

# **NAVAJO NATION FISCAL YEAR 2014 BUDGET INSTRUCTIONS AND POLICIES MANUAL**



**PREPARED BY:  
NAVAJO NATION  
OFFICE OF MANAGEMENT AND BUDGET**

**APPROVED BY:  
BUDGET AND FINANCE COMMITTEE  
OF THE  
NAVAJO NATION COUNCIL  
JULY 5, 2013**







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

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

AN ACTION

RELATING TO BUDGET AND FINANCE; ACCEPTING THE NAVAJO NATION CONTROLLER'S  
FISCAL YEAR 2014 GENERAL FUND REVENUE PROJECTION, ESTABLISHING THE  
GENERAL FUND BUDGET CEILING AND BRANCH PLANNING ALLOCATION AMOUNTS,  
ADOPTING THE BUDGET INSTRUCTIONS AND POLICIES MANUAL FOR THE PREPARATION  
OF THE FISCAL YEAR 2014 NAVAJO NATION COMPREHENSIVE BUDGET AND OTHER  
RELATED ACTIONS

BE IT ENACTED:

1. The Budget and Finance Committee hereby accepts the Navajo Nation Controller's Fiscal Year 2014 General Fund Revenue Projection of \$234,912,000, attached as Exhibit A.
2. The Budget and Finance Committee establishes the Fiscal Year 2014 General Fund Budget Ceiling at \$175,928,000 which is less the set-asides of the projected revenue for:
  - a. 12% or \$28,189,000 for the Navajo Nation Permanent Fund;
  - b. 2% or \$4,698,000 for the Navajo Nation Land Acquisition Trust Fund;
  - c. \$12,000,000 for the Capital Outlay Match Funding Special Revenue Fund;
  - d. \$2,000,000 for the Navajo Nation Water Rights Claim Fund;
  - e. \$11,200,000 for the Diné Higher Education Grant Fund;
  - f. \$1,500,000 for the Historic Trust Asset Mismanagement Litigation Trust Fund;
  - g. 4% or \$9,396,000 for the Navajo Veterans Trust Fund.
3. The Budget and Finance Committee approves the amount \$18,587,864 from General Fund Revenue for funding of the Navajo Nation fixed costs.

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

	FY 2014	Percent
Operating Budget	Planning Allocation	Allocation
Fixed Costs	\$18,587,864	10.87
Executive	\$107,890,532	63.12
Legislative	\$14,368,743	8.41
Judicial	\$13,580,861	7.95
Capital-Chapters	\$4,000,000	2.34
Chapter Non-Administrative Costs	\$12,500,000	7.31
Totals	\$170,928,000	100%

5. The Budget and Finance Committee recommends a capital improvement budget of \$4,000,000 for Chapter Capital Projects.
6. The Budget and Finance Committee recommends that the chapters be allocated \$12,500,000 for non-administrative costs. Disallowed administrative costs include, but are not limited to, chapter official's stipends, permanent personnel costs, and travel expenses of chapter officials and chapter staff.
7. The Budget and Finance Committee recommends \$3,300,000 for Chapter Regionalization and \$1,700,000 for Administration Building 1 (One) and 2 (Two) rehabilitation project.
8. The Budget and Finance Committee adopts the Navajo Nation Fiscal Year 2014 Budget Instructions and Policies Manual, attached as Exhibit B, for use by all Navajo Nation programs and entities for the preparation of the Navajo Nation Fiscal Year 2014 Comprehensive Budget, as well as for preparation of any subsequent carryover and supplemental budgets for the Navajo Nation Fiscal Year 2014.
9. The Budget and Finance Committee directs that indirect cost funding be distributed to eligible branches, divisions, departments, offices, programs and entities of the Navajo Nation, in accord with the currently approved indirect cost proposal.
10. The Budget and Finance Committee recommends that the IDC Recovery Revenue Projection will be set at \$10,000,000; subject to revision when IDC plans are up to date, see attached Exhibit C.

11. The Budget and Finance Committee requests the Branch Chiefs to direct the Navajo Nation programs and entities to comply with the Navajo Nation Fiscal Year 2014 Budget Instructions and Policies Manual in preparation of Fiscal Year 2014 budget and other funding proposals, and further directs and authorizes the Office of Management and Budget to take all actions authorized under its enabling legislation and plan of operations to recommend any amendments that it deems necessary to the Navajo Nation Fiscal Year 2014 Budget Instructions and Policies Manual for consideration by the Budget and Finance Committee.
12. The Budget and Finance Committee requests the Branch Chiefs to direct all Navajo Nation programs and entities which operate with external funds to provide all financial and funding information to be included in the Fiscal Year 2014 budget to the Office of Management and Budget, as required by the Navajo Nation 2014 Budget Instructions and Policies Manual.
13. The Budget and Finance Committee directs the Office of Management and Budget to monitor the scheduled timelines set forth within the Navajo Nation Fiscal Year 2014 Budget Instructions and Policies Manual to assure that the timelines are being met and, if necessary, to recommend revisions of the timelines to the Budget and Finance Committee.
14. The Budget and Finance Committee of the Navajo Nation Council requests the Branch Chiefs and the Standing Committees of the Navajo Nation Council to follow the timelines established in the Navajo Nation Fiscal Year 2014 Budget Instructions and Policies Manual to assure that they are being met.

#### CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 5 in favor, 0 opposed, this 5<sup>th</sup> day of July, 2013.



Jonathan Nez, Vice Chairperson  
Budget and Finance Committee

Motion: Mel R. Begay  
Second: Danny Simpson

THE NAVAJO NATION


 BEN SHELLY PRESIDENT  
 REX LEE JIM VICE PRESIDENT

June 17, 2013

## MEMORANDUM

**TO:** Ben Shelly, Navajo Nation President  
 Office of President – Vice President, Executive Branch

Johnny Naize, Speaker  
 Navajo Nation Council, Legislative Branch

Herb Yazzie, Chief Justice  
 Navajo Nation Courts, Judicial Branch

Honorable LoRenzo Bates, Chairperson  
 Budget and Finance Committee, Navajo Nation Council

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

**SUBJECT: REVISED: Fiscal Year 2014 Budgeting Schedule**  
**Recommended General Fund Revenue for FY 2014 Budget.**

Below is the Revised Fiscal Year 2014 Schedule- General Fund Revenue Projection for FY 2014. The Office of Tax Commission and Minerals Department have submitted new information that has been analyzed and incorporated into the Revised FY 14 General Fund Revenue Projection. Total gross revenue projection is \$234.9 million. After the set asides are taken out, \$58.9 recurring, the Net Total General Fund Revenues of \$175.9 is available for recurring budgeting.

(\$1 = \$1,000)	Recurring	Total
Total Gross Recurring Revenue:	\$ 234,912	\$ 234,912
<b>TOTAL GROSS REVENUES</b>	<b>\$ 234,912</b>	<b>\$ 234,912</b>
Total Set-Aside Subtotal	\$ (58,984)	\$ (58,984)
<b>NET TOTAL GENERAL FUND REVENUES</b>	<b>\$ 175,928</b>	<b>\$ 175,928</b>

Should there be any questions, call me at tribal extension 6480.

cc: Mark Grant, Controller, OOC

File

**THE NAVAJO NATION**  
**REVISED GENERAL FUND REVENUE FY 2014 BUDGET**  
(\$1 = \$1,000)

Revenue Source	Actual				Projection of Recurring Revenues			
	Year Ended 9/30/2009	Year Ended 9/30/2010	Year Ended 9/30/2011	Year Ended 9/30/2012	Year Ended 9/30/2013	Year Ended 9/30/2014	Year Ended 9/30/2015	Year Ended 9/30/2016
Oil & Gas	\$ 29,516	\$ 28,923	\$ 40,547	\$ 57,248	\$ 50,875	\$ 50,236	\$ 45,032	\$ 53,786
Coal	\$ 68,003	\$ 60,828	\$ 47,997	\$ 69,272	\$ 53,240	\$ 54,489	\$ 54,860	\$ 19,240
Taxes (PIT, BAT, Oil & Gas Sev.)	\$ 72,882	\$ 56,356	\$ 61,200	\$ 79,276	\$ 65,100	\$ 70,756	\$ 63,798	\$ 45,276
Investment Income	\$ 9,638	\$ 5,000	\$ 6,750	\$ 2,356	\$ 3,000	\$ 1,900	\$ 2,700	\$ 2,700
Land Rentals, ROW, Bus. Sites	\$ 35,172	\$ 40,685	\$ 39,020	\$ 56,661	\$ 55,500	\$ 56,631	\$ 54,700	\$ 51,292
Court Fines Fees	\$ 920	\$ 1,200	\$ 1,100	\$ 458	\$ 500	\$ 400	\$ 500	\$ 500
Other - Misc. Revenue	\$ 195	\$ 500	\$ 500	\$ 1,281	\$ 500	\$ 500	\$ 500	\$ 500
<b>TOTAL GROSS REVENUE RECURRING:</b>	<b>\$ 216,326</b>	<b>\$ 193,492</b>	<b>\$ 197,114</b>	<b>\$ 266,552</b>	<b>\$ 228,715</b>	<b>\$ 234,912</b>	<b>\$ 222,090</b>	<b>\$ 173,294</b>
<b>TOTAL REVENUE - Non RECURRING</b>					\$ 9,000			
<b>TOTAL REVENUES</b>	<b>\$ 216,326</b>	<b>\$ 193,492</b>	<b>\$ 197,114</b>	<b>\$ 266,552</b>	<b>\$ 237,715</b>	<b>\$ 234,912</b>	<b>\$ 222,090</b>	<b>\$ 173,294</b>
Less 12% Permanent Fund	\$ (18,178)	\$ (23,219)	\$ (23,654)	\$ (31,986)	\$ (28,526)	\$ (28,189)	\$ (26,651)	\$ (20,795)
Less 2% Land Acq. Trust Fund	\$ (4,327)	\$ (3,870)	\$ (3,942)	\$ (5,331)	\$ (4,754)	\$ (4,698)	\$ (4,442)	\$ (3,466)
Less: Higher Ed	\$ (7,200)	\$ (7,200)	\$ (7,200)	\$ (7,200)	\$ (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)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
Less 4% Veterans Trust Fund	\$ (8,653)	\$ (7,740)	\$ (7,885)	\$ (10,662)	\$ (9,509)	\$ (9,396)	\$ (8,884)	\$ (6,932)
<b>Set-Aside Subtotal</b>	<b>\$ (43,858)</b>	<b>\$ (47,529)</b>	<b>\$ (48,181)</b>	<b>\$ (60,679)</b>	<b>\$ (59,489)</b>	<b>\$ (58,984)</b>	<b>\$ (56,676)</b>	<b>\$ (47,893)</b>
<b>Net Revenue for Recurring Budgeting</b>	<b>\$ 172,468</b>	<b>\$ 145,963</b>	<b>\$ 148,933</b>	<b>\$ 205,873</b>	<b>\$ 170,846</b>	<b>\$ 175,928</b>	<b>\$ 165,414</b>	<b>\$ 125,401</b>
<b>Net Revenue for Non Recurring Budgeting</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>	<b>\$ 7,380</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET TOTAL GENERAL FUND REVENUES</b>	<b>\$ 172,468</b>	<b>\$ 145,963</b>	<b>\$ 148,933</b>	<b>\$ 205,873</b>	<b>\$ 178,226</b>	<b>\$ 175,928</b>	<b>\$ 165,414</b>	<b>\$ 125,401</b>

Updated 6/17/2013

**THE NAVAJO NATION**  
**Allocation of FY 2014**  
**Projected IDC Recovery of \$10 million**

**EXHIBIT "C"**

A	B	C	D	E	F
No.	Title of Account or Program	Acct #	IDC Pool Per FY '06 Audited Expenditures / FY'09 Revised IDC Proposal (5-30-13)		Allocation of FY 2014 Proj. IDC
			CSC Amt	%	(E * \$10M)
			FY09 Exp	(D / \$34.4m)	
1	NN Tribal Council	101001	1,413,130	4.14%	413,549
2	Nabikiyati' Committee	101033	44,341	0.13%	12,976
3	Budget & Finance Committee	101003	35,604	0.10%	10,419
4	Health, Education & Human Services Comm.	101030	87,554	0.26%	25,622
5	Law and Order Committee	101032	53,549	0.16%	15,671
6	Resources and Development Committee	101031	73,252	0.21%	21,437
7	NN Labor Commission	101014	75,922	0.22%	22,218
8	Office of the Speaker	101015	302,022	0.88%	88,386
9	Navajo Gov't Develop Office	101016	70,993	0.21%	20,776
10	Legislative Counsel	101017	221,682	0.65%	64,875
11	Legislative Services	101019	417,984	1.22%	122,322
12	Ethics & Rules Office	101020	71,870	0.21%	21,033
13	Election Administration	101021	54,822	0.16%	16,044
14	Auditor General	101024	76,992	0.23%	22,532
15	<b>Legislative Branch</b>		<b>2,999,717</b>	<b>8.78%</b>	<b>877,860</b>
16	<b>Judicial - Admin. Office of Courts</b>	102001	<b>264,946</b>	<b>0.78%</b>	<b>77,536</b>
17	Office of President/Vice President	103001	1,172,530	3.43%	343,138
18	NN Washington Office	103002	669,517	1.96%	195,932
19	Office of Hearings/Appeals	103004	91,282	0.27%	26,713
20	Office of Attorney General	104001	2,330,581	6.82%	682,039
21	Office of Management & Budget	105001	1,665,931	4.88%	487,531
22	OOC: Purchasing Services	107020	295,600	0.87%	86,507
23	OOC: Property Management	107021	706,745	2.07%	206,827
24	Office of Controller	107022	4,260,228	12.47%	1,246,745
25	DCD: Administration	108001	548,926	1.61%	160,642
26	Design & Engineering	108002	580,044	1.70%	169,748
27	C.I.P. Administration	108006	439,472	1.29%	128,610
28	DODE: Administration	109001	646,661	1.89%	189,244
29	Business Regulatory	110003	443,322	1.30%	129,737
30	EPA: Environ Protection Admin.	111001	238,981	0.70%	69,937
31	General Services (GS): Admin	112001	401,744	1.18%	117,569
32	GS: Insurance Svc Dept	112003	412,715	1.21%	120,780



**THE NAVAJO NATION**  
**Allocation of FY 2014**  
**Projected IDC Recovery of \$10 million**

A	B	C	D	E	F
No.	Title of Account or Program	Acct #	IDC Pool Per FY '06 Audited Expenditures / FY'09 Revised IDC Proposal (5-30-13)		Allocation of FY 2014 Proj. IDC
			CSC Amt	%	(E * \$10M)
			FY09 Exp	(D / \$34.4m)	
33	GS: Risk Management Pgm	112004	98,897	0.29%	28,942
34	GS: Commun/Utilities Dept	112006	301,174	0.88%	88,138
35	GS: Facilities Maintenance	112008	2,854,522	8.35%	835,369
36	GS: Dept of Info Technology	112009	734,266	2.15%	214,881
37	GS: Records Mgmt Dept	112010	370,177	1.08%	108,331
38	DOH: Administration	113001	337,083	0.99%	98,647
39	Human Resources-Admin	114001	501,704	1.47%	146,822
40	HR: Labor Relations	114004	662,838	1.94%	193,978
41	HR: Staff Dev/Training	114006	380,066	1.11%	111,225
42	HR: Navajo OSHA	114007	252,275	0.74%	73,828
43	HR: Personnel Management	114009	1,262,198	3.69%	369,379
44	Natural Resources: Administration	115001	567,720	1.66%	166,142
45	Police - Administration	116001	513,375	1.50%	150,238
46	Public Safety- Administration	116018	176,505	0.52%	51,654
47	DSS: Administration	117001	275,728	0.81%	80,691
48	DSS: Chinle Agency	117002	234,289	0.69%	68,564
49	DSS: Crownpoint Agency	117003	146,820	0.43%	42,967
50	DSS: Ft Defiance Agency	117004	173,668	0.51%	50,824
51	DSS: Shiprock Agency	117005	196,745	0.58%	57,577
52	DSS: Tuba City Agency	117006	196,298	0.57%	57,446
53	Fixed Costs: Annual Audit-Controller	118001	70,643	0.21%	20,673
54	Fixed Costs: Utilities	118005	3,045,225	8.91%	891,178
55	Fixed Costs: Telephone	118007	1,464,861	4.29%	428,688
56	Fixed Costs: Comm. & Maint.	118008	1,081,186	3.16%	316,406
57	Fixed Costs: Office Machine Maint	118009	103,596	0.30%	30,317
58	<b>Executive Branch</b>		<b>30,906,138</b>	<b>90.45%</b>	<b>9,044,604</b>
59	<b>Total Navajo Nation</b>		<b>34,170,801</b>	<b>100%</b>	<b>10,000,000</b>



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**THE NAVAJO NATION  
FISCAL YEAR 2014  
BUDGET INSTRUCTIONS AND POLICIES MANUAL**

**I. PURPOSE AND AUTHORIZATION**

**A. Purpose**

The Budget Instructions and Policies Manual (BIPM) is designed to provide instructions, information and policies for the development and administration of the Navajo Nation comprehensive budget.

Copies of the BIPM are available from the Records Management Department, (505) 371-5113 or on the Navajo Nation Office of Management and Budget (OMB) website at: [www.omb.navajo-nsn.gov](http://www.omb.navajo-nsn.gov). For inquiries regarding the budget development process, OMB can be reached at (928) 871-6046/6570/6470 and via e-mail at: [customer\\_service@www.omb.navajo-nsn.gov](mailto:customer_service@www.omb.navajo-nsn.gov).

**B. Authority**

The Appropriations Act (12 N.N.C. § 800 - 880) is the primary Navajo Nation legislation which authorizes the process of developing the annual Navajo Nation comprehensive budget.

The Appropriations Act (Appendix P, 2 N.N.C. § 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.
- Establish policies and procedures for the preparation, adoption, and implementation of the annual Navajo Nation Comprehensive Budget.

Other Navajo Nation legislation and policies, some of which are referenced in this manual, provide further information regarding fiscal and budgetary matters. These include: Branch Chief Authorities, Budget and Finance Committee and legislative oversight committee authorities, program Plans of Operation, and program Fund Management Plans. For any differences between contents of this BIPM and Navajo Nation law, the law takes precedence.

Among other requirements, the Appropriations Act requires the following:

1. **A Comprehensive Budget.** A comprehensive budget includes a capital and an operating budget including all governmental, proprietary, special revenue and fiduciary funds for each annual fiscal year (12 N.N.C. § 810 (H)). Basically, all fund types must be included in the Navajo Nation comprehensive budget.
2. **A Balanced Budget.** The Navajo Nation comprehensive budget shall balance revenues and expenditures, i.e., appropriations may not exceed available revenues (12 N.N.C. § 820 (D)). The Navajo Nation's financial system is designed to ensure compliance with this mandate; therefore, the budget must contain information on revenue sources as well as expenditures.

## **II. BUDGET POLICIES AND RELATED REQUIREMENTS**

### **A. Budget Policy Directives**

The Navajo Nation Council Budget and Finance Committee adopts certain policies and directives, in addition to the regular budget preparation instructions, designed to provide guidance and direction for the administration of budgets, contract/grant agreements and other fiscal matters. The following are the directives:

1. Pursuant to 12 N.N.C. §810 (I), “Condition of Appropriation or Expenditure” means a specific contingency placed on an appropriation by the Navajo Nation Council at the time the appropriation is made creating legal conditions precedent to the expenditure of funds. Appropriated funds or any other funds received by the Navajo Nation on which a condition of appropriation or expenditure is placed may not be lawfully expended until the condition of appropriation or expenditure is met. It is the responsibility of the Controller to ensure that funds are expended in accordance with the conditions placed on the appropriation or expenditure.
2. At the end of each quarter, program managers shall provide written responses to the Office of Management and Budget (OMB) regarding the status of their compliance with the Conditions of Appropriation. This information is compiled into an overall report and is disseminated to key officials, including Branch Chiefs, division directors, budget liaisons, and oversight committee chairpersons. The report provides information on whether program managers are in compliance with their Conditions of Appropriation (COAs) based on the language and deadline contained in the COAs. Any non-compliance with the COAs is reported to the Controller. The Office of Management and Budget having specifically identified those program operations failing to fulfill their respective Conditions of Appropriation and having timely provided such information to the Office of the Controller, the Office of the Controller shall immediately implement appropriate sanctions pursuant to the Controller’s statutory mandates as found at 12 N.N.C. § 810(I).
3. To continue the development and use of performance budgeting and management for the Navajo Nation government, OMB is authorized to lead the development, implementation and routine monitoring of program performance information, including modifications to improve program performance criteria. All programs shall submit quarterly performance reports to OMB. The status of a program's performance shall be considered during all legislative and administrative decisions pertaining to that program. Any significant modifications to the performance criteria shall be approved by the respective Branch Chief and appropriate oversight committee.
4. All Navajo Nation branches, divisions, departments, programs and offices funded by external contracts and grants shall budget for recovery of Indirect Cost (IDC) funds based on the IDC rate included in the funding contract or agreement. No Navajo Nation branch, division, department, program or office shall seek waiver of IDC recovery by the standing committee or Naa’bik’iyaati’ Committee unless 2 N.N.C. § 701.A.10 requirements are fully met. OMB and the Office of the Controller shall advise the programs and appropriate standing committees on compliance with 2 N.N.C. § 701.A.10.

The actual recovery of IDC funds on external contracts and grants is based on actual allowable and eligible expenditures of the funds awarded. The Navajo Nation needs to



maximize and earn IDC funds to the full extent budgeted in funding contracts or agreements in order for the Nation to receive its fair share of costs rightly incurred in the administration of external contracts and grants. The level of services delivered and the extent to which the scope of work is achieved controls the level of expenditures. For full recovery of IDC funds, it is in the overall best interest of the Navajo Nation for its programs to effectively, efficiently, and fully implement their funding contract or agreement.

5. OMB shall, on a quarterly basis, review and identify all programs and departments without approved or current plans of operation and shall notify the program and the appropriate oversight committee of this deficiency so that an update of the plan of operation and/or enabling legislation for the affected division or program can be presented to the Navajo Nation Council and/or the appropriate oversight committee of the Navajo Nation Council. All programs within the three branches shall operate according to an approved plan of operation or enabling legislation. The appropriate Branch Chief shall ensure compliance.
6. The Office of Legislative Counsel, Department of Justice, Budget and Finance Committee and OMB shall ensure that all programs proposing enabling legislation and plans of operation do not contain language requiring or approving an annual appropriation, except for approved Fund Management Plans. All appropriations of funds shall occur through the annual Navajo Nation budget process or supplemental appropriations process.
7. Pursuant to 12 N.N.C. § 820 (L) of the Appropriations Act, the Controller shall inform the Budget and Finance Committee (BFC) of any funding available for appropriations and each Branch Chief may seek additional appropriations from the Navajo Nation Council pursuant to recommendations of the BFC. All requests for additional funding or supplemental appropriations within the fiscal year shall be reviewed by the appropriate Branch Chief to determine feasibility and priority and shall provide findings and recommendations before the formal consideration process. OMB, pursuant to 12 N.N.C. § 820 (M), shall review and analyze the requests and make funding recommendations to the respective Branch Chief, standing committee, and/or Navajo Nation Council.
8. OMB shall direct programs that any budget transfer request within the same program and/or business unit which significantly affects or changes the original intent of the appropriation and/or budget, including payments of prior year costs of \$1,000 or above, be submitted for approval as a reallocation of funds by the program's respective oversight committee of the Navajo Nation Council pursuant to 2 N.N.C. § 185 (A). In addition, payment for and any related budget revision for any disallowed cost as a result of audit findings must be approved by the respective oversight committee before payment is made.
9. OMB shall review and ensure all Navajo Nation program applications for external grants comply with matching fund requirements and other applicable laws and policies, including the opportunity to use P.L. 93-638 funds to meet match requirements. Should any variance arise during the course of the services being rendered from the use of external funds, the Office of the Controller and OMB shall assist the program with any adjustments that will need to be addressed with the funding agency. If the funding agency's stipulation for local match is waived or reduced, the difference in Navajo Nation general funds match shall immediately revert to the Undesignated, Unreserved Fund Balance. All matching funds shall remain in object code 9510 series and shall not be expended from the object code series except for closeouts by Contract Accounting, Office of the Controller.

10. All grantees, which are not a part of the Navajo Nation government, receiving general funds shall comply with grant terms and conditions requiring quarterly financial and performance reporting. OMB shall implement procedures jointly with the appropriate Division(s), pursuant to the Appropriations Act at 12 N.N.C. § 820 (P), to ensure grant compliance and monitoring activities.
11. To ensure accountability, funds carried over approved by the Navajo Nation Council from the prior fiscal year shall be subject to preparation and processing of a budget and, if the amount is \$50,000 or more, review and approval of the budget by the appropriate oversight committee of the Navajo Nation Council.
12. For fiduciary, special revenue and proprietary funds, if the Office of the Controller revises the funding level, a revised budget shall be prepared and submitted to the OMB. Unless the approved Fund Management Plan dictates otherwise, if the budget modification is \$50,000 or more, the review and approval of the appropriate oversight committee of the Navajo Nation Council shall be obtained.
13. Pursuant to the Navajo Nation Appropriations Act at Section 820 (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.
14. All non-general fund type accounts (Proprietary, Fiduciary, Special Revenue – Internal, etc.) approved for Navajo Nation branches, divisions, department and programs shall operate pursuant to legislation (Fund Management Plan, expenditure plan, etc.) which provides for the purpose and use of the fund. The fund use legislation shall be recommended by the appropriate oversight committee and approved by the Budget and Finance Committee of the Navajo Nation Council.
15. OMB is not authorized to revise any budgets for any open purchase orders (i.e., encumbrances), excluding grants/contracts from the previous fiscal year, unless authorized by the Navajo Nation Council. Programs will have to utilize their new fiscal year budgets for any outstanding payments from the previous fiscal year. It is the responsibility of Navajo Nation program managers to comply with established procurement deadlines to ensure timely processing of all purchases during a fiscal year.
16. The Contingency Management Fund is reserved as a liability to pay claims against the Navajo Nation that are probable and quantifiable after consultation with legal counsel. This Fund allows the Navajo Nation the ability to pay these claims without any disruption to the operation of the Navajo government if the judgments were required to be paid from budgeted program funds. The Budget and Finance Committee shall be informed on a regular basis of the claims that are reserved within the Contingency Management Fund prior to payment of claims from the Fund. The Budget and Finance Committee is authorized to approve expenditures from the Fund to preserve claims of the Navajo Nation when emergent and unusual conditions exist.
17. No portion of the Appropriations Act shall be waived without consulting with the Navajo public. This consultation effort may be accomplished through presentation and discussion of the waiver and its necessity at Agency Council meetings, Chapter meetings, Committee hearings or other appropriate and accessible public forums within the Navajo Nation.

18. All supplemental appropriations requests from Divisions, Departments and program in the Executive Branch must be accompanied by a memo from the President indicating specific approval of the funding request in order to be considered by the Navajo Nation Council and its Committees.
19. The Branches and Divisions shall provide external fund budget reports as part of the annual budget development and review process, and shall provide quarterly external fund budget expenditure reports to the appropriate oversight committees of the Navajo Nation Council.
20. Pursuant to the IDC Cost Services Tracking Policies and Procedures that were adopted by the Budget and Finance Committee pursuant to Resolution BFMY-13-10 on May 4, 2010, the time spent on the administration of external grant awards by eligible employees/officials (see below) shall be tracked and recorded by filling out Personnel Activity Report (PAR). The completed PAR forms shall be submitted with bi-weekly payroll timesheets to the Division or Branch in the case of Judicial and Legislative.
  - a. Employees/officials whose salaries are paid with Navajo Nation General Funds.
  - b. Employees/officials who assist with the administration of more than one external grants funds.

The PARs shall be compiled on a Division/Branch basis and such compilation shall be submitted to OMB on a quarterly basis no later than (10) working days after the end of the quarter. The PAR is used to support the IDC rate proposal the Navajo Nation prepares and submits to the cognizant federal agency.

#### **B. Strategic Management Planning/Performance Budgeting Methodology and Performance Assessments**

1. The Navajo Nation has implemented a Strategic Management planning methodology as part of annual budgeting process. This process requires the development of 4-year strategic plans including priorities, goals, objectives, and funding estimates at the Division, Branch, and Navajo Nation government levels. During the second quarter, the Office of Management and Budget will develop the rules and procedures for the strategic planning methodology for the following fiscal year budget process. These rules and procedures will be approved by the Budget and Finance Committee and issued by OMB.
2. The Navajo Nation government also 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 results/actuals per Budget Form 2) to allocate funds during the budget development process. Other factors are considered when making budget decisions, such as:

- 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

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

**a. Methodology**

During budget development, program managers develop five (5) significant program performance criteria/goal statements for relevant aspects of program performance areas. 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 areas and be measurable on a quarterly basis.

At the end of each quarter, program managers will submit the actual quarterly results for the goal statements established and approved for each program budget to OMB. The OMB 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 and made available to the public (via OMB's website).

OMB analysts are available to assist with goal statement development and to provide historical program performance information.

**b. Program Performance Assessments**

Program Performance Assessments are conducted by OMB on a quarterly basis utilizing a system that compares the program performance criteria and the quarterly actual results.

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 exceeding their goal statement.       |
| 2 Met       | - Indicates the program meeting their goal statement.         |
| 1 Not Met   | - Indicates the program not meeting 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.

**C. Financial Management Information System (FMIS) Budgeting**

The Navajo Nation's financial system, the Financial Management Information 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 OMB and Office of the Controller is responsible for administration of the FMIS expenditure data. Generally, the system maintains budget information on 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.

The Office of the Controller, at the request of the OMB, assigns general fund business unit (BU) numbers for each Navajo Nation program and these numbers are maintained in the FMIS for financial budgeting and accounting purposes. 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).

The FMIS is designed to allow remote access and usage by trained and authorized Navajo Nation employees. FMIS remote usage currently includes inquiry access to budget data. Program managers can contact the Office of the Controller FMIS support staff at (928) 871-6337 for more information on FMIS access requirements and training opportunities.

#### **D. Navajo Nation Chart of Accounts and FMIS Account Level of Detail (LOD)**

The official Navajo Nation Chart of Accounts uses a 4-digit coding system (object codes) to maintain line-item revenue and expense information. Appendix A, Chart of Accounts, shows the official Navajo Nation object codes to be used in the development of the Navajo Nation budget and to maintain the financial accounting system. Each object code in the chart is assigned a level of detail ranging from 1 to 7. Accounts at LOD 7 are more detailed and accounts at LOD 1 are less detailed. Those accounts at a lesser level of detail are primarily used for generating budget or financial reports on an “as needed basis”. Data entered at a higher level of detail (usually 6 or 7, depending on the ledger type) allows for information to “roll” up or down for reporting and inquiry purposes in the LOD system, as well as for budgeting or expenditure purposes.

Budget data on the budget ledger must be 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 the Office of the Controller. Budget amounts entered at LOD 6, if sufficient funds are available, will cover any LOD 7 actual expense assigned to that LOD 6 category on the Chart of Accounts. This allows Navajo Nation programs to budget at a lesser detail level and account for expenditures at a more detailed level. (See Appendix R, Section 3, for additional information).

### **III. BUDGET TIMETABLE AND PROCESS**

#### **A. Budget Calendar**

The Navajo Nation 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.

**Table A. Fiscal Year 2014 Budget Calendar**

	<b>DUE DATES</b>	<b>KEY ACTIVITY</b>	<b>PERFORMED BY</b>
1	May 8 -24, 2013	Begin development of the Fiscal Year 2014-2017 Divisions/Offices' Strategic Management Plans.	Division/Office Directors
2	May 24, 2013	Submit five-page Strategic Management Plan executive summaries to NN - OMB for review and comment.	Division/Office Directors
3	May 28 - June 11, 2013	Develop the Branches' and overall NN Strategic Management Plans and submit to NN – OMB for review and comment.	Branch Chiefs
4	June 25, 2013	The Branches' and overall NN Strategic Management Plans are presented to the BFC for review and possible use in determining the Branch planning allocations.	Branch Chiefs
5	June 25, 2013	Draft and issue BFC's proposed budget development legislation for public comment.	Legislative Counsel
6	July 2 - 3, 2013	Review and approve BFC's budget development legislation along with revenue projections, Branch planning allocations and the Budget Instructions and Policies Manual.	Budget and Finance Committee
7	July 3 - 5, 2013	Establish and issue Divisions/Offices and programs planning allocations for programs to start preparing budgets.	Branch Chiefs, Division Directors
8	July 5, 2013	Conduct budget preparation orientation and issue Budget Instructions and Policies Manual and related information to Branches/Divisions.	NN - OMB
9	July 5, 2013	Official start of preparing program budgets.	NN Programs
10	July 16, 2013	Submit completed program budget packages to NN – OMB for review, comment and/or mark up, if any.	NN Programs
11	July 16 - 19, 2013	Prepare finalized budget packages and related information for Branch reviews.	NN - OMB, NN Programs
	July 15 - 19, 2013	NAVAJO NATION COUNCIL SUMMER SESSION	For Information Purpose Only
12	July 22 - 26, 2013	Review Branch/Division program budgets and submit revised budget packages, if any, to NN - OMB.	Branch Budget Review Groups
13	July 26, 2013	Draft and issue proposed Oversight Committees' budget legislations for public comment.	Legislative Counsel
14	July 26 - 31, 2013	Prepare Branch/Division budget packages and related information for Oversight Committees' reviews.	NN - OMB, Branches/Divisions
15	July 30, 2013	Consult with Legislative Advisors for the Oversight Committees' budget review sessions.	NN - OMB, Legislative Services
16	August 1- 7, 2013	Conduct budget hearings and approve legislation with recommendations, if any, on the Branch/Division budgets.	NNC Oversight Committees
17	August 7 - 12, 2013	Prepare revised budget packages, if any, and related budget information for the BFC budget hearings.	NN - OMB, NN Branches/Divisions
18	August 13 - 16, 2013	Conduct budget hearings, review Oversight Committees' budget recommendations and act on the budget and issue, for public comment, the proposed NNC Comprehensive Budget legislation.	Budget and Finance Committee
19	August 16 - 20, 2013	Submit revised budget packages, if any, from the BFC budget hearings to NN - OMB.	NN Programs
20	August 21 - 27, 2013	Prepare budget and related information for the Nabik'iyati' and NNC budget sessions, including publication and distribution of the BFC recommended NN Comprehensive Budget.	NN - OMB
21	August 28 - 30, 2013	Review the NN Comprehensive Budget and forward recommendations, if any, to the NN Council.	Nabik'iyati' Committee
22	September 3 - 6, 2013	Conduct budget deliberations, adopt and approve the NN Comprehensive Budget.	Navajo Nation Council
23	September 7- 16, 2013	Act on the NNC adopted NN Comprehensive Budget and appropriation legislation.	Navajo Nation President



**B. General Fund Planning Allocations**

The Navajo Nation general fund branch planning allocations are approved by the Budget and Finance Committee 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.

**C. Proprietary, Fiduciary and Special Revenue Fund Budget Allocations**

Amounts for proprietary, fiduciary and special revenue fund allocations are based on approved legislation establishing these funds and the allocation amounts are provided by the Office of the Controller. Budgets must be prepared and submitted to OMB based on these pre-determined funding allocations.

**D. Indirect Cost (IDC) Recovery and Personnel Savings/Lapse Fund Allocations**

These fund sources are either formula-based (IDC) or mandated by Navajo Nation Council legislation (Personnel Savings/Lapse Fund). OMB shall provide the indirect cost (IDC) recovery allocations or the lapse fund amounts, 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 office and programs eligible to receive these funds.

The amount of IDC allocated to eligible programs will be in addition to their 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 Appendix R, page 129, for additional information.

#### **IV. NAVAJO NATION GRANTS**

**A. Purpose and Funds Availability**

The Navajo Nation Council may appropriate funds in the form of Navajo Nation grants to eligible non-Navajo Nation governmental entities for purposes consistent with the Navajo Nation priorities and for services to be provided to the Navajo public. The primary purpose of a Navajo Nation grant is to fund needs and services on a one-time basis. Navajo Nation grant awards are administered through policies and procedures developed by OMB and approved by the BFC. Navajo Nation grant awards are subject to availability of funds.

**B. Grant Budget Requirements**

1. Any entity requesting a grant from the Navajo Nation must meet or address the following requirements contained in 12 NNC Chapter 7 - Appropriations:

- Section 800 Purpose.
- Section 810 (Q) "Program Budget".
- Section 820 (F) Non-Recurring Revenues; (L) Supplemental Appropriations; (M) Office of Management and Budget; (N) Appropriations Lapse; and (P) Navajo Nation Grants.
- Section 850 (A) Budget Monitoring and Expenditure Controls; (B) Budget Performance Measures; (C) Program Evaluation; and (E) All recipients ...*(etc.)*

2. The entity requesting the grant shall have an approved plan of operation, articles of incorporation, or organization's by-laws and a federal tax identification number, if the entity is a non-profit organization.
3. The budget request shall be submitted to the OMB in accordance with the budget preparation instructions, formats and appropriate policies contained in this manual.
4. The Navajo Nation grant proposal and approved budget shall include documentation and provision outlined in Appendix F and G of this manual.
5. If an entity is seeking grant funds for construction of a Navajo Nation public facility (non-residential), the grantee must consult with the Navajo Nation Design and Engineering Services, Division of Community Development, prior to beginning the procurement or construction process for any Navajo Nation public facility and show proof that all preliminary clearances are completed.
6. Pursuant to 12 NNC § 820 (P), all grantees requesting and receiving funding from the Navajo Nation shall be assigned to a Branch/Division of the Navajo Nation which will be responsible for funding recommendation and for certain grant administration provisions outlined in the executed Grant Agreement.
7. The respective oversight committee for the Navajo Nation division or branch shall make a recommendation on the funding request.
8. All Navajo Nation grantees are required to comply with the Navajo Preference in Employment Act, Navajo Nation Procurement Act, the Navajo Nation Business Opportunity Act and the Navajo Nation Appropriations Act during the authorized or active term of the grant.
9. In the absence of appropriate Navajo Nation grant administration policies and procedures, the Federal OMB circulars A-102 and 2 CFR part 225 (formally A-87) will be used as guides to monitor and administer the grant program.

### **C. Grant Agreement**

Upon approval of a grant from the Navajo Nation, the grantee and grantor (Navajo Nation) shall have their respective responsibilities and requirements documented in a written grant agreement to be executed between the Navajo Nation and the grantee as outlined in Appendix G. The grant agreement will be subject to processing in accordance with 2 N.N.C. § 164 (B) - Administrative Review, and for execution by the appropriate Branch Chief of the Navajo Nation.

The executed Navajo Nation grant agreement shall govern the administration and implementation of the grant. A sample Navajo Nation grant agreement is provided in Appendix H. Grant funds shall be advanced to the grantee in accordance with the applicable provisions of Section VI of the Navajo Nation grant agreement.

During the term of the grant funding and agreement, the appropriate Navajo Nation branch/division shall assist OMB in monitoring the fiscal and programmatic performance of the grantee to insure that funds are spent in accordance with appropriate Navajo Nation laws and policies and that the scope of work or performance criteria is being met.

Other significant provisions in the grant agreement are as follows:

- The Navajo Nation, upon reasonable notice, has the right to make periodic reviews of all books, records and documents of the Grantee, which relate to the expenditures incurred by the grantee, (12 NNC Section 850 (E)).
- Any grant made for a Navajo Nation fiscal year/period will lapse at the end of the fiscal year and the balance shall revert to the Navajo Nation general fund, (12 NNC Section 820 (N)).
- The grantee shall limit the use of the grant fund to the budget approved by the Navajo Nation. The budget shall not only contain those cost which are considered reasonable and necessary, but be allowable and reimbursable, (12 NNC 810 (A)).
- Budget modification shall be handled pursuant to Section VIII (sample in Appendix H) of the grant agreement. Appropriate budget transfer documentation shall be completed by the grantee and submitted to OMB for consideration.
- The grantee shall submit quarterly narrative performance and financial status reports on appropriate forms to OMB. The due dates for these reports are listed in Section V.A. of the sample grant agreement (Appendix H).
- A final report shall be submitted within 45 days after expiration or termination of the grant agreement. OMB may extend the due date with a written report with appropriate justification for an extension from the grantee.
- The Navajo Nation may take any actions contained in Section VII of the sample grant agreement if the grantee fails to comply with any term of the grant agreement.
- The grant agreement may be terminated by the Navajo Nation upon recommendation by OMB, when the grantee fails to address written notice regarding noncompliance issues with the grant agreement.

## **V. 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 manual when preparing and submitting Chapter budgets. Each Chapter shall submit a Chapter proposed budget in accordance with the approved budget calendar contained in this manual to the Navajo Nation Division of Community Development (DCD) who shall incorporate and submit the budget as part of the overall DCD budget.

The Chapter budget preparation process is assigned to the Agency Local Governance Support Centers (LGSC) under the Division of Community Development through a Memorandum of Understanding (MOU) displayed in Appendix L. The Navajo Nation chapters use the WIND budget application system ([www.wind.enavajo.org](http://www.wind.enavajo.org)) to prepare their budgets in concert with each Agency LGSC.

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 upon and after approval of Chapter appropriations by the Navajo Nation Council. This budget shall be supported by a duly approved Chapter resolution. Navajo Nation chapters shall also budget workers' compensation premium in accordance with instructions contained in this manual at Section X.B.5.

Funds, appropriated in the various object codes, shall be disbursed in accordance with the approved Accounting, Coordination, Reporting and Monitoring Policies as outlined in Appendix M.

**B. Chapter Capital Improvement Projects**

All capital project funding requests shall be submitted to the Navajo Nation Capital Improvement Office in the Division of Community Development in accordance with the Appropriations Act, Sections 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 Improvement Office at (928) 871-6509.

**VI. CAPITAL BUDGETING**

**A. Capital Improvement Projects Funded With General Funds**

All proposed capital project funding requests, including supplemental requests shall be submitted no later than March 1<sup>st</sup> of each year, in the appropriate, required proposal format to the Navajo Nation Capital Improvement Office within the Division of Community Development in accordance with the Appropriations Act, Sections 860 and 870 and Sections IV and VII of the Transportation and Community Development Committee (TCDC) resolution, TCDCJY-77-99. The Capital Improvement Office shall evaluate all requests in accordance with objective criteria approved by the appropriate oversight committee of the Navajo Nation Council.

Upon submittal of the capital projects funding requests, the Capital Improvement Office shall administer, coordinate and develop a Capital Improvement Plan in accordance with the timelines established in the Appropriations Act, Section 860. (D) and Section XI of TCDC resolution, TCDCJY-77-99. All 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. The proposed Capital Improvement Plan shall include a listing of projects in priority order and proposed year of construction or acquisition which shall be presented to the appropriate oversight committee for approval.

Information on each proposed capital project shall include:

- The anticipated capital cost of each project;
- The anticipated source of capital funds for each project;
- The estimate annual operating cost or savings for each project;
- The estimated completion data of each project;
- The adopted plan or policy, if any, which each project would help to implement;
- 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.

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 appropriate oversight committee prior to consideration by the Navajo Nation Council.

The appropriate oversight 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 Office of Legislative Services and made available to the Budget and Finance Committee of the Navajo Nation Council during its deliberations concerning the Capital Improvement Plan.

Upon Navajo Nation Council approval of appropriations for the capital projects, the Capital Improvement Office and the Design and Engineering Office shall initiate and prepare a detailed capital budget developed in accordance with the formats and instructions contained in this manual and submit the budget to the Office of Management and Budget which shall establish the budget in the FMIS for expenditure purposes. In addition to required formats and instructions for completing a capital budget, all requests for capital funds must use only those object codes in the 9000 object code series for purposes of the recording of proper expenditures to the FMIS.

**B. Local Government Improvement Projects Funded With General Funds**

The Local Government Improvement Projects shall be processed pursuant to rules and regulations adopted and promulgated by the TCDC of the Navajo Nation Council as set forth in 12 NNC, Section 870. The project detailed budget submitted shall use the regular budget format and instructions contained in this manual and not the capital budget forms and instructions.

Local Government Improvement Projects 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. See also the definition of Local Government Improvement Projects at 12 NNC, Section 810 (N) and in the definitions section of this manual.

The capital improvement process for the Local Government Improvement Projects is not subject to the requirements for Capital Improvement Projects, set forth in 12 N.N.C. § 860.

**C. Capitals Project Funded With Fuel Excise Tax Through Navajo Division of Transportation**

All proposed capital project funding requests to be funded with the Navajo Nation Fuel Excise Tax, including supplemental requests, shall be submitted no later than November 15 of each year, in the appropriate, required proposal format, to the Navajo Division of Transportation in accordance with the appropriate fuel excise tax funding application policies and procedures. All requests shall be evaluated in accordance with criteria developed by the Navajo Division of Transportation and submitted to the appropriate oversight committee for approval.

Upon approval of the funding request for the capital projects, the Navajo Division of Transportation shall initiate and prepare a detailed capital budget developed in accordance with the formats and instructions contained in this manual and submit the budget to the Office of Management and Budget which shall establish the budget in the FMIS for expenditure purposes. In addition to required formats and instructions for completing a capital budget, all requests for capital funds must use only those object codes in the 9000 object code series for purposes of the recording of proper expenditures to the FMIS.

## **VII. BUDGET REVISION POLICIES AND PROCEDURES**

### **A. Purpose**

1. To provide guidance for the administration and processing of budget revisions with an emphasis on budget transfers as defined in paragraph D.2. of this section.
2. To establish effective controls for the accountability and integrity of Navajo Nation budgets.

### **B. Scope**

These procedures apply to all fund types as defined in the Navajo Nation Appropriations Act.

### **C. Authority**

These procedures are administratively enforced by the OMB pursuant to the enumerated authorities contained in OMB's enabling legislation and Plan of Operation, CAP-17-02 and GSCAU-50-02, respectively.

### **D. Definitions**

1. **Budget.** An approved financial plan which includes scope, performance criteria, duration and detailed line-item allocations.
2. **Budget Revision.** A change to an approved budget that deviates from the approved financial plan. The three basic types 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 general, proprietary, fiduciary, and special revenue-internal funds between business units require oversight approval.
  - c) Budget Modification – a change in a previously approved budget which usually involves an increase or increases to an existing business unit budget; shall require oversight committee approval.

### **E. Requirements And Restrictions**

1. The purpose of the budget revision request shall be thoroughly justified. The justification shall include an analysis of the impact to the object code the transfer is being made from, the remaining balance for the funding term, the sufficiency of the amount being transferred, the object code the transfer is being made into and 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.
2. Each program or business unit shall be limited to one budget revision per month, except for special circumstances which shall be fully explained by separate memorandum.
3. Pursuant to Budget Policy Directive 9 in Section II. A. of this manual, if a budget revision request 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.
4. The minimum amount of a budget revision request shall be \$100, except for special circumstances.



5. Only OMB forms in Appendix J and K are to be used for budget revision requests. Altered forms will not be accepted. Budget Revision Request forms are available from OMB and on the OMB website.
6. A Budget Revision Signature Authorization Form (BRSAF), shown in Appendix J, must be on file at OMB to verify that the signatories are authorized to process the budget revision for the business unit. OMB will not accept budget revision requests from unauthorized program personnel. The BRSAF shall be renewed at the beginning of each fiscal year or whenever authorized personnel changes occur.
7. OMB will not accept Budget Revision Requests with the same person authorizing the request as the Program/Department Director and Division Director. Division Directors shall process budget revision requests to the Office of the President/Vice President for approval prior to submitting to OMB. For Navajo Nation funds, authorized signatories should be in compliance with the BRSAF.
8. Original supporting 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 Personnel expenses per Personnel Lapse Fund moratorium contained in NNC Resolution CF-07-11.
  - b.) 8020 series Direct Services or Public Assistance (except with oversight committee approval).
  - c.) 9510 series Matching Funds (except with oversight committee approval).
10. Notwithstanding E.9.a.), above, a transfer of funds from one object code to another within the same business unit budget can be made only within the 2001 series with the exception of the personnel cost object code, 2110, and Fringe Benefits cost object code, 2900. For example, funds from the Salary Adjustment object code, 2200, can be transferred into the Merit Pay Bonus object code, 2710, to cover the cost for a merit pay bonus.
11. All transmittals of budget revision documents will be processed through the appropriate Division or Branch office for review and approval prior to submittal to OMB for further processing.

#### **F. Budget Revision Request Process**

1. For Navajo Nation funds, programs must complete and submit a BRSAF at the beginning of each fiscal year and upon change of signatory personnel, before any budget revision request can be processed.
2. To initiate a budget revision request, a Budget Revision Request 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.
3. Upon receipt of the Budget Revision Request, 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 act (approve or disapprove) on the Budget Revision Request. Forms will be returned disapproved, if significant changes or additional justification/clarification are necessary. If the form is altered, such that the original information is not legible, a new form shall be completed and submitted.
5. Upon approval by the OMB Executive Director, a copy of the completed and approved Budget Revision Request Form and an FMIS batch report will be transmitted back to the program via the appropriate Division or Branch office.

#### **G. Chapter Budget Revisions**

In addition to the above, Navajo Nation chapters whose funds are withheld by the Office of the Controller, will meet the following additional requirements to submit a budget revision request:

1. Must include a certified Chapter resolution indicating community approval of the budget revision request.
2. Must have Division of Community Development Division Director's signature on the completed Budget Revision Request in the space provided.

#### **H. Capital Projects Budget Revisions**

1. Budget revision requests for capital project budgets funded with Navajo Nation funds shall be subject to the same requirements contained in these budget revision procedures. Chapter capital project budget revision requests shall include a certified Chapter resolution indicating community support.
2. Budget revision requests for capital project budgets shall have appropriate legislative or oversight committee approval.

#### **I. Indirect Cost and General Fund Carryovers Budget Revision**

Pursuant to 12 N.N.C. § 820 (N), appropriations approved by the Navajo Nation Council, except for those made to the Chapters, will lapse and shall not be available for carryover at the end of the fiscal year unless, otherwise, designated by the Navajo Nation Council.

1. Any program receiving a prior year carryover fund of \$50,000 or more, must obtain the approval of the carryover budget by the program's oversight committee before expenditure of the carryover funds.
2. The carryover budgets less than \$50,000 and which do not significantly affect or change the intent of the original budget will be approved and processed, administratively, by OMB.

### **VIII. SUPPLEMENTAL FUNDING REQUEST POLICIES AND PROCEDURES**

- A. Purpose.** The purpose of the supplemental funding proposal policies and procedures are: 1) to establish an organized supplemental funding proposal process; 2) develop guidelines for supplemental budget preparation; and 3) set criteria for recommending Navajo Nation general fund additional or supplemental appropriations. For reference, Appropriations Act, 12 N.N.C., §§ 820 (F), (J), (L) addresses supplemental requests.

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. Supplemental requests for purposes other than dire emergency situations are discouraged.

**B. Procedures.** Pursuant to Budget Policy Directive 8, in Section II.A. of this manual, the following requirements apply to supplemental budget proposals:

1. Navajo Nation programs and entities seeking supplemental funding shall use the ~~current~~ Supplemental\_Funding Request Form (Appendix Q) and budget forms 1 through 5 and follow the instructions provided in the current Navajo Nation Budget Instructions and Policies Manual. Any incomplete or inaccurate budget proposal will be returned to the program for corrections. If corrections are and submitted in a timely manner, the proposal will not be recommended for funding by OMB. not made
2. Supplemental funding proposals shall have the Branch/Division Director's and Branch Chief's written concurrence pursuant to Budget Policy Directive #19 and for grant proposals, the Appropriations Act @ 820 (P). OMB's review shall address the following:
  - a. Justification
    - 1) Why funding is being requested outside the regular or annual fiscal year budget development process.
    - 2) Contingency plan, if the supplemental funding request is not funded.
    - 3) Identification of any other sources of funding considered and pursued.
  - b. Supplemental funding proposals, if not funded, must be updated every four months in case information in the proposal changes during the three month period. If the proposal is not funded in the fiscal year, the proposal must be revised for the current fiscal year.
  - c. 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).
  - d. A program performance assessment of on-going programs shall be made, including a review of the performance data, expenditures, and other pertinent program information.
3. All supplemental funding requests shall be processed through OMB for presentation to and approval 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 package, including any written analysis and recommendations.

**C. Branch Chiefs Review and Recommendations.** The Branch Chiefs shall review and provide recommendations on any supplemental funding proposal before the proposals 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 packages and whether such supplemental funding proposals should be considered for funding with consideration given to the overall Navajo Nation fund balance and other supplemental funding proposals.

**D. Navajo Nation Council Standing Committee Coordination.** A Navajo Nation Council delegate may introduce legislation to sponsor the appropriate Branch Chief's supplemental funding request

recommendation. The appropriate oversight committee will adopt recommendations, with justification, and forward the supplemental funding package for further legislative action.

- E. Supplemental Funding Request for Capital Projects.** Capital budget development requires a review and recommendation by the appropriate oversight committee and Capital Improvement Office (12 N.N.C. § 820 (I) and §860). All requests for supplemental appropriations for capital projects shall be submitted to the Capital Improvement Office, Division of Community Development, for proper review pursuant to established Capital Plan and budget policies and procedures. Only those proposals recommended by the oversight committee(s) will be considered for supplemental funding.
- F. Budget and Finance Committee Action.** Budget and Finance Committee members will develop and sponsor legislation recommending a consolidated package of supplemental funding proposals, if any, to the Navajo Nation Council, pursuant to 2 N.N.C. § 372 and 12 N.N.C. § 820 (F), (J), (L).
- G. 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 § 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 proposals which meet the requirements of these policies and procedures.
- H. 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.

## **IX. PERSONNEL BUDGETING PROCEDURES**

Budgeting personnel involves the listing of all positions proposed to be funded for the fiscal year on Budget Form 3. These include all regular status (filled, vacant, new or temporary positions), including the appropriate fringe benefit rate. Budget Form 3 provides budget information for salaries, at the appropriate grade, step, and hours.

At the start of the budget process, programs will be provided a listing of current funded positions on Budget Form 3 (with blank spaces underneath each position listed) from the appropriate personnel office. A sample form is shown on the next page. All the personnel/position information on this form must be reviewed by the program and, if the position information has or will be changed during the budgeting process, the correct information must be entered in the blank space provided in red ink. If new positions are proposed for the next fiscal year, the personnel/position information must be entered on Budget Form 5.

Upon review and correction of Budget Form 3, the form must be returned to the appropriate personnel office for updating in the Human Resources Information System (HRIS) and a revised ~~or~~ Budget Form 3 (which does not have blank spaces) will be issued. This revised Budget Form 3, signed by the appropriate personnel office staff will be inserted into the program's overall budget package and submitted to the Office of Management and Budget for review.

FY 2014

**The Navajo Nation  
Listing of Positions and Assignments by Business Unit**

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2013 ACTUAL G/S	SALARY	HOURS	FY 2014 PROPOSED BUDGET PERIOD	BUDGET
111111	NAVAJO NATION BUDGET OFFICE									
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	R60A	26,956.80	2,080	10/01/13 09/30/14	26,957.00
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	R68A	53,476.80	2,080	10/01/13 09/30/14	53,477.00
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	R56A	19,136.00	2,080	10/01/13 09/30/14	19,136.00
<b>SUBTOTAL:</b>							<b>99,570.00</b>			<b>99,570.00</b>
<b>BUSINESS UNIT TOTAL:</b>							<b>99,570.00</b>			<b>99,570.00</b>

## **A. Position Classification and Position Numbers**

1. **Position Classification.** All current and new positions shall be assigned the appropriate classification title, class code, grade and steps as shown in Appendix C. All new positions included in the Fiscal Year 2014 budget must be officially classified by the respective Personnel Office prior to October 1, 2013.
  - a. A Position Classification Questionnaire (PCQ) for all new, proposed positions, including those with a start date beyond October 1, 2013, must be submitted to the respective Personnel Office along with the Budget Form 3 in order for positions to be included in the proposed FY 2014 budget. These positions will be assigned class code 0599 (unclassified) until appropriately classified by the respective Personnel Office.
  - b. All positions must be officially classified before a supervisor can take any personnel action with respect to employment, transfer, promotion, demotion or salary.
2. **Position Number.** 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.

## **B. Budgeting Personnel Salaries**

1. **Salary Schedule.** The detailed salary schedule for FY 2014, in Appendix D, provides the pay grade and steps for all position classifications. Schedule R is for use by class titles not eligible for a premium rate and Schedule V is for use by the Navajo Head Start only for class titles not eligible for a premium rate. Schedule S is for use by class titles that have been determined eligible for the premium rate and Schedule W is for use by the Navajo Head Start for class titles that have been determined eligible for the premium rate. The appropriate schedules are also available from the respective Personnel Office, if not shown in this manual.
2. **Wages and Salaries.** Personnel salaries must be budgeted using the applicable options below.
  - a. 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.
  - b. Positions budgeted for a portion of the fiscal year or cost-shared:
    - (1) Positions budgeted for a portion of the fiscal year must be designated by a the total number of work hours and specify the timeframe in the budget. The proposed salary is calculated by taking the total number of work hours multiplied by the hourly rate of pay using the appropriate salary schedule.
    - (2) Positions that are cost-shared between multiple sources of funding must be designated by a percentage amount and noted on Budget Form 3 and 5. The proposed salary is calculated by taking the total number of work hours multiplied by the hourly rate of pay for each source of funds.

3. **Salary Adjustments.** Anticipated salary adjustments for the following situations (a. through c.) must be budgeted in the salary adjustment object code 2200, if applicable.
- a. **Step Increases Based on Employee Performance Appraisals.** The costs for step increases approved by the respective Personnel Office for eligible employees occupying positions funded by general funds will be paid out of the Personnel Savings (Lapse Fund) Account, if available, for the applicable fiscal year. Programs will absorb the costs for step increases in the subsequent fiscal year. Unless otherwise provided, programs funded by non-general funds and those programs not eligible to utilize the Personnel Savings (Lapse Fund) Account, if available, to fund step increases are to budget for step increases using the following:
- (1) Calculating and budgeting for step increases for programs not funded by the general funds as follows:
    - (a) Determine the employee's anniversary date (October 1, date of hire or the date of last step increase) whichever is later.
    - (b) From that date to the end of the fiscal year (September 30, 2014 or to a day before the employee's anniversary date), determine the number of hours the employee is to be paid at the higher rate.
    - (c) Determine the dollar amount difference between the new hourly rate of pay and the current hourly rate of pay.
    - (d) Multiply the hours to be paid at the new hourly rate (from Step 1 (b) above) by the dollar amount difference calculated (from Step 2(c) above).
    - (e) The amount determined in Step 1(d) above must be budgeted in the Salary Adjustment, object code 2200.
  - (2) 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 FY 2014 budget must be budgeted at the employee's current rate of pay as outlined in B.3.a. Upon obtaining approval of the step increase from the respective Personnel Office, the respective program will submit a budget revision request as outline in a.1. (a) through (e) for all positions funded by general funds.
- b. **Above Entry Level Rate.** Applicants with qualifications greater than those required at the entry level may be hired at a rate not to exceed the midpoint (Step F) of the respective pay grade assigned in accordance with the applicable personnel policies, with the exception of 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. If there are insufficient funds to cover the above entry level salary, a budget revision for the additional amount is required. The amount needed must be transferred from a non-personnel object code(s).
- c. **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 FY 2014 budget, must be budgeted by the program in object code 2200 or, upon approval of the FY 2014 budget. A budget revision request may be submitted for approval to cover the personnel change.

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 funded by general funds will be paid out of the Personnel Savings (Lapse Fund) Account, if available, 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 grant funded programs shall be based on budget availability verified by OMB and OOC.

5. **Merit Pay Bonus.** Merit bonus payments are subject to approval by the respective Personnel Office. The employees must not have received a step increase during the applicable rating period to be eligible for a merit pay bonus. These costs must be absorbed by the program and budgeted in object code 2710

Implementation of this type of salary adjustment for external grant funded programs shall be based on budget availability verified by OMB and OOC.

6. **Other Bonus.** Other bonus payments are subject to approval by the respective Personnel Office. The costs for other bonus payments must be absorbed by the program and budgeted in object code 2710.

Implementation of this type of salary adjustment for external grant funded programs shall be based on budget availability verified by OMB and OOC.

7. **Budgeting Fringe Benefits.** Use the appropriate rates in Appendix E 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. See also Section VII.E.10.

**C. Layoff/Reduction-In-Force (RIF) Procedures.** Any changes in positions, which will result in displacing employees, shall be made in accordance with the applicable Personnel Policies. Layoffs or Reduction-In-Force (RIF) must be listed on Budget Form 5.

**D. Personnel Savings (Lapse Fund) Account.** Pursuant to Navajo Nation Council Resolution, CF-07-11, all unexpended general fund personnel savings in the personnel object code 2001 category are designated as restricted carryover funds solely for use in the administering and maintaining the Classification and Pay Plans by the Department of Personnel Management.

All unexpended general fund personnel savings (i.e. vacant positions) are considered lapsed after each pay period in a given fiscal year (October 1<sup>st</sup> through September 30<sup>th</sup>) and are unavailable for personnel action. The only exceptions are those positions that are budgeted for less than 2,080 hours and indicate a specific timeframe (i.e. April 1 through October 30).



Programs receiving approval for a prior year carryover amount from unexpended personnel savings are not eligible to utilize the Personnel Savings (Lapse Fund) Account.

## **X. 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 shall budget for all Tribal CENTREX telephone, MIPT telephone, and fax lines 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 (dial up, DSL, T-1 or Metro Ethernet, etc.) inclusive of all installation and monthly service cost.

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

- b. Wireless phone services:

All offices shall budget for all costs associated with wireless phone services including wireless phone equipment, activation costs, and monthly service costs.

- c. Two way radio communication:

All offices shall budget for two way equipment including ancillary equipment along with repair and maintenance expenses which is 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 GSCO-45-10, GSCN-46-10 and GSCN-47-10. All NN governmental offices are required to abide by these policies and procedures which are available on the Telecommunication/Utilities website at [www.nntu.navajo-nsn.gov](http://www.nntu.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. 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.

a. Vehicle insurance premium rates are as follows:

1. Auto Physical Damage:

PP	Vehicles under 1 ton	\$115.42 per year per vehicle
IT	Vehicles over 1 ton	\$212.06 per year per vehicle
M	Motorcycles	\$129.36 per year per vehicle
TR	Smeal rigs	\$572.56 per year per vehicle
TR	Dump Trucks	\$572.56 per year per vehicle
TR	Semi Trucks	\$572.56 per year per vehicle
CP	Cherry Picker	\$1,060.29 per year per vehicle
TR	5 ton Trucks	\$572.56 per year per vehicle
B	40 plus passenger buses	\$2,120.58 per year per vehicle
B1	31 - 39 passenger buses	\$1,272.35 per year per vehicle
B2	16 - 30 passenger buses	\$360.50 per year per vehicle
B3	15 and under passenger buses/vans	\$254.47 per year per vehicle
RV	Recreational vehicles (RV)	\$648.48 per year per vehicle
P	Police Unit	\$353.43 per year per vehicle
A	Ambulance	\$1,069.29 per year per vehicle
F	Fire Truck	\$1,069.29 per year per vehicle

2. Auto liability: \$173.84 per year per vehicle.

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

3. 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) 871-6325.

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	0.53	\$1,000	\$1,500
Contractor's equipment	0.53	\$1,000	\$1,500

Example: Program reports \$50,000 in total insurable values (TIV) for its property contents and contractor's equipment. Formula -  $\$50,000 \text{ (TIV)} \div \$1,000 = \$50 \times \$0.53 = \$26.50$ . Program should then budget \$26.50 for property premium based on TIV reported.

3. **General Liability.** Each Division, department, program or Chapter is *required* to budget for general liability coverage to cover unforeseen accidents within the work environment. General liability rate are 14 cents (14¢) per \$100.00 of payroll.

Example: Program budgets \$500,000 in payroll (including fringe benefits). Formula -  $\$500,000 \text{ (payroll)} \div \$100 = \$5,000 \times \$0.14 = \$700.00$ . Program should then budget \$700.00 for general liability premium, based on reported payroll.

4. **Exposure Summary Information.** The Navajo Nation Risk Management program has an "Exposure Summary Packets" for policy year 2014 which will assist each Division, department, program or Chapter in determining property premium rates to be budgeted (see Appendix O). 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:

1. Regular status employee
2. Political appointee
3. Temporary employee, including college interns and youth employees
4. Navajo Nation Judges
5. Council Delegates
6. Eastern land board, grazing committee members
7. Volunteers

Ineligibility for workers' compensation insurance coverage include:

1. Program for Self Reliance customers
2. Court ordered trustees
3. Private contracts
4. Consultants

For budgeting purposes, the premium rate approved for Fiscal Year 2014 is set at \$0.00 cents (0¢) per \$100 of total personnel budget base amount for all Navajo Nation programs, except for individual general volunteers, including firefighters, and any new enterprises, including additional subsidiary entities of an existing enterprise. The premium rate for these shall be 64 cents (64¢) per \$100 of the total personnel budget base amount.

#### 6. **Chapters Workers' Compensation Insurance or Expenses**

The premium rate approved for Fiscal Year 2014 is, for all Navajo Nation chapters, set at 0.0 cents per \$100 of payroll, except for volunteers which is at 64 cents per \$100 of total personnel budget base amounts.

### C. 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 the Navajo Nation Travel Office at (928) 871-7676. The Travel Office maintains the official mileage for most travel destinations, as well as the travel reimbursement rates.

Privately owned vehicle travel reimbursement rates are as follows:

1. 55 cents per mile (if no Government Owned Vehicle available)
2. 28.5 cents per mile (if Government Owned Vehicle available)
3. 12.5 cents per mile (if committed to use Government Owned Vehicle; vehicle personally assigned to an individual, not program, e.g. President, Speaker, etc.)
4. 52 cents per mile (Motorcycle)

### D. Fleet Management User Rates

1. Fiscal Year 2014 monthly vehicle use rates for Navajo Nation funded programs are as follows:

Group	Vehicle Class	Vehicle Description	Fleet Purchases		Dept. Purchases		Daily Rental	
			Monthly	Mile	Monthly	Mile	Daily	Mile
A	I	½ Ton Pickup Trucks, 2WD	\$454		\$105		\$36/day	33¢
	III XIII	¾ Ton Pickup Trucks, 2WD Full Size Sedan	\$5,443/yr	33¢	1,260/yr	33¢		
B	II	½ Ton Pickup Trucks, 4WD	\$483		\$113		\$36/day	36¢
	IV	¾ Ton Pickup Trucks, 4WD	\$5,796/yr	36¢	1,361/yr	36¢		
	V IX XVII	1Ton Pickup Trucks (2WD/4WD) Van Passenger/Cargo (Mid-Size Sports Utility (5-pass.), 4 WD						
	IV	¾ Ton Pickup Trucks, 4WD	\$483		\$113		\$36/day	44¢
	V	1Ton Pickup Trucks (2WD/4WD) <b>(Diesel Powered Vehicles)</b>	\$5,796 yr	44¢	1,361/yr	44¢		
C	X	Sport Utility (9 Passenger), 4WD	\$547		\$147		\$36/day	40¢
	XV	Sport Utility (5 Passenger), 4WD (Full Size Sports Utility)	\$6,564/yr	40¢	1,764/yr	40¢		
D	VI/VII	2 Ton and over Trucks	\$461		\$215		\$36/day	40¢
		2 Ton and over Trucks (Diesel Powered)	\$5,531/yr	44¢	2,583/yr	44¢		
	VII	3 Ton Trucks (Fire) (1991 Models)	\$231 \$2,772/yr	46¢				
		2008 Fire Trucks	\$3,604 43,248/yr	46¢				
E	XI	All Police Vehicles	\$573		\$173			
	XVI	(Police) Sports Utility, 4WD (Police) Sedan	\$6,880/yr	42¢	2,079/yr	42¢		
F	VIII	Ambulance			\$180 \$2,155/yr	44¢		
	XIV	Head Start Buses			\$172 \$2,066/yr	39¢		

2. Vehicle assignments commit the program to monthly charges from the beginning the assignment to the end of the fiscal year or program period. Vehicle assignments for FY 2014 must be renewed no later than September 6, 2013. Rates are subject to change depending on fuel economy in April 2014.

3. Daily Fleet Vehicle Rental Rate. \$36 per day and 33¢, 36¢, 40¢ or 44¢ per mile per class (rentals cannot exceed 30 days).

#### **E. Air Transportation Rates**

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

1. King Air C-90A: \$2.77 per mile or \$693 per hour.
2. King Air B200: \$3.26 per mile or \$856.80 per hour.

Contact the Navajo Nation's Air Transportation Department at (928) 871-6466 for further information.

#### **F. Records Management/Duplicating Rates**

The following rates shall apply to copying and related cost for Fiscal Year 2014:

No.	SERVICE	COST	DESCRIPTION
1.	Self Service Copiers	10¢/copy	Copiers located outside Records Management Dept. Includes stock paper only.
2.	Copies, Full Service	7¢/copy	Includes letter, legal, 11" x 17" and cover stock.
3.	Color copies	75¢/copy	Includes letter, legal, 11" x 17" and cover stock.
4.	Binding	75¢/copy	Includes tapestry, binding combs and binder covers.
5.	Facsimile (Fax)	60¢/sheet	Include incoming and outgoing transmissions.
6.	Transparencies	75¢/copy	Includes color and black ink.
7.	Laminate	\$1.00/sheet	Include 8½" x 11", 8½" x 14", 11" x 17"
8.	NCR/Carbonless Paper	15¢/copy	Includes 2, 3 and 4 parts.

#### **Specialized Services:**

No.	SERVICE	COST	DESCRIPTION
1.	Business Card / Cutting	\$2.50/sheet	Standard stock, includes color, black & white print
2.	High Volume Poster - 12 X 18 or Larger	\$1.25 or 2.50/each	Heavy stock, includes color, black & white print
3.	Newsletter	\$1.50 per image	Standard and glossy stock, 2,4, 8 & electronic pages
4.	High Volume Banner	\$8.00 per square foot	Standard and vinyl- dimensions 3'W x 4'H and 6'W x 3'H
5.	Graphic Design	\$90.00/flat rate	Includes design, formatting and proofing.
6.	Brochure	6 cents per image	Stand and glossy stock on letter, legal and 11" x 17" – folding additional \$50.00
7.	Folding	\$20.00 flat rate	Folding brochures

## Monthly Rental/Maintenance Fees:

No. of equipment	Copier Type	Monthly Rental Fee	Monthly Maintenance Fee
27	CC20	\$20.00	\$100.00
6	DC420	\$157.52	\$167.00
43	5030	\$170.58	\$86.67
7	Sharp ARM317	\$190.59	\$62.50
9	5665T	\$126.27	\$122.50
26	5050	\$83.51	\$87.85
9	CC232	\$244.44	\$100.00
4	4110	\$157.52	\$167.00
1	CC218	\$137.25	\$100.00
1	W5678PTG	\$399.07	\$100.00
4	DC430	\$157.52	\$167.00
1	DC432	\$157.52	\$167.00

Contact the Records Management Department at (505) 371-5113.

## XI. BUDGET FORMS AND INSTRUCTIONS

### A. General Rules and Instructions

The following are general rules and instructions for completing the budget forms and preparing the program budget package:

1. All budget requests should include appropriate, completed budget forms in accordance with provisions contained in this BIPM
2. Read all instructions carefully to assure accurate and completeness of filling out or completing the budget forms.
3. Use the appropriate codes, rates, schedules, etc., provided in this manual.
4. 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.
5. All budgeted amounts are to be entered at a Level of Detail (LOD) 6, except for fringe benefits, which are to be entered at LOD 5.
6. For the purpose of data entry into the FMIS, total amounts for object code/line item entries (Column I of Budget Form 5) shall be rounded to the nearest whole dollar.
7. Number pages on all budget forms consecutively in the spaces provided, do not include or assign page numbers to forms which do not have budget data or budget related information.

### B. Required Budget Forms and Instructions:

Budget forms to be used in the development of the proposed fiscal year budget are as follows:

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

Budget forms may be obtained via e-mail from OMB staff or can be downloaded from the OMB website.

PART I. Business Unit No.: _____ Program Title: _____ Division/Branch: _____						
Prepared By: _____ Phone No.: _____ Email Address: _____						
PART II. FUNDING SOURCE(S)	Fiscal Year Term	Amount	% of Total #DIV/0!	PART III. BUDGET SUMMARY		
			#DIV/0!	Fund Type Code	NNC Approved Original Budget	(A) (B) (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 and Indirect Cost		0
	TOTAL:	\$0.00	#DIV/0!	TOTAL \$0.00 0.00 0		
				PART IV. POSITIONS AND VEHICLES		
				Total # of Positions Budgeted:	(D)	(E)
				Total # of Permanently Assigned Vehicles:		
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.						
SUBMITTED BY: Program Manager's Printed Name and Signature / Date _____				APPROVED BY: Division Director/Branch Chief's Printed Name and Signature / 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) year of funding.

### 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. 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 for each 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 (Appendix A).

Column (B): Enter the program's proposed budget amounts for the subsequent fiscal year for each object code. The program's proposed budget total of this column must equal the overall assigned base funding or allocation amount.

Column (C): Enter the difference between the current fiscal year and the proposed fiscal year amounts by subtracting Column (B) from Column (A). Enter any negative amounts in parentheses ( ).



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 Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) provides signatures and dates to indicate that the budget has been reviewed and approved by those key officials. Forms without appropriate signatures will not be processed and will be returned to program or entity.

**THE NAVAJO NATION  
PROGRAM PERFORMANCE CRITERIA**

<b>PART I. PROGRAM INFORMATION:</b>											
Business Unit No.: _____				Program Name/Title: _____							
<b>PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:</b>											
<b>PART III. PROGRAM PERFORMANCE CRITERIA:</b>											
1. Program Performance Area:				1st QTR		2nd QTR		3rd QTR		4th QTR	
				Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
Goal Statement:											
2. Program Performance Area:											
Goal Statement:											
3. Program Performance Area:											
Goal Statement:											
4. Program Performance Area:											
Goal Statement:											
5. Program Performance Area:											
Goal Statement:											
<b>PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.</b>											
Program Manager's Printed Name and Signature/Date								Division Director/Branch Chief's Printed Name and Signature / 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.

### 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.

The Office of Management and Budget will not accept, 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.

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

### Quarterly Program Assessment

At the end of each quarter, program managers will report actual quarterly results for each established goal statement to the OMB Management and Policy Section. Navajo Nation chapters will report actual results to their respective Local Governance Support Center.

OMB Management and Policy Section will perform quarterly program assessments and generate written reports based on the goals and actual results reported by program managers on Budget Form 2. Program managers will be notified of the due dates for the actual quarterly results information to be submitted to OMB Management and Policy Section. The respective Local Governance Support Center will assess all Chapter performance data each quarter and provide reports to each Chapter, OMB and key Navajo Nation officials for informational purposes.

A simple rating method will be used to determine whether programs met their quarterly goals statements as follows at the end of each quarter:

- A score of “3” for exceeding goals/measures
- A score of “2” for meeting goals/measures
- A score of “1” for not meeting goals/measures
- A score of “0” for not reporting

Part IV. Program Manager and Branch Chief or Division Director (or Chairperson of the Board of Directors for organizations external to the Navajo Nation) provides signatures and date to indicate that the budget has been reviewed and approved by those key officials. Forms without appropriate signatures will not be processed and will be returned to program or entity.

FY 2014

The Navajo Nation  
Listing of Positions and Assignments by Business Unit

DPM Verification

Date

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE		FY 2013 ACTUAL		HOURS	FY 2014 PROPOSED		BUDGET PERIOD	BUDGET
					CODE		G/S	SALARY		BUDGET	PERIOD		

This form to be provided by DPM  
or the appropriate Personnel Office.

## **Budget Form 3: Listing of Positions and Assignments by Business Unit**

### **Purpose**

To obtain position and salary information for proposed positions to be funded.

### **Instructions for Completed Budget Form 3:**

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 (Refer to 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 OMB 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:**

The proposed new positions are to also be listed on the program's OMB Budget Form 3 which is to be submitted with the proposed fiscal year budget package to OMB. Programs must also submit a copy of Budget Form 5 (the original is to be submitted to OMB with other budget forms) and a Position Classification Questionnaire (PCQ), except programs or entities external to the Navajo Nation, to the respective Personnel Office for all proposed new positions, as outlined in Section IX.A.1.a of this manual. This information will be used to enter the new position information into the HRIS.

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## **Budget Form 4: Detailed Line Item Budget and Justification**

### **Purpose**

Provides detailed budget information and justification for all proposed object code cost categories, including certain personnel position expenses, such as for temporary positions, overtime, salary adjustments, fringe benefits, etc.

### **Instructions**

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

**Part II: Complete as follows:**

This part is for entry of personnel/positions to be budgeted in proposed fiscal year. These include total salaries (from Budget Form 3) for all positions to be funded (object code 2110 at LOD 6), temporary positions (object code 2310 at LOD 6), total fringe benefits calculated amounts (object code 2900 at LOD 5), any salary adjustment amounts (object code 2200 at LOD 6), any overtime pay amounts (object code 2510 at LOD 6), any holiday pay amounts (object code 2610 at LOD 6), and any merit/bonus pay – regular amounts (object code 2710 at LOD 6), etc.

**Column (A):** Enter the (Level of Detail) LOD 6 object, for each proposed item of expenditure which will be budgeted starting with the personnel/position total salaries (object code 2110) shown on Budget Form 3. In the rest of the major object code group, enter the appropriate object codes, by using the Chart of Accounts (Appendix A). Enter the appropriate object code at LOD 5 for fringe benefits and LOD 6 for all other object codes to be used for each proposed expenditure from the Chart of Accounts.

**Column (B):** Enter the appropriate object code title or description at the specified LOD and a brief written justification or calculation showing how the proposed budget amounts were determined. Enter the appropriate major object code title for major accounts to be budgeted in Column D. For a more detailed description of the budgeted items, enter the appropriate LOD 7 object codes, the code description and cost, in this column to serve as justification. To obtain 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).

**Column (C):** Enter the budgeted amount for each detailed object code (LOD 6, except for fringe benefits which is at LOD 5). These amounts will be entered into the Financial Management Information System (FMIS) for budget and expenditure control purposes upon approval of the annual fiscal year budget. All amounts entered must be rounded to the nearest dollar amount in this column.

**Column (D):** Enter the sum or total of the detailed object code group by major object code, e.g., 2001, 3000, etc., (LOD 4). These amounts should agree with the major object code amounts entered on Budget Form 1, Part III.

**Total:** Enter the sum or total of the columns (C) and (D). Each page should display only the page totals (not cumulative).



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## Budget Form 5: SUMMARY OF CHANGES TO BUDGETED POSITIONS

### Purpose

This form is used to summarize changes to be made to existing personnel/position information and to document proposed new position(s) information. The types of changes in the personnel/position line items which are to be reported:

Description:	Entry into Column (A):
1. Abolished Vacant Position	ABOLISH
2. Occupied Position Deleted (RIF/Layoff)	LAYOFF
3. Position Transfer to/from Another Business Unit (specify BU#)	TRANS IN/TRANS OUT
4. Cost-Shared Wages/Salary	CS
5. New Position	NEW
6. Prorated Wages/Salary	PRORATE
7. Proposed Reclassification	RECLASS

### Instructions

Part I: Enter program name and business unit number (if applicable). If a business unit number is not assigned, enter "NEW".

Part II: Complete as follows:

Column (A): Enter the proposed type of change, preferably in the order listed above, using the appropriate abbreviation.

Column (B): Enter the (4-digit) sub-acct/ object code assigned to the position.

Column (C): If applicable, enter the (6-digit) position number assigned by the respective Personnel Office for the changed position.

Column (D): Enter the job type/ class code for the position.

Column (E): Enter the appropriate position title and, if a cost-shared position among more than one business unit, indicate business unit number and shared amounts by each business unit.

Column (F): If applicable, 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 proposed annual salary of the incumbent's or the position's grade-step. 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 budgeted for part of the fiscal year (prorated), enter only that part of the salary amount.

Column (H): Using the applicable rates, calculate the fringe benefit amount for each position listed.

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**

<b>PART I. PROGRAM INFORMATION:</b> Program Name/Title: _____ K #: _____ Contract/Grant No.: _____ Prepared by: _____			
<b>PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT</b>			
<b>PART III. BUDGET INFORMATION:</b>			
Major Object Code and Description	(B) Current Award Fiscal Year ____	(C) Anticipated Funding Fiscal Year ____	(D) Difference Columns (C) - (B)
2001 Personnel Expenses			-
3000 Travel Expenses			-
3500 Meeting Expenses			-
4000 Supplies			-
5000 Lease and Rental			-
5500 Communication and Utilities			-
6000 Repairs and Maintenance			-
6500 Contractual Services			-
7000 Special Transaction			-
8000 Assistance			-
9000 Capital Outlay			-
9510 Matching - Cash			-
9610 Matching - In - Kind			-
9710 Indirect Cost (Overhead) Allocation			-
<b>TOTALS:</b>			-
<b>PART IV. FTEs/MATCH FUNDS:</b> No. of Positions/ FTEs: _____ MATCHING FUND REQUIRED: Required GF Cash Match: _____ CONCURRED BY: Required GF In - Kind Match: _____ Required GF % Match: _____			
Contracting Officer's Signature / Date: _____			
<b>PART V. ACKNOWLEDGEMENT:</b> Submitted by (print): _____ Approved by (print): _____ Signature/Date: _____ Signature/Date: _____			

## **Budget Form 6: EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION**

### **Purpose**

To provide information on recurring 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 No. and FMIS Company and Business Unit Numbers, start and ending date 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 subsequent 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.

## **XII. DEFINITIONS AND KEY OFFICIALS**

### **A. Definitions (See Appendix R for Definitions applicable to External Grant Funds)**

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 for purpose of the annual budget development for the respective Branch budget proposals.
3. **Budget Revision.** A change to an approved budget that deviates from the approved financial plan. The three basic types 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 general, proprietary, fiduciary, and special revenue-internal funds between business units require oversight approval.
  - c) Budget Modification – a change in a previously approved budget which usually involves increases an increase or to an existing business unit budget; shall require oversight committee approval.
4. **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.
5. **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.
6. **Capital Budget.** Documentation of funds requested and appropriated for each capital project for the current year of the Capital Improvement Plan.
7. **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.

8. **Capital Improvement Plan.** A 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.
9. **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.
10. **Division/Executive Office.** A 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. **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.; those are not deemed fixed cost expenses and are regular program operating expenses.
12. **Goal Statement.** A measurable and planned output or outcome used to justify activities or assess performance of a program.
13. **Lapse Funds.** Funds designated as general funds and not expended as provided in the annual Navajo Nation comprehensive budget for personnel salaries approved and are no longer available for use by programs pursuant to CF-07-11.
14. **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.
15. **Navajo Nation Entities.** Organizations which are independent and/or separate from the Navajo Nation government, but exist for the benefit of the Navajo Nation.
16. **Navajo Nation Funds.** These are funds authorized for use through appropriation by the Navajo Nation Council. Among these are general, fiduciary, proprietary and special revenue – internal funds which are defined under § 810 (S) of the Appropriations Act.
17. **Navajo Nation.** The three Branch government of the Navajo Nation consisting of the executive, legislative and judicial branches.
18. **Plan of Operation.** A legislative approved document that authorizes the establishment and existence of an organizational unit of the Navajo Nation government.
19. **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.
20. **Program.** A general reference to an organizational unit of the Navajo Nation government, i.e., Division, department, office, Chapter, grantee, business unit or entity.

21. **Program Budget.** A financial plan identifying the expected revenues and expenses of a program.
22. **Standing or Oversight Committee.** A committee of the Navajo Nation Council established by authorizing legislation contained in the NNC, Title 2.
23. **Supplemental Appropriation.** Appropriation made to a Navajo Nation program or entity after approval of the comprehensive budget during the fiscal year.
24. **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.

**B. Key Officials and Responsibilities in the Budget Development Process:**

1. **Managers/Directors.** Develop budget proposals based on the policies and procedures contained in the BIPM. Provide program information necessary for budget review or hearings at the various levels of the budget process.
2. **Budget Liaisons.** Staff assigned at the Division/Branch level to coordinate and advise on all budget development activities within that Division or Branch.
3. **Navajo Nation Office of Management and Budget.** Guides and coordinates the overall budget development and implementation process and maintains the integrity of the FMIS budget ledgers.
4. **Office of the Controller.** Advises and provides relevant financial information and ensures compliance with all appropriate fiscal and financial policies.
5. **Branch Chief.** The head of each Branch of the Navajo Nation government: executive, legislative and judicial. Recommends planning base amounts and develops budget proposals for their respective branches and coordinates with oversight committee(s) and the Navajo Nation Council for the completion of the Navajo Nation's comprehensive budget.
6. **Oversight or Standing Committee.** Reviews the Branch Chiefs' budget proposals for programs within its oversight authority. Recommends budget changes to the Branch Chiefs' budget proposals, in the form of standing committee legislations, and presents to the Budget and Finance Committee.
7. **Budget and Finance Committee.** Authorizes all phases of the budget development process and makes an overall comprehensive budget recommendation to the Navajo Nation Council. Reviews all Navajo Nation budget proposals and makes decisions on changes recommended by the appropriate oversight committee.
8. **Navajo Nation Council.** Holds the annual budget session and adopts the annual Navajo Nation comprehensive budget with findings, recommendations, mandates, policies and conditions of appropriation, if appropriate. The annual Navajo Nation comprehensive budget shall be approved and appropriations made by a formal legislation no less than twenty days (September 10) prior to the end of the fiscal year.

**Fiscal Year 2014 Chart of Accounts and  
Account Level of Detail (LOD)**

**Appendix A**

LOD	Description	Obj Acct
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
6	Regular	2610
7	Double Holiday Pay	2620
5	Merit & Bonus Pay	2700

LOD	Description	Obj Acct
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 Disabilit	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
6	Unemployment Benefits	2950
7	State Unemployment Tax	2951
7	SUTA-NM	2952
7	SUTA-UT	2953
7	SUTA-CO	2954
7	SUTA-Washington D.C.	2956
7	FUTA	2957
6	Worker's Comp	2960
7	Worker's Comp-Self	2961
6	Annual Leave	2970
7	Annual Leave Pay	2971
6	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 Payrol Credit Clearing	2999
4	Travel Expenses	3000
5	Vehicle Use	3100
6	Fleet	3110
7	Monthly/Perm	3111



**Fiscal Year 2014 Chart of Accounts and  
Account Level of Detail (LOD)**

**Appendix A**

LOD	Description	Obj Acct
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 Trav	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-ComCh 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

LOD	Description	Obj Acct
6	Special Meetings	3520
7	Meals / Lodging	3521
7	Mileage	3523
6	Committee Meetings	3530
7	Meals / Lodging	3531
7	Mileage	3533
6	Sub-Committee Meetings	3540
7	Meals / Lodging	3541
7	Mileage	3543
6	Agency Meetings	3550
7	Meals / Lodging	3551
6	Chapter Meetings	3560
7	Meals / Lodging	3561
6	Orientation/Training	3570
7	Meals / Lodging	3571
7	Mileage	3573
6	Work Sessions	3580
7	Meals / Lodging	3581
7	Mileage	3583
6	Budget Hearings	3590
7	Meals / Lodging	3591
7	Mileage	3593
5	Commissions/Boards	3600
6	Meetings	3610
7	Meals / Lodging	3611
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

**Fiscal Year 2014 Chart of Accounts and  
Account Level of Detail (LOD)**

**Appendix A**

LOD	Description	Obj Acct
7	General Office Supplies	4130
7	Data Conv-Off Supp/Equ	4131
6	<b>Non Capital Assets</b>	<b>4200</b>
7	Non Cap Furniture & Equip	4210
7	Non Cap Analytical Equip	4220
7	Non Cap Computer Equip	4230
6	<b>Data Conv-Supplies</b>	<b>4300</b>
7	Data Conv-Supplies Exp	4310
5	Operating Supplies	4400
6	<b>Operating Supplies</b>	<b>4410</b>
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	<b>Supplies</b>	<b>4610</b>
7	Parts & Supplies	4620
7	Tires & Tubes	4630
7	Lubricants	4640
6	<b>Fuel</b>	<b>4700</b>
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	<b>Building</b>	<b>5110</b>
7	Office Space	5120
6	<b>Land</b>	<b>5130</b>

LOD	Description	Obj Acct
7	Land Lease	5140
7	Leased Property/Land Tax	5150
6	<b>Equipment</b>	<b>5160</b>
7	Office Equipment	5170
5	Rental	5300
6	<b>Building/Space</b>	<b>5310</b>
7	Meeting Space	5320
7	Storage Space	5330
7	Booth/Trade Show Rental	5340
7	Other Space Rental	5350
6	<b>Equipment/Supplies</b>	<b>5360</b>
7	Equipment Rental	5370
7	Supplies Rental	5380
7	Data Conv-Equ/Sup Rent	5390
6	<b>Data Conv-Bus Off Sp R</b>	<b>5400</b>
7	Data Conv-Bus Off Sp Rt	5410
6	<b>Data Conv-Other LR</b>	<b>5450</b>
7	Data Conv-Other LR	5451
4	Communications & Utilities	5500
5	Communications	5510
6	<b>Telephone</b>	<b>5520</b>
7	Basic Services	5530
7	Long Distance	5540
7	Optional Charges	5550
7	Hardware/Install	5560
6	<b>Internet</b>	<b>5570</b>
7	DSL	5580
7	T-1	5590
7	Internet Services	5600
6	<b>Wireless</b>	<b>5610</b>
7	Cellular	5620
7	Two Way Radio	5630
7	Satellite	5640
7	Microwave Access	5650
6	<b>Data Conv-Comm/Utilities</b>	<b>5690</b>
7	Data Conv-Comm Exp	5691
5	Utilities	5700
6	<b>Energy</b>	<b>5710</b>
7	Electric	5720
7	Natural Gas	5730
7	Propane	5740

**Fiscal Year 2014 Chart of Accounts and  
Account Level of Detail (LOD)**

**Appendix A**

LOD	Description	Obj Acct
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
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

LOD	Description	Obj Acct
5	Professional Services	6510
6	Consulting	6520
7	Fees	6530
7	Expenses	6540
6	Audit	6600
7	Fees	6630
7	Expenses	6640
6	Attorneys	6660
7	Fees	6670
7	Expenses	6680
6	Financial Services	6700
7	Investment Managers	6710
7	Investment Consultant	6720
7	Financial Custodial/Trustees	6730
7	Derivatives	6740
6	Other Professional Services	6770
7	Notary	6780
5	Technical Services	6800
6	Architecture/Design (non cap)	6810
7	Fees	6813
7	Expenses	6814
6	Geo Tech Services (non cap)	6820
7	Fees	6823
7	Expenses	6824
6	Other Technical Services	6830
7	Feasability Studies	6840
7	Environ Assessmt/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

**Fiscal Year 2014 Chart of Accounts and  
Account Level of Detail (LOD)**

**Appendix A**

LOD	Description	Obj Acct
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
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

LOD	Description	Obj Acct
7	Provision For Bad Debt	7320
7	Bad Debt Write-Off	7330
7	Provn For Judgement/Settlemnts	7340
7	Judgements/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
5	Employee Special Transactions	7500
6	Training & Professional Dues	7510
7	Training/Registration Fees	7520
7	Training Supplies	7530
7	Job Placement	7540
7	Mandatory Professional Dues	7550
6	Employment Related Expenses	7600
7	Recruitment Expense	7610
7	Pre-Employment Testing	7620
7	Relocation Expense	7630
7	Extended Training Expenses	7640
5	Insurance & Benefits	7700
6	Insurance Premiums	7710
7	Property - Contents	7720
7	Property - Contractor Equipmnt	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

**Fiscal Year 2014 Chart of Accounts and  
Account Level of Detail (LOD)**

**Appendix A**

LOD	Description	Obj Acct
7	Misc Disability Pymt	7830
7	Death Benefits	7840
7	Def Comp Payments	7850
7	Retirement Benfits	7860
7	401K Benefits	7870
4	Assistance	8000
5	Public	8010
6	<b>Social</b>	<b>8020</b>
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 Asst.	8070
7	Basic Child Care	8075
7	Subsidized Child Care	8080
7	Client Transport	8085
7	Kinship Care Assistance	8087
7	Program Stipend	8090
7	Other Public Assistance	8095
7	Adoption Subsidies	8100
7	Guardianship Stipends	8105
7	Youth Home	8110
7	Adult In-Home Care	8115
7	Elderly Group Home	8120
7	Foster Care-Children	8125
7	Foster Care-Adults	8130
7	Foster Care-Esco-Chld	8135
7	Foster Care-Esco-Adlt	8140
7	Special Needs - CWA	8145
7	Personal Allowance-AIC	8150
7	Personal Allowance YH	8151
7	Personal Allowance-CWA	8155
6	<b>Participant Training</b>	<b>8300</b>
7	Classroom Trng	8305
7	Adult Training Costs	8310
7	Youth Training Costs	8315

LOD	Description	Obj Acct
7	On The Job Trng	8320
7	Work Experience (Wages)	8325
7	Career Job Experience	8330
7	In-School Wrk 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	<b>Infrastrure (non cap)</b>	<b>8500</b>
7	Home Down Pymnt Asst	8505
7	Housng Cnstrctn Mtls	8510
7	Self-Help Materials	8515
7	Weatherization Asst.	8520
7	Solar System	8525
7	House Wiring	8530
7	Bathroom Additions	8535
7	Powerline Ext.	8540
7	Waterline Ext.	8545
7	Water/Wastewater	8550
7	Chapter Projects	8555
5	Grants	8700
6	<b>Chapter</b>	<b>8705</b>
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	<b>Entities</b>	<b>8780</b>
7	Entities Grants	8785
5	Scholarships	8800
6	<b>Corporate</b>	<b>8805</b>
7	Schshp-Peabody	8810
7	Schshp-4 Corners	8815

**Fiscal Year 2014 Chart of Accounts and  
Account Level of Detail (LOD)**

**Appendix A**

LOD	Description	Obj Acct
7	Schshp-AZ Pub Svc	8820
7	Schshp-P & M	8825
7	Schshp-NECA	8830
7	Schshp-Wknox Holt	8835
7	Schshp-Global Min	8840
7	Schshp-Sussman	8845
7	Schshp-Mesa Mining	8850
7	Schshp-Robert L. King	8855
7	Schshp-Serena E. Sharp	8860
7	Schshp-El Paso Natural Gas Co.	8865
7	Schshp-NN Oil & Gas, Co.	8870
6	<b>Other</b>	<b>8900</b>
7	Schshp-Payments	8905
7	Schshp-Spcl Award	8910
7	Schshp-Spmntl Award	8915
7	Schshp-Chief Manuelito	8920
7	Schshp-Hi Achievment	8925
7	H/S Summer Enrichmnt	8930
7	Chpt Fin Asst-Studnt	8935
7	High School Preparat	8940
7	Dine Schshp Annual Fund	8945
4	Capital Outlay	9000
5	Real Property	9001
6	<b>Land &amp; Improvements</b>	<b>9010</b>
7	Land	9012
7	Land Improvements	9014
6	<b>Infrastructure</b>	<b>9020</b>
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 extention	9044
6	<b>Building</b>	<b>9050</b>
7	Buildings	9052

LOD	Description	Obj Acct
7	Bldg Improvements	9054
7	Leasehold Imprvmnts	9056
7	Capitalized Lease	9058
7	Constructn In Progr	9060
7	Contingencies	9062
6	<b>CAP-Pro.Tech Services</b>	<b>9070</b>
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	<b>Furniture &amp; Fixtures</b>	<b>9110</b>
7	Furniture	9112
7	Fixtures	9114
6	<b>Equipment</b>	<b>9140</b>
7	Equipment	9142
7	Analytical Equipment	9144
7	Computers	9146
7	Capitalized Leases	9148
6	<b>Vehicles</b>	<b>9160</b>
7	Automobile	9162
7	Specialized Vehicles	9164
7	Buses	9166
7	Aircraft	9168
6	<b>Intangible Assets</b>	<b>9180</b>
7	Intangible Assets	9182
6	<b>Other Assets</b>	<b>9190</b>
7	K-9	9192
6	<b>Data Conv-Capital Budget</b>	<b>9200</b>
7	Data Conv-Infrastructure	9201
4	Other Income and Expense	9300
5	Other Income	9310
6	<b>Gain/Loss on Sale of Assets</b>	<b>9320</b>
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	<b>Contributed Capital- NN Enterp</b>	<b>9410</b>
7	Invest-NTUA	9411

**Fiscal Year 2014 Chart of Accounts and  
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**Appendix A**

LOD	Description	Obj Acct
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 Ctrs	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



## Fund Type Codes

<u>Code</u>	<u>Description</u>
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.



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

<u>Class</u>	<u>Position</u>	<u>Salary</u>	<u>Class</u>	<u>Position</u>	<u>Salary</u>
<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>	<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>
1519	Accountant	63	1660	Associate Minerals Auditor	63
1360	Accounting Clerk	56	3345	Associate Mining Engineer	63
1521	Accounting Clerk Supervisor	60	3846	Associate Nutrition Worker	54
1510	Accounting Manager	69	3851	Associate Nutritionist	62
1522	Accounting Supervisor	67	3348	Associate Petroleum Engineer	63
1525	Accounting Technician	57	2042	Associate Public Information Officer	62
1523	Accounting Technician (Cashier)	58	3038	Associate Reclamation Specialist	64
1524	Accounts Maintenance Specialist	58	2007	Associate Statistical Research Analyst	63
1520	Accounts Payable Supervisor	62	2146	Attorney	68
3745	Adaptive Education Teacher	66	2142	Attorney Candidate	67
1260	Administrative Assistant	62	0303	Attorney General	76
1292	Administrative Legal Secretary	63	2055	Audio-Visual Technician	59
1211	Administrative Services Officer	64	1654	Auditor	65
2066	Advertising Sales Manager	66	0304	Auditor General	70
2067	Advertising Sales Representative	62	4049	Auto Body Repairer	59
3314	Air Quality Engineer	66	4048	Auto Body Shop Supervisor	62
1212	Air Transportation Director	69	4042	Auto Parts Supervisor	60
4093	Aircraft Maintenance Technician / Pilot	68	4044	Auto Parts Technician	57
4092	Aircraft Mechanic	61	4053	Automotive Service Writer	61
4090	Aircraft Pilot	67	4046	Automotive Technician	61
4091	Aircraft Service Worker	58	1435	Background Investigations Manager	68
4094	Airport Maintenance Coordinator	62	3756	Behavioral Health Director	71
3828	Americorp Field Supervisor	60	1422	Benefits Clerk	56
0506	Americorp Participant		3245	Biologist	65
3185	Animal Control Officer	59	4146	Bookmobile Driver	56
3602	Anthropologist	67	3246	Botanist	65
1854	Application Systems Programmer	66	1683	Budget Analyst	64
3411	Appraiser	62	1680	Budget Officer	68
3619	Archaeological Aide	56	4080	Building Maintenance Supervisor	62
3618	Archaeological Technician	57	4082	Building Maintenance Worker	58
3616	Archaeologist	64	4004	Buyer	58
3610	Archaeologist (Program Manager)	69	4171	Cabinet Maker	61
0401	Assistant Attorney General	74	3711	Caregiver Resource Specialist	64
1193	Assistant Controller (Treasury)	70	4173	Carpenter	60
1233	Assistant Department Manager	68	3764	Case Assistant	56
3678	Assistant Superintendent	71	3761	Case Management Specialist	64
3742	Assistive Technology Coordinator	59	3763	Case Worker	57
1531	Associate Accountant	62	3760	Caseworker Supervisor	64
2149	Associate Attorney	66	1529	Cashier Services Supervisor	65
1655	Associate Auditor	63	0592	CBP-DOL Employee	
3312	Associate Civil Engineer	63	1216	Central Records Supervisor	60
2019	Associate Contract Analyst	62	1361	Chapter Accounting Clerk	57
3318	Associate Environmental Engineer	63	1530	Chapter Accounting Technician	59
3342	Associate Geologist	64	3827	Chapter Employee	
3644	Associate Head Start Teacher	60	3827	Chapter Manager	64
1418	Associate Human Resources Analyst	62	0507	Chapter Youth Employee	
3363	Associate Hydrologist	64	3247	Chemist	65
2164	Associate Juvenile Presenting Officer	62	1515	Chief Financial Officer	71
1983	Associate Management Analyst	62	3350	Chief Geologist (Minerals)	73

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

<u>Class</u>	<u>Position</u>	<u>Salary</u>	<u>Class</u>	<u>Position</u>	<u>Salary</u>
<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>	<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>
2150	Chief Hearing Officer	69	2207	Criminal Investigations Supervisor	68
0211	Chief Legislative Counsel	76	2209	Criminal Investigator	65
2175	Chief of Criminal Investigations	70	0591	CSE-DOL Employee	
2176	Chief of Police	70	4083	Custodial Supervisor	58
0201	Chief of Staff	71	4085	Custodian	54
2155	Chief Prosecutor	72	1873	Data Communications Technician	60
3632	Child Development Aide	55	1230	Department Manager I	68
3631	Child Development Worker	59	1231	Department Manager II	69
2170	Child Support Enforcement Officer	60	1232	Department Manager III	70
2060	Circulation Supervisor	58	0400	Deputy Attorney General	75
3311	Civil Engineer	65	2141	Deputy Chief Legislative Counsel	75
3754	Clinical Director	69	2156	Deputy Chief Prosecutor	69
3804	Clinical Family Therapist	68	1191	Deputy Division Director	70
3753	Clinical Psychologist	69	1192	Deputy Executive Director	70
3702	Clinical Social Worker	68	2316	Deputy Fire Chief	67
3750	Clinical Specialist	67	4142	Derrick Operator	58
3755	Clinical Specialist - Intern	66	3697	Developmental Specialist	64
3433	Collection Clerk	56	3674	Dine Traditional Education Specialist	66
3432	Collection Officer	60	1840	Director of Information Technology	70
3820	Community Center Supervisor	61	1200	Director, Office of Legislative Services	69
3798	Community Health Environmental Research Tech	62	0301	Division Director	71
3792	Community Health Nurse	66	4140	Driller	60
3790	Community Health Nurse Director	69	4141	Driller Helper	56
3791	Community Health Nurse Supervisor	67	4144	Driver	57
3795	Community Health Worker	59	3656	Early Head Start Home Visitor	57
3793	Community Health Worker Supervisor	63	3655	Early Head Start Teacher	60
3821	Community Involvement Specialist	62	3403	Economic Development Specialist	63
3822	Community Liaison	63	3676	Education Administrator	70
3830	Community Resource Coordinator	58	1859	Education Data Network Specialist	65
3831	Community Services Coordinator	62	3688	Education Data Specialist	63
1843	Computer Operations Manager	68	3677	Education Program Manager	68
1890	Computer Operations Supervisor	64	3672	Education Specialist	64
1892	Computer Operator	56	3516	Electrical Inspector	63
2022	Construction Employment Analyst	59	4175	Electrician	61
3515	Construction Inspector	63	2065	Electronic Technician	62
3501	Construction Supervisor	62	3741	Eligibility Technician	58
2018	Contract Analyst	63	2288	Emergency Management Director	68
2020	Contract Compliance Officer	64	2284	Emergency Medical Technician - Basic	60
2015	Contracting Officer	70	2283	Emergency Medical Technician - Intermediate	61
0402	Controller	71	2285	Emergency Medical Technician - Intern	57
3849	Cook	57	2281	Emergency Medical Technician Instructor/Coordinator	62
3850	Cook's Aide	54	2280	Emergency Medical Technician Supervisor	64
2277	Correctional Officer	59	2290	Emergency Services Coordinator	66
2275	Correctional Supervisor	63	2291	Emergency Services Liaison	59
2265	Corrections Lieutenant	65	1423	Employee Insurance Representative	59
2267	Corrections Officer	61	3673	Employment Assistance Officer	59
2266	Corrections Sergeant	63	3696	Employment Development Specialist	64
3802	Counselor	62	1666	Energy Auditor	64
3430	Credit Manager	66	3326	Engineering Aide	56

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

<u>Class</u>	<u>Position</u>	<u>Salary</u>	<u>Class</u>	<u>Position</u>	<u>Salary</u>
<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>	<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>
3325	Engineering Technician	58	3452	Gaming Audit Manager	68
2210	Environmental Criminal Investigator	67	3457	Gaming Auditor	65
3030	Environmental Department Manager	69	3451	Gaming Enforcement Manager	69
3317	Environmental Engineer	65	3454	Gaming License Technician	61
2188	Environmental Law Enforcement Officer	63	3453	Gaming Regulatory Investigator	63
2189	Environmental Law Enforcement Recruit	61	3450	Gaming Regulatory Investigator & Licensing Manager	68
2186	Environmental Law Enforcement Sergeant	66	3459	Gaming Surveillance Manager	68
3040	Environmental Program Manager	68	3460	Gaming Surveillance Observer	62
3031	Environmental Program Supervisor	67	3461	Gaming Surveillance Technician	62
3033	Environmental Specialist	65	1861	Geographic Information Systems Analyst	65
3035	Environmental Technician	57	1860	Geographic Information Systems Supervisor	68
3911	Epidemiologist	68	1862	Geographic Information Systems Technician	62
4052	Equipment Mechanic	61	3341	Geologist	66
4050	Equipment Mechanic Supervisor	63	1021	Government & Legislative Affairs Associate	68
4148	Equipment Operator	59	1020	Government & Legislative Affairs Counsel	69
2159	Ethics Investigator	60	1022	Government & Legislative Communications Officer	67
2160	Ethics Presenting Officer	63	2059	Graphic Designer	57
2250	Evidence Technician	61	4086	Grounds Keeper	55
0302	Executive Director	71	4145	Head Start Bus Driver	59
0203	Executive Staff Assistant	67	3646	Head Start Cook	58
3072	Extension Agent	59	3642	Head Start Dine Culture and Language Coordinator	59
1249	Facility Manager	67	3660	Head Start Director of Educational Services	70
3652	Family Services Liaison	60	3653	Head Start Disabilities Specialist	65
3803	Family Therapist	67	3664	Head Start ERSEA Manager	68
3261	Fee Collector	56	3645	Head Start Family Services Coordinator	62
3260	Fee Collector Supervisor	59	3637	Head Start Fiscal Manager	69
3502	Field Supervisor	60	3654	Head Start Health & Nutrition Coordinator	64
3686	Financial Aid Counselor	63	3661	Head Start Health and Nutrition Manager	68
1516	Financial Services Specialist	59	3647	Head Start Home Visitor	58
2330	Fire Captain	63	3636	Head Start Human Resources Manager	69
2315	Fire Chief	67	3657	Head Start Human Resources Specialist	64
2334	Fire Prevention Specialist	64	3638	Head Start Information Systems Manager	68
2332	Firefighter	59	3651	Head Start Mental Health Coordinator	64
2333	Firefighter Recruit	55	3662	Head Start Mental Health & Disabilities Manager	68
3251	Fish Biologist	65	3650	Head Start Parent Involvement Coordinator	62
3183	Fish Culturist	56	3639	Head Start Quality Assurance Manager	68
3724	Fitness Specialist	62	3663	Head Start Support Services Manager	68
4041	Fleet Coordinator	60	3640	Head Start Teacher	61
4040	Fleet Service Manager	66	3641	Head Start Teacher Aide	56
1855	FMIS Application Specialist	66	3722	Health Education Technician	59
1845	FMIS Project Manager	69	3721	Health Educator	63
4151	Food Distribution Truck Driver	59	3248	Health Physicist	65
3848	Food Service Coordinator	58	1194	Health Services Administrator	71
3052	Forest Service Officer	60	3860	Health Services Administrator (ALTC)	71
3057	Forest Technician	57	3767	Health Services Administrator (Behavioral Health)	71
3054	Forester	64	2151	Hearing Officer	67
3059	Forestry Aide	54	4150	Heavy Equipment Operator	61
3050	Forestry Department Manager	69	3626	Historic Preservation Program Manager	67
3458	Gaming Agent	64	3625	Historic Preservation Specialist	66

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

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
3772	Home Care Supervisor	59	1011	Legislative Associate	66
3771	Home Care Worker	55	0210	Legislative Chief of Staff	70
3416	Homesite Agent	60	1297	Legislative Clerk Supervisor	63
3773	House Parent	58	1016	Legislative District Assistant	65
3421	Housing Specialist	64	1002	Legislative Financial Advisor	68
1425	HR Background Check Analyst	64	1012	Legislative Liaison	60
1426	HR Background Check Technician	60	1295	Legislative Reporter	59
1411	HR Position Control Analyst	64	1296	Legislative Reporter Supervisor	65
1846	HRIS Project Manager	69	1298	Legislative Secretary I	58
1417	Human Resources Analyst	64	1299	Legislative Secretary II	59
1405	Human Resources Classification and Pay Manager	67	1300	Legislative Secretary III	60
1401	Human Resources Director	70	1003	Legislative Staff Assistant	68
1402	Human Resources Employee Relations Manager	69	1355	Library Assistant	56
1410	Human Resources Employee Relations Specialist	65	1356	Library Clerk	57
1412	Human Resources Information Systems Supervisor	65	3435	Loan Insurance Representative	59
1424	Human Resources Records Clerk	58	3431	Loan Officer	63
1428	Human Resources Specialist (Behavioral Health)	64	3434	Loan Processor	58
1403	Human Resources Systems Manager	67	2350	Local Agency Security Officer	64
1419	Human Resources Technician	60	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	2057	Media Production Specialist	65
1667	Information Technology Auditor	67	2056	Media Representative	64
1470	Insurance Claims Analyst	64	3900	Medical Officer (Administration)	70
1471	Insurance Claims Examiner	60	1880	Microcomputer Software Instructor	63
0504	Intern	56	1363	Microfilm Clerk	55
2206	Internal Affairs Investigator	64	3002	Mineral Assessment Specialist	63
2205	Internal Affairs Supervisor	67	1664	Minerals Audit Manager	70
2236	Investigator	63	1661	Minerals Auditor	65
4070	Irrigation Supervisor	60	1659	Minerals Royalty and Audit Manager	71
2273	Juvenile Corrections Officer	59	3344	Mining Engineer	65
2272	Juvenile Corrections Supervisor	61	3003	Mining Financial Analyst	66
2163	Juvenile Presenting Officer	64	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
3770	Laundry Worker	55	3290	Museum Director	68
2154	Law Clerk - Intern	63	3292	Museum Education Curator	64
2256	Law Enforcement Equipment and Weapons Technician	60	3295	Museum Exhibit Technician	58
2251	Lead Police Records Clerk	58	3297	Museum Facilities Representative	58
0202	Legal Counsel	70	3294	Museum Registrar	62
1291	Legal Secretary	59	3823	Navajo Cultural Specialist	62
1532	Legislative Accounts Maintenance Supervisor	63	1228	Navajo Nation Fair Manager	66
1014	Legislative Advisor I	65	1844	Network Manager	66
1013	Legislative Advisor II	67	1848	Network Specialist	64
1010	Legislative Analyst	66	2061	News Reporter	61
1015	Legislative Assistant	60	3847	Nutrition Education Technician	59

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

<u>Class</u>	<u>Position</u>	<u>Salary</u>	<u>Class</u>	<u>Position</u>	<u>Salary</u>
<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>	<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>
3845	Nutrition Worker	57	3309	Principal Civil Engineer	69
3842	Nutritionist	63	2016	Principal Contract Analyst	67
3806	Occupational Therapist	68	3401	Principal Economic Development Specialist	68
1367	Office Aide	54	3670	Principal Education Specialist	68
1364	Office Assistant	56	3323	Principal Engineering Technician	63
1366	Office Specialist	58	3070	Principal Extension Agent	66
3701	Ombudsman	65	3055	Principal Forest Technician	62
4178	Painter	60	3339	Principal Geologist	71
2282	Paramedic	63	3360	Principal Hydrologist	68
3695	Parent Training Coordinator	59	1870	Principal Information Systems Technician	62
3262	Park Information Specialist	64	1663	Principal Minerals Auditor	68
1218	Park Manager	64	3351	Principal Mining Engineer	71
3271	Parks Maintenance Worker	57	3843	Principal Nutrition Worker	60
1526	Payroll Supervisor	65	3840	Principal Nutritionist	67
1528	Payroll Technician	60	3349	Principal Petroleum Engineer	71
3852	Peer Counselor (Breastfeeding)	57	1960	Principal Planner	67
0597	PEP Project Laborer		1990	Principal Program Analyst	67
0596	PEP Project Supervisor		1851	Principal Programmer Analyst	66
3347	Petroleum Engineer	66	3706	Principal Social Service Representative	62
3009	Petroleum Technician	63	3703	Principal Social Worker	67
3010	Petroleum Technician - Trainee	61	4005	Principal Stores Clerk	59
2058	Photographer	58	3730	Principal Substance Abuse Counselor	65
3723	Physical Wellness Coordinator	62	1665	Principal Tax Auditor	68
1963	Planner	63	2165	Principal Tribal Court Advocate	68
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	69	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	67	1853	Programmer Analyst	64
2184	Police Officer	63	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	61	4017	Property Clerk	56
2182	Police Sergeant	66	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	
2144	Principal Attorney	72	4030	Radio Technician	60
1652	Principal Auditor	69	3174	Range Conservationist	64
1681	Principal Budget Analyst	67	3177	Range Technician	60
3765	Principal Case Worker	64	3172	Ranger	59

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

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>
3175	Ranger Dispatcher	56	2276	Senior Correctional Officer	63
3170	Ranger Lieutenant	66	3801	Senior Counselor	65
3173	Ranger Recruit	56	2208	Senior Criminal Investigator	67
3171	Ranger Sergeant	64	4084	Senior Custodian	56
3037	Reclamation Specialist	66	3402	Senior Economic Development Specialist	66
1306	Records Clerk	56	3671	Senior Education Specialist	66
3681	Recreation Coordinator	61	4174	Senior Electrician	62
3680	Recreation Specialist	62	3324	Senior Engineering Technician	60
3805	Recreational Therapist	67	3316	Senior Environmental Engineer	68
3510	Registered Architect	67	2187	Senior Environmental Law Enforcement Officer	65
3780	Registered Nurse	66	3032	Senior Environmental Specialist	66
3321	Registered Surveyor	67	3034	Senior Environmental Technician	58
3744	Rehabilitation Services Technician	60	3910	Senior Epidemiologist	69
2006	Research Assistant	56	4051	Senior Equipment Mechanic	62
3752	Residential Clinical Director	68	3071	Senior Extension Agent	61
3774	Residential Guidance Technician	57	3685	Senior Financial Aid Counselor	65
3775	Residential Supervisor	60	2331	Senior Firefighter	61
1415	Retirement Officer	60	3056	Senior Forest Technician	58
1404	Retirement Plan Administrator	67	3053	Senior Forester	66
1672	Revenue Data Specialist	62	3462	Senior Gaming Surveillance Observer	64
3418	Right-Of-Way Agent	60	3340	Senior Geologist	68
1863	Rural Addressing/GIS Coordinator	65	3643	Senior Head Start Teacher	62
1864	Rural Addressing/GIS Technician	62	3720	Senior Health Educator	65
4025	Safety Officer	67	4149	Senior Heavy Equipment Operator	62
4027	Safety Technician	59	3415	Senior Homesite Agent	62
1368	Sales Clerk	56	3420	Senior Housing Specialist	65
3039	Sanitarian	66	1416	Senior Human Resources Analyst	66
2340	Security Guard	56	3361	Senior Hydrologist	67
1518	Senior Accountant	65	1871	Senior Information Systems Technician	61
3184	Senior Animal Control Officer	61	2235	Senior Investigator	65
3410	Senior Appraiser	64	1290	Senior Legal Secretary	61
3617	Senior Archaeological Technician	58	4075	Senior Maintenance Mechanic	60
3615	Senior Archaeologist	66	1981	Senior Management Analyst	66
3613	Senior Archaeologist (Contract Representative)	66	3001	Senior Mineral Assessment Specialist	65
2145	Senior Attorney	70	1662	Senior Minerals Auditor	67
1653	Senior Auditor	67	3343	Senior Mining Engineer	68
4043	Senior Auto Parts Technician	59	3296	Senior Museum Exhibit Technician	60
4045	Senior Automotive Technician	62	1847	Senior Network Specialist	65
1682	Senior Budget Analyst	65	3844	Senior Nutrition Worker	59
4081	Senior Building Maintenance Worker	60	3841	Senior Nutritionist	65
4172	Senior Carpenter	62	1365	Senior Office Specialist	60
3762	Senior Caseworker	60	4177	Senior Painter	62
3824	Senior Center Supervisor	61	3270	Senior Parks Maintenance Worker	59
3630	Senior Child Development Worker	60	1527	Senior Payroll Technician	61
3310	Senior Civil Engineer	68	3346	Senior Petroleum Engineer	69
3794	Senior Community Health Worker	62	3008	Senior Petroleum Technician	65
1891	Senior Computer Operator	59	1961	Senior Planner	65
3500	Senior Construction Supervisor	63	4179	Senior Plumber	62
2017	Senior Contract Analyst	65	2183	Senior Police Officer	65

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

<u>Class</u>	<u>Position</u>	<u>Salary</u>	<u>Class</u>	<u>Position</u>	<u>Salary</u>
<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>	<u>Code</u>	<u>Classification Title</u>	<u>Grade</u>
1991	Senior Program Analyst	65	3811	Traditional Counselor	60
1852	Senior Programmer Analyst	65	3810	Traditional Practitioner	62
1251	Senior Programs and Projects Specialist	67	0505	Trainee	
4016	Senior Property Clerk	59	1443	Training Instructor	64
2157	Senior Prosecutor	67	1441	Training Manager	67
2040	Senior Public Information Officer	64	4032	Transit Dispatcher	59
3036	Senior Reclamation Specialist	68	3743	Treatment Coordinator	64
3419	Senior Right-Of-Way Agent	62	2162	Tribal Court Advocate	64
4026	Senior Safety Technician	62	3074	Tribal Ranch Manager	66
3707	Senior Social Service Representative	60	3797	Tuberculosis Control Technician	59
3704	Senior Social Worker	65	1842	User Services Manager	68
2001	Senior Statistical Research Analyst	66	4047	Vehicle Service Worker	56
4006	Senior Stores Clerk	57	3829	Veterans Claims Examiner	64
3731	Senior Substance Abuse Counselor	60	3825	Veterans Service Officer	61
2147	Senior Tax Attorney	70	3073	Veterinarian	69
1656	Senior Tax Auditor	66	3710	Victim and Witness Advocate	62
1670	Senior Tax Compliance Officer	65	1229	Vital Statistics Manager	65
2161	Senior Tribal Court Advocate	66	2005	Vital Statistics Technician	58
3709	Senior Victim and Witness Advocate	64	3692	Vocational Rehabilitation Counselor	63
3691	Senior Vocational Rehabilitation Counselor	65	3690	Vocational Rehabilitation Supervisor	66
4002	Senior Warehouse Worker	58	3826	Volunteer Services Coordinator	60
3281	Senior Zoo Maintenance Worker	59	4078	Voter Machine Technician	58
3456	Slot Compliance Assistant	64	3835	Voter Registration Specialist	62
3455	Slot Compliance Manager	68	4001	Warehouse Supervisor	61
3796	Social Hygiene Technician	59	4003	Warehouse Worker	56
3708	Social Service Representative	58	3025	Water Code Compliance Officer	64
3705	Social Worker	63	3021	Water Development Technician	62
0205	Staff Assistant	64	3020	Water Resource Engineer	67
1442	Staff Training Coordinator	64	1849	Web Developer	66
2002	Statistical Research Analyst	65	3007	Weights and Measures Inspector	60
2003	Statistical Technician	57	4181	Welder	60
2004	Statistician/Demographer	68	3180	Wildlife Biologist	65
4007	Stores Clerk	55	3181	Wildlife Conservation Officer	62
3732	Substance Abuse Counselor	56	3187	Wildlife Law Enforcement Manager	66
3733	Substance Abuse Health Educator	63	3188	Wildlife Manager	68
0403	Superintendent of Schools	73	3182	Wildlife Technician	58
3601	Supervisory Anthropologist	68	0502	Youth Employee	
3611	Supervisory Archaeologist	68	3776	Youth Home Parent	57
3320	Supervisory Land Surveyor	66	3280	Zoo Curator	64
3176	Supervisory Range Conservationist	66	3282	Zoo Maintenance Worker	57
1369	Switchboard Operator	55	3249	Zoologist	65
1841	Systems and Programming Manager	69			
2148	Tax Attorney	68			
1657	Tax Auditor	65			
1671	Tax Compliance Officer	63			
2064	Technical Publications Editor	65			
0500	Temporary Employee				
3417	Title Examiner	64			
4170	Trades Helper	56			

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

<u>Class</u> <u>Code</u>	<u>Position</u> <u>Classification Title</u>	<u>Salary</u> <u>Grade</u>	<u>* Judicial Branch Listing of Classification</u> <u>Title and Assigned Grades</u>
9023	Associate Attorney*	68	
9012	Associate Justice*	71	
9142	Automation Info. Services Spec.*	61	
9141	Automation Info. Technology Mgr.*	69	
9244	Bailiff*	59	
9174	Bi-Culture Training Manager*	67	
9221	Care Coordinator*	63	
9011	Chief Justice*	74	
9125	Chief Probation Officer*	65	
9223	Community Development Specialist	62	
9148	Computer Operations Analyst	64	
9124	Court Administrator*	66	
91270	Director of Human Resources*	70	
9121	Director of Judicial Administration*	70	
9128	Director of Special Projects*	68	
9113	District Court Clerk*	59	
9013	District Court Judge*	69	
9241	District Court Probation Officer*	60	
9133	Financial Technician*	62	
9131	Fiscal Director*	68	
9246	Grant Administrator*	67	
9129	Government Relations Officer*	68	
9158	Human Resources Specialist*	62	
9147	Information Data Technician*	59	
9301	JB Custodian*	54	
9152	Judicial/Administrative Secretary*	62	
9151	Judicial Executive Secretary*	62	
9157	Office Technician*	59	
9171	Peacemaking Program-Coordinator*	67	
9245	Planner*	64	
9222	Program Manager*	67	
9235	Resource Coordinator*	63	
9139	Senior Budget Analyst*	67	
9240	Senior District Court Probation Officer*	62	
9022	Staff Attorney*	68	
9111	Supreme Court Clerk*	60	
9021	Supreme Court Law Clerk*	68	
9146	Systems & Program Manager*	68	
9220	Teen Court Coordinator*	62	
9173	Traditional Dine' Researcher*	62	
9234	Traditional Program Specialist*	60	



Effective October 1, 2010

**THE NAVAJO NATION**  
**Salary Schedule "R"**

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	5.99	6.16	6.35	6.53	6.74	6.93	7.14	7.35	7.58	7.80	8.03	8.29
52	6.51	6.73	6.92	7.13	7.33	7.57	7.79	8.02	8.28	8.52	8.76	9.04
53	7.12	7.32	7.54	7.77	7.99	8.25	8.50	8.74	9.01	9.27	9.55	9.86
54	7.75	7.97	8.23	8.46	8.71	8.99	9.25	9.53	9.82	10.11	10.42	10.73
55	8.44	8.69	8.96	9.22	9.50	9.79	10.08	10.39	10.70	11.02	11.35	11.69
56	9.20	9.48	9.76	10.05	10.35	10.66	10.99	11.32	11.64	12.00	12.36	12.73
57	10.03	10.33	10.64	10.96	11.29	11.61	11.96	12.33	12.69	13.10	13.47	13.88
58	10.93	11.26	11.58	11.92	12.30	12.66	13.05	13.44	13.85	14.27	14.70	15.14
59	11.90	12.28	12.64	13.01	13.42	13.83	14.23	14.68	15.12	15.57	16.04	16.51
60	12.96	13.35	13.75	14.15	14.59	15.02	15.49	15.95	16.43	16.91	17.42	17.94
61	14.13	14.55	14.99	15.45	15.92	16.38	16.88	17.38	17.90	18.44	19.00	19.58
62	15.42	15.87	16.35	16.85	17.34	17.86	18.40	18.94	19.52	20.11	20.61	21.22
63	16.80	17.28	17.81	18.35	18.89	19.47	20.05	20.56	21.16	21.80	22.45	23.14
64	18.31	18.83	19.40	20.01	20.62	21.11	21.76	22.40	23.08	23.78	24.49	25.23
65	19.96	20.55	21.06	21.70	22.35	23.01	23.72	24.43	25.14	25.91	26.68	27.47
66	21.64	22.29	22.96	23.67	24.36	25.09	25.85	26.61	27.42	28.23	29.09	29.96
67	23.59	24.28	25.01	25.78	26.54	27.35	28.17	29.03	29.89	30.76	31.70	32.65
68	25.71	26.48	27.30	28.11	28.97	29.82	30.71	31.64	32.59	33.57	34.57	35.61
69	28.02	28.86	29.74	30.63	31.56	32.49	33.45	34.48	35.50	36.56	37.68	38.80
70	30.56	31.46	32.41	33.38	34.40	35.43	36.49	37.59	38.72	39.87	40.86	42.09
71	33.31	34.29	35.33	36.39	37.48	38.61	39.77	40.95	41.99	43.23	44.53	45.87
72	36.30	37.38	38.50	39.65	40.86	41.88	43.14	44.42	45.77	47.12	48.54	50.00
73	39.56	40.77	41.77	43.04	44.33	45.65	47.02	48.43	49.88	51.36	52.93	54.50
74	42.92	44.22	45.52	46.90	48.32	49.76	51.26	52.79	54.39	56.03	57.71	59.44
75	46.79	48.17	49.63	51.13	52.66	54.24	55.86	57.53	59.27	61.05	62.87	64.75
76	50.99	52.54	54.10	55.74	57.39	59.12	60.90	62.74	64.60	66.55	68.53	70.60
77	55.58	57.27	58.98	60.75	62.56	64.45	66.38	68.38	70.43	72.53	74.72	76.95

Effective October 1, 2010

# THE NAVAJO NATION Salary Schedule "R"

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	12,459.20	12,812.80	13,208.00	13,582.40	14,019.20	14,414.40	14,851.20	15,288.00	15,766.40	16,224.00	16,702.40	17,243.20
52	13,540.80	13,998.40	14,393.60	14,830.40	15,246.40	15,745.60	16,203.20	16,681.60	17,222.40	17,721.60	18,220.80	18,803.20
53	14,809.60	15,225.60	15,683.20	16,161.60	16,619.20	17,160.00	17,680.00	18,179.20	18,740.80	19,281.60	19,864.00	20,508.80
54	16,120.00	16,577.60	17,118.40	17,596.80	18,116.80	18,699.20	19,240.00	19,822.40	20,425.60	21,028.80	21,673.60	22,318.40
55	17,555.20	18,075.20	18,636.80	19,177.60	19,760.00	20,363.20	20,966.40	21,611.20	22,256.00	22,921.60	23,608.00	24,315.20
56	19,136.00	19,718.40	20,300.80	20,904.00	21,528.00	22,172.80	22,859.20	23,545.60	24,211.20	24,960.00	25,708.80	26,478.40
57	20,862.40	21,486.40	22,131.20	22,796.80	23,483.20	24,148.80	24,876.80	25,646.40	26,395.20	27,248.00	28,017.60	28,870.40
58	22,734.40	23,420.80	24,086.40	24,793.60	25,584.00	26,332.80	27,144.00	27,955.20	28,808.00	29,681.60	30,576.00	31,491.20
59	24,752.00	25,542.40	26,291.20	27,060.80	27,913.60	28,766.40	29,598.40	30,534.40	31,449.60	32,385.60	33,363.20	34,340.80
60	26,956.80	27,768.00	28,600.00	29,432.00	30,347.20	31,241.60	32,219.20	33,176.00	34,174.40	35,172.80	36,233.60	37,315.20
61	29,390.40	30,264.00	31,179.20	32,136.00	33,113.60	34,070.40	35,110.40	36,150.40	37,232.00	38,355.20	39,520.00	40,726.40
62	32,073.60	33,009.60	34,008.00	35,048.00	36,067.20	37,148.80	38,272.00	39,395.20	40,601.60	41,828.80	42,868.80	44,137.60
63	34,944.00	35,942.40	37,044.80	38,168.00	39,291.20	40,497.60	41,704.00	42,764.80	44,012.80	45,344.00	46,696.00	48,131.20
64	38,084.80	39,166.40	40,352.00	41,620.80	42,889.60	43,908.80	45,260.80	46,592.00	48,006.40	49,462.40	50,939.20	52,478.40
65	41,516.80	42,744.00	43,804.80	45,136.00	46,488.00	47,860.80	49,337.60	50,814.40	52,291.20	53,892.80	55,494.40	57,137.60
66	45,011.20	46,363.20	47,756.80	49,233.60	50,688.80	52,187.20	53,768.00	55,348.80	57,033.60	58,718.40	60,507.20	62,316.80
67	49,067.20	50,502.40	52,020.80	53,622.40	55,203.20	56,888.00	58,593.60	60,382.40	62,171.20	63,980.80	65,936.00	67,912.00
68	53,476.80	55,078.40	56,784.00	58,468.80	60,257.60	62,025.60	63,876.80	65,811.20	67,787.20	69,825.60	71,905.60	74,068.80
69	58,281.60	60,028.80	61,859.20	63,710.40	65,644.80	67,579.20	69,576.00	71,718.40	73,840.00	76,044.80	78,374.40	80,704.00
70	63,564.80	65,436.80	67,412.80	69,430.40	71,552.00	73,694.40	75,899.20	78,187.20	80,537.60	82,929.60	84,988.80	87,547.20
71	69,284.80	71,323.20	73,486.40	75,691.20	77,958.40	80,308.80	82,721.60	85,176.00	87,339.20	89,918.40	92,622.40	95,409.60
72	75,504.00	77,750.40	80,080.00	82,472.00	84,988.80	87,110.40	89,731.20	92,393.60	95,201.60	98,009.60	100,963.20	104,000.00
73	82,284.80	84,801.60	86,881.60	89,523.20	92,206.40	94,952.00	97,801.60	100,734.40	103,750.40	106,828.80	110,094.40	113,360.00
74	89,273.60	91,977.60	94,681.60	97,552.00	100,505.60	103,500.80	106,620.80	109,803.20	113,131.20	116,542.40	120,036.80	123,635.20
75	97,323.20	100,193.60	103,230.40	106,350.40	109,532.80	112,819.20	116,188.80	119,662.40	123,281.60	126,984.00	130,769.60	134,680.00
76	106,059.20	109,283.20	112,528.00	115,939.20	119,371.20	122,969.60	126,672.00	130,499.20	134,368.00	138,424.00	142,542.40	146,848.00
77	115,606.40	119,121.60	122,678.40	126,360.00	130,124.80	134,056.00	138,070.40	142,230.40	146,494.40	150,862.40	155,417.60	160,056.00

Effective October 1, 2010

**THE NAVAJO NATION**  
**Salary Schedule "S"**

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.88	7.09	7.30	7.51	7.75	7.96	8.22	8.45	8.70	8.98	9.24	9.52
52	7.49	7.74	7.95	8.21	8.44	8.69	8.97	9.23	9.51	9.79	10.08	10.40
53	8.19	8.43	8.67	8.94	9.20	9.48	9.77	10.06	10.36	10.67	10.99	11.33
54	8.90	9.18	9.46	9.74	10.04	10.34	10.64	10.97	11.31	11.63	11.97	12.34
55	9.72	10.01	10.30	10.61	10.94	11.27	11.59	11.93	12.31	12.67	13.05	13.44
56	10.59	10.90	11.22	11.56	11.90	12.28	12.64	13.00	13.40	13.80	14.20	14.65
57	11.53	11.87	12.24	12.59	12.97	13.36	13.76	14.17	14.61	15.04	15.51	15.98
58	12.56	12.93	13.31	13.73	14.14	14.57	15.00	15.46	15.94	16.41	16.91	17.40
59	13.71	14.11	14.54	14.98	15.44	15.91	16.38	16.88	17.38	17.90	18.44	18.98
60	14.92	15.35	15.80	16.29	16.78	17.27	17.80	18.34	18.88	19.44	20.04	20.54
61	16.24	16.74	17.23	17.76	18.30	18.82	19.39	19.99	20.61	21.10	21.75	22.39
62	17.73	18.26	18.79	19.35	19.94	20.53	21.05	21.68	22.34	22.99	23.70	24.41
63	19.31	19.88	20.48	21.00	21.63	22.28	22.95	23.64	24.34	25.08	25.84	26.59
64	20.95	21.58	22.24	22.89	23.59	24.28	25.01	25.75	26.53	27.34	28.15	29.02
65	22.83	23.51	24.22	24.95	25.70	26.46	27.27	28.09	28.91	29.79	30.68	31.60
66	24.90	25.62	26.41	27.20	28.01	28.84	29.72	30.61	31.54	32.47	33.43	34.45
67	27.11	27.94	28.76	29.63	30.54	31.44	32.39	33.36	34.36	35.40	36.45	37.54
68	29.57	30.46	31.39	32.32	33.30	34.29	35.32	36.38	37.47	38.60	39.76	40.95
69	32.24	33.20	34.21	35.23	36.29	37.37	38.49	39.64	40.84	41.85	43.10	44.41
70	35.14	36.19	37.28	38.39	39.55	40.75	41.75	43.01	44.31	45.63	46.99	48.40
71	38.31	39.45	40.63	41.66	42.90	44.19	45.49	46.87	48.29	49.72	51.22	52.74
72	41.53	42.79	44.06	45.39	46.77	48.14	49.60	51.10	52.63	54.20	55.82	57.49
73	45.29	46.64	48.05	49.50	50.97	52.51	54.07	55.71	57.36	59.07	60.84	62.69
74	49.37	50.84	52.35	53.93	55.55	57.24	58.96	60.73	62.54	64.44	66.37	68.36
75	53.80	55.41	57.08	58.80	60.55	62.36	64.24	66.17	68.15	70.19	72.29	74.46
76	58.64	60.41	62.23	64.09	66.00	68.00	70.03	72.15	74.31	76.53	78.84	81.19
77	63.93	65.86	67.82	69.86	71.96	74.13	76.34	78.62	80.98	83.42	85.91	88.48

Effective October 1, 2010

# THE NAVAJO NATION

## Salary Schedule "S"

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	14,310.40	14,747.20	15,184.00	15,620.80	16,120.00	16,556.80	17,097.60	17,576.00	18,096.00	18,678.40	19,219.20	19,801.60
52	15,579.20	16,099.20	16,536.00	17,076.80	17,555.20	18,075.20	18,657.60	19,198.40	19,780.80	20,363.20	20,966.40	21,632.00
53	17,035.20	17,534.40	18,033.60	18,595.20	19,136.00	19,718.40	20,321.60	20,924.80	21,548.80	22,193.60	22,859.20	23,566.40
54	18,512.00	19,094.40	19,676.80	20,259.20	20,883.20	21,507.20	22,131.20	22,817.60	23,524.80	24,190.40	24,897.60	25,667.20
55	20,217.60	20,820.80	21,424.00	22,068.80	22,755.20	23,441.60	24,107.20	24,814.40	25,604.80	26,353.60	27,144.00	27,955.20
56	22,027.20	22,672.00	23,337.60	24,044.80	24,752.00	25,542.40	26,291.20	27,040.00	27,872.00	28,704.00	29,536.00	30,472.00
57	23,982.40	24,689.60	25,459.20	26,187.20	26,977.60	27,788.80	28,620.80	29,473.60	30,388.80	31,283.20	32,260.80	33,238.40
58	26,124.80	26,894.40	27,684.80	28,558.40	29,411.20	30,305.60	31,200.00	32,156.80	33,155.20	34,132.80	35,172.80	36,192.00
59	28,516.80	29,348.80	30,243.20	31,158.40	32,115.20	33,092.80	34,070.40	35,110.40	36,150.40	37,232.00	38,355.20	39,478.40
60	31,033.60	31,928.00	32,864.00	33,883.20	34,902.40	35,921.60	37,024.00	38,147.20	39,270.40	40,435.20	41,683.20	42,723.20
61	33,779.20	34,819.20	35,838.40	36,940.80	38,064.00	39,145.60	40,331.20	41,579.20	42,868.80	43,888.00	45,240.00	46,571.20
62	36,878.40	37,980.80	39,083.20	40,248.00	41,475.20	42,702.40	43,784.00	45,094.40	46,467.20	47,819.20	49,296.00	50,772.80
63	40,164.80	41,350.40	42,598.40	43,680.00	44,990.40	46,342.40	47,736.00	49,171.20	50,627.20	52,166.40	53,747.20	55,307.20
64	43,576.00	44,886.40	46,259.20	47,611.20	49,067.20	50,502.40	52,020.80	53,560.00	55,182.40	56,867.20	58,552.00	60,361.60
65	47,486.40	48,900.80	50,377.60	51,896.00	53,456.00	55,036.80	56,721.60	58,427.20	60,132.80	61,963.20	63,814.40	65,728.00
66	51,792.00	53,289.60	54,932.80	56,576.00	58,260.80	59,987.20	61,817.60	63,668.80	65,603.20	67,537.60	69,534.40	71,656.00
67	56,388.80	58,115.20	59,820.80	61,630.40	63,523.20	65,395.20	67,371.20	69,388.80	71,468.80	73,632.00	75,816.00	78,083.20
68	61,505.60	63,356.80	65,291.20	67,225.60	69,264.00	71,323.20	73,465.60	75,670.40	77,937.60	80,288.00	82,700.80	85,176.00
69	67,059.20	69,056.00	71,156.80	73,278.40	75,483.20	77,729.60	80,059.20	82,451.20	84,947.20	87,048.00	89,648.00	92,372.80
70	73,091.20	75,275.20	77,542.40	79,851.20	82,264.00	84,760.00	86,840.00	89,460.80	92,164.80	94,910.40	97,739.20	100,672.00
71	79,684.80	82,056.00	84,510.40	86,652.80	89,232.00	91,915.20	94,619.20	97,489.60	100,443.20	103,417.60	106,537.60	109,699.20
72	86,382.40	89,003.20	91,644.80	94,411.20	97,281.60	100,131.20	103,168.00	106,288.00	109,470.40	112,736.00	116,105.60	119,579.20
73	94,203.20	97,011.20	99,944.00	102,960.00	106,017.60	109,220.80	112,465.60	115,876.80	119,308.80	122,865.60	126,547.20	130,395.20
74	102,689.60	105,747.20	108,888.00	112,174.40	115,544.00	119,059.20	122,636.80	126,318.40	130,083.20	134,035.20	138,049.60	142,188.80
75	111,904.00	115,252.80	118,726.40	122,304.00	125,944.00	129,708.80	133,619.20	137,633.60	141,752.00	145,995.20	150,363.20	154,876.80
76	121,971.20	125,652.80	129,438.40	133,307.20	137,280.00	141,440.00	145,662.40	150,072.00	154,564.80	159,182.40	163,987.20	168,875.20
77	132,974.40	136,988.80	141,065.60	145,308.80	149,676.80	154,190.40	158,787.20	163,529.60	168,438.40	173,513.60	178,692.80	184,038.40



Effective October 1, 2010

**THE NAVAJO NATION  
NAVAJO HEAD START  
Salary Schedule "V"**

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	6.28	6.46	6.66	6.85	7.08	7.27	7.49	7.71	7.96	8.18	8.42	8.69
52	6.83	7.07	7.26	7.48	7.70	7.95	8.17	8.41	8.68	8.93	9.19	9.49
53	7.47	7.69	7.92	8.15	8.38	8.65	8.91	9.17	9.46	9.73	10.02	10.35
54	8.13	8.36	8.63	8.88	9.14	9.44	9.71	10.00	10.30	10.61	10.93	11.26
55	8.86	9.12	9.40	9.68	9.97	10.27	10.58	10.90	11.23	11.56	11.91	12.26
56	9.66	9.95	10.24	10.55	10.86	11.18	11.53	11.88	12.21	12.59	12.96	13.35
57	10.52	10.84	11.16	11.50	11.84	12.18	12.55	12.93	13.31	13.74	14.13	14.57
58	11.47	11.81	12.15	12.50	12.90	13.28	13.70	14.10	14.54	14.96	15.43	15.88
59	12.48	12.88	13.26	13.65	14.07	14.50	14.93	15.39	15.85	16.34	16.82	17.32
60	13.59	14.01	14.42	14.85	15.30	15.76	16.24	16.73	17.24	17.74	18.26	18.82
61	14.83	15.26	15.73	16.20	16.70	17.18	17.71	18.23	18.78	19.34	19.93	20.54
62	16.17	16.65	17.15	17.67	18.19	18.73	19.30	19.87	20.47	21.09	21.61	22.25
63	17.62	18.13	18.68	19.25	19.81	20.42	21.03	21.57	22.19	22.86	23.55	24.27
64	19.21	19.76	20.36	20.99	21.63	22.15	22.82	23.50	24.21	24.94	25.69	26.46
65	20.94	21.56	22.10	22.77	23.44	24.14	24.88	25.63	26.38	27.18	27.98	28.82
66	22.70	23.38	24.09	24.83	25.55	26.32	27.11	27.92	28.77	29.62	30.52	31.43
67	24.75	25.48	26.23	27.04	27.85	28.69	29.55	30.45	31.35	32.26	33.26	34.25
68	26.98	27.78	28.64	29.48	30.39	31.28	32.21	33.19	34.19	35.21	36.27	37.35
69	29.40	30.28	31.20	32.14	33.10	34.08	35.09	36.17	37.24	38.35	39.52	40.70
70	32.06	33.01	33.99	35.02	36.08	37.17	38.28	39.43	40.61	41.82	42.86	44.15
71	34.94	35.97	37.06	38.18	39.32	40.51	41.72	42.96	44.05	45.35	46.71	48.12
72	38.08	39.21	40.38	41.60	42.86	43.93	45.25	46.60	48.01	49.43	50.92	52.44
73	41.50	42.77	43.82	45.15	46.51	47.88	49.32	50.81	52.33	53.88	55.52	57.18
74	45.02	46.38	47.75	49.20	50.69	52.19	53.77	55.38	57.05	58.77	60.53	62.35
75	49.08	50.54	52.07	53.63	55.24	56.91	58.60	60.35	62.17	64.05	65.95	67.92
76	53.49	55.10	56.75	58.47	60.20	62.03	63.88	65.82	67.78	69.82	71.89	74.06
77	58.31	60.08	61.87	63.72	65.63	67.61	69.63	71.72	73.88	76.08	78.37	80.73

**THE NAVAJO NATION**  
**NAVAJO HEAD START**  
**Salary Schedule "V"**

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	13,062.40	13,436.80	13,852.80	14,248.00	14,726.40	15,121.60	15,579.20	16,036.80	16,556.80	17,014.40	17,513.60	18,075.20
52	14,206.40	14,705.60	15,100.80	15,558.40	16,016.00	16,536.00	16,993.60	17,492.80	18,054.40	18,574.40	19,115.20	19,739.20
53	15,537.60	15,995.20	16,473.60	16,952.00	17,430.40	17,992.00	18,532.80	19,073.60	19,676.80	20,238.40	20,841.60	21,528.00
54	16,910.40	17,388.80	17,950.40	18,470.40	19,011.20	19,635.20	20,196.80	20,800.00	21,424.00	22,068.80	22,734.40	23,420.80
55	18,428.80	18,969.60	19,552.00	20,134.40	20,737.60	21,361.60	22,006.40	22,672.00	23,358.40	24,044.80	24,772.80	25,500.80
56	20,092.80	20,696.00	21,299.20	21,944.00	22,588.80	23,254.40	23,982.40	24,710.40	25,396.80	26,187.20	26,956.80	27,768.00
57	21,881.60	22,547.20	23,212.80	23,920.00	24,627.20	25,334.40	26,104.00	26,894.40	27,684.80	28,579.20	29,390.40	30,305.60
58	23,857.60	24,564.80	25,272.00	26,000.00	26,832.00	27,622.40	28,496.00	29,328.00	30,243.20	31,116.80	32,094.40	33,030.40
59	25,958.40	26,790.40	27,580.80	28,392.00	29,265.60	30,160.00	31,054.40	32,011.20	32,968.00	33,987.20	34,985.60	36,025.60
60	28,267.20	29,140.80	29,993.60	30,888.00	31,824.00	32,780.80	33,779.20	34,798.40	35,859.20	36,899.20	37,980.80	39,145.60
61	30,846.40	31,740.80	32,718.40	33,696.00	34,736.00	35,734.40	36,836.80	37,918.40	39,062.40	40,227.20	41,454.40	42,723.20
62	33,633.60	34,632.00	35,672.00	36,753.60	37,835.20	38,958.40	40,144.00	41,329.60	42,577.60	43,867.20	44,948.80	46,280.00
63	36,649.60	37,710.40	38,854.40	40,040.00	41,204.80	42,473.60	43,742.40	44,865.60	46,155.20	47,548.80	48,984.00	50,481.60
64	39,956.80	41,100.80	42,348.80	43,659.20	44,990.40	46,072.00	47,465.60	48,880.00	50,356.80	51,875.20	53,435.20	55,036.80
65	43,555.20	44,844.80	45,968.00	47,361.60	48,755.20	50,211.20	51,750.40	53,310.40	54,870.40	56,534.40	58,198.40	59,945.60
66	47,216.00	48,630.40	50,107.20	51,646.40	53,144.00	54,745.60	56,388.80	58,073.60	59,841.60	61,609.60	63,481.60	65,374.40
67	51,480.00	52,998.40	54,558.40	56,243.20	57,928.00	59,675.20	61,464.00	63,336.00	65,208.00	67,100.80	69,180.80	71,240.00
68	56,118.40	57,782.40	59,571.20	61,318.40	63,211.20	65,062.40	66,996.80	69,035.20	71,115.20	73,236.80	75,441.60	77,688.00
69	61,152.00	62,982.40	64,896.00	66,851.20	68,848.00	70,886.40	72,987.20	75,233.60	77,459.20	79,768.00	82,201.60	84,656.00
70	66,684.80	68,660.80	70,699.20	72,841.60	75,046.40	77,313.60	79,622.40	82,014.40	84,488.80	86,985.60	89,148.80	91,832.00
71	72,675.20	74,817.60	77,084.80	79,414.40	81,785.60	84,260.80	86,777.60	89,356.80	91,624.00	94,328.00	97,156.80	100,089.60
72	79,206.40	81,556.80	83,990.40	86,528.00	89,148.80	91,374.40	94,120.00	96,928.00	99,860.80	102,814.40	105,913.60	109,075.20
73	86,320.00	88,961.60	91,145.60	93,912.00	96,740.80	99,590.40	102,585.60	105,684.80	108,846.40	112,070.40	115,481.60	118,934.40
74	93,641.60	96,470.40	99,320.00	102,336.00	105,435.20	108,555.20	111,841.60	115,190.40	118,664.00	122,241.60	125,902.40	129,688.00
75	102,086.40	105,123.20	108,305.60	111,550.40	114,899.20	118,372.80	121,888.00	125,528.00	129,313.60	133,224.00	137,176.00	141,273.60
76	111,259.20	114,608.00	118,040.00	121,617.60	125,216.00	129,022.40	132,870.40	136,905.60	140,982.40	145,225.60	149,531.20	154,044.80
77	121,284.80	124,966.40	128,689.60	132,537.60	136,510.40	140,628.80	144,830.40	149,177.60	153,670.40	158,246.40	163,009.60	167,918.40

Effective October 1, 2010

**THE NAVAJO NATION  
NAVAJO HEAD START  
Salary Schedule "W"**

STEP > GRADE	A HOURLY RATE	B HOURLY RATE	C HOURLY RATE	D HOURLY RATE	E HOURLY RATE	F HOURLY RATE	G HOURLY RATE	H HOURLY RATE	I HOURLY RATE	J HOURLY RATE	K HOURLY RATE	L HOURLY RATE
51	7.22	7.44	7.67	7.88	8.13	8.35	8.62	8.87	9.13	9.42	9.70	9.99
52	7.85	8.12	8.34	8.61	8.86	9.12	9.41	9.69	9.98	10.27	10.58	10.91
53	8.60	8.85	9.10	9.38	9.66	9.95	10.25	10.56	10.87	11.19	11.53	11.89
54	9.33	9.62	9.92	10.21	10.53	10.85	11.16	11.51	11.87	12.20	12.56	12.94
55	10.19	10.49	10.81	11.13	11.48	11.82	12.16	12.51	12.91	13.29	13.70	14.10
56	11.11	11.44	11.77	12.13	12.48	12.88	13.26	13.63	14.05	14.47	14.90	15.36
57	12.10	12.45	12.84	13.21	13.60	14.02	14.43	14.87	15.32	15.78	16.27	16.76
58	13.17	13.56	13.97	14.40	14.84	15.28	15.74	16.21	16.72	17.22	17.74	18.25
59	14.38	14.80	15.25	15.72	16.19	16.69	17.18	17.71	18.23	18.78	19.34	19.91
60	15.65	16.11	16.58	17.08	17.60	18.12	18.67	19.24	19.80	20.39	21.02	21.55
61	17.04	17.56	18.07	18.63	19.20	19.75	20.35	20.98	21.61	22.14	22.81	23.49
62	18.60	19.16	19.72	20.31	20.92	21.54	22.09	22.75	23.43	24.12	24.86	25.60
63	20.25	20.85	21.49	22.03	22.69	23.37	24.08	24.80	25.53	26.31	27.10	27.90
64	21.97	22.64	23.33	24.00	24.75	25.48	26.23	27.02	27.83	28.68	29.53	30.44
65	23.95	24.66	25.41	26.17	26.97	27.75	28.60	29.46	30.33	31.25	32.18	33.14
66	26.12	26.87	27.70	28.53	29.38	30.25	31.18	32.12	33.08	34.06	35.07	36.14
67	28.44	29.31	30.17	31.08	32.03	32.99	33.97	35.00	36.05	37.13	38.23	39.39
68	31.02	31.95	32.92	33.91	34.92	35.97	37.05	38.17	39.31	40.50	41.71	42.96
69	33.82	34.83	35.89	36.96	38.07	39.20	40.37	41.57	42.84	43.91	45.21	46.59
70	36.86	37.96	39.10	40.28	41.49	42.75	43.79	45.12	46.49	47.86	49.29	50.77
71	40.19	41.39	42.62	43.70	45.00	46.35	47.72	49.17	50.65	52.15	53.73	55.32
72	43.56	44.88	46.22	47.61	49.05	50.51	52.04	53.60	55.21	56.86	58.55	60.31
73	47.51	48.93	50.40	51.92	53.47	55.08	56.72	58.43	60.17	61.96	63.83	65.75
74	51.78	53.32	54.92	56.58	58.28	60.05	61.85	63.70	65.61	67.60	69.62	71.70
75	56.43	58.12	59.88	61.68	63.52	65.41	67.39	69.41	71.48	73.63	75.84	78.10
76	61.51	63.37	65.28	67.23	69.24	71.34	73.46	75.68	77.95	80.28	82.70	85.17
77	67.06	69.08	71.14	73.28	75.48	77.76	80.08	82.48	84.95	87.51	90.11	92.83

Effective October 1, 2010

**THE NAVAJO NATION  
NAVAJO HEAD START  
Salary Schedule "W"**

STEP > GRADE	A SALARY AMOUNT	B SALARY AMOUNT	C SALARY AMOUNT	D SALARY AMOUNT	E SALARY AMOUNT	F SALARY AMOUNT	G SALARY AMOUNT	H SALARY AMOUNT	I SALARY AMOUNT	J SALARY AMOUNT	K SALARY AMOUNT	L SALARY AMOUNT
51	15,017.60	15,475.20	15,953.60	16,390.40	16,910.40	17,388.00	17,929.60	18,449.60	18,990.40	19,593.60	20,176.00	20,779.20
52	16,328.00	16,889.60	17,347.20	17,908.80	18,428.80	18,989.60	19,572.80	20,155.20	20,758.40	21,361.60	22,006.40	22,692.80
53	17,888.00	18,408.00	18,928.00	19,510.40	20,092.80	20,696.00	21,320.00	21,964.80	22,609.60	23,275.20	23,982.40	24,731.20
54	19,406.40	20,009.60	20,633.60	21,236.80	21,902.40	22,588.00	23,212.80	23,940.80	24,689.60	25,376.00	26,124.80	26,915.20
55	21,195.20	21,819.20	22,484.80	23,150.40	23,878.40	24,585.60	25,292.80	26,020.80	26,852.80	27,643.20	28,496.00	29,328.00
56	23,108.80	23,795.20	24,481.60	25,230.40	25,958.40	26,790.40	27,580.80	28,350.40	29,224.00	30,097.60	30,992.00	31,948.80
57	25,168.00	25,896.00	26,707.20	27,476.80	28,288.00	29,161.60	30,014.40	30,929.60	31,865.60	32,822.40	33,841.60	34,860.80
58	27,393.60	28,204.80	29,057.60	29,952.00	30,867.20	31,782.40	32,739.20	33,716.80	34,777.60	35,817.60	36,899.20	37,960.00
59	29,910.40	30,784.00	31,720.00	32,697.60	33,675.20	34,715.20	35,734.40	36,836.80	37,918.40	39,062.40	40,227.20	41,412.80
60	32,552.00	33,508.80	34,486.40	35,526.40	36,608.00	37,689.60	38,833.60	40,019.20	41,184.00	42,411.20	43,721.60	44,824.00
61	35,443.20	36,524.80	37,585.60	38,750.40	39,936.00	41,080.00	42,328.00	43,638.40	44,948.80	46,051.20	47,444.80	48,859.20
62	38,688.00	39,852.80	41,017.60	42,244.80	43,513.60	44,803.20	45,947.20	47,320.00	48,734.40	50,169.60	51,708.80	53,248.00
63	42,120.00	43,368.00	44,699.20	45,822.40	47,195.20	48,609.60	50,086.40	51,584.00	53,102.40	54,724.80	56,368.00	58,032.00
64	45,697.60	47,091.20	48,526.40	49,920.00	51,480.00	52,998.40	54,558.40	56,201.60	57,886.40	59,654.40	61,422.40	63,315.20
65	49,816.00	51,292.80	52,852.80	54,433.60	56,097.60	57,720.00	59,488.00	61,276.80	63,086.40	65,000.00	66,934.40	68,931.20
66	54,329.60	55,889.60	57,616.00	59,342.40	61,110.40	62,920.00	64,854.40	66,809.60	68,806.40	70,844.80	72,945.60	75,171.20
67	59,155.20	60,964.80	62,753.60	64,646.40	66,622.40	68,619.20	70,657.60	72,800.00	74,984.00	77,230.40	79,518.40	81,931.20
68	64,521.60	66,456.00	68,473.60	70,532.80	72,633.60	74,817.60	77,064.00	79,393.60	81,764.80	84,240.00	86,756.80	89,356.80
69	70,345.60	72,446.40	74,651.20	76,876.80	79,185.60	81,536.00	83,969.60	86,465.60	89,107.20	91,332.80	94,036.80	96,907.20
70	76,668.80	78,956.80	81,328.00	83,782.40	86,299.20	88,920.00	91,083.20	93,849.60	96,699.20	99,548.80	102,523.20	105,601.60
71	83,595.20	86,091.20	88,649.60	90,896.00	93,600.00	96,408.00	99,257.60	102,273.60	105,352.00	108,472.00	111,758.40	115,065.60
72	90,604.80	93,350.40	96,137.60	99,028.80	102,024.00	105,060.80	108,243.20	111,488.00	114,836.80	118,268.80	121,784.00	125,444.80
73	98,820.80	101,774.40	104,832.00	107,993.60	111,217.60	114,566.40	117,977.60	121,534.40	125,153.60	128,876.80	132,766.40	136,760.00
74	107,702.40	110,905.60	114,233.60	117,686.40	121,222.40	124,904.00	128,648.00	132,496.00	136,468.80	140,608.00	144,809.60	149,136.00
75	117,374.40	120,889.60	124,550.40	128,294.40	132,121.60	136,052.80	140,171.20	144,372.80	148,678.40	153,150.40	157,747.20	162,448.00
76	127,940.80	131,809.60	135,782.40	139,838.40	144,019.20	148,387.20	152,796.80	157,414.40	162,136.00	166,982.40	172,016.00	177,153.60
77	139,484.80	143,686.40	147,971.20	152,422.40	156,998.40	161,740.80	166,566.40	171,558.40	176,696.00	182,020.80	187,428.80	193,086.40



# THE NAVAJO NATION

## Estimated Employer Benefit Rates

### Fiscal Year 2014

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	* Temporary Employees	Law Enforcement (Police Officers)	Navajo Nation Judges	Council Delegates
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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	1.61%	1.61%	1.61%	1.61%	1.61%	1.61%
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#### OTHER BENEFITS:

Annual Leave	0.60%			0.60%	0.60%	
Group Insurance	9.50%	9.50%		9.50%	9.50%	9.50%
Retirement	24.40%	24.40%		24.90%	32.70%	24.40%
401K Plan	1.25%	1.25%		1.25%	1.25%	1.25%
Deferred Compensation		10.00%				20.00%

Total Estimated Rates:	45.01%	54.41%	9.26%	45.51%	53.31%	64.41%
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\* Includes Youth and PEP Programs.

Reviewed & Approved by: Robert Willie  
Robert Willie, General Acctg Supervisor

Date: 05/14/13

Reviewed & Approved by: Mark Grant  
Mark Grant, Controller

Date: 5-14-2013

### **Tribal Grant Documentation Requirements**

- A. Navajo Nation Grant Request/Proposal. The following documents are required to complete a grant application proposal before funds are approved by the Navajo Nation Council:
1. A completed Navajo Nation Grant Application Form (Appendix G).
  2. Completed applicable Navajo Nation budget forms 1 thru 4 (5 and 6 if applicable).
  3. An authorizing and approving resolution by the organization's official Board.
  4. The oversight and Budget & Finance Committees' resolutions recommending approval of the proposal.
  5. A current copy of the official Articles of Incorporation and/or Bylaws or a Plan of Operation.
  6. A listing of current Board members with current addresses.
  7. Prior to initiating a proposal for any type of Navajo Nation capital project or public facility, consult with Division of Community Development, Design & Engineering Services.
- B. Grant Funds Appropriation by the Navajo Nation Council. The following documents are required to *finalize* a grant agreement for processing in accordance with the N.N.C §164:
1. An Acceptance of Funds Resolution by the organization's official Board.
  2. A completed/revised Navajo Nation budget corresponding with the approved grant by the Navajo Nation Council for any non-capital improvement project.
  3. Completed Capital Improvement Project budget forms, if applicable.
  4. A finalized grant agreement. A sample grant agreement is in Appendix H of this manual.
  5. A letter authorizing a person(s) to sign and accept grant funds from the Navajo Nation.
  6. IRS Form W-9 (Request for Taxpayer Identification number and certification).
  7. A completed Navajo Nation Certification Regarding Debarment and Suspension.
  8. A copy of liability insurance documents.

## THE NAVAJO NATION GRANT APPLICATION - FISCAL YEAR 2014

GRANTEE INFORMATION		
Name of Applicant:		Telephone No.:
Mailing Address:		Email:
Physical Address:		IRS TIN/EIN No:
Amount of grant requested: \$	Grant start date:	Grant end date:
Brief description of grant program or project.		

PROBLEMS/NEEDS STATEMENT*
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*
Describe the approaches, services, and/or ways the problems or needs will be addressed.

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

\* If additional space is needed, use a separate sheet of paper.

## SAMPLE

## NAVAJO NATION GRANT AGREEMENT

Between the NAVAJO NATION and

(NAME OF GRANTEE/ENTITY)

(ADDRESS)

Pursuant to Navajo Nation Council (Council) resolution #\_\_\_\_\_, attached as Exhibit “A”, the Navajo Nation (hereafter referred to as “Nation”) appropriated FY 2014 tribal grant for the period from October 1, 2013 to September 30, 2014, in the amount of \$\_\_\_\_\_ to the \_\_\_\_\_, (hereafter referred to as “Grantee”) for the purpose set forth in the approved budget and performance plan, attached as Exhibit “B”.

This Grant Agreement (“Agreement”) which is agreed to by and between the Nation and the Grantee shall govern and coordinate implementation of the grant.

I. Provisions on General Requirements.

- A. This Agreement contains all terms and conditions agreed to by the parties and shall become effective upon approval by the Navajo Nation President. No other understanding, oral or otherwise, regarding the subject matter shall be deemed to exist or to bind any of the parties. Any and all proposed modifications to this Agreement shall be made in writing and only those items approved by the Nation shall be valid.
- B. Any dispute arising out of or relating to this Agreement shall first be referred to a qualified mediator, said mediation to take place in Window Rock, Arizona, and which shall be non-binding and voluntary. If the parties do not resolve their dispute by mediation, the parties agree to proceed with arbitration, said arbitration to take place in Window Rock, Arizona, and to be final, binding and enforceable in Navajo Nation courts only, in accordance with applicable Navajo Nation law including the Navajo Nation Sovereign Immunity Act, 1 N.N.C. §§ 551-555, as amended, and the Navajo Nation Arbitration Act, 7 N.N.C. §§ 1101, *et seq.*, as amended.
- C. Use of the grant is subject to all Navajo Nation laws including: Navajo Nation Appropriations Act, 12 NNC Chapter 7; Navajo Business and Procurement Act, 12 NNC § 301-371; Navajo Nation Business Opportunity Act, 5 NNC § 201-215; Navajo Preference in Employment Act, 15 NNC § 601-619. Use of the grant is also subject to FY 2013<sup>4</sup> Budget Instructions and Policy Manual (BIPM); OMB Circulars, A-87, Cost Principles for State and Local Governments; and A-102, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
- D. The Grantee recognizes that, pursuant to 12 NNC § 800, the Nation is responsible to assure that grant funds are properly accounted for. Therefore, the Nation upon reasonable notice, has the right to make periodic reviews of all books, records and documents of the Grantee, which relate to expenditures, direct or indirect, incurred by Grantee under this Agreement, see 12 NNC § 850 (E).
- E. The Grantee shall monitor the daily operation of the grant activities to assure compliance with this Agreement and that performance goals are achieved.

## Appendix H

- F. The Grantee shall submit all required reports, pay requests and correspondences applicable to this Agreement to:

Division Director  
Oversight Division  
The Navajo Nation  
P. O. Box \_\_\_\_  
Window Rock, Arizona 86515

- G. The Grantee agrees to hold harmless and indemnify the Nation against any and all losses, liabilities or other causes of action of any type whatsoever, which the Nation is subjected to or otherwise incurs in regard, directly or indirectly, to this Agreement and the relationship between the Nation and the Grantee.
- H. The Nation recognizes the responsibilities assigned to the Grantee and agrees not to infringe upon the operation of the Grantee, nor attempt to modify its policies and procedures, except as provided for in this Agreement.

### II. Amount of Grant and Term of Funding.

- A. The total amount authorized by the Nation for reimbursement to the Grantee shall not exceed \$\_\_\_\_\_. The release of grant funds to the Grantee shall be pursuant to Section VI of this Agreement.
- B. Pursuant to 12 NNC § 820 (N), the grant will lapse on September 30, 2014. Any cost incurred beginning October 1, 2013, or before execution of the Agreement which are budgeted for are eligible for reimbursement. Any funds that remain unexpended by the date the Grant expires shall revert to the Nation's Unreserved, Undesignated Fund.

### III. Responsibilities of Navajo Nation offices involved.

- A. Office of Management and Budget.
1. Pursuant to 12 NNC § 850 (C), shall assist the Grantee in developing and monitoring the Grantee's established program goals (Program Performance Criteria, OMB Budget Form 2).
  - 2) Pursuant to 12 NNC § 850 (B), in coordination with the oversight division, shall perform Quarterly Program Assessment on the Grantee; and provide related reports to oversight division and oversight committees for use and action as needed.
  - 3) Pursuant to 12 NNC § 820 (M), shall coordinate any budget preparation, adoption and implementation of the Nation's General Funds including finalizing payment to the Grantee only those cost(s) that comply with this Agreement.
- B. Oversight Division.
- 1) Pursuant to 12 NNC § 820 (P) 2, the (Name of Oversight Division) has oversight responsibilities for this Grantee. The Division shall assist OMB to perform the responsibilities set forth in Section III. A. 1 - 3 herein. In addition, and pursuant to Section IV. 6. of the BIPM, the Division shall monitor significant performance objectives and any compliance issues.
  - 2) Provide documents received under Section I. F. of this Agreement to the OMB and Committee ("Oversight Committee") as appropriate and monitor for final disposition.
  - 3) Shall review all pay requests by the grantee and make recommendation to OMB for payment.
  - 4) Assure that any performance deficiencies by the Grantee are addressed and recommend the necessary remedial action to OMB and the appropriate Navajo Nation authority.

## Appendix H

- C. Office of the Controller.
  - 1) Shall perform its responsibilities specified at 12 NNC § 850 (A) of the Appropriations Act.
  - 2) Shall timely process pay requests approved by OMB and/or appropriate Division on reimbursement claims that comply with this Agreement.
- D. Office of Auditor General (OAG).
  - 1) Shall audit reasonably relevant grant-related records of Grantee to determine that the terms and conditions of this Agreement are carried out. The authority to audit shall remain with the OAG for three (3) years after the term of this Agreement expires.

If the Grantee falls under the application of the Single Audit Act and Federal OMB Circular A-133, the Grantee is required to provide the Nation, through the Navajo Nation OMB and the OAG, a copy of the Single Audit Report within sixty (60) days of its issuance by an independent auditor. However, the receipt of such Single Audit Report will in no way limit the authority of the OAG to audit the Grantee.

- E. Oversight Committee(s), Navajo Nation Council and the President shall perform their respective responsibilities outlined at 12 NNC § 840.

### IV. Financial Management Requirements.

- A. Pursuant to 2 NNC § 223 (A), as amended, this Agreement is contingent upon availability of funds appropriation by the Council.
- B. Pursuant to 12 NNC § 810 (Q), the Grantee shall limit use of the funds to the budget approved by the Nation. The budget shall not only contain those costs which are considered reasonable and necessary under Federal OMB Circular A-87 and allowable and reimbursable under this Agreement.
- C. Advance payments or reimbursements made to the Grantee by the Nation shall be for eligible expenditures incurred during the period specified at Section II. B. herein and to the extent of the budget balance.
- D. The Grantee shall not pledge nor otherwise assign any monies due under this Agreement or any claim arising there under, to any party or parties, bank, trust company or other financing institutions.
- E. The Grantee shall administer the grant pursuant to Federal OMB Circular A-102 (2), "Post-award Policies," attached as Exhibit "C".
- F. Budget modifications shall be handled pursuant to Section VIII of this Agreement. A "Request for Budget Transfer" form, attached as Exhibit "D" shall be completed by the Grantee and submitted first to Oversight Division and then OMB for consideration.

### V. Reporting Requirements.

- A. Pursuant to 12 NNC § 850 (A) and (C), the Grantee shall submit quarterly narrative performance and financial status report to the Nation by using the form attached, hereto as Exhibit "E". In addition, the Nation's Program Performance Criteria (OMB Form 2) shall be submitted to OMB and the Oversight Division. The Program Performance Criteria report shall contain a comparison of the actual accomplishments to the objectives established for the period. Where the output of the

## Appendix H

work can be quantified, useful information such as numbers shall be provided. Explanations are necessary if established objectives are not met. *These reports must be received by the Oversight Division within ten (10) working days after the end of each fiscal year quarter during the period of the grant.* These end dates are December 31, March 31, June 30 & September 30.

- B. A final report shall be due 45 days after expiration or termination of the Agreement. If a justified request for delay of the final report is submitted by the Grantee, OMB may extend the due date by written notice.

### VI. Release of Grant Funds to Grantee.

- A. The method of payment shall minimize the time elapsing between the transfer of funds and subsequent disbursement by the Grantee. All requests to access grant funds shall be made with a "Request for Reimbursement" forms, attached as Exhibit "F".
- B. The method of payment is as follows:
  - 1) Standard Initial Request. The Nation shall provide an initial advance payment of 30% of the total grant amount to the Grantee upon execution of this Agreement. The Grantee shall liquidate the advance according to the "Liquidation Schedule", attached as Exhibit "G".
  - 2) The method for subsequent payments shall normally be reimbursement for costs incurred. At the minimum, the Grantee shall submit a monthly request by no later than the 10<sup>th</sup> day of the month. It shall be supported by the Grantee's financial expenditure report that details the vendor transactions, and amounts of payments, dates and check numbers.
  - 3) If reimbursement is not feasible because the Grantee lacks sufficient working capital, subject to the rule found at Section VI. A. herein, the Nation may approve a capital/advance payment. The amount shall be based on estimated disbursement needs for the period geared towards the Grantee's disbursing cycle and evidence provided concerning payment obligations, i.e., invoices. The advance method of payment shall not be allowed if the justification is unsatisfactory.
  - 4) Final Request. The Grantee shall submit final pay request by no later than 31<sup>st</sup> day after the term of this Agreement expires as indicated at Section II. B. herein.

### VII. Enforcement (remedies for non compliance).

If the Grantee fails to comply with any term of this Agreement, the Nation may take any of the following actions, as appropriate in the circumstances:

- A. Provide the Grantee an opportunity to resolve any non-compliance with the terms of this Agreement. Based on the nature and magnitude of the non-compliance, OMB may allow the Grantee 10 to 20 working days to resolve the problem.
- B. Withhold processing pay requests pending correction of the deficiency by the Grantee.
- C. Disallow all or part of the cost of the activity or action that is not in compliance, or
- D. Wholly terminate the Agreement and suspend the Grantee from further award. (See Section VIII. C.).

### VIII. Modification, Close Out or Termination of the Agreement.

- A. Any and all budget modifications to this Agreement shall be handled pursuant to Sections I. A and IV. F. above.

## Appendix H

- B. The agreement modification type listed below shall be considered for approval by the authority specified. OMB shall provide guidance concerning which option applies.
- 1) OMB, jointly with the oversight division, may modify the agreement if the proposed modification will not change the intent of the appropriation.
  - 2) The respective Oversight Committee or the Navajo Nation Council must approve a proposed modification if the modification will change the intent of the appropriation.
- C. This Agreement may be terminated by the Navajo Nation President upon recommendation by OMB and the Oversight Division when the Grantee fails to address noncompliance with this Agreement. The Grantee shall be provided reason(s) for the termination, the effective date and any related substantive information.
- D. Oversight Division shall initiate a "Release of Claim Form", attached as Exhibit "H" for the Grantee to complete when the purpose of this Agreement is accomplished, the Agreement is terminated, or the Agreement expires. Submission by the Grantee of the required reports, final pay request and audit report, and acceptance by the Nation, shall serve as final release.

In witness hereof, the undersigned below, have entered into this Agreement:

### THE GRANTEE:

### THE NAVAJO NATION:

\_\_\_\_\_  
Name of Entity/Organization  
Address  
City, State, Zip Code

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ben Shelly, President  
Office of the President/Vice-President  
P.O. Box 9000  
Window Rock, Arizona 86515

\_\_\_\_\_  
Date

### OVERSIGHT DIVISION:

\_\_\_\_\_  
(Official/Designee)  
Division Director

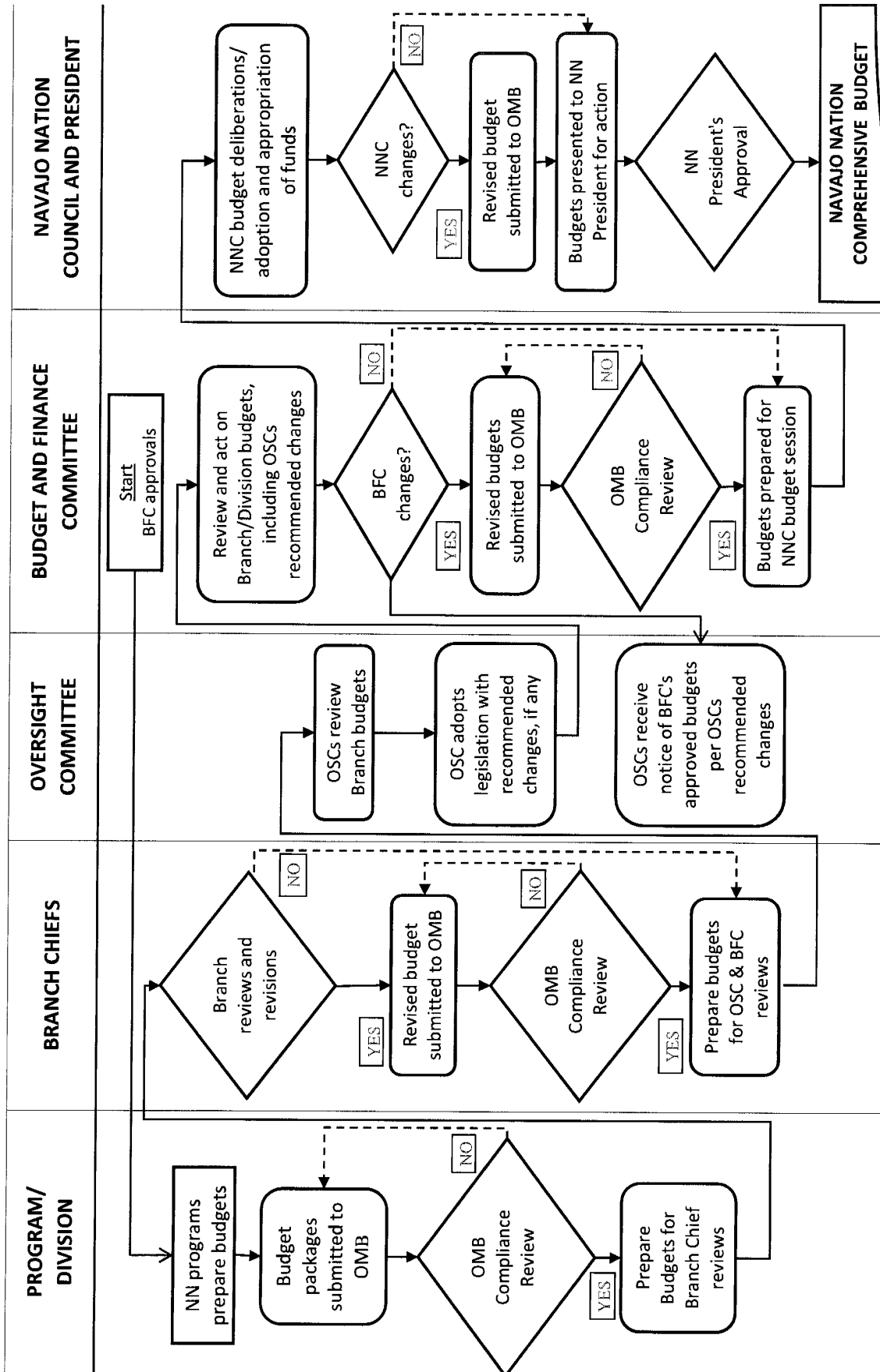
\_\_\_\_\_  
Date

Division of \_\_\_\_\_

\*\*\* End of Agreement\*\*\*



Budget Development Process Chart



**Key:**

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NNC = Navajo Nation Council

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

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

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

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

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

PRINTED NAME and TITLE

SIGNATURE

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

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

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

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

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

Special Instructions or Comments Regarding This Authorization:

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

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

\_\_\_\_\_  
Date

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

NNOMB.BRSA-14

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

**Appendix K**

REQUESTED BY (PRINTED NAME & TITLE)

E-MAIL ADDRESS

DATE

BUSINESS UNIT NO.

PROGRAM / DEPARTMENT TITLE

PHONE NO.

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

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

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

DEPARTMENT/PROGRAM DIRECTOR (PRINTED)

BRANCH/DIVISION DIRECTOR (PRINTED)

APPROVAL SIGNATURE

CONCURRENCE SIGNATURE

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

NNOMB-BRR14

**MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
OFFICE OF MANAGEMENT AND BUDGET  
AND THE  
DIVISION OF COMMUNITY DEVELOPMENT**

This Memorandum of Understanding (MOU) is entered into between the Office of Management and Budget (OMB) and the Division of Community Development (DCD).

**I. BACKGROUND**

The OMB develops, prepares and compiles the annual Navajo Nation comprehensive budget and provides technical assistance to Navajo Nation programs, including Navajo Nation Chapters and other entities requesting or expending funds from the Navajo Nation government.

The OMB also develops budget policies and instructions, including budget formats and timetable, to guide the development of Navajo Nation budgets.

The formulation of the Navajo Nation Chapter government budgets has changed to a web-based budget application process.

The Local Governance Support Centers (LGSC), under the Division of Community Development, provides technical assistance and administrative support to the Chapter governments to becoming self-sustaining and self-governing entities. The LGSC and Chapter governments coordinate with local, county, state, and federal government entities to provide direct services.

**II. PURPOSE**

The purpose of this MOU is to clarify and define the delegation from OMB to the Local Governance Support Centers, of the budgetary roles, functions, and responsibilities and of preparing and processing the annual fiscal year Navajo Nation Chapter government budgets.

With this MOU, all budget preparation, development, and compilation at the Navajo Nation Chapter government level will be completed through the LGSC annual fiscal year, Navajo Nation comprehensive budget cycle. It is anticipated that the co-development of Chapter government budgets will reduce duplicate levels of review, approval, and improve the efficiency of the budget process for the benefit of the Navajo Nation Chapter governments.

It is the intent of both parties, after approval of this MOU, to work cooperatively for the mutual benefit of each party, in budget preparation and development processes at the Navajo Nation Chapter government level.

**III. ROLES AND RESPONSIBILITIES**

- A. The LGSC, under the Division of Community Development, will perform the listed roles and responsibilities in cooperative manner with the Office of Management and Budget, as follows:
1. Guide and coordinate the preparation and compilation of all Navajo Nation Chapter government budgets consistent with Navajo Nation approved processes, instructions, formats, and timelines.
  2. Provide budget preparation, technical assistance and training to Chapter governments for development of all budgets, including the annual, carryover, capital and supplemental budgets.
  3. Receive and review all Chapter budgets for accuracy, completeness, and adherence to applicable Navajo Nation laws, policies, and procedures.
  4. Delegate signature authority to appropriate LGSC staff on the space provided on OMB Budget Form 1.
  5. Maintain and safeguard all official budgetary documents, including budget revisions and Chapter resolutions.
  6. Monitor and ensure all Chapter budgets and expenditures are compliant with applicable Navajo Nation laws, policies, and guidelines.
  7. Provide technical assistance to Chapter governments to initiate corrective action plans related to budgetary matters, as requested or as determined necessary.
  8. Establish with Chapter government's input, performance measures for each Chapter budget, complete Chapter performance assessments and provide Chapter performance reports (Budget Form 2 - Performance Assessment Report) on a quarterly basis to OMB and oversight committee.
  9. Communicate with OMB regarding Chapter government budget development and appropriate legislative authorities on related issues or problems which require immediate and appropriate responses.
- B. The administrative offices of the Division of Community Development will:
1. Assure that all duties and responsibilities are performed as outlined in this MOU through quarterly reports.
  2. Direct and assist in the coordination and development of Chapter government budgets.
  3. Provide budget planning allocations to LGSC and Navajo Nation Chapter governments.

C. The Office of Management and Budget will:

1. Provide technical assistance, guidance and, if necessary, training to the LGSC in all budget preparation, development and related matters.
2. Assist the Division of Community Development and LGSC to develop written budget policies and instructions, including formats, specifically for Chapter governments.
3. Communicate with Division of Community Development and LGSC, as necessary, to address budget development and related issues or problems which require immediate attention and/or responses.
4. Access and download Chapter budgets, including Budget Form 2, from the web-based budget application ([www.wind.enavajo.org](http://www.wind.enavajo.org)).

D. Both parties to this agreement and LGSC offices will:

1. Meet periodically to review budget development issues and progress to improve the Chapter web-based budget application process. Quarterly information meetings for updates on budget activities shall be held.

IV. GENERAL PROVISIONS

- A. This MOU is effective upon the signatures of both Executive Directors of OMB and DCD and shall remain in effect until amended or terminated (as specified in Section IV General Provision, C).
- B. Termination of this agreement will not affect the production and approval of Navajo Nation budgets under this MOU. Either party may terminate this MOU with a thirty (30) day written notice to the other or by action of the Budget and Finance Committee.
- C. Each party and their respective officers will manage their own activities and utilize their own resources, including expenditures of their own funds in pursuing the purpose of this MOU. Each party will carry out its separate activities in a coordinated and mutually beneficial manner.
- D. None of the activities or information generated by this MOU shall require either party to obligate or transfer any funds to other parties. Negotiation, execution, and administration must comply with all applicable MOU standards and regulations.
- E. The term of this MOU will commence from date(s) of signatures to the MOU agreement to the end of the Fiscal Year 2014.

V. AMENDMENT

- A. This MOU may be extended or amended upon written request of either party or the subsequent written concurrences of the other.

VI. TECHNICAL AND ADMINISTRATIVE CONTACTS

A. Division of Community Development

Leonard Chee, Division Director  
Division of Community Development  
P. O. Box 1904  
Window Rock, Arizona 86515  
Phone: (928) 871-6810  
Fax: (928) 871-7090  
E-Mail: lchee@nmdcd.org

B. Office of Management and Budget

Dominic Beyal, Executive Director  
Office of Management and Budget  
P. O. Box 646  
Window Rock, Arizona 86515  
Phone: (928) 871-6046  
Fax: (928) 871-6567  
E-mail: dbeyal@omb.navajo-nsn.gov

VII. ATTEST

The undersigned parties hereby agree to the terms and conditions contained and specified in this MOU.

\_\_\_\_\_  
Executive Director  
Office of Management and Budget

\_\_\_\_\_  
Date

\_\_\_\_\_  
Division Director  
Division of Community Development

\_\_\_\_\_  
Date

### **Accounting, Coordination, Reporting and Monitoring Policies for Fiscal Year 2014 for Non-Local Governance Act (LGA) Certified Chapters and Local Governance Act (LGA) Certified Chapters**

#### **Section 1: Purpose**

These policies are established to ensure all funds appropriated by the Navajo Nation Council, including external funds received from other sources, are expended properly, accounted for, coordinated, reported and monitored for fund compliance and are consistent with Navajo Nation laws, including the Local Governance Act, Appropriations Act and respective Chapters' Standardized Five Management System (FMS) Policies and Procedures.

#### **Section 2: Applicability**

These policies are applicable to all Navajo Nation chapter employees, elected officials and membership of the 110 chapters.

#### **Section 3: Authority**

These policies are administered by the Local Governance Support Centers (LGSC) pursuant to GSCO-27-08.

#### **Section 4: Budgeting, Expending, and Accounting for Expenditures**

All proposed expenditures shall be authorized, in a duly approved Chapter budget, and expended pursuant to the Chapter governments' Standard Five Management System policies and procedures manual and must be consistent with Navajo Nation laws and all other applicable laws.

All fund expenditures shall be expended consistent with legislative appropriation intent and budgeted for, but not limited to, the following purposes:

A. Chapter Manager or Community Services Coordinator and Administrative Assistant or Accounts Maintenance Specialist:

The personnel line item is to cover the cost of wages and fringe benefits for the Chapter administrative personnel.

The Navajo Nation Personnel Policy and Procedures Manual and Chapter FMS shall apply to the expenditure of these funds.

B. Chapter Administrative Personnel and Chapter Officials Travel Expense:

Travel expense line item is to cover travel costs of the administrative personnel and Chapter Officials in the conduct of official chapter governmental business. The Navajo Nation Employee Travel Policy and Procedures Handbook and Chapter FMS shall apply to the expenditure of these funds.

Blanket travel authorization (TA) shall only be reimbursed on a monthly basis for Chapter administrative staff. No blanket TA shall be required for elected officials for reimbursement on a monthly basis, except for insurance purposes only.



## Appendix M

Navajo Nation Executive Order No. 04-2012 Off-Reservation Travel Authorization: Must provide off reservation travel request with attachments of meeting/conference agenda, travel cost estimate, and ensure funds availability. Unauthorized Off-Reservation travel shall not be reimbursed and any advance payments shall be paid back to the Chapter.

### C. Chapter Official Stipends for Chapter Planning, Regular Chapter Meetings and Agency Council Meetings:

It is a requirement of Navajo law that Chapter Officials be present during the entire course of all Planning, Chapter and Agency Council meetings, and that they are to be compensated only for the budgeted number of meetings. Expenditures must be consistent with the requirements of 26 N.N.C. § 1002 C (1) of the Local Governance Act.

### D. Grazing Officials, Land Boards and Farm Boards stipends will be administered by Department of Agriculture/Division of Natural Resources.

### E. Fringe Benefits:

- 1) Chapter Officials - Workmen's Compensation premiums will be paid to Navajo Nation Workmen's Compensation Program (if required). Federal tax withholdings can be deducted only when a W-4 is on file for the Chapter Official. Chapter Officials are exempt from Social Security and Medicare deductions pursuant to Internal Revenue Service Ruling 59-354.

### F. Local Governance Act Grant Fund (LGA):

The LGA grant is for the development and implementation of Five Management System policies and procedures and development of community-based land use plans. Allowable expenditures include; payment for specialized consultant services, such as accountants and land use planners. Expenditures for training, travel, equipment, supplies and purchase of governmental accounting software are allowable.

#### Stipend and Fringe Benefits:

- a. Stipend: Community Land Use Planning Committee stipend is allowable provided each member does not receive more than \$125 per meeting as budgeted. The Navajo Nation's travel policy and rates will apply when LGA funds are expended for Chapter officials as travel costs.
- b. Fringe benefits: Include the following: Social Security, Medicare and Workmen's Compensation (if required). Federal tax withholding will be deducted using W-4 Form as required by the Internal Revenue Service.

### G. Local Governance Trust Fund

The Local Governance Trust Funds shall be used for organizational costs associated with developing programs and services in line with the Chapter's goals, the Local Governance Act and Navajo Nation policy, excluding prohibitions in 12 NNC § 1161-1169 and any other applicable prohibitions under Navajo Nation law. Furthermore, §1165(A) (2) provides for a one-time grant upon LGA certification.

### *Disallowable Expenditures:*

1. Per capita distributions;
2. Purchasing of agricultural products
3. Training or instructional expenses
4. Stipend or meeting attendance fees and expenses
5. Travel expenses
6. Purchasing of motor vehicles and heavy equipment

### H. Public Employment Project (PEP) Fund:

The PEP fund is to provide short-term temporary employment and on-the-job training for chapter residents to work on prioritized chapter projects as defined in Transportation and Community Development Committee (Resolution TCDC-111-00) or the respective Chapter's approved Public Employment Project (PEP) Policies and Procedures. The Navajo Preference in Employment Act (NPEA) shall apply when any provision within a Chapter government's employment policies conflict with Navajo Nation law

### I. Housing Discretionary Grant fund:

The Housing Discretionary grant is to assist qualified applicants with housing repair and minor renovation services by providing building materials, labor and costs associated with obtaining home site leases, including, but not limited to, archeological surveys, environmental clearances and land surveys. Expenditures shall be consistent with the equal protection and due process provisions of Navajo Nation law. Chapters shall expend funds consistent with the Transportation and Community Development Committee's (Resolution TCDCMA-20-01) or the respective Chapter's Housing Discretionary Fund Policies and Procedures.

### J. Land Claims Trust Fund:

Chapters shall use the Land Claims Trust Fund ~~grant~~ for the common benefit of Chapter members and for the general economic development of the chapter pursuant to 12 N.N.C. §1144.

#### Allowable Expenditures:

1. *Supplies, Utility and Furniture Expenses.* Chapters may expend funds for office supplies, operating supplies, office equipment and furniture, utilities and telephone expenses.
2. *Construction, Repair and Maintenance.* Chapters may expend funds for repairs, remodeling and maintenance of chapter houses, warehouses and community facilities.
3. *Capital Outlay and Matching Expenses.* Chapters may expend funds for capital outlay and matching grants for road construction and improvements, electrification projects, water development, dam and reservoir projects, land development, conservation and landscaping projects, residential solar projects, and other infrastructure development.
4. *Heavy Equipment, Industrial Machines, Farm Tractors and Chapter Vehicle Expenses.* Chapters may expend funds to purchase, rent, repair, or service heavy equipment, industrial machines, farm tractors (plan of operation and maintenance plan required), small machinery, equipment and power tools. Funds may also be used to purchase Chapter motor vehicles (plan of operation and maintenance plan required).

5. *Professional Service Agreement Expenses.* Chapters may enter into professional service agreements with consultants, researchers, accountants, auditors, carpenters, electricians, plumbers and other professionals. Department of Justice standardized professional service agreement shall be utilized.
6. *Livestock, Agricultural and Recreational Expenses.* Chapters may expend funds for livestock vaccinations, veterinary supplies, livestock branding, livestock equipment, agricultural and irrigation restoration.
7. *Community Events.* Chapters may expend funds for community dinners, catering services, entertainment, recreational development and arts and crafts projects.

### Disallowable Expenditures:

1. *Individual Expenses.* Chapters shall not pay for expenses associated with purchasing personal items, personal loans or repayment, individual projects, individual home improvements, personal assistance or welfare payments, personal travel expense, gifts or gratuities or individual promotional fair expenses.
2. *Chapter Elected Official/Chapter Standing Committee Expenses.* Chapters shall not pay for Chapter officials/Chapter standing committee training, consultant work, supplemental stipend or travel reimbursement.
3. *Chapter Activity Expenses.* Chapters shall not pay for expenses associated with after-the-fact transactions, outstanding loans or bad debts, rental of tribal vehicles for Chapter use, political campaigning, legislative fines, penalties or expenses, grants to Chapters and subsidiary programs, or for activities which duplicate those of existing tribal programs.
4. *Chapter Employment Expenses.* Chapters shall not pay for personnel expenses such as wages, taxes and fringe benefits.

### K. Land Claims Trust Funds (Student Educational Financial Assistance):

The purpose of the Land Claims Trust Funds (Student Educational Financial Assistance) is to provide limited financial educational assistance to students consistent with the respective Chapter's Student Financial Assistance Policies and Procedures. Financial assistance may be provided to qualified students pursuing **post-secondary** education; associate, bachelor, master and doctoral degrees, or vocational certificates or diploma programs. W-9 Forms are required by Internal Revenue Service for all recipients.

### L. Summer Youth Employment and Enrichment Funds:

The Summer Youth Employment and Enrichment Funds are: (1) to provide short-term temporary employment opportunities, internships and enrichment activities for students in high school, college, vocational and technical institutions. (2) Enrichment may include activities that broaden the learning experience, promote a higher level of thinking, provide exposure to additional subject areas, and provide a more in-depth exposure to the regular curriculum or supplementary materials beyond the normal range of classroom instruction pursuant to resolution TCDCMA-20-01, or the Chapter's respective approved Summer Youth Employment and Enrichment Policy.

### M. Navajo Nation Sales Tax Revenue Fund:

The Sales Tax Revenue Fund is for infrastructure and economic development, and other governmental purposes as set forth in the Navajo Nation Sales Tax Revenue Funds Plan of Operation and the respective Chapter's approved Sales Tax ordinance, pursuant to Resolution BFD-191-02.

#### *Allowable Expenditures:*

1. Strategic Planning
2. Infrastructure development
3. Land clearances and surveys
4. Community beautification
5. Capital improvement plan development
6. Open space plan development
7. Community facilities plan development
8. Thoroughfare plan development
9. Cost associated with administering land pursuant to the Local Governance Act, including an ordinance preparation, zoning, executing home and business site leases, land withdrawals, eminent domain, taxing, bonding, regulating, and administering capital improvement projects.

#### *Disallowable Expenditures:*

1. Per capita distributions
2. Purchasing of agricultural products
3. Training and instructional expenses
4. Stipend or meeting attendance fees and expenses
5. Travel expenses
6. Purchasing of motor vehicles and heavy equipment
7. Personal, business or other forms of loans
8. Any other purpose not specifically provided for in Subsection M. above

### N. Emergency (mitigation, preparedness, response, and recovery) and Disaster Relief Grant Funds:

The Emergency and Disaster Relief Grant Fund is to procure goods or services, including the hiring of temporary personnel, not to exceed a cumulative total of 80 hours, to perform emergency and disaster relief services, not to exceed a cumulative total of 80 hours. The priority needs, listed in order of importance include: saving lives, protecting property, ensuring the health and safety of the public and restoring the community to normal living conditions. The Chapters may expend such funds in accordance with each Chapter's emergency response plans, utilizing the four elements in preparing for emergencies in mitigation, preparedness, response and recovery. All plans must be consistent with applicable Navajo Nation laws, as listed in order of importance, including, but not limited to: the high risk/medical, road closures, food and water supplies, livestock feed, fuels for heating, and cooking, and emergency shelter.

### O. Capital Outlay Funds: (Local Chapter Projects)

Chapters may expend funds for capital outlay and to match grants for road construction and improvements, electrification projects, water development, windmill, dam and reservoir projects, land development conservation and landscaping projects, residential solar projects, and other infrastructure development.

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 requirement for, or definition of, capital improvement projects.

### **Section 5: Line Item Disbursement**

- A. Chapter governments shall receive direct disbursement of annual operational allocations of general and special revenue funds appropriated by the Navajo Nation Council, no later than thirty (30) days after the beginning of the fiscal year provided that all required documents are submitted to LGSC.
- B. Chapters shall receive the Chapter Official stipends fund allocations on a semi-annual basis, contingent upon regular submission of appropriate expenditure reports to LGSC.
- C. Chapter governments may receive direct disbursement of supplemental Chapter funds appropriated by the Navajo Nation Council as legislatively authorized. For example: emergency disaster relief, student educational financial assistance, summer youth employment/enrichment, capital infrastructure purposes and other funds.
- D. Disbursement of Chapter government personnel funds: 1) Non-LGA Certified Chapters shall not receive direct disbursement of personnel funds for the Community Services Coordinator (CSC) and Accounts Maintenance Specialist (AMS) positions. 2) LGA Certified Chapters shall receive full disbursement of personnel funds for the Chapter Administration.
- E. Chapter officials and/or governments shall not disburse any Chapter fund as monetary loan(s) or as per capita distribution payment(s) to any entity, individual, or third-party agent(s).

### **Section 6: Chapter Budget Requirements**

- A. Chapters shall prepare the budget utilizing the web-based (WIND) budget application system and in accordance with the base planning amount as determined by Division of Community Development. If the approved base planning allocation budget amounts changes after the adoption by the Navajo Nation Council, the Chapter governments will revise its budget consistent with new allocation amounts. The revised budget will be approved consistent with the Navajo Nation Title 26. Local Governance Act; Section 2003.
- B. Chapters shall complete all budgeting requirements within 30 days of Navajo Nation Council appropriation of funds. Expenditures shall not occur until budgets are entered into the web-based (WIND) budget application system and approved by the Chapter membership.

### **Section 7: Chapter Reporting Requirements**

- A. LGSC Plan of Operation, Section II, 4. LGSC provides governmental financial and accounting services, including financial disclosure and reporting requirements to ensure compliance as required by the Navajo Nation Local Governance Act, 26 N.N.C. Sections 101(c), 1004 (b)(c)(d) and 2003 and applicable Navajo Nation, federal and state laws.
- B. Chapter Officials shall review and finalize the Monthly Compliance Review Form during scheduled Planning Meetings.

- C. Chapter Officials shall ensure the submission of monthly and quarterly financial reports, along with reconciled accounting records, by the second Friday after each month or quarter ending to the agency Local Governance Support Centers. All listed financial and accounting reports are mandatory submittals to ensure fiscal compliance and performance.

### **Section 8: Monitoring Monthly and Quarterly Financial Expenditures, and Preparing Monitoring Reports by Local Governance Support Centers.**

- A. Pursuant to Local Governance Support Center Plan of Operation, GSCO-27-08, monitor and to ensure compliance for all chapter government funds and all other chapter allocations in accordance with the Chapters Five Management System (FMS) and applicable budget policies, regulations and instructions and Navajo Nation, federal and state laws.
- B. Each LGSC will monitor all Chapter funds, including on-line view of Chapter Business Bank Accounts to validate expenditure for compliance with Legislative intent and purposes.
- C. LGSC will conduct a review utilizing the standardized On-Site Monitoring Tool.
- D. LGSC will write up the reports when a Chapter is deemed not fully implementing the Five Management System Policies and Procedures.

### **Section 9: Reporting Non-compliance, Implementing Corrective Action Plans, and Misuse of Funds**

A non-compliant Chapter whose funds are withheld shall demonstrate compliance with these Policies by full implementation of the Corrective Action Plan.

- A. Non-compliance with any part of these Policies shall result in the withholding of fund disbursements by the Office of the Controller. A Chapter whose funds are withheld shall access appropriated funds in the same manner as a Navajo Nation program.
- B. A non-compliant Chapter whose funds are withheld shall develop a Corrective Action Plan with the technical assistance of the LGSC. LGSC shall assure the non-compliant Chapter has fully implemented the Corrective Action Plan before recommending to the Office of the Controller to disburse and release withheld Chapter funds.
- C. LGSC shall immediately file written reports of intentional neglect of reporting or misuse of funds to appropriate authorities (i.e. Navajo Nation Department of Justice, Office of the Prosecutor, White Collar Crime Unit, Navajo Nation Department of Law Enforcement, Ethics and Rules Office, and the Office of the Auditor General) and immediate disciplinary measures must be instituted by local direct Supervisor, per the Navajo Nation Personnel Policy Manual or the Standardized Five Management System Policies and Procedures.

### **Section 10: Amendment**

This Policy may be amended ~~from time to time~~ by the action of the Budget and Finance Committee of the Navajo Nation Council upon recommendation of the Resource and Development Committee of the Navajo Nation Council.

**MONTHLY COMPLIANCE REVIEW FORM**

CHAPTER NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

FINANCES, REVIEWED FOR THE MONTH OF: \_\_\_\_\_

MONTHLY REPORTS, REVIEWED ARE AS FOLLOWS:

Comments/Findings:

Planning Meeting - Monthly Financial Review	
Monitoring Tool - Chapter Official	
Monthly Check Register (for all Accounts)	
Monthly Bank Reconciliation (for all Accounts)	
Bank Statements (for all Accounts)	
Deposit Slips - COPIES	
Cash Receipts Journal	
Fund Balance Ledgers (for all Funds)	
Payroll Journal	
Rev. Exp. & Changes in Fund Balance	
Rev. Exp. & Changes in Fund Balance - Budget & Actual	
Balance Sheet	
Monthly backup electronic storage device	

QUARTERLY REPORTS, REVIEWED ARE AS FOLLOWS:

Comments/Findings:

Budget Form 2 (Program Performance Criteria)	
Form 941 (Employers Quarterly Federal Tax Return)	
Form 600 - NN Sales Tax	
State Unemployment Tax Act (SUTA) Report	
NN Workers Compensation - Project Application	
Are the resolutions completed?	
Monitoring of Community Projects	

**Explanation / Comments / Recommendations:**


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CSC/CM: \_\_\_\_\_

Date: \_\_\_\_\_

Secretary: \_\_\_\_\_

Date: \_\_\_\_\_

Vice-President: \_\_\_\_\_

Date: \_\_\_\_\_

President: \_\_\_\_\_

Date: \_\_\_\_\_

## MONITORING TOOL FOR PRESIDENT, VICE PRESIDENT AND SECRETARY/TREASURER

CHAPTER: \_\_\_\_\_ DATE: \_\_\_\_\_

REVIEWING FINANCES FOR THE MONTH OF: \_\_\_\_\_

		Comments/Findings
Accounts Maintenance Specialist duties and responsibilities by initialing all documents?	yes / no	
Are the monthly expenditure reports submitted to LGSC?	yes / no	
For what Month is submitted?		
Is the Check Register updated?	yes / no	
What is the last Check Number?	#	
Is the Bank Reconciliation completed?	yes / no	
Online CEO - Monitoring of Checks issued		
Is the Cash Receipts Journal updated?	yes / no	
Are the Revenues deposited?	yes / no	
Are Deposit Slips filed with the Cash Receipts Journal?	yes / no	
How much cash is still On-Hand?	\$	
CSC?	yes / no	
Which Financial Statements?		
1. Combined Statement of Revenue, Expenditures, and Changes in Fund Balance	yes / no	
2. Combined Balance Sheet	yes / no	
3. Combined Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	yes / no	
Are the NN Sales Taxes Paid Quarterly?	yes / no	
For what <b>quarter</b> is completed?		
Are the <b>Monthly</b> Social Security, Medicare, and Federal Taxes Deposited?	yes / no	
For what <b>month</b> is completed?		
Is the <b>Form 941</b> completed and submitted to IRS?	yes / no	
For what <b>quarter</b> is completed?		
Is the Physical Inventory up to date?	yes / no	
When was the last inventory done?		
Do we have a perpetual inventory?	yes / no	
When was the last perpetual inventory updated?		
Is the Financial Reports recorded in the Meeting Minutes?	yes / no	
Are the three basic financial statements attached to the Meeting Minutes?	yes / no	
Are the Resolutions completed?	yes / no	
Chapter Meetings are recorded electronically.	yes / no	
Are Monthly Progress Reports provided verbally and written at Planning meeting?	yes / no	
Monitoring of Community Projects	yes / no	
What are the Projects?		

Explanation/Comments/Recommendations:


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CSC/CM: \_\_\_\_\_

Date: \_\_\_\_\_

Secretary: \_\_\_\_\_

Date: \_\_\_\_\_

Vice-President: \_\_\_\_\_

Date: \_\_\_\_\_

President: \_\_\_\_\_

Date: \_\_\_\_\_



### CAPITAL PROJECT BUDGET FORMS AND INSTRUCTIONS

#### A. General Rules and Instructions

The following are general rules and instructions for completing the capital budget forms:

- All budget requests shall include appropriate budget forms in accordance with provisions contained in this BIPM.
- All budgeted amounts are to be entered at a Level of Detail (LOD) 6 in the FMIS; total amounts for object code shall be rounded to the nearest whole dollar.
- Read all instructions carefully to assure accurate and completeness of the budget forms.
- Use the appropriate codes, rates, schedules, etc., provided in this manual.
- Number pages on all budget forms consecutively in the spaces provided.

#### B. Required Budget Forms (and Instructions)

Budget forms to be used in the development of the proposed fiscal year budget are as follows:

- CP Budget Form 1: Capital Project Budget Summary
- CP Budget Form 2: Capital Project Budget Schedule
- CP Budget Form 3: Capital Project Detailed Line Item Budget and Justification

Budget forms may be obtained via e-mail from OMB staff or can be downloaded from the OMB website.

**THE NAVAJO NATION  
CAPITAL PROJECT BUDGET SUMMARY**

CP BUDGET FORM 1

Page      of     

**PART I.** Business Unit No.: \_\_\_\_\_ Project Title: \_\_\_\_\_  
 Division/Branch: \_\_\_\_\_ Chapter: \_\_\_\_\_ Agency: \_\_\_\_\_  
 Prepared By: \_\_\_\_\_ Phone No.: \_\_\_\_\_

**PART II.** Check one: \_\_\_\_\_ Original \_\_\_\_\_ Revision \_\_\_\_\_ Reallocation \_\_\_\_\_ Modification \_\_\_\_\_

Project Funds	Appropriation End Date	Amount	% of Total
<b>TOTAL:</b>			

<b>PART III. Capital Outlay</b>	Amount
9010 Land & Improvements	
9020 Infrastructure	
9050 Building	
9070 CAP-Pro. Tech. Services	
9110 Furniture & Fixtures	
9140 Equipment	
9160 Vehicles	
9180 Intangible Assets	
9190 Other Assets	
9510 Cash Matching Funds	
<b>TOTAL</b>	

**PART IV. Project Information**

Project Type: \_\_\_\_\_  
 Planned Start Date: \_\_\_\_\_  
 Planned End Date: \_\_\_\_\_  
 Budget Start Fiscal Year: \_\_\_\_\_  
 Budget End Fiscal Year: \_\_\_\_\_

**FOR OMB USE ONLY**

Resolution No.: \_\_\_\_\_  
 FMIS Set Up Date: \_\_\_\_\_  
 Company No.: \_\_\_\_\_  
 OMB Analyst: \_\_\_\_\_

**PART V. ACKNOWLEDGEMENT:**

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

\_\_\_\_\_  
 SUBMITTED BY: Sponsor's Signature / Date

\_\_\_\_\_  
 VERIFIED BY: Lead Agent's Signature / Date

**CP Budget Form 1: CAPITAL PROJECT BUDGET SUMMARY**

**Purpose**

Serves as identification and provides an overview of a project and its funding source(s).

**Instructions**

**Part I:** Enter applicable information in the spaces provided. Enter the business unit number, the project title and Division/Branch, Chapter and Agency for this project. Include the name and telephone number of the preparer to be contacted about the contents of the budget. If no business unit number is assigned, enter “NEW”.

**Part II:** Check the appropriate space for this project. An original budget is the first submission to NNOMB; a revision is the transfer of funds from one object code to another within the same business unit budget; a reallocation are funds reallocated from business unit to another business unit and a modification involves an increase to the overall business unit budget. Provide information on all funding sources (including external, such as federal, state, private, donations, etc.) which the project expects to request, receive or operate with to complete this project. Complete the columns as follows:

Project Funds column:	List all funding sources to carry out all the activities within the project.
Appropriation End Date column:	List each funding source’s appropriation end date.
Amount column:	Enter the total funding amount to be received or requested from each funding source.
% of Total column:	Calculate and enter the percentage of each source’s amount to the total fund amount requested or to be made available for the project.

**Part III:** Enter the amount for applicable capital outlay object code at a level of detail (LOD) 6.

**Part IV:** Enter the project type, planned start/end date and budget start/end fiscal year.

**Part V:** Sponsor and Lead Agent provide signature and date to indicate that the budget has been reviewed and is verified. Forms without appropriate signatures will not be processed and will be returned to sponsor.



### CP Budget Form 2: CAPITAL PROJECT BUDGET SCHEDULE

#### Purpose

- A. Schedule indicates accomplishments of the project and whether results are being achieved.
- B. Schedule provides information on how resources should be allocated to ensure project effectiveness.
- C. Schedule information keeps the sponsor focused on established project tasks and tracks project development.
- D. Schedule information is used as an evaluation and monitoring tool by sponsor and lead agent to keep focused 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 CP Budget Form 2 to incorporate the new project tasks with the additional funding.

#### Instructions

- Part I. Enter project title and business unit number in the appropriate spaces. If no business unit number is assigned, enter "NEW".
- Part II. Identify tasks for project development such as plan, design, construct, equip or furnish.
- Part III. Use Fiscal Year (FY) quarters. Fill in the FY. Indicate time period required to complete each 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 completion date will extend beyond the 8th quarter, enter date in the far right column.
- Part IV. For each task(s) include estimate budget expenditure amount by quarter.



### CP Budget Form 3: Capital Project Detailed Line Item Budget and Justification

#### Purpose

Provides detailed budget information and justification for all proposed object code categories.

#### Instructions

Part I: Enter project title and business unit number in the appropriate spaces. If no business unit number is assigned, enter "NEW".

Part II: Complete as follows:

Column (A): Enter the appropriate Agency Code from the code listing in the appendices for project office/agency location.

Column (B): Enter the appropriate fund type from the code listing in the appendices. General Fund = 1.

Column (C): Enter the appropriate object code LOD 6 to be used for each proposed expenditure object code from the Chart of Accounts.

Column (D): Enter the appropriate object code title or description of the object code at the specified LOD 7 and a brief written justification or calculation showing how the proposed budget amounts were determined.

Column (E): Enter the total budgeted amount for each detailed object code LOD 6. These amounts will be entered into the Financial Management Information System (FMIS) for budget and expenditure control purposes upon approval of the annual fiscal year budget. All amounts entered must be rounded to the nearest dollar amount in this column.

Page Total (bottom of page): Enter the sum or total of column (E) at the bottom of each page. Each page should display only the page totals (not cumulative).

**THE NAVAJO NATION  
UNDERWRITING EXPOSURE SUMMARY  
DIVISIONS/DEPARTMENTS/PROGRAMS  
FISCAL YEAR 2014**

Division/Department/Program Name:

Department Address:

Department Number:

Name of Person Completing Summary:

Department Telephone Number:

Department Website:

Email Address:

***General Liability***

1. Number of employees:

Full Time	Part Time	Leased	Seasonal	Temporary	Volunteers	Other	Total

2. Payroll

a.

Total payroll for employees under P.L. 93-638 contracts and grants, or Navajo Area Indian Health Services contracts and grants	\$
All other payroll	\$
<b>TOTAL</b>	<b>\$</b>

b. Please complete the following information:

	Current Year 2013	Budgeted 2014
Total Budget	\$	\$
Total Payroll	\$	\$
Total Employees	\$	\$



3. List the number of each type of employee, if any:

_____ Attorneys	_____ Chemists
_____ Advocates	_____ Veterinarians
_____ Architects	_____ CPA's
_____ Engineers	_____ Law Enforcement
_____ EMT's	_____ Security Personnel
_____ Nurses	_____ Armed
_____ Physicians	_____ Unarmed

4 a. Mark (X) for any of the following activities performed by your employees.

<input type="checkbox"/> Day Care	<input type="checkbox"/> Construction
<input type="checkbox"/> Medical Services	<input type="checkbox"/> Exhibits, Fairs,
<input type="checkbox"/> Athletic	<input type="checkbox"/> Rodeos

b. Provide a brief description of each activity marked (X) in 4a above.

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5. Please briefly describe any activities/operations that take place outside of the Navajo Nation. (This would be activities that involve a large number of people. Do not include regular business trips or small groups of people that are meeting with outside entities).

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6. List any joint ventures or partnerships in which your organization is involved. This refers to joint venture or partnership with a **written agreement** in place.

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## Appendix O

7. Briefly describe any agreements or contracts in which the **Navajo Nation's Sovereign Immunity has been amended or waived**, or in which it has been agreed that **any legal disputes will be resolved in a jurisdiction outside of the Navajo Nation**. This is very important; please list any contracts that would apply, such as a mutual aid agreement with a local community, etc. If in doubt, please contact Risk Management and supply a copy of the agreement.

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### *Auto Physical and Auto Liability*

1. Complete, sign and date the attached Automobile Schedule on page 4.
2. Attach a list of all drivers, including CDL drivers. Include name (as shown on vehicle license), date of birth, license number and state of license.

### *Property*

Please complete the attached Property Application, sign and date.

Signature \_\_\_\_\_  
(Name, title)

Date \_\_\_\_\_

## AUTOMOBILE SCHEDULE

Department Number:

VEHICLE MAKE/MODEL	VIN NUMBER	YEAR	TYPE (Use Table Below)

Type:

- PP = Private Passenger (Sedan, Trucks under 1 Ton, SUV's under 1 Ton)
- 1T = Vehicles 1 Ton and over
- M = Motorcycles
- B = Bus (40+ passengers)
- B1 = Bus (31 – 39 passengers)
- B2 = Bus (16 – 30 passengers)
- B3 = Bus/Van (15 and under passenger buses/vans)
- TR = Smeal Rigs, Water or Dump Trucks, Semi-Trucks or 5 Ton and over Vehicles
- CP = Cherry Picker
- RV = Recreational Vehicle
- P = Police Vehicle
- F = Fire/Rescue Vehicle
- A = Ambulance
- O = Other Vehicle Not Listed

**(Heavy Equipment, Trailers, ATV's are insured under property so should be listed on your property inventory)**

Signature \_\_\_\_\_  
(Name, title)

Date \_\_\_\_\_

## PROPERTY APPLICATION

- I. Please attach a signed and dated Statement of Values. Statement of Values (spreadsheet) should include the following information:

**Building**

- Location of property
- Property Number/Fixed Asset Number
- Value
- Construction
- Occupancy (school, warehouse, meeting hall, office complex, gymnasium, etc.)
- Square Footage

**Personal Property/Contents/Equipment/Hardware/Software**

- Location
- Value
- Type of Property (Contents - desk, tables, computers), Contractor's Equipment (back hoe, front end loader), etc.

**Fine Arts**

- Location
- Value
- Owned/Borrowed/Leased?

a. Do you have any Personal Property of Others? \_\_\_\_\_

b. If yes, indicate type of property, value and how long the property is in your care.

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c. Are you responsible for insuring any Personal Property of Others? \_\_\_\_\_

d. If yes, please indicate type and value.

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Signature \_\_\_\_\_  
(Name, title)

Date \_\_\_\_\_

**TITLE TWELVE**

**Fiscal Matters  
Chapter 7  
Appropriations**

**§ 800. PURPOSE**

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

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

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

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

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

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

**§ 810. DEFINITIONS**

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

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

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

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

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

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

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

## Appendix P

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 or Expenditure" means a specific contingency placed on an appropriation by the Navajo Nation Council at the time the appropriation is made creating legal conditions precedent to the expenditure of funds. Appropriated funds or any other funds received by the Navajo Nation on which a condition of appropriation or expenditure is placed may not be lawfully expended until the condition of appropriation or expenditure is met. It is the responsibility of the Controller to ensure that funds are expended in accordance with the conditions placed on the appropriation or expenditure.

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

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

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

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

(N) "Local Government Improvement 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 requirement 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.

## Appendix P

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

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

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

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

1. "Government Fund Types." Governmental funds are those groups of accounts which account for most governmental functions of the Navajo Nation. The acquisition, use and balances of the Navajo Nation's expendable financial resources and the related liabilities (except those accounted for in proprietary funds and the long-term obligations account group) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Navajo Nation's governmental fund types:
  - a. "General Fund." This Fund is the general operating fund of the Navajo Nation. It is used to account for all financial resources except those required to be accounted for in another fund.
  - b. "Special Revenue Fund." This Fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes Externally Restricted Funds which is defined as Funds received by the Navajo Nation from sources other than the Navajo Nation for a specific purpose.
  - c. "Capital Projects Fund." This Fund is used to account for the financial resources and expenditure for the acquisition or construction of those capital improvements defined in Subsection (F) above (other than those financed by proprietary funds and fiduciary funds).
2. "Proprietary Fund Types." Proprietary funds are used to account for the Navajo Nation's ongoing organizations and activities which are similar to business operations in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following are the Navajo Nation's proprietary fund types:
  - a. "Enterprise Fund." This Fund is used to account for Navajo Nation operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing goods or services to the public be financed or recovered primarily through user charges: or where a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for accountability purposes.
  - b. "Internal Service Fund." This Fund is used to account for the financing of goods or services provided (inter and intergovernmental) on a cost-reimbursement basis.
3. "Fiduciary Fund Types." Fiduciary funds are used to account for assets held by the Navajo Nation in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These funds include but are not limited to expendable and nonexpendable trust funds, and pension trust funds, etc. Expendable trust funds are accounted for in a manner similar to governmental

## Appendix P

funds. Nonexpendable trust funds and pension trust funds are accounted for in a manner similar to proprietary funds.

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

### § 820. OVERALL BUDGET POLICIES

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

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

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

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

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

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

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

(H) Long-Term Debt. Annual debt service for long-term debt shall not exceed eight per cent (8%) of annual recurring revenue and long-term debt shall not be authorized until the impact of annual debt service on the annual operating budget, including sinking fund contributions, has been analyzed and a determination has been made that debt service payments are in compliance with this Section.

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

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



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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 projection 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, 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). Upon notification from the Controller of additional projected funds, the Budget and Finance Committee may convene budget hearings for the purpose of hearing and considering requests for supplemental appropriations. Supplemental appropriations to programs or activities with approved fiscal year operating budgets must be supported by additional recurring revenues for the same fiscal year. The Budget and Finance Committee, at the recommendation of the respective oversight standing committee(s), may recommend supplemental appropriations to the Navajo Nation Council. Supplemental appropriations made from non-recurring revenues shall only be made for non-recurring operations or purposes, as set forth at § 820 (F). The Controller of the Navajo Nation shall be responsible for designating recurring and non-recurring revenues and purposes.

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

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

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

(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 Improvement 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 Improvement Funds for these projects. Additional amounts may be appropriated from time-to-time or may be obtained from other resources.

**§ 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 expense projection and the annual General Fund revenue projections and the external funding projection is intended to provide guidance to the Branches of the Navajo Nation government in preparation and adoption of the Navajo Nation budget for the next fiscal year.

(F) Approval of Revenue Projections. The Budget and Finance Committee shall review the long-term and the fiscal year revenue projections and may approve them by resolution.

(G) President's Budget Preparation Message. The President may prepare an annual budget preparation message. This budget preparation message may include the President's vision of expected goals and objectives and broad priorities for the fiscal year Navajo Nation Comprehensive Budget. This Section does not amend, nor is it in addition to, any powers granted to the President pursuant to 2 N.N.C. § 1005.

(H) Budget Instructions and Planning Base Amounts. The Office of Management and Budget shall prepare budget instructions for each fiscal year which shall be approved by the Budget and Finance Committee no later than 30 days after the Controller releases the annual revenue projection as delineated at §830 (C). The budget instructions shall include fiscal, operational, policy guidelines, budget development timelines and planning base amounts for each fiscal year for the Executive Branch, the Judicial Branch and the Legislative Branch.

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(I) Preparation of the Budget. Based upon the priorities and budget ceilings established by the method described in Subsection (H), each branch, division, department, and program of the Navajo Nation government shall prepare a budget request, which shall be submitted to the Office of Management and Budget pursuant to the time lines established in the annual Budget Instructions Manual. Each division, department and program director shall provide training on the budget process for their program field staff and involve said staff in the development of the budget request upon actual needs and identification of unmet needs. This proposed budget shall state the overall goals and objectives and broad priorities for the entire Navajo Nation budget.

### **§ 840. BUDGET APPROVAL, ADOPTION AND CERTIFICATION**

(A) Oversight Committee and Budget and Finance Committee Review and Approval. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. The oversight committees may hold public hearings at each agency with programs under their oversight and take testimony on the budget. The oversight committees shall make recommendations concerning the budget and pass resolutions recommending appropriations and conditions of appropriations for activities within their respective areas of oversight to the Budget and Finance Committee pursuant to the time-lines established in the Budget Instructions Manual. Oversight committee recommendations shall not exceed the planning base amounts set pursuant to § 830 (H). The Budget and Finance Committee shall consult and negotiate with the respective oversight committees if any changes are to be made before making final recommendations to the Navajo Nation Council. Changes made pursuant to this consultation and negotiation process shall neither increase nor decrease the planning base amount set for the Executive Branch divisions, the Judicial Branch and Legislative Branch, but shall be limited to internal reallocations of the planning base amounts for the entities. The Budget and Finance Committee shall review and make recommendations concerning the budget according to the annual budget instructions. The Budget and Finance Committee shall make recommendations concerning the budget and submit it to the Navajo Nation Council pursuant to the time lines established in the Budget Instructions Manual.

(B) Navajo Nation Council Budget Deliberations and Adoption. The Speaker of the Navajo Nation Council shall convene a special budget session each year for the purpose of adopting a comprehensive budget for the next fiscal year and approving the Capital Improvement Plan. The Speaker of the Navajo Nation Council, on behalf of the Navajo Nation Council, is authorized to request the attendance of Navajo Nation government officials to provide information to assist the Navajo Nation Council in its deliberations and may exercise subpoena power in the manner prescribed in 2 N.N.C. § 185. Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the latest external audit of the combined financial statements of the Navajo Nation will be presented to the Navajo Nation Council by the external auditors. The adoption of the annual Navajo Nation comprehensive budget and any other findings, recommendations, mandates, policies and procedures of the Navajo Nation Council shall be enacted by a formal resolution of the Navajo Nation Council. The Navajo Nation Council shall adopt the comprehensive Budget no less than twenty (20) days prior to the expiration of each fiscal year.

(C) Budget Certification. The Speaker of the Navajo Nation Council shall certify the resolution of the Navajo Nation Council adopting and approving the annual Navajo Nation comprehensive budget, and shall forward the certified resolution and exhibits to the Navajo Nation President for consideration, pursuant to 2 N.N.C. § 1005(C)(10).

### **§ 850. BUDGET IMPLEMENTATION, MONITORING AND CONTROL**

(A) Budgetary Monitoring and Expenditure Controls. The Controller and Office of Management and Budget shall monitor actual expenditures versus budgeted expenditures and report to the Budget and Finance Committee with respect to the overall budget status of the Navajo Nation; and to the Branch Chiefs with regard to their respective branches. Such reports shall be made on a quarterly basis. The Controller, with the approval of the Navajo Nation Council, may restrict expenditures by selected expense codes or line items in the event that actual revenues fall significantly behind the projected revenues.

(B) Budget Performance Measures. The Office of Management and Budget shall be responsible for developing a system for evaluating whether requirements have been met for all of Navajo Nation branches, divisions, departments, and programs. Evaluation standards will be developed in consultation with the relevant branch, division, department, and program. The Office of Management and Budget shall include the projected performance measures for each branch, division, department and program in the compilation of the annual budget for submission to the Budget and Finance Committee and the Navajo Nation Council.

(C) Program Evaluation: The purpose of a program evaluation is to determine and recommend to the appropriate Branch Chief the recommendations for positive program improvement and whether a program warrants continuation at its current level of activity or modified to a new level or should be discontinued. All Navajo Nation branches, divisions, departments, and programs shall be required to develop a detailed annual plan with performance indicators for each ensuing fiscal year.

(D) The Branch Chiefs shall establish a system for periodic policy review and evaluation of program performance within their respective branches.

(E) All recipients of Navajo Nation funds shall provide, upon request, any information or data necessary to conduct program performance review and evaluation.

### **§ 860. CAPITAL IMPROVEMENT PROCESS**

#### **(A) Administrative Framework**

1. The Capital Improvement Office within the Division of Community Development under the Executive Branch shall be responsible for the administration, coordination and development of the Capital Improvement Plan as defined herein. The Controller and the Office of Management and Budget shall assist the Capital Improvement Office with methods of financing the Capital Improvement Plan.
2. All Capital Improvement funding requests shall be submitted to the Capital Improvement Office, which shall evaluate all requests in accordance with objective criteria approved by the Transportation and Community Development Committee of the Navajo Nation Council.

#### **(B) Development of Capital Improvement Plan**

1. The proposed Capital Improvement Plan shall consist of a multi-year plan for capital expenditures, including a detailed one-year capital improvement budget. The proposed Capital Improvement Plan shall include a listing of projects in order of priority and proposed year of construction or acquisition. Data on each project shall include:
  - a. The anticipated capital cost of each project;
  - b. The anticipated source of capital funds for each project;
  - c. The estimate annual operating cost or savings for each project;
  - d. The estimated completion data of each project;
  - e. The adopted plan or policy, if any, which each project would help to implement;
  - f. The viable alternatives that were considered for each project with the reasons the proposed project is the most cost-effective and practical alternative for meeting the stated objective; and
  - g. The project's ranking in whatever sequencing/priority setting system is used as a basis for evaluation of capital improvement project proposals.
2. The Capital Improvement Office shall be responsible for the development of a priority ranking system which takes into consideration factors such as project cost, feasibility, project value and benefit to the community as a whole, which shall be presented to the Transportation and Community Development Committee for approval.

### (C) Approval of the Capital Improvement Plan

1. The Capital Improvement Plan, as developed by the Capital Improvement Office, is subject to the approval of the Navajo Nation Council upon recommendation of the Transportation and Community Development Committee.
2. The appropriation portion of the Capital Improvement Plan is subject to approval of the Navajo Nation Council upon recommendation of the Budget and Finance Committee. Any modification or amendment affecting the approved Capital Improvement Plan is subject to review and concurrence by the Transportation and Community Development Committee prior to consideration by the Navajo Nation Council.
3. The Transportation and Community Development Committee is authorized to and may convene public hearings for the purpose of obtaining public input with respect to the proposed Capital Improvement Plan. A formal report containing all public comments shall be compiled by the appropriate legislative advisors and made available to the Budget and Finance Committee of the Navajo Nation Council during its deliberations concerning the Capital Improvement Plan.

### (D) Capital Budget Preparation Calendar

The Capital Improvement Plan and Capital Budget will be developed in accordance with the following chronological sequence of activities:

1. Establish a process for gathering chapter needs to produce a needs base budget that truly reflects the chapter needs.
2. By ten (10) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare an inventory list of existing tribally owned facilities for the purpose of determining need for renewal, replacement, expansion, or retirement of the same facilities.
3. By nine (9) months prior to the beginning of the fiscal year, the Capital Improvement Office shall prepare a report for all affected Officials on the current status of previously approved capital improvement projects. The report shall contain information on which projects are to be continued, the amount of funds required to continue or complete affected projects, determining the amount of remaining funds from projects completed or discontinued, and summaries as to the progress of previously approved capital improvement projects.
4. By eight (8) months prior to the beginning of the fiscal year, the Capital Improvement Office, Office of Management and Budget, and the Controller shall perform financial analysis and financial programming for the purpose of determining the level of capital expenditures the Navajo Nation can safely afford over the term of the Capital Improvement Plan and to determine the selection and scheduling of funding sources to be designated for the Capital Improvement Plan.
5. By seven (7) months prior to the beginning of the fiscal year, the Capital Improvement Office shall compile and objectively evaluate all capital improvement funding requests. In addition to other eligibility requirements provided in the objective criteria, all requests for capital improvement shall include a statement of need and justification for the project, net effect on the Navajo Nation's operating budget, and its proposed scheduling during the term of the Capital Improvement Plan. The Capital Improvement Office shall place emphasis on relative need and cost in evaluating each capital

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improvement funding request in conjunction with the priority rating system approved by the Transportation and Community Development Committee.

6. By six (6) months prior to the beginning of the fiscal year, the Capital Improvement Office shall have finalized a six (6) year Capital Improvement Plan for consideration and approval by the Transportation and Community Development Committee. Upon review and approval by the Transportation and Community Development Committee, the Capital Improvement Plan will be submitted to the Office of Management and Budget to be incorporated in the recommended capital budget which shall be made a part of the comprehensive budget for purposes of recommending the Capital Improvement Plan to the Navajo Nation Council.
7. By five (5) months prior to the beginning of the fiscal year, the Office of Management and Budget shall submit the appropriation portion of the capital budget to the Budget and Finance Committee for recommendation to the Navajo Nation Council within the recommended comprehensive budget. Any recommended amendments affecting the Capital Improvement Plan shall be reviewed and concurred by the Transportation and Community Development Committee.

### (E) Capital Budget Monitoring

1. The Capital Improvement Office shall maintain a current record on all projects within the recommended Capital Improvement Plan for information purposes.
2. The Office shall submit quarterly progress reports on the capital budget to the Transportation and Community Development Committee and the Budget and Finance Committee.

## § 870. LOCAL GOVERNMENT IMPROVEMENT FUNDS

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

(B) The rules and regulations to be promulgated under Subsection (A) of this Section must include a provision that funds allocated to a local improvement project must be based on a total projected cost of the project, including, but not limited to, materials, construction costs, fees, clearances, designs and the like.

(C) This fund is not subject to the requirements set forth in 12 N.N.C. § 860 for Capital Improvement Projects.

## § 880. AMENDMENTS

- (A) This Appropriations act may be amended from time to time by the Navajo Nation Council upon the recommendation of the Budget and Finance Committee of the Navajo Nation Council; provided that amendments to those sections of this Act related to either the Capital Improvement Process or the Local Government Improvement Fund shall be upon the recommendation of the Transportation and Community Development Committee of the Navajo Nation Council.

**THE NAVAJO NATION  
SUPPLEMENTAL FUNDING PROPOSAL SUMMARY**

**Appendix Q**

**PART I.** Business Unit No.: \_\_\_\_\_ Program Title: \_\_\_\_\_  
Division/Branch: \_\_\_\_\_ Amount Requested: \_\_\_\_\_ Phone No.: \_\_\_\_\_  
Prepared By: \_\_\_\_\_ Email Address: \_\_\_\_\_

**PART II. REASON FOR REQUEST AND STATEMENT OF NEED:**

**PART III. SCOPE OF WORK/METHODOLOGY**

**PART IV. AFFIRMATION IS PROVIDED THAT THE PROPOSAL INFORMATION IS COMPLETE AND ACCURATE AND THE APPROPRIATE  
BRANCH CHIEF RECOMMENDS APPROVAL.**

\_\_\_\_\_  
**REVIEWED BY: Division Director's Signature / Date**

\_\_\_\_\_  
**RECOMMEND APPROVAL: Branch Chief's Signature / Date**

**SUPPLEMENTAL FUNDING PROPOSAL SUMMARY FORM**

**Purpose**

To provide pertinent and critical information regarding supplemental proposals for additional funding. This form must be completed along with standard Budget Forms 1 through 4 and 5 and 6, if applicable, for all supplemental funding requests.

**Instructions**

- Part I: Enter applicable information in the spaces provided. Enter the business unit number, the program, division/branch and amount requested. Include the name, telephone number and e-mail address of the preparer to be contacted about the contents of the proposal.
- Part II: Provide detailed information explaining the need and problem as well as the reason for inadequate funding in current budget(s). If the request is to add to or increase the base budget for existing budgets, why and how the funding, if approved, will affect enhanced services should be explained.
- Part III: The proposed scope of work, methodology, and primary goals should be explained.
- Part IV: The appropriate Division Director should sign and date indicating support for the proposal as submitted; and to state that the proposal is a priority of the Division.
- The appropriate Branch Chief should sign and date indicating support/approval of the submitted proposal; and to state that the proposal is a priority of the appropriate Branch.



**INSTRUCTION AND POLICIES ON  
PROCESSING DOCUMENTS ON EXTERNAL GRANT FUNDS**

**I. PURPOSE.**

This section relates exclusively to external grant funds and shall be used in conjunction with other sections of this BIPM, and the applicable Navajo law such as Title 2 (2 NNC) and the Appropriations Act (12 NNC). The external grant funded programs' participation in the Navajo Nation Comprehensive Budget may include reporting on the existing and anticipated external grant awards that will be available for operation during the requested fiscal year and requesting for appropriation of NN General Funds for required Cash Match. It is intended to provide instructions, information and policies for:

1. The development and administration of the Navajo Nation Comprehensive Budget as required by the Navajo Nation Appropriations Act and explained in Section I. B. of this BIPM.
2. Processing documents related to external grants such as grant application, grant awards, modification to Contract or Grant Agreement, Budget Revision Request, etc, and

The grant award shall be implemented based on the terms and conditions of the Grant Agreement including any and rules and regulations referenced in the Grant Agreement. This includes Public Laws (PL), Code of Federal Regulations (CFR), OMB Circulars, etc.

**II. DEFINITIONS**

- A. Cash Match – cash contributed to a project from a source other than the grantor in an amount required under the grant that has been legally obligated by the grantor. For example, if grantor and grantee share is 90% and 10%, respectively, the expenditures at the completion of the grant shall be paid based on the prorated share of percent contributed by each.
- B. Central Government Support Service – service provided on contract awarded to the Navajo Nation which include costs such as enactment of policy; financial, management, property and records management; accounting, auditing, legal and janitorial services; building rent/lease; utilities; repairs and maintenance; insurance and bonding and depreciation.
- C. Contract - A legally binding written funding document between the Grantor and Grantee for a period of more than one year specifying the terms and condition and signed by the authorized officials of the contracting parties. The funding on the Contract is usually allocated and implemented through an annual funding agreement.
- D. Contribution –
  1. The value of all non-grantor share that consists of cash and in-kind contributions and the portion of the costs of a grantor assisted project or program not borne by the grantor provided during the grant period.
  2. Represents eligible project costs provided by a grantee or third party for satisfying the non-grantor share requirements of a grantor assisted project.

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3. Shall be in writing and is a legally enforceable promise to provide specific amount of the cost to the project or program objective during the project period.
  4. Total contributions from all non-grantor sources plus the grantor funds shall equal the total cost of the project. An excess contribution usually reduces a like amount of grantor share.
- E. Cost Sharing – a multiparty arrangement under which costs of a program objective or project are shared by the involved parties, according to an agreed upon formula or amount of cost contribution. It is the value of contributions and the portion of the costs of a federally assisted project or program not borne by the Federal government provided during the multiparty arrangement period.
- F. External Funds (Special Revenue Funds). These are externally restricted funds the Navajo Nation receives from sources other than the Navajo Nation that are legally restricted to expenditure for specified purposes. These include Federal, State, County, and private or donated funds. (12 NNC § 810. (S) 1. b.)
- G. Fiscal Year – the fiscal year of the Navajo Nation as established by the Navajo Nation Council. [12 NNC §810 (K)].

The fiscal year of the Navajo Nation and the federal government begins on October 1 and ends on September 30. The fiscal year is designated by the calendar year in which it ends. The fiscal years that are referred to herein for budgeting purpose are:

1. Current Fiscal Year - The accounting period applicable to the currently approved budget or grant award.
  2. Requested Fiscal Year - The accounting period applicable to the coming or successor year on which budget is requested or for which the grant application.
- H. Grant – the receipt or provision of governmental assistance, whether financial or otherwise, under program authorized by Navajo Nation, state or federal law. It does not include an award whose primary purpose is to procure an end product, whether in the form of supplies, service or construction; a contract resulting from such an award is not a grant but a procurement contract.
- I. Grant Agreement (Executed) – A legally binding written understanding between the Grantor and Grantee specifying the terms and condition and signed by the authorized officials of the contracting parties.
- J. Grant Award (Notice of) – A written notice by the Grantor to the Grantee that provides information on the amount of grant award, the period of the funding and other information on the grant.
- K. Grant or Funding Period – a specified period of time (beginning and ending dates) for performance authorized on the grant award wherein costs incurred during this period is eligible and allowable. Costs incurred outside of the grant period are ineligible and unallowable.

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- L. Grantee (Applicant) – the Navajo Nation entity (agency) to which funds are awarded by the grantor and is primarily accountable for the use of the funds awarded on behalf of the Navajo Nation.
- M. Grantor (Funding Agency) – the government (agency) that awards funds to the grantee.
- N. In Kind Match – a non-cash contribution which can be given a market value. The contribution may consist of services, supplies, materials and equipment contributed by the grantee or third party for a project related cost when permitted by law. The contribution must be eligible and necessary for the implementation of the project and must meet the cost allow-ability requirements of the Grantor cost principles applicable to the entity receiving the contribution or undertaking the project. The valuation of contribution can take one of the following forms:
  - 1. Volunteer services. Unpaid services provided to a grantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's organization. If the grantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.
  - 2. Employees of other organizations. When an employer other than a grantee, subgrantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs.
  - 3. Supplies and loaned equipment or space shall be valued at the market value of the supplies at the time of donation and at the fair rental rate of the equipment or space during the time of use.
- O. Indirect Cost (IDC) Recovery – Funds reimbursed to the Navajo Nation by the Grantor to defray the cost of central support services provided on grants awarded to the Navajo Nation.
- P. IDC Rate. A rate used to budget for recovery of IDC funds in the grant application and grant award. Recovery is based on the rate accepted by the Grantor and included in the Grant Agreement. Pursuant to 2 CFR Part 225 (formerly OMB Circular A-87), IDC rate negotiated with cognizant federal agency is used to collect IDC on federal awards. Some non-federal agencies may also use such rate while other Grantors have their statutory established rate.
- Q. Matching Requirements. Funds appropriated to match funds from external sources shall be maintained in separate account 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. [12 NNC § 820 (G)].
- R. Mandatory Contribution – Requirement by the grantor as a condition of awarding funding. It must be identified or a funding proposal will receive no consideration by the grantor.
- S. Project Cost – All allowable costs, as set forth in the applicable OMB Circular Cost Principles, incurred by a grantee and the value of the contributions made by grantee in accomplishing the objectives of the award during the project period.

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- T. Tapered Match Provision – The process by which, with the approval of funding agency, Grantor reimbursement of project expenditures can range from zero to one hundred percent in the early phases of a project, provided that by the time the project is complete, the overall Grantor contribution does not exceed the statutory Grantor-aid limit for the project in question.
- U. Third Party – An entity (other than a grantee or grantor) that is not party to a project agreement.
- V. Transmittal – A document issued by OMB to the Program which attests Grant Agreement and any modification thereof has met all applicable requirements of the Navajo Nation, data regarding such has been entered in the FMIS and authorized for implementation.
- W. Voluntary Contribution – Represents sources offered by the grantee (documented and quantified in the proposal) when it is not a specific grant requirement. It becomes a binding commitment which the grantee must provide as part of the performance of the grantee agreement.

### III. POLICIES ON EXTERNAL GRANT FUNDS.

- A. 2 NNC § 164. Navajo Nation Council and Committee Legislative Process.
  - 1. Pursuant to §164. A., Grant Agreement which are subject to action by Navajo Nation Council or its committees are:
    - a. A Intergovernmental Agreement (IGA) at defined at 2 NNC § 110. H.
    - b. A Grant award on which the program request use of IDC rate different from existing rate negotiated with cognizant federal agency.
    - c. Other Agreement as determined necessary by Navajo Department of Justice.
  - 2. Pursuant to §164. B., all application for grant funds, acceptance of grant award and modification to Grant Agreement shall be subject to Administrative Review and signed prior to submission to funding agency or executed for implementation by the Navajo Nation.

The Administrative Review is to ensure the document or action the Program is pursuing is financially sound and legally sufficient for the Navajo Nation to authorize, accept or approve.

- B. The Branch Chief is empowered to sign application for grant funds, execute grant awards or modification of Contract or Grant Agreement related to their Branch as follows: President on Executive; Speaker for Legislative and Chief Justice on Judicial.
- C. Pursuant to 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Government (formerly OMB Circular A-87), Appendix E, the Navajo Nation shall negotiate with the cognizant federal agency an IDC rate that is current and specific to the fiscal year at hand. Further, the current IDC rate shall be used to budget for recovery of IDC on all applications for external grant funds and grant awards.

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- D. All Grant Applications and Grant Award, at the minimum, shall address or include the following documents in order to be deemed sufficient for Administrative Review by the Navajo Nation and submission to the funding agency:
1. Grant Agreement, Proposed / Final.
  2. Scope of Work that is specific to the purpose of the funding.
  3. Budget in funding agency and Navajo Nation Budget Forms included in Section XI. of this BIPM..
  4. IDC and Matching (Cost Sharing Contribution) is appropriately addressed.
  5. If DUNS (Data Universal Numbering System) number (no.) is required, all programs of the Navajo Nation shall use the Navajo Nation DUNS no. 009001702. For those programs that have other DUNS nos. issued specifically to them, they shall be use only for the duration of the grant award that the number was used and discontinued when the grant expires. The Navajo Nation DUNS nos. shall be used on the successor grants.
  6. System for Award Management (SAM) required on federal awards must be properly addressed.
- E. The Navajo Nation shall comply with the Contract/Grant Agreement to the fullest extent and shall ensure the Grantor receives the deliverables and end result agreed upon. All requirements must be completed in a manner to ensure that these requirements are effectively and efficiently.
- F. The budget for all application for grants and grant award shall include recovery of IDC funds based on the IDC rate accepted by the Grantor. The IDC rate shall be included in the Grant Agreement as well. The Program the receiving grant award shall not seek waiver of IDC recovery by Naa'bik'iyaati' Committee unless the requirements of 2 N.N.C. § 701.A.10 are fully met. OMB and the Office of the Controller shall advised all concerned on compliance with 2 N.N.C. § 701.A.10.
- G. The Navajo Nation shall maximize the recovery of IDC to the extent budgeted in the. Grant Agreement. The recovery is based on actual allowable and eligible expenditures of the funds awarded. The Programs shall therefore deliver the highest level of services to create a corresponding effect on the level of expenditures.
- H. OMB shall review and ensure all Navajo Nation program application for grants comply with matching fund requirements and other applicable laws and policies including the opportunity to use P. L. 93-638 funds to meet match requirements. Should any variance arise during the course of the services being rendered from the use of external funds, OMB and Office of the Controller shall assist the program with any adjustments that will need to be addressed with the funding agency. If the funding agency's stipulation for local match is waived or reduced, the difference in Navajo Nation General Funds match shall immediately revert to Undesignated, Unreserved Fund Balance.
- I. The Grant Agreement or grant award shall be implemented by the Navajo Nation until it is executed. The Grant Agreement should be implemented on the effective (starting) date of the funding period so the Program has the entire funding period for implementation. If funding period has commenced and the Grant Agreement is not

## Appendix R

executed yet, implementation may be considered pursuant to Appendix R, Section V. D. 2.

- J. The Navajo Nation shall seek to achieve the purpose of the grant award to the fullest extent. Service delivery shall be maximized, the amount of the award fully expended within the original funding period and the required reports filed with the funding agency by the due date.
- K. The Program Manager and their Division Director shall routinely monitor the Grant Agreement to ensure the deliverables and expenditures are on schedule and that deadlines, milestones or benchmarks are met and close out achieved timely. Example of the tasks that should be performed include:
  - 1. Analyze the FMIS budget expenditure report, to verify the accuracy of amounts, funding term, funding agency assigned contract or grant number, etc., and control operations. Any questions or concerns regarding the report shall be coordinated for resolution as follows:
    - a. Budget or revised budget issues shall be resolved with OMB.
    - b. Expenditure and open commitments issues shall be resolved with OOC.
  - 2. Routinely clear the open commitment(s) by ensuring purchase order(s) or procurement contract(s) are fulfilled and cleared and invoices are processed and paid.
  - 3. Comply with the fiscal year end closing procedures.
  - 4. Submit the progress, financial, close out and all other reports required by the Grant Agreement by the required due date. Copies of all reports shall be submitted to OMB for compliance review / monitoring purposes.
- L. The Division Director shall perform a quarterly review of all grants within their Division and submit a report to OMB within 15 days after the end of the quarter. OMB shall develop a format for this purpose.
- M. The budget and financial information maintained on the FMIS is the Navajo Nation's official record on the grant fund accounts. The financial statement generated off FMIS is subject to annual audit of the Navajo Nation. The information in the FMIS on grant awards must therefore be complete, current and accurate at all times. The information includes grant no., funding period, amount of the award (budget), expenditure, etc. The primary responsibility to ensure grant information in the FMIS is accurate rests with the Program. Any errors or discrepancies the program finds shall be reported to OOC or OMB immediately for resolution.
- N. The Branches and Divisions shall provide external fund budget reports as part of the annual development of Navajo Nation Comprehensive Budget and review process, and shall provide quarterly external fund budget expenditure reports to the appropriate oversight committees of the Navajo Nation Council.

### IV. OTHER REQUIREMENTS APPLICABLE TO EXTERNAL GRANTS.

A. Government Performance Results Act (GPRA). Pursuant to P.L. 23-106 of 1993, Congress enacted GPRA which is applicable to all Federal funds and requires Federal departments to submit a five (5) year strategic plan which would include:

1. A mission statement; major functions and operations; goals and objectives and related outcomes; description on how the goals and objectives will be achieved; description of resources available; identification of external factors and how these will be addressed; and a description of program evaluation to be used and schedule of performance.
2. An Annual Performance Plan that sets clear and realistic goals with measurable performance (basis to compare goals to actual results, etc.) benchmarks which can be utilized to publicly report progress.

GPRA applies to the Nation's federally funded programs and requires submission of periodic report to funding agencies. The statistics and data reported are used by Federal OMB to assess performance of respective Federal agencies such as BIA and IHS. Some of the objectives of GPRA are to fully achieve the expected deliverables and expend all funds by the end of the approved budget period, show results on funds awarded, and be transparent and accountable with the Funding Contracts or Agreements. In addition to the Navajo Nation's federally funded programs, all external grant funded programs shall apply these objectives to the operation of their program.

B. Strategic Management Planning/Performance (SMPP) Budgeting Methodology and Performance Assessments Applicable to Navajo Nation Funds. **Refer to Section I. B. of this BIPM for details on SMPP.**

The manner SMPP applies to External Grant Funded Programs and shall participate in is outlined below. This process is for internal Navajo Nation use to evaluate the performance of the Program and maybe in addition to the requirements of the Grant Agreement.

1. Pursuant to the Appropriations Act at 12 NNC § 850. (B), the Navajo Nation government uses performance budgeting which requires the Programs to develop performance measures to support the budget request. Such is further used for making budget decisions.
2. Development of Goal Statements. During the grant application process, Program Managers shall develop at least five (5) Goal Statements and incorporate those in Program Performance Criteria - Budget Form 2. The goal statement is used as Program Performance Criteria. Final Budget Form 2 shall be submitted based on the grant award.
3. Submission of Quarterly Progress Report. By filling out the same final Budget Form 2 that contains the Goal Statements, the Program Managers shall submit Quarterly Progress Report on the goal statements to OMB.
4. Assessment of Quarterly Progress Report. OMB shall assess the Progress Report and generate a Performance Assessment Report for distribution to the key officials and posted on OMB's website for public information.

**C. Financial Management Information System (FMIS). Refer to Section II. C. of this BIPM for details.**

1. Set-up of Grant Agreement in FMIS. OMB assigns relevant numbers associated with FMIS for each grant award and budgets within the awards. These numbers are maintained for budgeting, accounting and reporting purposes. The assignment of FMIS numbers shall be established in the following order:
  - a. Company number shall be assigned to each Funding Contract or Agreement and kept for the term or life of the Funding Contract or Agreement. A new Company number is required when funding agencies issue a new contract or grant number.
  - b. Business Unit(s) number [a.k.a.: K number (#)] is assigned for each budget(s) under a Company number. On a multi-year contract, the Business Unit number or K# shall be assigned as follows:
    - 1) The same K# shall be assigned or kept on each annual funding award for the duration of the contract when only one financial report is required by the Grantor following the expiration of the contract.
    - 2) Separate K# shall be assigned to each annual funding award if separate financial reports are required by the Grantor for each annual funding period. Separate K# shall also be assigned to project(s) under a contract if such projects require a separate budget or separate reporting. Examples are formula funded project(s) such as Housing Improvement Program, Road Projects, project base funding, etc.

**D. Chart of Accounts and FMIS Account Level of Detail (LOD). Refer to Section II. D. of this BIPM for details. Those instructions apply to external grant awards.**

**E. Requirements on Indirect Costs (IDC).**

1. OMB shall announce the latest negotiated IDC Rate between the Nation and federal cognizant agency for use by the Programs to budget for recovery of IDC on grant award. The announcement and the executed IDC Negotiation Agreement shall be posted on the OMB website.
2. In budgeting for recovery of IDC funds, the following formula shall be used to calculate the amount:
  - a.  $\text{Budget for IDC Recovery} = \text{IDC Base} - [\text{IDC Base} / (1 + \text{IDC Rate})]$ .
  - b.  $\text{IDC Base} = \text{Total Funds Awarded less exclusions and pass-through which include:}$ 
    - All assistance payments e.g. Welfare Assistance, Scholarship, TANF and WIA Participants.
    - All Transaction expensed in the 9xxxx cost category.
    - Subcontracts e.g., construction projects i.e., power/waterline, building, etc., third party service providers under P.L. 93-638 BIA/IHS, etc. Professional Service Contracts used by Navajo Nation as a procurement contract does not qualify as an exclusion or pass-through.

Example on calculating the Budget for Recovery of IDC:

- Total Funds Awarded is \$150,000.
- Exclusions consist of \$30,000 for vehicle purchase; \$15,000 for computer purchase for a total of \$45,000.



- IDC base is \$105,000 (\$150,000 – 45,000)
  - IDC Rate is 17%;
  - IDC Budget for Recovery of IDC is  $\$15,256 = \$105,000 - 89,744$  ( $105,000/1.17$ )
3. OMB shall allocate the projected recovery of IDC to develop the Navajo Nation Comprehensive Budget. IDC funds shall be allocated to only those offices and programs that are eligible. The amount of IDC allocated to the eligible programs will be in addition to their allocated General Funds and other Navajo Nation funds. The cumulative amount of Navajo Nation and IDC funds will serve as the program's base budget or budget planning amount in submission of their requested fiscal year budget.
  4. OMB shall apply the following to determine the amount of IDC funds to be allocated.
    - a. Projection on Recovery of IDC Funds by OMB should consider the budget for recovery included in the existing Funding Contracts or Agreements.
    - b. Percent of Program's IDC Pool =  $\frac{\text{Program's IDC Pool Expenses}}{\text{Total IDC Pool Expenses}}$

The information on the IDC Pool is as included in the latest IDC Negotiation Agreement between the Navajo Nation and federal cognizant agency.

- c. Allocation to Program = Total Projected IDC Recovery x Program IDC Pool Participation Percentage.

### F. Instructions on Budgeting.

1. Pursuant to Appropriations Act, 12 NNC § 830. (I) and 850. (C), the budget requests shall be based on priorities and Programs develop a detail annual plan with performance indicators for each ensuing fiscal year.
2. Determining the Amount for Budget Request – Federal and P.L. 93-638. The latest enacted funding amount shall be used as the base budget. This is the baseline amount which shall serve as the starting point in formulating the total budget request. Additions should be made to the base budget with appropriate justification and can include, but are not limited to, the following:
  - a. Allowance for Inflation. Based on the Consumer Price Index, the average inflation for 2011 to 2013 has been 3% per year. Accordingly, a 3% adjustment should be added to the base budget for each year through the requested budget year. For example, if the latest award is for FY 2013 and the request is for FY 2017, the adjustment for inflation should be a 12% increase to the FY 2013 base budget because the requested budget is for 4 years in the future and the inflation adjustment is 3% per year.
  - b. Increase in user rates at Navajo Nation, such as fringe benefits, insurance, vehicle usage rates including mileage, etc.
  - c. Overall increased costs of a project which cause the base budget to be insufficient.
  - d. Performance results of prior year funding. Fully achieving funding objectives can be justification to seek funding increases when comparison of actual services delivered and expenditures are sufficient to meet the expected deliverables with the base funds awarded.

## Appendix R

3. Budget for Line Items. The cost(s) which are budgeted shall be necessary and reasonable for proper and efficient performance and administration, as well as allocable to the Grant Agreement. The amount budgeted for each line item on all proposed budgets including budget revision(s) shall be sufficient to cover the purpose intended for the duration of the budget period and shall be evidenced by:
  - a. Specific and precise written justification that explains why the budget is required.
  - b. Calculation or formula that supports how the budget amount was determined and sufficient for proposed expenditure.
  - c. Expenditures shall be allowable pursuant to 2 CFR Part 225 (formerly OMB Circular A-87) on federal awards and other external grants that require use of such.

### G. Requirements on Budget Revision Requests (BRR).

#### 1. Purpose

- a. To provide guidance for the administration and processing of budget revisions with an emphasis on budget transfers as defined at Section VII. of this BIPM.
- b. To establish effective controls for the accountability and integrity of Navajo Nation budgets.

#### 2. Requirements and Restrictions.

- a. Budget revisions should be considered to budget for cost necessary to address unforeseen need that arise which was not initially budgeted for or increase the existing budget amount to address higher cost associated with inflation.
- b. The requirement of the Grant Agreement on budget revision shall be complied with. This includes approval of the BRR by Grantor if required.
- c. Budget Revision Signature Authorization Form (BRSAF), shown in Appendix J, must be on file at OMB to verify that the signatories are authorized to process BRR for the business unit. OMB will not process BRR that contain signature of unauthorized personnel. The BRSAF shall be updated and renewed with each grant award or whenever changes occur on authorized personnel.
- d. Only Budget Revision Request form in Appendix S shall be used for BRR. The form is available on OMB website. Altered forms will not be accepted.
- e. The purpose of the BRR shall be justified and sufficient budget balance exists in the object code from which the transfer is initiated. The proposed revision shall include an analysis and explanation of the impact to the object code:
  - 1) The transfer is being made from, the remaining balance for the funding term, the sufficiency of the amount being transferred and
  - 2) The transfer is being made into and the impact to the original intent of the funding.
  - 3) The impact on the program's approved performance criteria must be clearly stated.
- f. The justification shall comply with Appendix R Section IV. F. 3. above. It is unnecessary to attach support documents i.e., Personnel Action Form, purchase order, Request for Direct Payment, etc.

- g. Budget revision is prohibited from the following object codes:
  - 1) 9510 – Matching Funds
  - 2) 9710 – IDC
- h. The minimum amount of a budget revision request shall be \$100.
- i. No more than one BRR per month shall be considered.
- j. OMB will not accept BRR with the same person authorizing the request as the Program/Department Director and Division Director. Division Directors shall process budget revision requests to the Office of the President/Vice President for approval prior to submitting to OMB.
- k. Programs shall avoid transferring budget amount from an object code only to transfer it back into the same object code later.

### 3. Budget Revision Request Process.

- a. The Program complete BRR and such signed by authorized personnel for submission to OMB.
- b. OMB reviews the BRR for compliance with appropriate policies and procedures, verify availability of budget, the performance impact and recommend appropriate action for the Contracting Officer.
- c. The action by Contracting Officer shall be handled as follows:
  - 1) The approved BRR will be posted in FMIS and a copy and an FMIS batch report returned to the Program.
  - 2) The disapproved BRR or BRR that cannot be processed shall be returned to the Program with an explanation for opportunity to resolve the issue that prevented approval of BRR.

## V. REQUIREMENTS ON BUDGET REQUEST AND GRANT APPLICATION/AWARD.

### A. Budget Request Activities.

Below is a chart on the (3) budget request activities the Navajo Nation external grant funded programs participate in. The type of budget activity, the applicable governmental process, programs affected, and the time or time period when the process is undertaken is indicated and further explained.

Budget Activity	Government	Programs Affected	Due or Applies to:
1. Reporting	Navajo Nation	External Funded Programs	FY 2014
2. Budget Request	Federal	Federal Funded Programs only	FY 2017
	P.L.93-638 (638)	BIA/IHS Contracted Programs	FY 2016
3. Application	Funding Agency	External Funded programs	Fund agency due date

### 1. Reporting External Grant Funds Available for Requested Fiscal Year.

The Appropriations Act requires development of an annual Navajo Nation Comprehensive Budget. Accordingly, the existing grant award and anticipated new award that will be available for use in the requested fiscal year shall be reported. The report is intended to provide information on the size of budget the Navajo Nation will operated with and assist in the allocation of Navajo Nation General Funds during the budget process.

### 2. Annual Budget Request for Federal Funds.

Budget information obtained through this process is used by the Nation to advocate Federal departments and officials for continued, new and increased Federal appropriations to fund essential public services on the Navajo Nation. The process starts two years in advance of the applicable fiscal year. The information provided by the Nation is used by Federal departments when they submit budget requests to Federal OMB to be included in the U.S. President's strategic budget. It is critical that the Nation participate in this process to ensure consideration by U.S. Congress in its appropriation of Federal funds.

### 3. Grant Application for Requested Fiscal Year.

This is grant application submitted by the Program to the funding agency that applies to the fiscal year immediately following the current grant award that is due to expire. The submission is usually based on procedures and timelines set forth in the funding agency rule or notice of funds availability.

## **B. Requirements on Applicable Budget Activity and Process.**

### 1. Reporting External Grant Funds Available for Requested Fiscal Year.

- a. The budget on existing grant award and anticipated new award that will be available for operation during Fiscal Year 2014 shall be reported by the Programs shall be on a contract basis (FMIS Company number) using Budget Forms 1 and 6 as follows:

- 1) In Part II. of Budget Form 1, provide information on the existing grant award which will have carryover funds available for use in FY 2014. In the space provided, enter the title of the funding and FMIS company no.; the applicable fiscal year and amount of the award.

- 2) In reporting anticipated new award, the Program shall fill in Part III of Budget Form 1 as follow:

- Column (A) – enter budget of current grant award.
- Column (B) – enter budget of anticipated new award.
- Column (C) – self explanatory.

The Programs that receive and operate with more than one external grant funds must report anticipated award separately on Budget Form 6 and summarize all external grant awards on Part II. of Budget Form 1.

If the budget year (period) or fiscal year for an external grant is different than the Navajo Nation fiscal year (October 1 to September 30), the grant award anticipated for the requested fiscal year shall be reported. For example, current award for FY 2013 will expire June 30, 2013. The requested year is FY 2014 which covers July 1, 2013 to June 30, 2014.

Accordingly, the total amount of the grant award anticipated for FY 2014 should be reported.

- b. Unless the use of P.L. 93-638 funds is clearly indicated, the amount indicated as Cash Match on Budget Form 6 shall serve as a request by the program for appropriation of Navajo Nation General Funds.

### 2. Budget Request for Federal Funding.

#### a. Federal Budget Request (FBR).

- 1) Only Federally funded programs shall participate and submit Federal Budget Request Form.
- 2) The Federal Budget Request shall be compiled on a Division basis and subject to 2 NNC § 164 requirements set forth at Section III. A. 1. above.
- 3) The instruction on implementation of the FY 2017 FBR process shall be issued by OMB and include “Summary of Federal Budget Request for FY 2017” which is in this BIPM as Appendix T.

#### b. B.I.A. and I.H.S. P.L. 93-638 (638) Funding. Procedures and timelines for submission of the following shall be issued by OMB:

- 1) FY 2014 P.L. 93-638 Annual Funding Agreements.
- 2) FY 2016 budget requests for presentation at National Budget Meetings.

### 3. Application for Grants and Grant Award. This section applies to submission of all applications for grants, whether hard (paper) or soft (electronic) copies and explained in the immediate section below.

## C. Review and Submission of Grant Application and Executing Grant Agreement (Award).

1. The funding agency’s application for grants funds shall be filled out completely and accurately by the Program. The application packet which includes documents listed at Appendix R. Section III. D. and other required supporting documents e.g., certifications, etc. shall be submitted through Section 164. B. Administrative Review for approval by the Nation prior to submission to the funding agency.
  - a. Application which is on a short timeline for submission due to short notice provided by funding agency shall be submitted based on review and authorization by OMB.
  - b. A copy of the application shall be used to fulfill the Section 164. B. Administrative Review mandate.
2. The grant application that has completed the Administrative Review process and signed thus approved by the Branch Chief shall be submitted to the funding agency by the Navajo Nation.
3. Only those grant award which are made based on application approved by the Navajo Nation shall be accepted based Appendix R. Section III. D. so the Grant Agreement can be executed for implementation.

## D. Authorization to Expend Budget.

1. Grant Awarded. Unrestricted use of budget shall be authorized through the Transmittal issued by OMB based on completion or availability of the following documents:
  - a. If required, tribal resolution by Navajo Nation Council or its Oversight Committee.
  - b. Executed Grant Agreement.
  - c. Budget based on the award on Navajo Nation Budget Forms.
  - d. All attachments that supported the Grant Application.

2. Grant Not Awarded. Restricted use of the budget shall be authorized through the Transmittal issued by OMB based on approval by Navajo Nation President and that meet the following criteria. This arrangement maybe considered of the funding period has commenced and grant application that has not been awarded or grant award on which the Grant Agreement has not been executed. The restriction is expenditure will be limited to essential costs related to life, health and safety of the public.
  - a. Funds shall be for a recurring funded external contract or grant. Non-recurring funds may be considered on a case by case basis.
  - b. The grant application was approved by the Navajo Nation and submitted to the funding agency.
  - c. The Navajo Nation has information the grant award by the funding agency or execution of Funding Contract or Agreement is pending.
  - d. 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.

The Program must ensure the grant is awarded and Grant Agreement executed at the soonest possible so restricted budget use can be lifted and authorized for unrestricted use.

**E. Modifications to Funding Contract or Agreement.** The necessary authorizations for processing modifications to funding contracts or agreements are as follows:

1. Modifications to Multi-Year Contracts, such as P.L. 93-638 Contracts. When the authorizing NABI Committee resolution approves the Multi-Year Contract, including the Annual Funding Agreement (AFA) and Scope of Work (SOW), and authorizes the program(s) to seek funding from their funding agency for a specified period exceeding one year and further authorizes the respective Branch Chief to accept and execute the related funding awards administratively, NABI Committee approval of the AFA is not necessary until the contract is due for renewal. NABI Committee approval of the AFA is necessary if there are substantive changes to the successor year AFA or SOW. Annual funding for a Multi-Year contract after the first year and for the remainder of the contract term thereafter are considered contract modifications. Submission of the application for annual funding and the execution of the related award shall comply with this BIPM.
2. Modifications to One Term Funding Contract or Agreement, such as extension of contract term or funding authorization beyond term ending date, shall be processed pursuant to the Funding Contract or Agreement and shall address the following internal Navajo Nation requirements:
  - a. In coordination with OMB, the program seeking a modification shall submit a written justification or application to the funding agency by no later than two (2) months prior to the term end date or the timeline specified in the Funding Contract or Agreement, whichever is the latest.
  - b. The budget for the modification that includes changes of the funding amount shall be implemented based on Summary of Change to External Fund Budget included in this BIPM as Appendix U.

- c. **Bilateral Modifications.** These require acceptance and/or execution by the Navajo Nation and shall be processed through Section 164 (B) Administrative Review.
- d. **Unilateral Modifications.** Funding agencies have authority to provide additional funds to programs without requiring written program concurrence. Approval by the funding agency suffices to execute the funding modification and shall be implemented through Section 164(B) Administrative Review. It does not require acceptance by the Navajo Nation and/or execution by the Branch Chiefs. Unilateral Modifications are limited to funding additions only.

**F. Carryover of P.L. 93-638 Funds.** The necessary authorizations and procedures for processing the use of unspent funds carried over for expenditure in the Fiscal Year following the expiration of a P.L. 93-638 Model Contract or Annual Funding Agreement (AFA) are as follows:

1. **Expiration of Model Contract.** When a program projects that it will have unexpended, i.e., carryover, funds at the expiration of or ending date of its Model Contract, the Program shall notify OMB no later than 30 days before the Model Contract's expiration or ending date. OMB shall pursue obtaining written approval from the funding agency to expend funds for purposes of the Contract beyond the expiration or ending date. Such funds shall not be eligible for expenditure until approval is obtained from the funding agency.
2. **Expiration of Annual Funding Agreement.** When a program projects that it will have unexpended, i.e., carryover, funds at the expiration of or ending date of an Annual Funding Agreement under an un-expiring Model Contract, the program shall notify OMB no later than 30 days before the Annual Funding Agreement's expiration or ending date. Pursuant to 25 U.S.C. §450j-1(a)(4) and 450l(c)(9), the program does not need authorization from the funding agency to expend carry-over funds for the purposes of the Contract in a successor Annual Funding Agreement fiscal year if the term of the contract has not expired.
3. **Carryover Notification to OMB.** The Programs shall notify OMB no later than 30 days before expiration of the funding period that a carry-over of funds is projected for their program. The notice to OMB shall include the following:
  - a. The total amount of funds projected to not be fully expended at the expiration of or ending date of the Model Contract or Annual Funding Agreement.
  - b. Justification as to why the funds were not fully expended at the expiration of or ending date of the Model Contract or Annual Funding Agreement.
  - c. An estimated time-line for when the carry-over funds will be fully expended following the First-In/First-Out (FIFO) expenditure method. In general, carryover funds for FY 2012 and prior years shall be fully expended before FY 2013 funds are expended.
4. **Carryover Budget.**
  - a. Carryover funds shall be expended pursuant to the budget on business unit(s) for FY 2013 Annual Funding Agreement. OMB shall extend the term end dates for the applicable FY 2013 Company and Business Units and the carry-over funds shall be eligible for expenditure in FY 2014 under the appropriate Company number and Business Unit number.
  - b. The First-In/First-Out (FIFO) expenditure method is carry-over funds from earliest expired AFA shall be fully expended first prior to allowing unrestricted use of budget on the latest successor year AFA funding as follows:

- 1) FY 2008 and prior years AFAs. In coordination with the programs, OOC shall by journal voucher, transfer expenditures from the immediate successor AFA to the earliest AFA to zero out the balance.
  - 2) FY 2009 AFAs and beyond. The carryover funds shall be expended using the existing budget for the K# on which the term ending date is extended.
- c. While the program is operating with carryover funds, use of the budget on the latest successor AFA shall be restricted to purchasing items which are specifically budgeted in that AFA and cannot be purchased with carryover funds.
  - d. Full or unrestricted use of the budget on the latest AFA shall be based on fully expending the budget on all prior years' AFAs.

### **G. Carryover Funds on Non-P.L. 93-638 funds.**

Carryover of unexpended grant awards at the end of the funding period shall be handled based on the Grant Agreement of the particular funding. The carryover shall be authorized for expenditure through the Transmittal issued by OMB after all the applicable requirement are met.

### **H. Cost Sharing Contribution to Funding Awards.**

1. Requirement on Mandatory Contribution Allow-Ability.
  - a. If required by the grantor as a condition of awarding funds to the grantee, the program shall provide supporting documentation citing the requirement.
  - b. Necessary and reasonable for proper and efficient accomplishment of project or program objectives.
  - c. Must be auditable, allowable under applicable federal rules and regulation and verifiable.
  - d. Identified in the approved budget and award by the grantor.
  - e. Contribution expended during the performance period.
  - f. Verifiable from the grantee or third party's records, must be directly for the benefit of the project or program objectives and shall be certified in a letter by the grantee or third party.
  - g. Not included as contributions for any other sponsored or grantor assisted project or program (cannot be used twice).
  - h. Not paid by a Grantor under another award, except where authorized by a law or Federal statute e. g., P. L. 93-638 to be used for cost sharing or matching.
  - i. The Navajo Nation is responsible for the proper oversight of contributions to the project cost.
  - j. The contribution must be adequately documented for verification, treated consistently with, adequate accounting controls in place and in operation to meet the grant administration and financial management requirements. The valuation of donations of real property, services, materials at fair market value, and equipment, and use of facilities must be established at the fair rental rate of the equipment or space during the time of use.
  - k. Changes to contribution may be incorporated into the program objective or project through amendment and prior written approval of the awarding agency approved by the grantor where required.



2. Treatment of Non-Grantor Source Contribution.
  - a. The Nation shall properly account for all project costs including any contribution in compliance with the grant agreement where applicable.
3. Use of Navajo Nation (NN) General Funds for Cash Match.
  - a. The Program shall submit NN Budget Forms 1 and 6 as a budget request for NN General Funds for cash match that is either required by the Grantor or promised by the Program. Each Program shall include the following:
    - 1) A copy of the regulation citing the requirement of a cash match or the program's application promising a cash match.
    - 2) Calculation on the cash match to support and justify the amount of budget request.
  - b. Upon verification of required cash match, the Contracting Officer shall sign NN Budget Form 6 in the space provided to attest cash match is required and the amount of the budget request is correct.

Action by the Contracting Officer does not guarantee appropriation of NN General Funds for cash match by the Navajo Nation Council. It is the responsibility of the Program to seek the Cash Match and ensure such is secured before the related funding award is accepted by the Nation and authorized for implementation by OMB.

- c. The NN General Funds appropriated shall be assigned a FMIS business unit and encumbered for use for the term or life of the contract. Program shall coordinate with OMB and Office of the Controller to carryover cash match from NN fiscal year that has expired to successor fiscal year so the funds are available for the contract it was appropriated.
    - d. Any unexpended balance of the NN General Fund cash match resulting from the following shall revert to the Unreserved, Undesignated Fund Balance. The Program shall coordinate with OMB and Office of the Controller on accounting for such.
      - 1) the contract or grant not awarded,
      - 2) the funding period of the contract has expired or
      - 3) the terms and conditions of the contract not being satisfactorily met.
    - e. Program shall not seek Navajo Nation General Funds as cash match when the Grantor does not required such or when P. L. 93-638 funds can be used.
4. Setup of Cost Sharing Contribution in FMIS.
  - a. The contribution shall be identified by source and amount in the funding application.
  - b. The contribution shall be confirmed by documentation when funding is awarded for set up in FMIS.
    - 1) If the contribution consists of Navajo Nation General Funds or P.L. 93-638 funds, FMIS Business Unit of those sources shall be provided by the program based on which CGS/OMB will validate and enter in the FMIS. These cost sharing contribution amounts shall not be transferred.

- 2) If the contribution consists of non Navajo Nation sources, such shall be confirmed in writing by the donor. The type of contribution cash and/or in kind shall be specified and the amount.
  - c. If the business unit evidence of the contribution and amounts are not provided, the award and contribution will not be entered in FMIS. Further, the funding award will not be authorized for implementation by CGS/OMB.
5. Reporting of Cash and In-kind Contribution by Programs.

Within (10) days after month end, the program shall submit a monthly report on the amount of cost contributed to the project or program objective to OOC and OMB.
6. Accounting for Cost Sharing Contribution and Report in Financial Report to Funding Agency.
  - a. Accounting for Cash Match.
    - 1) Contract or Grant document defines the matching requirements.
    - 2) The NN programs request for Tribal General Funds for the matching during the budget process. When approved it is recorded under the Tribal General Funds Budget.
    - 3) A tribal format budget is submitted for the matching funds. The budget is entered under the K13XXXX business units under object account 9510.
    - 4) Financial transactions are recorded as a credit entry against the K13XXX-9520 business units/object account for the matching totals with an offset to the Tribal General Fund Budget. The matching entries are determined by matching percentage or other pre-determined method.
    - 5) The total cost will be reported on the Federal Financial Report (SF 425).
    - 6) It will also be the Program's responsibility to respond to any audit findings concerning these costs.
  - b. Accounting for Cash Contribution.
    - 1) The cash contribution occurs on a case by case basis.
    - 2) If the program foresees the project cost to exceed available grant funds the program will request outside entities such as Chapters to cover any overruns or deficits.
    - 3) Funds received from these outside entities will be recorded to the Business Unit to offset the expenditures.
    - 4) All documentation such as a copy of the check and invoices shall be filed in the contract folder.
    - 5) The total cost will be reported on the Federal Financial Report (SF 425).
    - 6) It will also be the Program's responsibility to respond to any audit findings concerning these costs.
  - c. Accounting for In kind Contribution.
    - 1) During application process, Program will identify how matching requirement (cost sharing) will be met.
    - 2) If In-kind contribution is selected, Program will identify what costs will be utilized.
    - 3) Program will submit to OOC, Contract Accounting a report of costs to be reported by completing and submitting the In Kind Contribution Form, see Appendix W.

- 4) Contract Accounting will verify costs (timesheets, procurement documents, etc).
- 5) If costs are contributed by non-Navajo funds, it will be the Program's responsibility to verify cost.
- 6) The total cost will be reported on the Federal Financial Report (SF 425).
- 7) It will be the Program's responsibility to respond to any audit findings concerning these costs.

### **I. Procedure on Closeout of External Contract and Grant.**

1. Types of Contracts: For purposes of this Procedure:
  - a. Prime Contract: contracts or agreement that provides funding to the Navajo Nation (Nation), herein referred to as a "Contract".
  - b. Procurement Contract: contract by the Nation which expends funds where the Nation obtains goods or services from a third party, herein referred to as "Subcontract". Procurement Rules and Procedures apply to these Subcontracts.
2. Contract Closeout Defined:
  - a. Contract Closeout. The process to officially close a Contract and to substantiate that the terms and conditions in addition to any special conditions or any other grant requirements of the Contract have been satisfied.
  - b. Closeout Process:
    - 1) Begins when the Contract ending date expires, when services have been performed and all goods and/or services have been delivered or performed.
    - 2) Is completed when all administrative acts are completed e.g., final payment has been made to vendor, all funds have been reimbursed to the Nation by the Grantor, all final progress and financial reports have been submitted to the funding agency, and any audit disputes resolved and a Release of Claim(s) executed.
  - c. Post Edit Code "N", Cannot Post Transaction, shall be entered in the FMIS by the OOC on Contract Business Units that have expired.
3. Policy on Contract Closeout:
  - a. The Nation shall comply with the terms and conditions of the Contract in the Contract Closeout procedure.
  - b. The offices involved with Contract Closeout process shall begin work on the closeout at least 60 days prior to Contract ending date. The offices include Program/Division, Office of Management (OMB), and Office of the Controller (OOC).
  - c. The following administrative reports which are required by the Contract shall be submitted on or before the due date specified in the Contract with copies provided to the Program, OOC and OMB:
    - 1) Progress Report by the Program.
    - 2) Financial Report by OOC.
    - 3) Single Audit Report by OMB.
    - 4) Any other report or certificate required by the Grantor.

## Appendix R

- d. The Division Director shall be responsible for the Contract Closeout Process performed by the Program from start to finish.
- e. OMB shall provide technical assistance and train all parties involved on this Closeout Procedure.
- f. The Program Manager shall obtain a Release of Claim, where applicable, from the Grantor on the Contract that has been closed out. The Release of Claim, where applicable, shall be a standard form used by the funding agency or a letter to the Nation.  
The Release of Claim serves to acknowledge the Nation has satisfied its obligations under the Contract and releases the Nation from any liability and claims associated with the Contract.
- g. A financial document or transaction i.e., a purchase requisition, a payment on an invoice, etc. shall not be processed on a Contract that has ended and closed out.

### 4. Procedure on Preparing Contract Closeout Report (Closeout Report).

- a. A Final Financial Report shall be submitted to the Grantor by OOC by the required Closeout due date with copies to the Program and OMB.
- b. A final Progress Report shall be prepared by the Program Manager and processed as follow:
  - 1) The Division Director shall review the report for completeness and evaluate the manner the program performed on accomplishing the purpose (deliverables) of the contract and the expenditure of funds awarded.
  - 2) The report approved by the Division Director shall be submitted to the funding agency by the Program Manager with a copy to OMB.
  - 3) The Division Director shall address performance by the Program Manager on the Contract as appropriate.
- c. The Program Manager shall submit a Closeout Report by filling out a Checklist on Contract Closeout included in this BIPM as Appendix V. and attach all supporting documents for review and approved by the Division Director.
- d. The Closeout Report approved by the Division Director shall be submitted to OMB within (10) working days after the due date of the last final report required by the Contract.
- e. OMB shall review the Closeout Report within (10) working days and perform the following:
  - 1) Process the Closeout Report as follows:
    - a) Substantive report shall serve to adjust the total award to actual expenditure in the FMIS, where carry forwards are appropriate, and issue a Transmittal referenced in Definition Section of Appendix R of this BIPM.
    - b) An insufficient report shall be returned to the Program / Division for resolution and specify the areas that were deficient.
  - 2) Issue a Transmittal to show the Contract is officially closed out. The Transmittal authorizes transferring the hard copy contract file to record storage consistent with procedures.
- f. The Program Manager and Division Director shall cure any deficiency determined by OMB and submit the corrected Closeout Report to OMB within (5) working days after receipt of notification on insufficient report.

FY 2014

**The Navajo Nation**  
**Listing of Positions and Assignments by Business Unit**

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2013 ACTUAL G/S	SALARY	HOURS	FY 2014 PROPOSED BUDGET PERIOD	BUDGET
11111			NAVAJO NATION BUDGET OFFICE							
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	R60A	26,956.80	2,080	10/01/13 09/30/14	26,957.00
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	R68A	53,476.80	2,080	10/01/13 09/30/14	53,477.00
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	R56A	19,136.00	2,080	10/01/13 09/30/14	19,136.00
SUBTOTAL:							99,570.00			99,570.00
BUSINESS UNIT TOTAL:							99,570.00			99,570.00

Appendix R

# EXTERNAL CONTRACTS AND GRANTS Budget Revision Request Form

\_\_\_\_\_  
Date:

By: \_\_\_\_\_

_____ Title of Contract or Grant	_____ Business Unit	_____ Funding Period Start-End
_____ Program / Division	_____ Contact Person / Phone No.	_____ Email Address

Note: Budget must be at FMIS LOD 6 at all times. Provide date of FMIS balances: \_\_\_\_\_

FROM ACCOUNT			AMOUNT OF TRANSFER	TO ACCOUNT			AMOUNT OF TRANSFER
Object Code	Description	Balance		Object Code	Description	Balance	
<b>TOTAL:</b>				<b>TOTAL:</b>			

**JUSTIFICATION:** Explain why transfer is required and provide formula/calculation to show amount is sufficient to cover intended purpose to the end of the budget period. Requests that lack justification will not be processed.

\_\_\_\_\_  
\_\_\_\_\_  
Use reverse side if additional space is needed.

## APPROVALS:

\_\_\_\_\_  
Program Manager, Print Name & Signature / Date

\_\_\_\_\_  
Division Director, Print Name & Signature / Date

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

## FOR CONTRACTS AND GRANTS SECTION / OMB USE ONLY

Reviewed by and Comments: \_\_\_\_\_

Approval for FMIS Entry: \_\_\_\_\_

Posted by: \_\_\_\_\_

\_\_\_\_\_  
Contracting Officer / Date

\_\_\_\_\_  
Contract Analyst / Date

**NAVAJO NATION**  
**Federal Budget Request Form**  
**For Fiscal Year 2017**

**Appendix T**

1. Navajo Nation Branch/Division:			
2. Navajo Nation Program:			
3. Federal Department:			
4. Federal Office/Bureau/Division:			
5. Federal Region:			
6. Congressional District(s):			
<b>7. Budget Information</b>			
a. FY 2013 Award	b. FY 2014 Award	c. FY 2015 Request	d. FY 2016 Request
e. FY 2017 Request			
<b>8. Funding Information</b>			
a. Funding Type		b. Source of Funds	c. Period Contract or Grant Authorized by Congress
Contract No. _____ FY _____ Grant No. _____ Other: _____		638 B.I.A. <input type="checkbox"/> 638 I.H.S. <input type="checkbox"/> Non 638 <input type="checkbox"/>	Start Date: <u>Month &amp; Year</u> End Date: <u>Month &amp; Year</u> P.L. _____
<b>9. Matching Funds and Indirect Cost (IDC) Information</b>			
a. Match Fund Required?	b. Type of Match	c. Basis or Level	d. Indirect Cost (IDC) Recovery
Yes <input type="checkbox"/>  No <input type="checkbox"/>	Cash <input type="checkbox"/> In Kind <input type="checkbox"/> Other <input type="checkbox"/>	Amount: _____ Percent: _____	Yes: <input type="checkbox"/> No: <input type="checkbox"/> Amount: _____ Rate: _____
<b>10. Budget Justification Statement</b>			
(Attach additional pages if more space is needed)			
<b>11. Statement of Performance:</b>			
(Attach additional pages if more space is needed)			

## Summary of Federal Budget Request Instructions on Completing the Form

**PURPOSE:** This form will obtain the Navajo Nation's Fiscal Year (FY) 2017 Federal Budget Request and related information to assist in advocacy efforts to the Federal government.

- Box 1. Identify the Navajo Nation Branch/Division, i.e., Executive (for Division of Social Services) or Judicial (for Tribal Courts).
- Box 2. Identify Navajo Nation Program by title, i.e., Program for Self Reliance.
- Box 3. Identify the Federal department from which the federal funding originates, i.e., Department of Health and Human Services.
- Box 4. Identify the Federal Office/Bureau/Division within the Federal department identified in Box 3, from which the federal funding originates, i.e., Administration for Children and Families, Temporary Assistance for Needy Families.
- Box 5. Identify the Federal region which the Navajo Branch/Division/Program works with, i.e., Federal Region 9 (Arizona); Federal Region 6 (New Mexico); or Federal Region 8 (Utah).
- Box 6. Identify Congressional District in which services are rendered, i.e., New Mexico Congressional District 1 (Tohajilee), District 2 (Alamo), District 3 (Shiprock), Arizona Congressional District 1 (All of Navajo Nation in Arizona), Utah Congressional District 2 (Montezuma).
- Box 7. Budget Information
  - Section a) – Funds Awarded for FY 2013.
  - Section b) – Funds Enacted for FY 2014.
  - Section c) through d) - Budget Request endorsed by appropriate oversight committee for FY 2015-2016, respectively.
  - Section e) – Proposed Budget Request for FY 2017. This should be determined pursuant to Section VI. 1. b. 2).
- Box 8. Funding Information as applied to current contract (7.b.)
  - a) Indicate the type of funding on the latest contract, grant or other, and provide the related fiscal year (FY) and contract/grant number.
  - b) Indicate if the fund source is a P.L. 93-638 or non-638.
  - c) If applicable, provide the term dates for the contract or grant authorized by Congress. For example, CCDF was for 3 years, which began FY 2011 to 2013 and fiscal year term is November to October. The start date would be "November 2011" and the end date would be "October 2013".
  - d) Reference Public Law information (if applicable).
- Box 9. Matching Funds and Indirect Cost (IDC) Recovery Information
  - Match Fund:
    - a) Match Fund required? – check the appropriate response, Yes or No. If yes, provide citation of law.
    - b) Check the Type of Match required cash, in-kind or other. For "other", specify the form of match acceptable.
    - c) Basis or Level – provide the amount or percent of the required match pursuant to funding source rules.
  - IDC:
    - a) Does contract or grant provide IDC funding? Will Indirect Cost be recovered? Check Yes or No. If Yes, indicate expected amount of IDC recovery and/or rate of recovery.
- Box 10. Justification Statement on Requested Budget:
  - a) Explain the current overall need in quantifiable form.
  - b) Provide expected deliverables and results at the end of the funding year in question.
  - c) What changes are expected so as to optimize results?
- Box 11. Statement of Performance:
  - a) List the accomplishments on contract/grant with funding received.
  - b) List external challenges that impeded performance, e.g., untimely distribution of federal funding, archaeological clearances, environmental assessments too lengthy, etc.



## Appendix U

**Title of Program:** \_\_\_\_\_ **FMIS Business Unit No.** \_\_\_\_\_

**Title of Grant :** \_\_\_\_\_ **Grant No.:** \_\_\_\_\_

**CFDA No.:** \_\_\_\_\_ **Original Funding Period: Start - End:** \_\_\_\_\_

(A)	(B)	(C)	(D)	(E)
-----	-----	-----	-----	-----

\* On separate page, provide justification on object code that are affected. This is a condition for processing the change. Also the additional budget cannot be expended until the change is entered into FMIS by OMB.

**Program Manager**  
**(print):** \_\_\_\_\_

**Signature/Date:** \_\_\_\_\_

**Division/Executive**  
**Director (print):** \_\_\_\_\_

**Signature/Date:** \_\_\_\_\_

Verified by: \_\_\_\_\_ Approved By: \_\_\_\_\_  
Contract Analyst - Signature / Date Contracting Officer - Signature / Date

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**THE NAVAJO NATION**  
**CHECKLIST ON CONTRACT CLOSEOUT REQUIREMENTS**

**Appendix V**

Grant No. _____		Date Prepared _____			
		Grant Period: _____			
Program / Division _____		Program Manager _____			
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
No.	Type of Report	End Date of Reporting Period	Due Date of Report	Date Report Submitted	Notes
<b>A.</b>	Financial Report				Federal funds require SF 425 (formally SF 269)
1					
2					
3					
4					
<b>B.</b>	Progress Report				Also referred to as Narrative or Program Report.
1					
2					
3					
4					
<b>C.</b>	Audit (Single)				
1					
2					
<b>D.</b>	Others e.g., funds fully reimbursed; Cost Sharing Contribution, match (cash and inkind).				
1					
2					
3					
4					
5					

Submitted By:	Program Manager	Date
Review By:	Division Director	Date
	Office of the Controller	Date
Verified By:	CGS Contract Analyst	Date

	<b>Concerns and Recommendations by Program, OMB or OOC:</b>
A.	
B.	
C.	
D.	
E.	
F.	



# THE NAVAJO NATION

## Appendix W

Office of the Controller \* P. O. Box 3150 \* Window Rock, Arizona \* 86515

Ben Shelly  
PRESIDENT

Rex Lee Jim  
VICE PRESIDENT

### Documentation of In-Kind Cost-Sharing

*(To be retained in grant folder)*

Project Description: \_\_\_\_\_

Grant Number: \_\_\_\_\_

Business Unit: \_\_\_\_\_

Period of In-Kind Contribution: \_\_\_\_\_

Please provide the following information for documentation of in-kind cost sharing to the project and submit this form to the Office of the Controller Contract Accounting Section with all supporting documentation. In the space provided, indicate the nature of the contribution, the basis for calculating its value and provide/attach all supporting documentations to support these costs.

All In-Kind contributions must be reasonable and necessary to the performance of the project and the basis for determining the valuation for in-kind contributions/donations must be based on fair market value (*i.e. donation of equipment*) and must be documented.

Description	Valued Amount
Salaries and Wages	\$
Travel	\$
Materials and Supplies	\$
Contract and Consulting	\$
Equipment	\$
Trainings / Meetings	\$
Other	\$
Total In-Kind Contribution	\$

I certify that the expenditures listed above have been incurred as matching contribution for the project specified and these expenditures meet the following criteria:

1. Supporting documentation is attached and verifiable through our records
2. Not committed as match for any other federally-assisted project
3. Funds are not paid by the Federal Government under another award, except where authorized by Funding Agency; and
4. Incurred during the timeframe specified above
5. Are necessary and reasonable for the proper and efficient accomplishment of the specified project; and
6. Are allowable under the applicable cost principles and other terms and conditions of the federal award or program.

#### AUTHORIZED SIGNATURES:

Program Manager Signature & Date: \_\_\_\_\_

Executive Division Director Signature & Date: \_\_\_\_\_

*\*Note: This documentation should be used in preparation of financial reports, and should be retained, along with all other documentation of project costs, for a period of seven years following approval of the final report by the funding agency and financial audit.*