

RESOLUTION OF THE
NAABIK'ÍYÁTI' STANDING COMMITTEE OF THE
23RD NAVAJO NATION COUNCIL - Fourth Year, 2018

AN ACTION

RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES;
APPROVING, ACCEPTING, AND IMPLEMENTING THE INDIRECT COST (IDC)
NEGOTIATION AGREEMENT WITH THE U.S. DEPARTMENT OF INTERIOR,
INTERIOR BUSINESS CENTER FOR FISCAL YEAR 2018

BE IT ENACTED:

Section One. Authority

- A. Intergovernmental agreements are agreements between the Navajo Nation and another government that involve the sharing of governmental powers, and include Indian Self-Determination and Education Assistance Act (P.L. 638) contracts. 2 N.N.C § 110(J).
- B. The Budget and Finance Committee is empowered to authorize, review, approve and accept agreements between the Navajo Nation and any federal authority upon the recommendation of the standing committee which has oversight over the division, department, or program making the request. 2 N.N.C. § 301(B)(15).
- C. The Office of Management and Budget (OMB) has made the request and the Budget and Finance Committee has oversight of OMB. 2 N.N.C. § 301(B)(13).
- D. The Navajo Nation Council established the Naabik'íyáti' Committee as a Navajo Nation standing committee and empowered the committee to "review and approve the negotiation and setting of the Navajo Nation's indirect cost or administrative code rate agreements with the cognizant federal agency." 2 N.N.C. §§ 700(A) and 701(A)(10).

Section Two. Findings

- A. The Interior Business Center (IBC) submitted the Indian Organizations Indirect Cost (IDC) Negotiation Agreement to the Navajo Nation with a letter dated December 5, 2017. These documents are included in **Exhibit A**.
- B. The proposed rate in the IDC Negotiation Agreement is 15.65% for the time period from 10/1/2017 to 09/30/2018.

- C. OMB submitted a memorandum to the 164 reviewers describing the process to accept the IDC rate. Accordingly, OMB, the Office of the Controller, and the Department of Justice have indicated the documents are sufficient. See **Exhibit B**.
- D. Entering into the Indian Organization Indirect Cost Negotiation Agreement is in the Navajo Nation's best interest.

Section Three. Approval of IDC Negotiation Agreement

- A. The Navajo Nation approves, accepts, and implements the Indian Organizations IDC Negotiation Agreement with the U.S. Department of the Interior, Interior Business Center included in **Exhibit A**.
- B. The Navajo Nation authorizes the Navajo Nation President, or his designee, to execute the Indian Organizations IDC Negotiation Agreement.

CERTIFICATION

I, hereby certify that the foregoing resolution was duly considered by the Naabik'iyáti' Committee of the 23rd Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 15 in Favor and 00 Opposed, on this 8th day of March, 2018.



LoRenzo C. Bates, Chairperson
Naabik'iyáti' Committee

Motion: Honorable Nelson BeGaye
Second: Honorable Davis Filfred

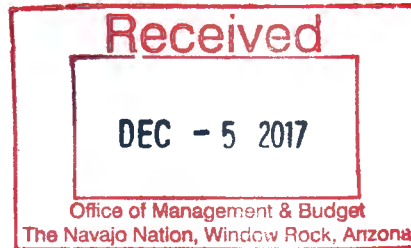
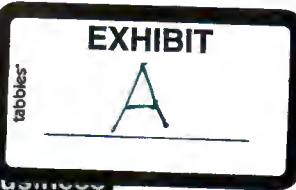
Chairperson Bates not voting



United States Department of the Interior

INTERIOR BUSINESS CENTER

Indirect Cost Services
650 Capitol Mall, Suite 7-400
Sacramento, CA 95814-4706



December 5, 2017

Mr. Russell Begaye, President
Navajo Nation
P.O. Box 646
Window Rock, AZ 86515-0646

Dear Mr. Begaye:

Enclosed is the Indirect Cost Negotiation Agreement offered by the Interior Business Center (IBC). If you agree with the contents, **please sign and return** the agreement to IBC to complete the acceptance process. IBC will then countersign and return a signed agreement to you.

As a recipient of federal funds, the regulations require annual indirect cost rates. **Indirect cost rate proposals are due within six (6) months after the close of your fiscal year end** and are processed on a first-in, first-out basis.

Please visit our website for information and updates on filing indirect cost proposals. If you have any questions concerning the negotiation agreement or require additional information, please contact our office for assistance.

Sincerely,

Craig A. Wills
Office Chief

Enclosures: Supplements and Negotiation Agreement

J:\Native Americans\Navajo (Navajo NA)\Navajo Nation (Navac042)\FY 2018\Nava-Na.18.docx

Phone: (916) 930-3803
Fax: (916) 930-3804

Website: <https://www.doi.gov/ibc/services/finance/Indirect-Cost-Services>

Email: ICS@ibc.doi.gov

EXHIBIT "A"

Navajo Nation FY 2015 Carryforward and FY 2018 Rate Computation

Supplement 1

Program	FY 2015 Actual Direct Cost Base	% of Total	FY 2015 Indirect Cost Pool	Indirect Rate at 17.18%	Indirect Cost Collections	Underfunded Indirect	Overfunded Indirect	Carryforward
BIA (638)	\$46,850,254	15.15%	\$7,442,732	\$8,048,874	\$8,695,591	\$0	\$646,717	-\$606,142
Interior (Non-638)	12,204,431	3.95%	1,940,514	2,096,721	698,297	1,242,217	0	0
IHS (638)	36,150,424	11.69%	5,742,940	6,210,643	4,559,116	1,183,824	0	0
HHS (Non-638)	50,940,064	16.47%	8,091,208	8,751,503	1,370,883	6,720,325	0	0
Agriculture	11,749,745	3.80%	1,866,824	2,018,606	787,100	1,079,724	0	0
Commerce	335,301	0.11%	54,040	57,605	0	54,040	0	0
CNCS	208,010	0.07%	34,389	35,736	-2,442	36,831	0	0
Education	4,182,326	1.35%	663,214	718,524	639,247	23,967	0	0
Energy	800,022	0.26%	127,730	137,444	56,463	71,267	0	0
EPA	4,166,459	1.35%	663,214	715,798	493,486	169,728	0	0
Homeland Security	5,197	0.00%	0	893	0	0	0	0
HUD	482,478	0.16%	78,603	82,890	81,780	0	0	-3,177
Justice	1,127,424	0.36%	176,857	193,691	-55,775	232,632	0	0
Labor	10,041,719	3.25%	1,596,626	1,725,167	686,793	909,833	0	0
Transportation	8,894,786	2.88%	1,414,856	1,528,124	1,044,890	369,966	0	0
State & Other	4,497,290	1.45%	712,341	772,634	421,914	290,427	0	0
Tribal	116,572,180	37.70%	18,520,856	20,027,101				1/
Totals	\$309,208,110	100.00%	\$49,126,944	\$53,121,954	\$19,477,343	\$12,384,781	\$646,717	-\$609,319
			2/		3/	4/	4/	

Accepted FY 2018 Indirect Costs	\$49,013,994
FY 2015 Overrecovery Carryforward to FY 2018	-609,319
Accepted FY 2018 Indirect Cost Pool	<u>\$48,404,675</u>
Accepted FY 2018 Direct Cost Base	<u>\$309,208,110</u>
Accepted FY 2018 Indirect Cost Rate	<u>15.65%</u>

1/ Funding of indirect costs for tribal activities is an internal process and is not included in the carryforward computation.

2/ The FY 2015 indirect cost pool includes the previously negotiated FY 2012 underrecovery carryforward of \$112,950.

3/ The amount of "Indirect Cost Collections" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III.B.1 (a) and (b) of PSA III.

4/ Underfunded indirect should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either of these columns does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

Note: The amount shown as Indirect Cost Collections is based on additional information provided by the Nation.

Navajo Nation
FY 2018 Direct Cost Base

Supplement 2
Page 1 of 2

Programs	Amount
FEDERAL PROGRAMS	
Department of the Interior:	
Bureau of Indian Affairs (638)	\$46,850,254
Other (Non-638)	12,204,431
Department of Health and Human Services:	
Indian Health Service (638)	36,150,424
Other (Non-638)	50,940,064
Department of Agriculture	11,749,745
Department of Commerce	335,301
Corporation for National and Community Service	208,010
Department of Education	4,182,326
Department of Energy	800,022
Environmental Protection Agency	4,166,459
Department of Homeland Security	5,197
Department of Housing and Urban Development	482,478
Department of Justice	1,127,424
Department of Labor	10,041,719
Department of Transportation	8,894,786
Subtotal Federal Programs	188,138,640
STATE AND OTHER PROGRAMS	4,497,290
TRIBAL PROGRAMS	
Legislative	9,784,078
Executive	5,062,008
Judicial	15,025,342
Justice	3,062,516
Taxation	1,519,176
Management & Budget	127,401
Public Safety	9,384,869
General Services	863,827
Office of the Controller	1,828,156
Fixed Costs/Other	1,605,694
Community Development	3,505,223
Economic Development	3,861,204
Resources	20,485,616
Environmental Protection Agency	1,254,642

**Navajo Nation
FY 2018 Direct Cost Base**

**Supplement 2
Page 2 of 2**

Programs	Amount
Education	8,527,748
Health Improvement	11,896,443
Division of Social Services	2,319,921
Division of Transportation	724,840
Labor	2,017,399
Other General Funds Expenditures	198,078
Other Governmental Funds (Permanent)	1,598,051
Other Governmental Funds (Special Revenue)	21,886,990
Fiduciary Funds	2,985,422
Subtotal	129,524,644
Less: 10% Allowance for Reduced Administrative Services 1/	-12,952,464
Subtotal Tribal Programs	116,572,180
Direct Cost Base	\$309,208,110

1/ The Navajo Nation reported that Nation funded programs require less administrative support than grant funded programs. While we agreed to reduce the Nation's direct expenditures by ten percent (10%) in the past, we have requested support and justification for the 10% tribal base reduction to be submitted with the FY 2019 indirect cost rate proposal

Note: The approved indirect cost rate will apply to any increase in the programs included in the above amounts and to programs that are received subsequently that benefit from the Nation's administrative services.

**Navajo Nation
FY 2018 Indirect Costs**

Supplement 3

Title/Description	Amount
Salaries:	
Legislative	\$5,628,258
Executive	1,962,311
Judicial	268,358
Justice	2,909,669
Management and Budget	2,228,515
Public Safety	622,313
General Services	5,678,695
Office of the Controller	6,323,641
Fixed Costs/Other	13,944,144
Community Development	2,059,939
Economic Development	1,073,803
Resources	410,034
Environmental Protection Agency	204,321
Education	566,565
Health Improvement	147,675
Division of Social Services	810,265
Division of Transportation	324,916
Labor	3,850,572
Total Indirect Costs	<u><u>\$49,013,994</u></u>

Note: Costs treated as indirect costs should not be allowed as direct charges to contracts and grants. All costs are either direct or indirect depending on whether they apply to direct or indirect activities.

**Indian Organizations
Indirect Cost Negotiation Agreement**

EIN: 86-0092335

Organization:

Navajo Nation
P.O. Box 646
Window Rock, AZ 86515-0646

Date:

Report No(s) .:

Filing Ref.:

Last Negotiation Agreement
dated September 22, 2017

The indirect cost rate contained herein is for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR Part 200 apply for fiscal years beginning on or after December 26, 2014 subject to the limitations contained in 25 CFR 900 and Section II.A. of this agreement. Applicable OMB Circulars and the regulations at 2 CFR 225 will continue to apply to federal funds awarded prior to December 26, 2014. The rate was negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in applicable regulations.

Section I: Rate

Type	Effective Period		Rate*	Locations	Applicable To
	From	To			
Fixed Carryforward	10/01/17	09/30/18	15.65%	All	All Programs

***Base:** Modified total direct costs: Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as payments to participants, stipends to eligible recipients, or subawards, all of which normally require minimal administrative effort.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

Page 1 of 3

A. Limitations: Use of the rate(s) contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate(s) agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. Changes: The rate(s) contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs that affect the amount of reimbursement resulting from use of the rate(s) in this agreement, require the prior approval of the cognizant agency. Failure to obtain such approval may result in subsequent audit disallowance.

D. Rate Type:

1. **Fixed Carryforward Rate:** The fixed carryforward rate is based on an estimate of costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. **Provisional/Final Rate:** Within six (6) months after year end, a final indirect cost rate proposal must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

3. **Predetermined Rate:** A predetermined rate is an indirect cost rate applicable to a specified current or future period, usually the organization's fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.)

E. Rate Extension: Only final and predetermined rates may be eligible for consideration of rate extensions. Requests for rate extensions of a current rate will be reviewed on a case-by-case basis. If an extension is granted, the non-Federal entity may not request a rate review until the extension period ends. In the last year of a rate extension period, the non-Federal entity must submit a new rate proposal for the next fiscal period.

F. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

G. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

H. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

I. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate(s) in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate(s) should be used to identify the maximum amount of indirect cost allocable to these programs.

J. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate(s) if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. Each Indian tribal government desiring reimbursement of indirect costs must submit its indirect cost proposal to our office within six (6) months after the close of the Tribe's fiscal year, unless an exception is approved.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:

Navajo Nation
Tribal Government Agency

Signature

Name (Type or Print)

Title

Date

By the Cognizant Federal Government
Agency:

U.S. Department of the Interior
Interior Business Center

Signature

Craig A. Wills

Name

Office Chief

Office of Indirect Cost Services

Title

Negotiated by Marilyn P. Elgar
Telephone (916) 930-3811

Document No. 009305Date Issued: 12/18/17

EXHIBIT

B

SECTION 164 REVIEW FORMTitle of Document: To Accept FY2018 IDC Rates Approved Contact Name: SHORTEY, CORDELLProgram/Division: OFFICE OF MANAGEMENT & BUDGETEmail: cshortey@omb.navajo-nsn.gov Phone Number: 871-6033

Division Director Approval for 164A: _____

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

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

☐	Statement of Policy or Positive Law:		Sufficient	Insufficient
☐	1. OAG: _____	Date: _____	☐	☐
☐	IGA, Budget Resolutions, Budget Reallocations or amendments: (OMB and Controller sign ONLY if document expends or receives funds)			
☐	1. OMB: <u>[Signature]</u>	Date: <u>12/18/17</u>	☒	☐
	2. OOC: <u>[Signature]</u>	Date: <u>12/20/17</u>	☒	☐
	3. OAG: <u>[Signature]</u>	Date: <u>1-2-18</u>	☒	☐

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

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



THE NAVAJO NATION

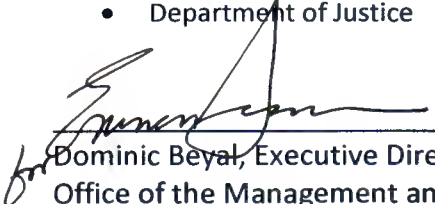
RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

December 5, 2017

MEMORANDUM

To: Section 164 (A) Document Reviewers

- Office of the Controller
- Department of Justice

From: 
Dominic Beyer, Executive Director
Office of the Management and Budget

Subject: Document Review No. 009305 – To accept FY 2018 Indirect Cost (IDC) Rate approved for the Navajo Nation by Interior Business Center (IBC)/DOI

By attached letter of December 5, 2017 (marked as Exhibit "A"), IBC submitted IDC Negotiation Agreement to indicate their approval of FY 2018 IDC rate of 15.65% and offering the same to the Nation for acceptance. The IDC rate proposal that was determined sufficient by OMB, OOC and DOJ was submitted by the Nation to IBC on September 22, 2017.

Pursuant to 2 NNC §701. A. 10., the IDC rate is subject to acceptance by Naa'bik'iyaati' Committee. The document review herein is the process to obtain such legislative action. Thereafter, pursuant to 2 NNC Sec. 1005. C. 2., President Begaye will sign the IDC Negotiation Agreement and the same returned by the Nation to IBC for execution.

It is critical the IDC Negotiation Agreement be executed promptly so that the Nation can recover IDC funds on grants that accept the said IDC rate on awards that have ending date of September 30, 2018. This will enable the Nation to meet the projected IDC recovery for FY 2018 of \$19 million. Therefore, please review the document immediately upon receipt, surname it and submit it to the next reviewer.

We appreciate your assistance. Contact our office at 871-6033 if you have questions.

Attachment

Cc: file
Karis Begaye, Legal Counsel – OPVP
Clara L. Pratte, Chief of Staff - OPVP



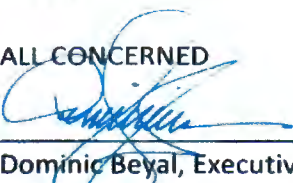
THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

June 14, 2017

MEMORANDUM

TO : ALL CONCERNED

FROM : 
Dominic Beyer, Executive Director
Office of Management and Budget

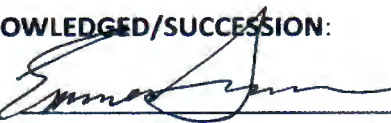
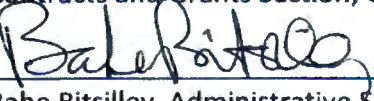
SUBJECT : Standing Delegation of Authority, FY 2017

Be advised that the personnel indicated below in the listed order of succession are delegated the authority to act in the capacity of the Executive Director for the Office of Management and Budget (OMB) during my absence from the office.

This delegation shall include all responsibilities of the Executive Director including general supervision. Any matters considered significantly questionable will be held for my review.

Your cooperation is appreciated.

ACKNOWLEDGED/SUCCESSION:

1.  6/19/17
Emmett Francis, Budget Officer
Budget Section, OMB
2.  6/19/17
Cordell Shortey, Contracting Officer
Contracts and Grants Section, OMB
3.  6/19/17
Bahe Bitsilley, Administrative Services Officer
Administration, OMB

File/Distribution





NAVAJO NATION DEPARTMENT OF JUSTICE

DOCUMENT REVIEW REQUEST FORM



DOJ	
12/20/17 @ 3:23p	DATE / TIME
☒ 7 Day Deadline	
DOC #: 009305	
SAS #:	
UNIT: T & P	

☐ RESUBMITTAL

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

CLIENT TO COMPLETE			
DATE OF REQUEST:	12/5/2017	DIVISION:	EXECUTIVE OFFICES – NN OMB
CONTACT NAME:	Cordell Shortey <i>CMS</i>	DEPARTMENT:	Contracts and Grants Section -
PHONE NUMBER:	928 871-6033	E-MAIL:	cshortey@omb.navajo-nsn.gov
TITLE OF DOCUMENT: <i>To Accept FY 2018 IDC Rates Approved for the Navajo Nation by Interior Business Center</i>			
DOJ SECRETARY TO COMPLETE			
DATE/TIME IN UNIT:	DEC 21 2017 <i>11:21am</i>	REVIEWING ATTORNEY/ADVOCATE:	<i>Mel</i>
DATE TIME OUT OF UNIT:			
DOJ ATTORNEY / ADVOCATE COMMENTS			
<i>Legally sufficient, but please see memo. DOJ recommends fiscal analysis prior to executing Agreement.</i>			
REVIEWED BY: (Print)	Date / Time	SURNAMED BY: (Print)	Date / Time
<i>Mel Rodis</i>	<i>1-2-18 10:00 am</i>	<i>Jana Werner</i>	<i>1-2-18 10:05 am</i>
<i>Left van for Rosita Kee for pickup</i>			
DOJ Secretary Called:		for Document Pick Up on <i>1/2/18</i> at <i>10:35</i> By <i>CL</i>	
PICKED UP BY: (Print)		DATE / TIME:	

NNDOJ/DRRF-July 2013

Sponsor's COPY



SCANNED
1:43pm



THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE-PRESIDENT

December 6, 2017

MEMORANDUM

To: Cordell Shortey, Contracting Officer
OFFICE OF MANAGEMENT AND BUDGET

From: Laura Johnson, Accounting Manager
OFFICE OF THE CONTROLLER

A handwritten signature in blue ink, appearing to read "Laura Johnson", is written over the printed name.

Subject: Document No. 009305 - NN Accept FY 2018 IDC Rate of 15.65% &
Executive IDC Neg. Agrmt

Contract Accounting has reviewed the package and has three issues:

- 1) Our section never got the pass thrus to review
- 2) Our section has not seen the backup documentation to support the numbers therefore we really can't determine if calculations are correct
- 3) Valerie Hubbard had asked a question on the subcontracts and we are awaiting response. I believe the question went to Mel at NNDOJ.

Should you have any questions on the attachments please call me at 871-6510.
Thank you.

XC: Pearline Kirk, Controller
Robert Willie, Accounting Manager, OOC

NAVAJO NATION

RCS# 837

Naa'bik'iyati Committee

3/8/2018

05:11:44 PM

Amd# to Amd#

Legislation No. 0073-18

PASSED

MOT BeGaye, N

Approving, Accepting &

SEC Filfred

Implementing the Indirect Cost

(IDC) Negotiating Agreement with

Yea : 15

Nay : 0

Excused : 0

Not Voting : 9

Yea : 15

Begay, K

Chee

Perry

Tso

BeGaye, N

Daniels

Pete

Tsosie

Bennett

Filfred

Slim

Witherspoon

Brown

Hale

Smith

Nay : 0

Excused : 0

Not Voting : 9

Bates

Crotty

Jack

Shepherd

Begay, NM

Damon

Phelps

Yazzie

Begay, S