

## Timelines for Resolutions:

### CJY-41-21:

1. Page 3 of 13, Section Two, J:
  - a. "Fiscal Recovery Fund costs must be incurred by December 31, 2024, meaning the Navajo Nation must obligate funds by that date."
  - b. "The Fiscal Recovery Fund period of performance runs until December 31, 2026, meaning projects must be completed by this date."
2. Page 6 page 13, Section Four, H:
  - a. "Until the third quarter of 2024, Navajo Nation Fiscal Recovery Fund Expenditure Plan for direct financial assistance to enrolled Navajo Nation members, not including business economic relief or similar programs, shall be limited to ten percent (10%) of the total Fiscal Recovery Funds received by the Navajo Nation. After the second quarter of 2024, unallocated or unexpended NNFRF funds can be allocated for direct financial assistance to enrolled members through resolution of the Navajo Nation Council and approval of the President pursuant to 2 N.N.C. § 164(A) and 2 N.N.C. §§ 1005(C)(10), (11) and (12)."
3. Page 8 of 13, Section Seven, F:
  - a. "Any central support and/or regulatory services funding unspent or unencumbered at the end of the second quarter of Fiscal Year 2024 shall be reallocated to the NNFRF and be available for allocation to other NNFRF projects and services."
4. Page 8 of 13, Section Eight, E:
  - a. "OOC and the respective Responsible Entity shall provide a written and oral report to the Naabik'iyati' Committee and the Office of President and Vice-President on or about thirty (30) days after the end of each fiscal year quarter; such report will present an overview and status of all NNFRF funded projects, recommended modifications or adjustments to projects, and compliance challenges, if any."

### BFS-31-21:

1. Page 3 of 6, Section I, Pursuant to ARPA:
  - a. "1. Fiscal Recovery Funds costs must be incurred by December 31, 2024, meaning the NN must obligate funds by that date; and 2. The FRF period of performance runs until December 31, 2026, meaning projects must be completed by this date."

### CJN-29-22:

1. Page 3 of 28, Section Two, I:
  - a. "Pursuant to ARPA:
    - i. Fiscal Recovery Fund costs must be incurred by December 31, 2024, meaning that the Navajo Nation must obligate FRF funds by that date. Treasury 's Final Rule provides that "incurred" shall have the same meaning

given to "financial obligation " under the Uniform Guidance at 2 CFR 200.1: "Financial obligations, when referencing a recipient 's or sub-recipient's use of funds under a federal award, means orders placed for property and services, contracts and sub- awards made, and similar transactions that require payment".

- ii. The Fiscal Recovery fund period of performance runs from March 3, 2021, until December 31, 2026, meaning that all FRF-funded projects must be completed and funds must be fully expended by December 31, 2026.
- iii. Costs incurred by the Navajo Nation prior to March 3, 2021 are not eligible.
- iv. Any funds not obligated or expended for eligible uses by the dates set forth above in Sections I (1) and (2) must be returned to U.S. Treasury, including any unobligated or unexpended funds that have been provided to sub-recipients and contractors as part of the award closeout process.

b. Page 7 of 28, Section Three, E:

- i. "1. LGA-Certified Chapters shall immediately return to the Office of the Controller all Chapter Project Plan funds that remain unobligated and unencumbered as of 5:00 p.m. on September 30, 2024."
- ii. "2. LGA-Certified Chapters shall immediately return to the Office of the Controller all Chapter Project Plan funds that remain unexpended as of 5:00 p.m. on September 30, 2026."

c. Page 8 of 28, Section Three, K:

- i. "1. If the NNFRF Office has not received a comprehensive list of projects for a Delegate Region, including Appendix A, Appendix B and supporting documents for each project by September 30, 2024; any unallocated amount for that Delegate Region shall automatically revert to the Navajo Nation Fiscal Recovery Fund, Navajo Nation Council and President of the Navajo Nation action shall not be required for the reversion."

d. Page 9 of 28, Section Three, L:

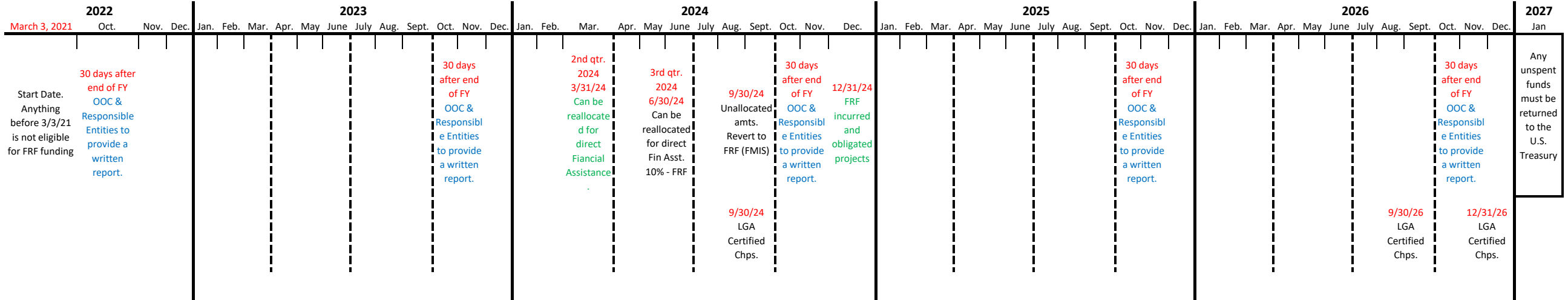
- i. "3. All proposed Delegate Region projects shall be sufficiently developed such that funding for the project (s) can be obligated and encumbered in the Nation's Financial Management Information System ("FMIS") by 5:00 p.m. on September 30, 2024, and fully expended by 5:00 p.m. on September 30, 2026 or such earlier dates as may be determined by resolution of the Navajo Nation Council. This generally requires NEPA, ROW, and design work to be sufficiently advanced such that these pre-construction tasks can be completed in time to execute construction contracts and encumber funds by 5:00 p.m. on September 30, 2024."

- e. Page 18 of 28, Section Twelve, B:
  - i. “2. Any NNFRF funds not obligated and encumbered by the end of the third quarter of Fiscal Year 2024 shall be reported to the Naabik’iyati’ Committee and are subject to reversion to the NNFRF by resolution of the Naabik’iyati’ Committee. Reverted NNFRF funds will then be available for reallocation to other NNFRF Expenditure Plans pursuant to resolution(s) of the Navajo Nation Council enacted pursuant to 2 N.N.C. S 164 (A) (17) and 2 N.N.C. SS 1005 (C) (10), (11), and (12).”
  
- f. Page 18 of 28, Section Twelve, C:
  - i. “Projects and/or services funded with Navajo Nation Fiscal Recovery Funds must be completed and all NNFRF funds fully spent by June 30, 2026, unless an earlier date is determined through resolution of the Navajo Nation Council.”
  
- g. Page 23 of 28, Section Thirteen, G, H, I, J, K:
  - i. “G. All NNFRF funds that have not been allocated to an NNFRF Expenditure Plan through a Navajo Nation Council Resolution enacted pursuant to Resolution CJY-4L-21 by the end of the second quarter of Fiscal Year 2024 may be allocated to the NNFRF Construction Contingencies Expenditure Plan through Navajo Nation Council Resolution enacted pursuant to 2 N.N.C. § 164 (A) (17) and 2 N.N.C. §§ 1005 (C) (10), (11), and (12).”
  
  - ii. “H. All NNFRF funds that have been allocated to an NNFRF expenditure plan through a Navajo Nation Council Resolution enacted pursuant to Resolution CJY-41-21, but that have not been obligated and encumbered by 5:00 p.m., on June 30, 2024, shall automatically revert to the NNFRF and shall be reallocated to the NNFRF Construction Contingencies Expenditure Plan or other NNFRF expenditure plans through Navajo Nation Council Resolution enacted pursuant to 2 N.N.C. § 164(A) (17) and 2 N.N.C. §§ 1005 (C) (10), (11), and (12).”
  
  - iii. “I. All obligated and encumbered NNFRF funds that have not been expended by the Navajo Nation and its sub-recipients by 5:00 p.m. on June 30, 2026, shall automatically revert to the NNFRF and shall be reallocated to the NNFRF Construction Contingencies Expenditure Plan or other NNFRF expenditure plans through Navajo Nation Council Resolution enacted pursuant to 2 N.N.C. § 164 (A) (17) and 2 N.N.C. §§ 1005 (C) (10), (11), and (12).”
  
  - iv. “J. Funding allocated to the Chapter Assistance Expenditure Plan that is not obligated and encumbered by DCD and/or the LGA-Certified Chapters by November 20, 2024 shall be automatically reallocated to the Construction Contingencies Expenditure Plan. Such reallocation shall not require a resolution by the Navajo Nation Council enacted pursuant to 2 N.N.C. § 164(A) (17) and 2 N.N.C. §§ 1005 (C) (10), (11), and (12).”

- i. “K. Funding allocated to the Chapter Assistance Expenditure Plan that is not expended by DCD and/or the LGA-Certified Chapters by November 24, 2026 shall be automatically reallocated to the Construction Contingencies Expenditure Plan and such reallocation shall not require a resolution by the Navajo Nation Council enacted pursuant to 2 N.N.C. § 164(A) (17) and 2 N.N.C. §§ 1005 (C) (10), (11), and (12).”

# ARPA APPROVED TIMELINE/DEADLINES FOR FUNDS TO BE SPENT

## Calendar Years



# Navajo Nation Fiscal Year

**CJY-41-21**

