40	25,376.00	26,124.80	26,894.40	27,726.40	28,496.00
56	22,443.20	23,150.40	23,836.80	24,544.00	25,292.80	26,020.80	26,811.20	27,643.20	28,392.00	29,286.40	30,139.20	31,012.80
57	24,481.60	25,251.20	25,916.80	26,748.80	27,560.00	28,329.60	29,203.20	30,076.80	30,929.60	31,928.00	32,864.00	33,904.00
58	26,644.80	27,456.00	28,246.40	29,099.20	30,014.40	30,867.20	31,844.80	32,780.80	33,841.60	34,798.40	35,526.40	36,566.40
59	29,016.00	29,972.80	30,825.60	31,740.80	32,697.60	33,758.40	34,736.00	35,796.80	36,504.00	37,627.20	38,729.60	39,894.40
60	31,616.00	32,572.80	33,550.40	34,548.80	35,588.80	36,296.00	37,419.20	38,521.60	39,707.20	40,851.20	42,057.60	43,326.40
61	34,465.60	35,484.80	36,233.60	37,336.00	38,459.20	39,582.40	40,788.80	41,995.20	43,243.20	44,553.60	45,926.40	47,299.20
62	37,232.00	38,334.40	39,499.20	40,705.60	41,912.00	43,139.20	44,470.40	45,760.00	47,112.00	48,568.00	49,753.60	51,230.40
63	40,580.80	41,766.40	43,035.20	44,345.60	45,593.60	47,008.00	48,422.40	49,670.40	51,105.60	52,665.60	54,246.40	55,889.60
64	44,241.60	45,489.60	46,883.20	48,339.20	49,795.20	50,980.80	52,561.60	54,121.60	55,764.80	57,449.60	59,155.20	60,944.00
65	48,235.20	49,649.60	50,876.80	52,416.00	53,955.20	55,577.60	57,324.80	59,030.40	60,736.00	62,587.20	64,417.60	66,352.00
66	52,270.40	53,830.40	55,452.80	57,179.20	58,864.00	60,590.40	62,420.80	64,292.80	66,248.00	68,224.00	70,283.20	72,363.20
67	56,971.20	58,697.60	60,403.20	62,275.20	64,147.20	66,081.60	68,036.80	70,116.80	72,196.80	74,318.40	76,606.40	78,873.60
68	62,129.60	63,960.00	65,977.60	67,870.40	69,992.00	72,051.20	74,214.40	76,440.00	78,748.80	81,099.20	83,512.00	85,987.20
69	67,704.00	69,763.20	71,864.00	74,006.40	76,211.20	78,478.40	80,787.20	83,304.00	85,758.40	88,316.80	91,020.80	93,745.60
70	73,819.20	76,024.00	78,291.20	80,641.60	83,075.20	85,612.80	88,150.40	90,812.80	93,516.80	96,283.20	98,696.00	101,649.60
71	80,475.20	82,846.40	85,363.20	87,921.60	90,542.40	93,288.00	96,075.20	98,924.80	101,441.60	104,436.80	107,536.00	110,822.40
72	87,692.80	90,292.80	92,996.80	95,804.80	98,696.00	101,171.20	104,208.00	107,307.20	110,572.80	113,817.60	117,249.60	120,764.80
73	95,576.00	98,488.00	100,900.80	103,979.20	107,120.00	110,260.80	113,568.00	117,000.00	120,536.00	124,092.80	127,878.40	131,705.60
74	103,688.00	106,808.00	109,969.60	113,318.40	116,750.40	120,182.40	123,822.40	127,545.60	131,372.80	135,324.80	139,401.60	143,582.40
75	113,027.20	116,417.60	119,891.20	123,510.40	127,212.80	131,060.80	134,950.40	138,964.80	143,187.20	147,492.80	151,881.60	156,416.00
76	123,177.60	126,880.00	130,665.60	134,659.20	138,652.80	142,833.60	147,118.40	151,569.60	156,062.40	160,763.20	165,568.00	170,539.20
77	134,264.00	138,361.60	142,480.00	146,744.00	151,132.80	155,708.80	160,347.20	165,152.00	170,144.00	175,177.60	180,481.60	185,889.60

THE NAVAJO NATION

Salary Schedule "AQ"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	HOURLY RATE											
51	8.08	8.31	8.58	8.82	9.09	9.34	9.64	9.92	10.20	10.53	10.84	11.17
52	8.77	9.07	9.33	9.62	9.91	10.19	10.52	10.83	11.16	11.49	11.83	12.21
53	9.61	9.90	10.17	10.49	10.79	11.13	11.47	11.81	12.17	12.52	12.89	13.30
54	10.43	10.75	11.10	11.43	11.78	12.15	12.46	12.87	13.28	13.64	14.05	14.47
55	11.40	11.72	12.08	12.43	12.82	13.22	13.59	14.00	14.44	14.85	15.31	15.76
56	12.41	12.78	13.15	13.55	13.95	14.41	14.82	15.24	15.70	16.18	16.66	17.17
57	13.52	13.91	14.37	14.77	15.21	15.67	16.14	16.63	17.13	17.47	18.02	18.55
58	14.73	15.17	15.62	16.09	16.59	17.09	17.43	17.96	18.51	19.07	19.64	20.21
59	16.07	16.54	17.05	17.41	17.92	18.48	19.03	19.61	20.19	20.79	21.42	22.06
60	17.33	17.83	18.36	18.91	19.49	20.07	20.68	21.30	21.91	22.57	23.27	23.86
61	18.87	19.45	20.02	20.63	21.26	21.86	22.53	23.23	23.92	24.50	25.25	26.00
62	20.59	21.21	21.83	22.49	23.17	23.85	24.45	25.18	25.93	26.70	27.53	28.35
63	22.43	23.09	23.78	24.39	25.12	25.87	26.65	27.46	28.28	29.12	30.00	30.89
64	24.33	25.06	25.83	26.57	27.39	28.22	29.04	29.91	30.81	31.76	32.69	33.70
65	26.52	27.30	28.14	28.98	29.85	30.72	31.67	32.61	33.59	34.61	35.63	36.68
66	28.92	29.75	30.67	31.59	32.53	33.50	34.53	35.56	36.62	37.71	38.82	40.01
67	31.49	32.46	33.41	34.41	35.46	36.53	37.62	38.75	39.91	41.11	42.33	43.61
68	34.35	35.38	36.46	37.56	38.67	39.83	41.02	42.26	43.51	44.84	46.18	47.56
69	37.44	38.57	39.75	40.92	42.15	43.40	44.70	46.02	47.43	48.62	50.06	51.58
70	40.81	42.02	43.29	44.60	45.93	47.33	48.48	49.95	51.47	52.99	54.57	56.21
71	44.50	45.83	47.19	48.37	49.83	51.32	52.83	54.44	56.09	57.73	59.49	61.26
72	48.23	49.69	51.18	52.71	54.31	55.93	57.61	59.35	61.13	62.96	64.83	66.77
73	52.61	54.17	55.79	57.48	59.19	60.97	62.79	64.70	66.62	68.59	70.66	72.80
74	57.33	59.04	60.81	62.65	64.52	66.49	68.48	70.53	72.64	74.85	77.08	79.38
75	62.47	64.35	66.30	68.30	70.33	72.42	74.61	76.85	79.13	81.53	83.97	86.46
76	68.10	70.16	72.29	74.44	76.66	78.98	81.32	83.80	86.31	88.88	91.56	94.30
77	74.24	76.48	78.76	81.13	83.56	86.08	88.65	91.32	94.06	96.89	99.75	102.77

THE NAVAJO NATION

Salary Schedule "AQ"

STEP >	A	B	C	D	E	F	G	H	I	J	K	L
GRADE	SALARY AMOUNT											
51	16,806.40	17,284.80	17,846.40	18,345.60	18,907.20	19,427.20	20,051.20	20,633.60	21,216.00	21,902.40	22,547.20	23,233.60
52	18,241.60	18,865.60	19,406.40	20,009.60	20,612.80	21,195.20	21,881.60	22,526.40	23,212.80	23,899.20	24,606.40	25,396.80
53	19,988.80	20,592.00	21,153.60	21,819.20	22,443.20	23,150.40	23,857.60	24,564.80	25,313.60	26,041.60	26,811.20	27,664.00
54	21,694.40	22,360.00	23,088.00	23,774.40	24,502.40	25,272.00	25,916.80	26,769.60	27,622.40	28,371.20	29,224.00	30,097.60
55	23,712.00	24,377.60	25,126.40	25,854.40	26,665.60	27,497.60	28,267.20	29,120.00	30,035.20	30,888.00	31,844.80	32,780.80
56	25,812.80	26,582.40	27,352.00	28,184.00	29,016.00	29,972.80	30,825.60	31,699.20	32,656.00	33,654.40	34,652.80	35,713.60
57	28,121.60	28,932.80	29,889.60	30,721.60	31,636.80	32,593.60	33,571.20	34,590.40	35,630.40	36,337.60	37,481.60	38,584.00
58	30,638.40	31,553.60	32,489.60	33,467.20	34,507.20	35,547.20	36,254.40	37,356.80	38,500.80	39,665.60	40,851.20	42,036.80
59	33,425.60	34,403.20	35,464.00	36,212.80	37,273.60	38,438.40	39,582.40	40,788.80	41,995.20	43,243.20	44,553.60	45,884.80
60	36,046.40	37,086.40	38,188.80	39,332.80	40,539.20	41,745.60	43,014.40	44,304.00	45,572.80	46,945.60	48,401.60	49,628.80
61	39,249.60	40,456.00	41,641.60	42,910.40	44,220.80	45,468.80	46,862.40	48,318.40	49,753.60	50,960.00	52,520.00	54,080.00
62	42,827.20	44,116.80	45,406.40	46,779.20	48,193.60	49,608.00	50,856.00	52,374.40	53,934.40	55,536.00	57,262.40	58,968.00
63	46,654.40	48,027.20	49,462.40	50,731.20	52,249.60	53,809.60	55,432.00	57,116.80	58,822.40	60,569.60	62,400.00	64,251.20
64	50,606.40	52,124.80	53,726.40	55,265.60	56,971.20	58,697.60	60,403.20	62,212.80	64,084.80	66,060.80	67,995.20	70,096.00
65	55,161.60	56,784.00	58,531.20	60,278.40	62,088.00	63,897.60	65,873.60	67,828.80	69,867.20	71,988.80	74,110.40	76,294.40
66	60,153.60	61,880.00	63,793.60	65,707.20	67,662.40	69,680.00	71,822.40	73,964.80	76,169.60	78,436.80	80,745.60	83,220.80
67	65,499.20	67,516.80	69,492.80	71,572.80	73,756.80	75,982.40	78,249.60	80,600.00	83,012.80	85,508.80	88,046.40	90,708.80
68	71,448.00	73,590.40	75,836.80	78,124.80	80,433.60	82,846.40	85,321.60	87,900.80	90,500.80	93,267.20	96,054.40	98,924.80
69	77,875.20	80,225.60	82,680.00	85,113.60	87,672.00	90,272.00	92,976.00	95,721.60	98,654.40	101,129.60	104,124.80	107,286.40
70	84,884.80	87,401.60	90,043.20	92,768.00	95,534.40	98,446.40	100,838.40	103,896.00	107,057.60	110,219.20	113,505.60	116,916.80
71	92,560.00	95,326.40	98,155.20	100,609.60	103,646.40	106,745.60	109,886.40	113,235.20	116,667.20	120,078.40	123,739.20	127,420.80
72	100,318.40	103,355.20	106,454.40	109,636.80	112,984.80	116,334.40	119,828.80	123,448.00	127,150.40	130,956.80	134,846.40	138,881.60
73	109,428.80	112,673.60	116,043.20	119,558.40	123,115.20	126,817.60	130,603.20	134,576.00	138,569.60	142,667.20	146,972.80	151,424.00
74	119,246.40	122,803.20	126,484.80	130,312.00	134,201.60	138,299.20	142,438.40	146,702.40	151,091.20	155,688.00	160,326.40	165,110.40
75	129,937.60	133,848.00	137,904.00	142,064.00	146,286.40	150,633.60	155,188.80	159,848.00	164,590.40	169,582.40	174,657.60	179,836.80
76	141,648.00	145,932.80	150,363.20	154,835.20	159,452.80	164,278.40	169,145.60	174,304.00	179,524.80	184,870.40	190,444.80	196,144.00
77	154,419.20	159,078.40	163,820.80	168,750.40	173,804.80	179,046.40	184,392.00	189,945.60	195,644.80	201,531.20	207,480.00	213,761.60

THE NAVAJO NATION
Estimated Employee Benefit Rates
Fiscal Year 2019

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	*Temporary Employees	Law Enforcement (Police Officers)	Navajo Nation Judges	President, Vice-Pres, Speaker, Council Deleg
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F.I.C.A./Medicare Taxes	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
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Unemployment Taxes	2.03%	2.03%	2.03%	2.03%	2.03%	2.03%
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OTHER BENEFITS:

Annual Leave	0.70%			0.70%	0.70%	
Group Insurance	11.90%	11.90%		11.90%	11.90%	11.90%
Retirement	19.30%	19.30%		19.40%	38.60%	19.30%
401K Plan	2.00%	2.00%		2.00%	2.00%	2.00%
Deferred Compensation		10.00%				20.00%

Total Estimated Rates:	43.58%	52.88%	9.68%	43.68%	62.88%	62.88%
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*Includes: Youth, PEP Programs, District Grazing, Eastern Land Board, & Farm Board that are subject to Payroll Taxes.

Reviewed & Approved by: Robert Willie Date: 5/1/18
 Robert Willie, Accounting Manager

Reviewed & Approved by: Pearline Kirk Date: 5/1/18
 Pearline Kirk, Controller

FY 2019 VEHICLE INSURANCE RATES

Auto Physical Damage:

PP	Vehicles under 1 ton	\$117.63 per year per vehicle
IT	Vehicles over 1 ton	\$216.12 per year per vehicle
M	Motorcycles	\$140.90 per year per vehicle
TR	Smeal rigs	\$583.49 per year per vehicle
TR	Dump Trucks	\$583.49 per year per vehicle
TR	Semi Trucks	\$583.49 per year per vehicle
CP	Cherry Picker	\$1,080.53 per year per vehicle
TR	5 ton Trucks	\$583.49 per year per vehicle
B	40 plus passenger buses	\$2,161.06 per year per vehicle
B1	31 - 39 passenger buses	\$1,296.63 per year per vehicle
B2	16 - 30 passenger buses	\$367.38 per year per vehicle
B3	15 and under passenger buses/vans	\$259.33 per year per vehicle
RV	Recreational vehicles	\$660.86 per year per vehicle
P	Police Unit	\$360.18 per year per vehicle
A	Ambulance	\$1,089.69 per year per vehicle
F	Fire Truck	\$1,089.69 per year per vehicle

Auto liability: \$105.14/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

All other vehicles, not listed above, contact the Risk Management at (928) 871-6335.

FY 2019 FLEET MANAGEMENT USER RATES

GROUP	VEHICLE CLASS	VEHICLE DESCRIPTION	Fleet Purchases	Dept. Purchases			Daily Rental	
			Monthly	Mile	Monthly	Mile	Daily	Mile
A	I III XIII	½ Ton Pickup Trucks, 2WD	\$432	21¢	\$100	21¢	\$32/day	21¢
		¾ Ton Pickup Trucks, 2WD Full Size Sedan	\$5,184/yr.		1,200/yr.			
B	II IV V IX XVII	½ Ton Pickup Trucks, 4WD	\$460	28¢	\$108	28¢	\$32/day	28¢
		¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) Van Passenger/Cargo (Mid-Size Sports Utility (5-pass.), 4 WD	\$5,520/yr.		1,296/yr.			
	IV V	¾ Ton Pickup Trucks, 4WD 1Ton Pickup Trucks (2WD/4WD) (Diesel Powered Vehicles)	\$460 \$5,520 yr.	31¢	\$108 1,296/yr.	31¢	\$32/day	31¢
C	X XV	Sport Utility (9 Passenger), 4WD Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	\$521 \$6,252/yr.	28¢	\$140 1,680/yr.	28¢	\$32/day	28¢
D	VI/VII	2 Ton and over Trucks (33,000 GVW or less)	\$439 \$5,268/yr.	31¢	\$205 2,460/yr.	31¢	\$32/day	31¢
	VII	2 Ton and over Trucks (33,000 GVW or less) (Diesel Powered Vehicles)	\$439 \$5,268/yr.	31¢	\$205 2,460/yr.	31¢		
		3 Ton Trucks (33,001 GVW or more) (Diesel Powered Vehicles)	\$471 \$5,652/yr.	41¢	\$205 2,460/yr.	41¢		
E	XI XVI	All Police Vehicles (Police) Sports Utility, 4WD (Police) Sedan	\$546 \$6,552/yr.	29¢	\$165 1,980/yr.	29¢		
F	VIII	Ambulance			\$171 \$2,052/yr.	31¢		
	XIV	Head Start Buses			\$164 \$1,968/yr.	27¢		

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 2019 must be renewed no later than September 1, 2018. Rates are subject to change depending on fuel economy in April 2019.

Daily Fleet Vehicle Rental Rate. \$32 per day and 21¢, 28¢ and 31¢ per mile per class (rentals cannot exceed 30 days).

Exception: Program 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: to include but not limited to fuel, maintenance (lubricants and parts), minor/major repairs to body and chassis, and/or electromechanical systems.

FY 2019 DUPLICATING SERVICES RATES

A. Duplicating Rates:

No.	SERVICE	COST	DESCRIPTION
1.	Copies, Black & White	15¢/copy	Includes letter, legal, 11" x 17" and cover stock
2.	Copies, Color	78¢/copy	Copiers located outside Records Management Dept. Includes letter, legal, 11 x 17" and cover stock.
3.	Binding	85¢/copy	Includes tapestry, binding combs and binder covers.
4.	Facsimile (Fax)	80¢/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	50¢/copy	Includes 2, 3 and 4 parts.
7.	Colored Paper	20¢/page	**This service is for the color paper that customers request for other than the white bond. **
8.	Premium Paper	25¢/page	Ex: Linen, etc.
9.	Scanning	15¢/copy	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.
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.

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

D. Monthly Rental/Maintenance Fees and Meter Fees:

No.	COPIER MODEL	MONTHLY RENTAL	MONTHLY MAINTENANCE
1.	Meter Count	13¢/copy	Copiers located outside Records Mgmt. Dept. Includes stock paper only (Meter Reads)
2.	BIZHUB C35	\$75.00	\$100.00
3.	BIZHUB 363	\$160.00	\$150.00
4.	BIZHUB 364e	\$160.00	\$150.00
5.	4110	\$126.00	\$130.00

Include the appropriate Navajo Nation sales tax on all ICR's

The Navajo Nation Grant Application

Appendix G

Name of Entity:		Telephone No.:
Mailing Address:		Email:
Physical Address:		IRS TIN/EIN No:
NN Grant Request Amount: \$	Grant Start Date:	Grant End Date:

Brief Description of the Organization or Entity Requesting the Grant:

PROBLEMS/NEEDS STATEMENT

Briefly describe the problems/needs identified based on relevant and collected data. The statement should be brief, clear and concise, including population (Navajo) to be served and location of the population.

METHODOLOGY

Briefly describe the approaches, services, and/or ways the problems or needs which will be addressed with the grant.

To the best of my knowledge and belief, all data in this application are true and correct. The document has been duly authorized by the governing body of the applicant and the applicant will comply with the Navajo Nation terms and conditions if the grant is awarded.

Signature of Authorized Representative

Date Signed

Type Name of Authorized Representative

Title

The Navajo Nation
Office of Management and Budget
Budget Revision Signature Authorization

Fiscal Year _____

Department/Program: _____ Business Unit Number: _____

E-mail Address: _____ Phone Number: _____

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

PRINTED NAME

SIGNATURE

Department/Program Manager

Authorized Signature

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.

Special Instructions Regarding This Authorization:

Branch Chief/Division Director Signature

Date

Name of Branch Chief/Division Director (Printed)

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

Instructions for Completing the Budget Signature Authorization Form

1. **At top of the page in the blank space:** Fill in the appropriate Fiscal Year.
2. **In the next four blank spaces:** Provide information for the Department/Program for which a budget or budget revision requests will be initiated and processed for approval. These include: Department/Program name or title; appropriate Business Unit Number; email address and phone number to contact appropriate official for information regarding the budget revision request.
3. **In the middle of the page with two blank spaces:** First, print name of official, who will be initiating budgets or budget revision requests for the Department/Program. Next, have the same official provide a signature to validate the signature on the budget revision request.
4. **In the blank space for “Special Instructions Regarding This Authorization”:** Provide other special instructions, as needed.
5. **At the bottom of the page in the blank spaces:** Provide the name (printed), signature and date of the approver (the appropriate Branch Chief, Designated Official or Division Director) of the budgets or the budget revision request.

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

REQUESTED BY (PRINTED NAME & TITLE)	E-MAIL ADDRESS	DATE
BUSINESS UNIT NO.	PROGRAM / DEPARTMENT TITLE	PHONE NO.

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

JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete): Explain why the request is required and provide calculations to show the amount is sufficient to cover personnel expenditures.

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

DEPARTMENT/PROGRAM DIRECTOR (PRINTED)

BRANCH/DIVISION DIRECTOR (PRINTED)

APPROVAL SIGNATURE

CONCURRENCE SIGNATURE

Do not attach original 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 require oversight committee approval.

At the top of the page in the blank spaces: Provide information for the official requesting the budget revision, the official's e-mail address, the date of the request, the business unit number and title of the program/department for which the revision is being requested and the telephone number of program official or program or department.

This form will also be used by external funded program 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.

In the section on the revision chart with blank spaces on left side: Do not fill in the spaces in the Funds Available space. Provide information (in the blank spaces in the second, third and fourth columns) from which object code(s) or line item(s) and its 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) the amounts to be transferred. Budgeted funds cannot be transferred from an object code or line item at LOD 4, 5, or 7.

In the second part to this chart on right side: Provide information to which object codes or line items, including its description and Level of Detail (LOD 6 only), funds from the "transfer from" portion of the chart will be transferred. Total the amounts transferred into the various object codes or line items in the "Total" space at the bottom of the chart.

In the "Justification for Budget Revision" section: Provide a written detailed and complete justification for the budget revision request which basically answers the question, "why is the budget revision being requested?" Or, for "what purpose is the budget revision requested?"

In the "Impact on Program Performance Criteria" section: Provide detailed and complete information regarding the effect or impact, if any, on performance data provided on Budget Form 2 of the approved budget.

At the bottom of the page in the blank spaces: Provide appropriate program/department official's and Branch or Division official's signatures and printed names and titles in the appropriate spaces.

Upon completion of the budget revision request form, submit the completed form to OMB for approval and processing.

PROJECT FORM: PROJECT BUDGET SCHEDULE

This form is to be used along with the regular budget forms shown on page 23-32 with the exception of Budget Form 2. This form is intended to be used for capital projects 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.
- B. Provides information on how funding resources are allocated to ensure how project resources are planned for each phase of the project.
- C. Information provided on the form keeps the sponsor focused on established project tasks and helps tracks project development.
- D. Information on this form is used as an evaluation and monitoring tool by sponsor to keep 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 to incorporate the 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. If no business unit number is assigned, enter "NEW". Check the appropriate box for this project. An original budget is the initial request for this project; revision is the transfer of funds, after the budget has entered into FMIS, from one object code to another within the same business unit budget; a reallocation are funds reallocated from an established business unit to another established business unit and a modification involves an increase or decrease to the overall business unit budget.
- Part II: Enter the project type, planned start/end dates and the name of a Project Manager.
- Part III. Identify and list the project tasks or activities to be completed in various development stages, such as plan, design, construct, equip or furnish.
- Part IV. Fill in the Fiscal Year (FY) 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 will begin and end. 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 the project is active or is being completed for the quarterly listed task or tasks, enter an overall estimated budget expenditure amount for each quarter.

SUPPLEMENTAL FUNDING PROPOSAL SUMMARY FORM

Purpose

To provide pertinent and critical information regarding supplemental proposals for funding. This form must be completed along with standard Budget Forms 1 through 6, if applicable, for all supplemental funding requests. If a project, include the Project Budget Forms 1 through 3, Appendix J of this BIM.

Instructions

Part I: Enter applicable information in the spaces provided. Enter the business unit number, if none enter "NEW", the program or proposed title, division/branch (if known) and amount requested. Include the name, telephone number and e-mail address of the preparer in case in person is to be contacted about the contents of the proposal.

Part II: Provide an explanation the need for funding and problem to be addressed as well as the reason for current lack of funding.

Part III: List other funding sources that are being pursued or could be pursued other than from the Navajo Nation, also explain what would happen if the request is not funded by the Navajo Nation.

Part IV: The appropriate Division Director in compliance with the Budget Signature Authorization Form should sign and date indicating consideration of the proposal as submitted.

The appropriate Branch Chief should sign and date indicating favorable consideration of the proposal.

INSTRUCTIONS ON SUBMISSION OF BUDGET FOR EXTERNAL CONTRACTS AND GRANTS

I. PURPOSE.

The instruction herein applies to budget on external contracts and grants that are submitted on Navajo Nation (NN) Budget Forms which fall into three (3) areas as follows:

A. **Report** the amount of existing external contracts and grants and/or anticipated award on recurring contracts and grants for use in FY 2019 of the NN.

1. The Appropriations Act mandates development of the Comprehensive Budget during the annual budget process. The budget on external contracts and grants must therefore be reported to show the overall budget the Navajo Nation will operate with and assist in the allocation of NN General Funds during the budget process.

B. **Application** for External Contract and Grants.

1. The budget for a federal grant for which the NN is applying shall address:

a) The recovery of Indirect Costs (IDC) at the negotiated rate is required by 2 C.F.R. § 200.414. The recovery of IDC from other funding sources, such as states and counties is recommended.

b) Provision for contribution of matching funds by the NN as required by the funding agency.

C. **Award** on External Contract and Grants.

1. The budget shall reflect the amount of award which is made based on the application that was submitted by the NN.

2. Submission of a budget on additional contracts and grants awarded or decrease in contracts and grants award through contract modification or carryover approved by the funding agency.

II. GOVERNING RULES AND AUTHORITY.

Submission of all contracts and grants application and implementation and administration of grant contracts and grants award shall be based on:

A. Funding Agency statute, regulation and terms and conditions of Contract and Grant Agreement.

B. NN law and policies that apply to external contracts and grants.

III. REQUIRED NAVAJO NATION BUDGET FORMS.

A. Navajo Nation Budget Forms (NNBF) that are required on external contracts and grants are as follows. These are for internal NN use and are in addition to forms required by the funding agency.

- Budget Form 1: Program Budget Summary
- Budget Form 2: Program Performance Criteria
- Budget Form 3: Listing of Positions and Assignment by Business Unit

Appendix L

- 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
- Appendix I: Budget Revision Request
- Appendix L-1: Summary of Changes on External Contract and Grant Budget
- Appendix L-2: Request for NN General Funds on 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

The fillable forms are available on the OMB website. Forms that are filled out incomplete and incorrect will not be process by OMB but returned to the program for correction and resubmission.

B. NNBFs 1 through 5 are required on budget submitted with Contract and Grant Application and Contract and Grant Award. The budget shall be developed in accordance with the requirement on budgeting for NN Funds including:

1. Procedure on Budgeting for Personnel Salaries and Operating. The applicable fees, rates, etc. included in this BIM shall be used.
2. Apply FMIS requirement on Chart of Account. Budget on Fringe Benefits shall be at Level of Detail 5 and the rest of object codes 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 contract and grant. The amount budgeted for each cost code shall be evidenced by:
 - 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 duration of the budget period in the contract and grant award.
 - Budget and expenditures of federal awards shall be based on Contract and Grant Agreement, 2 CFR Part 200, Uniform Guidance and all applicable NN laws and policies.
 - If applicable, include NN Cash Match Funds in the budget with offset (negative amount) to object code 9510 Cash Matching Funds.

C. Contract Modification that includes change to the budget on contract and grant award shall be implemented based on submission of Summary of Change to External Grant Budget by the Program and supported by NNBF 3 (if personnel salaries are budgeted); and NNBF 4.

D. Budget Report for NN Comprehensive Budget / Budget Request for Cash Match.

1. Forms required are NNBFs 1 and 6. The only time these forms shall be submitted are during:
 - a) Development of annual NN Comprehensive Budget or
 - b) Request for NN Funds for cash match required by the funding agency.

Appendix L

2. Reporting External Contracts and Grants for NN Comprehensive Budget.

- a) The budget on existing contract and grant award or anticipated award on recurring grant that will be available for operation during FY 2019 shall be reported by the Programs.

The budget report shall be on a **Contract or Grant** basis (FMIS Company number) as follows:

- 1) To report budget on existing contract and grant award, fill in or complete OMB NNBF 1 as follows:

- Part I: Enter information on respective grant i.e., FMIS company no.; title of contract and grant; Division/Branch; Prepared by; Name of Program Mgr.; their phone no. and email address.
- Part II: List all fund sources the Program operates with and information on funding period and funding amount. Sum the award (amounts) the Program currently operates with to the sum of the total anticipated FY 2019 operating budget.
- Part III: Enter information on the primary funding source of the Program.
 - Column (A) - enter budget of current contract and grant award.
 - Column (B) - enter budget of anticipated new award.
 - Column (C) – enter the result of budget information in Column (A) minus Column (B).
 - Column (D) - Enter the number of positions and vehicles that are in the budget for the current contract and grant award.
 - Column (E) - Enter the number of positions and vehicles that will be in the budget for the anticipated award.
- Part IV: The Program Manager and Division Director must sign and indicate the date of the signature.

The Programs that receive and operate with more than one contract or grant must report all anticipated awards separately (per business unit) on NNBF 6 and summarize all contracts and grant(s) on Part II of NNBF 1.

If the budget year (period) or fiscal year for an external contract and grant is different than the NN fiscal year (October 1 to September 30), the contract and grant award anticipated for the requested fiscal year shall be reported. For example, current external fund award for FY 2018 will expire June 30, 2018. The requested year is FY 2019 which covers July 1, 2018 to June 30, 2019.

Appendix L

3. Request for NN Funds on Required Cash Match

- a) NN Funds shall be requested as cash match only if cash match is required by the funding agency. In addition to NNBFs 1 and 6, the following must be submitted as supporting documents:

- 1) A copy of the funding agency regulation that cites the requirement on cash match.
- 2) Request for NN Funds on Required Cash Match Form, Appendix L-2.

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.

- b) Upon verification of required cash match, the Contracting Officer shall sign NNBF 6 in the space provided to certify cash match is required and the amount of the budget request 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) Useless 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 3rd party funding agency, indicate the percent share and the amount on NNBF 6.

E. Budget request for P. L. 93-638 BIA/IHS.

1. Submission of budget request for P. L. 93-638 BIA and IHS funds shall be based on forms provided by respective agencies.
2. OMB will issue instruction and timeline on submission of budget request for P. L. 93-638 BIA and IHS funds when the process is ready to begin.

IV. Submission of Contract and Grant Application and Acceptance of Contract and Grant Award.

- A. The contract and grant application required by the funding agency shall be filled out completely and accurately and supported by the items listed below.
 1. Complete Contract and 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.
 - NNBF 3 shall be supported by Listing of Employee Assignment and Position by Business Unit generated by Department of Personnel Management to reconcile proposed to existing positions.
 - Each Subcontract shall be budgeted separately.
 4. Budgets include recovery of IDC funds (cost code 9710) using the latest IDC Rate negotiated with Interior Business Center (IBC) and approved for the Navajo Nation. Proposed use of an IDC Rate low than the current negotiated IDC Rate shall require compliance with 2 NNC § 701(A) (10) (See Appendix L-4 §VI (B)).

Appendix L

The budget for recovery of IDC shall be supported by the Check Sheet on calculating Budget for IDC Recovery (Appendix L-4) to verify the budget amount is accurate.

5. Cost Sharing Contribution required by the funding agency shall be properly addressed. The types of cost sharing contribution are as follows.

Cash Match - cost type 9510.

- a) In-kind Contribution - cost type 9610 (available on the OOC website).
- b) Cost sharing or leverage funding to secure increased rating on competitive grants.

Program shall fill out Request for NN General Funds on Required Cash Match Form (Appendix L-2) to ensure the cost sharing contribution is calculated correctly and secured in full in order for OMB to authorize the contract and grant award for implementation. The FMIS business units where the contributions will come from shall be indicated on the contract and grant application or contract and grant award. The budget on the award including the amount of match contributed by funding agencies will be set up accordingly in the FMIS. A separate FMIS company number and business unit will be set up on 3rd party contribution.

6. On federal fund, provide the correct Catalog of Federal Domestic Assistance (CFDA) number. 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.
 7. If a DUNS (Data Universal Numbering System) number (no.) is required, all NN programs, divisions, departments, and chapters, including Local Governance Act-certified (LGA) chapters, shall use the NN DUNS no. 009001702. For those programs, divisions, departments, and chapters, LGA chapters that have other DUNS nos. issued specifically to them, those shall be used only for the duration of the contract and grant award that the number was used and discontinued when the external fund agreement expires. The NN DUNS no. 009001702 shall be used on the successor contracts and grants. No program, divisions, departments, and chapters, LGA chapters or employee of the Navajo Nation is authorized to establish a different or additional DUNS nos.
 8. System for Award Management (SAM) required on federal awards must be properly addressed. SAM is combining federal procurement systems and the CFDA into one system to verify the Navajo Nation is in compliance with requirement on federal funds including contract and grant award, bank information, certifications, etc.
 9. The Division Director shall appoint an employee as Point of Contact to submit contract and grant application or process awards through funding agency's application server including Grants.gov; e-RA Commons; Grantssolution.gov.
- B. In accepting a contract and grant award, a copy of the contract and grant application shall be attached to the contract and grant agreement. The award shall be accepted in the name of the Navajo Nation, and the grant agreement must include the indirect costs that were budgeted in the application. See Section I (B), above.

- C. Award on successor year funding on multiyear Contract or Grant Agreement automatically processed by funding agency without the Navajo Nation submitting contract and grant application shall address Subsection IV. A. above.

V. Required Review/Approval on Contract and Grant Application and Award/Modification.

- A. All contract and grant applications, including electronic on-line submission and including application from chapters, must obtain prior approval of the OMB Contracts and Grants Section as required by 2 NNC § 1203(B)(1)(g). All contract and grant applications, including electronic on-line submission, acceptance of contract and grant awards, including allocation of successor year funding on multiyear Contract or Grant Agreements and/or modification to Contract and Grant Agreements are subject to the required 2 NNC §164 Document Review prior to submission to external funding agency for final processing and submitted under required Document Review cover. Only those contract and grant applications and contract and grant awards/modifications that are determined sufficient during the Document Review shall be authorized and approved pursuant to Subsection V. D. below.

The Document Review is to ensure the document is financially sound and legally sufficient and serves as Navajo Nation authorization, acceptance or approval to handle the document for intended purpose.

- B. Contract and Grant applications that are on a short timeline for submission due to late notice provided by funding agency and obtaining full Document Review process could result in untimely submission, the contract and grant application may be submitted to the funding agency based on review of the Document Review packet deemed sufficient by OMB. Thereafter, the Document Review packet shall proceed with and obtain the full review.
- C. On contract and grant application that require on-line submission, hard copy of the contract and grant application shall be submitted through the Document Review process prior to submission.
- D. The contract and grant application and contract and grant agreement (award/modification) shall be signed by the Branch Chief as follows to certify the document are sufficient for submission, acceptance or approval.
- President signs external fund documents for Executive Branch.
 - Speaker signs external fund documents for Legislative Branch.
 - Chief Justice signs external fund documents for Judicial Branch.
- E. Contract and Grant award that are executed e.g., contract and grant agreement signed and comply with Sec. IV.A. above will be set up in FMIS and Transmittal issued by OMB.

On contracts and grants which the Nation is funded on fee for service type, the budget shall be set up at the (annual) amount provided by the funding agency and subject to adjustment to actual reimbursement at the end of the grant year. The expenditure on these business units shall be monitored by the program to ensure such does not exceed the actual fees generated and collected.

Appendix L

- F. Contract or Grant Not Awarded. Restricted use of the budget shall be authorized through the Transmittal issued by OMB based upon approval by the Navajo Nation President and that meet the following criteria. This arrangement may be considered if the funding period has commenced and contract and grant application has not been awarded or contract and grant agreement is pending execution by the Navajo Nation and funding agency. The restriction on expenditures will be limited to essential costs related to life, health and safety of the public.
1. Funds shall be for recurring external funds. Non-recurring funds may be considered on a case by case basis.
 2. The external contract and grant application was approved through document review by the Navajo Nation and submitted to the funding agency.
 3. The Navajo Nation has information that contract and grant agreement on the award is pending execution.
 4. Statutory language or written authorization provided by the funding agency that specifies the amount authorized, period authorized and attest all costs incurred by the program shall be reimbursed to the Navajo Nation.
 5. The budget should be for the entire contract and grant year but the total amount not to exceed the latest enacted budget for the year. The personnel action form (PAF) to continue employment of personnel from the existing to successor year grant shall be processed accordingly.

VI. IDC and Other Requirements Applicable to Budget Development on External Contract and Grant Funds.

- A. Projected IDC Recovery. In preparation for the development of the Navajo Nation Comprehensive Budget, OMB and OOC will do a projection on recovery of IDC. This projection is based on the sum of IDC expected to be recovered by all Navajo Nation programs with external funding. The projected IDC funds accepted by the Navajo Nation and excess IDC funds recovered beyond the projection, shall be allocated to eligible programs in the IDC Pool based on their respective percentages in the latest approved IDC Rate Proposal.

The amount of 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 Comprehensive Budget process. The cumulative amount of Navajo Nation and IDC funds will serve as the program's base budget or budget planning amount in submission of requested fiscal year budget.

- B. IDC Recovery.
1. The Nation shall seek to maximize recovery of IDC.
 2. In all matters involving IDC recovery, the Nation shall comply with: the BIM; OMB Uniform Guidance at 2 CFR Part 200; the Nation's current IDC Negotiation Agreement with the Interior Business Center; contract and grant agreements with funding agencies; and applicable Navajo Nation and federal laws and regulations.
 3. All external funding agreements shall include a provision for IDC recovery.

4. IDC Rate.
 - a. The use of a lower IDC Rate than the most current approved rate requires a waiver by the Naa'bik'iyati' Committee pursuant to 2 N.N.C. § 701(A)(10). The Navajo Nation program requesting the waiver must commit its 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)).
 - b. If a funding agency has a statutory cap on administrative costs which may have the effect of reducing overall IDC recovery, if 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'iyati' Committee.
 - c. When an external contract or grant spans multiple fiscal years, or the external funds are carried over from one fiscal year to the next, the approved IDC Rate in place at the time the funds are expended shall be used to recover IDC.

5. Calculating IDC. In budgeting for recovery of IDC funds, the following formula shall be used. The form to calculate a program's IDC budget is in Appendix L-4.
 - a. $\text{Budget for IDC Recovery} = \text{IDC Rate Base} - [\text{IDC Rate Base} / (1 + \text{IDC Rate})]$.
 - b. $\text{IDC Rate Base} = \text{Total external funds awarded less exclusions}$. (See definition in section XV(A)(19)). A list of accounts (object codes) that are excluded from the IDC Rate Base is on page ____.

6. Examples:
 - a. Calculating IDC recovery when Match is required:
 - Total External Funds Awarded = \$150,000.
 - Equipment Expenditure = \$50,000.
 - NN Match required = \$10,000 = 20% x \$50,000 expenditure = Federal Share \$40,000 + NN Match \$10,000.
 - 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%.
 - Budget for IDC recovery = \$14,885 = \$110,000 - (\$110,000 / 1.1565).

 - 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 2018 IDC Rate = 15.65%.
 - Budget for IDC recovery = \$33,831 = \$250,000 - (\$250,000 / 1.1565).

Appendix L

C. Carryover of Unexpended Award (Funds). Excess Receipt on Fee for Service Grant and Unexpended Third Party Reimbursement Award or fees collected that are not expended at the end of budget period which are allowable as carryover funds from the current to successor budget period or current to successor business unit for expenditure shall be handled as follows:

1. Request for Extension of End Date to Contract and Grant Period/Carryover of Funds (Appendix L-3) is for use to request:
 - a. Extension on ending date of the budget period on contract and grant award or
 - b. To carryover funds from the current to successor business unit.

The request shall be submitted no later than a month before the ending date of the award by the Division Director to OMB. If funding agency approval is required, OMB will coordinate that. The request for extension on ending date shall not exceed one year from the current ending date. The one-year extension on end date shall be obtained prior to expiration of the current ending date.

Included in the terms and conditions of the contract and grant award is period of availability (begin and end date) to achieve the intent of the funding. If award is not fully expended the program shall request to carryover the funds. The reasons award was not fully expended and action plan to expend carryover funds shall be explained by the Division Director. The form is designed to provide that information. OMB will review the request and take disposition action necessary.

2. Funds that continue to be carried over beyond the initial year one extension is a performance issue. The supervisor concerned shall immediately impose accountability measure to resolve that.
3. Approval required to expend carryover funds are as follows:
 - a) Extension on ending date of budget period on the contract and grant award. The carryover funds will remain in the existing business unit for expenditure.
 - 1) Multi-Year Contracts or Agreement:
 - On P.L. 93-638 BIA/IHS Contracts approval on extension of the ending date rest with the Navajo Nation.
 - On non P.L. 93-638 Contracts request for extension shall be handled based on terms and condition of the contract and grant agreement.
 - 2) One Year Contract or Agreement
 - On P.L. 93-638 BIA/IHS Contracts approval on extension of ending date of the contract and grant award rest with the Navajo Nation.
 - On non P.L. 93-638 Contracts, request for extension on ending date shall be handled based on terms and condition of the contract and grant agreement.

Appendix L

- b) Carryover funds on award from current business unit to successor business unit. Two (2) Summary of Change on External Contract and Grant Budget (Appendix L-1) shall be submitted by the program to OMB. The first is to reduce the award by the amount of the carryover and the second to budget the carryover funds for set up in the successor business unit.
- 4. Transmittal to authorize implementation of the contract and grant modification and carryover funds will be issued by OMB.
- 5. Expenditure of Funds on Different Awards Continuing Concurrently. Expenditure of funds shall be expedited and the earliest award fully expended first and the next successor award follow in the order of contract and grant year. The contract and grant award shall be closed out immediately upon satisfying the terms and conditions of the award.

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 Revised 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.

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

Appendix L-2

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

F. Does Unexpended Award Lapse at the end of funding year? Yes NO
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
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 Extension on End Date of External Grant / Carryover Funds
 (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:

_____	_____	_____	_____
<i>Total Award</i>	<i>Expenditure</i>	<i>Obligation</i>	<i>Balance</i>

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

Appendix L - 4

Contracts and Grants Section - OMB				
Calculation Check on Budget for IDC Recovery				
Pursuant to Formula at Appendix L Section VI. B. 1, of FY 2019 NN BIPM				
Funding Contract:		FY 2019 Budget Instructions Manual		
A	B	C	D	E
1	Acct./Category	Formula	New Program Calculation	Original Program Calculation
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	1.1565
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.

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.

Reference 1

(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 pre-construction 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

Reference 1

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).

Reference 1

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 non-recurring 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)

Reference 1

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 sixteen percent (16%) 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 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.

Reference 1

(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.

(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 Improvements 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

Reference 1

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 is 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 NNC § 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

Reference 1

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 NNC § 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 NNC § 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:

Reference 1

- 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.

Reference 1

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

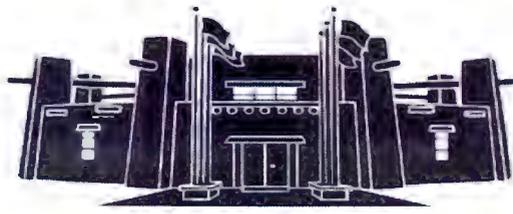
(A) The Local Government Improvement Funds shall be distributed pursuant to rules and regulations adopted and promulgated by the Transportation and Community Development Committee of the Navajo Nation Council. No fund distribution shall occur until 60 days after adoption of these rules and regulations.

(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 NNC § 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.



MEMORANDUM

TO: Honorable Seth Damon
23rd Navajo Nation Council, Speaker

FROM: 
Kristen Lowell, Principal Attorney
Office of Legislative Counsel

DATE: May 9, 2018

SUBJECT: **AN ACTION RELATING TO BUDGET AND FINANCE; ACCEPTING THE NAVAJO NATION FISCAL YEAR 2019 GENERAL FUND REVENUE PROJECTION, ESTABLISHING THE GENERAL FUND BUDGET AMOUNT AND BRANCH PLANNING ALLOCATION AMOUNTS, FOR THE PREPARATION OF THE FISCAL YEAR 2019 NAVAJO NATION COMPREHENSIVE BUDGET AND OTHER RELATED ACTIONS**

As requested, I have prepared the above-referenced proposed resolution and associated legislative summary sheet pursuant to your request for legislative drafting. Based on existing law and review of documents submitted, the resolution as drafted is legally sufficient. As with any action of government however, it can be subject to review by the courts in the event of proper challenge.

Please ensure that this particular resolution request is precisely what you want. You are encouraged to review the proposed resolution to ensure that it is drafted to your satisfaction.

The Office of Legislative Counsel confirms the appropriate standing committee(s) based on the standing committees powers outlined in 2 N.N.C. §§301, 401, 501, 601 and 701. Nevertheless, “the Speaker of the Navajo Nation Council shall introduce [the proposed resolution] into the legislative process by assigning it to the respective oversight committee(s) of the Navajo Nation Council having authority over the matters for proper consideration.” 2 N.N.C. §164(A)(5).

If the proposed resolution is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of the changes you would like made to the proposed resolution.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0161-18__

SPONSOR: Seth Damon

TITLE: An Action Relating To Budget And Finance; Accepting The Navajo Nation Fiscal Year 2019 General Fund Revenue Projection, Establish The General Fund Budget Amount And Branch Planning Allocation Amounts, For The Preparation Of The Fiscal Year 2019 Navajo Nation Comprehensive Budget And Other Related Actions

Date posted: May 09, 2018 at 5:38 PM

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

**Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7586**

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. §374 *et. seq.*

**THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY**

LEGISLATION NO.: 0161-18

SPONSOR: Honorable Seth Damon

TITLE: An Action Relating To Budget And Finance; Accepting The Navajo Nation Fiscal Year 2019 General Fund Revenue Projection, Establish The General Fund Budget Amount And Branch Planning Allocation Amounts, For The Preparation Of The Fiscal Year 2019 Navajo Nation Comprehensive Budget And Other Related Actions

Posted: May 09, 2018 at 5:38 PM

5 DAY Comment Period Ended: May 14, 2018

Digital Comments received:

Comments Supporting	<i>None</i>
Comments Opposing	<i>None</i>
Inconclusive Comments	<i>None</i>



Legislative Secretary II
Office of Legislative Services

5/15/2018 7:14am
Date/Time

23rd NAVAJO NATION COUNCIL

Fourth Year 2018

Mr. Speaker:

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

NAVAJO LEGISLATIVE BILL # 0161-18:

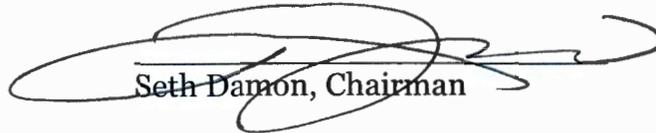
An Action Relating to the Budget and Finance Committee; Accepting the Navajo Nation Fiscal Year 2019 General Fund Revenue Projection, Establishing the General Fund Budget Amount and Branch Planning Allocation Amounts for the Preparation of the Fiscal Year 2019 Navajo Nation Comprehensive Budget and Other Related Actions *Sponsored by Tom T. Chee and Kee Allen Begay, Jr., Council Delegates*

has had it under consideration and reports the same with the recommendation that **It Do Not Pass** with 3 amendments.

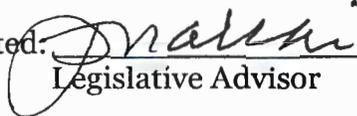
1. On page 3, line 22, in the General Fund Branch Planning Allocations table, transferring \$1,000,000 from Fixed Costs FY 2019 Base Planning Amounts (Option D), BU# NO1000, to Navajo Nation Permanent Fund Five-Year Contingency Fund. *Motion: Dwight Witherspoon Second: Tuchoney Slim Jr. Vote: 4-0 Yeas: Tuchoney Slim, Jr., Dwight Witherspoon, Lee Jack, Sr., Tom T. Chee*
2. On page 3, line 22, in the General Fund Branch Planning Allocations table, using Option D of the FY2019 Budget Planning Allocations Options:
 - (1) Transferring \$2,568,267 from the Executive Branch Planning Allocation and \$122,256 from the Permanent Fund Contingency to a new line for Planning Allocation of "Grazing/Farmboard/ENLB" for a total of \$2,690,523 (see attachment)
 - (2) Transferring \$1,000,000 from the Permanent Fund Contingency to the Judicial Branch Planning Allocation for a new total of \$14,373,994;
 - (3) In Option D, increasing the Chapter (non-Administrative Costs) from \$11,477,000 to \$12,137,246; and,
 - (4) The Permanent Fund Contingency new total is \$7,389,538.
Amendment 2 Motion: Seth A. Damon Second: Tuchoney Slim, Jr. Votes: 3-1 Yeas: Lee Jack, Sr., Tuchoney Slim, Jr., Seth A. Damon Nays: Tom T. Chee
3. On page 3, line 22, insert a revised table reflecting the new totals and percentages as well as swap out Ex. B Navajo Nation FY2019 Budget Preparation Calendar with a revised calendar.
Amendment 3 Motion: Dwight Witherspoon Second: Tuchoney Slim Jr. Vote: 4-1 Yeas: Lee Jack, Sr., Tuchoney Slim, Jr., Dwight Witherspoon, Tom T. Chee Nays: Leonard Tsosie
4. On page 3 line 12 strike 7 and replace with 10; swap out Ex. A with revised dated May 10, 2018; On page 4 line 8 after the word proposal change , to . strike remainder of the sentence in its entirety: ~~and further directs all required programs to comply with Resolution BFMY 10-13, the Indirect Cost Service Tracking Policies and Procedures, particularly the Personnel Activity Reporting requirement.~~
Amendment 4 Motion: Dwight Witherspoon Second: Lee Jack, Sr. Vote: Yeas: Nays:

Note: May 17, 2018 @ 5:22 p.m. Chair Damon called the Legislation out of order; the Legislation will be withdrawn by the Sponsor; Chair Damon requested the Office of the Controller to recalculate the revenue projection, notify the 3 Branch Chiefs; Office of Management & Budget to call a 3 Branch Chief meeting; the Committee will convene May 29, 2018 at 10 a.m.

Respectfully submitted,


Seth Damon, Chairman

Adopted: _____
Legislative Advisor

Not Adopted: 
Legislative Advisor

15 May 2018

The vote was in favor opposed

Motion: Lee Jack, Sr.

Second: Tuchoney Slim, Jr.