

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

24TH NAVAJO NATION COUNCIL - Fourth Year, 2022

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING A
BUDGET TRANSFER IN THE TOTAL AMOUNT OF \$2,466,231 WITHIN THE
NAVAJO COVID-19 RESPONSE DONATION FUND, BUSINESS UNIT NUMBER
N01476

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is empowered to approve fund management plans with oversight committee recommendation. 2 N.N.C. § 301(B)(14).
- B. The Budget and Finance Committee approved the Fund Management Plan for the Navajo COVID-19 Response Donation Fund upon recommendation of the Health Education and Human Services Committee pursuant to Resolution No. BFD-43-20.
- C. The Navajo COVID-19 Response Donation Fund, Fund Management Plan provides, "[t]he Budget and Finance Committee of the Navajo Nation Council shall approve the budget(s) for all donated funds that have been received by the Nation as of the date this Fund Management Plan is enacted. The budget(s) for donated funds received thereafter shall be approved administratively, except for budget exceeding one hundred thousand dollars (\$100,000) which shall be approved by the Budget and Finance Committee." BFD-43-20, Exhibit A, Section 1003(B)(3).

SECTION TWO. FINDINGS

- A. The Budget and Finance Committee approved the Navajo COVID-19 Response Donation Fund, Fund Management Plan ("Fund Management Plan") in Resolution BFD-43-20, which is attached as **Exhibit 1**.

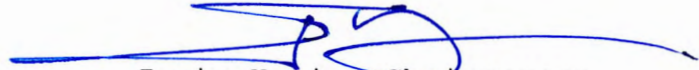
- B. The Budget and Finance Committee approved an initial allocation of \$8,893,839 to the Navajo Nation Department of Emergency Management ("DEM") in Budget and Finance Committee Resolution BFJA-01-21.
- C. DEM is seeking the approval of the Budget and Finance Committee for a budget transfer totaling \$2,466,231 in Business Unit #N01476. The Budget Revision Request Form, reflecting the object code transfers, is attached as **Exhibit 2**.
- D. Ordinarily, object code transfers are handled administratively. However, the Fund Management Plan in **Exhibit 1** indicates, "budgets exceeding one hundred thousand dollars (\$100,00)... shall be approved the Budget and Finance Committee." Fund Management Plan, Section 1003(B)(3).
- E. The primary purpose for the budget transfer is to shift funds from contractual services and equipment, and put those funds towards social services. The initial amount allocated for contractual services was provided by alternative funding sources, thereby freeing the funds for much needed social services, including burial assistance.
- F. The Office of Management and Budget's review of **Exhibit 2** is attached hereto as **Exhibit 3**.

SECTION THREE. APPROVAL OF BUDGET TRANSFER

- A. The Budget and Finance Committee approves the budget transfer in the amount of \$2,466,231 within Business Unit # N01476 as provided in **Exhibit 2**, the Budget Revision Request Form.

CERTIFICATION

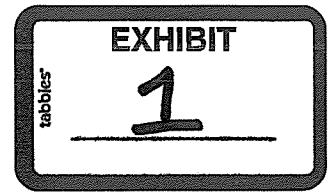
I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held by teleconference at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, this 19th day of January 2022.



Jamie Henio, Chairperson
Budget and Finance Committee

Motion: Honorable Jimmy Yellowhair
Second: Honorable Nathaniel Brown

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL



24TH NAVAJO NATION COUNCIL - Second Year, 2020

AN ACTION

RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES AND BUDGET
AND FINANCE COMMITTEES; APPROVING THE FUND MANAGEMENT PLAN FOR
THE NAVAJO COVID-19 RESPONSE DONATION FUND

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Health, Education and Human Services Committee is empowered to recommend the COVID-19 Response Donation Fund, Fund Management Plan, to the Budget and Finance Committee. Council Resolution CJY-52-20, Section 5.A.
- B. The Budget and Finance Committee is empowered to approve fund management plan upon the recommendation of the appropriate oversight committee and the affected division or branch. 2 N.N.C. § 301(B)(14).

SECTION TWO. FINDINGS

- A. The Navajo Nation received financial and property donations from individuals, businesses, non-profits, agencies, and enterprises to support the Nation's COVID-19 relief efforts.
- B. The Navajo Nation Council approved the COVID-19 Response Donation fund in Council Resolution CJY-52-20 to ensure that all financial donations are accounted for and spent solely on COVID-19 response efforts.
- C. The Fund Management Plan for the COVID-19 Response Donation Fund is attached as **Exhibit A**.

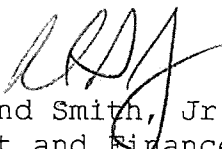
- D. The COVID-19 Response Donation Fund shall be used by the Navajo Nation Department of Emergency Management for the purpose of aiding the Navajo Nation's COVID-19 relief efforts.
- E. The Department of Emergency Management shall prioritize the fund's expenditures by considering factors including but not limited to, preparedness, emergency response and recovery, and mitigation of COVID-19's effects.

SECTION THREE. APPROVAL

The Navajo Nation approves the COVID-19 Response Donation Fund as attached in **Exhibit A**.

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held by teleconference at which a quorum was present and that the same was passed by a vote of 5 in favor and 0 opposed, this 1st day of December 2020.


Raymond Smith, Jr., Vice Chairperson
Budget and Finance Committee

Motion: Honorable Nathaniel Brown
Second: Honorable Amber K. Crotty

EXHIBIT A

FUND MANAGEMENT PLAN, COVID-19 RESPONSE DONATION FUND

Table of Contents:

- 1001. Establishment
- 1002. Purpose
- 1003. Administration
- 1004. Fund Management
- 1005. Effective Date
- 1006. Audit Requirements
- 1007. Amendments
- 1008. Restrictions
- 1009. Compliance

1001. Establishment

There is hereby established a Fund Management Plan ("FMP") for the COVID-19 Response Donation Fund ("Fund"), for use by the Navajo Nation Department of Emergency Management ("Department") in the management of the Fund. The Department shall manage and administer the Fund pursuant to this FMP in keeping with all applicable Navajo laws, and following recommendation of the FMP by the Health, Education, and Human Services Committee and approval by the Budget and Finance Committee, both standing Committees of the Navajo Nation Council.

1002. Purpose

A. The Fund is established for the purpose of:

1. housing all financial donations received by the Navajo Nation for its COVID-19 relief efforts not restricted by the donor for a specific purpose, from any external funding source other than federal, state, or local governments; and
2. expending these donations only for the Navajo Nation's COVID-19 relief efforts as prioritized by the Department, including but not limited to preparedness, emergency response, recovery, and mitigation of COVID-19 effects, including but not limited to, emergency alerts and public service announcements; and take into account the needs of any Navajo Nation governmental entity.

B. The FMP is established for the purpose of ensuring that the funds donated to the Navajo Nation's COVID-19 response and relief efforts are:

1. expended only for COVID-19 response related efforts of the Navajo Nation, in a manner consistent with the general purposes for which the funds were donated; and
2. promptly expended; and
3. expended in a manner that maintains the integrity of the COVID-19 donation response efforts; and
4. subject to monitoring and accounting, including auditing.

C. Financial donations restricted by a donor for a specific purpose shall be treated as a grant, and those donations shall be deposited into the account(s) of the donor-specified

EXHIBIT A

Department or Program, or the account(s) of the Department or Program with the responsibility for accomplishing the donor-specified purpose.

1003. Administration

A. Funding Source

All financial donations received and properly accepted by the Navajo Nation for its COVID-19 relief efforts not restricted by the donor for a specific purpose, from any external funding source other than the federal, state, or local governments. The available amount of financial donations shall be determined following the payment of any and all administrative and processing fees charged by the fundraising platforms used to receive the financial donations.

B. Legislative Oversight

1. Donations received shall be reported to the Naabik'íyáti' Committee of the Navajo Nation Council, at the end of each fiscal quarter, by the Office of the Attorney General and the Office of the Controller.
2. Any individual financial donation exceeding one hundred thousand dollars (\$100,000.00) shall be reported to the Speaker of the Navajo Nation, within ten (10) days of receipt, by the Office of the Attorney General and the Office of the Controller.
3. The Budget and Finance Committee of the Navajo Nation Council shall approve the budget(s) for all donated funds that have been received by the Nation as of the date this Fund Management Plan is enacted. The budget(s) for donated funds received thereafter shall be approved administratively, except for budgets exceeding one hundred thousand dollars (\$100,000) which shall be approved by the Budget and Finance Committee.
4. All Fund expenditures shall be reported to the Naabik'íyáti' Committee at the end of each fiscal quarter, by the Department and any other Navajo Nation governmental entity that is allocated donation funds.

C. Program Management

The Department shall manage and administer the Fund pursuant to this FMP, and follow a budgeting process executed by Executive Branch internal review and approval processes that ensure expeditious expenditure of the funds for their

EXHIBIT A

intended purpose. This budgeting process is to be established by the Office of Management and Budget, in consultation with the Navajo Department of Justice. Budget forms created following this budgeting process shall be presented to the Budget and Finance Committee for approval prior to the Department expending funds.

1004. Fund Management

A. Fund Accounting

1. The Office of the Controller, of the Division of Finance, shall follow established policies and procedures for recording and depositing all monies into the Fund and accounting for the Fund in accordance with generally accepted accounting principles;
2. All records and accounts for the Fund shall be separately kept, including a separate Balance Sheet(s) and Expenditure Statement(s);
3. The Department shall account for all monies disbursed from the Fund, and such accounting shall be included in Department's fiscal quarterly reporting to the Naabik'iyáti' Committee.

B. Eligible Expenditures

These funds shall only be used for the Navajo Nation's COVID-19 relief efforts as prioritized by the Department, including but not limited to preparedness, emergency response, recovery, and mitigation of COVID-19 effects; and may take into account the needs of any Navajo Nation governmental entity.

C. Funding Allocation Process

1. The Department shall allocate funds consistent with the general purposes for which the funds were donated.
2. The Department may determine allocation of funds based on the needs identified by any Navajo Nation governmental entity; and
3. The Fund shall not be used to fund meeting stipends, the Department's payroll expenses, or other costs budgeted for in the Nation's annual comprehensive budget.

1005. Governing Dates

A. Effective Date

The FMP shall become effective upon establishment of the Navajo Nation COVID-19 Response Donation Fund by law and following recommendation of the FMP by the Health, Education, and Human Services Committee and approval by the Budget and Finance Committee, both standing Committees of the Navajo Nation Council.

B. Terminating Date

The FMP shall cease to have effect once the Fund has been fully expended, including full closeout of any agreements obligating funds from the Fund, and the Fund has been subject to a final annual audit.

1006. Audit Requirements

The Fund, until fully expended, shall be audited as part of an overall annual audit of the Navajo Nation government, by the Office of the Controller, and any contracted independent auditor.

1007. Amendments

The FMP may be amended, as necessary, upon proposal by the Department, and following recommendation by the Health, Education, and Human Services Committee and approval by the Budget and Finance Committee, both standing Committees of the Navajo Nation Council.

1008. Restrictions

The Fund shall not be expended or allocated to uses other than those specified in Council Resolution CJY-52-20 and this FMP.

1009. Compliance

Use and management of the Fund shall comply with all Navajo Nation laws, including but not limited to the Navajo Nation Procurement Act, Navajo Business Opportunity Act, and the Navajo Nation Ethics in Government Law.

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

(For Use on NN Funds and External Grant Budgets)

PART I. PROGRAM INFORMATION:

Brenda Tsosie, Principal Accountant

btsosie@navajo-nsn.gov

1/12/2022

PREPARED/REQUESTED BY (PRINTED NAME & TITLE)

EMAIL ADDRESS

DATE

N01476

Department of Emergency Management-Division of Public Safety

928-871-6638

BUSINESS UNIT NO.

PROGRAM / DEPARTMENT TITLE

PHONE NO.

PART II. FOR EXTERNAL GRANT OR CONTRACT USE ONLY:

COVID-19 Response Donation

1/1/21-9/30/22

TITLE OF EXTERNAL CONTRACT / GRANT

FUNDING PERIOD - START/ END DATE

PART III. TRANSFER FROM OBJECT CODE:**PART IV. TRANSFER TO OBJECT CODE:**

FUNDS AVAILABLE (OMB USE ONLY)	LOD	FROM OBJECT CODE & DESCRIPTION OF CODE	AMOUNT	LOD	TO OBJECT CODE & DESCRIPTION OF CODE	AMOUNT
	6	6960 Subcontracted Services	2,419,436	6	8020 Social	2,419,436
	6	9140 Equipment	46,795	6	8020 Social	46,795
TOTAL			2,466,231	TOTAL		

PART V. JUSTIFICATION FOR BUDGET REVISION (Must be detailed and complete): 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.

The budget revision is to provide burial assistance package at \$3,500 to 1,143 decedents related to covid deaths.

PART VI. IMPACT ON PROGRAM PERFORMANCE CRITERIA SET IN BUDGET FORM 2: Describe change in funding's (object code) affect on performance criteria, if any.

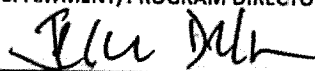
PART VII. APPROPRIATE SIGNATURES:

Jesse Delmar, Division Director

Paulson Chaco, Chief of Staff

DEPARTMENT/PROGRAM DIRECTOR (PRINTED)

BRANCH/DIVISION DIRECTOR (PRINTED)

 01/22/22

 01/12/22

APPROVAL SIGNATURE / DATE

CONCURRENCE SIGNATURE / DATE

Do not attach original supporting documents such as PAFs, POs, Invoices, etc.

Line Item	Description	Budget Amount	YTD Expenses	Encumbrance	Balance	Transfer	Revised BRR balance
3230	Travel	44,795			44,795.00		44,795.00
6200	External Contractors	1,500			1,500.00		1,500.00
6300	Technology	49,086	49,086.00		-		49,086.00
6960	Subcontracted Services	4,755,000	200,913.69	16,868.31	4,537,218.00	(2,419,436.00)	2,117,782.00
8020	Social	3,793,458	85,456.75	138,543.25	3,569,458.00	2,908,013.00	6,477,471.00
9140	Equipment	250,000			250,000.00	(46,795.00)	203,205.00
		8,893,839			8,893,839.00		8,893,839.00

THE NAVAJO NATION

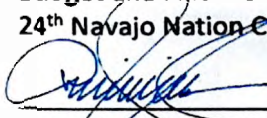
JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



MEMORANDUM



TO: Budget and Finance Committee
24th Navajo Nation Council

FROM: 
Dominic Beyer, Executive Director
Office of Management and Budget

DATE: January 19, 2022

SUBJECT: Legislation #0008-22: Approving a budget transfer in the total amount of \$2,466,231 with the Navajo COVID-19 Response Donation Fund, business unit number N01476.

OMB has reviewed the subject document sent by Legislative Branch staff and provides the following information:

1. A budget transfer for the same purpose as Legislation 0008-22 for business unit N01476 was also submitted by Division of Public Safety – Dept. of Emergency Management (DPS-DEM) in the amount of \$2,683,513. The budget transfer included in the legislation is \$2,466,231. The budget transfer submitted by DPS – DEM was being processed by OMB and is pending now because BFC action is recommended.

Contact Lisa Jymm, Acting Budget Officer, with OMB at (928) 871-6230 if there are any questions and/or concerns regarding this memorandum.

xc: OMB file



BUDGET AND FINANCE COMMITTEE

19 January 2022

Special Meeting

VOTE TALLY SHEET:

Legislation No. 0008-22: An Action Relating to the Budget and Finance Committee; Approving a Budget Transfer in the Total Amount of \$2,466,231 within the Navajo Covid-19 Response Donation Fund, Business Unit Number N01476 *Sponsored by Edison J. Wauneka and Seth A. Damon, Council Delegates*

Motion: Jimmy Yellowhair

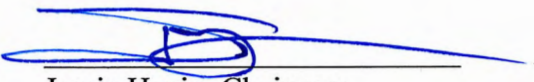
Second: Nathaniel Brown

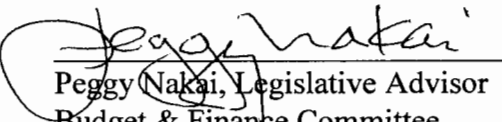
Vote: 4-0, Chairman not voting; with 1 Amendment

Final Vote Tally:

Jamie Henio		
Raymond Smith Jr.	yea	
Elmer P. Begay	yea	
Nathaniel Brown	yea	
Amber K. Crotty		
Jimmy Yellowhair	yea	

Absent: Amber K. Crotty



Jamie Henio, Chairman
Budget & Finance Committee

Peggy Nakai, Legislative Advisor
Budget & Finance Committee