

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**.

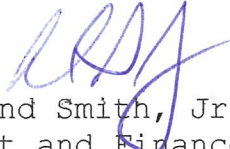
- D. The COVID-19 Response Donation Fund shall be used by the Navajo Nation Department of Emergency Management for the purpose of aiding the Navajo Nation's COVID-19 relief efforts.
- E. The Department of Emergency Management shall prioritize the fund's expenditures by considering factors including but 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

FUND MANAGEMENT PLAN, COVID-19 RESPONSE DONATION FUND

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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

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'iyáti' 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'iyáti' 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

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.

BUDGET AND FINANCE COMMITTEE

1 December 2020

Regular Meeting

VOTE TALLY SHEET:

Legislation No. : 0266-20: An Action Relating to the Health, Education and Human Services and Budget and Finance Committees; Approving the Fund Management Plan for the Navajo COVID-19 Response Donation Fund *Sponsored by Jamie Henio, Council Delegate*

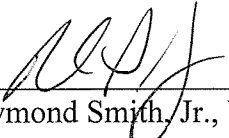
Motion: Nathaniel Brown

Second: Amber K. Crotty

Vote: 5-0, Vice Chairman not voting, with 1 amendment

Final Vote Tally:

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



Raymond Smith, Jr., Vice Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee