

NAVAJO NATION FISCAL RECOVERY FUNDS PROCEDURES  
FOR NAVAJO NATION GOVERNMENT UNITS  
REQUESTING NAVAJO NATION FISCAL RECOVERY FUNDS  
UNDER THE AMERICAN RESCUE PLAN ACT OF 2021



**SECTION 1. INTRODUCTION**

- (A) **History of ARPA and the Navajo Nation’s FRF allocation.** On March 11, 2021, the American Rescue Plan Act of 2021 (“ARPA”) was signed into law. Section 9901 of ARPA amended Title VI of the Social Security Act to add Sections 602, which established the Coronavirus State Fiscal Recovery Fund, and 603, which established the Coronavirus Local Fiscal Recovery Fund, thereby appropriating Coronavirus State and Local Fiscal Recovery Funds in the amount of \$362 billion for state, local, and tribal governments, including \$20 billion designated for tribal governments. As of August 16, 2021, the United States Department of Treasury has allocated \$2,079,461,464.93 to the Navajo Nation (hereinafter referred to as “Funds”).
  
- (B) **Guidance to Navajo Nation Government Units seeking Fiscal Recovery Funds.** In preparing a Funding Request, Navajo Nation Government Units must carefully review all provisions of the ARPA and its corresponding regulations, and must also be familiar with the U.S. Treasury Department’s guidance, including the Interim Final Rule as amended, and the Treasury Department’s most current Frequently Asked Questions publication. Units seeking Funds must ensure that the Treasury Department will consider all proposed expenditures to be a legal and proper use of such Funds. ARPA instructions and helpful information can be found on the Treasury Department’s website at: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/tribal-governments>. Finally, all Navajo Nation Government Units seeking Funds should review and understand all provisions of Navajo Nation Council Resolution No. CJY-41-21, which establishes the Navajo Nation’s goals and intent regarding the approval and use of Navajo Nation Fiscal Recovery Funds.

**SECTION 2. ELIGIBLE USES FOR FISCAL RECOVERY FUNDS**

Fiscal Recovery Funds shall only be used:

- (A) to respond to the COVID-19 public health emergency or its negative economic impacts, including assistance to households, small businesses, and non-profits; or to provide aid to impacted industries such as tourism, travel, and hospitality;
- (B) to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- (C) to 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 emergency; and
- (D) to make necessary investments in water, sewer, or broadband infrastructure.

The U.S. Department of the Treasury has identified 66 Fiscal Recovery Fund expenditure categories for purposes of compliance and reporting. (See “Appendix 1: Expenditure Categories” to Treasury’s “Compliance and Reporting Guidance for State and Local Fiscal Recovery Funds,” dated June 24, 2021, attached hereto as APPENDIX A). To be eligible for an allocation of the Nation’s Fiscal Recovery Funds, each of the proposed expenditures must fall under one of these 66 expenditure categories.

**NOTE: All Fiscal Recovery Funds must be obligated by December 31, 2024, and funded Projects must be completed and all Funds fully spent by December 31, 2026.**

### **SECTION 3. DEFINITIONS OF TERMS**

- (A) **Meanings; interpretation.** All capitalized terms used in these Procedures have the specific meaning shown in each of the following Subsections, as opposed to a common or ordinary meaning of the term, and the interpretation of all such terms shall be in accordance with Navajo Nation laws and policies.
- (B) **Capitalized terms.**
- (1) “Administrative Oversight” means having the authority to monitor the implementation of an approved FRF Expenditure Plan and the expenditure of awarded Funds.
  - (2) “ARPA” means the American Rescue Plan Act of 2021 signed into law by United States President Joseph R. Biden on March 11, 2021.
  - (3) “ARPA Regulations” means the federal regulations implementing the ARPA, including all Treasury Department guidance and the Treasury Department’s “Interim Final Rule,” as they are amended.
  - (4) “Comprehensive Funding Request” means all forms and documents comprising a larger request for Fiscal Recovery Funds, submitted for Initial Eligibility Determination Review on behalf of multiple NN Government Units.
  - (5) “CJY-41-21” means Navajo Nation Council Resolution No. CJY-41-21, signed into law by the Navajo Nation President on August 2, 2021, that established the Navajo Nation’s Fiscal Recovery Fund and the expenditure authorization process for awarded Funds.
  - (6) “Delegate” means a member of the Navajo Nation Council.
  - (7) “Division” means a Division under the Executive Branch of the Navajo Nation Government; a Division may serve as a “Responsible Entity” as that term is used in CJY-41-21.
  - (8) “DOJ” means the Navajo Nation Department of Justice.
  - (9) “Fiscal Recovery Funds” or “Funds” or “FRF” means the money provided to the Navajo Nation from the Coronavirus State and Local Fiscal Recovery Funds under the ARPA; the term “Fiscal Recovery Funds” has the same meaning in these Procedures as this same term is used in CJY-41-21.
  - (10) “FRF Budget Revision Request” means THE NAVAJO NATION OFFICE OF MANAGEMENT AND BUDGET - BUDGET REVISION REQUEST (attached as APPENDIX C), used for requesting a budget modification for an approved Project.
  - (11) “FRF Expenditure Plan Budget” means THE NAVAJO NATION PROGRAM BUDGET SUMMARY or BUDGET FORM 1 (attached as APPENDIX B) that generally summarizes all proposed expenditures, and shows the type of expenditure and dollar amount for each category of expenditure, regarding any Project.
  - (12) “FRF Request Form & Expenditure Plan” means THE NAVAJO NATION FISCAL RECOVERY FUNDS REQUEST FORM & EXPENDITURE PLAN FOR NAVAJO NATION GOVERNMENT UNITS (template attached as APPENDIX A); the term “FRF Expenditure Plan” refers to Part 2 of THE NAVAJO NATION FISCAL RECOVERY FUNDS REQUEST FORM & EXPENDITURE PLAN FOR NAVAJO NATION GOVERNMENT UNITS, and has the same meaning in these Procedures as the term “NNFRF Expenditure Plan” used in CJY-41-21; a completed FRF Expenditure Plan shall include all of the following (see Part 2 of APPENDIX A):
    - (a) a description of the Project, including how funds will be used, for what purpose, the location to be served, and what COVID-related needs will be addressed;

- (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 I 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.

- (18) "OMB" means the Navajo Nation Office of Management and Budget.
- (19) "OOC" means the Navajo Nation Office of the Controller.
- (20) "OPVP" means the Office of the President and Vice-President of the Navajo Nation.
- (21) "Oversight Committee" means one or more standing committees of the Navajo Nation Council with legislative oversight authority over a Funding Recipient, a Project, or the subject matter of an FRF Expenditure Plan.
- (22) "President" means the Navajo Nation President.
- (23) "Procedures" means these NAVAJO NATION FISCAL RECOVERY FUNDS PROCEDURES FOR NAVAJO NATION GOVERNMENT UNITS.
- (24) "Project" means any proposed program, infrastructure or other capital project, services, or activities desired by a NN Government Unit and described in an FRF Request Form & Expenditure Plan; a Project will be implemented, carried out, and completed with Fiscal Recovery Funds.

#### **SECTION 4. PREPARING A REQUEST FOR FISCAL RECOVERY FUNDS**

All NN Government Units shall comply with the applicable procedures in this entire Section 4, and all required Forms and documents shall be included in their Funding Request Package.

- (A) **Working with Branch Chiefs or Division Directors.** In preparing a Funding Request, each NN Government Unit shall obtain the assistance of, and cooperate with, its respective Branch Chief or Division Director. The appropriate Branch Chief or Division Director is authorized to submit, on behalf of a NN Government Unit, a Funding Request Package for Initial Eligibility Determination Review. For purposes of all Sections of these Procedures, a Branch Chief or a Division Director may authorize a designee to act in his/her capacity; and, as used herein "Speaker," "Chief Justice," "President," or "Division Director" shall include his/her designee.
- (B) **Required Forms and documents.** All NN Government Units shall fully complete all of the following Forms and documents, all of which shall be made Exhibits to the legislation presented to the Navajo Nation Council for approval of their Funding Request:
  - (1) FRF Request Form & Expenditure Plan (see APPENDIX A);
  - (2) FRF Expenditure Plan Budget (see APPENDIX B):
    - (a) the NN Government Unit shall not request an amount of funds greater than the dollar amount that can be obligated by December 31, 2024 and fully expended by December 31, 2026, or by such other deadline dates that may be determined by the Navajo Nation Council;
    - (b) the NN Government Unit shall complete the FRF Expenditure Plan Budget using a general summary; NOTE: if/when a NN Government Unit's Funding Request is approved as described in Section 5(H) of these Procedures, a more detailed line-item budget must be prepared as instructed by OMB, and processed through the Navajo Nation's Executive Review procedures as directed by DOJ;
    - (c) section 4(F) of Council Resolution CJY-41-21 provides that expenditure plans involving construction activities shall include a contingency reserve consistent with industry standards adequate to cover projected inflation-based cost increases. Therefore, whenever construction activities are included in an expenditure plan, Budget Form 1, and subsequent detailed budgets, must include a budget line item for contingencies.
  - (3) all other relevant documents in support of the Funding Request.
- (C) **Comprehensive Funding Requests for NN Government Units.** Rather than individually submitting a Funding Request for piecemeal review and legislative approval, a Comprehensive Funding Request shall be prepared and submitted for various NN Government Units, by Branch, by Division, or by Project type, as provided for in Sections (C)(1)-(5) below.

- (1) **By Branch - Legislative Branch Units.** Each Legislative Branch Unit shall submit its individual Funding Request Package to the Speaker. The Speaker shall review, approve, and sign each Legislative Branch Unit's FRF Request Form & Expenditure Plan and FRF Expenditure Plan Budget. Each approved Package shall then be included in the Legislative Branch's Comprehensive Funding Request that will, in turn, be signed and submitted by the Speaker for an Initial Eligibility Determination Review.
  - (2) **By Branch - Judicial Branch Units.** Each Judicial Branch Unit shall submit its individual Funding Request Package to the Chief Justice. The Chief Justice shall review, approve, and sign each Judicial Branch Unit's FRF Request Form & Expenditure Plan and FRF Expenditure Plan Budget. Each approved Package shall then be included in the Judicial Branch's Comprehensive Funding Request that will, in turn, be signed and submitted by the Chief Justice for an Initial Eligibility Determination Review.
  - (3) **By Branch - Executive Branch Units not under a Division.** Each Executive Branch Unit not under a Division shall first obtain the signature of its respective Director or Manager on its FRF Request Form & Expenditure Plan and on its FRF Expenditure Plan Budget, then submit its individual Funding Request Package to the President. The President shall review, approve, and sign each Unit's FRF Request Form & Expenditure Plan and FRF Expenditure Plan Budget. Each approved Package shall then be included in the Executive Branch's Comprehensive Funding Request that will, in turn, be signed and submitted by the President for an Initial Eligibility Determination Review.
  - (4) **By Division - Executive Branch Units under a Division.** Each Executive Branch Unit under a Division shall first obtain the signature of its respective Director or Manager on its FRF Request Form & Expenditure Plan and on its FRF Expenditure Plan Budget, then submit its individual Funding Request Package to its respective Division Director. The Division Director shall review, approve, and sign each Unit's FRF Request Form & Expenditure Plan and FRF Expenditure Plan Budget. Each approved Package shall then be included in that Division's Comprehensive Funding Request that will, in turn, be signed and submitted by the Division Director for an Initial Eligibility Determination Review.
  - (5) **By Project type - multiple NN Government Units across Branches.** Several individual Funding Requests, related by one Project type, may be prepared by multiple NN Government Units under any Branch or under any Division (for example, a Legislative Commission, a Judicial Office, and an Executive Department all seeking funding for broadband Projects). In such cases, the various NN Government Units shall each follow the respective applicable provisions from Sections 4(C)(1)-(4) above, except that each approved Package signed by the Branch Chief or the Division Director, if any, shall be then submitted to the OPVP which shall prepare a Comprehensive Funding Request Package for the multiple Projects of a single type, and shall then submit the Comprehensive Package for an Initial Eligibility Determination Review.
- (D) **Authorization to submit.** The appropriate Branch Chief or Division Director, or the President in the case of multiple Funding Requests, shall review, approve, and sign each NN Government Unit's FRF Request Form & Expenditure Plan and FRF Expenditure Plan Budget, and then submit on behalf of the NN Government Unit, its Funding Request for an Initial Eligibility Determination Review.

## **SECTION 5. EXPEDITED REVIEW PROCESS; ELIGIBILITY DETERMINATIONS**

- (A) **Submitting the Funding Request.** All Funding Requests shall be submitted to DOJ for an Initial Eligibility Determination Review by completing a DOJ "Request for Services" form. A courtesy copy of the Funding Request Package shall also be submitted to the OMB Contracts and Grants Section at Docs@omb.navajo-nsn.gov, OOC, and the NNFRF Office.
- (B) **DOJ Review.** DOJ shall conduct an Initial Eligibility Determination Review to determine if all required Forms and documents in each of the Funding Requests are complete, accurate, and meet all applicable

requirements, and whether all proposed Project expenditures are eligible for FRF funding. DOJ shall indicate in writing whether or not each Funding Request is deemed eligible for a funding award according to the criteria listed in Section 5(E) of these Procedures. However, an “eligible” determination does not mean that a Funding Request will be given final approval by the Navajo Nation Council or the President.

- (C) **Expedited time for review.** DOJ shall complete its Initial Eligibility Determination Review within 5 working days of its receipt of a Funding Request, excluding weekends and holidays. Whenever possible, Reviews will be completed the same business day. If the Review is not completed within the 5 working days, the Funding Request Package shall be returned to the submitting party, with the notation: “REVIEW NOT COMPLETED WITHIN 5 DAYS.” If DOJ does not complete its review within 5 working days of submission, the submitting party may request that a Delegate sponsor legislation for the Funding Request.
- (D) **After review is completed.** Once DOJ completes its Initial Eligibility Determination Review of a Funding Request Package, DOJ shall notify the submitting party that its Review is complete, and shall also email the entire Funding Request Package, along with its written determination, back to the submitting party within the deadline provided for in Section 5(C) above.
- (E) **Ineligibility; Rejection of Funding Request.** With written explanation, DOJ may deem a Funding Request ineligible and may reject and return a Funding Request Package back to the submitting party, if:
- (1) any required Form is incomplete, inaccurate, or illegible; or
  - (2) any required Form is not signed by the appropriate person(s) as required in these Procedures; or
  - (3) any portion of the FRF Expenditure Plan template is not fully completed, in accordance with all requirements in Section 3(B)(12) of these Procedures, with fully detailed explanations and information regarding all proposed expenditures of the requested Fiscal Recovery Funds; or
  - (4) any required supporting document is not included with the Funding Request; or
  - (5) any portion of the Funding Request does not fit within the eligible purposes outlined in Section 2 of these Procedures; or
  - (6) all Fiscal Recovery Funds for the Project will not be obligated by December 31, 2024; or
  - (7) delivery of goods or performance of services will not be achieved, the Project will not be completed, and the entire amount of requested Fiscal Recovery Funds will not be fully spent by December 31, 2026; or
  - (8) any question or issue related to the Funding Request that was raised by DOJ and communicated to the NN Government Unit is not satisfactorily addressed in a manner that allows DOJ to meet the review deadline in Section 5(C) of these Procedures; or
  - (9) the NN Government Unit has failed to complete and timely submit any reports required pursuant to the Navajo Nation CARES Funds Act, and/or the federal Coronavirus Aid, Relief, and Economic Security Act of 2020 (“CARES Act”); or
  - (10) approving the Funding Request or awarding Funds to the NN Government Unit would be inconsistent with any applicable Navajo Nation or federal laws or regulations.
- (F) **Resubmittal of Funding Request.** After a determination of ineligibility by DOJ, the NN Government Unit shall be allowed one opportunity to correct and resubmit a Funding Request. However, if any changes are made to the Project, any required Form(s), the proposed FRF Expenditure Plan, or any supporting documents (including the substitution of any document), revised Forms and new signatures shall then be required from the appropriate person(s) as provided for in Sections 4(C)-(D) of these Procedures.
- (G) **Preparation of approval legislation.** Once DOJ has completed its Initial Eligibility Determination Review of an individual NN Government Unit’s Funding Request Package, or of each Funding Request in a Comprehensive Package, a Delegate may present the Package(s) to the Office of Legislative Counsel, along with a request for approval legislation. The Office of Legislative Counsel shall then draft the sponsoring Delegate’s requested legislation for the Navajo Nation Council’s approval of the Funding Request(s). A Delegate may choose to sponsor approval legislation regardless of DOJ’s determination of ineligibility.

- (H) **Final eligibility determination by Council and President.** Any review of a Funding Request pursuant to this Section 5 of these Procedures shall be considered an "Initial Eligibility Determination" only, as this term is defined in Section 3(B)(15) of these Procedures. The final determination as to whether or not a Funding Request is approved, or whether a NN Government Unit is awarded Fiscal Recovery Funds shall be made by the Navajo Nation Council and the President pursuant to 2 N.N.C. §221(B), and subject to the provisions of 2 N.N.C. §164(A)(17).

## **SECTION 6. IMPLEMENTING EXPENDITURE PLANS; REPORTING REQUIREMENTS**

- (A) **Notification to Funding Recipient.** The approval of a NN Government Unit's Funding Request as described in Section 5(H) shall serve as notice to the NN Government Unit that it is a "Funding Recipient."
- (B) **Business Unit.** FRF monies awarded shall be assigned a Business Unit Number in the Navajo Nation's Financial Management Information System ("FMIS"). OMB shall provide instructions to the NN Government Unit regarding the budget submission requirements to establish budgets and business unit numbers for awarded funds in the FMIS.
- (C) **Budget information required.** Awarded Funds shall be made available only after the Funding Recipient submits its appropriate budget information on budget forms as required by OMB. Budgets for expenditure plans that include construction activities must include a budget line item for a contingency reserve in accordance with section 4(F) of Council Resolution CJY-41-21.
- (D) **Administrative Oversight.** For each approved Funding Request, all awarded Funds shall be disbursed by OOC. Administrative Oversight shall be retained by each NN Government Unit's Division Director or respective Branch Chief, or by the President if the President submitted the Funding Request for an Initial Eligibility Determination Review.
- (E) **Providing documents and required reports.** All financial information and documents, such as invoices, copies of checks, records of wire transfers, and bank reconciliations, must be provided by the Funding Recipient if so requested by the person with Administrative Oversight, OMB, or OOC. In addition, all Funding Recipients shall regularly submit to the person with Administrative Oversight, and to OOC and OMB the following reports:
- (1) A quarterly narrative report to be submitted no later than ten (10) business days after the end of each quarter. Each narrative report shall include all of the following:
    - (a) all the Funding Recipient's accomplishments towards meeting the purposes of the Funds award;
    - (b) a description of any significant problems encountered, and a detailed plan as to how those problems will be, or have been, managed and resolved;
    - (c) a statement detailing whether the Funding Recipient is on schedule to obligate all awarded Funds by December 31, 2024 (or other deadline date as determined by the Navajo Nation Council);
    - (d) a statement detailing whether the Project will be fully completed and all awarded Fiscal Recovery Funds spent by December 31, 2026 (or other deadline date as determined by the Navajo Nation Council).
  - (2) A quarterly financial report, in a format as instructed by OOC, to be submitted no later than ten (10) business days after the end of each quarter.
  - (3) A single financial closeout report, in a format as instructed by OOC, to be submitted by thirty (30) business days after December 31, 2026 (or other deadline date set by the Navajo Nation Council). The report shall include all requested financials and a narrative report on the result of Projects funded.
- (F) **Reversion of Funds.** All Fiscal Recovery Funds not expended in accordance with an approved FRF Expenditure Plan Budget shall automatically and immediately revert back to the Navajo Nation Fiscal

Recovery Fund as described in CJY-41-21. All Funds not fully obligated by December 31, 2024 shall likewise revert back to the Navajo Nation Fiscal Recovery Fund.

**SECTION 7. MONITORING AND OVERSIGHT**

Once a NN Government Unit's Funding Request is approved, the Administrative Oversight entity shall ensure that:

- (A) all documents or reports required by Section 6(E) of these Procedures are timely submitted;
- (B) all awarded Funds are disbursed and expended in accordance with these Procedures, with all provisions of CJY-41-21, the ARPA and ARPA Regulations, and with all applicable federal and Navajo Nation laws, regulations, and policies;
- (C) the Project's scope of work and performance criteria are being met;
- (D) all provisions of the approved FRF Expenditure Plan are being followed; and
- (E) recommendations by OMB, OOC, or the Administrative Oversight, regarding the contents of any required document or report submitted pursuant to Section 6(E) of these Procedures, are provided in writing to the appropriate Oversight Committee(s).

**SECTION 8. MODIFYING EXPENDITURE PLANS OR BUDGETS**

All proposed modifications, revisions, amendments, or changes whatsoever to an approved FRF Expenditure Plan or an approved FRF Expenditure Plan Budget, shall comply with the following:

- (A) **Project modifications; no increase in funds.** Project modifications shall not increase the amount of Fiscal Recovery Funds originally approved as described in Section 5(H) of these Procedures. If any Project modification is desired, the Administrative Oversight entity acting on behalf of the Funding Recipient must prepare and submit a new FRF Request Form & Expenditure Plan and a new FRF Expenditure Plan Budget, and shall comply with all applicable provisions of these Procedures. Modifications that change the purpose and intent of the Project as described in the originally-approved FRF Request Form & Expenditure Plan, or that substantially change the scope of work of the project shall require approval by the Navajo Nation Council. DOJ shall make the determination if Navajo Nation Council approval of the modification is required. After DOJ has reviewed the request for a Project modification and determined that Council approval is not needed, or after the Council approves the modification, the Administrative Oversight entity acting on behalf of the Funding Recipient shall submit a budget revision request to OMB if needed.
- (B) **Revised Forms.** Funding Recipients desiring a modification shall submit, at a minimum, a revised FRF Request Form & Expenditure Plan, an FRF Budget Revision Request, and supporting documents related to the proposed modification. New signatures shall be required from the appropriate person(s) as provided for in Section 4(C) and 4(D), and all provisions in Sections 4, 5, and 6 of these Procedures shall be followed.
- (C) **Updated Initial Eligibility Determination Review required.** Funding Recipients shall submit their revised FRF Request Form & Expenditure Plan, FRF Budget Revision Request, and supporting documents, to DOJ for an updated Initial Eligibility Determination Review of the proposed modification.
- (D) **Approval of modifications.** Except as described in Section 8(A) above, all modifications must be approved by the Navajo Nation Council and the President pursuant to 2 N.N.C. §221(B), subject to the provisions of 2 N.N.C. §164 (A)(17).

\* \* \* \* \* **END OF DOCUMENT** \* \* \* \* \*



**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: \_\_\_\_\_ date prepared: \_\_\_\_\_  
indicate Department, Program, Office, Division, or Branch

NN Government Unit's mailing address: \_\_\_\_\_ phone/email: \_\_\_\_\_  
website (if any): \_\_\_\_\_

Form prepared by: \_\_\_\_\_ phone/email: \_\_\_\_\_  
\_\_\_\_\_  
CONTACT PERSON'S name, title and Department, Program, Office, etc. CONTACT PERSON'S info

Title & type of Project: \_\_\_\_\_

NN Government Unit's Director or Manager: \_\_\_\_\_ phone & email: \_\_\_\_\_

Division Director (if any): \_\_\_\_\_ phone & email: \_\_\_\_\_

Branch Chief: \_\_\_\_\_ phone & email: \_\_\_\_\_

Funding Recipient will be working with: \_\_\_\_\_ on the Project and  
indicate Branch and/or Division  
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): \_\_\_\_\_  
\_\_\_\_\_  document attached

Amount of FRF requested: \_\_\_\_\_ FRF funding period: \_\_\_\_\_  
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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  document attached

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  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:

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document attached

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

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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:

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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:

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document attached

**Part 3. Additional documents.**

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

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**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: \_\_\_\_\_ Approved by: \_\_\_\_\_  
*signature of Preparer/CONTACT PERSON* *signature of NN Government Unit's Dept./Program/Office Director or Manager*

Approved to submit  
for Review: \_\_\_\_\_ Print Name, Title,  
Branch or Division: \_\_\_\_\_  
*signature of Branch Chief or Division Director* *print name and indicate title or position*

\_\_\_\_\_ *indicate Branch or Division*



## 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 will report on a broader set of eligible uses and associated Expenditure Categories (“EC”), starting with the April 2022 Project and Expenditure Report. The table below includes the new Expenditure Categories, as well as a reference to previous Expenditure Categories used for reporting under the interim final rule.

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>27</sup>	Previous EC <sup>28</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
Household Assistance: Rent, Mortgage, and Utility Aid <sup>*^</sup>	2.2	2.2
Household Assistance: Cash Transfers <sup>*^</sup>	2.3	2.3

<sup>27</sup> Under the final rule to be used starting with April 2022 reports

<sup>28</sup> Under the interim final rule to be used in Interim Report and January 2022 Project and Expenditure Report



Expenditure Category	EC <sup>27</sup>	Previous EC <sup>28</sup>
Household Assistance: Internet Access Programs*^	2.4	2.4
Household Assistance: Paid Sick and Medical Leave^	2.5	-
Household Assistance: Health Insurance*^	2.6	-
Household Assistance: Services for Un/Unbanked*^	2.7	-
Household Assistance: Survivor's Benefits^	2.8	-
Unemployment Benefits or Cash Assistance to Unemployed Workers*^	2.9	2.6
Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized employment, employment supports or incentives)*^	2.10	2.7
Healthy Childhood Environments: Child Care*^	2.11	3.6
Healthy Childhood Environments: Home Visiting*^	2.12	3.7
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System*^	2.13	3.8
Healthy Childhood Environments: Early Learning*^	2.14	3.1
Long-term Housing Security: Affordable Housing*^	2.15	3.10
Long-term Housing Security: Services for Unhoused Persons*^	2.16	3.11
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities*^	2.17	-
Housing Support: Other Housing Assistance*^	2.18	3.12
Social Determinants of Health: Community Health Workers or Benefits Navigators*^	2.19	3.14
Social Determinants of Health: Lead Remediation*^	2.20	3.15
Medical Facilities for Disproportionately Impacted Communities^	2.21	-
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety^	2.22	-
Strong Healthy Communities: Demolition and Rehabilitation of Properties^	2.23	-
Addressing Educational Disparities: Aid to High-Poverty Districts^	2.24	3.2
Addressing Educational Disparities: Academic, Social, and Emotional Services*^	2.25	3.3
Addressing Educational Disparities: Mental Health Services*^	2.26	3.4
Addressing Impacts of Lost Instructional Time^	2.27	-
Contributions to UI Trust Funds^	2.28	2.8
<b>Assistance to Small Businesses</b>		
Loans or Grants to Mitigate Financial Hardship^	2.29	2.9
Technical Assistance, Counseling, or Business Planning*^	2.30	-
Rehabilitation of Commercial Properties or Other Improvements^	2.31	-
Business Incubators and Start-Up or Expansion Assistance*^	2.32	-
Enhanced Support to Microbusinesses*^	2.33	-
<b>Assistance to Non-Profits</b>		
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)^	2.34	2.10
<b>Aid to Impacted Industries</b>		
Aid to Tourism, Travel, or Hospitality^	2.35	2.11
Aid to Other Impacted Industries^	2.36	2.12
<b>Other</b>		
Economic Impact Assistance: Other*^	2.37	2.13
Household Assistance: Eviction Prevention*^	-	2.5
Education Assistance: Other*^	-	3.5
Healthy Childhood Environments: Other*^	-	3.9
Social Determinants of Health: Other*^	-	3.13



Expenditure Category	EC <sup>27</sup>	Previous EC <sup>28</sup>
<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;
3.5	Education Assistance: Other*^	EC is 2.37, collected under Other Economic Impact



January 2022 Expenditure Categories		April 2022 Guidance
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.



**THE NAVAJO NATION  
PROGRAM BUDGET SUMMARY**

Page \_\_\_ of \_\_\_  
BUDGET FORM 1

FY \_\_\_\_\_

PART I. Business Unit No.: _____		Program Title: _____		Division/Branch: _____				
Prepared By: _____		Phone No.: _____		Email Address: _____				
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
				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				
				9500 Matching Funds				
				9500 Indirect Cost				
				TOTAL		\$0.00	0.00	0
				PART IV. POSITIONS AND VEHICLES		(D)	(E)	
				Total # of Positions Budgeted:				
				Total # of Vehicles Budgeted:				
				TOTAL:	\$0.00	0%		
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.								
SUBMITTED BY: _____			APPROVED BY: _____					
Program Manager's Printed Name			Division Director / Branch Chief's Printed Name					
_____ Program Manager's Signature and Date			_____ Division Director / Branch Chief's Signature and Date					

**APPENDIX B**

**THE NAVAJO NATION  
OFFICE OF MANAGEMENT AND BUDGET  
BUDGET REVISION REQUEST**

(For Use on NN Funds and External Grant Budgets)

<b>PART I. PROGRAM INFORMATION:</b>						
PREPARED/REQUESTED BY (PRINTED NAME & TITLE)			EMAIL ADDRESS		DATE	
BUSINESS UNIT NO.		PROGRAM / DEPARTMENT TITLE			PHONE NO.	
<b>PART II. FOR EXTERNAL GRANT OR CONTRACT USE ONLY:</b>						
TITLE OF EXTERNAL CONTRACT / GRANT				FUNDING PERIOD - START/ END DATE		
<b>PART III. TRANSFER FROM OBJECT CODE:</b>				<b>PART IV. TRANSFER TO OBJECT CODE:</b>		
FUNDS AVAILABLE (OMB USE ONLY)	LOD	FROM OBJECT CODE & DESCRIPTION OF CODE	AMOUNT	LOD	TO OBJECT CODE & DESCRIPTION OF CODE	AMOUNT
TOTAL				TOTAL		
<b>PART V. JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete):</b> Explain why the revision is required and provide calculations to show budget is sufficient for the purpose of the budget revision or to the end of the funding period. Do not simply repeat the information provided in Part III and IV above.						
<b>PART VI. IMPACT ON PROGRAM PERFORMANCE CRITERIA SET IN BUDGET FORM 2:</b> Describe change in funding's (object code) affect on performance criteria, if any.						
<b>PART VII. APPROPRIATE SIGNATURES:</b>						
DEPARTMENT/PROGRAM DIRECTOR (PRINTED)			BRANCH/DIVISION DIRECTOR (PRINTED)			
APPROVAL SIGNATURE / DATE			CONCURRENCE SIGNATURE / DATE			