

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



March 25, 2022

TRANSMITTAL

TO : Elizabeth Begay, Acting Controller
Navajo Nation Office of the Controller (NN OOC)

FROM : C. M. Lizer
Cordell Shortey, Contracting Officer
Contracts and Grants Section / OMB

SUBJECT : **Investment Income** - American Recovery Plan Act (ARPA) / Navajo Nation Fiscal Recovery
Fund (NN FRF)

I. Information on Contract (per Original Award):

Investment Income - ARPA/ NN		U.S. Treasury American		21.019
FRF		Recovery Plan Act (ARPA)		
Title of Contract		Funding Agency		CFDA No. - Federal
CJY-41-21	\$ 248,110.00	2022	03/11/2021 to 12/31/2026	
Grant No.	Amount	Fiscal Year	Term - Begin and End Date	

II. Data Entered in FMIS Regarding:

☒ New Contract or Grant Company No. 8059 Business Unit (K#) K211541
☐ Contract Mod No. _____
☐ Amt of Award _____ to _____
AMOUNT FROM TO
☐ Budget Period - Extend End Date: From _____ To _____
☐ Other, specify: _____

Authorizing Document - Attached:

☐ Contract / Agreement - Date executed _____
☐ NNC / Committee Resolution - No. & Date _____
☒ Other, specify: NN Council Resolution CJY-41-21

III. Comments by CGS:

Budget received on March 14, 2022 is authorized for implementation pursuant to FY 2022 NN BIM Appendix L Section II.B and approved by Mr. Tom Platero. The amount entered into FMIS is actual amount received. Moving forward Investment Section will provide supporting entry obtained from FMIS as Business Unit is needed. Delay in implementation is due to Automated Accounting Instructions (AAI) needing to be verified.

Attachment

Copy: Contract files
Contract Accounting / OOC / DPM
Tom Platero, Interim E.D. - NN FRF Office

Revised April 2018



Office of Management and Budget ♦ Post Office Box 646 ♦ Window Rock, AZ 86515
(928) 871-6470 Telephone ♦ (928) 871-6567 Facsimile

FY 2021-2027

**THE NAVAJO NATION
PROGRAM BUDGET SUMMARY**

Page 1 of 3
BUDGET FORM 1

PART I. Business Unit No.: <u>New</u>		Program Title: <u>Investment Section</u>		Division/Branch: <u>Office of the Controller</u>	
Prepared By: <u>Jeremy Jimmy</u>		Phone No.: <u>928-810-6023</u>		Email Address: <u>jdjimmy@nnooc.org</u>	

PART II. FUNDING SOURCE(S)	Fiscal Year /Term	Amount	% of Total	PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference or Total
ARPA Investment Income	3/11/21 - 12/31/26	248,110	100%	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	6		248,110	
				9500 Matching Funds				
				9500 Indirect Cost				
				TOTAL		\$0.00	248,110	0

PART IV. POSITIONS AND VEHICLES	(D)	(E)
Total # of Positions Budgeted:	0	0
Total # of Vehicles Budgeted:	0	0

PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.			
SUBMITTED BY: <u>Jeremy Jimmy, Acting Investment Manager</u> <div style="text-align: center;"> <u>Jeremy Jimmy</u> Program Manager's Printed Name <u>Jeremy Jimmy 12/28/21</u> Program Manager's Signature and Date </div>	APPROVED BY: <u>Elizabeth Begay, Acting Controller</u> <div style="text-align: center;"> <u>Elizabeth Begay</u> Division Director / Branch Chief's Printed Name <u>Elizabeth Begay 12/29/21</u> Division Director / Branch Chief's Signature and Date </div>		

FY 2021-2027

**THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA**

Page 2 of 3
BUDGET FORM 2

PART I. PROGRAM INFORMATION:Business Unit No.: NewProgram Name/Title: Investment Section**PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM:**

CJY-41-21 § C: The purpose of the Navajo Nation Fiscal Recovery Funds is to serve as a depository into which all Fiscal Recovery Funds and investment earnings therein are deposited[.] CJY-41-21 § E: [...] investment earnings, when realized, shall be deposited into the NNFRF. CJY-41-21 § F: Any funds deposited into the NNFRF shall only be used in compliance with ARPA and Fiscal Recovery Fund purposes and restrictions.

PART III. PROGRAM PERFORMANCE CRITERIA:**1. Goal Statement:**To record interest revenue on a monthly basis**Program Performance Measure:**1 journal entry every month

1st QTR		2nd QTR		3rd QTR		4th QTR	
Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual

3		3		3		3	
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2. Goal Statement:Present earnings at the Investment Committee Meeting on a quarterly basis**Program Performance Measure:**1 report every 3 months

1		1		1		1	
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3. Goal Statement:Reconcile to Bank Statements on a Monthly basis**Program Performance Measure:**1 report every Quarter

1		1		1		1	
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4. Goal Statement:**Program Performance Measure:**

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5. Goal Statement:**Program Performance Measure:**

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PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.Jeremy Jimmy, Acting Investment Manager

Program Manager's Printed Name

 12/28/21
Program Manager's Signature and Date

Elizabeth Begay, Acting Controller

Division Director/Branch Chief's Printed Name

 12/29/21
Division Director/Branch Chief's Signature and Date

FY 2021-2027

THE NAVAJO NATION DETAILED BUDGET AND JUSTIFICATION

Page 3 of 3
BUDGET FORM 4

PART I. PROGRAM INFORMATION:			
Program Name/Title: _____		Investment Section _____	Business Unit No.: _____ New _____
PART II. DETAILED BUDGET:			
(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
	9000 - Capital Outlay		248,110
9020	Infrastructure		
	9024 - Roads		
	To capture all investment income for the ARPA investment. Object code is being used in case the investment income is to be directed for future capital projects.		
	That is always ready to change depending on the needs of the Navajo Nation		
TOTAL		248,110	248,110

- (b) an explanation of how the Project will benefit the Navajo Nation, Navajo communities, or the Navajo People;
 - (c) a prospective timeline showing the estimated date of completion of the Project and/or each phase of the Project;
 - (d) identification of who will be responsible for implementing the Project;
 - (e) an explanation of who will be responsible for operations and maintenance costs for the Project once completed, and how such costs will be funded prospectively;
 - (f) an explanation of which of the 66 Fiscal Recovery Fund expenditure categories in the attached U.S. Department of the Treasury Appendix 1 listing the Project falls under and the reasons why.
- (13) "Funding Recipient" means a NN Government Unit awarded Fiscal Recovery Funds for a Project.
- (14) "Funding Request" or "Funding Request Package" means, collectively, all forms and documents comprising a request for Fiscal Recovery Funds, including: (i) a completed FRF Request Form & Expenditure Plan; (ii) a completed FRF Expenditure Plan Budget; and (iii) all supporting documents, as required by these Procedures.
- (15) "Initial Eligibility Determination" is based on the criteria listed in Section 5 of these Procedures; an "Initial Eligibility Determination Review" means the review of a Funding Request Package performed by DOJ, which results in DOJ issuing a written Initial Eligibility Determination.
- (16) "NN Government Units" means, collectively, all governmental entities of the Legislative Branch, Judicial Branch, and Executive Branch of the Navajo Nation, as described in (a), (b), and (c) below.
- (a) "Legislative Branch Units" means all entities of the Legislative Branch of the Navajo Nation central government, including the Navajo Nation Council and all offices, boards, commissions, committees, and other governmental entities established, authorized, or subject to administrative oversight, by the Legislative Branch of the Navajo Nation.
 - (b) "Judicial Branch Units" means all entities of the Judicial Branch of the Navajo Nation central government, including all courts of the Navajo Nation and all programs, offices, boards, commissions, and other governmental entities established, authorized, or subject to administrative oversight by the Judicial Branch of the Navajo Nation.
 - (c) "Executive Branch Units" means all entities of the Executive Branch of the Navajo Nation central government, including the Office of the President and Vice President and all divisions, departments, programs, offices, and other governmental entities established, authorized, or subject to administrative oversight by the Executive Branch of the Navajo Nation, whether or not any such entity is under a division.
 - (d) "NN Government Units" does not include any of the 110 Chapters of the Navajo Nation, or any Township established by the Navajo Nation Council.
 - (e) "NN Government Units" does not include any Navajo Nation enterprises, townships, colleges, or authorities, as defined in 1 N.N.C. §552(M)-(R), or any other organization or entity that is not part of the Navajo Nation central government. "NN Government Units" does not include any organization, corporation, partnership, joint-venture, business, company, institution or other entity unless it is operated by the Navajo Nation central government.
- (17) "Obligated" means that an order has been placed for the delivery of goods or property, or the performance of services, that will be paid for with Fiscal Recovery Funds; that a contract or subcontract has been executed promising payment with Fiscal Recovery Funds; or that a similar transaction has occurred requiring payment of Fiscal Recovery Funds. For internal Navajo Nation purposes, funds are obligated or encumbered upon completion of OOC's review and approval of contracts and purchase requisitions, and OOC's recording of an encumbrance in the FMIS, not upon execution of a contract.



The Navajo Nation
Office of the Controller
Accounts Payable Section
PO Box 1600, Window Rock, AZ 86515
(928) 871-6122

THE NAVAJO NATION
EXPENDITURE AUTHORIZATION SIGNATURE FORM
Fiscal Year 2022

3/7/2022

To: **Office of the Controller**

Date

The following individuals are authorized to incur expenses, make charges and sign documents against business units:

New ARPA Account

NAME AND TITLE OF AUTHORIZED INDIVIDUAL	SAMPLE SIGNATURE	TYPE OF AUTHORITY (SEE CODES BELOW)	DOLLAR LIMIT (IF ANY)
Elizabeth Begay, Acting Contr		All	Unlimited

TYPE OF AUTHORITY CODES:

1. Approve purchase requisitions
2. Approve receiving reports
3. Approve requests for direct payment
4. Approve travel authorizations
5. Approve travel reimbursements
6. Approve travel advances

7. Approve interdepartmental Charges

8. Approve SSO

9. Approve PAF

10. Other

11. Other

12. Other

Special Instruction or Comments:

NO EXPENDITURES. Will come from this account. Only Investment Income will be recorded for Revenue.

Your office will receive a new "Expenditure Authorized Signature Form" whenever 1) an individual listed below terminates or loses his/her authority; 2) additional individuals are granted authority; 3) changes are made to business units.

Approved by: _____ Jonathan Nez _____ NN President
(Name Printed) (Title)

Concur: _____ Myron Lizer _____ Vice President
(Name Printed) (Title)

Concur: _____ Paulson Chaco _____ Chief of Staff
(Name Printed) (Title)

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



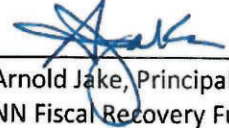
MEMORANDUM

RECEIVED

4:31 pm, Mar 14 2022

The Navajo Nation
Office of Management and Budget
Window Rock, Arizona

TO : Germaine Jones, Deputy Contracting Officer
NN Office of Management & Budget

FROM : 
Arnold Jake, Principal Accountant
NN Fiscal Recovery Fund Office

DATE : March 10, 2022

RE: : BU Account for ARPA/NNFRF Interest Income

Attached are the documents submitted by the Investments Section of the NN Office of the Controller requesting to set up a new BU Account in the NN's enterprise system (FMIS.JDE). The documents were initially submitted to OMB (OMB is authorized to set up externally funded BU accounts in the NN's enterprise system) but then forwarded to the NN Fiscal Recovery Fund Office for review pursuant to NN Council Resolution CJY-41-21 regarding administration of this fund.

The request is to set up an account to record investment income earned from American Recovery Plan Act/Fiscal Recovery Fund. Review of the proposed budget attached to be used to set up the account shows a budgeted expense amount of \$248,110 for Capital Outlay, Infrastructure, Roads (object code 9024). According to Mr. Jeremy Jimmy, Financial Analyst with the Investment Section of OoC, there will be no expenditures made from this BU account and the budgeted expense amount is included to offset the revenue entries that will be made to this account.

The NN FRF Office agrees with the need to setup an account to record interest and that there should be no expenditures made from this account. Because the NN's overall budget policy requires a balanced budget (revenues = expenditures), the budget ledgers in NN's enterprise system are configured to require balanced entries. An unbalance entry will result in an error so this is the usual method that is used to allow the revenue entries. Although this is generally understood, there was no indication of it on the proposed budget submitted with the request. Which could potentially allow an expense to be made from this BU account, whether intentional or not.

Upon further discussion with Mr. Jimmy, an Expense Authorization Signature Form was submitted, signed by the NN Controller, stating that no expenditures will not be made from this account. In addition, the FRF Office felt it necessary to include this memo to concur and state that the budgeted expenditure will not be linked to any asset or liability and is an arbitrary value included solely for the accounting purpose of offsetting the revenue entries that will be made for the interest income. Any

expenditures from this account will require approval of the Navajo Nation Council and the Navajo Nation President and pursuant to the criteria and processes established by the US Department of Treasury and NN Council Resolution CJY-41-21 and Budget & Finance Committee Resolution BFS-31-21. Copies of the US Treasury requirements and the NN resolutions are available on the NN FRF Office website www.frfnavaio-nsn.gov

The NNFRF Office concurs with the request and ask that OMB file and attached the Expense Authorization Signature Form and a copy of this memo to the BU account as part of the BU account setup to explain the arbitrary expense amount in the budget in an effort further ensure that no expenditures will be made from this BU Account.

Please contact me at 928-309-5534 or arnoldjake@navajo-nsn.gov if you have any questions or need any further information.

Your understanding is appreciated. Thank you

CONCURRENCE



Tom Platero, Executive Director
Fiscal Recovery Fund Office
Navajo Nation

File copy

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



MEMORANDUM

TO : Whom It May Concern
FROM : L. Platero
Tom Platero, (I) Executive Director
Navajo Nation Fiscal Recovery Fund Office
DATE : March 2, 2022
SUBJECT : Delegation of Authority – NNFRFO Executive Director

Effective Wednesday, March 2, 2022 and ending September 30, 2022, the following shall be the standing delegation for the position of Executive Director for the Navajo Nation Fiscal Recovery Fund Office:

1. Lisa Jymm, Deputy Executive Director
2. Arnold Jake, Principal Accountant
3. Shirlene Johnson, Program Supervisor II
4. Rick Abasta, Public Information Officer

This delegation will be in effect while I am on travel, on leave status or away from the office. The delegation will cover day-to-day operations and excludes training requests and off-reservation travel.

Thank you in advance for your cooperation with the designated staff while they are delegated. If you should have any questions, I can be reached at (928) 309-5532 or by email at: t.platero@navajo-nsn.gov.

ACKNOWLEDGEMENTS:

Lisa Jymm
Lisa Jymm, Deputy Executive Director

Arnold Jake
Arnold Jake, Principal Accountant

Shirlene S. Johnson
Shirlene S. Johnson, Program Supervisor II

Rick Abasta
Rick Abasta, Public Information Officer

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