



25TH NAVAJO NATION COUNCIL

25TH NAVAJO NATION COUNCIL OFFICE OF THE SPEAKER

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Naa'bik'iyati' Committee advances Legislation 0234-25 to strengthen financial oversight and efficiency



Council Delegate Shaandiin Parrish, sponsor of Legislation 0234-25.

WINDOW ROCK, Ariz. — On Thursday, the Naa'bik'iyati' Committee advanced Legislation 0234-25, a measure aimed at improving financial coordination, accountability, and efficiency within the Navajo Nation government.

The legislation proposes consolidating the Office of Management and Budget under the Office of the Controller, creating a unified structure for budget development, financial reporting, and fiscal oversight.

Sponsor of the legislation, Council Delegate Shaandiin Parrish, emphasized that the legislation builds a more coordinated and accountable financial structure for the Navajo Nation. By bringing budget development and financial oversight together under one office, to improve communication, reduce delays, and ensure that the Nation's resources are managed in a way that better serves the Navajo people.

Legislation 0234-25 amends multiple provisions of the Navajo Nation Code to formally integrate the Office of Management and Budget into the Office of the Controller, while maintaining legislative oversight by the Budget and Finance Committee.

According to the legislative summary and findings, both offices currently operate within the Executive Branch but have experienced ongoing coordination challenges, including

duplication of responsibilities and communication gaps that have contributed to administrative delays.

Under the proposed structure, the Office of the Controller will take on expanded responsibilities that include coordinating the preparation of annual operating and capital budgets, developing standardized budget formats, and issuing annual budget instructions and planning base amounts.

These changes are intended to align financial resources more closely with program performance, service delivery, and policy priorities. The Controller will also oversee budget development and financial reporting processes, ensuring consistent and accurate information is provided to leadership and oversight committees.

The legislation emphasizes improved efficiency through centralized reporting and streamlined decision-making. By having a single division director responsible for both budget and accounting functions, the Navajo Nation aims to strengthen transparency and accountability while reducing redundancies in financial operations.

The consolidation is also expected to enhance compliance with financial policies and improve coordination with external funding sources, including federal and state agencies.

Importantly, the measure includes provisions to maintain continuity for employees and programs. All current Office of Management and Budget personnel will retain their positions and salaries, and existing funding will remain intact as the office transitions into a department within the Office of the Controller. This approach ensures that essential services continue without disruption while structural improvements are implemented.

Legislation 0234-25 reflects a broader effort to modernize financial management practices within the Navajo Nation government by aligning budgeting, accounting, and reporting functions under a single framework.

The Naa'bi'iyati' Committee approved the legislation on the consent agenda with a vote of 15 in favor and none opposed. The measure now moves forward to the Navajo Nation Council for final authority and consideration.

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