



Shiprock Chapter Government of the Navajo Nation

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Resolution No: 08-10-25-073

PROPOSED RESOLUTION OF SHIPROCK CHAPTER

APPROVING A BUDGET TRANSFER IN FUND 15, PUBLIC EMPLOYMENT (PEP) FUND IN THE AMOUNT OF \$5,972.09 TO PAY FOR OUTSTANDING IRS TAX PAYMENTS AND PENALTIES AND INTEREST FEES

WHEREAS:

1. The Shiprock Chapter of the Navajo Nation acts on this resolution pursuant to the authority conferred upon the Chapter through Navajo Nation Code Title 26, Chapter 1, Section 1, Part B, which states, "Through adoption of this Act, the Navajo Nation Council delegates to Chapters' governmental authority with respect to local matters consistent with Navajo Law, including custom and tradition and
2. The Shiprock Chapter has the fiduciary responsibilities according to the Five Management System, Fiscal Policies and Procedures. Pursuant to the FY2025 Budget Instructions Manual, the Chapter is required to enact a resolution for all budget revisions/transfers; and
3. The Shiprock Chapter has to pay outstanding IRS payments from June 20-24 and penalties and interest fees in the amount of \$14,208.49; and
4. A budget revision form has been filled out and is attached for this budget transfer within Fund 15, Public Employment Fund to pay an outstanding IRS tax payment from June 2024. At this time, there is \$8,236.40 currently available. The additional amount needed to pay the outstanding invoice is \$5,972.09; and
5. The Budget transfer within Fund 15 is to transfer from GL6101 Temporary employment salaries in the amount of \$5,972.09 to GL6103 FICA expenses and GL6104 Medicare Expenses in the amount of \$5,972.09. The budget revision request form is attached as Exhibit "A".

NOW, THEREFORE BE IT RESOLVED, THAT:

1. The Shiprock Chapter approves the Budget transfer within Fund 15 is to transfer from GL6101 Temporary employment salaries in the amount of \$5,972.09 to GL6103 FICA expenses and GL6104 Medicare Expenses in the amount of \$5,972.09. The budget revision request form is attached as Exhibit "A" and made a part of this resolution.

CERTIFICATION

We hereby certify that the foregoing resolution was duly considered by the Shiprock Chapter at a duly called meeting held in Shiprock Navajo Nation, (New Mexico) at which a quorum was present and that the same was passed by a vote of ____ in favor, ____ opposed and ____ abstained, this 10th day of August 2025.

Motion: _____ Second: _____

Raymond John, Sr., President Debra Yazzie, Vice President Loretta John, Secretary/Treasurer

CHAPTER OFFICIALS
Raymond John – President
Debra A. Yazzie – Vice President
Loretta John – Secretary /Treasurer

GRAZING OFFICIAL
Sarah Denetclaw-Begay

FARM BOARD
Lawrence Begay

COUNCIL DELEGATE
Eugenia Charles-Newton

THE NAVAJO NATION
OFFICE OF MANAGEMENT AND BUDGET
BUDGET REVISION REQUEST

(For Use on NN Funds and External Grant Budgets)

PART I. PROGRAM INFORMATION:

Eliza-Beth Washburne

eliza-beth@nndcd.org

7/22/2025

PREPARED/REQUESTED BY (PRINTED NAME & TITLE)

EMAIL ADDRESS

DATE

108102:15

Shiprock Chapter: PEP Employment Fund

505-368-1020

BUSINESS UNIT NO.

PROGRAM / DEPARTMENT TITLE

PHONE NO.

PART II. FOR EXTERNAL GRANT OR CONTRACT USE ONLY:

TITLE OF EXTERNAL CONTRACT / GRANT

FUNDING PERIOD - START/ END DATE

PART III. TRANSFER FROM OBJECT CODE:

FUNDS AVAILABLE (OMB USE ONLY)	LOD	FROM OBJECT CODE & DESCRIPTION OF CODE	AMOUNT
	7	15:6101:93/99 Equipment Operator	\$ 4,000.00
	7	15:6101:93/99 Equipment Operator	\$ 1,000.00
	7	15:6101:60/99 Admin. Assistant	\$ 842.12
	7	15:6101:60/99 Admin. Assistant	\$ 129.97
TOTAL			\$ 5,972.09

PART IV. TRANSFER TO OBJECT CODE:

LOD	TO OBJECT CODE & DESCRIPTION OF CODE	AMOUNT
7	15:6103:99/99 FICA	\$ 4,000.00
7	15:6104:99/99 Medicare	\$ 1,000.00
7	15:6104:99/99 FICA	\$ 842.12
7	15:6104:99/99 Medicare	\$ 129.97
TOTAL		\$ 5,972.09

PART V. JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete): Explain why the revision is required and provide calculations to show budget is sufficient for the purpose of the budget revision or to the end of the funding period. Do not simply repeat the information provided in Part III and IV above.

The Shiprock Chapter admin. staff did not pay the IRS payments for the months of June 2024, July 2024, August 2024 and September 2024. The total amount past due is \$14,208.49 which is due August 11, 2025. There is an additional need of \$5,951.09 to make the full payment. There is a refund received in the amount of \$8,236.40, which will be used to cover the total which is past due. Out of the total due, \$4,062.72 is assessed for Failure to pay penalties, late federal deposit fees and interest charges.

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

The fund 15 PEP employment for the equipment operator and administrative assistance temporary salary fund account is sufficiently budget to the end of the fiscal year. There is no negative impact. This amount has to be paid to avoid any further penalties and fees to be assessed against the Chapter.

PART VII. APPROPRIATE SIGNATURES:

DEPARTMENT/PROGRAM DIRECTOR (PRINTED)

BRANCH/DIVISION DIRECTOR (PRINTED)

APPROVAL SIGNATURE / DATE

CONCURRENCE SIGNATURE / DATE

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