

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0066-26

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance and Naabik'iyáti' Committees; Approving the Navajo Nation's Indirect Cost Rate for Fiscal Year 2026, as Proposed by the U.S. Department of Interior's Interior Business Center, and Ratifying the Navajo Nation President Signature on the Indian Organization Indirect Cost Negotiation Agreement

Date posted: April 02, 2026 at 11:35 AM

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LEGISLATIVE SUMMARY SHEET
Tracking No. 0066-26

DATE: April 1, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES; APPROVING THE NAVAJO NATION'S INDIRECT COST RATE FOR FISCAL YEAR 2026, AS PROPOSED BY THE U.S. DEPARTMENT OF INTERIOR'S INTERIOR BUSINESS CENTER, AND RATIFYING THE NAVAJO NATION PRESIDENT SIGNATURE ON THE INDIAN ORGANIZATION INDIRECT COST NEGOTIATION AGREEMENT

PURPOSE: The proposed legislation will approve the Department of Interior's Interior Business Centers proposed IDC rate and IDC agreement for the Navajo Nation Fiscal Year 2026.

FINAL AUTHORITY: Naabik'íyáti' Committee

VOTE REQUIRED: Simple Majority

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

5-DAY BILL HOLD PERIOD: AMK 1/17
Website Posting Time/Date: _____
Posting End Date: 04/17/26
Eligible for Action: 04/18/26

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 25th NAVAJO NATION COUNCIL - Fourth Year, 2026

3 Introduced By:

4 
5 _____
6 (Primary Sponsor)

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8 Tracking No. 0066-26

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10 AN ACTION
11 RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI'
12 COMMITTEES; APPROVING THE NAVAJO NATION'S INDIRECT COST RATE
13 FOR FISCAL YEAR 2026, AS PROPOSED BY THE U.S. DEPARTMENT OF
14 INTERIOR'S INTERIOR BUSINESS CENTER, AND RATIFYING THE NAVAJO
15 NATION PRESIDENT SIGNATURE ON THE INDIAN ORGANIZATION
16 INDIRECT COST NEGOTIATION AGREEMENT

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18 BE IT ENACTED:

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20 SECTION ONE. AUTHORITY

- 21 A. The Budget and Finance Committee ("BFC") is a standing committee of the Navajo
22 Nation Council empowered to review and recommend to the Council the budgeting,
23 appropriation, investment, and management of all funds. BFC also has oversight
24 responsibility for the Navajo Nation's Office of Management and Budget ("OMB"). 2
25 N.N.C. §301(B)(2) and §301(B)(13).
- 26 B. The Naabik'iyáti' Committee is a standing committee of the Navajo Nation Council
27 empowered to review and approve agreements with the appropriate federal agency for
28 the setting of the Navajo Nation's indirect cost rate for each fiscal year. 2 N.N.C.
29 §701(A)(10).

1 **SECTION TWO. FINDINGS**

- 2 A. The U.S. Department of the Interior/Interior Business Center (“DOI/IBC”) has submitted
3 its “Indian Organization Indirect Cost Negotiation Agreement” (“IDC Agreement”) for
4 the Navajo Nation, in a letter dated December 19, 2025. The proposed rate in the IDC
5 Agreement is 12.84% for the period of October 1, 2024 to September 30, 2025, and
6 13.08% for the period of October 1, 2025 to September 30, 2026, for all Navajo Nation
7 Programs. The IDC Agreement is attached as **Exhibit A**.
- 8 B. The Executive Director of OMB has provided a memorandum dated January 8, 2026,
9 describing the required procedures for the Navajo Nation to formally approve the
10 proposed rates for Fiscal Year 2025 and Fiscal Year 2026. OMB’s Memorandum is
11 attached as **Exhibit B**.
- 12 C. Pursuant to the Navajo Nation’s 2 N.N.C. §164(A) review process, the OMB, the Navajo
13 Nation’s Office of the Controller, the Department of Justice, and other reviewers have
14 indicated that the negotiated IDC Agreement and supporting documents are legally
15 sufficient. The Section 164 Review Form is attached as **Exhibit B**.
- 16 D. On January 20, 2026, Navajo Nation President, Dr. Buu Nygren, signed the Indirect Cost
17 Negotiation Agreement indicating the Navajo Nation's acceptance of the IDC
18 Agreement. However, the IDC Agreement cannot be implemented until the Nabik'iyati'
19 Committee formally approves it pursuant to the Committee's authority under 2 N.N.C. §
20 701(A) (10). The Navajo Nation finds that approving DOI/IBC's proposed IDC rates of
21 12.84% for Fiscal Year 2025 and 13.08% for Fiscal Year 2026, and accepting the IDC
22 Agreement with the DOI/IBC that provides for such rates, is financially prudent and in
23 the best interest of the Navajo Nation
- 24 E. The Navajo Nation finds that approving DOI/IBC’s proposed IDC rates of 12.84% for
25 Fiscal Year 2025 and 13.08% for Fiscal Year 2026 and entering into the IDC Agreement
26 with the DOI/IBC, is financially prudent and in the best interest of the Navajo Nation.
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SECTION THREE. APPROVAL OF IDC RATE AND IDC AGREEMENT

- A. The Navajo Nation hereby approves the IDC rate of 12.84% for Fiscal Year 2025 and 13.08% for Fiscal Year 2026 that has been proposed by the U.S. Department of the Interior/Interior Business Center, as described in **Exhibit A** and **Exhibit B**.
- B. The Navajo Nation hereby approves the Indian Organizations Indirect Cost Negotiation Agreement with the U.S. Department of the Interior/Interior Business Center for the Navajo Nation for Fiscal Year 2025 and Fiscal Year 2026, attached as **EXHIBIT A**.
- C. The Navajo Nation hereby ratifies the prior acceptance and execution of the IDC Agreement by Navajo Nation President, Dr. Buu Nygren.