

Document No. 019945

Date Issued: 12/21/2022

**SECTION 164 REVIEW FORM**

Title of Document: OSO INTERNET SOLUTIONS, LLC Contact Name: NEZ, SONIA A

Program/Division: DIVISION OF GENERAL SERVICES

Email: sonianez@navajo-nsn.gov Phone Number: 928-551-7509

Division Director Approval for 164A: \_\_\_\_\_

**Check document category: only submit to category reviewers. Each reviewer has a maximum 7 working days,** except Business Regulatory Department which has 2 days, to review and determine whether the document(s) are sufficient or insufficient. If deemed insufficient, a memorandum explaining the insufficiency of the document(s) is required.

**Section 164(A) Final approval rests with Legislative Standing Committee(s) or Council**

		Sufficient	Insufficient
<input type="checkbox"/>	<b>Statement of Policy or Positive Law:</b>		
1. OAG:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<b>IGA, Budget Resolutions, Budget Reallocations or amendments: (OMB and Controller sign ONLY if document expends or receives funds)</b>		
1. OMB:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. OOC:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. OAG:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

**Section 164(B) Final approval rests with the President of the Navajo Nation**

<input type="checkbox"/>	<b>Grant/Funding Agreement or amendment:</b>		
1. Division:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. OMB:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. OOC:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. OAG:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>Subcontract/Contract expending or receiving funds or amendment:</b>		
1. Division:	<u>Navajo Delegation</u> Date: <u>12/23/22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. BRD:	<u>CSM</u> Date: <u>12/25/22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. OMB:	<u>CSM</u> Date: <u>4/6/23</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. OOC:	<u>CSM</u> Date: <u>1.6.2023</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. OAG:	<u>CSM</u> Date: <u>3/13/23</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. OPVP:	<u>CSM</u> Date: <u>7 April 23</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<b>Letter of Assurance/M.O.A./M.O.U./Other agreement not expending funds or amendment:</b>		
1. Division:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. OAG:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<b>M.O.A. or Letter of Assurance expending or receiving funds or amendment:</b>		
1. Division:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. OMB:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. OOC:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. OAG:	_____ Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

Received  
APR - 6 2023  
Office of Management and Enterprise Services  
Window Rock, Arizona

Received  
MAR 15 2023  
Office of Management and Budget  
Window Rock, Arizona

RECEIVED  
DEC 27 2022  
CONTRACT ACCOUNTING

RECEIVED  
DEC 23 2022  
OFFICE SERVICES  
OFFICE OF THE CONTROLLER



NAVAJO NATION DEPARTMENT OF JUSTICE

DOCUMENT REVIEW REQUEST FORM



DOJ 3/7/23 e 3:20p DATE / TIME 7 Day Deadline DOC #: 19945 SAS #: UNIT: H59w

RESUBMITTAL

\*\*\* FOR NNDJ USE ONLY - DO NOT CHANGE OR REVISE FORM. VARIATIONS OF THIS FORM WILL NOT BE ACCEPTED. \*\*\*

CLIENT TO COMPLETE: DATE OF REQUEST: 3/6/2023, DIVISION: OPVP, CONTACT NAME: Delora Nez, AA, DEPARTMENT: Broadband Office, PHONE NUMBER: 928-551-5450, E-MAIL: delora.nez@navajo-nsn.gov, TITLE OF DOCUMENT: OSO Internet Solutions Subrecipient Agreement, Document No.: 019945. DOJ SECRETARY TO COMPLETE: DATE/TIME IN UNIT: 3/7/23 @ 4:30 pm, REVIEWING ATTORNEY/ADVOCATE: NP/ea, DATE TIME OUT OF UNIT: 3-13-23 3:53 pm. DOJ ATTORNEY / ADVOCATE COMMENTS: Sufficient. REVIEWED BY: (Print) [Signature], Date / Time 3/13/23, SURNAMED BY: (Print) [Signature], Date / Time 3/13/23. DOJ Secretary Called: Delora, for Document Pick Up on 3-13-23 at 3:53 PM By: CN. PICKED UP BY: (Print) DATE / TIME:





# DR. BUU NYGREN **PRESIDENT**


# RICHELLE MONTOYA **VICE PRESIDENT**

**The Navajo Nation | Yideeskáadi Nitsáhákees**

## MEMORANDUM

TO: 164 Reviewers

FROM:

  
\_\_\_\_\_  
Sonia Nez, Department Manager  
Navajo Nation Broadband Office  
Office of the President and Vice President

DATE: March 03, 2023

SUBJECT: OSO Internet Solutions, LLC. – Subrecipient Agreement

The Navajo Nation Broadband Office (NNBO) first submitted a Small Project Contract (SPC) labeled as “First Submission” in this packet. In subsequent sessions with the NN Department of Justice, it was deemed NNBO should utilize an Subrecipient Agreement (SRA) rather than a SPC.

The Navajo Nation is entering into an SRA with OSO Internet Solutions, LLC (OIS). The purpose of the SRA is to construct 13.2 miles of middle-mile fiber that will allow final mile connections to 600 Navajo community houses in the Ramah, New Mexico to Pine Hill, New Mexico region.

This deliverable is in accordance with CJN-29-22 Section J-2, 5.19 Broadband – Last Mile Expenditure Plan and CJN-29-22 Section J-1, 5.21 Broadband - Middle Mile Expenditure Plan.

OIS is registered with the state of New Mexico Public Regulation Commission (“NMPRC”) as a Competitive Local Exchange Carrier (“CLEC”) and Eligible Telecommunications Carrier (“ETC”) and with this project will be delivering high quality and high-speed broadband. This increased capacity will allow for up to 1G connections for all. This project will enable telework capabilities; provide access to data and information about healthcare and communications in support of Navajo COVID-19 mitigation related operations and services; reduce the time needed to deliver high quality telehealth; support Navajo educational institutions broadband requirements to deliver and support instruction that will help retain students and faculty; enable home schooling, online schooling and allow students to attend school from home rather than sitting in vehicles at the nearest community hot spots; reduce costs for access to high speed networks via such programs as the Affordable Connectivity Program (ACP); support chapter house communities. OIS will be responsible for operations and maintenance for equipment.





# DR. BUU NYGREN *PRESIDENT*

# RICHELLE MONTOYA *VICE PRESIDENT*

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**The Navajo Nation | Yideeskáadi Nitsáhákees**

The Navajo Nation Broadband Office opted to enter into an agreement with OIS, an eligible telecommunications carrier, to provide funds to build broadband infrastructure thereby improving accessibility, affordability, reliability, healthcare support, and education.

If you have any question or require additional information, please contact me at 928-551-7509 or [sonianez@navajo-nsn.gov](mailto:sonianez@navajo-nsn.gov). Thank you.





**Contracts and Grants Section / OMB**  
**Document Review Check on Agreement for 2 NNC § 222(A) Action**

(Fill in Spaces Highlighted Green that Apply)

**Document Review No.:** 19945 **Date of Review** 4/6/2023

**Sponsor - Title of Program / Division** Navajo Superfund Program / NN EPA

**Agreement / Service Contract - Sec. 164(B) Review**

A. **K # / Object Code** K211549.6990 **NN Fund B/U**

B. **Begin & End Date of Agreement:** Executed by All Parties to 9/30/2026

C. **Begin & End date of Grant Award, on K # at A. above.** 3/3/2021 to 12/31/2026

D. **Explanation on purpose of Agreement:**  
 Sub recipient Agreement between the Navajo Nation and OSO Internet Solutions, LLC to provide services to construct 13.2 miles of middle-mile fiber that will allow final mile connections to 600 Navajo community houses in Ramah, NM and Pine Hill, NM.

E. **Proposed Amt of Expense:** \$5,880,024.95

F. **Date of FMIS JSI / Budget Balance** April 6, 2023 - \$40,000,000; Incorrect Object code

G. **Proposed purchase allowed by SOW?** Yes

H. **Proposed purchase budgeted in grant award?** Yes

I. **Comment on issues, concerns, etc. on document:**

Term of Sub recipient Agreement between Navajo Nation and OSO Internet Solutions, LLC is from "Date of Execution of All Parties" to September 30, 2026. At the set up of the Business Unit, budget was entered at incorrect object code of 9020. OOC informed NN Broadband Office and Budget Revision Request (BRR) was submitted on January 5, 2023 in which CGS deemed insufficient as Broadband Office was to provide a list of Sub recipients. Since documents are now being processed and to not delay processing of Sub recipients, CGS will authorize BRR and correct object code (6960) will have sufficient budget. *as advised by OOC-50* *process* *to enter budget in*

J. **Document is Sufficient or Insufficient:** Sufficient

K. **Review By / Date:** *M.J. 4/6/23*

**Surname By / Date:** *CSH 4/6/2023*

Explain in memorandum significant points and issues/concerns noted in Section I above.



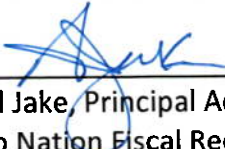


**The Navajo Nation**  
Yideeskáądi Nitsáhákees

**DR. BUU NYGREN** *PRESIDENT*  
**RICHELLE MONTOYA** *VICE PRESIDENT*

**DATE:** April 5, 2023

**TO:** Tom Platero, Executive Director  
Navajo Nation Fiscal Recovery Fund Office

**FROM:**   
Arnold Jake, Principal Accountant  
Navajo Nation Fiscal Recovery Fund Office

**SUBJECT:** Initial Risk Assessment for Oso Internet Solutions, LLC

In accordance with 2 CFR §200.206, the Navajo Nation Fiscal Recovery Fund Office (NN FRFO) Finance Section has evaluated the subrecipient's risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing Federal funds, financial stability, management systems and standards, previous audits, personnel, and the ability to effectively implement requirements.

With the concurrence of the Office of the Controller and the Administrative Oversight, the initial Risk Assessment determined that Oso Internet Solutions, LLC is evaluated to be a Low-risk subrecipient. As needed, the NN FRFO, in consultation with the Office of the Controller and the Administrative Oversight, may perform follow up risk assessments.

If you have any questions, please contact the NN FRFO at (505) 309-5550.



# THE NAVAJO NATION


JONATHAN NEZ | PRESIDENT    MYRON LIZER | VICE PRESIDENT



## MEMORANDUM

OCT 4 '22 PM 1:05

TO : All Concerned

FROM :   
Oliver C. Arviso, Division Director  
Division of General Services

DATE : October 3, 2022

SUBJECT : Standing Delegation of Authority – DGS Division Director




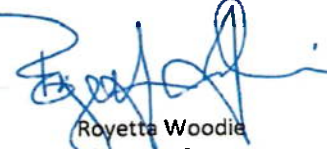
Effective Monday, October 3, 2022 and ending September 30, 2023 the following shall be the standing delegation for the Division Director for the Division of General Services:

- 1<sup>st</sup>    Marcus A. Yazzie, Senior Planner, Division of General Services
- 2<sup>nd</sup>    Immanuel Harlan Charley, Department Manager II, Insurance Services Department
- 3<sup>rd</sup>    Raymond Holyan, Department Manager III, Fleet Management Department
- 4<sup>th</sup>    Royetta Woodie, Director, Department of Information Technology

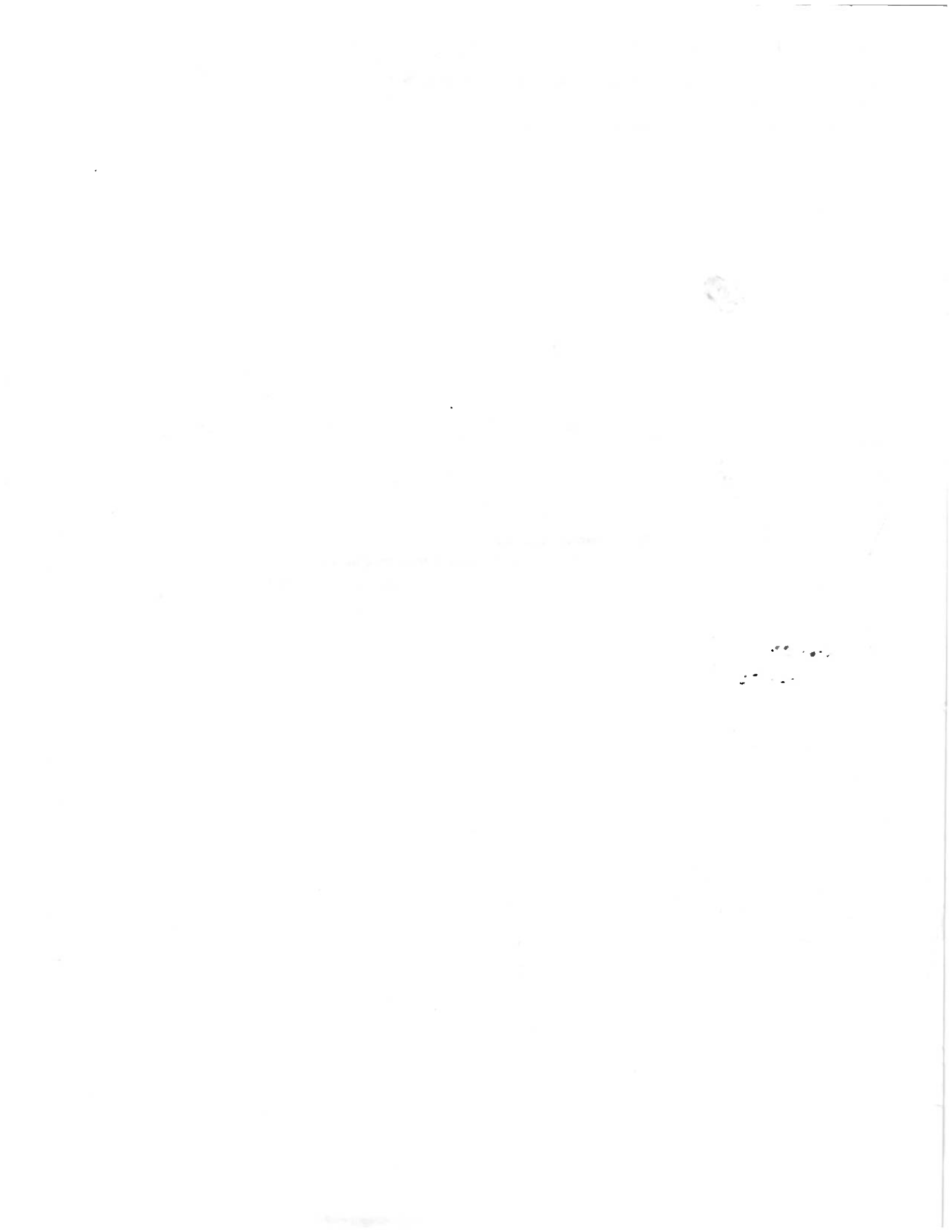
This delegation will be in effect while I am on leave or away from the office. The delegation will cover day to day operations and excludes training requests and overtime documents. This delegation supersedes the previously issued standing delegation.

Thank you in advance for your cooperation and understanding with the designated staff while they are delegated on my behalf. If you should have any questions or concerns, I can be reached at (928) 871 – 6311 or by email at [ocarviso@navajo-nsn.gov](mailto:ocarviso@navajo-nsn.gov).

### ACKNOWLEDGMENTS:

 Marcus A. Yazzie Senior Planner Division of General Services	 Immanuel H. Charley Department Manager II Insurance Services Department	 Raymond Holyan Department Manager II Fleet Management Department	 Royetta Woodie Director of IT Department of IT
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DGS file



**SUBRECIPIENT AGREEMENT  
 BETWEEN  
 THE NAVAJO NATION AND OSO Internet Solutions  
 FOR  
 SUBAWARD OF AMERICAN RESCUE PLAN ACT FISCAL RECOVERY FUNDS  
 FOR PURPOSES OF C/JN-29-22 Section J, Broadband**

<b>Name of Subrecipient</b> Oso Internet Solutions , LLC		<b>Phone Number</b> 505-414-8882
<b>Name and Title of Person Authorized to accept funding for the Subrecipient ("Designated Official")</b> Margaret Merrill, Co-Owner		<b>Designated Official's Email Address</b> margaret@osointernetsolutions.com
<b>Subrecipient's Mailing Address</b> P.O. Box 685 Ramah, NM 87321		
<b>Subrecipient's Employer Identification Number</b> 47-3920983		
<b>Subrecipient's DUNS Number &amp; Unique Entity Identifier ("UEI") Number</b> 079930516; NYELQM59WEF5		
<b>Federal Awarding Agency; Assistance Listing Number &amp; Title; Federal Award Date</b> U.S. Department of Treasury; 21.027; May 27, 2021		
<b>Expenditure Plan Title:</b> 5.19 Broadband - Last Mile; 5.21 Broadband - Middle Mile		
<b>Period of Performance</b> See paragraph 5(b)	<b>Amount of Subaward</b> \$	<b>5,880,024.95</b>

This Subrecipient Agreement includes and incorporates:

1. Terms and Conditions;
2. Appendix A – Scope of Work
3. Appendix B – Budget
4. Appendix C – Disbursement Schedule
5. Appendix D – Expenditure Plan
6. Appendix E – Council Resolution Approving Expenditure Plan
7. Appendix F – Financial Assistance Agreement between Department of Treasury and The Navajo Nation
8. Appendix G - U.S. Department of Treasury Compliance and Reporting Guidance for SLFRF
9. Appendix H – Subrecipient's W-9
10. Appendix I – Subrecipient's Certificate of Good Standing from the Business Regulatory Department
11. Appendix J – Certificate of Insurance

A complete Subrecipient Agreement, including all Appendices, must be submitted prior to disbursement of the awarded Navajo Nation Fiscal Recovery Funds ("Subaward Funds").

**TERMS AND CONDITIONS**





This Subrecipient Agreement (“Agreement”) is made and entered into by and between the Navajo Nation, hereinafter called the “**NATION**” and the “**OSO Internet Solutions**” hereinafter called the “**SUBRECIPIENT.**” Collectively, the **NATION** and the **SUBRECIPIENT** are the “**PARTIES.**”

WHEREAS, the U.S. Department of the Treasury (“Treasury”) has allocated to the **NATION** funding from the Coronavirus State and Local Fiscal Recovery Fund under Section 603(b) of the Social Security Act, as amended by Section 9901 of the American Rescue Plan Act (“ARPA”), for the limited purposes identified in the Interagency Agreement between Treasury and the **NATION**, identified as Appendix F, the Coronavirus State and Local Fiscal Recovery Funds Final Rule (“Final Rule”) and other Treasury guidance in the form of Frequently Asked Questions, and the Compliance and Reporting Guidance for SLFRF (“Compliance and Reporting Guidance”), identified as Appendix G, all of which are incorporated herein by this reference.

WHEREAS, the ARPA authorizes the **NATION** to expend the Fiscal Recovery Funds (“FRF”) awarded to the **NATION** for the following eligible purposes as outlined in the Final Rule as follows:

- (1) To respond to the COVID-19 public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- (2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- (3) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- (4) To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the **PARTIES** desire to enter into this Agreement so that the **NATION** may provide a subaward of FRF for appropriate and qualifying expenditures of FRF to execute projects or programs outlined in the Expenditure Plan approved by the **NATION** through Council Resolution CJN-29-22 as specified in **Appendix D.**

NOW, THEREFORE, in consideration of the foregoing recitals which are incorporated herein by reference, and the terms and conditions set forth below, the **PARTIES** agree as follows:

1. **Definitions.**

- a. “Disburse / Disbursement” is defined as when the Office of the Controller (“OOC”) issues a check or initiates the transfer of Funds into the **SUBRECIPIENT’S** account.
- b. “Expenditure Plan” is the **SUBRECIPIENT’S** Fiscal Recovery Funds Request Form and Expenditure Plan, with budget, and supporting documents, attached as **Appendix D.**
- c. To “Incur” costs means that the **SUBRECIPIENT** has obligated the Subaward Funds. FRF may be used only to cover costs incurred during the period beginning on March 3, 2021 and ending September 30, 2024.
- d. To “Obligate” funds means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the **SUBRECIPIENT** during the same or a future period.



- e. "Expend" is defined as when an expense is actually paid by the **SUBRECIPIENT**.
2. **Applicability of Subrecipient Agreement and Provisions.**  
This Agreement, including all its Appendices, is intended to be the full and complete expression of, and shall constitute the entire agreement between the Parties. All prior and contemporaneous understandings, agreements, promises, representations, terms and conditions, whether oral or written, are superseded and replaced by this Agreement.
3. **Authorized Representative and Administrative Oversight.**
- a. The **SUBRECIPIENT** shall work with the **NN Broadband Office** ("Administrative Oversight"), and its Authorized Representative with respect to this Agreement.
  - b. Each Party shall appoint an Authorized Representative who has the authority and requisite experience to manage all Agreement related matters. Notice of the appointed Authorized Representative shall be provided to each Party within five (5) calendar days of the execution of this Agreement. If either party changes its Authorized Representative or their scope of authority, they shall immediately notify the other Party pursuant to Article 12.
  - c. The Administrative Oversight shall serve as the administrative oversight of this Agreement including the **SUBRECIPIENT**'s compliance with applicable federal and Navajo Nation laws, regulations, and policies; and financial reporting.
4. **Agreement Number.**  
Contract number C- , as assigned by the Office of the Controller, shall cover this Agreement. Reference to this number shall be made on request for release of Subaward Funds submitted by the **SUBRECIPIENT** to the **NATION** for payment.
5. **Effective Date and Period of Performance.**
- a. This Agreement is effective upon execution by all the **PARTIES**.
  - b. The period of performance shall begin on the Effective Date of this Agreement. The **SUBRECIPIENT** shall be required to incur costs, meaning to obligate funds by September 30, 2024, and expend funds by September 30, 2026 unless an earlier or later date is determined by the **NATION** through a resolution of the Navajo Nation Council or a Standing Committee of Council, and with written notice provided to the **SUBRECIPIENT**. The period of performance shall end upon the acceptance and approval by the Authorized Representative, the FRF Office, OMB, and OOC of the **SUBRECIPIENT**'s final financial close out report and performance report.
6. **Amount and Payment of Subaward.**
- a. The **NATION** agrees to allocate and disburse the Subaward Funds to the **SUBRECIPIENT** for purposes specified in the **Appendix A— Scope of Work** by paying a sum not to exceed **\$5,880,024.95** ("Subaward Funds"), per **Appendix B – Budget**.
  - b. Payments of the Subaward Funds shall be made in installments according to the Disbursement Schedule in **Appendix C** to this Agreement, which shall be subject to approval by the FRF



Office in consultation with OOC and the Administrative Oversight. The NATION may withhold or delay disbursements if the NATION determines that the SUBRECIPIENT has failed to comply with its obligations under this Agreement. This determination shall be made by the FRF Office in consultation with OOC and the Administrative Oversight. The SUBRECIPIENT must provide documentation that it has obligated or expended 75% of its prior disbursement installment before OOC will release the next disbursement installment. If the SUBRECIPIENT expends 75% of its disbursement installment prior to the end of a twelve-month period, the SUBRECIPIENT may request to the FRF Office, the Administrative Oversight, and OOC that OOC release the next disbursement installment prior to the end of that twelve-month period.

- c. No payment of Subaward Funds shall be made unless and until approved by the FRF Office, the Administrative Oversight, and OOC. The NATION's approval of payments of Subaward Funds shall be based on the SUBRECIPIENT's actual costs and achievement of project milestones in accordance with the Disbursement Schedule. The NATION may request that the SUBRECIPIENT provide supporting documentation of actual costs, including but not limited to work orders, contracts, purchase orders, invoices, and receiving records.
- d. The SUBRECIPIENT shall work with the Accounts Payable Section of OOC to set up ACH (Automated Clearing House) electronic fund transfers, and shall provide OOC with an updated W-9 form on an annual basis.

**7. Use and Return of Funds.**

- a. FRF comprising the Subaward Funds, may only be used pursuant to Section 9901 of the ARPA and all the rules, regulations, and guidance implementing Section 9901 of the ARPA that are applicable to Tribal governments and their subrecipients. The use of FRF must also comply with all applicable Navajo Nation laws.
- b. The SUBRECIPIENT affirms and agrees that it shall only incur costs under the Subaward and expend Subaward Funds for the purposes outlined in **Appendix A – Scope of Work**.
- c. If any portion of Subaward Funds remain unexpended on September 30, 2026, unless an earlier or later date is determined by the NATION through a resolution of the Navajo Nation Council or a Standing Committee of Council, SUBRECIPIENT shall immediately return such portion of the Subaward Funds to the NATION. Upon the termination of this Agreement, the SUBRECIPIENT may be required to immediately return the unexpended portion of the Subaward Funds to the NATION.
- d. Where the NATION determines the SUBRECIPIENT expended Subaward Funds in violation of this Agreement or any applicable laws and regulations, the SUBRECIPIENT shall immediately return such portion of the Subaward Funds the NATION determined were improperly expended.
- e. If the SUBRECIPIENT fails to return such Subaward Funds to the NATION when due, the SUBRECIPIENT will incur a delinquent accounts receivable debt, due and owing to the NATION. Further, the NATION may offset any future payments due to the SUBRECIPIENT by the amount owed, and may pursue all other available legal action against



the **SUBRECIPIENT**.

**8. Pre-Agreement Costs.**

Costs incurred before the finalization of this Agreement that are within the scope of work of the Agreement and that the **NATION** deems reasonable, allowable, and allocable to performance of the Agreement may be paid under this Agreement. This determination shall be made by the FRF Office in consultation with the Administrative Oversight and OOC. All pre-Agreement costs shall be subject to the terms of this Agreement as if such Agreement were in effect when the costs were incurred.

**9. Contingency Reserve.**

If the scope of work of this Agreement involves construction, the **SUBRECIPIENT** may, but shall not be required to, include a portion of the Subaward as a contingency reserve to cover cost overruns due to the inflationary costs of building materials and labor or other construction contingencies. In the event of a cost overrun due to construction contingencies, the **SUBRECIPIENT** shall first exhaust its own internal funding sources, and then may notify the Authorized Representative and Administrative Oversight of its need to access funds from the Navajo Nation Construction Contingencies Expenditure Plan approved in section 13 of Council Resolution CJN-29-22 which are subject to an administrative approval process. If the contingency cannot be funded through the Construction Contingencies Expenditure Plan, the Administrative Oversight may choose to seek approval of a supplemental appropriation of funds through a resolution approved by the Navajo Nation Council.

**10. Administrative Costs.**

The **NATION** shall allow the **SUBRECIPIENT** to budget and expend two percent (2%) of the total Subaward for administrative costs. The **SUBRECIPIENT** may use funds for administering the **SUBRECIPIENT**'s FRF projects and programs under the approved Expenditure Plan, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. The **SUBRECIPIENT** is permitted to charge both direct and indirect costs as administrative costs. If the total Subaward is not fully expended within the terms of the Agreement, the **SUBRECIPIENT** shall be required to immediately return to the **NATION** the remaining balance of the Subaward Funds, and an additional amount to include the 2% for administrative costs of the balance of the Subaward Funds, even if the **SUBRECIPIENT** fully expended the administration funds.

**11. Availability of Funds.**

The liability of the **NATION** under this Agreement is contingent upon the availability of funds pursuant to 2 N.N.C. §§ 223(A) and (B).

**12. Contact Information; Notice.**

Copies of all correspondence, reports, and notices under this Agreement shall be furnished to the Authorized Representative, with a copy to the FRF Office, OOC and Office of Management and Budget ("OMB") Contracts and Grants Section.

**13. Reporting Requirements.**

a. The **SUBRECIPIENT** shall adhere to the following reporting requirements and provide the





documentation requested on a monthly basis, unless specified otherwise, to the Administrative Oversight, with a copy to the FRF Office, OOC, and OMB, within ten (10) calendar days following the end of the month.

- b. The **NATION** requires the monthly reporting requirements listed below from the **SUBRECIPIENT**:
- i. A detailed report that compares budgeted expenditures to actual expenditures for costs incurred;
  - ii. Completion of the OMB Program Performance Criteria Form;
  - iii. A narrative report providing monthly project assessment, including a summary of project activities, accomplishments with dates, impediments encountered, and impediments forecasted with planned responses;
  - iv. A listing of all property purchased with the Subaward Funds costing \$5,000 or more with an expected useful life of more than one year, such as buildings, vehicles, machinery, and equipment; and
  - v. Other data, records, information, and maps related to the progress of the project, that document changes made to the project since the previous monthly report.
- c. The FRF Office, in consultation with OOC and the Administrative Oversight shall perform a risk assessment on the **SUBRECIPIENT**. The risk assessment may include consideration of such factors as: the **NATION**'s evaluation of the **SUPRECIPIENT**'s past performance in the context of other subawards, grants, contracts, or other transactions and business opportunities; the **SUBRECIPIENT**'s prior experience with similar subawards; the results of previous audits and whether the **SUBRECIPIENT** receives a Single Audit; whether the **SUBRECIPIENT** has new personnel or new or substantially changed systems; and the extent and results of federal funding agency monitoring. The **NATION** may repeat its risk assessment evaluation of the **SUBRECIPIENT** at any time during the term of this Agreement. Additional considerations may include the **SUBRECIPIENT**'s compliance or noncompliance with reporting requirements and other terms and conditions of this Agreement.
- d. Depending on the **NATION**'s assessment of risk posed by the **SUBRECIPIENT**, the **NATION** may impose additional monitoring tools to ensure the **SUBRECIPIENT**'s accountability and compliance with Subaward requirements and achievement of performance goals. This could include the **NATION**: providing the **SUBRECIPIENT** with training and technical assistance on program-related matters; performing on-site reviews of the **SUBRECIPIENT**'s program operations; and imposing additional reporting requirements and other compliance monitoring procedures.
- e. If the FRF Office, in consultation with OOC and the Administrative Oversight, determines that the **SUBRECIPIENT** poses a moderate or high risk for noncompliance with federal laws, regulations, and the terms and conditions of this Agreement the **NATION** may require the following additional reporting:
- i. a detailed line-item expenditure report, with General Ledger detail, for the month reported;
  - ii. supporting documentation for any individual expenditure greater than twenty-five thousand dollars (\$25,000) incurred during the month reported; and
  - iii. a reconciliation of the Subaward Funds, starting with the beginning balance, cash



received, disbursements to date, program income (if applicable), and ending balance.

- f. The **SUBRECIPIENT** may be required to attend a training on the eligible uses of the Subaward Funds based on past experience with managing federal awards programs or on the **NATION'S** risk assessment of the **SUBRECIPIENT**.
- g. If the **SUBRECIPIENT** fails to timely submit such required reports or if the **SUBRECIPIENT'S** reports show lack of progress and/or low expenditure, it shall be in default under this Agreement. The **NATION** shall not disburse any Subaward Funds until the required reports are submitted.
- h. The **SUBRECIPIENT** shall submit a final financial closeout report providing a final accounting of the uses of the Subaward Funds, which should be supported by documentation, including but not limited to receipts, invoices, contracts, listing of all property purchased with the Subaward Funds costing \$5,000 or more with an expected useful life of more than one year, and payroll records. This final report must be submitted the earlier of forty-five (45) days after September 30, 2026 unless an earlier or later date is determined by the **NATION** through a resolution of the Navajo Nation Council or a Standing Committee of Council or thirty (30) days after the completion of all projects within the scope of work of this Agreement. If, however, this Agreement is terminated, the final financial closeout report is due thirty (30) days after termination of the Agreement. If the Subaward Funds are being disbursed on a reimbursement basis according to the disbursement schedule attached as Appendix C, the **NATION** shall not release the final disbursement of Subaward Funds until the final financial closeout report is submitted to Administrative Oversight, the FRF Office, OOC, and OMB, and is reviewed and approved by OOC. If the **SUBRECIPIENT** fails to timely submit a final financial closeout report, it shall be in default on this Agreement and shall return the Subaward Funds in full to the **NATION** within fifteen (15) days following the reporting deadline. The **SUBRECIPIENT** shall be required to return these Subaward Funds without first receiving Notices of Default or Termination from the **NATION**.
- i. The **SUBRECIPIENT** shall keep detailed and accurate records of all expenditures and receipts related to this Agreement, and shall provide the **NATION** with any reporting summarizing actual expenditures, as requested by the FRF Office, OOC, or the Administrative Oversight, including but not limited to:
  - i. Inventory listing of all property purchased with the Subaward Funds costing \$5,000 or more with an expected useful life of more than one year;
  - ii. Documentation that the costs incurred were fair and reasonable;
  - iii. Payroll records;
  - iv. General ledger;
  - v. Cash disbursements journal;
  - vi. Contracts and purchase orders with contractors and vendors;
  - vii. Vendor invoices;
  - viii. Expenditure reports; and
  - ix. Debt agreements.
- j. The **SUBRECIPIENT** shall also assist the Administrative Oversight to prepare and present



quarterly reports to its legislative oversight committee of the Navajo Nation Council in accordance with the requirement in Section 15 of CJN-29-22.

- k. All financial reporting and record keeping requirements shall survive the expiration and termination of this Agreement.

**14. Ownership of Work Product.**

- a. The **SUBRECIPIENT** shall retain title and complete ownership of certain improvements including but not limited to facilities and equipment (herein after "improvements") installed, constructed, repaired or replaced under this Agreement. The **SUBRECIPIENT** shall own all improvements up to the main disconnect or electric service connection at the meter location at each tower. All title and complete ownership over improvements beyond the main disconnect or meter service connection including but not limited to any service entrance cable, service fuse box or any other improvements required to connect the **SUBRECIPIENT** to the electric grid shall be retained by the **SUBRECIPIENT**. All title and complete ownership over improvements including but not limited shelters, cabinets, towers, fiber optic cable, electronics, transport equipment, and electrical structures including pole replacements, shall be retained by the **SUBRECIPIENT**. The **SUBRECIPIENT** shall have the full right to use improvements owned by the **SUBRECIPIENT** for purposes of operating and maintaining the **SUBRECIPIENT'S** total system.
- b. The **SUBRECIPIENT** will be responsible for the operation and maintenance of the improvements awarded under this Agreement and the **SUBRECIPIENT** will not seek additional operation and maintenance costs of the project awarded within this Agreement.
- c. The **SUBRECIPIENT** shall not use Navajo Nation work product, proprietary information, trademarked information, logos, or seals, in any manner without written permission of the **NATION**.

**15. The Nation's Right to Inspect Places of Business and to Inspect and Audit Books and Records.**

- a. The **SUBRECIPIENT** agrees that the **NATION** may, at reasonable times, inspect the part of the plant or place of business and the project worksites of the **SUBRECIPIENT** that are related to the performance of this Agreement; and the **SUBRECIPIENT** further agrees that the **NATION** and its auditors, may at reasonable times and places, inspect and audit the **SUBRECIPIENT** books and records to the extent that such books and records relate to the performance of this Agreement. The **SUBRECIPIENT** shall maintain such books and records, and such books and records of any Subcontractor, for at least five (5) years after all Subaward Funds have been expended by the **SUBRECIPIENT** or returned to the **NATION**, or from the date of final payment under this Agreement, whichever is later.
- b. Further, the **SUBRECIPIENT** agrees to include in any Subcontractor agreement related to this Agreement, provisions that the Subcontractor agrees (i) that the **NATION** may, at reasonable times, inspect the part of the plant or place of business of the Subcontractor that is related to the performance of this Agreement; (ii) that the **NATION** may, at reasonable times and places, inspect and audit the Subcontractor's books and records to the extent that such



books and records relate to the performance of this Agreement; and (iii) that the Subcontractor shall maintain its books and records related to the performance of this Agreement for at least five (5) years from the date of the **SUBRECIPIENT** final payment under this Agreement.

**16. Debarment, Suspension, and Other Responsibility Matters.**

The **SUBRECIPIENT** shall provide to the Administrative Oversight a signed certificate of debarment and suspension on January 1<sup>st</sup> of each year. By executing this Agreement, the **SUBRECIPIENT** states that, in its present form and in any other identifiable capacity, including its owners, partners, officers, members, employees, officials, agents, or parties-in-interest, to the best of the Authorized Representative's knowledge:

- a. Is not debarred, suspended, or otherwise slated for debarment, ineligible and/or excluded from participation in any federal, state, or tribal government contracting opportunities;
- b. Is not presently nor has been under criminal indictment or civilly charged by a governmental entity (federal, state, or tribal government) for fraud, forgery, falsification, theft, bribery, destruction of records, receiving stolen property, or other criminal offenses in the administration of a government contract;
- c. Has not been terminated for cause or convenience by a governmental entity (federal, state, or tribal government) in the administration of a government contract;
- d. That there is no outstanding money judgment against the **SUBRECIPIENT** in favor of the **NATION** from a court of competent jurisdiction, or a valid delinquent accounts receivable debt which is due and owing to the **NATION** from the **SUBRECIPIENT**;
- e. There is no evidence of default, materially deficient business practices, or failure to meet a material contractual or financial obligation to the **NATION** under any transaction, contract, or legal relationship with the **NATION**;
- f. There has been no failure to materially comply with applicable laws, or other material delay by the **SUBRECIPIENT**, resulting in monetary damages to or other detriment to the **NATION** that remains uncured; and
- g. Has not been found to have engaged in unlawful or criminal actions or other activities which adversely reflect on the honesty and moral character of the **SUBRECIPIENT**, so as to make any dealings with the Navajo Nation undesirable.

**17. Evaluation and On-Site Inspection.**

- a. **Progress Inspections.** The Administrative Oversight and the FRF Office will conduct periodic on-site monitoring to ensure efficient completion of the work.
- b. **Final Inspections.** Within ten (10) calendar days after completion of the project, the **SUBRECIPIENT** shall notify the Administrative Oversight and the FRF Office, in writing, of completion of the work. The **SUBRECIPIENT** and the Administrative Oversight and the FRF Office shall perform a final inspection no later than fifteen (15) days from the date the Administrative Oversight and the FRF Office receive the completion notice.

**18. Assignment.**





- a. The **SUBRECIPIENT** shall not assign or otherwise transfer its rights, nor delegate any of its obligations, under this Agreement without prior written approval from the **NATION**. This Agreement is for the exclusive benefit of the **SUBRECIPIENT** and the **NATION**, and not for the benefit of any third party, including without limitation, any owner, partner, board member, employee, or volunteer of the **SUBRECIPIENT**.
- b. The **SUBRECIPIENT** shall not use Subaward Funds to grant subawards to other entities.
- c. The **SUBRECIPIENT** shall not pledge nor otherwise assign any monies due under this Agreement or any claim arising thereunder, to any party or parties, bank, trust company or other financial institutions.
- d. The **SUBRECIPIENT** shall immediately provide written notification to the **NATION** of any changes in the **SUBRECIPIENT'S** size or structure that would affect the **SUBRECIPIENT'S** eligibility for or ability to manage the Subaward Funds; any circumstances preventing expenditure of Subaward Funds by the **SUBRECIPIENT** for the purposes described in this Agreement; or any expenditure using Subaward Funds made for any purpose other than those for which the Agreement is intended.

**19. False Statements by Subrecipient.**

By acceptance of this Agreement, the **SUBRECIPIENT** makes all the statements, representations, warranties, guarantees, certifications, and affirmations contained herein. If any of the statements, representations, warranties, guarantees, certifications, and affirmations are false or if the **SUBRECIPIENT** in any other way executes the Agreement including false statements, or it is subsequently determined that the **SUBRECIPIENT** has violated any of the statements, representations, warranties, guarantees, certifications, or affirmations included in this Agreement, the **NATION** may consider such an act a default under this Agreement and may terminate or void this Agreement for cause and pursue other remedies available to the **NATION** under this Agreement and all applicable laws.

**20. Conflicts of Interest.**

- a. Each **PARTY** warrants that there was no improper influence involved in the granting of the Subaward to the **SUBRECIPIENT**, and each **PARTY** further warrants that it did not and will not employ, retain, or contract with any person or entity on a contingent compensation basis for the purpose of seeking, obtaining, maintaining, or extending this Agreement. Each **PARTY** agrees, warrants, and represents that no gratuity whatsoever has been or will be offered or conferred with a view towards obtaining, maintaining, or extending this Agreement.
- b. The officials and employees of the **PARTIES** shall not have any personal economic interest or special interest, direct or indirect, which gives rise to a conflict of interest or would otherwise violate the Navajo Nation Ethics in Government Law, 2 N.N.C. §§3741 *et. seq.*, with respect to this Agreement. The **SUBRECIPIENT** shall disclose in writing to the **NATION** any potential conflict of interest, as defined in the Ethics in Government Law, affecting the Subaward Funds. The **NATION** will review all disclosed potential conflicts of interest and may terminate this Agreement according to Article 28 of this Agreement.



- c. The **SUBRECIPIENT** understands and agrees it will maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such policy is applicable to each activity funded under this Subaward. The **SUBRECIPIENT** shall disclose in writing to the **NATION** any potential conflict of interest affecting the Subaward Funds in accordance with 2 C.F.R. § 200.112. The **SUBRECIPIENT** will establish safeguards to prohibit its officers, agents, employees, and members from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, self-dealing, or personal gain, whether for themselves or others, particularly those with whom they have family, business, or other ties. The **SUBRECIPIENT** will operate with complete independence and objectivity without potential, actual, or apparent conflict of interest with respect to its performance under this Agreement.

**21. Fraud, Waste, and Abuse.**

- a. The **SUBRECIPIENT** understands that the **NATION** will not tolerate any type of fraud, waste, abuse, or misuse (“misuse”) of Subaward Funds received from the **NATION**. The **SUBRECIPIENT** understands and agrees that misuse of Subaward Funds shall be considered an act of default under this Agreement as grounds for the **NATION** to terminate this Agreement, and may further result in a range of penalties, including suspension of current and future funds; ineligibility for, suspension, or debarment from Navajo Nation contract opportunities; recoupment and offset of monies provided under an award; and civil and/or criminal penalties. In the event the **SUBRECIPIENT** becomes aware of any allegation or a finding of fraud, waste, or misuse of funds received from the **NATION** or made against the **SUBRECIPIENT**, the **SUBRECIPIENT** shall immediately notify the **NATION** of said allegation or finding and continue to inform the **NATION** of the status of any on-going investigations into the allegations or steps being taken to remedy the finding.
- b. In accordance with 41 U.S.C. § 4712, the **SUBRECIPIENT** shall provide protections for whistleblowers. The **SUBRECIPIENT** shall not discharge, demote, or discriminate against an employee in reprisal for disclosing to the **SUBRECIPIENT**, the **NATION**, or relevant federal authorities, evidence of gross mismanagement or waste of the Subaward, an abuse of authority relating to the Subaward, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to the Subaward.

**22. Taxes.**

The **SUBRECIPIENT** shall comply with all applicable Navajo Nation tax laws under Title 24 of the Navajo Nation Code and corresponding regulations as amended from time to time. The **SUBRECIPIENT** is subject to and shall be liable for payment of the Navajo Nation Sales Tax, at the prevailing rate, on gross receipts for all work performed within the territorial jurisdiction of the Navajo Nation pursuant to 24 N.N.C. § 601 *et seq.*, and the Navajo Nation Sales Tax Regulations § 6.101 *et seq.*, as amended from time to time, except that work performed within the To’Nanees’Dizi Local Government (“Tuba City Chapter”) or the Kayenta Township is subject to their respective local sales taxes as amended from time to time. In addition to being subject to Navajo Nation Sales Tax, the **SUBRECIPIENT** is subject to local sales tax on gross receipts for all work performed within a governance-certified chapter that imposes a local sales tax pursuant to a duly enacted local tax ordinance and the Uniform Local Tax Code, 24 N.N.C. § 150 *et seq.* The **SUBRECIPIENT** is solely responsible for the payment of all applicable taxes related to this Agreement, and the **NATION** is not responsible for withholding or paying any income taxes, Federal Insurance



Contributions Act (FICA) taxes, unemployment taxes, or any other taxes, from any payments owed to the **SUBRECIPIENT**, nor shall the **NATION** be responsible for remitting the **SUBRECIPIENT'S** share of employment taxes to the federal or any state governments.

**23. Insurance Coverage.**

The **SUBRECIPIENT** shall obtain and maintain adequate insurance coverage as recommended and verified by the Navajo Nation Risk Management Program ("RMP"). The **SUBRECIPIENT** shall provide its Verification of Insurance indicating they are in good standing with the Nation's insurance. The **SUBRECIPIENT** shall notify the Administrative Oversight, the FRF Office and the RMP, c/o The Navajo Nation, P.O. Box 1690, Window Rock, Arizona 86515 within five (5) days of any change in the insurance policy. Failure to fully comply with this provision shall render this Agreement voidable by the **NATION** discretion.

**24. Modifications.**

- a. The **NATION** and the **SUBRECIPIENT** may agree to modify the Agreement. Such modifications include, but are not limited to, modifying the Scope of Work, adding funds to previously un-awarded cost items or categories, changing funds in any awarded cost item or category, de-obligating awarded funds, or changing the **SUBRECIPIENT'S** Authorized Representative. The terms of any such modifications must be made in writing, and must be signed by both the **SUBRECIPIENT** and the **NATION** to take effect.
- b. Modifications must adhere to the requirements of Council Resolution CJN-29-22 and the Fiscal Recovery Fund Procedures set forth in the Budget and Finance Committee Resolution BFS-31-21. All modifications shall require review by the Department of Justice ("DOJ") for an initial eligibility determination and a determination of whether legislative approval of the modification is required. Certain modifications may require approval by the Navajo Nation Council or Committees of Council. For any modification that includes a modification of the Project's budget, a Budget Revision Request form, shall be completed by the **SUBRECIPIENT** and submitted first to the Authorized Representative and the FRF Office for review and then forwarded to DOJ for review and the OMB for approval.

**25. Remedies for Non-Compliance.**

- a. If the **NATION** determines that the **SUBRECIPIENT** materially fails to comply with any term of this Agreement, whether stated in a federal or Navajo Nation statute, regulation, an assurance, legislation, a notice of award, or any other applicable requirement, the **NATION** will issue a Notice of Failure to Comply, of Suspension, or of Termination, and may take action, in its sole discretion, including but not limited to:
  - i. Changing the **NATION'S** risk assessment of the **SUBRECIPIENT** and requiring additional and more stringent reporting from the **SUBRECIPIENT**;
  - ii. Placing liens on the **SUBRECIPIENT'S** assets purchased with the Subaward Funds;
  - iii. Temporarily withholding disbursements of Subaward Funds pending correction of the deficiency;
  - iv. Disallowing or denying use of Subaward Funds for all or part of the cost of the activity or action not in compliance;
  - v. Disallowing claims for reimbursement;



- vi. Wholly or partially suspending this Agreement;
  - vii. Requiring return of previous disbursements of Subaward Funds;
  - viii. Prohibiting the **SUBRECIPIENT** from applying for or receiving additional funds for other programs administered by the Navajo Nation until repayment to the **NATION** is made and any other compliance or audit finding is satisfactorily resolved;
  - ix. Reducing the amount of the Subaward from the **NATION**;
  - x. Imposing a Corrective Action Plan;
  - xi. Withholding disbursements of future awards from the **NATION**, and deeming the **SUBRECIPIENT** to be ineligible for future business opportunities with the **NATION**, including but not limited to: awards; contracts; grants; leases; rights of way; licenses; loans, permits;
  - xii. Offsetting future awards and payments to the **SUBRECIPIENT**;
  - xiii. Terminating this Agreement; or
  - xiv. Taking other enforcement action or remedies, including imposing sanctions without first requiring a Corrective Action Plan, or pursuing other legal remedies.
- b. The **SUBRECIPIENT'S** costs resulting from obligations incurred during a suspension or after termination of this Agreement will not be allowable unless the **NATION** expressly authorizes such costs in the Notice of Failure to Comply, of Suspension, or of Termination. Absent such express authorization, the **SUBRECIPIENT** shall return that portion of the Subaward Funds to the **NATION**.

**26. Non-Waiver.**

No failure on the part of the **NATION** to act, and no delay in exercising any right hereunder shall operate as a waiver thereof; nor shall any single or partial act or exercise by the **NATION** of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the **NATION** at law or in equity.

**27. Expiration or Termination of the Agreement.**

- a. The **NATION** may, at its sole discretion, terminate this Agreement for cause or convenience, without recourse, liability, or penalty against the **NATION**, upon Written Notice to the **SUBRECIPIENT**, without further notice to or opportunity to cure by the **SUBRECIPIENT**. Such notification of termination will be effective on the date of the notification, if no other effective date is specified in the Notice of Termination;
- b. The **NATION** and the **SUBRECIPIENT** may mutually agree to terminate this Agreement. The **NATION** in its sole discretion will determine if, as part of the agreed termination, the **SUBRECIPIENT** is required to return any or all of the disbursed Subaward Funds within ten (10) business days of termination. This determination and its terms shall be communicated in writing to the **SUBRECIPIENT**;
- c. Termination is not an exclusive remedy for the **NATION**, but will be in addition to any other rights and remedies provided in equity, at law, or under this Agreement. Following termination by the **NATION**, the **SUBRECIPIENT** shall continue to be obligated to the **NATION** for an accounting of and the return of Subaward Funds in accordance with applicable provisions of





this Agreement. In the event of termination under this Section, the NATION's obligation to reimburse the SUBRECIPIENT is limited to allowable costs incurred and paid by the SUBRECIPIENT prior to the effective date of termination, and any costs determined by the NATION in its sole discretion to be allowable, reasonable, and necessary for cost-effective wind up of the allocation.

- d. Termination of this Agreement for any reason, or expiration of this Agreement shall not release the PARTIES from any liability or obligation set forth in this Agreement that is expressly stated to survive any such termination or expiration. The rights and obligations pertaining to the allocation, close-out, cooperation, and provision of additional information, return of funds, audit rights, records retention, public information, and any other provision implying survivability shall remain in effect after the expiration or termination of this Agreement.

**28. Disputes; No Waiver of Sovereign Immunity.**

Any and all disputes arising under, related to, or in connection with this Agreement shall be resolved first through negotiation between the PARTIES under the laws of the NATION. If negotiation does not resolve the dispute, the NATION may pursue legal action. Nothing herein shall be construed as a waiver of the NATION'S sovereign immunity.

**29. Applicable Law and Jurisdiction.**

- a. The SUBRECIPIENT shall comply with all Navajo Nation laws. Failure to comply with Navajo Nation law shall be an act of default, and grounds for termination of this Agreement by the NATION. The SUBRECIPIENT agrees to be subject to the jurisdiction of Navajo Nation courts and tribunals.
- b. This Agreement will be governed in all respects by the laws of the NATION, both as to interpretation and performance, without regard to conflicts of law or choice of law provisions. Any action arising out of or in connection with this Agreement may only be instituted and maintained in a Navajo Nation court.

**30. Force Majeure.**

Neither the SUBRECIPIENT, nor the NATION shall be required to perform any obligation under this Agreement or be liable or responsible for any loss or damage resulting from its failure to perform so long as performance is delayed by force majeure or acts of God, including but not limited to strikes, lockouts or labor shortages, embargo, riot, war, revolution, terrorism, rebellion, insurrection, flood, or natural disaster. For the purposes of this Agreement, COVID-19 shall not be considered a force majeure. The SUBRECIPIENT must inform the NATION of any force majeure events delaying performance of its obligations in writing, with proof of receipt of notice, within three (3) business days of the commencement of such force majeure or acts of God, or will otherwise waive this right as a defense.

**31. No Obligation by Federal Government.**

The PARTIES acknowledge and agree that the federal government is not a Party to this Agreement and is not subject to any obligations or liabilities to either Party, any third Party, or any subcontractor pertaining to any matter related to this Agreement.

**32. Compliance with Federal Laws, Regulations, and Executive Orders.**



- a. The **SUBRECIPIENT** will comply with all applicable federal laws, regulations, executive orders, policies, procedures, and directives, which may include but shall not be limited to: the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200; Procurement Standards in 2 C.F.R. Part 200 Subpart D; and applicable legal requirements cited in 2 C.F.R. Part 200 Appendix II and the **NATION's** Financial Assistance Agreement with Treasury attached as Appendix F.
- b. The **SUBRECIPIENT** shall comply with all federal requirements in the ARPA; the Financial Assistance Agreement between Treasury and the **NATION**, identified as Appendix F; the CSLFRF Final Rule and other Treasury guidance in the form of Frequently Asked Questions; and the CSLFRF Compliance and Reporting Guidance, identified as Appendix G.
- c. For capital projects and infrastructure projects in excess of \$10 million, the **SUBRECIPIENT** will need to provide documentation of compliance with applicable wage and labor standards.
- d. Any publications produced with funds from this Subaward must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number 21.027 awarded to the Navajo Nation by the U.S. Department of the Treasury."

**33. Certification Regarding Lobbying (2 CFR 200.450).**

By signing this Agreement, the Authorized Representative certifies, to the best of his/her knowledge and belief, that no federally appropriated funds have been or will be paid, by or on behalf of the **SUBRECIPIENT**, to any person or entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement in accordance with 2 CFR 200.450. If any funds other than federally appropriated funds have been paid or will be paid to any person or entity for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the **SUBRECIPIENT** shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, to the **NATION**. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

**34. No Agency or Employment Relationship.**

In its performance of work pursuant to this Agreement, the **SUBRECIPIENT**, unless it is a Navajo Nation Chapter or Township, shall be an independent entity from the **NATION**. The **SUBRECIPIENT** shall not be considered an employee or agent of the **NATION**. Nothing in this Agreement shall be construed to create any agency or employment relationship between the **SUBRECIPIENT** or any of its employees and the **NATION**. Neither Party shall have any right, power, or authority to assume, create, or incur any expense, liability, or obligation, whether express or implied, on behalf of the other Party. Nothing in this Agreement shall be construed to create



any agency or employment relation between the PARTIES, and the SUBRECIPIENT is free to make its services available to third parties. The SUBRECIPIENT is not eligible to participate in, nor eligible for coverage under, any NATION employee benefit plan or offering.

**35. Indemnification.**

Except where the SUBRECIPIENT is another Navajo Nation Governmental Entity, such as a Chapter or Township, the SUBRECIPIENT agrees to hold harmless and indemnify the NATION against any and all losses, costs, damages, claims, accident or injury to person or property including death, attorneys' fees, expenses, and other liability whatsoever (collectively, "Claims"), arising under, related to, or in connection with this Agreement, except to the extent such Claims are directly caused by the gross negligence or wanton and willful conduct of the NATION or to the extent they result from the negligence of NATION officials or employees as provided for and in accordance with 1 N.N.C. § 551 *et seq.*

**36. Rights of Other Parties.**

Nothing in this Agreement shall be interpreted to create any rights in any third party that is not an entity or subdivision of the Navajo Nation government.

**37. Conflicting and Additional Terms.**

All additional terms and conditions of the SUBRECIPIENT are attached hereto and incorporated into this Agreement, provided however that in the event of any conflict between these Terms and Conditions and any additional terms and conditions offered by the SUBRECIPIENT, these Terms and Conditions shall control and govern. Any additional terms and conditions not attached to this Agreement shall have no force or effect.

**38. Severability.**

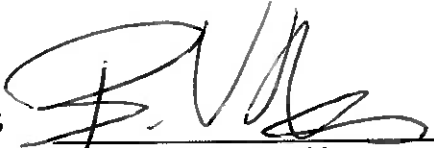
If any provision of this Agreement is held invalid by the Courts of the NATION, all remaining provisions which can be implemented shall remain in force and be given full force and effect.

**IN WITNESS WHEREOF**, we the undersigned hereby execute this Agreement:

**For the SUBRECIPIENT:**

**For THE NAVAJO NATION:**

Margaret Merrill      3/2/2023  
Margaret Merrill, Co-Owner      Date

      APR - 7 2023  
Dr. Buu Nygren, President      Date  
The Navajo Nation  
Window Rock, AZ 86515



# APPENDIX A

## SCOPE OF WORK

The FCC has stated, fiber to the home is the best solution that can be offered to serve the home schooling, homework, small business, and professional needs of today's families. This increased capacity will allow for up to 1G connections for all.

OSO Internet Solutions, LLC (OIS) will construct 13.2 miles of middle-mile fiber that will allow final mile connections to 600 community houses.

- All community homes within 1 mile of route-Ramah, NM to BIA 125 Junction (8.12 miles)
- All community homes within 1 mile of route BIA 125 Junction to Pine Hill, NM (12.8 miles)
- OIS will construct a GPON Network capable of delivering 1Gbps full Duplex
- All fiber construction will be buried
  - middle mile fiber will be placed in an 1 1/2 Inter Duct Tube buried to a depth of 3' with a warning tape placed 1 foot above the Intern Duct. The soil surface will be leveled and remediated
  - 4'X4" Hand Holes will be placed along the route to allow for clean fiber splitting and splicing, as well as the storage of slack fiber should the need arise to perform a repair. Hand Holes will be positioned to accommodate existing and future home sites so the need for future soil disruption will be minimized
  - Fiber extensions to home sites will be direct buried to a depth of 1' from the hand hole to the home site
  - At the home site the fiber will extend up from the ground inside a riser tube and will be terminated into a NID (Network Interface Device). The network will then be extended into the home via a penetration through the wall and will be terminated inside the home into a fiber capable Wi Fi router device. The device will be configured by OIS staff to and or associates to provide Internet access within the home both wirelessly over Wi Fi and wired through Ethernet ports on the back of the WI FI router.
- This solution is a Turn Key Solution from A→Z

OIS will engineer an educational network within their network, so that all Ramah Navajo School Board, Pine Hill Schools (PHS) students, with fiber to the home, will have free direct educational access to the PHS remote learning tools and educational platforms. This educational network for PHS students and staff will be provided by Oso Internet Solutions, making this educational connection for PHS students back to PHS free of charge.

Oso Internet Solutions will provide the engineering and construction oversight of this fiber project.

OIS will own the fiber, so that they can monitor, troubleshoot, maintain, and repair this community fiber feed to industry standards.

Fiber buildout will be completed by December 31, 2026.





# Appendix B

## BUDGET



## Appendix B

### BUDGET

#### ACCOUNTING CODES

<u>Account Number</u>	<u>Account Name</u>	<u>Item Totals</u>
K211550 -6990	Subcontracted Services	\$1,353,144.55
K211550-6990	Taxes	\$81,188.67
K211549-6990	Subcontracted Services	\$4,194,048.80
K211549-6990	Taxes	\$251,642.93
	TOTAL:	\$5,880,024.95



## Oso Internet Middle and Last-Mile Fiber to the Home Ramah Navajo Community Budget

Project Length	Feet
Middle Mile Backbone Fiber 48 Strand Fiber	15335
Last Mile Residential Spurs 24 Strand Fiber	53959
Total Project Feet	69294
Total Project Miles	13.12
Total Homes Served	600

### Middle Mile Budget

Materials	Qty	Unit Cost	/ foot cost	Extended Cost
1 1/4 Interduct Feet	15335	\$	2.00	\$ 30,670.00
Backbone Fiber 48 Strand	15335	\$	1.45	\$ 22,235.75
4X4 Hand Holes	75	\$	1,500.00	\$ 112,500.00
Warning Tape Feet	15335	\$	0.18	\$ 2,760.30
Warning Signs	70	\$	40.00	\$ 2,800.00
Fiber Splice Cases	75	\$	920.00	\$ 69,000.00
Fiber Splitter Cabinets	10	\$	15,000.00	\$ 150,000.00
GPON Hardware	1	\$	64,000.00	\$ 64,000.00
			<b>Total Materials</b>	<b>\$ 453,966.05</b>

### Labor

Right Of Way Clearing	15335	\$	4.15	\$ 63,640.25
Pull In Fiber	15335	\$	2.50	\$ 38,337.50
Trenching	69294	\$	23.50	\$ 1,628,409.00
Road Bore Crossing	6034	\$	44.00	\$ 265,496.00
Rock Excavation	30000	\$	37.50	\$ 1,125,000.00
Fiber Fusion Splicing	3260	\$	60.00	\$ 195,600.00
Design	1	\$	42,600.00	\$ 42,600.00
Engineering	1	\$	171,000.00	\$ 171,000.00
Project Management	1	\$	210,000.00	\$ 210,000.00



<b>Total Labor</b>	\$	<b>3,740,082.75</b>
<b>Total Labor &amp; Materials</b>	\$	<b>4,194,048.80</b>
<b>Middle Mile Project Subtotal</b>	\$	<b>4,194,048.80</b>
<b>Navajo Nation Sales Tax</b>	\$	<b>251,642.93</b>
<b>Middle Mile Project Total</b>	\$	<b>4,445,691.73</b>

### Last Mile Budget

Materials	Qty	Unit Cost	/ foot cost	Extended Cost
Service Drop Interduct	25000	\$	1.45	\$ 36,250.00
Home Extension Fiber 24 Strand	53959	\$	0.80	\$ 43,167.20
Homesite NIDS	600	\$	115.00	\$ 69,000.00
Water Boxes (neighborhood end user distribution point)	200	\$	250.00	\$ 50,000.00
Home Routers	600	\$	400.00	\$ 240,000.00
			<b>Total Last Mile Materials</b>	<b>\$ 438,417.20</b>

### Last Mile Labor

Right Of Way Clearing	53959	\$	4.15	\$ 223,929.85
Pull In Fiber	53959	\$	2.50	\$ 134,897.50
Trenching	25000	\$	5.00	\$ 125,000.00
Fiber Fusion Splicing	1600	\$	60.00	\$ 96,000.00
Homesite NID Installation	600	\$	100.00	\$ 60,000.00
Home Router Installation / Set Up	600	\$	250.00	\$ 150,000.00
Design	1	\$	12,000.00	\$ 12,000.00
Engineering	1	\$	52,900.00	\$ 52,900.00
Project Management	1	\$	60,000.00	\$ 60,000.00
			<b>Total Labor</b>	<b>\$ 914,727.35</b>
			<b>Total Labor &amp; Materials</b>	<b>\$ 1,353,144.55</b>
			<b>Last Mile Project Subtotal</b>	<b>\$ 1,353,144.55</b>
			<b>Navajo Nation Sales Tax</b>	<b>\$ 81,188.67</b>
			<b>Last Mile Project Total</b>	<b>\$ 1,434,333.22</b>







**NAVAJO NATION DEPARTMENT OF JUSTICE**  
**OFFICE OF THE ATTORNEY GENERAL**



DOREEN N. MCPAUL  
Attorney General

KIMBERLY A. DUTCHER  
Deputy Attorney General

**DEPARTMENT OF JUSTICE**  
**INITIAL ELIGIBILITY DETERMINATION**  
**FOR NAVAJO NATION FISCAL RECOVERY FUNDS**

**RFS/HK Review #:** HK0172

**Date & Time Received:** 04/11/2022 at 11:07

**Date & Time of Response:** 12 April, 2022; 11:37 pm MST

**Entity Requesting FRF:** NNTRC and NN Broadband Office

**Title of Project:** 5.19 Broadband - Last Mile

**Administrative Oversight:** Division of General Services

**Amount of Funding Requested:** \$40,000,000

**Eligibility Determination:**

- FRF eligible  
 FRF ineligible  
 Additional information requested

**FRF Eligibility Category:**

- (1) Public Health and Economic Impact       (2) Premium Pay  
 (3) Government Services/Lost Revenue       (4) Water, Sewer, Broadband Infrastructure

**U.S. Department of Treasury Reporting Expenditure Category:** 5.19 Broadband: Last Mile Projects



**Returned for the following reasons (Ineligibility Reasons / Paragraphs 5. E. (1) - (10) of FRF Procedures):**

- |  |  |
|--|--|
| <input type="checkbox"/> Missing Form  | <input type="checkbox"/> Expenditure Plan incomplete                     |
| <input type="checkbox"/> Supporting documentation missing  | <input type="checkbox"/> Funds will not be obligated by 12/31/2024       |
| <input type="checkbox"/> Project will not be completed by 12/31/2026                                     | <input type="checkbox"/> Incorrect Signatory                             |
| <input type="checkbox"/> Ineligible purpose  | <input type="checkbox"/> Inconsistent with applicable NN or federal laws |
| <input type="checkbox"/> Submitter failed to timely submit CARES reports                                 |  |
| <input type="checkbox"/> Additional information submitted is insufficient to make a proper determination |  |

Other Comments: \_\_\_\_\_

Name of DOJ Reviewer: Adjua Adjei-Danso

Signature of DOJ Reviewer:  \_\_\_\_\_

**Disclaimers:** An NNDOJ Initial Eligibility Determination will be based on the documents provided, which NNDOJ will assume are true, correct, and complete. Should the Project or Program change in any material way after the initial determination, the requestor must seek the advice of NNDOJ. An initial determination is limited to review of the Project or Program as it relates to whether the Project or Program is a legally allowable use – it does not serve as an opinion as to whether or not the Project or Program should be funded, nor does it serve as an opinion as to whether or not the amount requested is reasonable or accurate.



THE NAVAJO NATION  
FISCAL RECOVERY FUNDS REQUEST FORM & EXPENDITURE PLAN  
FOR NAVAJO NATION GOVERNMENT UNITS

Part 1. Identification of parties.

NN Government Unit requesting FRF: NNTRC and NN Broadband Office Date prepared: 04/11/2022  
Indicate Department, Program, Office, Division, or Branch

NN Government Unit's mailing address: NNTRC and NN Broadband Office phone/email: 928-382-7807 / tico.charlee@navajo-nsn.gov  
P.O. Box 7440, Window Rock, AZ 86515 website (if any): 928-871-6003/ sonianez@navajo-nsn.gov

Form prepared by: Sonia Nez phone/email: 928-871-6003/ sonianez@navajo-nsn.gov  
Department Manager I, Navajo Nation Broadband Office 928-871-6003/ sonianez@navajo-nsn.gov  
CONTACT PERSON'S name, title and Department, Program, Office, etc. CONTACT PERSON'S info

Title & type of Project: 5.19 Broadband - Last Mile

NN Government Unit's Director or Manager: Tico Charlee/ Sonia Nez phone & email: 928-382-7807 / tico.charlee@navajo-nsn.gov

Division Director (if any): Tom Platero, DGS Director phone & email: 928-871-6003/ sonianez@navajo-nsn.gov

Branch Chief: Paulson Chaco, Chief of Staff, Exec. Branch phone & email: 928-871-7244/paulsonchaco@navajo-nsn.gov

Funding Recipient will be working with: Division of General Services on the Project and the same will be submitting the Funding Request Package for Initial Eligibility Determination Review, and will have Administrative Oversight over this FRF Expenditure Plan.  
Indicate Branch and/or Division

List names or types of Subcontractors or Subrecipients that will be paid with FRF (if known):

Amount of FRF requested: \$40,000,000 FRF funding period: FY2022-FY2026  document attached  
Indicate Project starting and ending/deadline date

Part 2. Expenditure Plan details.

(a) Describe the Program(s) and/or Project(s) to be funded, including how the funds will be used, for what purposes, the location(s) to be served, and what COVID-related needs will be addressed:

The NNTRC and the NN Broadband Office will oversee and administer \$40,000,000 in ARPA funds for Broadband Last Mile projects by Eligible Telecommunications Carriers. These projects will deploy high-speed broadband to improve connectivity; enable telework capabilities; provide access to data and information about healthcare and communications in support of Navajo COVID-19 mitigation related operations and services; reduce the time needed to deliver high quality telehealth; support Navajo educational institutions broadband requirements to deliver and support instruction that will help retain students and faculty; enable home schooling, online schooling and allow students to attend school from home rather than sitting in vehicles at the nearest community hot spots; reduce costs for access to high speed networks; support chapter house communities; establish a diverse, and competitive broadband infrastructure that connects homes, schools, libraries, Navajo government, businesses, and other agencies (i.e. Indian Health Service, Bureau of Indian Affairs). The projects will be distributed as equally as possible among all NN delegate regions.

(b) Explain how the Program or Project will benefit the Navajo Nation, Navajo Communities, or the Navajo People:  document attached

High quality and high-speed broadband enable the Navajo communities to communicate, access critical information, telework, participate in online learning, take advantage of telehealth services and reduce the time needed to collect and inform the community about pandemics and other health related issues. Oversight and governance of the Broadband Last Mile projects by the NNTRC and the Navajo Nation Broadband Office establishes a collaboration with all Eligible Telecommunications Carriers to plan and implement projects that introduce service competition and cost-effective service options for the Navajo community.



**APPENDIX A**

(c) Provide a prospective timeline showing the estimated date of completion of the Project and/or each phase of the Project. Disclose any challenges that may prevent you from incurring costs for all funding by December 31, 2024 and/or fully expending funds and completing the Program(s) or Project(s) by December 31, 2026:

NNTRC and NN Broadband Office will review Navajo Nation Broadband Last Mile projects with prospective carriers to plan and implement services based on eligible service requirements for timeline deployment and scheduling. Barriers to deployment include: right of way authorization; supply chain interruptions for the delivery of fiber, network electronics, and other equipment needed to deploy services; power delivery on Navajo for ETCs; tower use and authorization by ETCs; federal and state authorizations for land use, tower placement/use, and regulations.

document attached

(d) Identify who will be responsible for implementing the Program or Project:

Tico Charlee, Executive Director, Navajo Nation Telecommunications and Regulatory Commission and Sonia Nez, Department Manager, Navajo Nation Broadband Office.

document attached

(e) Explain who will be responsible for operations and maintenance costs for the Project once completed, and how such costs will be funded prospectively:

Eligible telecommunications carriers and Higher Learning Institutions will develop and implement business plans to establish sustainable financial models and maintenance of services. Fund allocations and grants will require sustainability plans and other operational and maintenance deliverables.

document attached

(f) State which of the 66 Fiscal Recovery Fund expenditure categories in the attached U.S. Department of the Treasury Appendix 1 listing the proposed Program or Project falls under, and explain the reason why:

5.19 – Broadband Last Mile. Broadband services in support of Navajo Nation projects and initiatives identified in this request comply with service, deliverable, and outcomes to improve last mile and network services (e.g., aggregation, management, and operations) that deliver connectivity to Navajo homes and service locations between (fiber) 100 Mbps / 100 Mbps and the FCC minimum of (broadcast) 25 Mbps / 3 Mbps of effective service. NNTRC and NN Broadband Office will coordinate the deployment of broadband projects and grants with ETCs to deliver and establish competitive and cost-effective broadband services for the Navajo community.

document attached

**Part 3. Additional documents.**

List here all additional supporting documents attached to this FRF Expenditure Plan (or indicate N/A):

[Empty box for listing additional supporting documents]





**APPENDIX A**

**Part 4. Affirmation by Funding Recipient.**

Funding Recipient affirms that its receipt of Fiscal Recovery Funds and the implementation of this FRF Expenditure Plan shall be in accordance with Resolution No. CJY-41-21, the ARPA, ARPA Regulations, and with all applicable federal and Navajo Nation laws, regulations, and policies:

NN Government Unit Preparer: [Signature] Approved by: [Signature]  
signature of Preparer/CONTACT PERSON signature of NN Government Unit's Dept./Program/Office Director or Manager

Approved to submit for Review: [Signature] Print Name, Title, Branch or Division: Tom P. [Signature]  
signature of Branch Chief or Division Director print name and indicate title or position  
Division of General Services  
indicate Branch or Division



**Total Project Cost**

<b>Middle Mile Materials &amp; Labor</b>	<b>\$</b>	<b>4,445,691.73</b>
<b>Last Mile Materials and Labor</b>	<b>\$</b>	<b>1,434,333.22</b>
<b>Project Total</b>	<b>\$</b>	<b>5,880,024.95</b>



# APPENDIX C

## Navajo Nation ARPA Funding

Name of Subrecipient:  
Business Unit:

OSO Internet Solutions, LLC  
K211550-6990 & K211549-6990



### Subrecipient Disbursement Schedule

Date of Submission	Advance/Reimbursement (Invoice)	Description	Monthly Report (monitoring)
Monday, May 1, 2023	Contract Begin Date		
Thursday, June 1, 2023	\$ 1,593,660.55	Invoice for Materials, Right of Way, Design, Engineering, 1/6 Project Management	April, 2023 Report
Tuesday, August 1, 2023	\$ 770,591.59	Invoice for 20% of Construction and 1/6 Project Management	May- July, 2023 Report
Nov. 1, 2023	\$ 770,591.59	Invoice for 20% of Construction and 1/6 Project Management	Aug - Oct., 2023 Report
Feb. 1, 2024	\$ 770,591.59	Invoice for 20% of Construction and 1/6 Project Management	Nov - Jan., 2024 Report
Wednesday, May 1, 2024	\$ 770,591.59	Invoice for 20% of Construction and 1/6 Project Management	Feb - April, 2024
Thursday, August 1, 2024	\$ 770,591.59	Invoice for 20% of Construction and 1/6 Project Management	May- July, 2024 Report
Monday, September 30, 2024	\$ 433,406.44	Final Invoice, Test and Turn Up and Project Acceptance	Aug - Sep., 2024 Report



# **Appendix D**

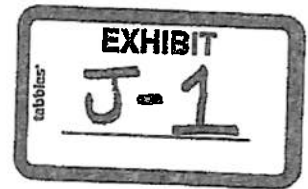
## **Expenditure Plan**







NAVAJO NATION DEPARTMENT OF JUSTICE  
OFFICE OF THE ATTORNEY GENERAL



DOREEN N. MCPAUL  
Attorney General

KIMBERLY A. DUTCHER  
Deputy Attorney General

DEPARTMENT OF JUSTICE  
INITIAL ELIGIBILITY DETERMINATION  
FOR NAVAJO NATION FISCAL RECOVERY FUNDS

RFS/HK Review #: HK0174

Date & Time Received: 04/12/2022 at 11:09

Date & Time of Response: 12 April, 2022; 11:59 pm MST

Entity Requesting FRF: NNTRC and NN Broadband Office

Title of Project: 5.21 Broadband - Middle Mile

Administrative Oversight: Division of General Services

Amount of Funding Requested: \$60,000,000

**Eligibility Determination:**

- FRF eligible
- FRF ineligible
- Additional information requested

**FRF Eligibility Category:**

- (1) Public Health and Economic Impact
- (2) Premium Pay
- (3) Government Services/Lost Revenue
- (4) Water, Sewer, Broadband Infrastructure

U.S. Department of Treasury Reporting Expenditure Category: 5.21 Broadband: Other Projects



**Returned for the following reasons (Ineligibility Reasons / Paragraphs 5. E. (1) - (10) of FRF Procedures):**

- |  |  |
|--|--|
| <input type="checkbox"/> Missing Form  | <input type="checkbox"/> Expenditure Plan incomplete                     |
| <input type="checkbox"/> Supporting documentation missing  | <input type="checkbox"/> Funds will not be obligated by 12/31/2024       |
| <input type="checkbox"/> Project will not be completed by 12/31/2026                                     | <input type="checkbox"/> Incorrect Signatory                             |
| <input type="checkbox"/> Ineligible purpose  | <input type="checkbox"/> Inconsistent with applicable NN or federal laws |
| <input type="checkbox"/> Submitter failed to timely submit CARES reports                                 |  |
| <input type="checkbox"/> Additional information submitted is insufficient to make a proper determination |  |

Other Comments: \_\_\_\_\_

Name of DOJ Reviewer: Adjua Adjei-Danso

Signature of DOJ Reviewer:  \_\_\_\_\_

**Disclaimers:** An NNDOJ Initial Eligibility Determination will be based on the documents provided, which NNDOJ will assume are true, correct, and complete. Should the Project or Program change in any material way after the initial determination, the requestor must seek the advice of NNDOJ. An initial determination is limited to review of the Project or Program as it relates to whether the Project or Program is a legally allowable use – it does not serve as an opinion as to whether or not the Project or Program should be funded, nor does it serve as an opinion as to whether or not the amount requested is reasonable or accurate.



**NAVAJO NATION DEPARTMENT OF JUSTICE**



**REQUEST  
FOR  
SERVICES**

DOJ
_____ DATE / TIME
RFS #: _____
UNIT: _____

RESUBMITTAL

\*\*\* FOR NNDOJ USE ONLY - DO NOT CHANGE OR REVISE FORM. VARIATIONS OF THIS FORM WILL NOT BE ACCEPTED. \*\*\*

CLIENT TO COMPLETE			
DATE OF REQUEST: <u>4/12/2022</u>	ENTITY/DIVISION: <u>Executive Branch</u>		
CONTACT NAME: <u>Paulson Chaco, Chief of Staff</u>	DEPARTMENT: <u>Office of President &amp; Vice President</u>		
PHONE NUMBER: <u>(928) 955-6453</u>	E-MAIL: <u>paulsonchaco@navajo-nsn.gov</u>		
COMPLETE DESCRIPTION OF LEGAL NEED AND SERVICES REQUESTED (Attach Documents): <i>Request DOJ review of Fiscal Recovery Fund expenditure plan for eligibility determination. See Appendix A, Budget Form 1, and supporting documents for proposed Expenditure plan from NNTRC &amp; NN Broadband Office with administration oversight by DCD. The funding request is for \$60,000,000 for Broadband Last mile projects. Projects under Treasury expenditure reporting category 5.21.</i>			
DEADLINE: <u>4/20/2022</u>	REASON: _____		
DOJ SECRETARY TO COMPLETE			
DATE/TIME IN UNIT: _____	REVIEWING ATTORNEY/ADVOCATE: _____		
DATE TIME OUT OF UNIT: _____	PREPARED BY (initial): _____		
DOJ ATTORNEY / ADVOCATE COMMENTS			
REVIEWED BY: (PRINT) _____		DATE / TIME: _____	
DOJ Secretary Called: _____		for Document Pick Up on _____	at _____ By: _____
PICKED UP BY: (PRINT) _____		DATE / TIME: _____	



THE NAVAJO NATION  
FISCAL RECOVERY FUNDS REQUEST FORM & EXPENDITURE PLAN  
FOR NAVAJO NATION GOVERNMENT UNITS

Part 1. Identification of parties.

NN Government Unit requesting FRF: NNTRC and NN Broadband Office Indicate Department, Program, Office, Division, or Branch Date prepared: 04/11/2022

NN Government Unit's mailing address: NNTRC and NN Broadband Office P.O. Box 7440, Window Rock, AZ 86515 phone/email: 928-382-7807 / tico.charlee@navajo-nsn.gov website (if any): 928-871-6003/ sonianez@navajo-nsn.gov

Form prepared by: Sonia Nez phone/email: 928-871-6003/ sonianez@navajo-nsn.gov  
Department Manager I, Navajo Nation Broadband Office 928-871-6003/ sonianez@navajo-nsn.gov  
CONTACT PERSON'S name, title and Department, Program, Office, etc. CONTACT PERSON'S info

Title & type of Project: 5.21 Broadband - Middle Mile

NN Government Unit's Director or Manager: Tico Charlee/ Sonia Nez phone & email: 928-382-7807 / tico.charlee@navajo-nsn.gov

Division Director (if any): Tom Platero, DGS Director phone & email: 928-871-6003/ sonianez@navajo-nsn.gov

Branch Chief: Paulson Chaco, Chief of Staff, Exec. Branch phone & email: 928-871-7244/paulsonchaco@navajo-nsn.gov

Funding Recipient will be working with: Division of General Services Indicate Branch and/or Division on the Project and the same will be submitting the Funding Request Package for Initial Eligibility Determination Review, and will have Administrative Oversight over this FRF Expenditure Plan.

List names or types of Subcontractors or Subrecipients that will be paid with FRF (if known):

Amount of FRF requested: \$60,000,000 FRF funding period: FY2022-FY2026  document attached  
Indicate Project starting and ending/deadline date

Part 2. Expenditure Plan details.

(a) Describe the Program(s) and/or Project(s) to be funded, including how the funds will be used, for what purposes, the location(s) to be served, and what COVID-related needs will be addressed:

The NNTRC and the NN Broadband Office will oversee and administer \$60,000,000 in ARPA funds for Broadband Middle Mile projects by Eligible Telecommunications Carriers. These projects will deploy high-speed broadband to improve connectivity; enable telework capabilities; provide access to data and information about healthcare and communications in support of Navajo COVID-19 mitigation related operations and services; reduce the time needed to deliver high quality telehealth; support Navajo educational institutions broadband requirements to deliver and support instruction that will help retain students and faculty; enable home schooling, online schooling and allow students to attend school from home rather than sitting in vehicles at the nearest community hot spots; reduce costs for access to high speed networks; support chapter house communities; establish a diverse, and competitive broadband infrastructure that connects homes, schools, libraries, Navajo government, businesses, and other agencies (i.e. Indian Health Service, Bureau of Indian Affairs). The projects will be distributed as equally as possible among all NN delegate regions.

document attached

(b) Explain how the Program or Project will benefit the Navajo Nation, Navajo Communities, or the Navajo People:

High quality and high-speed broadband enable the Navajo communities to communicate, access critical information, telework, participate in online learning, take advantage of telehealth services and reduce the time needed to collect and inform the community about pandemics and other health related issues. Oversight and governance of the Broadband Middle Mile projects by the NNTRC and the Navajo Nation Broadband Office establishes a collaboration with all Eligible Telecommunications Carriers to plan and implement projects that introduce service competition and cost-effective service options for the Navajo community.

document attached





**APPENDIX A**

(c) Provide a prospective timeline showing the estimated date of completion of the Project and/or each phase of the Project. Disclose any challenges that may prevent you from incurring costs for all funding by December 31, 2024 and/or fully expending funds and completing the Program(s) or Project(s) by December 31, 2026:

NNTRC and NN Broadband Office will review Navajo Nation Broadband Middle Mile projects with prospective carriers to plan and implement services based on eligible service requirements for timeline deployment and scheduling. Barriers to deployment include: right of way authorization; supply chain interruptions for the delivery of fiber, network electronics, and other equipment needed to deploy services; power delivery on Navajo for ETCs; tower use and authorization by ETCs; federal and state authorizations for land use, tower placement/use, and regulations.

document attached

(d) Identify who will be responsible for implementing the Program or Project:

Tico Charlee, Executive Director, Navajo Nation Telecommunications and Regulatory Commission and Sonia Nez, Department Manager, Navajo Nation Broadband Office.

document attached

(e) Explain who will be responsible for operations and maintenance costs for the Project once completed, and how such costs will be funded prospectively:

Eligible telecommunications carriers and Higher Learning Institutions will develop and implement business plans to establish sustainable financial models and maintenance of services. Fund allocations and grants will require sustainability plans and other operational and maintenance deliverables.

document attached

(f) State which of the 66 Fiscal Recovery Fund expenditure categories in the attached U.S. Department of the Treasury Appendix 1 listing the proposed Program or Project falls under, and explain the reason why:

5.21 – Broadband Middle Mile. Broadband services in support of Navajo Nation projects and initiatives identified in this request comply with service, deliverable, and outcomes to improve middle mile and network services (e.g., aggregation, management, and operations) that enable connectivity to Navajo homes and service locations between (fiber) 100 Mbps / 100 Mbps and the FCC minimum of (broadcast) 25 Mbps / 3 Mbps of effective service. NNTRC and NN Broadband Office will coordinate the deployment of broadband projects and grants with ETCs to deliver and establish competitive and cost-effective broadband services for the Navajo community.

document attached

**Part 3. Additional documents.**

List here all additional supporting documents attached to this FRF Expenditure Plan (or indicate N/A):

[Empty box for listing additional supporting documents]



**APPENDIX A**

**Part 4. Affirmation by Funding Recipient.**

Funding Recipient affirms that its receipt of Fiscal Recovery Funds and the implementation of this FRF Expenditure Plan shall be in accordance with Resolution No. CJY-41-21, the ARPA, ARPA Regulations, and with all applicable federal and Navajo Nation laws, regulations, and policies:

NN Government Unit  
Preparer:

  
signature of Preparer/CONTACT PERSON


Approved by:

  
signature of NN Government Unit's Dept./Program/Office Director or Manager

Approved to submit  
for Review:

  
signature of Branch Chief or Division Director

Print Name, Title,  
Branch or Division:


  
print name and indicate title or position  
DIVISION OF GENERAL SERVICES  
indicate Branch or Division




**THE NAVAJO NATION  
 PROGRAM BUDGET SUMMARY**

PART I. Business Unit No.: _____		New		Program Title: Navajo Nation Broadband Office		Division/Branch: Div. General Services	
Prepared By: _____		Sonia Nez		Phone No.: 928-871-6003		Email Address: sonianez@navajo-nsn.gov	
PART II. FUNDING SOURCE(S)		Fiscal Year / Term		Amount		% of Total	
ARPA 5.21 Broadband - Middle Mile				60,000,000.00		0%	
PART III. BUDGET SUMMARY				Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference or Total
2001	Personnel Expenses						
3000	Travel Expenses						
3500	Meeting Expenses						
4000	Supplies						
5000	Lease and Rental						
5500	Communications and Utilities						
6000	Repairs and Maintenance						
6500	Contractual Services						
7000	Special Transactions						
8000	Public Assistance						
9000	Capital Outlay					60,000,000	
9500	Matching Funds						
9500	Indirect Cost						
TOTAL					\$0.00	60,000,000.00	0
PART IV. POSITIONS AND VEHICLES				(D)		(E)	
TOTAL: \$60,000,000.00				Total # of Positions Budgeted:		Total # of Vehicles Budgeted:	

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

SUBMITTED BY: \_\_\_\_\_  
 Sonia Nez, Department Manager I  
 Program Manager's Printed Name  
  
 Program Manager's Signature and Date

APPROVED BY: \_\_\_\_\_  
 Tom Platero, DGS Division Director  
 Division Director / Branch Chief's Printed Name  
  
 Division Director / Branch Chief's Signature and Date



**THE NAVAJO NATION  
PROGRAM BUDGET SUMMARY**

PART I. Business Unit No.: <u>        </u> New <u>        </u>		Navajo Nation Broadband Office		Division/Branch: <u>Div. General Services</u>	
Prepared By: <u>Sonia Nez</u>		Phone No.: <u>928-871-6003</u>		Email Address: <u>sonia nez@navajo-nsn.gov</u>	
Program Title: <u>        </u>		PART III. BUDGET SUMMARY			
Fiscal Year / Term	Amount	% of Total	Fund Type Code	(A) NMC Approved Original Budget	(B) Proposed Budget
ARPA 5.19 Broadband - Last Mile	40,000,000.00				
			2001 Personnel Expenses		
			3000 Travel Expenses		
			3500 Meeting Expenses		
			4000 Supplies		
			5000 Lease and Rental		
			5500 Communications and Utilities		
			6000 Repairs and Maintenance		
			6500 Contractual Services		
			7000 Special Transactions		
			8000 Public Assistance		
			9000 Capital Outlay		40,000,000
			9500 Matching Funds		
			9500 Indirect Cost		
			<b>TOTAL</b>	\$0.00	40,000,000.00
			<b>PART IV. POSITIONS AND VEHICLES</b>		
			Total # of Positions Budgeted: <u>        </u> (D)		
			Total # of Vehicles Budgeted: <u>        </u> (E)		
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.					
SUBMITTED BY: <u>Sonia Nez, Department Manager I</u>		APPROVED BY: <u>Tom Platano, DGS Division Director</u>			
<u>        </u> Program Manager's Printed Name		<u>        </u> Division Director / Branch Chief's Printed Name			
<u>        </u> Program Manager's Signature and Date		<u>        </u> Division Director / Branch Chief's Signature and Date			





**Appendix E**  
**Council Resolution Approving Expenditure**  
**Plan**



# THE NAVAJO NATION

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JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT

July 15, 2022

Hon. Seth Damon  
Office of the Speaker  
Post Office Box 3390  
Window Rock, AZ 86515

*RE: CJN-29-22, An Action Relating to the Naabik'iyáti' Committee and Navajo Nation Council: Allocating \$1,070,298,867 of Navajo Nation Fiscal Recovery Funds; Approving the Navajo Nation Fiscal Recovery Fund Expenditure Plans For: Chapter and Regional Projects: Public Safety Emergency Communications, E911, and Rural Addressing Projects: Cyber Security; Public Health Projects; Hardship Assistance; Water and Wastewater Projects; Broadband Projects; Home Electricity Connection and Electric Capacity Projects; Housing Projects and Manufactured Housing Facilities; Bathroom Addition Projects; Construction Contingency Funding; and Reduced Administrative Funding*

Dear Speaker Damon,

Thank you to Delegate Mark Freeland for sponsoring this legislation, the Navajo Nation Council, the Division of Community Development, the Fiscal Recovery Fund Office, the Department of Justice, Navajo Tribal Utility Authority, Navajo Area Indian Health Service and many other partners who came together to develop this legislation for the benefit of the Navajo People and future generations to come. As leaders we have a duty to administer these funds in the best interest of our people and the Navajo Nation.

The Covid-19 pandemic brought devastation and loss of life to our people; the pandemic is still with us and we offer our continued prayers to all who have suffered loss and illness from this virus. The American Rescue Plan Act (ARPA) Fiscal Recovery Funds were allocated to the Nation to support our efforts to respond to the impacts of Covid-19 and further the response initiatives achieved with the CARES Act funding. Never in our history have we received such a large allocation of funds to develop our Nation's basic infrastructure and improve the lives of our Navajo citizens. Many of our citizens have always had to live without running water, clean drinking water, electricity, and other basic services to support their daily activities, health and welfare.

Resolution CJN-29-22 evolved from a legislation that initially included projects proposed by the Department of Health to construct senior centers, long-term assisted living facilities, wellness centers, and warehouses to store perishable food and medical supplies; it also included proposals from the Division of Economic Development to assist our small business owners and support our tourism industry. These expenditure plan projects, among others, were deleted and amended with the Chapter and Regional Projects Expenditure Plan which allow the Council Delegates to select



# THE NAVAJO NATION

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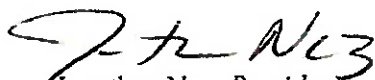
JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT

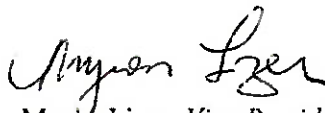


projects for their regions. We strongly urge the Council Delegates to consider the aforementioned projects that were deleted. These projects were previously determined Fiscal Recovery Fund eligible and that determination will aid in expediting the process needed to obligate, encumber, expend the funds and execute construction contracts.

As we have stressed over and over, time is of the essence. We cannot allow funds to revert back to the U.S. Treasury. There are federal deadlines to meet and Resolution CJN-2922 imposes even more deadlines. These varying deadlines will require diligent tracking by program staff and their respective administrative and legislative oversights to ensure that the funds are expended. We are not only dealing with administrative deadlines but supply chain shortages, inflationary costs, and staffing shortages, along with the rest of the country. All of these challenges will require improved coordination between the branches to complete this tremendous task. There is much work to do and we look forward to working with the Navajo Nation Council. We sign Resolution CJN-29-22 into law.

Sincerely,

  
Jonathan Nez, *President*  
THE NAVAJO NATION

  
Myron Lizer, *Vice President*  
THE NAVAJO NATION



RESOLUTION OF THE  
NAVAJO NATION COUNCIL  
24<sup>th</sup> NAVAJO NATION COUNCIL - FOURTH YEAR, 2022

AN ACTION

RELATING TO THE NAABIK'ÍYÁTI' COMMITTEE AND NAVAJO NATION COUNCIL;  
ALLOCATING \$1,070,298,867 OF NAVAJO NATION FISCAL RECOVERY FUNDS;  
APPROVING THE NAVAJO NATION FISCAL RECOVERY FUND EXPENDITURE PLANS  
FOR: CHAPTER AND REGIONAL PROJECTS; PUBLIC SAFETY EMERGENCY  
COMMUNICATIONS, E911, AND RURAL ADDRESSING PROJECTS; CYBER  
SECURITY; PUBLIC HEALTH PROJECTS; HARDSHIP ASSISTANCE; WATER AND  
WASTEWATER PROJECTS; BROADBAND PROJECTS; HOME ELECTRICITY  
CONNECTION AND ELECTRIC CAPACITY PROJECTS; HOUSING PROJECTS AND  
MANUFACTURED HOUSING FACILITIES; BATHROOM ADDITION PROJECTS;  
CONSTRUCTION CONTINGENCY FUNDING; AND REDUCED ADMINISTRATIVE  
FUNDING

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. §102(A).
- B. The Nation Council Resolution No. CJY-41-21, incorporated herein by reference, mandates that Navajo Nation Fiscal Recovery Fund ("NNFRF") Expenditure Plans be duly adopted by a two-thirds (2/3) vote of all members of the Navajo Nation Council and approved by the President of the Navajo Nation pursuant to 2 N.N.C. § 164(A) and 2 N.N.C. §§ 1005(C)(10), (11), and (12).
- C. The Naabik'íyáti' Committee is a standing committee of the Navajo Nation Council with the delegated responsibility to hear proposed resolution(s) that require final action by the Navajo Nation Council. 2 N.N.C. § 164(A)(9).

SECTION TWO. FINDINGS

- A. The World Health Organization ("WHO") declared a Public Health Emergency of International Concern related to the Coronavirus ("COVID-19"), a highly contagious and sometimes fatal respiratory virus, on January 30, 2020; the U.S. Department of Health and Human Services declared a Public Health Emergency related to the COVID-19 outbreak on January 31, 2020; and the WHO declared a global pandemic due to COVID-19 on March 11, 2020.





- B. The Navajo Nation Commission on Emergency Management, with the concurrence of Navajo Nation President Jonathan Nez, declared a Public Health State of Emergency on the Navajo Nation on March 11, 2020, due to the COVID-19 outbreak. See Resolution No. CEM 20-03-11 which is incorporated herein by reference. The Navajo Nation Department of Health has subsequently issued numerous Public Health Emergency Orders. Public Health Orders 2020-001 through 2022-006 are incorporated herein by reference. These Public Health Emergency Orders are available at [www.ndoh.navajo-nsn.gov](http://www.ndoh.navajo-nsn.gov).
- C. The coronavirus pandemic of 2019 has caused large scale infections and loss of life throughout the world, the United States, and the Navajo Nation. As of April 13, 2022, the Navajo Nation Health Command Operations Center has confirmed 53,179 COVID-19 cases and 1,740 COVID-related deaths on the Navajo Nation. COVID-19 variants have recently emerged that threaten to increase these numbers and continue the pandemic's assault on the Navajo People.
- D. The devastating effects of COVID-19 continue throughout the Navajo Nation and extend beyond life and health devastation to wide scale negative financial impacts, such as employment losses, business closures, food and housing insecurity, and other economic disruptions.
- E. In response to the pandemic, United States President Joseph Biden signed the American Rescue Plan Act ("ARPA") into law on March 11, 2021. Section 9901 of ARPA amended Title VI of the Social Security Act to add section 602, which established the Coronavirus State Fiscal Recovery Fund, and section 603, which established the Coronavirus Local Fiscal Recovery Fund (together the "Fiscal Recovery Funds" or "FRF") and provided \$362 billion for state, local, and tribal governments, including \$20 billion specifically designated for tribal governments.
- F. As of April 12, 2022, the United States Department of Treasury has allocated two billion seventy-nine million four hundred sixty-one thousand four hundred sixty-four dollars (\$2,079,461,464) to the Navajo Nation under the Fiscal Recovery Funds provisions of ARPA. The Fiscal Recovery Funds are designed to build on and expand the relief provided in the 2020 Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, 134 Stat. 281 (2020), and are intended to mitigate and contain the spread of COVID-19, as well as to respond to the health, social and economic impacts of COVID-19 suffered by residents and businesses.



G. Pursuant to Section 9901 of ARPA, the Fiscal Recovery Funds are specifically intended to:

1. respond to the COVID-19 public health emergency and its negative economic impacts, including assistance to households, small businesses, and non-profits; and/or aid to impacted industries such as tourism, travel, and hospitality;
2. respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. provide government services to the extent of the reduction in Navajo Nation revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year prior to the COVID-19 public health emergency; and
4. make necessary investments in water, sewer, and/or broadband infrastructure.

H. The U.S. Department of Treasury has issued guidance requiring that the use and expenditure of Fiscal Recovery Funds must fall under one of the four categories above and that funding recipients must report each expenditure under one of the eighty-three (83) "Expenditure Categories" set forth in Appendix 1 to the U.S. Department of Treasury's Compliance and Reporting Guidance for State and Local Fiscal Recovery Funds, attached as **Exhibit A**.

I. Pursuant to ARPA:

1. 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".
2. 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.



3. Costs incurred by the Navajo Nation prior to March 3, 2021 are not eligible.
  4. 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.
- J. While its acceptance of Fiscal Recovery Funds obligates the Navajo Nation to comply with ARPA and other federal laws and regulations, the Navajo Nation can and will fulfill these obligations while retaining and exercising its sovereignty in allocating and disbursing Fiscal Recovery Funds.
- K. On July 23, 2021, the Navajo Nation Council adopted Resolution No. CJY-41-21, incorporated herein by reference, establishing the Navajo Nation Fiscal Recovery Fund ("NNFRF") into which the Navajo Nation's allocation of \$2,079,461,464 has been deposited. Resolution CJY-41-21 also adopted an expenditure authorization and approval process for the allocation of funds from the NNFRF.
- L. The Navajo Nation Council mandated the Budget and Finance Committee to adopt application and review procedures, as well as an expenditure plan template, to be used by entities requesting Navajo Nation Fiscal Recovery Funds. Resolution CJY-41-21, Section Four. The Budget and Finance Committee approved Resolution No. BFS-31-21 which established mandatory Navajo Nation Fiscal Recovery Fund application procedures, forms, and an expenditure plan template. Resolution BFS-31-21 is incorporated herein by reference.
- M. To ensure the Navajo Nation's compliance with ARPA, Section Four of Resolution CJY-41-21 directed the Navajo Nation Department of Justice ("NNDJ") to perform "an initial determination of whether a NNFRF funding request satisfies the legal requirements of the Fiscal Recovery Funds provisions of ARPA and applicable Navajo Nation laws, regulations, and policies and procedures." Resolution BFS-31-21 incorporated NNDJ's initial determination into the mandatory NNFRF application procedures, forms, and an expenditure plan template, which requires, among other things, identification of the entity with administrative oversight over the Funding Recipient. Administrative oversight means having the authority and responsibility to monitor the implementation of an approved FRF Expenditure Plan and the expenditure of awarded funds. The duties of the entity with administrative oversight are set forth in Section Seven of the FRF Procedures in Exhibits 1



through 5 of Resolution BFS-31-21.

- N. The Office of the President and Vice-President, in coordination with the Division of Community Development ("DCD"), presented ARPA and Fiscal Recovery Fund information at each of the five (5) Agency Council Meetings to hear from the Navajo People's elected Chapter and regional leadership concerning their needs and priorities for projects and/or services funded through the NNFRF. In addition, DCD has met with Navajo Nation Chapters, individually and collectively, on more than fifty (50) occasions to discuss NNFRF matters.
- O. The Navajo Nation Council hosted twenty-six (26) Naabik'iyáti' Committee Work Sessions, all open to the public, to hear from the regional and Agency leadership concerning their needs and priorities for projects and/or services funded through the Navajo Nation Fiscal Recovery Fund. In addition, Standing Committees of the Navajo Nation Council held more than forty (40) committee meetings, all open to the public, that have included NNFRF reports and infrastructure specific discussions.
- P. The health and financial devastation visited on the Navajo People by the COVID-19 pandemic has risen to emergency levels. Critical infrastructure needs to be built by and for the Navajo Nation government to provide necessary services and to allow the Navajo Nation to assist residents in coping with the on-going pandemic. The time for construction of such infrastructure and expenditure of the Fiscal Recovery Funds continues to lessen as the deadline to completely expend Fiscal Recovery Funds by December 31, 2026, quickly approaches, after which time unexpended funds must be returned to the United States Treasury. The Navajo Nation Council and Office of the President and Vice-President have determined that it is imperative that infrastructure and mitigation recovery services be provided to the Navajo People as soon as possible.
- Q. To lessen the financial devastation caused by the COVID-19 pandemic, the Navajo Nation Council adopted Resolution No. CD-62-21 providing \$557,000,000 in Hardship Assistance for Navajo members. The President signed CD-62-21 into law on January 4, 2022.
- R. The Navajo Nation Council and Office of the President and Vice-President concur that, based on their respective public consultation efforts, it is in the best interest of the Navajo people and Navajo communities to immediately enact comprehensive Navajo Nation Fiscal Recovery Fund Expenditure Plans for; Chapter and Regional Projects; Public Safety





Emergency Communication, E911, and Rural Addressing Projects; Cyber Security; Public Health Projects; Hardship Assistance; Water and Wastewater Projects; Broadband Projects; Home Electricity Connection and Electric Capacity Projects; Housing Projects and Manufactured Housing Facilities; Bathroom Addition Projects; and Construction Contingency Funding in the total amount of one billion seventy million two hundred ninety-eight thousand, eight hundred sixty-seven dollars (\$1,070,298,867), as set forth in **Exhibit B**.

**SECTION THREE. APPROVAL OF THE CHAPTER AND REGIONAL PROJECTS EXPENDITURE PLAN**

- A. The Navajo Nation hereby approves and adopts the Navajo Nation Fiscal Recovery Fund Chapter and Regional Projects Assistance Expenditure Plan set forth herein and in **Exhibit C**.
- B. The Navajo Nation hereby approves total funding for the NNFRF Chapter and Chapter Projects Expenditure Plan from the Navajo Nation Fiscal Recovery Fund in the total amount of two hundred eleven million two hundred fifty-six thousand one hundred forty-eight dollars (\$211,256,148) to be divided equally between the twenty-four (24) Delegate Regions in the amount of eight million eight hundred two thousand three hundred forty dollars (\$8,802,340) per Delegate Region, as set forth in **Exhibit C**, and allocated through Delegate Region Project Plans approved by Navajo Nation Council resolution and signed into law by the President of the Navajo Nation pursuant to 2 N.N.C. § 164(A)(17) and 2 N.N.C. §§ 1005(C)(10), (11), and (12).
- C. For purposes of the NNFRF and the Chapter and Regional Projects Expenditure Plan, "Delegate Region" shall mean all the Navajo Nation chapters, both LGA Certified and non-LGA chapters, and Townships, represented by a Navajo Nation Council delegate.
- D. The 12 N.N.C. § 820(O) 50-50 Chapter Distribution Formula does not apply to the Chapter and Regional Projects Expenditure Plan and/or the Delegate Region Project Plans. The 50-50 Formula only applies to appropriate intended for distribution to all Chapters of the Navajo Nation. The Chapter and Regional Projects Expenditure Plan and Delegate Region Project Plan funding will be allocated to the Navajo Nation Central Government, specifically the Division of Community Development or other appropriation Navajo Nation Divisions or Departments, to implement the projects rather than directly to the Chapters.
- E. The Navajo Nation Central Government, specifically the Division of Community Development or other appropriate Navajo Nation Divisions or Departments, shall manage and administer



funds and Delegate Region Project Plans on behalf of Non-LGA-Certified Chapters. The Navajo Nation Central Government may award funding to LGA-Certified Chapters through sub-recipient agreements to implement and manage specific projects, but shall maintain Administrative Oversight over such funding and Delegate Region Project Plans.

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.
  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
- F. Each Navajo Nation Council delegate shall select Fiscal Recovery Fund eligible projects within their Delegate Region to be funded by the NNFRF Chapter and Regional Projects Expenditure Plan through a Delegate Region Projects Plan. The total cost of projects selected by each Delegate shall not exceed their Delegate Region distribution of eight million eight hundred two thousand three hundred forty dollars (\$8,802,340) as set forth in **Exhibit C**.
- G. The projects selected by each Navajo Nation Council delegate shall be compiled into a Delegate Region Projects Plan for their respective Delegate Region and approved by Navajo Nation Council resolution and signed into law by the President of the Navajo Nation pursuant to 2 N.N.C. § 164(A)(17) and 2 N.N.C. §§ 1005(C)(10), (11), and (12).
- H. Delegates may select projects for their Delegate Region Projects Plan from the list of projects, attached as **Exhibit D**, that have already been submitted to NNDOJ for an initial eligibility determination and are not included in another enacted Expenditure Plan. Delegates may also add region specific funds to other previously enacted Project or Expenditure Plans. In addition, Delegates may select projects that have not previously been submitted to NNDOJ for an initial eligibility determination, including proposed FRF chapter projects submitted to the Division of Community Development, although such projects will have to have a NNDOJ eligibility determination before they can be approved by the Navajo Nation Council.
- I. The Executive Director of the NNFRF Office, with the assistance of the Division of Community Development and other necessary



Executive Branch Divisions and Departments, shall assist each Council Delegate in developing their respective Delegate Region Projects Plan, including the applicable BFS-31-21 Appendix A and Appendix B forms and supporting documents, for those projects that have not already received NNDOJ initial eligibility determinations.

- J. The NNFRF Office shall, notwithstanding BFS-31-21, act and sign in the place of the respective Administrative Oversight Division and submit each project included on the respective Delegate Region Projects Plan to NNDOJ for an initial eligibility determination as required under CJY-41-21. NNDOJ shall be allowed five (5) work days, in addition to BFS-31-21's five (5) days, to complete required initial eligibility determinations for Delegate Region Projects.
1. The NNFRF Office shall not be required to submit projects to NNDOJ that already have an initial eligibility determination, unless there is a proposed change in the project scope of work, eligibility category, and/or the amount of funding requested for the project.
- K. Each Delegate shall submit a comprehensive list of projects, including applicable BFS-31-21 Appendix A, Appendix B, and supporting documents for those projects that have not already received NNDOJ initial eligibility determinations, for their respective Delegate Region, totaling no more than their Delegate Region allocation of \$8,802,340 set forth in **Exhibit C**, to the NNFRF Office by no later than September 30, 2024.
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.
- L. All Delegate Region Project Plans shall be subject to the following requirements and restrictions:
1. Delegate Region Projects shall fall under one of the allowable U.S. Treasury Expenditure Eligibility Categories set forth in **Exhibit A**.
  2. Delegate Region Projects Plans may include NNFRF-eligible projects for programs to provide government services to Chapter members; to provide basic PPE to Chapter members;



to provide food, fuel, firewood assistance to Chapter members negatively impacted by COVID-19; to construct projects such as COVID-19 mitigation renovations to Chapter houses, housing renovations, and house wiring; to plan and design projects; to hire consultants to assist with NNFRF-eligible programs and projects; to hire PEP workers, student workers and other temporary employees, or regular status employees to assist the Chapter governments in carrying out NNFRF-eligible programs and projects. Delegate Region Project Plans shall not include COVID-19 testing and vaccinations, or any cash assistance for Chapter members such as a hardship assistance program.

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.
4. The Administrative Oversight entity for each project shall be responsible for making the determination whether the proposed Delegate Region project is "project-ready" or "construction-ready". If a proposed project is not deemed project-ready or construction-ready, the project shall not be eligible for inclusion in a Delegate Region Project Plan.
5. Each Delegate Region Project shall be subject to CJY-41-21's NNDOJ initial eligibility determination.
6. Each Delegate Region Project shall identify its Administrative Oversight entity and its Oversight Committee(s).
7. Each Delegate Region shall be limited to a total of nine million one hundred fifty thousand dollars (\$9,150,000) of Revenue Replacement Projects (Expenditure Eligibility Categories 6.1: Provision of Government Services and 6.2 Non-federal Match for Other Federal Programs). The Office of the Controller may issue guidance that increases this amount in the next fiscal year.





8. Delegate Region Projects shall not include Sanitation Deficiency Systems Service ("SDS") Projects included on the Indian Health Service 2022 SDS List, attached as **Exhibit E**, or on any prior year Indian Health Services SDS List.
9. The Navajo Nation Council urges Delegate Region Project Expenditure Plans to include and prioritize Veteran Housing and other projects that will benefit Navajo veterans.

**SECTION FOUR. APPROVAL OF THE PUBLIC SAFETY EMERGENCY COMMUNICATIONS, E911, RURAL ADDRESSING, AND CYBER SECURITY PROJECTS EXPENDITURE PLANS**

- A. The Navajo Nation hereby approves and adopts the Navajo Nation Fiscal Recovery Fund Public Safety Emergency Communications, E911, Rural Addressing, and Cyber Security Projects Expenditure Plans set forth in **Exhibits F** and **F-1** through **F-2**.
- B. The Navajo Nation hereby approves total funding for the NNFRF Public Safety Emergency Communications, E911, Rural Addressing, and Cyber Security Projects Expenditure Plans from the Navajo Nation Fiscal Recovery Fund in the total amount of forty million dollars (\$40,000,000) and allocates the funding as follows:
  1. Thirty-five million dollars (\$35,000,000) to the Division of Public Safety for Emergency Communications projects, to include E911 and rural addressing, as Other Public Health Services (Expenditure Category 1.14), as set forth in **Exhibit F-1**, with administrative oversight by the Office of the President and Vice-President and joint legislative oversight by the Law and Order and Resources and Development Committees.
  2. Five million dollars (\$5,000,000) to the Department of Information Technology, Division of General Services, for Cyber Security project(s), as Other Public Health Services (Expenditure Category 1.14), as set forth in **Exhibit F-2**, with administrative oversight by the Division of General Services and joint legislative oversight by the Health Education Human Services and Resources and Development Committees.
- C. The Division of Public Safety and the Department of Information Technology, Division of General Services, are authorized to execute these Emergency Communications, E911, Rural Addressing, and Cyber Security Projects directly, or through



use of contractors and sub-recipients. The Division of General Services and the Division of Public Safety shall exercise administrative oversight over construction contracts and subawards to sub-recipients and shall ensure that costs are incurred only for FRF-eligible purposes, and that projects are completed on schedule, within the authorized budgets, and according to project specifications.

#### **SECTION FIVE. APPROVAL OF PUBLIC HEALTH EXPENDITURE PLAN**

- A. The Navajo Nation hereby approves and adopts the Navajo Nation Fiscal Recovery Fund Public Health Expenditure Plan set forth in **Exhibits G** and **G-1** through **G-2**.
- B. The Navajo Nation hereby approves total funding for the NNFRF Public Health Expenditure Plan from the Navajo Nation Fiscal Recovery Fund in the total amount of nineteen million two hundred forty-three thousand seven hundred fifty dollars (\$19,243,750) allocated as follows:
1. Fifteen million two hundred forty-three thousand seven hundred fifty dollars (\$15,243,750) to the Division of Behavioral and Mental Health Services, Navajo Department of Health, for Detox and Residential Treatment Centers, as Substance Use Services (Expenditure Category 1.13) as set forth in **Exhibit G-1**, with administrative oversight by the Navajo Department of Health and legislative oversight by the Health Education Human Services Committee.
  2. Four million dollars (\$4,000,000) to the Division of Behavioral and Mental Health Services, for Transitional Housing, as Mental Health Services (Expenditure Category 1.12) as set forth in **Exhibit G-2**, with administrative oversight by the Navajo Department of Health and legislative oversight by the Health, Education, and Human Services Committee.
- C. The Department of Health is authorized to execute these Public Health Projects directly, or through the use of contractors and sub-recipients. The Department of Health shall exercise administrative oversight over construction contracts and subawards to sub-recipients and shall ensure that costs are incurred only for FRF-eligible purposes, and that projects are completed on schedule, within the authorized budgets, and according to project specifications.

#### **SECTION SIX. APPROVAL OF ALLOCATION OF ADDITIONAL FUNDS TO THE HARDSHIP ASSISTANCE EXPENDITURE PLAN**



- A. Through Council Resolution CD-62-21, the Navajo Nation approved and adopted the Navajo Nation Fiscal Recovery Fund Hardship Assistance Expenditure Plan, which included an allocation of five hundred fifty-seven million dollars (\$557,000,000).
- B. The Navajo Nation hereby approves an allocation of additional funding for the NNFRF Hardship Assistance Expenditure Plan from the Navajo Nation Fiscal Recovery Fund in the total amount of one hundred twenty million dollars (\$120,000,000) to the Office of the Controller, for Household Assistance - Cash Transfers (Expenditure Category 2.3), as set forth in **Exhibit H**, with administrative oversight by the Office of the President and Vice President and legislative oversight by the Budget and Finance Committee.

**SECTION SEVEN. APPROVAL OF WATER AND WASTEWATER PROJECTS EXPENDITURE PLANS**

- A. The Navajo Nation hereby approves and adopts the Navajo Nation Fiscal Recovery Fund Water and Wastewater Projects Expenditure Plans set forth in **Exhibits I** and I-1 through I-7.
- B. The Navajo Nation hereby approves total funding for the NNFRF Water and Wastewater Projects Expenditure Plans from the Navajo Nation Fiscal Recovery Fund in the total amount of two hundred fifteen million dollars (\$215,000,000) to the Department of Water Resources with administrative oversight by the Division of Natural Resources and legislative oversight by the Resources and Development Committee, and allocates the funding as follows:
  - 1. Thirty-three million six hundred seventy-five thousand three hundred thirty-eight dollars (\$33,675,338) for Centralized Wastewater Treatment Projects (Expenditure Category 5.1) as set forth in **Exhibit I-1**.
  - 2. Six Million Eight Thousand Eight Hundred Seventy-Four dollars (\$6,008,874) for Centralized Wastewater Collection and Conveyance Projects (Expenditure Category 5.2) as set forth in **Exhibit I-2**.
  - 3. Ten million thirty thousand dollars (\$10,030,000) for Drinking Water Treatment Projects (Expenditure Category 5.10), as set forth in **Exhibit I-3**.
  - 4. Fifty-one million eight five thousand seven hundred eighty-eight dollars (\$51,085,788) for Drinking Water



Transmission and Distribution Projects (Expenditure Category 5.11), as set forth in **Exhibit I-4**.

5. Twenty-nine million two hundred thousand dollars (\$29,200,000) for Drinking Water Source Projects (Expenditure Category 5.13), as set forth in **Exhibit I-5**.
  6. One million dollars (\$1,000,000) for Drinking Water Storage Projects (Expenditure Category 5.14), as set forth in **Exhibit I-6**.
  7. Eighty-four million dollars (\$84,000,000) for Drinking Water Cistern Projects (Expenditure 5.15), as set forth in **Exhibit I-7**.
- C. The Department of Water Resources, Division of Natural Resources, is authorized to execute these Water and Wastewater Projects directly, or through the use of contractors and sub-recipients. The Department of Water Resources shall exercise administrative oversight over construction contracts and subawards to sub-recipients and shall ensure that costs are incurred only for FRF-eligible purposes, and that projects are completed on schedule, within the authorized budgets, and according to project specifications.

#### **SECTION EIGHT. APPROVAL OF BROADBAND PROJECTS EXPENDITURE PLANS**

- A. The Navajo Nation hereby approves and adopts the Navajo Nation Fiscal Recovery Fund Broadband Projects Expenditure Plan set forth in **Exhibits J** and **J-1** through **J-3**.
- B. The Navajo Nation hereby approves total funding for the NNFRF Broadband Projects Expenditure Plan from the Navajo Nation Fiscal Recovery Fund in the total amount of one hundred and twenty million (\$120,000,000) and allocates the funding as follows:
  1. Sixty million (\$60,000,000) to the NNFRF Broadband Office, for Broadband "Middle Mile" Projects Expenditure Plan (Expenditure Category 5.21), as set forth in **Exhibit J-1**, with administrative oversight by the Office of the President and Vice-President and joint legislative oversight by the Health Education Human Services and Resources and Development Committees;
  2. Forty million (\$40,000,000) to the NNFRF Broadband Office, for Broadband "Last Mile" Projects Expenditure Plan (Expenditure Category 5.19), as set forth in **Exhibit J-2**, with administrative oversight by the Office of the





President and Vice-President and joint legislative oversight by the Health Education Human Services and Resources and Development Committees;

3. Twenty million (\$20,000,000) to the Division of General Services for matching funds for the federal Infrastructure Investment Jobs Act (IIJA) match requirement, (Expenditure Category 5.20), as set forth in **Exhibit J-3**, with administrative oversight by the Office of the President and Vice-President and legislative oversight by the Resources and Development Committees.
- C. Funding can be transferred between "Middle Mile" Projects (**Exhibit J-1**) and "Last Mile" Projects (**Exhibits J-2**) with approval of Administrative Oversight and confirmation from NNDNJ that the funding is only used for Expenditure Categories 5.19 and/or 5.21.
  - D. At least ten million dollars (\$10,000,000) of the NNFRF allocations for the "Middle Mile" and "Last Mile" Broadband Expenditure Plans shall be devoted to projects supporting the Navajo Nation's portion of Highway 191 included in Arizona's Smart Highway Corridor Initiative. See NABIAP-21-20.
  - E. The NNFRF Broadband Office is authorized to execute these Broadband Projects directly, or through the use of qualified contractors and sub-recipients procured through an open competitive process consistent with Navajo procurement laws and regulations.
  - F. The Office of the President and Vice-President shall exercise administrative oversight over construction contracts and subawards to sub-recipients and shall ensure that costs are incurred only for FRF-eligible purposes, and that projects are completed on schedule, within the authorized budgets, and according to project specifications and contract deliverables.
  - G. If a permanent Broadband Office is established outside of the NNFRF Office through formal adoption of the necessary Plan of Operation, all funding and responsibilities allocated herein to the NNFRF Broadband Office shall be immediately transferred to the permanent Broadband Office.

**SECTION NINE. APPROVAL OF HOME ELECTRICITY CONNECTION AND ELECTRIC CAPACITY PROJECTS EXPENDITURE PLAN**

- A. The Navajo Nation hereby approves and adopts the Navajo Nation Fiscal Recovery Fund Home Electricity Connection and Electric Capacity Projects Expenditure Plan set forth in **Exhibit K**.



## **Appendix F**

# **Financial Assistance Agreement between Department of Treasury and The Navajo Nation**



OMB Approved No. 1505-0271  
Expiration Date: 11/30/2021

U.S. DEPARTMENT OF THE TREASURY  
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Recipient name and address: The Navajo Nation PO Box 7440 Window Rock, Arizona 86515-7440	DUNS Number: 009001702 Taxpayer Identification Number: 860092335 Assistance Listing Number and Title: 21.027
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Sections 602(b) and 603(b) of the Social Security Act (the Act) as added by section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2 (March 11, 2021) authorizes the Department of the Treasury (Treasury) to make payments to certain recipients from the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund.

Recipients hereby agrees, as a condition to receiving such payment from Treasury, agrees to the terms attached hereto.

Recipient:

\_\_\_\_\_  
Authorized Representative Signature (above)

Authorized Representative Name: Jonathan Nez  
Authorized Representative Title: President  
Date Signed: \_\_\_\_\_

U.S. Department of the Treasury:



\_\_\_\_\_  
Authorized Representative Signature (above)

Authorized Representative Name: Jacob Leibenluft  
Authorized Representative Title: Chief Recovery Officer, Office of Recovery Programs  
Date Signed: May 27, 2021

**PAPERWORK REDUCTION ACT NOTICE**

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 15 minutes per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

**U.S. DEPARTMENT OF THE TREASURY  
CORONAVIRUS STATE FISCAL RECOVERY FUND  
AWARD TERMS AND CONDITIONS**

**1. Use of Funds.**

- a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with sections 602(c) and 603(c) of the Social Security Act (the Act) and Treasury's regulations implementing that section and guidance.
- b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.

**2. Period of Performance.** The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Recipient may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024.

**3. Reporting.** Recipient agrees to comply with any reporting obligations established by Treasury, as it relates to this award.

**4. Maintenance of and Access to Records**

- a. Recipient shall maintain records and financial documents sufficient to evidence compliance with sections 602(c) and 603(c), Treasury's regulations implementing those sections, and guidance regarding the eligible uses of funds.
- b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations.
- c. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

**5. Pre-award Costs.** Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.

**6. Administrative Costs.** Recipient may use funds provided under this award to cover both direct and indirect costs.

**7. Cost Sharing.** Cost sharing or matching funds are not required to be provided by Recipient.

**8. Conflicts of Interest.** Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

**9. Compliance with Applicable Law and Regulations.**

- a. Recipient agrees to comply with the requirements of sections 602 and 603 of the Act, regulations adopted by Treasury pursuant to sections 602(f) and 603(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
- b. Federal regulations applicable to this award include, without limitation, the following:
  - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
  - ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
  - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
  - iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.

- v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
  - vi. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
  - vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
  - viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
  - ix. Generally applicable federal environmental laws and regulations.
- c. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:
- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
  - ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
  - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
  - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
  - v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

**10. Remedial Actions.** In the event of Recipient's noncompliance with sections 602 and 603 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of sections 602(c) or 603(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in sections 602(e) and 603(e) of the Act.

**11. Hatch Act.** Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

**12. False Statements.** Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

**13. Publications.** Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to The Navajo Nation by the U.S. Department of the Treasury."

**14. Debts Owed the Federal Government.**

- a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to sections 602(e) and 603(e) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government.
- b. Any debts determined to be owed the federal government must be paid promptly by Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.

15. Disclaimer.

- a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award.
- b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
  - i. A member of Congress or a representative of a committee of Congress;
  - ii. An Inspector General;
  - iii. The Government Accountability Office;
  - iv. A Treasury employee responsible for contract or grant oversight or management;
  - v. An authorized official of the Department of Justice or other law enforcement agency;
  - vi. A court or grand jury; or
  - vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Recipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Recipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.



## ASSURANCE OF COMPLIANCE WITH CIVIL RIGHTS REQUIREMENTS

### ASSURANCE OF COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

As a condition of receipt of federal financial assistance from the Department of the Treasury, the The Navajo Nation (hereinafter referred to as "the Recipient") provides the assurances stated herein. The federal financial assistance may include federal grants, loans and contracts to provide assistance to the recipient's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass contracts of guarantee or insurance, regulated programs, licenses, procurement contracts by the Federal government at market value, or programs that provide direct benefits. This assurance applies to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that the Recipient may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of this assurance apply to all of the recipient's programs, services and activities, so long as any portion of the recipient's program(s) is federally assisted in the manner proscribed above.

1. Recipient ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal funds, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166; directives; circulars; policies; memoranda and/or guidance documents.
2. Recipient acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). Recipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, Recipient shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Recipient understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Recipient's programs, services, and activities.
3. Recipient agrees to consider the need for language services for LEP persons during development of applicable budgets and when conducting programs, services and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on LEP, please visit <http://www.lep.gov>.
4. Recipient acknowledges and agrees that compliance with this assurance constitutes a condition of continued receipt of federal financial assistance and is binding upon Recipient and Recipient's successors, transferees and assignees for the period in which such assistance is provided.
5. Recipient acknowledges and agrees that it must require any sub-grantees, contractors, subcontractors, successors, transferees, and assignees to comply with assurances 1-4 above, and agrees to incorporate the following language in every contract or agreement subject to Title VI and its regulations between the Recipient and the Recipient's sub-grantees, contractors, subcontractors, successors, transferees, and assignees:

*The sub-grantee, contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this contract (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this contract or agreement.*

6. Recipient understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Recipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any

personal property is provided, this assurance obligates the Recipient for the period during which it retains ownership or possession of the property;

7. Recipient shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. That is, the Recipient shall comply with information requests, on-site compliance reviews, and reporting requirements.
8. Recipient shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Recipient also must inform the Department of the Treasury if Recipient has received no complaints under Title VI.
9. Recipient must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other agreements between the Recipient and the administrative agency that made the finding. If the Recipient settles a case or matter alleging such discrimination, the Recipient must provide documentation of the settlement. If Recipient has not been the subject of any court or administrative agency finding of discrimination, please so state.
10. If the Recipient makes sub-awards to other agencies or other entities, the Recipient is responsible for ensuring that sub-recipients also comply with Title VI and other applicable authorities covered in this document. State agencies that make sub-awards must have in place standard grant assurances and review procedures to demonstrate that they are effectively monitoring the civil rights compliance of sub-recipients.

The United States of America has the right to seek judicial enforcement of the terms of this assurance document and nothing in this document alters or limits the federal enforcement measures that the United States may take in order to address violations of this document or applicable federal law.

Under penalty of perjury, the undersigned official(s) certifies that he/she has read and understood its obligations as herein described, that any information submitted in conjunction with this assurance document is accurate and complete, and that the Recipient is in compliance with the aforementioned nondiscrimination requirements.

\_\_\_\_\_  
Recipient

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Authorized Official:

**PAPERWORK REDUCTION ACT NOTICE**

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 15 minutes per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

## **Appendix G**

# **U.S. Department of Treasury Compliance and Reporting Guideline for SLFRF**



# Compliance and Reporting Guidance

## State and Local Fiscal Recovery Funds



*September 20, 2022*  
*Version: 5.0*



# Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

In May 2021, Treasury published the interim final rule (“IFR”) describing eligible and ineligible uses of SLFRF, as well as other program requirements. The initial versions of this Compliance and Reporting guidance reflected the IFR and its eligible use categories. On January 6, 2022, the U.S. Department of the Treasury (“Treasury”) adopted the final rule implementing the SLFRF program. The final rule became effective on April 1, 2022. Prior to the final rule effective date, the IFR remained in effect; funds used consistently with the IFR while it was in effect were in compliance with the SLFRF program. However, recipients could choose to take advantage of the final rule’s flexibilities and simplifications ahead of the effective date. Recipients may consult the [Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule](#) for more information on compliance with the IFR and the final rule.

To support recipients in complying with the final rule, this reporting guidance reflects the final rule and provides additional detail and clarification for each recipient’s compliance and reporting responsibilities under the SLFRF program, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the [final rule](#), other program guidance including the [Final Rule FAQs](#), and other regulatory and statutory requirements, including regulatory requirements under the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(“Uniform Guidance” or 2 CFR Part 200\)](#), and [2021 SLFRF Compliance Supplement – Technical Update and 2022 SLFRF Compliance Supplement](#). Please see the [Assistance Listing](#) in SAM.gov under assistance listing number (formerly known as CFDA number) 21.027 for more information.

**Please Note:** This guidance document applies to the SLFRF program only and does not change or impact reporting and compliance requirements for the Coronavirus Relief Fund (“CRF”) established by the CARES Act.

This guidance includes two parts:

## Part 1: General Guidance

This section provides an orientation to recipients’ compliance responsibilities and Treasury’s expectations and recommends best practices where appropriate under the SLFRF program.

A. Key Principles.....	P. 4
B. Statutory Eligible Uses.....	P. 4
C. Treasury’s Final Rule.....	P. 5
D. Uniform Guidance (2 CFR Part 200).....	P. 7
E. Award Terms and Conditions.....	P. 11



## Part 2: Reporting Requirements

This section provides information on the reporting requirements for the SLFRF program.

- A. Interim Report..... P. 16
- B. Project and Expenditure Report..... P. 17
- C. Recovery Plan Performance Report..... P. 34
  
- Appendix 1: Expenditure Categories..... P. 42
- Appendix 2: Evidenced-Based Intervention Additional Information..... P. 47
- Appendix 3: Expenditure Categories under the Interim Final Rule..... P. 48

OMB Control Number: 1505-0271

OMB Expiration Date: 04/30/2025

### PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden for the collections of information included in this guidance is as follows: 30 minutes for Title VI Assurances, 2 hours per response for the Interim Report, 6 hours per response for the Project and Expenditure Report and 100 hours per response for the Recovery Plan Performance Report (if applicable). Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.



## Part 1: General Guidance

This section provides an orientation on recipients' compliance responsibilities and Treasury's expectations and recommended best practices where appropriate under the SLFRF program.

Recipients under the SLFRF program are the eligible entities identified in sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the "SLFRF statute") that receive an SLFRF award. Subrecipients under the SLFRF program are entities that receive a subaward from a recipient to carry out the purposes (program or project) of the SLFRF award on behalf of the recipient.

Recipients are accountable to Treasury for oversight of their subrecipients in accordance with 2 CFR 200.332, including ensuring their subrecipients comply with the SLFRF statute, SLFRF Award Terms and Conditions, Treasury's interim final rule and final rule, applicable federal statutes, regulations, and reporting requirements.

### A. Key Principles

There are several guiding principles for developing your own effective compliance regimes:

- Recipients and subrecipients are the first line of defense and responsible for ensuring the SLFRF award funds are not used for ineligible purposes, and there is no fraud, waste, or abuse associated with their SLFRF award;
- Many SLFRF-funded projects respond to the COVID-19 public health emergency and meet urgent community needs. Swift and effective implementation is vital, and recipients must balance facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime;
- Treasury encourages recipients to use SLFRF-funded projects to advance shared interests and promote equitable delivery of government benefits and opportunities to underserved communities, as outlined in [Executive Order 13985, On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#); and
- Transparency and public accountability for SLFRF award funds and use of such funds are critical to upholding program integrity and trust in all levels of government, and SLFRF award funds should be managed consistent with Administration guidance per [Memorandum M-21-20](#) and [Memorandum M-20-21](#).

### B. Statutory Eligible Uses

As a recipient of an SLFRF award, your organization has substantial discretion to use the award funds in the ways that best suit the needs of your constituents – as long as such use fits into one of the following four statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the recipient that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; or
4. To make necessary investments in water, sewer, or broadband infrastructure.

Treasury adopted an interim final rule in May 2021 and the [final rule](#) on January 6, 2022 to implement these eligible use categories and other restrictions on the use of funds under the SLFRF





program. The final rule took effect on April 1, 2022, and the interim final rule remained in effect until that time, although recipients could choose to take advantage of the final rule's flexibilities and simplifications prior to April 1, 2022. Recipients may consult the [Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule](#) for more information on compliance with the interim final rule and the final rule.

It is the recipient's responsibility to ensure all SLFRF award funds are used in compliance with the program's requirements. In addition, recipients should be mindful of any additional compliance obligations that may apply – for example, additional restrictions imposed upon other sources of funds used in conjunction with SLFRF award funds, or statutes and regulations that may independently apply to water, broadband, and sewer infrastructure projects. Recipients should ensure they maintain proper documentation supporting determinations of costs and applicable compliance requirements, and how they have been satisfied as part of their award management, internal controls, and subrecipient oversight and management.

### C. Treasury's Final Rule

Treasury's [final rule](#) details recipients' compliance responsibilities and provides additional information on eligible and restricted uses of SLFRF award funds and reporting requirements.

**1. Eligible and Restricted Uses of SLFRF Funds.** As described in the SLFRF statute and summarized above, there are four enumerated eligible uses of SLFRF award funds. As a recipient of an award under the SLFRF program, your organization is responsible for complying with requirements for the use of funds. In addition to determining a given project's eligibility, recipients are also responsible for determining subrecipient's or beneficiaries' eligibility, and must monitor subrecipients' use of SLFRF award funds.

To help recipients build a greater understanding of eligible uses, Treasury's [final rule](#) establishes a framework for determining whether a specific project would be eligible under the SLFRF program, including some helpful definitions. For example, Treasury's [final rule](#) establishes:

- A framework for determining whether a project responds to the COVID-19 public health emergency or its negative economic impacts;
- Definitions of "eligible employers," "essential work," "eligible workers," and "premium pay" for cases where premium pay is an eligible use;
- The option to select between a standard amount of revenue loss or complete a full revenue loss calculation of revenue lost due to the COVID-19 public health emergency;
- A framework for necessary water and sewer infrastructure projects that aligns eligible uses with projects that are eligible under the Environmental Protection Agency's Drinking Water and Clean Water State Revolving Funds along with certain additional projects, including a wider set of lead remediation and stormwater infrastructure projects and aid for residential wells; and
- A framework for necessary broadband projects that allows for projects that are designed to provide service of sufficient speeds to eligible areas, as well as an affordability requirement for providers that provide service to households.

Treasury's [final rule](#) also provides more information on important restrictions on use of SLFRF award funds, including that recipients other than Tribal governments may not deposit SLFRF funds into a pension fund; and recipients that are States or territories may not use SLFRF funds to offset a reduction in net tax revenue resulting from the recipient's change in law, regulation, or administrative interpretation. In addition, recipients may not use SLFRF funds directly to service debt, satisfy a judgment or settlement, or contribute to a "rainy day" fund. Recipients should refer to Treasury's final rule for more information on these restrictions.



Treasury's final rule outlines that funds available under the "revenue loss" eligible use category (sections 602(c)(1)(C) and 603(c)(1)(C) of the Social Security Act) generally may be used to meet the non-federal cost-share or matching requirements of other federal programs. However, the final rule notes that SLFRF funds may not be used as the non-federal share for purposes of a state's Medicaid and CHIP programs because the Office of Management and Budget ("OMB") has approved a waiver as requested by the Centers for Medicare & Medicaid Services pursuant to 2 CFR 200.102 of the Uniform Guidance and related regulations. If a recipient seeks to use SLFRF funds to satisfy match or cost-share requirements for a federal grant program, it should first confirm with the relevant awarding agency that no waiver has been granted for that program, that no other circumstances enumerated under 2 CFR 200.306(b) would limit the use of SLFRF funds to meet the match or cost-share requirement, and that there is no other statutory or regulatory impediment to using the SLFRF funds for the match or cost-share requirement. SLFRF funds beyond those that are available under the revenue loss eligible use category may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. For example, the Infrastructure Investment and Jobs Act provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects.

2. **Eligible Costs Timeframe.** Your organization, as a recipient of an SLFRF award, may use SLFRF funds to cover eligible costs that your organization incurred during the period that begins on March 3, 2021 and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024 are expended by December 31, 2026. Costs for projects incurred by the recipient State, territorial, local, or Tribal government prior to March 3, 2021 are not eligible, as provided for in Treasury's final rule.

Recipients may, in certain circumstances, use SLFRF award funds for the eligible use categories described in Treasury's final rule for costs incurred prior to March 3, 2021. Specifically,

- a. **Public Health/Negative Economic Impacts:** Recipients may use SLFRF award funds to provide assistance to households, small businesses, and nonprofits to respond to the public health emergency or negative economic impacts of the pandemic – such as rent, mortgage, or utility assistance – for costs incurred by the beneficiary (e.g., a household) prior to March 3, 2021, provided that the recipient State, territorial, local or Tribal government did not incur the cost of providing such assistance prior to March 3, 2021.
- b. **Premium Pay:** Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be "in addition to" wages and remuneration already received and the obligation to provide such premium pay must not have been incurred by the recipient prior to March 3, 2021.
- c. **Revenue Loss:** Recipients have broad discretion to use funds for the provision of government services to the extent of reduction in revenue. While calculation of lost revenue is based on the recipient's revenue in the last full fiscal year prior to the COVID-19 public health emergency, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- d. **Investments in Water, Sewer, and Broadband:** Recipients may use SLFRF award funds to make necessary investments in water, sewer, and broadband infrastructure. Recipients may use SLFRF award funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the SLFRF award funds were incurred by the recipient after March 3, 2021.

Any funds not obligated or expended for eligible uses by the timelines above must be returned to Treasury, including any unobligated or unexpended funds that have been provided to subrecipients and contractors as part of the award closeout process pursuant to 2 C.F.R. 200.344(d). For the purposes of determining expenditure eligibility, Treasury's final rule provides



that “incurred” means the recipient has incurred an obligation, which has the same meaning given to “financial obligation” in 2 CFR 200.1.

- 3. Reporting.** Generally, recipients must submit one initial Interim Report, quarterly or annual Project and Expenditure reports which include subaward reporting, and in some cases annual Recovery Plan reports. Treasury’s final rule and Part 2 of this guidance provide more detail around SLFRF reporting requirements.
- 4. Expenditure Categories.** Treasury’s final rule provides greater flexibility and simplicity for recipients to fight the pandemic and support families and businesses struggling with its impacts, maintain vital services amid revenue shortfalls, and build a strong, resilient, and equitable recovery. As such, recipients report on a broader set of eligible uses and associated Expenditure Categories (“EC”), which began with the April 2022 Project and Expenditure Report. Appendix 1 includes the new ECs, as well as a reference to previous ECs used for reporting under the interim final rule.

### Assistance Listing

The [Assistance Listing](#) for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) was published May 28, 2021 on SAM.gov under Assistance Listing Number (“ALN”), formerly known as CFDA Number, **21.027**.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The ALN is the unique 5-digit number assigned to identify a federal assistance listing, and can be used to search for federal assistance program information, including funding opportunities, spending on USASpending.gov, or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines Treasury issued initial payments under an existing ALN, 21.019, assigned to the CRF. If you have already received funds or captured the initial number in your records, please update your systems and reporting to reflect the new ALN 21.027 for the SLFRF program. **Recipients must use ALN 21.027 for all financial accounting, subawards, and associated program reporting requirements for the SLFRF awards.**

#### D. Uniform Administrative Requirements

The SLFRF awards are generally subject to the requirements set forth in the Uniform Guidance. In all instances, your organization should review the Uniform Guidance requirements applicable to your organization’s use of SLFRF funds, and SLFRF-funded projects. Additional details about applicability of certain provisions of the Uniform Guidance may be found in:

- SLFRF final rule;
- SLFRF [Assistance Listing](#); and
- SLFRF Final Rule FAQs, including FAQ 4.9, 10.1, and Section 13.

The following sections provide a general summary of your organization’s compliance responsibilities under applicable statutes and regulations, including the Uniform Guidance, as described in the most recent compliance supplement issued by OMB. Note that the descriptions below are only general summaries and all recipients and subrecipients are advised to carefully review the Uniform Guidance requirements and any additional regulatory and statutory requirements applicable to the program.

- 1. Allowable Activities.** Each recipient should review program requirements, including Treasury’s final rule and the recipient’s Award Terms and Conditions, to determine and record eligible uses



of SLFRF funds. Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

2. **Allowable Costs/Cost Principles.** As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability. Please note that as outlined in Final Rule [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart E (Cost Principles) applies to recipients' use of funds in the revenue loss eligible use category.

SLFRF funds may be, but are not required to be, used along with other funding sources for a given project. Recipients should note that SLFRF funds available under the "revenue loss" eligible use category generally may be used to meet the non-federal cost-share or matching requirements of other federal programs. If a recipient seeks to use SLFRF funds to satisfy match or cost-share requirements for a federal grant program, the recipient should first confirm with the relevant awarding agency that no waiver has been granted for that program, that no other circumstances enumerated under 2 CFR 200.306(b) would limit the use of SLFRF funds to meet the match or cost-share requirement, and that there is no other statutory or regulatory impediment to using the SLFRF funds for the match or cost-share requirement. For instance, recipients should note that SLFRF funds may not be used as the non-federal share for purposes of a state's Medicaid and CHIP programs because the OMB has approved a waiver from this provision as requested by the Centers for Medicare & Medicaid Services pursuant to 2 CFR 200.102 of the Uniform Guidance and related regulations.

SLFRF funds beyond those that are available under the revenue loss eligible use category may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. As an example, the Infrastructure Investment and Jobs Act provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects. Recipients should consult the final rule for further details if they seek to utilize SLFRF funds as a match for these projects.

Treasury's final rule, program guidance, and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonable proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F and the Compliance Supplement are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. **Administrative costs:** Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.<sup>1</sup> Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the SLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs as long as they are accorded consistent treatment per 2 CFR 200.403. Direct costs are those that are identified specifically as costs of implementing the SLFRF program objectives, such as

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<sup>1</sup> Recipients also may use SLFRF funds directly for administrative costs to improve the design and execution of programs responding to the COVID-19 pandemic and to administer or improve the efficacy of programs addressing the public health emergency or its negative economic impacts. 31 CFR 35.6(b)(3)(ii)(E)(3).



contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the SLFRF award such as the cost of facilities or administrative functions like a director's office.<sup>23</sup> Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement ("NICRA") established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).

b. **Salaries and Expenses:** In general, certain employees' wages, salaries, and covered benefits are an eligible use of SLFRF award funds. Please see Treasury's final rule for details.

3. **Cash Management.** SLFRF payments made to recipients are not subject to the requirements of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR Part 205 or 2 CFR 200.305(b)(8)-(9).

As such, recipients can place funds in interest-bearing accounts, do not need to remit interest to Treasury, and are not limited to using that interest for eligible uses under the SLFRF award.

4. **Eligibility.** Under this program, recipients are responsible for ensuring funds are used for eligible purposes. Generally, recipients must develop and implement policies and procedures, and retain records, to determine and monitor implementation of criteria for determining the eligibility of beneficiaries and/or subrecipients. Your organization, and if applicable, the subrecipient(s) administering a program on behalf of your organization, will need to maintain procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility, including a valid SAM.gov registration (except with respect to individuals or households for which a SAM.gov registration is not required). Implementing risk-based due diligence for eligibility determinations is a best practice to augment your organization's existing controls.

5. **Property Management.** Any purchase of real or personal property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D, unless stated otherwise by Treasury. For example, as outlined in Final Rule [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. Furthermore, as outlined in Final Rule [FAQ 13.16](#), Treasury has clarified the use and disposition requirements for real and personal property, supplies, and equipment purchased with SLFRF funds.

6. **Matching, Level of Effort, Earmarking.** There are no matching, level of effort, or earmarking compliance responsibilities associated with the SLFRF award. See Section C.1 (Eligible and Restricted Uses of SLFRF Funds) for a discussion of restrictions on use of SLFRF funds. Please see 2. Allowable Costs/Cost Principles above for information on the use of SLFRF funds for non-Federal match or cost-sharing requirements in other Federal programs.

7. **Period of Performance.** Your organization should also develop and implement internal controls related to activities occurring outside the period of performance. All funds remain subject to statutory and regulatory requirements that they must be used for costs incurred by the recipient during the period that begins on March 3, 2021, and ends on December 31, 2024, and that award funds for the financial obligations incurred by December 31, 2024 must be expended by December

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<sup>2</sup> 2 CFR 200.413 Direct Costs.

<sup>3</sup> 2 CFR 200.414 Indirect Costs.



31, 2026. Any funds not used must be returned to Treasury as part of the award closeout process pursuant to 2 C.F.R. 200.344(d).

8. **Procurement, Suspension & Debarment.** Recipients are responsible for ensuring that any procurement using SLFRF funds, or payments under procurement contracts using such funds, are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, unless stated otherwise by Treasury. As outlined in Final Rule [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. The procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327 are not included in Final Rule FAQ 13.15's list of applicable Subpart D requirements that apply to recipients' use of funds in the revenue loss eligible use category.

The Uniform Guidance establishes in 2 CFR 200.319 that all procurement transactions for property or services must be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320, which allows for non-competitive procurements only in certain circumstances. Recipients must have and use documented procurement procedures that are consistent with the standards outlined in 2 CFR 200.317 through 2 CFR 200.320. The Uniform Guidance, pursuant to 2 CFR 180, requires an infrastructure for competitive bidding and contractor oversight, including maintaining written standards of conduct and prohibitions on dealing with suspended or debarred parties. Your organization must ensure adherence to all applicable local, State, and federal procurement laws and regulations.

9. **Program Income.** Generally, program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, and principal and interest on loans made with Federal award funds. Program income does not include interest earned on advances of Federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts. Recipients of SLFRF funds should calculate, document, and record the organization's program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

The Uniform Guidance outlines the requirements that pertain to program income at 2 CFR 200.307. Treasury has clarified in its Final Rule FAQs that recipients may add program income to the Federal award. Any program income generated from SLFRF funds must be used for the purposes and under the conditions of the Federal award. Further, Final Rule FAQ 4.9 provides additional information about program income requirements applicable to certain eligible uses, and Final Rule FAQ 13.15 clarifies that only a subset of the Uniform Guidance requirements at 2 CFR 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. The list of applicable Subpart D requirements in Final Rule FAQ 13.15 does not include the program income requirements in 2 CFR 200.307.

10. **Reporting.** All recipients of federal funds must complete financial, performance, and compliance reporting as required and outlined in Part 2 of this guidance. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. Your organization should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

In addition, where appropriate, your organization needs to establish controls to ensure completion and timely submission of all mandatory performance and/or compliance reporting. See Part 2 of this guidance for a full overview of recipient reporting responsibilities.

Consolidated jurisdictions or other types of jurisdictions that received multiple SLFRF allocations



(e.g., a county and city with a consolidated government) are only required to file once per reporting period, and such reports will cover the total SLFRF allocations received by the jurisdiction. This includes Non-entitlement units of local government (“NEUs”) and/or Units of general local government located within counties that are not units of general local government. In addition, the total SLFRF allocations across all sources for a given jurisdiction will be used to identify that jurisdiction’s Reporting Tier.

**11. Subrecipient Monitoring.** SLFRF recipients that are pass-through entities as described under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.

First, your organization must clearly identify to the subrecipient: (1) that the award is a subaward of SLFRF funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds.

Next, your organization will need to evaluate each subrecipient’s risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

Accordingly, your organization should develop written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients’ compliance obligations.

Recipients should note that NEUs are not subrecipients under the SLFRF program. They are SLFRF recipients that report directly to Treasury.

Recipients should also note that subrecipients do not include individuals and organizations that received SLFRF funds as end users. Such individuals and organizations are beneficiaries and not subject to audit pursuant to the Single Audit Act and 2 C.F.R. Part 200, Subpart F.

Many recipients may choose to provide a subaward or contract to other entities to provide services to other end users. For example, a recipient may provide a subaward to a nonprofit to provide homeless services to individuals experiencing homelessness. In this case, the subaward to a nonprofit is based on the services that the recipient intends to provide (assistance to households experiencing homelessness), and the nonprofit is serving as the subrecipient, providing services on behalf of the recipient. Subrecipients are subject to an audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements, whereas contractors are not subject to an audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements.

Please note that as outlined in Final Rule FAQ 13.14, recipients’ use of funds in the revenue loss eligible use category does not give rise to subrecipient relationships. As a result, subaward reporting is not required for projects in the revenue loss eligible use category.

**12. Special Tests and Provisions.** From time-to-time, Treasury may issue subregulatory guidance as well as frequently asked questions.

Across each of the compliance requirements above, Treasury has described some best practices for development of internal controls in **Table 1** below, with an example of each best practice.

**Table 1: Internal controls best practices**

Best Practice	Description	Example
<b>Written policies and procedures</b>	Formal documentation of recipient policies and procedures	Documented procedure for determining worker eligibility for premium pay
<b>Written standards of conduct</b>	Formal statement of mission, values, principles, and professional standards	Documented code of conduct / ethics for subcontractors
<b>Risk-based due diligence</b>	Pre-payment validations conducted according to an assessed level of risk	Enhanced eligibility review of subrecipient with imperfect performance history
<b>Risk-based compliance monitoring</b>	Ongoing validations conducted according to an assessed level of risk	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics
<b>Record maintenance and retention</b>	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

## E. Award Terms and Conditions

The Award Terms and Conditions of the SLFRF financial assistance agreement sets forth the compliance obligations for recipients pursuant to the SLFRF statute, the Uniform Guidance, Treasury’s final rule, and applicable federal laws and regulations. Recipients should ensure they remain in compliance with all Award Terms and Conditions. These obligations include the following items in addition to those described above:

- 1. SAM.gov Requirements.** All eligible recipients are required to have an active registration with the System for Award Management (“SAM”) (<https://www.sam.gov>) pursuant to 2 CFR Part 25. To ensure timely receipt of funding, Treasury has stated that NEUs who have not previously registered with SAM.gov may do so after receipt of the award, but before the submission of mandatory reporting.<sup>4</sup>
- 2. Recordkeeping Requirements.** Generally, your organization must maintain records and financial documents for five years after all funds have been expended or returned to Treasury, as outlined in paragraph 4.c. of the Award Terms and Conditions. Treasury may request transfer of records of long-term value at the end of such period. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Your organization must agree to provide or make available such records to Treasury upon request, and to the Government Accountability Office (“GAO”), Treasury’s Office of Inspector General (“OIG”), and their authorized representative in order to conduct audits or other investigations.

- 3. Single Audit Requirements.** Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements.<sup>5</sup> Note that the Compliance Supplement provides information on the existing, important compliance requirements that the federal government expects to be considered as a part of such audit. For example, the SLFRF Compliance Supplement describes an alternative to the Single Audit for

<sup>4</sup> See flexibility provided in [https://www.whitehouse.gov/wp-content/uploads/2021/03/M\\_21\\_20.pdf](https://www.whitehouse.gov/wp-content/uploads/2021/03/M_21_20.pdf).

<sup>5</sup> For-profit entities that receive SLFRF subawards are not subject to Single Audit requirements. However, they are subject to other audits as deemed necessary by authorized governmental entities, including Treasury and Treasury’s OIG.





eligible recipients. Recipients should consult the Compliance Supplement for more information about the alternative compliance examination engagement. The Compliance Supplement is routinely updated, and is made available in the Federal Register and on OMB's website: <https://www.whitehouse.gov/omb/office-federal-financial-management/> Recipients and subrecipients should consult the [Federal Audit Clearinghouse](#) to see examples of Single Audit submissions.

- 4. Civil Rights Compliance.** Recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.

In order to carry out its enforcement responsibilities under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, [Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42](#), provide for the collection of data and information from recipients (see 28 CFR 42.406). Treasury may request that non-tribal recipients submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status. As explained in Treasury FAQ 12.1, the award terms and conditions for Treasury's pandemic recovery programs, including the SLFRF program, do not impose antidiscrimination requirements on Tribal governments beyond what would otherwise apply under federal law.



## Part 2: Reporting Guidance

There are three types of reporting requirements for the SLFRF program. The report requirements are approved and documented under OMB PRA number - OMB # 1505-0271.

- **Interim Report:** Provide initial overview of status and uses of funding. This is a one-time report. **See Section A, page 16.**
- **Project and Expenditure Report:** Report on projects funded, expenditures, and contracts and subawards equal to or greater than \$50,000, and other information. **See Section B, page 17.**
- **Recovery Plan Performance Report:** The Recovery Plan Performance Report (the “Recovery Plan”) will provide information on the projects that large recipients are undertaking with program funding and how they plan to ensure program outcomes are achieved in an effective, efficient, and equitable manner. It will include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury. The Recovery Plan will be posted on the website of the recipient as well as provided to Treasury. **See Section C, page 28.**

The reporting threshold is based on the total award amount allocated by Treasury under the SLFRF program, not the funds received by the recipient as of the time of reporting.

States and territories are also required to submit information on their distributions to NEUs. Please refer to Section D for additional details.



**Table 2: Reporting requirements by recipient type**

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.	By January 31, 2022, and then the last day of the month after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding	<i>Note: NEUs were not required to submit an Interim Report</i>	<i>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.</i>	
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding			

Note: Based on the period of performance, reports will be collected through April 30, 2027. See the specific due dates listed in Sections B and C.

As mentioned above, the total SLFRF allocations across all sources for a given jurisdiction will be used to identify that jurisdiction’s Reporting Tier, beginning in April of 2022. Treasury may reach out to jurisdictions to update Reporting Tiers.

The remainder of this document describes these reporting requirements. User guides describing how and where to submit required reports are posted at [www.treasury.gov/SLFRPReporting](http://www.treasury.gov/SLFRPReporting) and updated on a regular basis.



## Comparison to reporting for the CRF

This guidance does not change the reporting or compliance requirements pertaining to the CRF. Reporting and compliance requirements for the SLFRF are separate from CRF reporting requirements. Differences between CRF and SLFRF include:

- **Project, Expenditure, and Subaward Reporting:** The SLFRF reporting requirements leverage the existing reporting regime used for CRF to foster continuity and provide many recipients with a familiar reporting mechanism. The data elements for the Project and Expenditure Report will largely mirror those used for CRF, with some minor exceptions noted in this guidance. The users' guide will describe how reporting for CRF funds will relate to reporting for the SLFRF.
- **Timing of Reports:** CRF reports were due within 10 days of each calendar quarter end. For quarterly reporters, SLFRF reporting will be due the last day of the month following the end of the period covered. For annual reporters, SLFRF reporting will be due on an annual schedule (see table in Section B below).
- **Program and Performance Reporting:** The CRF reporting did not include any program or performance reporting. To build public awareness and accountability and allow Treasury to monitor compliance with eligible uses, some program and performance reporting is required for SLFRF.

### A. Interim Report

Note: The Interim Reports were submitted under the interim final rule.

States, U.S. territories, metropolitan cities, counties, and Tribal governments were required to submit a one-time interim report with expenditures<sup>6</sup> by Expenditure Category covering the period from March 3rd to July 31, 2021, by August 31, 2021 or sixty (60) days after first receiving funding if the recipient's date of award was between July 15, 2021 and October 15, 2021. The recipient was required to enter obligations<sup>7</sup> and expenditures and, for each, select the specific expenditure category from the available options. See Appendix 3 for Expenditure Categories applicable for the Interim Report.

#### 1. Required Programmatic Data

Recipients were also required to provide the following information if they had or planned to have expenditures in the following Expenditure Categories.

- a. **Revenue replacement (EC 6.1<sup>8</sup>):** Key inputs into the revenue replacement formula in the Interim Final Rule and estimated revenue loss due to the Covid-19 public health emergency calculated using the formula in the Interim Final Rule as of December 31, 2020.
  - Base year general revenue (e.g., revenue in the last full fiscal year prior to the public health emergency)
  - Fiscal year end date
  - Growth adjustment used (either 4.1 percent or average annual general revenue growth over 3 years prior to pandemic)
  - Actual general revenue as of the twelve months ended December 31, 2020

<sup>6</sup> For purposes of reporting in the SLFRF portal, an expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

<sup>7</sup> For purposes of reporting in the SLFRF portal, an obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.

<sup>8</sup> See Appendix 3 for the full Expenditure Category (EC) list. Please note that Appendix 3 includes the expenditure categories under the interim final rule, applicable to the Interim Report.



- Estimated revenue loss due to the Covid-19 public health emergency as of December 31, 2020
- An explanation of how revenue replacement funds were allocated to government services (Note: additional instructions was provided in the user guide)

In calculating general revenue and the other items discussed above, recipients should have used audited data if it was available. When audited data was not available, recipients were not required to obtain audited data if substantially accurate figures could be produced on an unaudited basis. Recipients should have used their own data sources to calculate general revenue and did not need to rely on revenue data published by the Census Bureau. Treasury acknowledges that due to differences in timing, data sources, and definitions, recipients' self-reported general revenue figures may differ from those published by the Census Bureau. Recipients were permitted to provide data on a cash, accrual, or modified accrual basis, provided that recipients are consistent in their choice of methodology throughout the covered period and until reporting is no longer required. Recipients' reporting should align with their own financial reporting.

In calculating general revenue, recipients should have excluded all intergovernmental transfers from the federal government. This includes, but is not limited to, federal transfers made via a State to a locality pursuant to the CRF or SLFRF. To the extent federal funds are passed through States or other entities or intermingled with other funds, recipients should have attempted to identify and exclude the federal portion of those funds from the calculation of general revenue on a best-efforts basis.

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of reduction in revenue, recipients were required to submit a description of services provided. This description may be in narrative or in another form, and recipients were encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for law enforcement operating expenses and \$50 were used for pay-go building of sidewalk infrastructure. As discussed in the interim final rule, these services can include a broad range of services but may not be used directly for pension deposits or debt service.

Reporting requirements did not require tracking the indirect effects of Fiscal Recovery Funds, apart from the restrictions on use of Fiscal Recovery Funds to offset a reduction in net tax revenue. In addition, recipients were required to indicate that Fiscal Recovery Funds were not used to make a deposit in a pension fund.

## **B. Project and Expenditure Report**

All recipients are required to submit Project and Expenditure Reports.

Note on NEUs: To facilitate reporting, each NEU will need an NEU Recipient Number. This is a unique identification code for each NEU assigned by the State or territory to the NEU as part of its request for funding.

### **1. Quarterly Reporting**

The following recipients are required to submit quarterly Project and Expenditure Reports:

- States and U.S. territories
- Tribal governments that are allocated more than \$30 million in SLFRF funding
- Metropolitan cities and counties with a population that exceeds 250,000 residents



- Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding and NEUs that are allocated more than \$10 million in SLFRF funding.

For these recipients, the initial quarterly Project and Expenditure Report covers three calendar quarters from March 3, 2021 to December 31, 2021 and was required to be submitted to Treasury by January 31, 2022. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury by the last day of the month following the end of the period covered. Quarterly reports are not due concurrently with applicable annual reports. **Table 3** summarizes the quarterly report timelines:

**Table 3: Quarterly Project and Expenditure Report Timeline**

Report	Year	Quarter	Period Covered	Due Date
1	2021	2 – 4	March 3 – December 31	January 31, 2022
2	2022	1	January 1 – March 31	April 30, 2022
3	2022	2	April 1 – June 30	July 31, 2022
4	2022	3	July 1 – September 30	October 31, 2022
5	2022	4	October 1 – December 31	January 31, 2023
6	2023	1	January 1 – March 31	April 30, 2023
7	2023	2	April 1 – June 30	July 31, 2023
8	2023	3	July 1 – September 30	October 31, 2023
9	2023	4	October 1 – December 31	January 31, 2024
10	2024	1	January 1 – March 31	April 30, 2024
11	2024	2	April 1 – June 30	July 31, 2024
12	2024	3	July 1 – September 30	October 31, 2024
13	2024	4	October 1 – December 31	January 31, 2025
14	2025	1	January 1 – March 31	April 30, 2025
15	2025	2	April 1 – June 30	July 31, 2025
16	2025	3	July 1 – September 30	October 31, 2025
17	2025	4	October 1 – December 31	January 31, 2026
18	2026	1	January 1 – March 31	April 30, 2026
19	2026	2	April 1 – June 30	July 31, 2026
20	2026	3	July 1 – September 30	October 31, 2026
21	2026	4	October 1 – December 31	April 30, 2027

## 2. Annual Reporting

The following recipients are required to submit annual Project and Expenditure Reports:

- Tribal governments that are allocated less than \$30 million in SLFRF funding
- Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding and NEUs that are allocated less than \$10 million in SLFRF funding.

For these recipients, the initial Project and Expenditure Report covered from March 3, 2021 to March 31, 2022 and was required to be submitted to Treasury by April 30, 2022. The subsequent annual reports will cover one calendar year and must be submitted to Treasury by April 30. **Table 4** summarizes the annual report timelines:

**Table 4: Annual Project and Expenditure Report timeline**

Report	Period Covered	Due Date
1	March 3, 2021 – March 31, 2022	April 30, 2022
2	April 1, 2022 – March 31, 2023	April 30, 2023
3	April 1, 2023 – March 31, 2024	April 30, 2024
4	April 1, 2024 – March 31, 2025	April 30, 2025
5	April 1, 2025 – March 31, 2026	April 30, 2026
6	April 1, 2026 – December 31, 2026	April 30, 2027

### 3. Required Information

The following information is required in Project and Expenditure Reports for both quarterly and annual reporting:

- a. **Projects:** Provide information on all SLFRF funded projects. Projects are defined as a grouping of closely related activities that together are intended to achieve a specific goal or are directed toward a common purpose. These activities can include new or existing eligible government services or investments funded in whole or in part by SLFRF funding. For each project, the recipient is required to enter the project name, identification number (created by the recipient), project expenditure category (see Appendix 1), description, and status of completion. Project descriptions must describe the project in sufficient detail to provide an understanding of the major activities that will occur, and must be between 50 and 250 words. Projects should be defined to include only closely related activities directed toward a common purpose. Recipients should review the Required Programmatic Data described in 3.g. below and define their projects at a sufficient level of granularity.

Note: For each project, the recipient is asked to select the appropriate Expenditure Category based on the scope of the project (see Appendix 1). Projects should be scoped to align to a single Expenditure Category. For select Expenditure Categories, the recipient also is asked to provide additional programmatic data (described further below).

- b. **Obligations and Expenditures:** Once a project is entered the recipient will be able to report on the project's obligations and expenditures. Recipients will be asked to report:
- Current period obligation
  - Cumulative obligation
  - Current period expenditure
  - Cumulative expenditure
- c. **Project Status:** Once a project is entered the recipient will be asked to report on project status each reporting period, in four categories:
- Not Started
  - Completed less than 50 percent
  - Completed 50 percent or more
  - Completed
- d. **Program Income:** Recipients should report the program income earned and expended to cover eligible project costs, if applicable.
- e. **Adopted Budget (*States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents only*):** Each state, territory and metropolitan city and county with a population that exceeds 250,000 residents will provide the budget adopted for each project by its jurisdiction associated with SLFRF funds. Treasury will use this information to better understand the intended impact, identify opportunities for outreach, and understand the recipient's progress in program implementation. Treasury is not approving or pre-approving projects or budgets.



- Recipients will enter the Adopted Budget based on information that exists currently in the recipient’s financial systems and the recipient’s established budget process. Treasury understands that recipients may use different budget processes. For example, a recipient may consider a project budgeted once a legislature has appropriated funds; whereas another recipient may consider a project budgeted at the moment when the funds have been obligated.
- Additional information is provided on the differences between Adopted Budget, Obligations, and Expenditures as part of the user guide posted at [www.treasury.gov/SLFRPReporting](http://www.treasury.gov/SLFRPReporting).

f. Project Demographic Distribution (applicable to Public Health and Negative Economic Impact ECs: EC 1.1-2.37)– Collection began April 2022

Recognizing the disproportionate public health and negative economic impacts of the pandemic on many households, communities, and other entities, recipients must report whether certain types of projects are targeted to impacted and disproportionately impacted communities. Recipients will be asked to respond to the following:

- a. What Impacted and/or Disproportionately Impacted population does this project primarily serve? Please select the population primarily served.
- b. If this project primarily serves more than one Impacted and/or Disproportionately Impacted population, please select up to two additional populations served.

Recipients will select from the following options:

	Impacted	Disproportionately Impacted
Public Health	<ul style="list-style-type: none"> <li>• General Public</li> </ul>	
Assistance to Households	<ul style="list-style-type: none"> <li>• Low- or-moderate income households or populations<sup>9</sup></li> <li>• Households that experienced unemployment</li> <li>• Households that experienced increased food or housing insecurity</li> <li>• Households that qualify for certain federal programs<sup>10</sup></li> <li>• For services to address lost instructional time in K-12 schools: any students that lost access to in-person instruction for a significant period of time</li> </ul>	<ul style="list-style-type: none"> <li>• Low-income households and populations<sup>11</sup></li> <li>• Households and populations residing in Qualified Census Tracts</li> <li>• Households that qualify for certain federal programs<sup>12</sup></li> <li>• Households receiving services provided by Tribal governments</li> <li>• Households residing in the U.S. territories or receiving services from these governments</li> </ul>

<sup>9</sup> Low or moderate-income households and communities are those with (i) income at or below 300 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines by the Department of Health and Human Services (HHS) or (ii) income at or below 65 percent of the Area Median Income for the county and size of household based on the most recently published data by the Department of Housing and Urban Development (HUD).

<sup>10</sup> For Impacted households, these programs are Children’s Health Insurance Program (“CHIP”); Childcare Subsidies through the Child Care and Development Fund (“CCDF”) Program; Medicaid; National Housing Trust Fund (“HTF”), for affordable housing programs only; Home Investment Partnerships Program (“HOME”), for affordable housing programs only.

<sup>11</sup> Low-income households and communities are those with (i) income at or below 185 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines by HHS or (ii) income at or below 40 percent of Area Median Income for its county and size of household based on the most recently published data by HUD.

<sup>12</sup> For Disproportionately Impacted households, these programs are Temporary Assistance for Needy Families (“TANF”), Supplemental Nutrition Assistance Program (“SNAP”), Free- and Reduced-Price Lunch (“NSLP”) and/or School Breakfast (“SBP”) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (“SSI”), Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (“WIC”), Section 8 Vouchers, Low-Income Home Energy Assistance Program (“LIHEAP”), and Pell Grants.





	Impacted	Disproportionately Impacted
	<ul style="list-style-type: none"> <li>Other households or populations that experienced a negative economic impact of the pandemic other than those listed above (please specify)</li> </ul>	<ul style="list-style-type: none"> <li>For services to address educational disparities, Title I eligible schools<sup>13</sup></li> <li>Other households or populations that experienced a disproportionate negative economic impact of the pandemic other than those listed above (please specify)</li> </ul>
Assistance to Small Businesses	<ul style="list-style-type: none"> <li>Small businesses that experienced a negative economic impact of the pandemic</li> <li>Classes of small businesses designated as negatively economically impacted by the pandemic (please specify)</li> </ul>	<ul style="list-style-type: none"> <li>Small businesses operating in Qualified Census Tracts</li> <li>Small businesses operated by Tribal governments or on Tribal lands</li> <li>Small businesses operating in the U.S. territories</li> <li>Other small businesses disproportionately impacted by the pandemic (please specify)</li> </ul>
Assistance to Non-Profits	<ul style="list-style-type: none"> <li>Non-profits that experienced a negative economic impact of the pandemic (please specify)</li> <li>Classes of non-profits designated as negatively economically impacted by the pandemic (please specify)</li> </ul>	<ul style="list-style-type: none"> <li>Non-profits operating in Qualified Census Tracts</li> <li>Non-profits operated by Tribal governments or on Tribal lands</li> <li>Non-profits operating in the U.S. territories</li> <li>Other non-profits disproportionately impacted by the pandemic (please specify)</li> </ul>
Aid to Impacted Industries	<ul style="list-style-type: none"> <li>Travel, tourism, or hospitality sectors (including Tribal development districts)</li> <li>Industry outside the travel, tourism, or hospitality sectors that experienced a negative economic impact of the pandemic (please specify)</li> </ul>	N/A

- g. **Subawards, Contracts, Grants, Loans, Transfers, and Direct Payments:** Each recipient shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are equal to or greater than \$50,000. As noted in Treasury's Project & Expenditure User Guides, subaward reporting for funds spent under the revenue loss eligible use category has not been required in past reporting periods. Please note that as outlined in Final Rule FAQ 13.14, Treasury is not collecting subaward data for projects categorized under the revenue loss eligible use category.

Recipients do not need to submit separate monthly subaward reports to FSRs.gov as required pursuant to the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, which is included in the SLFRF Award Terms and Conditions. Treasury

<sup>13</sup> For educational services and other efforts to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school service as eligible. "Title I eligible schools" means schools eligible to receive services under section 1113 of Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended (20 U.S.C. 6313), including schools served under section 1113(b)(1)(C) of that Act.



will submit this reporting on behalf of recipients using the \$50,000 reporting threshold, timing, and data elements discussed in this guidance. If recipients choose to continue reporting to [FSRS.gov](https://FSRS.gov) in addition to reporting directly to Treasury on these funds, they may do so and will be asked to notify Treasury as part of their quarterly submission.

In general, recipients will be asked to provide the following information for each Contract, Grant, Loan, Transfer, or Direct Payment equal to or greater than \$50,000:

- Subrecipient identifying and demographic information (e.g., UEI/TIN number and location)
- Award number (e.g., Award number, Contract number, Loan number)
- Award date, type, amount, and description
- Award payment method (reimbursable or lump sum payment(s))
- For loans, expiration date (date when loan expected to be paid in full)
- Primary place of performance
- Related project name(s)
- Related project identification number(s) (created by the recipient)
- Period of performance start date
- Period of performance end date
- Quarterly obligation amount
- Quarterly expenditure amount
- Project(s)
- Additional programmatic performance indicators for select Expenditure Categories (see below)

Aggregate reporting is required for contracts, grants, transfers made to other government entities, loans, and direct payments that are below \$50,000. This information will be accounted for by Expenditure Category at the project level. Note that all obligations and expenditures made directly to individuals, regardless of dollar amount, should be included in aggregate reporting.

As required by the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, recipients must also report the names and total compensation of their five most highly compensated executives and their subrecipients' executives for the preceding completed fiscal year if (1) the recipient received 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as provided by 2 CFR 170.320 (and subawards), and received \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act (and subawards), and (2) if the information is not otherwise public. In general, most SLFRF recipients are governmental entities with executive salaries that are already disclosed, so no additional information would be required to be reported for them. The recipient is responsible for the subrecipients' compliance with registering and maintaining an updated profile on [SAM.gov](https://SAM.gov).

- h. **Civil Rights Compliance:** Treasury will request information on recipients' compliance with Title VI of the Civil Rights Act of 1964, as applicable, on an annual basis. This information may include a narrative describing the recipient's compliance with Title VI, along with other questions and assurances. This collection does not apply to Tribal governments<sup>14</sup>
- i. **Ineligible Activities: Tax Offset Provision (States and territories only):** Section 602(c)(2)(A) of the Social Security Act prohibits a State or territory from using SLFRF funds to directly or indirectly offset a reduction in the net tax revenue of the State or territory resulting from a change in law, regulation, or administrative interpretation during the covered period (the "Tax Offset Provision"). The Final Rule implements the Tax Offset Provision at 31 CFR § 35.8. Violations of the Tax

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<sup>14</sup> Please note, as explained in Treasury [FAQ 12.1](#), that the award terms and conditions for Treasury's pandemic recovery programs, including the SLFRF, do not impose antidiscrimination requirements on Tribal governments beyond what would otherwise apply under federal law.



Offset Provision may be subject to recoupment. The following information is required for Treasury to ensure SLFRF funding is not used for ineligible activities related to the Tax Offset Provision.

For each reporting year, in the quarterly reporting cycle occurring 90 days after the end of the recipient's fiscal year, States and territories will report certain items related to the Tax Offset Provision, as detailed below. For example, if a recipient's fiscal year ends June 30, 2022, reporting on the Tax Offset Provision for fiscal year 2022 will be due in October 2022. All States and territories reported on the Tax Offset Provision for fiscal year 2021 in July 2022.

As indicated in the final rule, Treasury is implementing a tiered approach to reporting on the Tax Offset Provision, which is described below. Although Treasury is implementing a tiered approach to reporting, recipients should maintain records to support their compliance with the Tax Offset Provision.

The terms "reporting year," "baseline," "covered change," "covered period," "net reduction in total spending," and "tax revenue" are defined in the Final Rule, 31 CFR § 35.3. For purposes of calculating a net reduction in total spending, total spending for the fiscal year ending 2019 should be reported on an inflation-adjusted basis, consistent with the Final Rule. Similarly, for purposes of calculating baseline tax revenue, tax revenue for the fiscal year 2019 should be reported on an inflation-adjusted basis, consistent with the Final Rule.

For purposes of reporting actual tax revenue for the requested fiscal year and baseline tax revenue for the fiscal year ending 2019,<sup>15</sup> (a) if available, recipients should report information using audited financials and (b) recipients may provide data on a cash, accrual, or modified accrual basis, but must be consistent in their approach across all reporting periods. Similarly, for purposes of calculating a net reduction in total spending, recipients should report data using audited financials where available.

Recipients will first answer a series of summary questions to determine the tiering of their tax offset reporting:

### Summary Questions

- Do you have revenue-reducing covered change(s) to report for the requested fiscal year and for future fiscal years? Yes/No
  - If no, recipients have no further reporting requirements in the tax offset section. (Remaining summary questions will be greyed out).
  - If yes, recipients will complete part 1 and additional fields.
- Is the aggregate value of your revenue-reducing covered change(s) for the requested fiscal year less than the de minimis? Yes/No.
  - If yes, recipients will complete parts 1 and 2, and no further reporting is required in the tax offset section. (Remaining summary questions will be greyed out).
  - If no, recipients will complete parts 1, 2 and additional fields.
- Do you have a reduction in net tax revenue for the requested fiscal year, meaning that actual tax revenue for the requested fiscal year is less than baseline tax revenue? Yes/No.
  - If yes, recipients will complete parts 1, 2, and 3 and additional fields.
  - If no, recipients will complete parts 1, 2, and 3, and no further reporting is required in the tax offset section. (Remaining summary questions will be greyed out).
- Do you have revenue-increasing covered change(s) and/or covered spending cuts to report for the requested fiscal year? Yes/No
  - If yes, recipients will complete parts 1, 2, 3, and 4.
  - If no, recipients will complete the revenue reduction cap.

### Reporting Part 1: Revenue-reducing Covered Changes

<sup>15</sup> Tax revenue for fiscal year ending 2019 is relevant for calculating the recipient's baseline.



- Do you have revenue-reducing covered change(s) to report for the requested fiscal year and for future fiscal years? Yes/No
  - If yes, complete grid or upload spreadsheet with the name of each revenue-reducing covered change and the value of the revenue-reducing covered change for the requested fiscal year and for future fiscal years.
  - If no, a recipient has no revenue-reducing covered changes to report, no additional reporting is required.
- Enter in the aggregate value of all revenue-reducing covered change(s) for the requested fiscal year.<sup>16</sup>

#### Revenue-reducing Covered Changes: Guidance

For each reporting year, a recipient must report the value of covered changes that the recipient predicts will have the effect of reducing tax revenue in a given reporting year (revenue-reducing covered changes), similar to the way it would in the ordinary course of its budgeting process. The value of these revenue-reducing covered changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient government's existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline. The revenue-reducing covered changes may also be reported based on actual values using a statistical methodology to isolate the change in year-over-year revenue attributable to the covered change(s), relative to the current law baseline prior to the change(s). Estimation approaches should not use dynamic methodologies that incorporate the projected effects of the policies on macroeconomic growth. In general and where possible, reported values should be produced by the agency of the recipient government responsible for estimating the costs and effects of fiscal policy changes. Recipients must maintain records regarding the identification and predicted effects of revenue-reducing covered changes.

#### Reporting Part 2: Baseline Revenue and De Minimis Threshold

- Enter Baseline Revenue:
- Enter in the aggregate value of the revenue-reducing covered change(s) for the requested fiscal year as a percentage of baseline revenue:
- Is the aggregate value of the revenue-reducing covered change(s) for the requested fiscal year less than one percent of baseline revenue? Y/N
  - If yes, a recipient's aggregate value of the revenue-reducing covered changes in the reporting year is less than the *de minimis threshold*, and no additional reporting is required.

#### Baseline Revenue: Guidance

Baseline has the meaning defined in the Final Rule, 31 CFR 35.3.

Recipients must determine whether the aggregate value of the revenue-reducing covered changes in the reporting year is less than one percent of baseline revenue (the *de minimis threshold*).

#### Reporting Part 3: Actual Tax Revenue and Reduction in Net Tax Revenue

- Enter Actual Tax Revenue for the requested fiscal year:
- Enter Reduction in Net Tax Revenue: baseline revenue minus actual tax revenue

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<sup>16</sup> The final rule defines covered change. "Covered change means a change in law, regulation, or administrative interpretation that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase. A change in law includes any final legislative or regulatory action, a new or changed administrative interpretation, and the phase-in or taking effect of any statute or rule if the phase-in or taking effect was not prescribed prior to the start of the covered period."



- If the value of the reduction in net tax revenue is zero or negative (meaning that actual tax revenue is equal to or greater than baseline revenue), no additional reporting is required.

#### Actual Tax Revenue: Guidance

Actual tax revenue means the tax revenue received by the recipient government in the reporting year. Tax revenue has the meaning defined in the Final Rule, 31 CFR 35.3.

#### Reduction in Net Tax Revenue: Guidance

The reduction in net tax revenue is equal to baseline revenue minus actual tax revenue in each reporting year. If this value is zero or negative, there is no reduction in net tax revenue.

#### Reporting Part 4: Revenue-increasing Covered Changes and Covered Spending Cuts

- Do you have revenue-increasing covered change(s) and/or covered spending cuts to report for the requested fiscal year? Yes/No.
- If yes, complete grid or upload spreadsheet with the name of each revenue-increasing covered change and the value.
- Enter in the aggregate value of revenue-increasing covered change(s):
- Enter net reduction in total spending for the requested fiscal year:
- Complete grid or upload spreadsheet of specific spending cuts and the corresponding "reporting unit", including the name of the reporting unit, description of the spending cut, the amount of the reduction in spending in the reporting unit for the reporting year relative to its inflation-adjusted FY 2019 level, the amount of any Fiscal Recovery Funds spent in the reporting unit in the reporting year, and the amount by which the reduction in spending in the reporting unit in the reporting year exceeds the Fiscal Recovery Funds spent in the reporting unit in the reporting year, if at all.
- Enter the aggregate value of covered spending cuts.
- Enter the aggregate value of revenue-increasing covered changes + the aggregate value of covered spending cuts.
- Enter the total value of revenue-reducing covered changes minus the total of (aggregate value of revenue-increasing covered changes + aggregate value of covered spending cuts).
- Is the aggregate value of revenue-reducing covered changes minus the total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts) negative or equal to zero? (Yes/No)
  - If yes, recipients have no further reporting requirements related to the Tax Offset Provision.
  - If no, recipients must move on to the calculation of the revenue reduction cap.

#### Revenue-increasing covered changes: Guidance

If a recipient has revenue-reducing covered changes, the aggregate value of which exceed the de minimis threshold, and its actual tax revenue does not exceed baseline tax revenue, a recipient must report the value of covered changes that have had or that the recipient predicts will have the effect of increasing tax revenue in a given reporting year (revenue-increasing covered changes), similar to the way it would in the ordinary course of its budgeting process. The value of these revenue-increasing covered changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient's existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline. The revenue-increasing covered changes may also be reported based on actual values using a statistical methodology to isolate the change in year-over-year revenue attributable to the revenue-increasing covered change(s), relative to the current law baseline prior to the change(s). Estimation approaches should not use dynamic methodologies that incorporate the projected effects of the policies on macroeconomic growth.



In general and where possible, reporting should be produced by the agency of the recipient responsible for estimating the costs and effects of fiscal policy changes. Recipients should maintain records regarding revenue-increasing covered changes and estimates of such changes.

Net reduction in total spending, and tables of specific spending cuts: Guidance

Recipients may cut spending in certain areas to pay for revenue-reducing covered changes, up to the amount of the recipient's net reduction in total spending. To calculate the amount of spending cuts that are available to offset a reduction in tax revenue, the recipient must first consider whether there has been a reduction in total net spending, excluding Fiscal Recovery Funds (net reduction in total spending). As defined in the Final Rule, 35 CFR 35.3, net reduction in total spending is measured as the recipient government's total spending for a given reporting year excluding Fiscal Recovery Funds, subtracted from its total spending for its fiscal year ending in 2019, adjusted for inflation using the Bureau of Economic Analysis's Implicit Price Deflator for the gross domestic product of the United States for that reporting year. If that calculation yields a positive value, there has been a net reduction in total spending; if it yields zero or a negative value, there has not been a net reduction in total spending. If there has been no net reduction in total spending, a recipient will have no spending cuts to offset a reduction in net tax revenue.

Next, a recipient must determine and aggregate the value of spending cuts in each "reporting unit." "Reporting units" are departments, agencies, or authorities of the recipient's government. For each reporting unit, the recipient must report (1) the amount of the reduction in spending in the reporting unit for the reporting year relative to its inflation-adjusted FY 2019 level, (2) the amount of any Fiscal Recovery Funds spent in the reporting unit in the reporting year, and (3) the amount by which the reduction in spending in the reporting year exceeds the Fiscal Recovery funds spent in the reporting unit in the reporting year. If a recipient has not spent amounts received from the Fiscal Recovery Funds in a reporting unit, the full amount of the reduction in spending counts as a covered spending cut and may be included in the aggregate value of spending cuts. If the recipient has spent amounts received from the Fiscal Recovery Funds, such amounts generally would be deemed to have replaced the amount of spending cut, and only reductions in spending above the amount of Fiscal Recovery Funds spent on the reporting unit would be eligible to offset a reduction in net tax revenue. Only such amounts above the amount of Fiscal Recovery Funds spent on the reporting unit should be included in the aggregate value of spending cuts.

To align with existing reporting and accounting, the Final Rule considers the department, agency, or authority from which spending has been cut and whether the recipient government has spent amounts received from the Fiscal Recovery Funds on that same department, agency, or authority. Some commenters on the interim final rule argued that the methodology for identifying offsetting spending cuts at the department, agency, or authority level was too restrictive, but as discussed in the final rule, Treasury maintained the approach of requiring this reporting at the department, agency, or authority level. Recipients are encouraged to define reporting units in a manner consistent with their existing budget process and should, to the extent possible, report using the same reporting unit in each reporting year. Spending cuts must be reported relative to FY 2019 spending levels, adjusted for inflation, and excluding Fiscal Recovery Funds from reporting year spending levels.

Recipients should maintain records regarding spending cuts.

#### **Reporting Part 5: Revenue Reduction Cap**

The "revenue reduction cap," together with Part 3, ensures that recipient governments can use organic revenue growth to offset the cost of revenue-reducing covered changes. If, based on the calculations completed so far, a recipient has not yet demonstrated how its revenue-reducing



covered changes were offset by non-SLFRF sources, the reporting portal will auto-calculate the revenue reduction cap, which will be the lesser of the following two amounts:

- Reduction in Net Tax Revenue (baseline tax revenue minus actual tax revenue) [pre-populated from Part 3] and
- Aggregate Value of revenue-reducing covered changes minus (total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts) [pre-populated from Part 4].

j. Required Programmatic Data (other than infrastructure projects): For all projects listed under the following Expenditure Categories (see Appendix 1), the information listed must be provided in each report.

1. Public Health and Negative Economic Impact (EC 1.1-3.5) - *Collection began in April 2022*

- Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced
- Brief description of how a recipient's response is related and reasonably proportional to a public health or negative economic impact of COVID-19.<sup>17</sup>

*Note:* The final rule presumes that all enumerated eligible uses for programs and services, including COVID-19 mitigation and prevention programs and services, are reasonably proportional responses to the harm identified unless a response is grossly disproportionate to the type or extent of harm experienced. Many of the Eligibility Categories encompass multiple specific enumerated eligible uses and may be provided to a variety of populations. For example, EC 2.13 *Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* includes a wide array of financial, educational, child development, or health supports, or other supports necessary, including supports for kinship care, and may be provided to foster youth and/or families involved in the child welfare system. Between these two fields above, recipients should provide enough information to identify the type of enumerated eligible use being provided within the EC (e.g., kinship care support services), the public health or economic impact experienced, who the program and/or service is being provided to, and what services are being provided (e.g., respite resources). For enumerated eligible uses, recipients are not required to provide substantive documentation that the response is related and reasonably proportional in the Project and Expenditure Report.

2. Capital Expenditures (EC 1.1-3.5) - *Collection began in January 2022, with additional fields required starting in July 2022*

- Does this project include a capital expenditure? (*Collection began in January 2022*)
- Total expected capital expenditure, including pre-development costs, if applicable (*Collection began in January 2022*)
- Type of capital expenditure, based on the following enumerated uses (*Collection began in July 2022*):
  - COVID-19 testing sites and laboratories, and acquisition of related equipment
  - COVID-19 vaccination sites
  - Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., emergency rooms, intensive care units, telemedicine capabilities for COVID-19 related treatment)
  - Temporary medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs
  - Acquisition of equipment for COVID-19 prevention and treatment, including ventilators, ambulances, and other medical or emergency services equipment

<sup>17</sup> Please note that capital expenditures are not considered "programs and services" and are not presumed to be reasonably proportional responses to an identified harm except as provided in the final rule.



- Emergency operations centers and acquisition of emergency response equipment (e.g., emergency response radio systems)
  - Installation and improvement of ventilation systems in congregate settings, health facilities, or other public facilities
  - Public health data systems, including technology infrastructure
  - Adaptations to congregate living facilities, including skilled nursing facilities, other long-term care facilities, incarceration settings, homeless shelters, residential foster care facilities, residential behavioral health treatment, and other group living facilities, as well as public facilities and schools (excluding construction of new facilities for the purpose of mitigating spread of COVID-19 in the facility)
  - Mitigation measures in small businesses, nonprofits, and impacted industries (e.g., developing outdoor spaces)
  - Behavioral health facilities and equipment (e.g., inpatient or outpatient mental health or substance use treatment facilities, crisis centers, diversion centers)
  - Technology and equipment to allow law enforcement to efficiently and effectively respond to the rise in gun violence resulting from the pandemic
  - Affordable housing, supportive housing, or recovery housing development
  - Food banks and other facilities primarily dedicated to addressing food insecurity
  - Transitional shelters (e.g., temporary residences for people experiencing homelessness)
  - Devices and equipment that assist households in accessing the internet (e.g., tablets, computers, or routers)
  - Childcare, daycare, and early learning facilities
  - Job and workforce training centers
  - Improvements to existing facilities to remediate lead contaminants (e.g., removal of lead paint)
  - Medical equipment and facilities designed to address disparities in public health outcomes (includes primary care clinics, hospitals, or integrations of health services into other settings)
  - Parks, green spaces, recreational facilities, sidewalks, pedestrian safety features like crosswalks, streetlights, neighborhood cleanup, and other projects to revitalize public spaces
  - Rehabilitations, renovation, remediation, cleanup, or conversions of vacant or abandoned properties
  - Schools and other educational facilities or equipment to address educational disparities
  - Technology and tools to effectively develop, execute, and evaluate government programs
  - Technology infrastructure to adapt government operations to the pandemic (e.g., video-conferencing software, improvements to case management systems or data sharing resources), reduce government backlogs, or meet increased maintenance needs
  - Other (please specify)
- For recipients (other than Tribal governments) investing in projects with total expected capital expenditures for an enumerated eligible use of \$10 million or more, as well as projects with total expected capital expenditures for an “other” use of \$1 million or more, provide a written justification (*Collection began in July 2022*)
  - For projects with total expected capital expenditures of over \$10 million, provide labor reporting as outlined for infrastructure projects on pages 26 and 27 (*Collection began July 2022*)





3. Household Assistance (EC 2.1-2.8) – *Collection began January 2022:*
  - Number of households served (by program if recipient establishes multiple separate household assistance programs)
4. Small Business Economic Assistance (EC 1.8, 2.29-2.33) – *Collection began April 2022*
  - Number of small businesses served (by program if recipient establishes multiple separate small business assistance programs)
5. Assistance to Non-Profits (EC 1.9, 2.34)– *Collection began April 2022*
  - Number of Non-Profits served (by program if recipient establishes multiple separate non-profit assistance programs)
6. Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 1.10, 2.35-2.36) – *Collection began April 2022:*
  - If aid is provided to industries other than travel, tourism, and hospitality (EC 2.36), describe if the industry experienced at least 8 percent employment loss from pre-pandemic levels, or the industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the final rule, and rationale for providing aid to the industry
  - For each subaward:
    - Sector of employer (Note: additional detail, including list of sectors, to be provided in the user guide posted to [www.treasury.gov/SLFRP](http://www.treasury.gov/SLFRP))
    - Purpose of funds (e.g., payroll support, safety measure implementation)
7. Education Assistance (EC 2.14, 2.24-.2.27) – *Collection began in January 2022:*
  - The National Center for Education Statistics (“NCES”) School ID or NCES District ID. List the School District if all schools within the school district received some funds. If not all schools within the school district received funds, list the School ID of the schools that received funds. These can allow evaluators to link data from the NCES to look at school-level demographics and, eventually, student performance.<sup>18</sup>
8. Payroll for Public Health and Safety Employees (EC 3.1) – *Collection began in January 2022:*
  - Number of government FTEs responding to COVID-19 supported under this authority
9. Rehiring Public Sector Staff (EC 3.2) – *Collection began in January 2022:*
  - Number of FTEs rehired by governments under this authority
10. Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2) – *Collection began in January 2022; additional field began in April 2022*
  - List of sectors designated as critical to protecting the health and well-being of residents by the chief executive of the jurisdiction, if beyond those included in the final rule (*Collection began January 2022*)
  - Number of workers to be served (*Collection began January 2022*)
  - Employer sector for all subawards to third-party employers (i.e., employers other than the State, local, or Tribal government) (*Collection began January 2022*)
  - For groups of workers (e.g., an operating unit, a classification of worker, etc.) or, to the extent applicable, individual workers, other than those where the eligible worker receiving premium pay is earning (with the premium pay included) below 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the Bureau of Labor Statistics Occupational Employment and Wage Statistics, whichever is

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<sup>18</sup> For more information on NCES identification numbers see <https://nces.ed.gov/ccd/districtsearch/> (districts) and <https://nces.ed.gov/ccd/schoolsearch/> (schools).



higher, on an annual basis; OR the eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions:

- A brief written narrative justification of how the premium pay or grant is responsive to workers performing essential work during the public health emergency. This could include a description of the essential workers' duties, health or financial risks faced due to COVID-19, and why the recipient government determined that the premium pay was responsive to workers performing essential work during the pandemic. This description should not include personally identifiable information; when addressing individual workers, recipients should be careful not to include this information. Recipients may consider describing the workers' occupations and duties in a general manner as necessary to protect privacy (*Collection began January 2022*)
- Number of workers to be served with premium pay in K-12 schools (*Collection began April 2022*)

11. Revenue replacement (EC 6.1) – *Collection began in August 2021:*

As outlined in the final rule, recipients have the option to make a one-time decision to calculate revenue loss according to the formula outlined in the final rule or elect a "Standard Allowance" of up to \$10 million, not to exceed the award allocation, to spend on government services throughout the period of performance. The option to make this one-time decision was provided during the April 30, 2022 reporting deadline.

For recipients electing the "Standard Allowance," Treasury will presume that up to \$10 million, not to exceed the award allocation, in revenue has been lost due to the public health emergency. Recipients are permitted to use that amount to fund "government services." Please note that electing the standard allowance does not change a recipient's total allocation. Recipients that elect to use this standard allowance will make this election instead of calculating lost revenue using the formula.

For recipients calculating revenue loss according to the formula, the final rule permits recipients to choose whether to use calendar or fiscal year calculation dates. Recipients must use the same calculation time frame (calendar or fiscal year) throughout the award period.

Recipients calculating lost revenue using the formula should report the following:

- Choice of fiscal or calendar year revenue loss (choice must remain consistent throughout award period)
- General revenue collected over the past 12 months as of the most recent calculation date, as outlined in the final rule.
- Calculated revenue loss due to the Covid-19 public health emergency; and
- An explanation of how the revenue replacement funds were allocated to government services (note: additional instructions and/or template provided in the user guide posted at [www.treasury.gov/SLFRPReporting](http://www.treasury.gov/SLFRPReporting)).

For information on treatment of future tax changes, please see the [\*Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule\*](#).

- k. Required Programmatic Data for Infrastructure Projects (EC 5): For all projects listed under the Water, Sewer, and Broadband Expenditure Categories (see Appendix 1), more detailed project-level information is required. Each project will be required to report expenditure data as described above, but will also report the following information:

1. All infrastructure projects (EC 5) – *Collection began in January 2022:*



- Projected/actual construction start date (month/year)
- Projected/actual initiation of operations date (month/year)
- Location
- For projects over \$10 million (based on expected total cost):
  - a. A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the “Davis-Bacon Act”), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as “baby Davis-Bacon Acts”). If such certification is not provided, a recipient must provide a project employment and local impact report detailing:
    - The number of employees of contractors and sub-contractors working on the project;
    - The number of employees on the project hired directly and hired through a third party;
    - The wages and benefits of workers on the project by classification; and
    - Whether those wages are at rates less than those prevailing.<sup>19</sup>Recipients must maintain sufficient records to substantiate this information upon request.
  - b. A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)). If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing:
    - How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project, including a description of any required professional certifications and/or in-house training;
    - How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project;
    - How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities, including descriptions of safety training, certification, and/or licensure requirements for all relevant workers (e.g., OSHA 10, OSHA 30);
    - Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and
    - Whether the project has completed a project labor agreement.
  - c. Whether the project prioritizes local hires.
  - d. Whether the project has a Community Benefit Agreement, with a description of any such agreement.

**2. Water and sewer projects (EC 5.1-5.18) Required once the project starts:**

- National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund) (*Collection began in January 2022*)

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<sup>19</sup> As determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the “Davis-Bacon Act”), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed.



- Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund) (*Collection began January 2022*)
- Median Household Income of service area (*Collection began in April 2022*)
- Lowest Quintile Income of the service area (*Collection began in April 2022*)

3. Broadband projects (EC 5.19-5.21) *Collection includes new fields that began in July 2022. Additional fields will be phased in through future reporting periods, as noted below.*

*Overall Project Information*

- Confirm that the project is designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds.
  - If the project is not designed to reliably meet or exceed symmetrical 100 Mbps download and upload speeds, explain why not, and
  - Confirm that the project is designed to, upon completion, meet or exceed 100 Mbps download speed and between at least 20 Mbps and 100 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.
- Confirm that the service provider for the project has, or will upon completion of the project, either participated in the Federal Communications Commission (FCC)'s Affordable Connectivity Program (ACP) or otherwise provided access to a broad-based affordability program that provides benefits to households commensurate with those provided under the ACP to low-income consumers in the proposed service area of the broadband infrastructure (*applicable only to projects that provide service to households*).

*Detailed Project Information*

- Project technology type(s) (Planned/Actual)
  - Fiber
  - Coaxial Cable
  - Terrestrial Fixed Wireless
  - Other (specify)
- Total miles of fiber deployed (Planned/Actual)
- Total number of funded locations served (Planned/Actual)
  - Total number of funded locations served, broken out by speeds:
    - Pre-SLFRF Investment:
      - Number receiving 25/3 Mbps or below
      - Number receiving between 25/3 Mbps and 100/20 Mbps
    - Post-SLFRF Investment (Planned/Actual):
      - Number receiving minimum 100/100 Mbps
      - Number receiving minimum 100/20 Mbps and scalable to minimum 100/100 Mbps
  - Total number of funded locations served, broken out by type (Planned/Actual):
    - Residential
      - Total Housing Units
    - Business
    - Community anchor institution
- Speed tiers offered, corresponding non-promotional prices, including associated fees, and data allowance for each speed tier of broadband service (*collection to be phased in a future reporting period*)

*Location-by-Location Project Information*

For each location served by a Project, the recipient must collect from the subrecipient or contractor and submit the following information to Treasury using a predetermined file format that will be provided by Treasury (*collection of certain fields will begin in October 2022, as specified below*):



- Latitude/longitude at the structure where service will be installed (*required starting October 2022*)
- Technology used to offer service at the location (*required starting October 2022*)
- Location type (*required starting October 2022*)
  - Residential
    - If Residential, Number of Housing Units
  - Business
  - Community anchor institution
- Speed tier at the location pre-SLFRF investment (*collection to be phased in*)
  - 25/3 Mbps or below
  - Between 25/3 Mbps and 100/20 Mbps
- Speed and latency at the location post-SLFRF investment (*collection to be phased in*)
  - Maximum download speed offered
  - Maximum download speed delivered
  - Maximum upload speed offered
  - Maximum upload speed delivered
  - Latency

I. Additional Required Programmatic Data for States, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents only: As noted in the Recovery Plan section of this guidance, states, U.S. territories, and metropolitan cities and counties with a population over 250,000 are required to provide additional data in the Project and Expenditure report for projects in the following expenditure categories:

1. Use of Evidence (for relevant ECs noted in Appendix 1)—*Collection began April 2022*
  - The dollar amount of the total project spending that is allocated towards evidence-based interventions
  - Whether a program evaluation of the project is being conducted
2. Household Assistance (EC 2.2, Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18)):
  - Number of households receiving eviction prevention services (including legal representation)
  - Number of affordable housing units preserved or developed
3. Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):
  - Number of workers enrolled in sectoral job training programs
  - Number of workers completing sectoral job training programs
  - Number of people participating in summer youth employment programs
4. Addressing Educational Disparities (EC 2.24-2.26) and Addressing Impacts of Lost Instructional Time (EC 2.27):
  - Number of students participating in evidence-based tutoring programs<sup>20</sup>
5. Healthy Childhood Environments (EC 2.11-2.14):
  - Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)
  - Number of families served by home visiting

<sup>20</sup> For more information on evidence-based tutoring programs, refer to the U.S. Department of Education's [2021 ED COVID-19 Handbook \(Volume 2\)](#), which summarizes research on evidence-based tutoring programs (see the bottom of page 20).



- m. **NEU Documentation (NEUs only):** Each NEU is also required to provide the following information once its accounts are established in Treasury’s Reporting Portal and prior to the due date for their first Project and Expenditure Report (due April 30, 2022):
  - Copy of the signed award terms and conditions agreement (which was signed and submitted to the State as part of the request for funding)
  - Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to the State as part of the request for funding)
  - Copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding

NEU accounts are established in Treasury’s Portal based on information provided by the States or territories, as further described in Section Part 2 D below.

### C. Recovery Plan Performance Report

States, territories, and metropolitan cities and counties with a population that exceeds 250,000 residents (i.e., Tier 1 recipients) will also be required to publish and submit to Treasury a Recovery Plan performance report (“Recovery Plan”). Each Recovery Plan must be posted on an easily discoverable webpage on the public-facing website of the recipient by the same date the recipient submits the report to Treasury. Treasury recommends that Recovery Plans be accessible within three clicks or fewer from the homepage of the recipient’s website. Within Treasury’s reporting portal, recipients must upload a link to the publicly available Recovery Plan and provide required data.

The Recovery Plan provides the public and Treasury both retrospective and prospective information on the projects recipients are undertaking or planning to undertake with program funding and how they are planning to ensure program outcomes are achieved in an effective, efficient, and equitable manner. While this guidance outlines some minimum requirements for the Recovery Plan, each recipient is encouraged to add information to the plan that they feel is appropriate to provide information to their constituents on efforts they are taking to respond to the pandemic and promote economic recovery. Each jurisdiction may determine the general form and content of the Recovery Plan, as long as it includes the minimum information required by Treasury. Treasury provided a template (located at [www.treasury.gov/SLFRP](http://www.treasury.gov/SLFRP)) but recipients may modify this template as appropriate for their jurisdiction, provided the modified template meets Treasury’s requirements, outlined below. Through the Recovery Plan, recipients may link to public documents, including, but not limited to, legislation, dashboards, survey results, community engagement reports, and equity frameworks to support the Recovery Plan narrative. The Recovery Plan should include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury, as noted below.

The initial Recovery Plan covered the period from the date of award to July 31, 2021 and was required to be submitted to Treasury by August 31, 2021, or 60 days after receiving funding. Thereafter, the Recovery Plan will cover a 12-month period and recipients are required to submit the report to Treasury after the end of the 12-month period by July 31. The Recovery Plan should include both retrospective information covering the time period of the Recovery Plan along with prospective information on future work to be undertaken with SLFRF funds or on the planning that has been undertaken during the covered period. **Table 5** summarizes the report timelines:

**Table 5 Recovery Plan Timeline**

Annual Report	Period Covered	Due Date
1	Award Date – July 31, 2021	August 31, 2021 or 60 days after receiving funding
2	July 1, 2021 – June 30, 2022	July 31, 2022



Annual Report	Period Covered	Due Date
3	July 1, 2022 – June 30, 2023	July 31, 2023
4	July 1, 2023 – June 30, 2024	July 31, 2024
5	July 1, 2024 – June 30, 2025	July 31, 2025
6	July 1, 2025 – June 30, 2026	July 31, 2026
7	July 1, 2026 – December 31, 2026	April 30, 2027

Recovery Plans submitted as part of reporting are used by Treasury, third party organizations, the public, and other stakeholders to obtain a comprehensive understanding of SLFRF's largest recipients' planned and actual usage of SLFRF funding, including the jurisdiction's policy goals, its strategy for achieving them, and specific projects or initiatives underway. Alignment of data reported in Project and Expenditure reports and Recovery Plans is expected by both Treasury and SLFRF's many stakeholders. Finally, Recovery Plans will be posted publicly by Treasury to provide transparency about how program funds are being used by recipient governments.

The Recovery Plan must include, at a minimum, the following information:

### 1. Executive Summary

In this section, recipients should provide a high-level overview of the jurisdiction's intended and actual uses of funding including, but not limited to: the jurisdiction's strategy, goals, and plan for using Fiscal Recovery Funds to respond to the pandemic and promote economic recovery, key outcome goals, progress to date on those outcomes, and any noteworthy challenges or opportunities identified during the reporting period.

### 2. Uses of Funds

In this section, recipients should describe in further detail the strategy and goals of their jurisdiction's SLFRF program, such as how their jurisdiction's approach would help support a strong and equitable recovery from the COVID-19 pandemic and economic downturn. Recipients should describe how their intended and actual uses of funds will achieve their goals. Given the broad eligible uses of funds established by the final rule and the specific needs of different jurisdictions, recipients should also explain how the funds would support the communities, populations, or individuals in their jurisdiction. Recipients should describe how their use of funds supports their overall strategy and goals in the following areas:

- a. Public Health (EC 1): As relevant, describe how funds are being used to respond to COVID-19, the broader health impacts of COVID-19, and the COVID-19 public health emergency, including community violence interventions and behavioral health.
- b. Negative Economic Impacts (EC 2): As relevant, describe how funds are being used to respond to negative economic impacts of the COVID-19 public health emergency, including services to households (such as affordable housing, job training, and childcare), small businesses, non-profits, and impacted industries.
- c. Public Health-Negative Economic Impact: Public Sector Capacity (EC 3): As relevant, describe how funds are being used to support public sector workforce and capacity, including public sector payroll, rehiring of public sector workers, and building of public sector capacity.
- d. Premium Pay (EC 4): As relevant, describe the approach, goals, and sectors or occupations served in any premium pay program. Describe how the approach prioritizes low-income workers and/or any particular group of eligible workers.
- e. Water, sewer, and broadband infrastructure (EC 5): As relevant, describe the approach, goals, and types of projects being pursued. Where relevant, recipients should note how projects contribute to addressing climate change and/or how projects benefit disadvantaged communities in line with the Justice40 Initiative.<sup>21</sup>

<sup>21</sup> See [Executive Order 14008](#), On Tackling the Climate Crisis at Home and Abroad and the Interim Implementation Guidance for the Justice40 Initiative, [OMB M-21-28](#).



- f. **Revenue Replacement (EC 6):** Describe the loss in revenue, including if electing the standard allowance, due to the COVID-19 public health emergency, and how funds have been used to provide government services, including any funds used under revenue loss for non-federal cost-share or matching requirements of other federal programs.

If appropriate, recipients may also include information on their jurisdiction's use (or planned use) of other federal recovery funds, including other programs under the American Rescue Plan such as Emergency Rental Assistance, the Homeowner Assistance Fund, the Capital Projects Fund, the State Small Business Credit Initiative, and so forth, to provide broader context on the overall approach for pandemic recovery. Jurisdictions may also address use of SLFRF funds in coordination with, or in preparation for, funding available through the Infrastructure Investment and Jobs Act.

### 3. Promoting equitable outcomes

Treasury encourages uses of funds that advance strong, equitable growth, including economic and racial equity. For the purposes of the SLFRF, equity is described in the [Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#), as issued on January 20, 2021.

In this section, recipients should describe, as applicable, their efforts to promote equitable outcomes, including economic and racial equity, and their efforts to design, implement, and measure their SLFRF program and projects with equity in mind.

In describing their efforts to **design** their SLFRF program and projects with equity in mind, recipients may consider the following:

- a. **Goals:** Are there particular historically underserved, marginalized, or adversely affected groups that recipients intend to serve within their jurisdiction?
- b. **Awareness:** How equitable and practical is the ability for residents or businesses to become aware of the services funded by SLFRF?
- c. **Access and Distribution:** Are there differences in levels of access to benefits and services across groups? Are there administrative requirements that result in disparities in ability to complete applications or meet eligibility criteria?
- d. **Outcomes:** How are intended outcomes focused on closing gaps and/or reaching universal levels of service? How is the considering disaggregating outcomes by race, ethnicity, and other equity dimensions where relevant for the policy objective?

In describing their efforts to **implement** their SLFRF program and projects with equity in mind, recipients may consider the following:

- a. **Goals and Targets:** Please describe how planned or current uses of funds prioritize economic and racial equity as a goal, name specific targets intended to produce meaningful equity results at scale, and include initiatives to achieve those targets.
- b. **Project Implementation:** In addition, please explain how the jurisdiction's overall equity strategy translates into focus areas for SLFRF projects and the specific services or programs offered by the jurisdiction in the following Expenditure Category, as indicated in the final rule.

**Negative Economic Impacts (EC 2):** assistance to households, small businesses, and non-profits to address impacts of the pandemic, which have been most severe among low-income populations. This includes assistance with food, housing, and other needs; employment programs for people with barriers to employment who faced negative economic impacts from the pandemic (such as residents of low-income neighborhoods, minorities, disconnected youth, the unemployed, formerly incarcerated people, veterans, and people with disabilities); services to provide long-term housing security and housing supports, address educational disparities, or provide child care and early learning services; and other strategies that provide





impacted and disproportionately impacted communities with services to address the negative economic impacts of the pandemic

The first annual Recovery Plan, due in 2021, was required to describe initial efforts and intended outcomes to promote equity, as applicable. Beginning in 2022, each annual Recovery Plan must provide an update, using qualitative and quantitative data, on how the recipients' approach achieved or promoted equitable outcomes or progressed against equity goals during the performance period, as applicable. Each jurisdiction should describe any constraints or challenges that impacted project success in terms of increasing equity. In particular, this section should describe the geographic and demographic distribution of funding, including whether it is targeted toward traditionally marginalized communities (recipients may reference the demographic data information in their Project and Expenditure Reports as relevant).

#### **4. Community Engagement**

In this section, recipients should describe how their jurisdiction's planned or current use of funds incorporates community engagement strategies including written feedback through surveys, project proposals, and related documents; oral feedback through community meetings, issue-specific listening sessions, stakeholder interviews, focus groups, and additional public engagement; as well as other forms of input, such as steering committees, taskforces, and digital campaigns that capture diverse feedback from the community. Recipients may describe completed or planned community engagement strategies specifically focused on their SLFRF program and projects or community engagement strategies that included SLFRF among other government programs. Recipients should also describe how community engagement strategies support their equity goals, including engagement with communities that have historically faced significant barriers to services, such as people of color, people with low incomes, limited English proficient populations, and other traditionally underserved groups.

#### **5. Labor Practices**

In this section, recipients should describe workforce practices on any infrastructure projects or capital expenditures being pursued. How are projects using strong labor standards to promote effective and efficient delivery of high-quality infrastructure projects while also supporting the economic recovery through strong employment opportunities for workers? For example, report whether any of the following practices are being utilized: project labor agreements, community benefits agreements, prevailing wage requirements, and local hiring.

#### **6. Use of Evidence**

In this section of the Recovery Plan, recipients should describe whether and how evidence-based interventions and/or program evaluation are incorporated into their SLFRF program. Recipients may include links to evidence standards, evidence dashboards, evaluation policies, and other public facing tools that are used to track and communicate the use of evidence and evaluation for Fiscal Recovery Funds. Recipients are encouraged to consider how a learning agenda, either narrowly focused on SLFRF or broadly focused on the recipient's broader policy agenda, could support their overarching evaluation efforts in order to create an evidence-building strategy for their jurisdiction.<sup>22</sup>

In the Project Inventory section of the Recovery Plan (see Section 8 below), recipients should identify whether SLFRF funds are being used for evidence-based interventions<sup>23</sup> and/or if projects are being evaluated through rigorous program evaluations that are designed to build evidence. In the Project Inventory, recipients must briefly describe the goals of the project and the evidence base for the interventions funded by the project. As part of the Project Inventory section, recipients must also specifically identify the dollar amount of the total project spending that is allocated towards evidence-based interventions for each project in the Expenditure Categories noted with an asterisk in Appendix 1. Please note that to increase consistency, the Project and Expenditure report now also includes

<sup>22</sup> For more information on learning agendas, please see [OMB M-19-23](#)

<sup>23</sup> As noted in Appendix 2, evidence-based refers to interventions with strong or moderate levels of evidence.



fields for recipients to identify the dollar amount of the total project spending that is allocated to evidence-based interventions and to indicate if a program evaluation of the project is being conducted.

Recipients are encouraged to reference relevant evidence clearinghouses, among other sources, to assess the level of evidence for their interventions and identify evidence-based models that could be applied in their jurisdiction; such evidence clearinghouses include the U.S. Department of Education's [What Works Clearinghouse](#), the U.S. Department of Labor's [CLEAR](#), and the [Childcare & Early Education Research Connections and the Home Visiting Evidence of Effectiveness](#) clearinghouses from Administration for Children and Families, as well as other clearinghouses relevant to particular projects conducted by the recipient.

Recipients are exempt from reporting on evidence-based interventions in cases where a program evaluation is being conducted. In such cases where a recipient is conducting a program evaluation, recipients must describe the evaluation design, including whether it is a randomized or quasi-experimental design; the key research questions being evaluated; whether the study has sufficient statistical power to disaggregate outcomes by demographics; and the timeframe for the completion of the evaluation (including a link to the completed evaluation if relevant).<sup>24</sup> Once the evaluation has been completed, recipients must post the evaluation publicly and link to the completed evaluation in the Recovery Plan. Once an evaluation has been completed (or has sufficient interim findings to determine the efficacy of the intervention), recipients should determine whether the spending for the evaluated interventions should be counted towards the dollar amount categorized as evidence-based for the relevant project.

For all projects, recipients may be selected to participate in a national evaluation, which might, for example, study their project along with similar projects in other jurisdictions that are focused on the same set of outcomes. In such cases, recipients may be asked to share information and data that is needed for the national evaluation.

Appendix 2 contains additional information on evidence-based interventions for the purposes of the Recovery Plan.

## 7. Performance Report

In this section, recipients should describe how performance management is incorporated into their SLFRF program, including how they are tracking their overarching jurisdictional goals for these funds as well as measuring results for individual projects. The recipient has flexibility in terms of how this information is presented in the Recovery Plan, and may report key performance indicators for each project, or may group projects with substantially similar goals and the same outcome measures. In some cases, the recipient may choose to include some indicators for each individual project as well as crosscutting indicators. Recipients may include links to performance management dashboards, performance management policies, and other public facing tools that are used to track and communicate the performance of Fiscal Recovery Funds. In addition to outlining in this section their high-level approach to performance management, recipients must also include key performance indicators for each SLFRF project in the Project Inventory section (described below in #8).

Performance indicators should include both output and outcome measures. Output measures, such as the number of students enrolled in an early learning program, provide valuable information about the early implementation stages of a project. Outcome measures, such as the percent of students reading on grade level, provide information about whether a project is achieving its overall goals. Recipients are encouraged to use logic models<sup>25</sup> to identify their output and outcome measures.

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<sup>24</sup> For more information on the required standards for program evaluation, see [OMB M-20-12](#).

<sup>25</sup> A logic model is a tool that depicts the intended links between program investments and outcomes, specifically the relationships among the resources, activities, outputs, outcomes, and impact of a program.



While the initial Recovery Plan focused heavily on early output goals, recipients should include the related outcome goal for each project and provide updated information on achieving these outcome goals in subsequent annual reports. In cases where recipients are conducting a program evaluation for a project (as described above), the outcome measures in the performance report should be aligned with those being evaluated in the program. As described in the final rule, to support their performance measurement and program improvement efforts, recipients are permitted to use funds to make improvements to data or technology infrastructure and data analytics, as well as perform program evaluations.

While recipients have discretion on the full suite of performance indicators to include, a number of mandatory performance indicators and programmatic data must be included. These are necessary to allow Treasury to conduct oversight as well as understand and aggregate program outcomes across recipients. This section provides an overview of the mandatory performance indicators and programmatic data. This information should be included in the Project Inventory, but this data will also need to be entered directly into the Treasury reporting portal as part of the Project and Expenditure report, as Treasury has added these fields (for Tier 1 recipients only) to the Project and Expenditure report. Below is a list of required data for each Expenditure Category, where relevant.

- a. Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18):
  - Number of households receiving eviction prevention services (including legal representation)
  - Number of affordable housing units preserved or developed
- b. Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):
  - Number of workers enrolled in sectoral job training programs
  - Number of workers completing sectoral job training programs
  - Number of people participating in summer youth employment programs
- c. Addressing Educational Disparities (EC 2.24-2.26) and Addressing Impacts of Lost Instructional Time (EC 2.27):
  - Number of students participating in evidence-based tutoring programs<sup>26</sup>
- d. Healthy Childhood Environments (EC 2.11-2.14):
  - Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)
  - Number of families served by home visiting

The initial report should have included the key indicators above. Each annual report thereafter should include updated data for the performance period as well as prior period data, and a brief narrative adding any additional context to help the reader interpret the results and understand any changes in performance indicators over time. To the extent possible, Treasury also encourages recipients to provide data disaggregated by race, ethnicity, gender, income, and other relevant factors.

## 8. Project Inventory

In this section, recipients should list the name and provide a brief description of each SLFRF funded project. Projects are defined as a grouping of closely related activities that together are intended to achieve a specific goal or are directed toward a common purpose. These activities can include new or existing eligible government services or investments funded in whole or in part by SLFRF funding.

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<sup>26</sup> For more information on evidence-based tutoring programs, refer to the U.S. Department of Education's [2021 ED COVID-19 Handbook \(Volume 2\)](#), which summarizes research on evidence-based tutoring programs (see the bottom of page 20.).



For each project, recipients should include the project name, funding amount, identification number (the same identification number created by the recipient that matches the identification number used in the quarterly Project and Expenditure Report), project Expenditure Category (see Appendix 1), and a description of the project that includes an overview of the main activities of the project, approximate timeline, primary delivery mechanisms and partners, and intended outcomes. Each jurisdiction should also include a link to the website of the project if available. This information will provide context and additional detail for the information reported quarterly in the Project and Expenditure Report.

For infrastructure projects, where relevant, recipients should describe how the project contributes to addressing climate change and/or advances the Justice40 initiative<sup>27</sup>, which sets a target of providing 40 percent of the benefits of certain federal investments, including climate and clean energy investments to disadvantaged communities.

As noted above in section 6, the Project Inventory must also include information about the dollar amount of the total project spending that is allocated towards evidence-based interventions (or describe how projects are being evaluated as noted above). As described above in section 7, the Project Inventory must also contain information about the performance indicators for each project, including both those measures that recipients have defined for each project as well as the mandatory performance indicators defined by Treasury.

Recipients have flexibility in the presentation and format of their Project Inventory, provided it includes the minimum required information. Recipients have the option of downloading a spreadsheet of the information entered into their Project and Expenditure Report to assist them in creating the Project Inventory in their Recovery Plan. However, recipients must ensure that their Project Inventory contains the additional information required by this guidance, including but not limited to information about performance measures and evidence/evaluation for each project. In all cases, recipients must post publicly (and submit to Treasury) a single PDF file of their Recovery Plan, which includes the Project Inventory.

#### **D. Distributions to NEUs**

Each state and territory is required to provide regular updates on their NEU distributions as well as their distributions to units of general local government within counties that are not units of general local government. The distribution template generally requests information on whether the local government has (1) received funding; (2) declined funding and requested a transfer to the state under Section 603(c)(4) of the Act; or (3) not taken action on its funding or declined funding.

For NEUs, states and territories should be prepared to report on their information, including the following:

- NEU name
- NEU UEI number
- NEU Taxpayer Identification Number (TIN)
- NEU Recipient Number (a unique identification code for each NEU assigned by the State or territory to the NEU as part of the request for funding)
- NEU contact information (e.g., address, point of contact name, point of contact email address, and point of contact phone number)
- NEU authorized representative name and email address
- Initial allocation and, if applicable, subsequent allocation to the NEU (before application of the 75 percent cap)

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<sup>27</sup> See [Executive Order 14008](#), On Tackling the Climate Crisis at Home and Abroad and the Interim Implementation Guidance for the Justice40 Initiative, [OMB M-21-28](#).



- Total NEU reference budget (as submitted by the NEU to the State or territory as part of the request for funding)
- Amount of the initial and, if applicable, subsequent allocation above 75 percent of the NEU's reference budget which will be returned to Treasury
- Payment amount(s)
- Payment date(s)

States with “weak” minor civil divisions (i.e., Illinois, Indiana, Kansas, Missouri, Nebraska, North Dakota, Ohio, and South Dakota) should also list any minor civil divisions that the state deemed ineligible.

For each eligible NEU that declined funding and requested a transfer to the state under Section 603(c)(4) of the Social Security Act, the state or territory must also attach a form signed by the NEU, as detailed in the [Guidance on Distributions of Funds to Non-Entitlement Units of Local Government](#).



## Appendix 1: Expenditure Categories

Treasury’s final rule provides greater flexibility and simplicity for recipients to fight the pandemic and support families and businesses struggling with its impacts, maintain vital services amid revenue shortfalls, and build a strong, resilient, and equitable recovery. As such, recipients began reporting on a broader set of eligible uses and associated Expenditure Categories (“EC”), starting with the April 2022 Project and Expenditure Report than they did in their interim reports, initial Recovery Plans, and January Project and Expenditure Report. The table below includes the new Expenditure Categories, as well as a reference to previous Expenditure Categories aligned with the interim final rule and used for reporting before this date.

The Expenditure Categories (EC) listed below must be used to categorize each project as noted in Part 2 above. The term “Expenditure Category” refers to the detailed level (e.g., 1.1 COVID-19 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level.

\*Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions (see Use of Evidence section above for details)

^Denotes areas where recipients must report on whether projects are primarily serving disproportionately impacted communities (see Project Demographic Distribution section above for details)

Expenditure Category	EC <sup>28</sup>	Previous EC <sup>29</sup>
<b>1: Public Health</b>		
<b>COVID-19 Mitigation &amp; Prevention</b>		
COVID-19 Vaccination <sup>^</sup>	1.1	1.1
COVID-19 Testing <sup>^</sup>	1.2	1.2
COVID-19 Contact Tracing <sup>^</sup>	1.3	1.3
Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.) <sup>*^</sup>	1.4	1.4
Personal Protective Equipment <sup>^</sup>	1.5	1.5
Medical Expenses (including Alternative Care Facilities) <sup>^</sup>	1.6	1.6
Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine) <sup>^</sup>	1.7	1.8
COVID-19 Assistance to Small Businesses <sup>^</sup>	1.8	-
COVID 19 Assistance to Non-Profits <sup>^</sup>	1.9	-
COVID-19 Aid to Impacted Industries <sup>^</sup>	1.10	-
<b>Community Violence Interventions</b>		
Community Violence Interventions <sup>*^</sup>	1.11	3.16
<b>Behavioral Health</b>		
Mental Health Services <sup>*^</sup>	1.12	1.10
Substance Use Services <sup>*^</sup>	1.13	1.11
<b>Other</b>		
Other Public Health Services <sup>^</sup>	1.14	1.12
Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	-	1.7
<b>2: Negative Economic Impacts</b>		
<b>Assistance to Households</b>		
Household Assistance: Food Programs <sup>*^</sup>	2.1	2.1

<sup>28</sup> Under the final rule to be used starting with April 2022 reports

<sup>29</sup> Under the interim final rule to be used in Interim Report and January 2022 Project and Expenditure Report



Expenditure Category	EC <sup>28</sup>	Previous EC <sup>29</sup>
Household Assistance: Rent, Mortgage, and Utility Aid* <sup>^</sup>	2.2	2.2
Household Assistance: Cash Transfers* <sup>^</sup>	2.3	2.3
Household Assistance: Internet Access Programs* <sup>^</sup>	2.4	2.4
Household Assistance: Paid Sick and Medical Leave <sup>^</sup>	2.5	-
Household Assistance: Health Insurance* <sup>^</sup>	2.6	-
Household Assistance: Services for Un/Unbanked* <sup>^</sup>	2.7	-
Household Assistance: Survivor's Benefits <sup>^</sup>	2.8	-
Unemployment Benefits or Cash Assistance to Unemployed Workers* <sup>^</sup>	2.9	2.6
Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized employment, employment supports or incentives)* <sup>^</sup>	2.10	2.7
Healthy Childhood Environments: Child Care* <sup>^</sup>	2.11	3.6
Healthy Childhood Environments: Home Visiting* <sup>^</sup>	2.12	3.7
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* <sup>^</sup>	2.13	3.8
Healthy Childhood Environments: Early Learning* <sup>^</sup>	2.14	3.1
Long-term Housing Security: Affordable Housing* <sup>^</sup>	2.15	3.10
Long-term Housing Security: Services for Unhoused Persons* <sup>^</sup>	2.16	3.11
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities* <sup>^</sup>	2.17	-
Housing Support: Other Housing Assistance* <sup>^</sup>	2.18	3.12
Social Determinants of Health: Community Health Workers or Benefits Navigators* <sup>^</sup>	2.19	3.14
Social Determinants of Health: Lead Remediation* <sup>^</sup>	2.20	3.15
Medical Facilities for Disproportionately Impacted Communities <sup>^</sup>	2.21	-
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety <sup>^</sup>	2.22	-
Strong Healthy Communities: Demolition and Rehabilitation of Properties <sup>^</sup>	2.23	-
Addressing Educational Disparities: Aid to High-Poverty Districts <sup>^</sup>	2.24	3.2
Addressing Educational Disparities: Academic, Social, and Emotional Services* <sup>^</sup>	2.25	3.3
Addressing Educational Disparities: Mental Health Services* <sup>^</sup>	2.26	3.4
Addressing Impacts of Lost Instructional Time <sup>^</sup>	2.27	-
Contributions to UI Trust Funds <sup>^</sup>	2.28	2.8
<b>Assistance to Small Businesses</b>		
Loans or Grants to Mitigate Financial Hardship <sup>^</sup>	2.29	2.9
Technical Assistance, Counseling, or Business Planning* <sup>^</sup>	2.30	
Rehabilitation of Commercial Properties or Other Improvements <sup>^</sup>	2.31	-
Business Incubators and Start-Up or Expansion Assistance* <sup>^</sup>	2.32	
Enhanced Support to Microbusinesses* <sup>^</sup>	2.33	
<b>Assistance to Non-Profits</b>		
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted) <sup>^</sup>	2.34	2.10
<b>Aid to Impacted Industries</b>		
Aid to Tourism, Travel, or Hospitality <sup>^</sup>	2.35	2.11
Aid to Other Impacted Industries <sup>^</sup>	2.36	2.12
<b>Other</b>		
Economic Impact Assistance: Other* <sup>^</sup>	2.37	2.13
Household Assistance: Eviction Prevention* <sup>^</sup>	-	2.5
Education Assistance: Other* <sup>^</sup>	-	3.5



Expenditure Category	EC <sup>28</sup>	Previous EC <sup>29</sup>
Healthy Childhood Environments: Other**^	-	3.9
Social Determinants of Health: Other**^	-	3.13
<b>3: Public Health-Negative Economic Impact: Public Sector Capacity</b>		
<b>General Provisions</b>		
Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers	3.1	1.9
Public Sector Workforce: Rehiring Public Sector Staff	3.2	2.14
Public Sector Workforce: Other	3.3	-
Public Sector Capacity: Effective Service Delivery	3.4	7.2
Public Sector Capacity: Administrative Needs	3.5	-
<b>4: Premium Pay</b>		
Public Sector Employees	4.1	4.1
Private Sector: Grants to Other Employers	4.2	4.2
<b>5: Infrastructure</b>		
<b>Water and Sewer</b>		
Clean Water: Centralized Wastewater Treatment	5.1	5.1
Clean Water: Centralized Wastewater Collection and Conveyance	5.2	5.2
Clean Water: Decentralized Wastewater	5.3	5.3
Clean Water: Combined Sewer Overflows	5.4	5.4
Clean Water: Other Sewer Infrastructure	5.5	5.5
Clean Water: Stormwater	5.6	5.6
Clean Water: Energy Conservation	5.7	5.7
Clean Water: Water Conservation	5.8	5.8
Clean Water: Nonpoint Source	5.9	5.9
Drinking water: Treatment	5.10	5.10
Drinking water: Transmission & Distribution	5.11	5.11
Drinking water: Lead Remediation, including in Schools and Daycares	5.12	5.12
Drinking water: Source	5.13	5.13
Drinking water: Storage	5.14	5.14
Drinking water: Other water infrastructure	5.15	5.15
Water and Sewer: Private Wells	5.16	-
Water and Sewer: IIJA Bureau of Reclamation Match	5.17	-
Water and Sewer: Other	5.18	-
<b>Broadband</b>		
Broadband: "Last Mile" projects	5.19	5.16
Broadband: IIJA Match	5.20	-
Broadband: Other projects	5.21	5.17
<b>6: Revenue Replacement</b>		
Provision of Government Services	6.1	6.1
Non-federal Match for Other Federal Programs	6.2	-
<b>7: Administrative</b>		
Administrative Expenses	7.1	7.1
Transfers to Other Units of Government	7.2	7.3
Transfers to Non-entitlement Units (States and territories only)	-	7.4





Treasury has prepared the additional guidance below to support recipients in implementing the new expenditure categories. This table includes only those previous expenditure categories that are changing under the new structure, aligned with the final rule.

January 2022 Expenditure Categories		April 2022 Guidance
<b>1: Public Health</b>		
1.7	Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	EC removed, capital expenditures can be designated in any relevant PH-NEI EC (e.g., new hospital wing would be tracked under EC 1.4)
1.8	Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)	EC is 1.7
1.9	Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19	EC is 3.1
1.10	Mental Health Services*	EC is 1.12
1.11	Substance Use Services*	EC is 1.13
1.12	Other Public Health Services	EC is 1.14
<b>2: Negative Economic Impacts</b>		
2.5	Household Assistance: Eviction Prevention	EC is now included as part of 2.2
2.6	Unemployment Benefits or Cash Assistance to Unemployed Workers*	EC is 2.9
2.7	Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)*^	EC is 2.10
2.8	Contributions to UI Trust Funds	EC is 2.28
2.9	Small Business Economic Assistance (General)*^	If public-health related (e.g., providing rapid tests for small businesses), EC is 1.8; if related to negative economic impact eligible use (e.g., grants, technical assistance, rehabilitation, incubators, or microbusinesses), EC is 2.29-2.33
2.10	Aid to Nonprofit Organizations*	If public-health related (e.g., providing rapid tests for non-profits), EC is 1.9; if related to negative economic impact (e.g., grants to stabilize non-profit budget), EC is 2.34
2.11	Aid to Tourism, Travel, or Hospitality	EC is 2.35
2.12	Aid to Other Impacted Industries	EC is 2.36
2.13	Other Economic Support*^	EC is 2.37, re-named Other Economic Impact
2.14	Rehiring Public Sector Staff	EC is 3.2
<b>3: Services to Disproportionately Impacted Communities</b>		
3.1	Education Assistance: Early Learning*^	EC is 2.14
3.2	Education Assistance: Aid to High-Poverty Districts ^	EC is 2.24
3.3	Education Assistance: Academic Services*^	EC is 2.25, social and emotional services will now be tracked under this EC
3.4	Education Assistance: Social, Emotional, and Mental Health Services*^	EC is 2.26, if social and emotional services, EC is 2.25;



January 2022 Expenditure Categories		April 2022 Guidance
3.5	Education Assistance: Other*^	EC is 2.37, collected under Other Economic Impact
3.6	Healthy Childhood Environments: Child Care*^	EC is 2.11
3.7	Healthy Childhood Environments: Home Visiting*^	EC is 2.12
3.8	Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System*^	EC is 2.13
3.9	Healthy Childhood Environments: Other*^	EC is 2.37, collected under Other Economic Impact
3.10	Housing Support: Affordable Housing*^	EC is 2.15
3.11	Housing Support: Services for Unhoused Persons*^	EC is 2.16
3.12	Housing Support: Other Housing Assistance*^	EC is 2.18
3.13	Social Determinants of Health: Other*^	EC is 2.37, collected under Other Economic Impact
3.14	Social Determinants of Health: Community Health Workers or Benefits Navigators*^	EC is 2.19
3.15	Social Determinants of Health: Lead Remediation^	EC is 2.20
3.16	Social Determinants of Health: Community Violence Interventions*^	EC is 1.11
<b>5: Infrastructure</b>		
5.16	Broadband: "Last Mile" projects	EC is 5.19
5.17	Broadband: Other projects	EC is 5.20
<b>7: Administrative</b>		
7.2	Evaluation and Data Analysis	EC is 3.4 and has been renamed Effective Service Delivery
7.3	Transfers to Other Units of Government	EC is 7.2
7.4	Transfers to Non-entitlement Units (States and territories only)	To be separately reported as part of NEU/Non-UGLG module. Refer to Part 2 Section D.



## Appendix 2: Evidenced-Based Intervention Additional Information

### What is evidence-based?

For the purposes of the SLFRF, with the exception of investments in educational services (see additional information below), evidence-based refers to interventions with strong or moderate evidence as defined below:

Strong evidence means that the evidence base can support causal conclusions for the specific program proposed by the applicant with the highest level of confidence. This consists of one or more well-designed and well-implemented experimental studies conducted on the proposed program with positive findings on one or more intended outcomes.

Moderate evidence means that there is a reasonably developed evidence base that can support causal conclusions. The evidence base consists of one or more quasi-experimental studies with positive findings on one or more intended outcomes OR two or more non-experimental studies with positive findings on one or more intended outcomes. Examples of research that meet the standards include: well-designed and well-implemented quasi-experimental studies that compare outcomes between the group receiving the intervention and a matched comparison group (i.e., a similar population that does not receive the intervention).

Preliminary evidence means that the evidence base can support conclusions about the program's contribution to observed outcomes. The evidence base consists of at least one non-experimental study. A study that demonstrates improvement in program beneficiaries over time on one or more intended outcomes OR an implementation (process evaluation) study used to learn about and improve program operations would constitute preliminary evidence. Examples of research that meet the standards include: (1) outcome studies that track program beneficiaries through a service pipeline and measure beneficiaries' responses at the end of the program; and (2) pre- and post-test research that determines whether beneficiaries have improved on an intended outcome.

For investments in educational services, "evidence-based", consistent with the American Rescue Plan Act, has the meaning in section 8101(21) of the Elementary and Secondary Education Act of 1965, as amended (20 U.S.C. 6301 *et seq.*). Please see page 16 of this [Frequently Asked Questions resource](#) on the Department of Education's Elementary and Secondary School Emergency Relief Programs and Governor's Emergency Education Relief Programs for more information.



### Appendix 3: Expenditure Categories aligned with the Interim Final Rule

<b>1: Public Health</b>	
1.1	COVID-19 Vaccination ^
1.2	COVID-19 Testing ^
1.3	COVID-19 Contact Tracing
1.4	Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)*
1.5	Personal Protective Equipment
1.6	Medical Expenses (including Alternative Care Facilities)
1.7	Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency
1.8	Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
1.9	Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19
1.10	Mental Health Services*
1.11	Substance Use Services*
1.12	Other Public Health Services
<b>2: Negative Economic Impacts</b>	
2.1	Household Assistance: Food Programs* ^
2.2	Household Assistance: Rent, Mortgage, and Utility Aid* ^
2.3	Household Assistance: Cash Transfers* ^
2.4	Household Assistance: Internet Access Programs* ^
2.5	Household Assistance: Eviction Prevention* ^
2.6	Unemployment Benefits or Cash Assistance to Unemployed Workers*
2.7	Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)* ^
2.8	Contributions to UI Trust Funds
2.9	Small Business Economic Assistance (General)* ^
2.10	Aid to Nonprofit Organizations*
2.11	Aid to Tourism, Travel, or Hospitality
2.12	Aid to Other Impacted Industries
2.13	Other Economic Support* ^
2.14	Rehiring Public Sector Staff
<b>3: Services to Disproportionately Impacted Communities</b>	
3.1	Education Assistance: Early Learning* ^
3.2	Education Assistance: Aid to High-Poverty Districts ^
3.3	Education Assistance: Academic Services* ^
3.4	Education Assistance: Social, Emotional, and Mental Health Services* ^
3.5	Education Assistance: Other* ^
3.6	Healthy Childhood Environments: Child Care* ^
3.7	Healthy Childhood Environments: Home Visiting* ^
3.8	Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* ^
3.9	Healthy Childhood Environments: Other* ^
3.10	Housing Support: Affordable Housing* ^
3.11	Housing Support: Services for Unhoused Persons* ^



3.12	Housing Support: Other Housing Assistance* ^
3.13	Social Determinants of Health: Other* ^
3.14	Social Determinants of Health: Community Health Workers or Benefits Navigators* ^
3.15	Social Determinants of Health: Lead Remediation ^
3.16	Social Determinants of Health: Community Violence Interventions* ^
<b>4: Premium Pay</b>	
4.1	Public Sector Employees
4.2	Private Sector: Grants to Other Employers
<b>5: Infrastructure</b>	
5.1	Clean Water: Centralized Wastewater Treatment
5.2	Clean Water: Centralized Wastewater Collection and Conveyance
5.3	Clean Water: Decentralized Wastewater
5.4	Clean Water: Combined Sewer Overflows
5.5	Clean Water: Other Sewer Infrastructure
5.6	Clean Water: Stormwater
5.7	Clean Water: Energy Conservation
5.8	Clean Water: Water Conservation
5.9	Clean Water: Nonpoint Source
5.10	Drinking water: Treatment
5.11	Drinking water: Transmission & Distribution
5.12	Drinking water: Transmission & Distribution: Lead Remediation
5.13	Drinking water: Source
5.14	Drinking water: Storage
5.15	Drinking water: Other water infrastructure
5.16	Broadband: "Last Mile" projects
5.17	Broadband: Other projects
<b>6: Revenue Replacement</b>	
6.1	Provision of Government Services
<b>7: Administrative</b>	
7.1	Administrative Expenses
7.2	Evaluation and Data Analysis
7.3	Transfers to Other Units of Government
7.4	Transfers to Non-entitlement Units (States and territories only)



## Revision Log

Version	Date Published	Summary of changes
1.0	June 17, 2021	Initial publication
1.1	June 24, 2021	<ul style="list-style-type: none"> <li>• Pg. 12, removed references to "summary" level with respect to reporting by Expenditure Categories in the Interim Report to avoid confusion.</li> <li>• Pg. 13, revised the coverage period end date for the Interim Report from June 30, 2021 to July 31, 2021 to align with the IFR.</li> <li>• Pg. 13, removed references to "summary" level with respect to reporting by Expenditure Categories in the Interim Report to avoid confusion.</li> <li>• Pg. 31, removed references to "summary level" with respect to Expenditure Categories in Appendix 1 to avoid confusion.</li> </ul>
1.1	September 30, 2021	<ul style="list-style-type: none"> <li>• Announced the extension in the Project and Expenditure Report submission date, originally due on October 31, 2021.</li> </ul>
2.0	November 5, 2021	<ul style="list-style-type: none"> <li>• Updated Subrecipient Monitoring section to clarify beneficiaries and recipients.</li> <li>• Updated references to Interim Final Rule comment period as comment period is closed.</li> <li>• Updated reporting tiers, thresholds and timelines in Part 2 Table 2, Reporting Requirements by recipient type, as well as Part 2 A and Part 2 B.</li> <li>• Updated reporting periods for Interim Report and Project and Expenditure reports.</li> <li>• Added concept of Adopted Budget to Project and Expenditure Report data fields.</li> <li>• Noted phase in of Required Programmatic Data in the Project and Expenditure Report.</li> <li>• Removed certain data fields from the Ineligible Activities: Tax Offset Provision under the Recovery Plan.</li> <li>• Separated reporting of NEU Distributions (for States and territories) from the Interim Report and Project and Expenditure Reports as information will be provided on an ongoing basis.</li> </ul>
2.1	November 15, 2021	<ul style="list-style-type: none"> <li>• Updated pages 9 and 11 to note that civil rights certification is not applicable to Tribal Governments.</li> </ul>
3.0	February 28, 2022	<ul style="list-style-type: none"> <li>• Updated to incorporate reporting updates under the final rule</li> </ul>
4.0	June 10, 2022	<ul style="list-style-type: none"> <li>• Updated Recovery Plan guidance to incorporate minor revisions</li> <li>• Updated language around certain data fields that were required for April 2022 reporting</li> <li>• Updated data fields for Ineligible Activities: Tax Offset Provision for the Project and Expenditure report</li> <li>• Updated Broadband data fields</li> </ul>
4.1	June 17, 2022	<ul style="list-style-type: none"> <li>• Updated clerical errors in Ineligible Activities: Tax Offset Provision</li> </ul>
4.2	August 15, 2022	<ul style="list-style-type: none"> <li>• Updated to clarify resources for Uniform Guidance applicability and add a reference to an alternative to the Single Audit available for eligible recipients</li> </ul>
5.0	September 20, 2022	<ul style="list-style-type: none"> <li>• Updated to note phase in of broadband location by location data fields</li> </ul>

AB# 344961

# Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**Oso Internet Solutions, LLC**

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ C

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
Exempt payee code (if any) \_\_\_\_\_  
Exemption from FATCA reporting code (if any) \_\_\_\_\_  
*(Applies to accounts maintained outside the U.S.)*

5 Address (number, street, and apt. or suite no.) See instructions.  
**PO Box 685**

6 City, state, and ZIP code  
**Ramah, NM 87321**

7 List account number(s) here (optional)

Requester's name and address (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-			
--	--	--	---	--	--	---	--	--	--

or

Employer identification number

4	7	-	8	9	2	0	9	8	3
---	---	---	---	---	---	---	---	---	---

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here    Signature of U.S. person ▶ Margaret Merrill    Date ▶ Oct 26, 2022

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.







# NAVAJO NATION CORPORATION CODE

## CERTIFICATE OF GOOD STANDING

*To all to Whom these Presents Shall Come, Greetings:*

I, the Director of the Business Regulatory Department, DO HEREBY CERTIFY  
that

OSO INTERNET SOLUTIONS, L.L.C.  
File Number: 102118

a Corporation organized under the laws of the Navajo Nation Corporation Act, did  
incorporate on \_\_\_\_\_ December 20<sup>th</sup>, 2016 .

I FURTHER CERTIFY that this corporation has filed all affidavits and annual  
reports and has paid all annual filing fees required to date and, therefore, is in good  
standing within the Navajo Nation.



IN WITNESS WHEREOF, I have hereunto set  
my hand and affixed the official seal of the  
Navajo Nation Corporation Code. Done at  
Window Rock, Arizona, the Capital of the  
Navajo Nation, this \_\_\_\_\_ 9<sup>th</sup>  
day of November, 2022 A.D.

  
\_\_\_\_\_  
Director, Business Regulatory  
Division of Economic Development  
Notah C. Silversmith



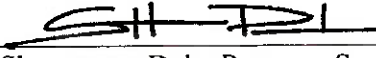
# THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT    MYRON LIZER | VICE PRESIDENT



## MEMORANDUM

TO : Sonia Nez, Department Manager  
Navajo Nation Broadband Office

FROM:   
Shawnevan Dale, Program Supervisor II  
Risk Management Program

DATE : December 23, 2022

SUBJECT: **INSURANCE MINIMUMS**– Doc. No. 019945 – OSO Internet Solutions, Inc.

Our office is in receipt of the above document for review. Review focused primarily on the Service Contract and certificate of insurance provided. After further review, the Risk Management Program (NNRMP) has the following comments:

1. The Navajo Nation requires the following minimum insurance requirements:
  - a. Commercial General Liability coverage, ISO CG 0001 Form or equivalent with minimum limits of \$1,000,000 per occurrence, \$2,000,000 aggregate;
  - b. Auto Liability minimum limit of \$1,000,000 per accident and should include non-owned autos;
  - c. Workers' Compensation coverage with statutory benefits and Employers Liability coverage with minimum limits of \$1,000,000/\$1,000,000/\$1,000,000.
  - d. **The Navajo Nation shall be named as additional insured for general and auto liability coverages only.**
2. All coverages should include a waiver of subrogation. All coverages should be primary and the Navajo Nation's coverage non-contributory.
3. The contractor **has met** the minimum insurance requirements.

If you have any questions, please feel free to contact me at extension 6335.

cc: Arita M. Yazzie, Advocate, Department of Justice







# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/26/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Clay Fultz Agency P. O. Box 999 Gallup, New Mexico 87305	Phone: (505)722-4476 Fax: (505)722-4470	<b>CONTACT NAME:</b> Sandra Null <b>PHONE (A/C, No, Ext):</b> (505)722-4476 <b>E-MAIL ADDRESS:</b> Sandra@clayfultz.com <b>FAX (A/C, No):</b> (505)722-4470
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Oso Internet Solutions, LLC P O Box 685 Ramah, NM 87321	<b>INSURER A:</b> Scottsdale Insurance Company	<b>NAIC #</b> 41297
	<b>INSURER B:</b> New Mexico Business Insurance Company	<b>NAIC #</b> 15995
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** 1934      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	<input checked="" type="checkbox"/> Y	CPS7676054	10/20/2022	10/20/2023	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> Non Owned Auto GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/PROP AGG \$ - 2,000,000
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y/N <input type="checkbox"/> N/A Y	0102080.103	10/20/2022	10/20/2023	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Endorsements Included for the Certificate Holder is Additional Insured, Primary and Non-Contributory and Waiver of Subrogation

**CERTIFICATE HOLDER**

Holder's Nature of Interest : Additional Insured

The Navajo Nation  
 P.O. Box 9000  
 Window Rock, AZ 86515

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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