

Coronavirus Relief Fund Tribal Set-Aside

Compilation of Comments

(Final – newly added comments since April 6 version in blue font)

Contents

Pandemic’s Impact on Tribes	2
Requests for Immediate Guidance	18
Mechanics of Funding	20
Timing of Funding	20
Mechanism to Distribute Funds	22
Methodology for Allocation/Distribution	30
Whether to Use A Formula	30
Minimum/Base Funding for Tribes	34
Suggested Formulas: Base-Plus	36
Suggested Formulas: No Base	58
Population and/or Land Base as Factor	66
Other Factors	70
Other Methodology Comments	75
Qualifying Expenditures	77
Guidance On Use of Funds	109
Need for Flexibility in Use of Funds	112
Self-Certification or Other Reporting on Use of Funds	118
Who Qualifies as a Recipient Tribe	122
ANCs and Tribal Consortia Qualify	122
ANCs and Tribal Consortia DO NOT Qualify	126
Tribe-Specific Qualification Comments	131
Other Comments	133
Questions	140
Appendix A: List of Written Comment Submissions	141
Appendix B: Themes from April 2, 2020, Consultation	155
Appendix C: Themes from April 9, 2020 Consultation	160

Pandemic's Impact on Tribes

The pandemic is inflicting significant adverse impacts on Indian tribal government health care systems and economies. Without a tax base to generate revenue, many tribes rely on tribally owned entities to provide funding for basic governmental programs and services, such as health care, education, and public safety, for our communities. At the same time, tribally owned entities are the largest employers in many of their mostly rural regions. Tribally owned entities provide payroll, health care, and other benefits for more than 317,000 direct American jobs annually. If tribal governments and our tribally owned entities are forced to lay off our workers, it will have a chilling ripple effect through much of rural America. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 14 – Poarch Band of Creek Indians)

The pandemic is inflicting severe harm on all economies in Indian country and the ability of tribes to provide for tribal members. Due to double taxation, tribal governments lack a tax base to generate significant revenue and therefore have to rely on tribally owned business entities to fund governmental services and programs. Our Tribe is no different. In light of the pandemic, our Tribal Council acted swiftly for the safety of our tribal members and the public. We issued a State of Emergency declaration, closed all Tribal business enterprises and reduced, as feasible, Tribal government operations. This has foreclosed the ability of our Tribal business enterprises to generate governmental revenue, resulting in significant lost revenues and the inability to provide for our tribal members and tribal employees except through increased expenditures. (20 – Agua Caliente Band of Cahuilla Indians; 71 – Picayune Rancheria; 73 – Lytton Rancheria)

To prevent transmission of the virus, our tribal government ordered the closure of our tribal enterprises [and casino/hotel], which are the primary sources of revenue for our tribal government [Mescalero: and the largest employer in the county]. With no revenue coming in, our tribal government and our tribally owned entities continue to face financial obligations to our community in the form of essential government services; our employees; our lenders; and other business partners. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 14 – Poarch Band of Creek Indians)

We declared a state of emergency and closed our tribally owned gaming enterprises. The daily revenue generated from these enterprises funds our governmental services and programs and is the backbone of our local economy. We are the largest employer in Cass County, Minnesota, and closure of our enterprises has far reaching effects in the region. We are faced with very difficult decisions regarding the future of our employees and ability to adequately respond to this pandemic. There is a need for immediate infusion of financial resources to the Leech Lake Band. (06 – Leech Lake Band of Ojibwe)

Snohomish County reported the first case of the coronavirus in the U.S. and was identified as the epicenter for the U.S. The Pacific Northwest has been identified as a “hot spot” both as the location of the first documented deaths and its rapid spread to Indian Country in Oregon and Washington State. Skagit County, where our headquarters are located, ranks 8th in the world for positive COVID-19 cases. (09 – Samish Indian Nation)

Our work lifts many out of poverty each day, but our ability to do this important work is driven primarily by our ability to generate Tribal government revenues through our economic development and business-type activities... virtually all our revenue-generating enterprises are suspended. Despite the radical revenue losses, we continue to serve our citizens and provide for our employees. Maintaining even the *status quo* requires well over \$100M/month in Tribal dollars, which does not include existing Federal

grant support for parallel programming. Payroll alone costs more than \$92M each month in salaries, wages, benefits, and payroll-related taxes. Without our continuing to serve our citizens and provide for employees, the increased burden would fall on them and on overstretched Federal, State and local systems. Without access to timely assistance, the present course is unsustainable... Tribes have proven we are able to provide for ourselves notwithstanding the failed policies of prior generations. The unprecedented circumstances now confronting us though mean we must turn to our Federal trustee for assistance. (10 – Chickasaw Nation)

Although we are relatively small in individual numbers, we employ over 3,200 people, a majority of whom support the casino, hotel, restaurants, and golf course. The employees provide security, administration, maintenance and countless other vital services. Our efforts have a large impact not only on our tribe but on the greater San Diego community as a whole. We provide vital emergency services for the tribe and surrounding communities and, through mutual aid agreements, provides firefighters and equipment throughout California, as needed. As a result of the COVID-19 outbreak, this vital resources is currently unfunded. Our deputy sheriff and Tribal enforcement officers who assist in keeping peace on the reservation is now unfunded. We are trying desperately not to furlough our 3,200 employees... The Tribe has for many years self-funded a health plan for members and their dependents, reducing IHS resources needed. Instead, our IHS funding is channeled to the Southern Indian Health Council, a clinic operated by seven Tribes, three of which are non-gaming. Due to COVID-19, our self-funded health program is now unfunded. If we are no longer able to supplement the services provided by IHS, an additional burden will be placed on those limited resources. (13 – Barona Band)

Declarations of emergency have been issued at every level of government, including Tribal. The initial effect of the emergency declarations and “stay at home” orders was closure of all tribal businesses, resulting in shutdown expenses (see examples). After closure of all tribal businesses, the tribe began incurring maintenance cost (see examples). As part of the COVID-19 crises, there are additional direct expenses to disinfect and remediate the virus (see examples). Ultimately, the tribe has the goal of reopening all tribal businesses (see examples for remobilization expenses). Specific tribal departments have also been negatively impacted by COVID-19, such as tribal health clinics (see examples). As a result of COVID-19, many ongoing construction projects have been suspended or even abandoned. For example, the Chumash Museum and Cultural Center had problems with suppliers and laborers being affected by “Stay at Home” orders. (16 – Santa Ynez Band of Chumash Indians)

The Yakama Nation has been hit hard by COVID-19. We have declared a state of emergency, issued a Stay Home – Stay Health order, shut down our casino and hotel and limited services and staffing at our other enterprises, timber sales have stopped being processed, and we reduced onsite government services to stop the spread of COVID-19. We don’t know how long these closures might last and in the interim we have the responsibility to continue to provide services to our people including health care, housing, education, public safety and additional social services, as well as being able to respond to other issues that arise with respect to the pandemic. We have more than 30,000 residents within our 1.4M acre reservation and 11,000 enrolled members and are starting to see positive COVID-19 tests. (17 – Yakama Nation)

During this public health emergency, tribal governments are facing unprecedented financial hardship. This includes additional unique expenditures directly incurred as a result of COVID-19. However, those are only a portion of financial hardship. For example, most tribal government staff time has been diverted to COVID mitigation and response, which has effectively converted large percentages of staff wages to COVID-related expenditures. In addition, tribal governments are facing significant losses in revenues as many of their gaming facilities and economic enterprises have decreased operations or closed. Unlike State and local governments, Tribes cannot rely on a prior year’s tax revenues to fund fixed budgeted

expenses. Instead, Tribes rely on monthly revenue distributions from precisely those tribal enterprises that have been closed due to the COVID-19 pandemic. Given this loss in revenue, tribal governments are unable to make the very COVID-related expenditures that the CRF is intended to reimburse. (18 – Grand Portage Band)

During this unprecedented time, our Tribe has continued to pay our employees, and continue to provide them health benefits, even as our businesses remain closed... [ILLEGIBLE]. We need funding to maintain the viability of our government and business enterprises for the benefit of our citizens and employees and future generations of our people. (22 – Yocha Dehe Wintun)

Rincon Band declared a State of Emergency, closed its Harrah's Resort, the Band's primary economic generator, directing all personnel home with full pay and benefits until mid-April with all nonessential administrative personnel working remotely, and approved funding for emergency disaster relief for Band member families beginning April 1, as general welfare assistance for necessary personal, living and family expenses they incur due to the COVID-19 emergency. The emergency is destroying the economy of the Rincon Reservation, which generated \$350M in total economic output across California in 2019, supporting nearly 3,500 jobs and providing an additional \$20M in tax revenue. The vast majority of the Rincon Band economy is dependent on continued operation of tribal enterprises, as only 3% of tribal government revenue is derived from taxes levied on the Rincon Reservation. (24 – Rincon Band of Luiseno Indians)

COVID-19 has had a devastating impact on Tribal Nations around the country, and Tribal Nations are incurring significant costs as they close their enterprises and take measures to minimize the spread of the virus. (26 – Senator Smith)

While all tribal governments face the threat of coronavirus, some Northwest Tribes are in "hot spot" areas due to rapid spread of COVID-19 in the Northwest. In response to the pandemic, and to protect public safety, tribal governments have closed their tribally owned businesses. Without this critical source of revenue, tribal governments are struggling to maintain their workforce levels and honor their financial obligations and commitments.... Tribal governments and the enterprises that fund them, are on the front lines of the COVID-19 response in Indian Country. We call for stabilization of tribal governments and tribal economies as essential to protect our governmental services, employees, and economic future. (27 – Northwest Portland Area Indian Health Board)

Many of our Native communities share a significant proportion of Alaska's vulnerable population, such as elders and those with underlying health conditions who are at a higher risk to COVID-19. Many communities in rural Alaska are overcrowded and lack adequate access to healthcare and basic sanitation. These conditions severely exacerbate pandemics such as COVID-19. Additionally, tribal leaders and members are in the best position to understand the health care needs and priorities of their communities. Many of our Native communities share a significant proportion of Alaska's vulnerable population, such as elders and those with underlying health conditions who are at a higher risk to COVID-19. (29 – Alaska Federation of Natives; 70 – Tlingit and Haida)

Throughout the history of our tribe, we have faced and risen to challenges. We have remained in our tribal homelands and become a significant contributor to the economic wellbeing of southern Nevada. We created economic opportunities that now encompass a world-class golf resort, considered among the best and most pristine, and roughly 90,000 players visit each year and the resort hosts an additional 35,000 visitors. That was before COVID-19 struck the nation and our community. We ceased all operations of our courses. The economic impact from the loss of that revenue now hampers our ability to provide essential government services to our members and the greater Las Vegas community. Revenue from our

golf course operations sustains numerous critical activities including our tribal police force, administration of our tribal government, and a health clinic that serves the needs of Native Americans – not just our tribe- in the entire Las Vegas Valley. Our tribal police is part of an integrated law enforcement infrastructure serving downtown Las Vegas. Additionally we are concerned about our tribal and non-tribal employees, whose livelihoods depend on continued operations of our enterprises. We now face a potential furlough of our resort employees. (32 – Las Vegas Paiute)

It is critical that we have the resources necessary to provide continuity of services to our citizens and engage as full partners in an all-of-government response. Like other units of government, we are responsible for the provision of governmental services. Unlike other units of government, tribal nations lack access to many resources that the U.S. family of government enjoys, including funds, supplies, infrastructure, capital and tax revenue, and access to many direct federal programs, housing, and others. Decades of neglect, underfunding, and inaction by the federal government have left tribal governments and their citizens severely under-resourced and at extreme risk during the COVID-19 crisis. Our existing systems of delivery and infrastructure will experience greater stress and/or reach breaking points prior to other units of government, as we seek to maintain essential services, and dedicate resources to the unique circumstances of COVID-19 response. (33 – Arctic Village Council)

Congress provided Indian Country with a pathway to preserve our economic resources with the CRF. We, like many other Tribal Nations, are unable to use a tax base to generate revenues like State and County government. We rely on our enterprises and tribally owned businesses to produce revenues during the fiscal year to fund government programs that expend those dollars in the same fiscal year as the revenue being earned.... Currently the Oneida Nation employs approximately 2,8000 employees with an average weekly payroll of \$2.4M. Due to the crisis, our gaming operations are closed and our remaining revenue generating operations have been severely impacted, so we would only be able to sustain our workforce until April 11. After this date, we will need to implement significant layoffs. (34 – Oneida Nation) (34 – Oneida Nation)

Tribes in Arizona are on the front lines of this pandemic. The Navajo Nation is located in counties where testing indicates that there are more COVID-19 cases than the rest of the state on a per capita basis. In Navajo County, there are more than four times as many cases than the state average, while Coconino County has nearly three times the state average. Significant resources are necessary to ensure that Native Communities have the resources to recover from a disproportionate impact. Additionally, many Tribes are rural with remote communities, making access to hospitals difficult and expensive. For example, Havasupai Tribe resides at the bottom of the Grand Canyon and it is costly to transport individuals to the nearest hospital. Accordingly the unique health care costs and associated lost revenues must be considered.... Unlike state and local units of governments, tribal governments lack a tax base and must rely on federal government and business revenues – rather than taxes – to fund essential services for citizens. In addition tribal governments and their enterprises are often some of the largest employers in the regions and make up a significant component of the local economy. Thus, the pandemic is having a uniquely catastrophic economic impact on Tribal nations in that they have had to close their enterprises, so the revenues they rely on for services to their citizens evaporated overnight. Additionally, as some of the largest employers in their regions, the closure of tribal governments and enterprises has a dramatic impact on local workers and economies. (37 – Congressmen Gallego, Ruben, etc.)

Our reservation has a population of approximately 25,000. Our Tribal membership suffers from high rates of diabetes, heart disease, and cancer. The Tribe declared a state of emergency and, when community spread was recently detected in one of the counties in our reservation, the Tribe issued a Shelter-in-Place order requiring all non-essential employees to stay home. Several of our Tribal businesses have been

closed, others have limited services and staffing, timber sales have stopped being processed, and we reduced onsite government services to stop the spread of COVID-19. 100% of the revenue generated from our Tribal entities is used to provide essential governmental services because under federal law our ability to raise revenue through taxation is severely limited. While the length of these closures is uncertain, our Tribal government has responsibility to continue providing health care, housing, education, public safety and social services, and respond to all issues that arise as a result of the COVID-19 pandemic for protection and safety of every resident within our boundaries. (39 – Confederated Salish and Kootenai Tribes)

Over two thirds of my Tribal citizens do not reside in our federal service area. Ninety percent do not live on reservation land as we are land-based poor. We receive no federal support for nearly 70% of our people. My Tribe already subsidizes the federal government's failure to fully fund the treaty and trust responsibility. One hundred percent (100%) of my Tribe's net revenues go to provide services. We are not a constituency. Not a special interest. We don't receive funding based on reparations. It is not welfare. To the contrary, tribes prepaid with the 500M acres of land we ceded that made this country great. So far, my Tribe has spent nearly \$3 million in payroll during our 2 ½ week closure to prevent the spread of the Corona virus. Tribes face paying our team members while not generating casino revenues. Projected loss revenues and payroll for a 3-month closure for my Tribe is greater than \$15 million. This is in comparison to the \$17 million we supplement annually to our government. (40 – Sault Ste Marie Tribe of Chippewa Indians)

Our tribes have extensive employment in Tribal Governments as well as enterprises. The jobs are mainly in Thurston, Pierce, Mason, Lewis and Grays Harbor counties, but reach far beyond. Much of this geographical area is rural and tribes are the largest employer. The employment among our tribes far exceeds the number of tribal members and benefits the local community and economy off the reservations as much as on the reservations. Any assistance to tribes will help to keep tribal members and non-tribal members alike employed. (41 – Chehalis, Nisqually, Squaxin Island)

Like many Tribes across the country, our Tribes rely heavily upon the net revenues from our casinos to provide funding to operate our tribal government. Because our casinos provide nearly \$50M in net revenue annually to our tribal government, we are losing nearly \$1M of revenue every week that casinos are shut down due to COVID-10. In addition, we are still incurring much of the cost associated with operating a casino, but are not making any revenue due to closure. Our casino net revenues provide funding for nearly every single tribal program that we operate either wholly or as supplemental funding to a federally funded program. This includes our Social Services, Health, Education, Elder and Youth programs. Our casinos employ nearly 900 employees, 60% of whom are not tribal members. Yet our Tribes have continued paying the salaries of all our employees after shut down. The amount of money our casinos and tribal government spends on our employees benefits all of our employees, including those that are not tribal members. (43 – Cheyenne and Arapaho Tribes)

Our Tribe is a small, rural tribe, located in one of the areas of the country hardest hit by the COVID-19 virus. As a result of the pandemic spread, we have been under a "Shelter in Place" order for more than a month and are anticipating at least another month of such measures to slow the spread of the virus. This situation has made it difficult if not impossible to provide the full range of services to our tribal members. (44 – Nooksack Tribe)

The coronavirus has torn through our community, and we have put into place emergency measures to protect our most precious responsibilities – our elders and our children.... Snohomish County reported the first case of the virus in the U.S. and was identified as the epicenter. The Pacific Northwest has been identified as a "hot spot". (48 - Lummi Nation)

Due to limited tribal taxation jurisdiction, our tribally-owned business entities provide critically needed governmental revenue to fund the services we provide for our citizens. At the onset of the COVID-19 crisis, our tribal governments took early and decisive action to close gaming and hospitality facilities and limit our other business and government entities to only essential personnel. We took this action knowing the devastating consequences it would have on our economies and our ability to provide critical services for our citizens. Despite the enormous strain on our budgets, we have continued to pay our workforce—including benefits—and have maintained vital services to our people. However, our government coffers will not be able to sustain these massive cash outflows without offsetting inflows much longer. The planned distribution of emergency funds will not just stabilize our tribal economies, but our entire region. (53 – Inter-Tribal Council of the Five Civilized Tribes)

To help prevent the spread of COVID-19, the Nation closed its casino and resort and plans to keep them closed at least until April 30. Despite the closures, the Nation is paying all employee wages including medical/health benefits. The great majority of our employees are not Native Americans or members of the Nation. Moreover, the casino and resort provide most of the Nation's funding to provide governmental services (police, fire, health, social services, education. etc.). (56 – Fort McDowell Yavapai Nation)

Since 1192, the Nation has relied on gaming revenue to provide Yavapai people's essential needs, enabling us to build housing, expand needed infrastructure such as water, electricity, sewage, etc., provide health services, offer scholarships, etc. As our gaming revenue has evaporated with the closure of our casino and resort due to COVID-19, all services and programs we provide to tribal members are at risk. Our needs for relief are both immediate and long-term... The pandemic has reached our borders. To date, we have already lost one community member to COVID-19. The pandemic has stopped our ability to provide governmental services and has negatively impacted our economy, temporarily shutting down the enterprises that make up our primary sources of income. The Nation prides itself on self-sufficiency, but is not able to tackle this pandemic alone. (56 – Fort McDowell Yavapai Nation)

On March 17, 2020, in solidarity with the County's "Stay at Home" Order, we declared a state of emergency and mandated the closure of all our non-essential Government functions and Businesses in an effort to prevent the spread of COVID-19. We believe it is our obligation as Elected Tribal Leaders to keep our tribal members, our employees, our patrons and surrounding communities as safe as possible. We also have made a commitment to do the right thing by continuing to pay our employees for as long as responsibly possible. Having said that, it is with a heavy heart that as of April 19, we will be forced to place all non-essential employees on furlough unless we can secure immediate support from the Federal Government through the BIA. This action will have a great Impact on the approximately 1,200 employees and their families that reside mainly in the Eastern part of the Coachella Valley. (61 – Cabazon Band)

We have a tribal population of approximately 260 members, but our tribal economy sustains over 3,000 workers and injects tens of millions of dollars annually into our surrounding state and local economies. In addition, we make substantial contributions to community organizations, education, fire, police and emergency services as well as medical facilities. As a direct result of local and state COVID-19 restrictions, we were forced to shutter multiple tribal facilities and reduce our reservation workforce by 90%, maintaining only the minimum staff necessary to ensure continuation of critical services within our tribal community and basic preservation of our dormant business entities. (68 – Sycuan Band)

We have had our challenges in responding to the COVID-19 pandemic. Our tribal government is fully engaged in supporting the needs of our tribal citizens and coordinating with officials of federal, state, and local government. We have done our part in the work necessary to receive the benefits of the legislation and collaboration. We support the recommendations of NCAI, ATNI, and NAFOA. (70 – Tlingit and Haida)

The struggles faced by all Tribes are exacerbated by this crisis, revealing gaps in services, aging or non-existent infrastructure, and economies that are far more fragile than those outside of Indian Country....Despite being a non-gaming Tribe, our reservation is a vital component to the economy and community; the impact of the coronavirus itself as well as efforts to contain the virus are a double-edged threat to the services and economy of the Tribe and the services it provides, which in turn will have a domino effect on the surrounding communities and economies... the economic damage will be longer lasting for our service area than in other areas with more robust economies. Siskiyou County had only just begun to show signs of growth after the Great Recession before this pandemic. We have resisted laying off employees, instead covering wages and health benefits from a very small reserve. Funds are depleting, and without assistance, all but essential employees will be laid off or have reduced hours. We want to avoid that. The pandemic has highlighted for us:

- Lack of access to medical care, with no IHS hospitals, forcing us to rely on local hospitals for inpatient care, creating a bind on funds for Purchased Referred Care and economic hardship on members;
- Lack of high speed internet and computers for distance learning and lack of infrastructure to allow remote working;
- Unsuitable buildings and overcrowding for providing Tribal services and properly triaging patients from the health clinic;
- The upcoming wildfire season and hindered efforts to prepare;
- Socioeconomic hardships from this crisis, including mental health and substance abuse resulting from social isolation and financial hardship;
- Increased difficulty for the Tribe to launch enterprises that will improve the financial independence and security of the Tribe and its members. (75 – Quartz Valley)

Our tribal government and tribal members and their families derive 100% of our operating income and living expenses through revenues attained from our sole business enterprise, Valley View Casino and Hotel. All businesses have come to a stop in operations and there may be no business more adversely affected than America's gaming/hospitality industry.... Industries like this depend solely on our citizens' spending discretionary income which will be scarce as Americans fight through unemployment and having enough money to pay rent and feed their children. We hope and believe the economy will return to normal in the next 12 to 18 months. (77 – San Pasqual)

Rural Alaska faces a double emergency – a public safety crisis and a pandemic. With almost 200 confirmed cases in Alaska, and the first confirmed test in the Yukon-Kuskokwim Delta on April 6, the pandemic has arrived on top of a public safety emergency and a severe lack of transportation and technology infrastructure. Our tribes, already severely overburdened by the lack of public safety and the challenges of providing services, are especially vulnerable to the encroaching epidemic. Our tribes have immediate needs to prepare for and mitigate this pandemic:

- Public Safety – the majority of our villages have no full-time public safety officers and some have no public safety officers at all, making it difficult to enforce stay-at-home orders, curfews, and other mitigation mandates.
- Emergency Response Teams – the majority of our villages are served by a single health aide who is supported by our local tribal health corporation through teleconferencing. Where other cities have EMTs, fire departments, police officers, and hospital staff, our villages have only a health aide, a part-time public safety officer, and a group of volunteers who perform search and rescue. Our villages need immediate funding to organize and equip emergency response teams to respond to this virus.
- Cleaning Supplies – many households lack the recommended cleaning supplies to kill the coronavirus and many villages also lack running water in homes. Though it is possible to make

cleaning solutions for households without running water, most lack the supplies to do so. Tribes need assistance to procure these supplies for their members and offices.

- Personal Protective Equipment – Tribes need resources to secure PPE for emergency response teams and tribal employees who will be the first responders when the virus arrives in our villages.
- Quarantine Sites – Tribes need funds to set up quarantine sites for those who are sick.
- Telework Expenses – Employees are working from home but most tribes were not prepared for the transition and are seeing a substantial drain on their finances to support telework. Some expenses include providing cellular phones, internet access, and laptop computers to employees.
- Building Improvements – Making necessary improvements to tribal council buildings, public safety buildings, etc., so that essential employees can comply with social distancing and cleaning recommendations while in the office. (78 – Association of Village Council Presidents)

To prevent transmission of the virus, our tribal government ordered the closure of our tribal enterprises, which are the primary sources of revenue for the Tribe and one of the largest employers in the State. With no revenue coming in, our tribal government and our tribally-owned entities continue to face financial obligations to our community in the form of essential government services; our employees; our lenders; and other business partners. While state and local government treasuries are suffering significant setbacks due to decreased tax collections, tribal government revenues have been shut off completely. As stated in the House colloquy, tribal government and tribally-owned entity closures “have been nothing short of catastrophic. The very resources that had been used to fund the tribal government and provide services virtually evaporated overnight.” (80 – Poach Band of Creek Indians)

When we learned that our neighboring community of Ketchikan, Alaska, had identified one of the first cases in Alaska on March 17, we acted quickly and declared a disaster emergency, issued a stay-home/stay-safe quarantine order, and banned all visitors to the Reserve. Other than the handful of staff who can work from home, and essential workers, we have effectively shut down our tribal government and gaming hall. Our commercial fishing operation has also been operating at a severely diminished capacity due to the significant decrease in world-wide demand for geoduck and halibut. If the same market response occurs for the salmon industry, which is by far the Community's most lucrative, the financial consequences on the Community's economy, and in turn, our members' and their families' health and welfare, could be dire. (82 – Metlakatla Indian Community)

We typically maintain a payroll of approximately \$13.1M each month but suspended our entire gaming enterprise and nearly all other public-facing operations on March 18 to slow the spread of the virus. With this complete shutdown, we lost virtually all income generation and revenue stream used to support our 4,200 employees and operational costs. We had no choice but to immediately cut expenses and made the difficult decision last week to furlough 3,200 of our highly valued employees while maintaining health benefits at nearly \$600k per week. Our ongoing costs to secure and maintain our infrastructure is also significant, as many must continue to operate (fire, emergency and public safety department, water treatment plant, etc.) All facilities must be deep cleaned and sanitized, some on a daily basis. We estimated our total expenses at \$185M for March 1 to December 30... we also anticipate that our loan portfolio, which totals \$300M in loans made to other tribes, that may result in deferrals or defaults. (83 – Shakopee Mdewakanton Sioux Community)

Our tribal government budget for 2020 depends upon our gaming enterprise. When we closed the Pala Casino Spa Resort in response to the COVID-19 emergency, this funding came to an abrupt and unanticipated halt. We are now devoid of this funding while faced with new and continuing expenditures such as telecommunication services for our tribal school, tribal services, employee payroll and benefits, fixed costs, regional services like fire department, and other essential programs. (85 – Pala Band; 88 – Jackson Rancheria)

Like most tribes, we are unable to use a tax base to generate revenues. We rely on our enterprises and tribally owned businesses to produce revenues during the fiscal year to fund basic government programs and services for our tribal citizens. In response the pandemic and to protect public safety, we closed our tribally owned entities, thereby eliminating our primary source of revenue. As a result, we are struggling to maintain our workforce levels and honor our financial obligations and commitments. (86 – Tolowa Nation)

As employer of more than 5,000 individuals, the economic impact of our operations far exceeds our tribal citizen population, but the pandemic has severely damaged that impact as we have been forced to close our casino, hotel, and government operations centers, except for essential employees. Although our revenues have completely ceased since closure of our operations, to date we have kept all employees on the payroll. We are reluctant to simply lay off thousands of workers given the devastating impact it would have on our employees, their families, and the regional economy for years to come. The Tribe has already incurred millions of dollars in increased expenditures for March by keeping our workers employed with no revenue coming in, and implementing emergency measures to prevent spread of the virus. Our costs in April continue to climb. Experts agree April and May will be peak for all states with respect to the resources needed and deaths incurred from the pandemic. California is predicted to be in the top five states most harmed and we are preparing for a heavy impact to our tribal community and employees. Congress' intent in establishing the CRF was to assist tribes like us whose budgets are not primarily dependent upon existing federal funding programs. The Tribe relies almost entirely on economic enterprises to fund our governmental programs, direct services, and operations for our citizens and employees. As the Tribe gained self-sufficiency, we let federal funds go to tribes with fewer viable economic options. As a result, we will likely not benefit from the emergency appropriations in Division B of the Act. (90 – San Manuel Band)

As a major health care provider in the area for the urban Indian population and our own large population, we are being impacted by COVID-19 at this time. Additionally, the Tribe is keeping employees on the payroll, our government budget has been shattered, and facing new expenditures associated with the pandemic. [See comment for details – marked as “highly privileged and confidential”]. (91 – Gila River Indian Community)

Our Tribe is not financially prepared to respond to the pandemic. We are following the guidelines of the Federal government and the State of Alaska, as well as our regional health corporation for staying at home, social distancing and eliminating all non-essential travel to slow the spread to our community as much as possible. However, we face the following challenges for which we need assistance (see list of what should be “eligible expenditures”) (93 –Platinum Traditional Council; 294 – Native Village of Napaskiak; 333 – Native Village of Eek)

The situation for tribal governments is dire and worsening at an alarming rate. (94 – Mohegan Tribe)

Tribal governments need to serve and care for the well-being of their people during this uncertain crisis as well as continue to be responsible stewards for the surrounding communities that rely on them. This responsibility is similar to other governments; however, tribal governments, in lieu of a tax base, rely on economic revenue to fund programs and services. The revenue from this equivalency of a tax base has not simply dipped, as experienced by other state and local governments, it has ceased to exist in many cases. All at a time when government expenses will rise, credit will diminish for economic enterprises, and existing expenditures will no longer have the revenue to support their initial planned expenditure. (95 – NAFOA)

Annually, our tribal enterprises provide more than \$1B of financial support to the tribal government. These funds provide for health, education, and welfare of tribal members and government operations. Currently, with all operations ceased due to COVID-19, the Tribe is losing more than \$40M each week and will have to furlough over 20,000 employees. (98 – Seminole Tribe)

California was one of the first hotbeds for the pandemic and tribes throughout the state did the right thing, quickly shuttering casinos to stop the spread, and many have continued to pay their employees and provide health benefits. For our part, we ensured full pay and benefits for all our employees, relieving the State's unemployment rolls of this burden, for all 2,400 employees both government and business, even though our businesses remain closed, generating no revenue stream to support our operations. (See detailed summary of financial effects). We receive no funding from any federal program. (101 – Yocha Dehe Wintun)

Tribal governments' sole ability to generate revenue to fund essential government services such as police, fire, mental health, healthcare, and education, is through its for-profit enterprises, unlike state and local governments who have a tax base to also draw revenues from. This grave inequity is more apparent than ever before. The closure of tribal governments and tribal enterprises has devastated our tribal communities. Tribal communities are the most impoverished communities in the nation, despite economic and social progress made over the past 20 years. All this progress is at risk and stands to be wiped out completely unless tribes receive the monetary relief necessary to defray government costs and employee costs associated with the coronavirus pandemic.... On March 17, the Tulalip Tribes voluntarily closed its tribal government, its three gaming facilities, and several other ancillary facilities, while essential services are operating at a diminished capacity to prevent the spread of coronavirus. Throughout its tribal government and tribal enterprises, we employ approximately 3,400 employees. Tulalip Tribal leadership paid every employee not working at 100% for three weeks post-closure. A small number of employees designated as essential staff continue to work to maintain basic governmental services, help respond to the coronavirus pandemic, and provide public safety for the community. On April 7, nearly all casino enterprise employees were furloughed. On April 13, non-essential staff will be furloughed representing 80% of the workforce. Tulalip will pay 100% of employee healthcare premiums while on unemployment insurance through April 30th. (104 – Tulalip Tribes)

Unlike other units of government, Tribal Nations lack access to many resources that the U.S. federal government enjoys, including certain funds, supplies, and infrastructure, capital and tax revenue, many direct federal programs, housing, and others, despite federal trust and treaty obligations. Decades of neglect, underfunding, and inaction on behalf of the federal government have left Indian Country severely under-resourced and at extreme risk during this COVID-19 crisis. Our existing systems of service delivery and infrastructure are likely to experience greater stress than those of other units of government, as we seek to maintain essential services and deliver upon our commitments, as well as dedicate resources to the unique circumstances of COVID-19 response. (115 – USET)

As is the case throughout Indian Country, Tribally-owned and -operated enterprises are our predominant source of funds to provide essential governmental services. These services include health, education, employment and job training, housing, and public safety, among others, and often benefit the broader community. The ongoing closure of our enterprises due to COVID-19 has significantly increased governmental expenditures relative to fiscal year 2019. Our preliminary estimates project an expenditure increase of \$150,995,509 from the time of closure through December 31st, 2020 (please see confidential attachment), with the MPTN government fully responsible for these expenditures while our enterprises remain closed. MPTN is also an indispensable driver of the State of Connecticut's economy and dually concerned about the devastating economic impact on both our Tribal Nation and the State as the closure of MPTN enterprises extends indefinitely. (117 – Mashantucket Pequot)

The pandemic is inflicting significant adverse impacts on tribal economies and services. Unable to use a tax base to generate revenue, many tribal governments rely on tribally-owned business entities to generate revenue that funds basic programs and services for their communities. In response to the pandemic and in order to protect public safety, tribal governments have closed their business entities. Without this critical source of revenue, tribal governments are struggling to maintain their workforce levels and honor their financial obligations and commitments. (119 – Organized Village of Kake)

Like many tribes, we have incurred tremendous costs related to the COVID-19 pandemic. On March 16, our Band became the first in Minnesota to close its casino to protect public health. We subsequently closed several non-gaming businesses. The non-gaming businesses that remain open are struggling to cover operating costs.... Currently, the Band absorbs \$754k a day for salaries and benefits for our employees without our usual tribal revenue stream. [See comment for additional information on expenditures]. Consequently, we request at least \$147.7M to be allocated to the Band from the Fund. (120 – Mille Lacs Band)

Our tribal governmentally operated businesses provide 83% of the funds needed to operate our government. Today, all of these operations are largely closed. As a result, we are projecting a loss of more than 30% of our total tribal governmental budget, or approximately \$30M. This when people are coming to the Tribe seeking assistance as they lose their jobs, and we still have to operate our government, including our law enforcement program, our fish hatchery, our transportation and roads maintenance program, our social services program, tribal court program, and health care programs. It is impossible to do this without 0% of the budget revenue we anticipated before the pandemic. (121 – Lac du Flambeau)

The current and continued closure of our Tribal enterprise will have direct and devastating impacts on the Tribe. Well over 90% of the funding upon which our government operations, services and programs, as well as the capital, depend on revenues derived from the Tribe's gaming operation. In response to the pandemic, and in order to protect public safety, the we closed nearly all of the tribally-owned business entities that were generating cash flow on which Tribal government operations and services depend. Without this critical source of revenue, the we will struggle to maintain its workforce levels, will lose access to revenues needed to sustain current programs/services, and otherwise impact its ability to honor its financial obligations and other commitments. Both our casino-hotel and the Tribe have been providing full wage/salary and benefit continuation for furloughed employees directly affected by business/office closures, or who are unable to telework, since the March 16th COVID-19 closure. If we are unable to continue covering payroll and/or benefits for employees during this time, the loss of payroll will impact the local economy. (122 – N0ttawaseppi Huron Band)

The COVID-19 pandemic has disrupted virtually every aspect of the Choctaw Nation. Our tribal government provides essential and critically needed services and assistance to tens of thousands of families. That includes health care, education, employment training, food security, housing, senior services, veterans' services, telecommunications systems, and many other vital areas of support. In an effort to help stop the spread of COVID-19 and to do our part to "flatten the curve," I have ordered that all non-essential Choctaw enterprises to suspend operations until further notice. This was a tough decision that was made early on because we knew what could happen if we did not. This decision, although the right one, has left the Choctaw Nation almost entirely without any revenue coming in for the past three weeks, as we do not receive much revenue through taxation as other governments do. The result of this is cataclysmic for the Choctaw Nation. Although we made the decision to suspend operations, we have decided for now to continue paying our employees. Currently, the cost absorbed by the Choctaw Nation for salaries and benefits for our employees is more than \$1.3 million a day. The current trajectory under this scenario is not sustainable beyond the short term - we need immediate relief now. If the Choctaw Nation does not receive much-needed relief under the CARES Act enacted March 27, 2020 (the "CARES Act"), in the long-term it will be unable to continue paying wages and benefits and providing the same

level of support services to its tribal citizens. If this happens, the portion of our population that relies on the Choctaw Nation's government services for support, and those that rely on the Choctaw Nation's government for employment, will be forced to seek aid through state and federal programs, further burdening the federal and state governments in this dire time of need.... Without immediate assistance from the CRF, the burdens will shift to already overstretched federal, state, and local systems. Our present course of action is unsustainable without your assistance. (123 – Choctaw Nation)

The damage wrought by the coronavirus goes without saying, but the economic consequences to Indian tribes – many of whom, including my Tribe, are remote, and due to centuries of disastrous federal Indian policy are without a traditional tax base – have been, and will continue to be, especially severe. (126 – Habematolel Pomo Band of Upper Lake)

The Cheyenne River Sioux Tribe relies heavily on its agricultural economy, and as such the impacts of economic hardships are often delayed to the end of the production season. Oftentimes recovery is measured in years and not weeks or months, as with other business ventures. Over 90% of our agricultural economy is tied directly to grazing livestock. Because of the COVID-19 crisis, this year's growing season is in serious jeopardy. Our tribal member producers will lose income from sales. They will suffer a loss of equity and borrowing power. The capacity of our producers to timely make their lease payments to the Tribe from production income is in serious doubt, if not in outright jeopardy. These losses by individual livestock producers flow up and impact Tribal governments. \$5.2 million of our Cheyenne River Sioux Tribe General Fund budget consists of direct lease payments from cattle, buffalo, horse, and sheep producers. Another \$630,000 is derived from leases of Tribal property for those purposes in addition to commodity crop farming. All told, a significant percentage of general Tribal operations are funded directly by agriculture. These operations include everything from compensation for essential governmental services, compensation for Tribal employees, and upkeep of Tribal facilities like our sanitary landfill and propane company. Further analysis of the \$50-60 million agricultural industry shows that a significant additional amount of sales tax revenue collected from business transacted on the Cheyenne River Indian Reservation is linked to agriculture income of products grown. (128 – Cheyenne River Sioux)

The Suquamish Tribe made the decision to protect its employees by closing the majority of our governmental services and economic enterprises. This closure was done to protect the safety of our tribal citizens, employees, and surrounding community. The closure impacts our workforce of roughly 1,500 government and enterprise employees who reside throughout the region. The Tribe is the second largest employer in Kitsap County and supports thousands of other jobs throughout the region. For the past three weeks, the Tribe has been paying salaries and benefits for all employees while we have received almost zero governmental revenues through our economic enterprises. This situation is not sustainable. (130 – Suquamish Tribe)

The Pascua Yaqui Tribe has been closely monitoring the COVID-19 situation and has taken numerous steps to protect the local community and our members. The Tribe was the first Southern Arizona tribe to make the difficult decision to close our casinos. All of our casino and tribal employees continue to be paid with full benefits, which is a financial hardship for the Tribe. Our efforts keep our valued employees from being forced to seek unemployment benefits. The Tribe has enacted a Stay at Home Order with a curfew, is delivering meals for children out of school and the elderly, is providing testing for the virus, has established two separate hotlines to all community members, and has enacted numerous public awareness campaigns to assist our community in reducing the spread of the virus. The tribal police are enforcing the Stay at Home order and our Fire Chief has been appointed as our Temporary Emergency Manager. All of these additional efforts come at a significant cost to the Tribe. (133 – Pascua Yaqui)

With no viable tax base or other adequate funding, the Grand Traverse Band has worked arduously to create new revenues to maintain its essential government programs where the Federal government has fallen short. However, its casino revenues- the Band's largest source of original revenues and the source of over 50% of the Band's current budgeted income for its essential government programs- are now at zero. Zero. Despite this unprecedented disruption, GTB has continued to fund its programs and is maintaining its staffing levels through both its government and business operations. This effort has ensured both pay and medical coverage continue to be available to its employees, many of whom are non-native. This effort has mitigated the impacts of this disruption on its employees for the time-being, but, for the Band, its members and its employees, time is running out. Current spending levels cannot be sustained. Without new revenues government programs and employment levels will need to be drastically cut. Generous and flexible federal support is critically needed. (142 – Grand Traverse Band)

We operate a casino but were forced to close due to the circumstances. The casino and the government, moreover, is forced to furlough the vast majority of its employees but at the same retaining health benefits during the temporary closure as a necessary expenditure due to the COVID-19 pandemic. The Gun Lake Tribe and the casino are amongst the largest employers in our region and our impact goes well beyond just the tribal community. The revenue sharing of the Tribe and GLC to both the State of Michigan and the local units of government and local schools will also be negatively impacted by the closure. (146 – Gun Lake Tribe)

Like many other tribal governments throughout the United States, the Viejas Band has been economically devastated by the COVID-19 pandemic and resulting health orders that required the Band to close its gaming operation in March 2020. Following the closure of its gaming operation, the Band's incoming revenue plummeted to zero. It is impossible to overstate the impact of losing a sole source of government revenue. State and local governments at least continue to collect some revenues from taxes, fees, state lotteries, and other revenue-generating means. The Band, on the other hand, has no other viable sources of revenue or opportunities to immediately generate the funds necessary to stabilize its tribal government. Moreover, the closure of the Band's gaming operation triggered a loan default, which immediately froze revenue transfers from the gaming operation to the government, and forced the Band to drastically cut, and in some instances entirely eliminate, critical government programs and services. The State of California and County of San Diego have provided no guidance on when they will lift their indefinite "stay at home" orders and permit the Viejas Band to reopen its gaming operation. Notwithstanding that uncertainty, the Viejas Band has done the right thing by utilizing its limited financial reserves to continue paying expenses related to its approximately 2,100-person workforce, including the payment of salaries, self-funded unemployment insurance expenses, health care insurance premiums for its entire workforce and tribal members, maintain funding for fire and paramedic services for the Viejas Reservation and surrounding communities, and servicing its existing contractual obligations. Unfortunately, the continued payment of these expenses is forecasted to completely exhaust the Viejas Band's financial reserves in only a couple months. Consequently, the Viejas Band has an immediate need for a substantial infusion of relief funds. The dire situation currently facing the Viejas Band is exactly what Congress and the President sought to remedy through the \$8 billion Coronavirus Relief Fund. The Viejas Band is counting on the federal government to fulfill its trust responsibility and thereby help the Viejas Band stabilize its government with desperately needed funds. (147 – Viejas Band)

Tribes do not have the same opportunities as state and local governments to tax and many of us rely heavily on revenues from casinos to fund essential government operations and assistance programs. Like most tribes, Grand Ronde has temporarily shut down its casino in order to protect guests and employees during the COVID-19 crisis. Grand Ronde is struggling to find ways to maintain our workforce, fund essential programs, and address the impacts of COVID-19 given the loss of this primary revenue stream. Tribal funding needs are urgent. We believe speed and flexibility in distributing the \$8 billion tribal set aside is key to meeting Title V's purpose - i.e., stabilizing tribal economies. (148 – Grand Ronde)

As you know, COVID-19 hit Louisiana with intensity and our Tribe has been severely impacted by the fallout. Upon learning of the potential impact COVID-19 could have on our Tribe and the surrounding community, we immediately shut down our Tribal governmental gaming operation which employs over 2,200 people and provides much-needed funding for Tribal governmental operations. As a result, we lost the single most important source of funding for Tribal programs such as health care, elder care, welfare and education, and were left with a dire lack of funds at a time when funding has become more important than ever to our people and surrounding community. (149 – Coushatta Tribe)

All federally-recognized Tribal governments face the threat of the Coronavirus, with many facing the effects of the virus more directly than others. No one knows the future and preparations must be made to address the worst-case scenario. All Tribal governments have a responsibility to care for their people and their workers, and so we must have the financial resources appropriated by Congress as soon as possible to fulfill this critical responsibility. A larger Tribe like ours is especially vulnerable as we need to move quickly to mitigate virus effects across vast areas that challenge the timeliness of our ability to respond. Lives are at stake and any delay in distributing the Tribal Relief Fund risks more lives. (150 – MHA Nation)

For the safety of our tribal members and the public, on March 19, our Tribal Council issued a State of Emergency Declaration and ordered the closure of all non-essential Tribal departments and tribal enterprises, including our gaming facilities. Our actions, while necessary for the safety of our tribal members and the public, have resulted in a substantial loss of revenue to the Tribe. Our Tribe is dependent upon the revenue from our Tribal enterprises to fund nearly all (95%) of our government operations. Without this revenue, we cannot adequately meet our governmental responsibilities to our tribal members. This includes providing critical programs and services such as General Welfare Exclusion ("GWE") pursuant to IRS Notice 2002-76 and Rev. Proc 2014-35. We anticipate that the need for such programs and services will only increase as a result of COVID-19. Moreover, we anticipate that the Tribe will need to provide additional services to tribal members in response to this pandemic. The closure of our tribal enterprises has adversely impacted our government expenditures because we do not have revenue to supplement our programs and services, which promote the general welfare of our tribal members. We seek relief under the Title V of the CARES Act for our expenditure needs for government operations, which have been upended by COVID-19. In addition, our Tribal government and Tribal enterprises collectively employ more than 700 individuals from two counties. Together the Tribal government and Tribal enterprises employ 30% of our tribal members and we are one of the largest employers in our area. As employers, in the past, we traditionally have paid for the following payroll costs for our respective employees: salaries; wages; costs for accrued leave (sick and vacation); and contributions toward retirement benefits. Moreover, the Tribal government and its Tribal enterprises fund their own health plan for their employees. (154 – Twenty-Nine Palms)

As a direct result of COVID-19, on March 17, we shut down our casino resort owned and operated by the Tribe. The closure has been and will be devastating to the Tribe and the resort's nearly 1,000 employees and Tribal members. The Tribe is losing millions of dollars a month that otherwise would go to essential Tribal government services and has been forced to furlough most employees. (155 – Tunica-Biloxi)

Our Tribe has been hit hard with the COVID 19 virus outbreak. Our financial stability has been devastated by the impact of the Cruise Ship tourism operations being suspended this tourism season. Our Tribe has a state-of-the-art Museum/Heritage Center that opened 5 years ago. With no cruise ship tourism, we have no revenue to sustain the operational costs, let alone continue the staffing of the facility and tourism operation that is associated with its operations. Our Tribal government and Heritage center are

the main employers for our tribal members and COVID 19 is crippling our economic stability. (158 – Chilkat Indian Village)

Since the advent of the COVID- 19 Pandemic, the Little River Band of Ottawa Indians has faced a series of devastating decisions necessary to ensure the safety and health of our tribal members. It has been necessary to issue executive orders closing our government offices and the Little River Casino Resort, our primary source of revenue. Only essential staff to keep our tribal government running are permitted in our government and resort buildings. It has been necessary to declare a state of emergency, and to issue a stay home, stay safe order. The Tribe is desperately in need of access to CARES Act Title VI relief fund dollars in order for the Tribe to survive this crisis. (166 – Little River Band of Ottawa Indians)

The COVID-19 pandemic is inflicting severe harm on tribal governments' economies and our ability to provide for our citizens. Due to double taxation and other factors, tribal governments lack a tax base to generate substantial government revenue. Thus, like most tribes, our Tribe depends on our tribally-owned enterprises to generate our government funds. We then use those government funds to pay for government operations and programs for our citizens. Our enterprises also generate monies to cover the costs of payroll, utilities, insurance, and other costs of enterprise operations. While we recognized the harsh economic realities, we acted swiftly to close our tribal enterprises out of concern for our community and region in light of the COVID-19 pandemic. Our actions, while necessary, have foreclosed the ability of our tribal enterprises to generate government revenue. Thus, our Tribal government is currently suffering profound lost revenue, and we are left struggling to provide for our citizens' ongoing needs, to protect our government and employees from financial ruin, and to take the major public health steps needed to combat the virus. We have found that more and more of our citizens need government assistance during this economic downturn due to the pandemic. For example, more citizens are accessing our food bank, and our Tribe is providing additional General Welfare benefits to assist our people with fundamental living expenses. The numbers of Tribal members accessing these services has increased astronomically over the past few weeks. The only way we can move forward is through increased expenditures associated with the COVID-19 pandemic. For this reason, my Tribe anxiously awaits our allocation of the \$8 billion set-aside from the Coronavirus Relief Fund. We urgently need it. We are pleased that Title V of the CARES looks at expenditures back to March 1 to capture expenditures Tribes have already made related to the COVID-19 pandemic. We need the funds we have already spent related to COVID-19 since March 1 to be reimbursed. Going forward, we need these costs to be covered. (171 – Port Gamble S'Klallam)

Many employees have worked with the Tribe for over 20 years and their families depend on that income and benefits. As a result, the Tribal Council made the difficult decision to continue full pay and benefits while we determine what the future will hold for our community, but we cannot do that for long. Gaming revenues are the life's blood of our tribal government and our economy. We are losing millions of dollars in revenue from our operations every week we are closed in support of the State and National efforts to fight the spread of COVID-19. As with State, County and Municipal governments across the country, we will need financial support in order to restart our economies and recover from the economic devastation that this is causing to us all. We have drained our tribal reserves and are considering taking on additional debt in order to provide certainty to the thousands of working Idahoans that we employ instead of sending them to the unemployment line. This puts the future of our governments in great peril and it is imperative that we have sufficient financial support going forward should the shut downs persist. (173 – Coeur d'Alene)

The coronavirus is wreaking havoc for the Nation, our members and people living in the surrounding communities. It is no exaggeration to say that the Nation's economy has been largely shut down, while the needs for government services and programs have skyrocketed. (174 – Quapaw Nation)

The corona virus has changed the way, we do business, three weeks ago we changed from a five day a week operation to a three-day operation. Today, tribal services operate a one day a week, our child care service has been closed for three weeks, our elderly nutrition center prepares meals that are grab and go, our transit system is working one day a week everyone else is working from home with telephone and network service for tribal members. We have a tribal workforce of 77 and we have no Casino operation and we have a limited amount of federal funds; the virus has caused a great strain on our resources. We do not have the resources as large tribe that have separate departments to search and review the elements of the CARES Act, our recommendation is allocate the 8 billion to 574 tribes just as states receive funding from the government, each receiving an equal share. We are in the third week of the pandemic, we don't know when this will peak, begin to turnaround or end, when will it be safe to return to normal operations. (177 – United Keetoowah Band of Cherokee)

It is important to acknowledge that smaller, remotely located, seasonally-harsh-weather impacted, and non-gaming tribes are uniquely disadvantaged in responding to COVID-19. Our Tribe has all four disadvantageous attributes. We do not have reserves to fund governmental operations in a crisis like this, and we will face a much longer road to recovery after COVID-19 restrictions are lifted. We rely upon tourists traveling long distances to visit our reservation. Our peak tourist season spans from April to August. Due to COVID-19 and the economic downturn, we will be closed for a large part of the peak season and do not expect that any tourism following the lifting of restrictions will amount to more than a fraction of our usual traffic. We do not expect to see any meaningful revenues until April 2021 at the earliest, and that is only if the pandemic does not have a long-term chilling effect on travel. Without sufficient funds to weather the pandemic and the long recovery period following the pandemic, we fear we will be unable to survive. It is crucial that the federal government abide by its trust responsibilities by recognizing the unique challenges the COVID-19 pandemic poses to poorer tribes. (179 – Quileute Tribe)

The COVID-19 crisis exacerbates the already drastic disparities faced by Alaskan tribal governments. (178 – Tanana Chiefs Conference; Nenana Native Association; 203 – Native Village of Tetlin; 206 – Huslia Village; 211 – Venetie Village Council; 213 – Birch Creek Tribe; 232 – Ruby Tribal Council; 233 – Tenana Native Council; 251 – Evansville Tribal Council; 271 – Telida Tribal Council; 289 – Loudon Village; 355 – Tanadgusix Corp.; 381 – Healy Lake; 414 – McGrath Native Village Council; 422 – Alatna Village; 428 – Hughes Village Council)

An impact of the pandemic is the loss of value in the stock markets so we cannot draw funds from the trust fund as needed because of unrealized losses to our investment portfolio. (182 – Ewiiapaayp Band; 219 – Tlingit and Haida)

NOTE: For additional explanation of pandemic's impacts on Tribes for comments 180 on, please refer to the source documents.

Requests for Immediate Guidance

Immediately issue an initial guidance regarding permissible uses of the Tribal Coronavirus Relief Fund that aligns with the goals of the CARES Act and clarifies that Tribal governments and tribally-owned entities can use the Fund to address the full impacts from the COVID-19 pandemic.... Initial guidance will provide immediate relief on the financial strains facing Indian tribes and our tribally owned entities. The Treasury Department should build on this initial guidance through a series of government-to-government consultations with Indian tribes and the Interior Department to finalize guidance and develop a funding mechanism that is efficient and effective. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 09 – Samish Indian Nation; 14 – Poarch Band of Creek Indians)

The Tribe respectfully urges you to issue initial guidance and conduct consultation with tribes to help our tribal government and tribally owned entities make informed decisions regarding potential funding. This funding will impact thousands of employees, the future viability of our government and entities, and essential services to our citizens. It is important to get this right. (14 – Poarch Band of Creek Indians)

We cannot stress the urgency of this matter enough as we cannot commit to provide relief to all tribal employees or even plan to provide relief until Treasury establishes guidance and reasonable parameters for this critical allocation for all of Indian country... we need immediate clarification on the timing and distribution process regarding the allocated funds. (20 – Agua Caliente Band of Cahuilla Indians)

We urge you to swiftly issue guidance on the manner in which tribal nations, tribal entities, and schools that serve AI/AN students will access funding to implement the relevant education and workforce development provisions of the CARES Act, and ensure the funding is released quickly across all of your Departments. (23 – NCAI, AIHEC, NIEA, USET, NCUIH)

As you issue your immediate interim guidance, we ask that it confirm the general categories of additional expenditures listed (below) to be included as permissible uses of the CRF. With tribes making critical decisions in response to the COVID-19 crises on compressed timelines, guidance from your department will assist tribal governments in mitigating the broad impacts and costs of the pandemic. We urge the Department to use Tribal consultation to finalize guidance. (27 – Northwest Portland Area Indian Health Board)

I implore Treasury to provide tribes with the guidance we need to make informed decisions about the future of our tribes and employees. Let us know immediately whether the CRF can be used to continue paying our employees and to offset new unemployment insurance expenses that might be owed to our respective states in the event we have to furlough or lay off our employees. Guidance on these two issues would provide us the tools to make critical decisions. Our most recent budget expenditures never foresaw paying employees in the midst of an ongoing pandemic that shut down the vast majority of our Nation's revenue generating operations. (34 – Oneida Nation).

Engage in meaningful consultation with tribes to immediately develop implementation guidelines that are relevant, practical and responsive to tribal needs on the ground. (49 – Senators McCally, Daines)

We face immediate decisions regarding whether to furlough or retain governmental and tribally owned entity employees, continue to meet financial obligations, and other critical decisions that will shape the future of our economy. Indian Country cannot wait until April 24 to make these decisions. To help all tribal governments make prudent business decisions, we again respectfully urge you to immediately issue initial guidance on the term “necessary expenditures” that includes the items listed in NCAI's letter and in

our letter. The Department should build upon this initial guidance to provide increased flexibility to help all governments address the unique impacts facing their communities. (80 – Poarch Band of Creek Indians)

We urge you to issue immediate interim guidance that confirms the general categories of additional expenditures listed include permissible uses of the Fund. Such guidance would assist tribal governments and entities as they make critical decisions in the coming days to respond to the ongoing pandemic. [The Department should build on this initial guidance through consultation with Tribes to finalize guidance]. (87 – Tolowa Nation; 119 – Organized Village of Kake; 179 – Quileute Tribe)

Immediately establish a clear process for distribution of funds along with any tribal government certifications required to receive funding. A tribal or village government, through their respective governing body, should be able to submit a request for funding and certify use and compliance. It may be reasonable to include a statement in the certification that a tribal or village government will make every attempt to use the funds in addition to specific tribal government assistance included in the CARES Act, Families First Coronavirus Response Act, and the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020. (95 – NAFOA)

We ask that you issue immediate interim guidance that confirms that categories of additional expenditures we list include permissible uses of the Fund but that such categories be clearly identified as “non-exclusive” to give Tribes and Tribal Entities the flexibility to apply assistance to any “cost” or “increased expenditure” related to the COVID-19 response or business closure/reduction resulting from the COVID-19 pandemic. Such guidance would assist tribal governments and tribally-owned entities as they make critical decisions in the coming days to respond to the ongoing pandemic. (122 – Nottawaseppi Huron Band)

Mechanics of Funding

Timing of Funding

Like many Tribes, we need an urgent infusion of capital in order to sustain government services and programs, government workforce and tribal enterprise workforce and tribal members during and for a period after the COVID-19 emergency subsidies... We hope you will clarify the timing of distribution in light of the schedule of an April 9 consultation which adds further delay to the distribution of critically needed funds. (24 – Rincon Band of Luiseno Indians)

In accordance with federal trust and treaty obligations, it is vital that Congress act to provide immediate, substantial support to tribal nations to maintain and augment essential government services during this time of national emergency. Failure to support the governmental activities of tribal nations will be disastrous for tribal nations and native people as well as result in an incomplete response to this crisis, affecting the nation at large. (33 – Arctic Village Council)

Funds should come in one disbursement, not piece-meal. (35 – Kiowa Tribe)

The consequences are being felt right now, and the priority of your Departments should be to alleviate these immediate impacts and the impacts expected in the near future. (37 – Congressmen Gallego, Ruben, etc.)

The things we all agree on are that the funding needs to be delivered as quickly as possible and that no tribe should be left out. (41 – Chehalis, Nisqually, Squaxin Island)

Consultations should be centered on making quick decisions that are fair in the way funds are distributed and utilized while maintaining tribal government autonomy as intended in the law... Every day matters. Consultations should be brief with plans developed now on how to distribute and implement funding requests (46 – NAFOA)

Implement ways to facilitate interagency transfers of funding that tribal nations can access to address COVID-19 and its impacts so that funding can be disbursed to tribal nations quickly. COVID-19 response funding will not serve its purpose if it is not quickly made available to tribal nations working on the ground. Time is of the essence as the federal government seeks to provide immediate resources and relief to Indian Country. Many agencies lack expertise in quickly disbursing funds to Indian country and there are barriers within a variety of federal agencies and their funding structures that will result in unequal and delayed access. Examine the authorities you possess for interagency transfers of funds in coordination with other relevant agencies and the White House. Funds should be transferred to the agency most able to quickly disburse them to tribes. We request you support our efforts to pursue authorization language allowing for transfers. Delays in disbursement would have disastrous consequences, so this situation requires creative thinking for ways to avoid delays. There are positive examples, such as the 2009 ARRA interagency funding agreement between BIA and FHA, which resulted in rapid, transparent, and accountable delivery of funding to tribal nations for reservation roads projects. (55 – NCAI, USET, SGCETC, NICWA; 103 – Organized Village of Saxman; 395 – Anvik Tribe)

Distribution of funds to tribes should be completed as soon as possible. (57 – California Tribal Chairpersons' Association; 64 – Chicken Ranch Rancheria; 66 – Elk Valley Rancheria; 164 – California Tribal Chairpersons Association)

It is of the utmost importance these funds be distributed as quickly as possible to provide much needed relief. Tribal governments and citizens are facing dire circumstances. Without the ability to respond to the ancillary effects of COVID-19 and provide continuity of services, the situation will only worsen. A formula-based approach is the only way to get these funds where they are needed in a prompt fashion. Formula-based approaches are used widely in Indian country, and would be appropriate in this instance, provided the formula is equitable. (60 – Coquille Indian Tribe)

We anxiously await our allocation of the \$8B set-aside from the CRF. We simply will not be able to function properly as a government without it... We encourage you to act quickly to get the \$8B set-aside directly to Tribal governments as soon as possible. Each day we are forced to make critical decisions quickly about the future of our governments, our citizens and our employees. (71 – Picayune Rancheria; 73 – Lytton Rancheria; 171 – Port Gamble S'Klallam; 403 – Wichita and Affiliated)

We urge Treasury to distribute the CRF to tribal governments by the April 27 deadline with a single, equitable formula. Tribes will put this funding to immediate and desperately needed use on COVID-19 expenses to stabilize tribal communities and surrounding regions. (76 – Blue Lake Rancheria)

Any delay in White Earth receiving this assistance would be inconsistent with the spirit of the Act. (81 – White Earth Nation)

The economic circumstances in our Community are rapidly deteriorating – and the prompt receipt and rapid deployment of funds will allow our tribal government to address our unique COVID-19 challenges most effectively. (82 – Metlakatla Indian Community)

Time is of the essence for these funds to be disbursed to Tribes. It is of critical importance that you maintain strict compliance with the statutory 30-day timeframe within which the entire \$8B is to be paid to Tribes. (83 – Shakopee Mdewakanton Sioux Community; 357 – Ramona Band)

The statute requires that all funds be distributed on an expedited basis. April 26 is a Saturday, so the Department will need to make payments no later than Friday, April 24. (91 – Gila River Indian Community)

A common theme repeated in all forums is expediting the relief funds as soon as possible and under a distribution method that would accommodate the release of funds quickly. (95 – NAFOA)

We appreciate Treasury's commitment to distribute this funding by April 24, 2020. (99 – Kalispel Tribe)

Treasury should distribute to each Tribe its entire allocation of the CRF on April 24, within the statutory mandate for payment within 30 days of passage of the CARES Act... Action must be swift, certain and effective to protect the American people at all levels of government. (110 – Sisseton-Wahpeton Oyate; 128 – Cheyenne River Sioux Tribe; 134 – Oglala Sioux Tribe; 152 – Rosebud Sioux Tribe; 173 – Coeur d'Alene Tribe; 314 – Yankton Sioux; 435 – Spirit Lake Tribe)

These monies are needed now, not two months from now, or, as is often the case with federal agencies, ten months from now. (112 – Ute Indian Tribe)

The entire \$8B should be distributed by April 17, as the CARES Act requires. (114 – Spokane Tribe)

Treasury should issue *all* funds within 30 days of passage of the CARES Act. The funds could be distributed based on the factors described below by no later than Friday, April 24, 2020. Moreover, Treasury should disburse funds as advance payments, not reimbursements. A reimbursement-type method

of distribution would severely undermine relief efforts of Tribes that are already cash-strapped. (128 – Cheyenne River Sioux)

It is critical that Treasury allocate the \$8B quickly and in a fair manner for all of Indian Country to meet the needs of the small tribes, large tribes, rural tribes, and urban tribes as we face the impacts of COVID-19. (130 – Suquamish Tribe)

It is paramount that the funding be distributed quickly. (155 –Tunica-Biloxi; 394 – Wrangell Cooperative Association)

It is important that this funding be distributed by the required deadline. We are all impacted by this pandemic and need timely financial assistance to help our Tribal citizens and employees. (157 – Spokane Tribe)

We recommend Interior and Treasury issue their proposal and guidance regarding distribution of the funds next week and schedule another consultation session to ensure that Tribes have an opportunity to provide comments prior to distribution of the funds. While we support a distribution date of April 24, it is important that Tribes have the ability to comment on the proposal and formula in advance so that any issues may be corrected prior to distribution. (164 – California Tribal Chairpersons Association)

We urge Treasury and the Small Business Administration to quickly and fairly allocate the relief funding explicitly designated by Congress that our communities need in accordance with the requests outlined in both the NCAI and ITAA letters. (240 – Apache Alliance)

Funds should be distributed to tribes IMMEDIATELY. The need is great. Most cannot sustain essential government operations while waiting for distribution despite lost revenues. (264 – Ute Mountain Tribe)

Funding has to be transferred as soon as possible with minimal delays. (274 – San Felipe Tribe; 358 – Tuscarora Nation)

Given ineligibility for PPP, only the CRF will help stem the cataclysmic effects of the pandemic for Tribal families. These allocations must occur immediately. (286 – Hualapai Tribe)

We urge you to issue the minimum base payment to all tribes no later than April 24 to ensure all tribes receive financial support on a timely basis and secure the resources necessary to stabilize their tribal governments. (324 – Mashpee Wampanoag)

It is critical that Treasury distribute the funds as fast as possible. (377 – Shoshone Paiute)

Mechanism to Distribute Funds

Direct to Tribes and/or Through Existing Methods

Make the funding available directly to tribal governments, tribal organizations and existing ISDEAA agreements. (29 – Alaska Federation of Natives; 70 – Tlingit and Haida; 124 – Chugash; 250 – Native Village of Tatilek)

Clarify that:

- Payments will be made available by the Secretary to tribal governments for direct drawdown and receipt no later than April 27th
- If a tribal government chooses, payments should be made directly into any current funding agreement each tribal government has with Interior, including but not limited to agreements

authorized by the Indian Self-Determination and Education Assistance Act of 1975, as amended, or, if no such current funding agreement exists, to the tribal government in a simple funding instrument designed solely to facilitate timely payment and receipt by the tribal government. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes ; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 14 – Poarch Band of Creek Indians; 87 – Tolowa Nation; 119 – Organized Village of Kake; 357 – Ramona Band)

Make payments from the tribal set aside available to tribal governments for *direct drawdown* from the Department of Treasury no later than April 27. It is critical that tribal governments not be required to submit an arduous grant application or otherwise be subjected to processes that will delay the congressional intent of these monies: providing immediate and direct relief to tribal governments in light of the pandemic. (06 – Leech Lake Band of Ojibwe)

I urge you to maintain the Treasury Department’s role as administrator of this fund, and that payments be made directly by the Department. (26 – Senator Smith)

Direct funds to tribes through self-governance or 638 contracts, also through regions of BIA, again for Tribal governments, operations, tribal general welfare programs. (28 – Pala Band)

As a longtime self-governance Tribe, we would be comfortable accepting disbursements through our existing compact, resources, and systems. (34 – Oneida Nation)

Funds should be disbursed directly from DOI/BIA rather than Treasury. DOI/BIA have familiar practices in place to disburse, but I am not in agreement with utilizing the 638 process. The 638 process could be a weary process of challenges for timeliness, is cumbersome under the current circumstances, and is complicated. Time is of the essence... The intention of the Law is for Indian country to have “one stop” accessibility with flexible resources for the tribes to respond to COVID-19 and economic recovery. No language in the law or the intent indicates a formula should be provided as disbursement, as representatives from Treasury have relayed per the conference call. (35 – Kiowa Tribe)

Implement ways to disburse funding to tribal nations using existing funding mechanisms in place when possible. It is critical that tribal nations and organizations are able to receive funding through existing funding mechanisms, processes, agreements, and partnerships, including ISDEAA contracts and compacts. When paired with interagency transfer authority, tribal nations would be able to receive COVID-19 funding from across federal agencies through their existing funding mechanism. For tribes and organizations without a funding mechanism in place, expedite execution of one in consultation with the relevant tribe or organization. We will also be working to secure additional authority to use current funding mechanisms and ask you to support our efforts to pursue appropriations language on this topic. (55 – NCAI, USET, SGCETC, NICWA)

We recommend using existing mechanisms for distribution of funds, such as ISDEAA Title I contracts and Title IV agreements.... We request funding be available directly to tribal governments, tribal organizations, and existing ISDEAA agreements. (57 – California Tribal Chairpersons’ Association; 64 – Chicken Ranch Rancheria; 164 – California Tribal Chairpersons Association; Ewiiapaayp Band; 219 – Tlingit and Haida)

To ensure compliance with the stated April 27 deadline, payments should be made directly from Treasury Department to each Tribe using existing Treasury accounts and payment mechanisms. (59 – Pechanga Band; 176 – Fallon Paiute; 189 – Shingle Springs; 368 – Colusa Indian Community; 402 – Cloverdale Rancheria; 417 – Paskenta Band)

We are a 638 Tribe and through previously created channels, should receive funding directly and automatically. This is how funds are distributed to Self-Governance Tribes per our compact. 638 tribes are free to distribute all funding across various government activities as they see fit, and to request more rigid requirements would conflict with Tribal sovereignty. (61 – Cabazon Band)

Distribute funds by or through: 1) existing ISDEAA Title I contracts and Title IV agreements; 2) electronic transfers to Tribal governments; or 3) via check to tribes that don't have options 1 or 2 available. (66 – Elk Valley Rancheria)

We recommend distributions be made directly from the Treasury Department to each Tribe using existing Treasury accounts and payment mechanisms. (68 – Sycuan Band; 89 – Soboba Band)

We request funding be available directly to tribal governments, tribal organizations, and existing ISDEAA agreements. (70 – Tlingit and Haida; 74 – Tatilek Corp; 124 – Chugash; 250 – Native Village of Tatilek.)

To ensure compliance with the April 27 deadline, we recommend distributions be made directly from the Treasury Department to each tribe using existing Treasury accounts and payment mechanisms. (72 – Agua Caliente Band)

Get the \$8B set-aside directly to Tribal governments as soon as possible. (73 – Lytton Rancheria; 403 – Wichita and Affiliated)

Use partners at the BIA to quickly distribute funds through established mechanisms. (75 – Quartz Valley)

Provide funding through current ISDEAA contracts and compacts. Using this existing method of distributing funding will help expedite aid to tribes that need it the most. (78 – Association of Village Council Presidents; 300 – Native Village of Barrow)

Treasury should distribute the funds through existing BIA self-determination contracts and self-governance compacts. (79 – Native Village of Kulti-Kaah; 96 – Native Village of Tazlina; 102 – Ysleta Del Sur Pueblo; 111 – Winnemucca Indian Colony; 207 – Susanville Rancheria; 259 – Little Traverse Band; 415 – Gulkana Village Council)

We must stress the importance of minimizing the amount of time the funds would reach our Tribe so that we can use those funds to help our members. Treasury should allocate the payment directly to the White Earth Nation, not the Minnesota Chippewa Tribe, with a specific predetermined amount as calculated above. We request this because we are a constituent band of the MCT and feel there will be significant delay if the Treasury were to issue funds to the MCT for distribution to constituent bands in an amount determined by MCT leadership. The daily expenses we incur and revenue are White Earth-specific, so funds must come to White Earth Nation directly. It would not be equitable to have MCT divide up any allocated money equally among the bands. (81 – White Earth Nation)

We urge Treasury to deploy the Act's relief funds quickly, and importantly, directly to tribal governments. (82 – Metlakatla Indian Community)

It was made clear on the initial consultation that Treasury wanted Title V funds released in a single distribution by April 24th, 2020, three days before the statutory deadline. Since Treasury would likely require setting up a new facility, it appears that the funds should be distributed through existing contracts or direct service arrangements already in place. (95 – NAFOA; 348 – Ho-Chunk Nation)

Implement ways to disburse funding to tribal nations using existing funding mechanisms already in place when possible. To facilitate rapid deployment of resources, it is critical we receive funding through existing funding mechanisms, processes, agreements, and partnerships, including ISDEAA contracts and compacts. (103 – Organized Village of Saxman; 158 – Chilkat Indian Village; 360 – St. Paul Island; 395 – Anvik Tribe)

We feel strongly that these funds should be added, directly by the Treasury, to each Tribe's BIA Aid to Tribal Government account, on an emergency basis, without a formal grant or contract document or the assistance of a federal BIA awarding official. Treasury should inform each tribe of the need to segregate these funds into a separate account for use. We know how to manage federal block grant funds and will do so correctly. Our awarding official is teleworking without direct and reliable access to DOI and Treasury software, so any traditional steps that can be eliminated must be. Remember, we are trying to save people, not justify a federal bureaucracy. (112 – Ute Indian Tribe)

Use existing mechanisms for expeditious funding distribution. To ensure rapid deployment of funds, we urge using existing funding mechanisms, processes, agreements, and partnerships including ISDEAA contracts and compacts. This will assist Treasury in complying with the law while also streamlining and simplifying distribution for Tribal nations. (115 – USET; 337 – Jena Band of Choctaw Indians)

Tribes should have the option to have the funding distributed through 93-638 agreements. There is already an established process in place Tribes are familiar with if they have Title IV or Title I agreements. Having CARES funding flow through these agreements should be an option for receiving the funding. Clarify what other options, such as receiving funding directly from Treasury, might be available and what the process would look like (116 – Kawerak, Inc.)

Treasury should distribute the funds through existing BIA self-determination contracts and self-governance compacts. (118 – Gakona Village; 288 – Quinalt Nation; 364 –Native Village of Cantwell)

Tribes and tribal organizations should have the option to have CARES funding distributed through their 93-638 agreements according to previously established funding formulas. This will streamline distribution and simplify the process. In addition, funding that ordinarily flows through 477 Plans should follow that same funding mechanism, at the option of the Tribe or Tribal organization. Also clarify other methods of distribution that might be available, such as directly from Treasury. (129 – Cook Inlet Tribal Council)

Funding should be distributed through the well-established and successful ISDA Title I and Title V agreements. (416 – Cook Inlet Tribal Council)

Distribute funds through DOI self-governance compacts and 93-638 contracts.. Tribes have effectively managed funds through these mechanisms for decades. Additionally, tribes perform annual Single Audit Act audits to ensure funds are expended for the intended purposes. The same method of distribution of funds and accountability should occur with respect to the distribution of the CARES Act funding. Even for the small number of tribes that receive services directly from the BIA, known as Direct Service Tribes, it is also an efficient manner to distribute these tribes' share of the CARES Act funds through the Department of Interior. (131 – Red Lake Band)

We support a distribution mechanism similar to the process identified within the Multi-Year Funding Agreements for the Self Governance Tribes and this funding is identified as 'additional funding' and will not impact or effect any regular anticipated funding for Self-Governance Tribes. (139 – Chippewa Cree)

We urge the administration to quickly distribute this relief money through existing channels. (142 – Grand Traverse Band)

Use existing PL 93-638 funding mechanisms. These are already set up and can be used to move large amounts of money quickly. Creating a new grant or alternative funding mechanism from scratch is not practical within the April timeline. Similarly, providing funds to tribes that are not already set up to manage federal funding streams may not be practical in a short time frame, and it may be setting up small tribes for failure. Most of our villages do not have reliable broadband. Nor do they have local banks. Right now, most if not all our region is under local travel restrictions plus a state stay-at-home order. (145 – Bristol Bay Native Association; 407 – Curyung Tribal Council)

Distribute funds upon receipt of tribal certifications that funds will be used for coronavirus related expenditures. Funds are to be distributed by April 27, 2020. There simply is not time for tribes to determine all their FY20 budget increases due to COVID 19. Nor, in less than three weeks, is it reasonable for tribes to submit documentation justifying their share of the \$8 billion. Many tribes are operating with limited staff and observing social distancing guidance. Funds can be disbursed faster and the CARES Act's requirements to distribute based on "increased expenditures" can be met by having tribes certify that funds will only be used for expenditures related to the COVID-19 crisis. As any COVID-19 expenditure will be over and above what a tribe budgeted for in 2020, such certifications would satisfy the statutory requirements that (1) expenditures have to be increased over 2020 budgeted amounts and (2) expenditures must relate to COVID-19. A similar approach is being used in other sections of the CARES Act to avoid time-consuming documentation processes and get money to recipients faster. For example, under the paycheck protection program, prospective borrowers must certify that the need for a loan is based on economic conditions, funds will be used to retain workers and maintain payroll, and/or to make mortgage, lease, and utility payments. (148 – Grand Ronde)

We have a 638 contract with BIA and concur that funds should be distributed on a standard allocation to all the Tribes, including ours. (151 – Native Village of Kongiganak)

Funding should be accomplished by making amendments to our Tribal Self Governance Funding Agreements. (168 – Duckwater Shoshone)

The method of disbursement needs to be quick and efficient to ensure funding is not delayed. The most efficient would be through existing funding methods/processes, whether ISDEAA agreements or another manner. (180 – Dry Creek Rancheria; 392 – Walker River Paiute; 408 – Tonto Apache Tribe)

Direct funding to the Tribe from Treasury. (184 – Pit River Tribe)

We prefer direct deposit into an account designated by the Tribe. Distributions through BIA would cause delays, and existing funding agreements may not reflect the purposes of the distributions, requiring changes to contracts. Each Tribe should be able to choose which method of payment best fits them. By no means, however, should the funds go through states. (197 –Southern Ute Indian Tribe)

Distribute directly to the Eastern Shoshone Tribe and Northern Arapaho Tribe separately and deviate from the prior allocation process which allocated funding to them jointly or to the single BIA office on the Wind River Reservation to be divided between the two tribes. Processes that do not distinguish between the two tribes result in a shortfall such that each receives less individually than other tribes around the country. (198 – Wyoming Legislators; 199 – Wyoming Governor; 243 – Representative Cheney)

Leverage the ANCSA 7j distribution process, whereby regional corporations distribute funds to village corporations. Provide a reasonable timeframe (at least 2 days) to transfer funds to villages. Also provide the ability for village corporations to submit their own data or authorize regional corporations to submit data on their behalf. (204 – Koniag)

Funding must be delivered as quickly as possible through direct distribution from Treasury to Tribes. (205 – Santa Rosa Rancheria; 290 – Santee Sioux)

We support Treasury establishing a portal for Tribes to have these funds directly deposited into the Tribe's bank account. (212 – Puyallup Tribe; 222 – NANA Regional Corporation; 310 – Seldovia Village Tribe)

Distribute directly to Tribes, not through BIA. (216 – Santa Clara Pueblo; (356 – Leech Lake Band))

To expedite distribution, use existing mechanisms to distribute them, such as 638 contracts, self-governance compacts, or direct deposit to tribes, at the respective tribe's discretion. (292 – Klamath Tribes)

Tribes with existing ISDEAA contracts or compacts should be able to receive funding through those agreements. (294 – Native Village of Napaskiak)

Distribute through existing systems. (338 – Sault Ste. Marie Band)

Direct transfer from Treasury to the Tribes would be the most efficient way but this may not be possible for all Tribes, so we encourage Treasury to work directly with Tribes to identify the most efficient and appropriate distribution method. (412 – Makah Tribe)

Not Through State or Local Government

Treasury should distribute the funds directly to Tribes. The funds should not flow through the States or BIA. While many tribes have suggested the allocation methodology utilized by IHA and BIA for AFA's (compacts) and FA's (contracts) would be sufficient, not all tribes have compacts or contracts with IHS and BIA. In addition, distributing funding through the BIA could cause additional delay. (43 – Cheyenne and Arapaho Tribes; 255 – Cheyenne and Arapaho Tribes)

Tribes are sovereign governments and must have direct access to coronavirus funding and relief. Funding should not be tied to relief packages for states. Direct payments will allow for immediate action needed to stabilize tribal governments and economies. Additionally, there must be a waiver for any cost-sharing or matching requirements for the funds.... Distribution of the fund must be streamlined. The Nation strongly recommends direct payments or use of existing mechanism and the simplification of any reporting requirements (such as the BIA 638 contracts), and any audits should occur after funding allocation. (56 – Fort McDowell Yavapai Nation)

We support either a direct distribution or distribution through existing DOI funding agreements under ISDEAA. We adamantly oppose distribution through the state. (218 – Yavapai Apache)

Disburse directly to tribes and ANCs and not through a state agency. (236 – Bristol Bay Native Corp.)

We support a direct payment from Treasury to the Tribe. We do NOT support having our funding flow through the State of Alaska. (257 – Sitka Tribe)

Distribute funding directly to tribal governments, into existing tribal government bank accounts. (304 – Ft. Belknap Indian Community)

Disburse directly to each tribe and not through a state or local government (unless explicitly requested by a tribal government). The CARES Act makes no requirement for any intermediaries between Treasury and Tribes. (311 – Santo Domingo Pueblo)

Portal Considerations

Remote villages and tribes with inconsistent or no internet will be at a severe disadvantage if there is a portal to receive set-aside funds. Treasury should provide clear instructions early to accommodate these challenges. (236 – Bristol Bay Native Corp.)

The Tribe supports a direct distribution to tribes from the Dept. of Treasury. We understand a portal will be developed for tribes to provide deposit information, so we suggest the portal be fully vetted and is proven operable and effective before it is implemented. (264 – Ute Mountain Tribe)

A web portal would not assist our members who have no access to the internet and no bank accounts. We respectfully request you create a process to allow individuals to submit hard copies of an application for direct assistance. This is an opportunity to provide direct assistance to those too often forgotten. (295 – Upper Skagit Indian Tribe)

We recommend a portal system to distribute the relief funds to ANCs rather than navigating state and local government systems. (406 – Afognak Native Corp.)

Other Comments on Mechanism

Clarify that only the terms and conditions of Title V of the CARES Act will govern the transfer to and expenditure by the tribal government of the payment amount received pursuant to Title V, and that neither the funding agreement instrument for receiving the payment amount nor the statutory authority for the funding agreement instrument will govern. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes ; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 14 – Poarch Band of Creek Indians; 87 – Tolowa Nation; 119 – Organized Village of Kake; 357 – Ramona Band)

Tribal members who do not have accounts with local banks, but receive Cobell settlement funds through Individual Indian Money (IIM) accounts should have the option of having any stimulus funds deposited into their IIM accounts. (15 – Salazar, Stephanie)

A streamlined process that will allow the tribe to submit a request for funding and certify use and compliance of relief funds provided. We are willing to provide minimum documentation necessary to justify expenditures in a timely manner. (104 – Tulalip Tribes)

IHS compacts or contracts with a formula based on IHS patient count should be the mechanism because this crisis is medically related. (281 – Keweenaw Bay Indian Community)

Allocation should be made via use of ASAP.gov. None of the funds should be funneled through ISH or BIA or go to support their administrative costs. (284 – Pueblo de Cochiti)

Distribute directly to Tribes and Alaska Native Village corporations, rather than regional native organizations, to allow aid to get to those who most need it more quickly and efficiently. (306 – Kootznoowoo, Inc.; 317 – Lesnoi Inc.; 320 – Kuskokwim Corp; 321 – Bean Ridge Corp.; 323 – St. Mary’s Native Corp.; 328 – Deloy Ges, Inc.; 331 – King Cove Corp.; 334 – Salamatof Native Association; 342 – Chitina Native Corp.; 344 – Qinarmit Corp.; 361 – Evansville Corp.; 369 – Choggiung Limited; 385 – Tanadgusix Corp.)

We are a sovereign nation that relies on our own compact with the Federal Government as part of its trust responsibility and recommend the funding come directly to the Tribe (not to the Tribal Health Organization) for the health and well-being of our Tribal members and beneficiaries in our service area. We have taken on exactly the types of unbudgeted expenditures envisioned in the CARES Act. (346 – Kenaitze Tribal Council)

Methodology for Allocation/Distribution

Whether to Use A Formula

Allocation should be divided among Tribes on an equal/even basis instead of a formula. Allocations should not be factored and placed with the State level. (35 – Kiowa Tribe)

Recognize that arbitrary formulas historically have not worked well for California tribes. For example, the Advisory Council on California Indian Policy (ACCIP) Report on Community Services in 1997 sets forth the substantial and persistent underfunding of federal Indian programs in California and explains that when, for example BIA's budget is viewed in terms of per capita expenditures, California Indians have been disadvantaged in all types due to BIA's systematic undercounting of California Indians. The report found that data shows a clear pattern of underfunding of California Indian programs compared to programs elsewhere. While the report is from 1997, the undercounting remains a concern. Therefore, it is our position that Treasury and Interior **should not employ a formula** to determine tribal allocations from the CRF. There is no mention of a formula in the statutory language. Instead, base tribal allocations on **increased expenditures** of Tribal governments and their tribally owned entities in FY 2020 over FY 2019, to include all expenditures made by the Tribe related to the pandemic, **including (1) wages paid to gaming facility employees during closure; and (2) costs of health insurance for those employees**. If you use a formula despite the absence of statutory language to do so, we urge you to consider the findings in the ACCIP Report and the Tribe's needs, employment figures, and impacts on the Tribe's economy and regional economy. (73 – Lytton Rancheria)

The text of the CARES Act and its legislative history support a fair reading of the Act to require an allocation of funds under the Act to tribal governments based on budgetary shortfalls caused by the Coronavirus, not under an arbitrary formula based on numbers such as tribal populations which are utterly unrelated to the economic harm created by the pandemic. Congress's purpose in allocating the \$8B was specifically to help tribes close the shortfall in their 200 budgets that have suffered economic shock of closed and shuttered businesses (including hospitality and gaming) while simultaneously being hit with increased expenditures to provide vital services to their members. Allocation based on an arbitrary number like population would be contrary to the requirements of the Act. (See comment for legal memorandum on why the Act's plain language, legislative history, and policy objectives require a budget-based allocation methodology). (97 – Marzulla Law)

The CARES Act is clear that funds are to be distributed to tribes based on **increased expenditures...** relative to aggregate expenditures in FY 2019. This language does not allow for a formula. Instead, a tribe must submit data to the Department that describes its increased expenditures and the Secretary must allocate funds based solely on this information. We understand the desire to use a formula for administrative ease, but Congress clearly intended the allocation to be based on actual data. We recommend allocation based on each tribe's self-certification of what their costs were for March 2020 and expected costs for April and each month thereafter until December 30. Prioritize the cost of each tribe for March through May given that these months are expected to be when the pandemic peaks and resource needs will be at its highest. Then focus on covering the costs for each tribe on a monthly basis thereafter. We believe the law allows each tribe to self-certify its increased expenditures.

- Additionally we do not believe that any tribal government should receive an allocation more than \$150M from the fund. We are concerned that any use of a formula will result in certain tribal governments being overcompensated beyond actual expenditures directly related to the pandemic. Capping helps ensure a fair and equitable distribution.
- Distributing the \$8B fund in this manner will allow you to determine if all increased expenditures can be covered by the \$8B. If there are any excess funds, they can be distributed amongst the

tribes on a pro rata basis utilizing the data submitted. If there are insufficient funds to cover all expenditures, you can prioritize covering expenditures on monthly basis.

- Congress intended every tribe to benefit from the \$8B fund, as every tribe is impacted by the pandemic. Ideally, every tribe should receive a minimum of \$1M from the fund; however we do not believe the language allows you to distribute to tribes without first receiving some data from a tribe, and we worry not every tribe has the resources to submit something. Thus, Interior should offer technical assistance to small and needy tribes to get their data submitted to the Department.

...

If you decide you must use a formula, we urge you to use factors that directly relate to the cost associated with preventing, treating and responding to the COVID-19 pandemic, and those increased expenditures to tribal governments resulting from the pandemic, such as tribal government budget deficits. We do not believe factors such as tribal population or land mass directly relate to how a tribal community will be impacted by the pandemic. Nor do we believe tribal governments should be compensated for workers that have been laid off. (108 – Maine Tribes)

The CARES Act mandates an **expenditure-based** methodology. Look to the statute for guidance. Specifically the statute says that the funds are to be paid to tribal governments based on “increased expenditures...” Thus, the Agencies in developing a methodology to distribute these funds must rely on tribal expenditures in 2019. Tribes’ total expenditures are uniformly reported in audited financial statements attached to Form SF-SAC at the Federal Audit Clearinghouse – we believe this is the best data point available on 2019 expenditures. The very few tribes that do not ordinarily file with the Clearinghouse could be allowed a short window to upload a comparable audited financial statement to the Clearinghouse. This number does not require further calculation, is prepared by independent auditors based on OMB guidance and is available for internal federal government use from existing federal records. **Once the total of Tribal expenditures for all Tribes is known, the \$8B should be distributed based on the ratio of each Tribe’s total expenditures to the total of all Tribes’ expenditures.** (See comment for examples). We recognize this will demonstrate the need to be far greater than \$8B, so we ask Treasury to allocate more to the Fund. The intent of the fund is to provide emergency relief to tribal governments and offset costs. The impact to tribes is vastly different from what states are facing because tribes have lost virtually all their government revenues. A methodology not based on this impact will cause lasting damage to tribes like ours who have fought to achieve self-determination. Moreover, this methodology also captures tribal expenditures for those tribes that have large user populations, large land bases, and large number of tribal employees, which are all reflected in the total expenditures as reported in the audited financial statements. (125 – Forest County Potawatomi)

We are concerned that some Tribes may oppose a formula in favor of an application process based on documented need. There is no time for such an approach, nor do we believe it is possible to anticipate all potential financial impacts of the virus. That’s why Congress established a funding formula approach for states. (132 – Prairie Band Potawatomi Nation; 150 – MHA Nation; 196 – Algaaciq Native Village; 200 – Alaknuk Traditional Council; 222 – NANA Regional Corporation; 359 – Native Village of Nunapitchuk)

Do not adopt a formula based on “generic” factors such as tribal land, population, or government and enterprise employees, which do not reflect COVID-19’s impact and are inconsistent with the statutory language and would disproportionately benefit larger tribes. The law requires Treasury to determine the amount allocated based on the increased expenditures. This calculation is attainable, as tribal governments are already tracking their COVID-19 related expenses. Three categories of information are needed to satisfy the statutory formula: (1) FY19 budget; (2) increased expenditures from March 1, 2020 to date; and (3) a good faith estimate of future necessary expenses through December 30, 2020. If funding requests exceed \$8B, Treasury should deploy a formula to accommodate the oversubscription ranking the request lowest to highest and funding all requests below a predetermined funding amount at 100%, then

fulfill the difference for any request above based on a pro rata calculation. (See comment for example) (133 – Pascua Yaqui)

We support an allocation based on:

- 1/3 of the Fund based upon total tribal **enrollment** (services to our members);
- 1/3 of the Fund based upon the total **acreage** within a tribe's reservation (services for our land base); and
- 1/3 of the Fund based upon the tribe's **contract or self-governance compacts** with BIA and IHS under ISDEAA (the Tribal Shares Formula).

We believe this appropriately allocates the CRF. (153 –Umatilla)

The Tribe believes that the only effective way to distribute this funding by the statutorily defined deadline is to utilize a formula. Since time is of the essence, the federal government should rely on information that it already has at its disposal. (167 – Little Shell Tribe)

We join in the Native American Finance Officers' recommendation that each Tribe should be able to submit a request for funding based on the Tribal **certification of need**. We are best positioned to tell the federal government what the current gap is now with regard tribally required expenditures. This certification can be based on information that the federal government currently possesses including audits filed with the Federal Audit Clearing House, tax forms like the Form 941 filed with the IRs, or tribal NIGC's audits....The allocation of these funds must be based on a tribe's known expenditures that cannot not be made because of the loss of anticipated revenues....our Reservation population of over 10,000 people and our service area, which includes the Indian population in two counties should be a factor in allocating these funds. Moreover, we have costs that could never have been anticipated even one month ago. (181 – Standing Rock Sioux)

There should not be a formula. There should be an immediate minimum distribution of \$500k for every tribe over 1,000, and the rest of the tribes should receive distribution through regular TPA channels. After the immediate distribution, each tribe should submit a fund request. Request can be capped at \$50M for this round and if the request is larger than appropriations, the distribution should be pro rata. If there is a formula, there should still be a minimum \$500k for each tribe, and then the formula should distribute according to poverty rate of tribal population (10%), rural and isolated nature of tribe (10%), tribal population (15%), tribal land base (15%), tribal employees (30%), tribe's impact on regional economy (10%), hot spots in region (10%). (185 – REDCO)

There is no formula contemplated in the Act. The allocation must be based on each tribe's assessment of its FY20 tribal government budget needs as a result of the pandemic. As sovereign nations, we have the capacity to readily provide these estimates. (See attached Excel sheet as example). Other tribes can receive funding through the minimum payment. We must show the actual needs of Indian Country for Congress, which will shortchange Indian Country in the end. There should also be a cap of \$150M for this round of funding. Do not allocate based on wages paid – it is not a measurement of the level to which tribes rely on their tribal enterprise revenues to run their governments and would require laying off staff. (214 – Gila River Indian Community)

Distribute based on payroll costs as that is the need. DOI could access the 941 forms and use reported wage information as the basis for the calculation used toward payroll and fringe costs (which is the same needs as the PPP targets, that tribes aren't eligible for). Alternatively, DOI can use the same formula SBA applies to every other business and non-profit – 2.5 months of payroll plus fringes. It seems inconsistent that every other business and non-profit has a specific calculation based on their individual

entity's need, but Tribes must be subject to an aggregate lump that is then apportioned. Is it too much for Tribal entities to be treated the same as other businesses? Protecting businesses directly benefits owners and employees, while Tribes have citizens and employees and does more to support "public good" than private businesses. Tribes should receive better, or at least equal treatment, for their businesses. (262 – Hannahville Indian Community)

Treasury must calculate, distribute, and approve tribal allocations:

- Based on the demonstrated and reasonably expected expenditures incurred by tribes in response to COVID-19, and adjust the allocations based on factors such as factors as the fund is not infinite.
- Consider the direct relationship between the loss of tribal enterprise revenue and the increased expenditures as part of allocation calculations (e.g., furloughed employees directly lead to increased expenditure on nutrition assistance). It is reasonable and within the CARES Act authority to consider the impact of revenue loss.

(311 – Santo Domingo Pueblo)

Based on what we are seeing, the funding allocation formula should consider **land base** and **population** based formula for base funding with additional funds for (see comment for full description of each):

- Tribal 638 contracts for law enforcement, detention and courts including unmet needs
- Tribal 638 contracts for health, substance abuse, and ACA programs
- Tribal head start and child care programs and contracts management by the Tribes
- Set-aside for shovel-ready projects that have been specifically impacted by the pandemic; and
- Set-aside for oil and gas impacts both operational and environmental:
 - Establish the Energy and Environmental Impact Fund and to support operations and environmental considerations during the pandemic; and
 - Complete needed NEPA on areas of interest or hire additional tribal members to produce large graded aggregate stockpile ready for use in road maintenance and possible contracts for paving. (332 – Fort Peck Assiniboine)

The most important consideration you should be using is that Tribal governments are required to provide critical and essential services to members but cannot fund those services due to the closing of revenue-generating businesses. Each Tribe should provide a six-month (March to September) estimate justified by current expenditures and ongoing debt service to the Department by April 20 to address ongoing unfunded costs. Based on those justified numbers, Treasury should allocate the money to the tribes. This methodology would allow each Tribe to respond to the pandemic at a local level, while fairly addressing each Tribe's unique and individualized needs. (356 – Leech Lake Band)

We firmly oppose a data call for economic impacts or a methodology primarily based on economic impacts because it is inconsistent with requirements on States, inappropriately prioritizes Tribes who have economic resources to produce intensive impacts analysis, and would delay distribution of funds. An allocation based on number of employees or wages inappropriately prioritizes Tribes with large revenue-generating businesses which will quickly spring back. The majority of Tribes do not run casinos, and this approach would allocate funding to the small handful of tribes with the most successful casinos. Instead, make the casinos eligible for business relief-directed funding options in the CARES act. The federal government has a trust responsibility to tribal citizens – not employees of tribal businesses. (412 – Makah Tribe)

Minimum/Base Funding for Tribes

Support for Minimum --

Base funding is especially important to Alaska Native tribal entities, as most are very remote, off the road systems, and lack adequate access to healthcare without an arduous boat trip or life flight to larger communities. For example, we are located in the Prince William Sound approximately 150 miles southeast of Anchorage. There are no roads to here and boats and planes are at the mercy of unpredictable weather. This baseline of support would help us protect our native population and plan for evacuations if necessary. (74 – Tatilek Corp.)

It is important you ensure every tribal nation receives a baseline amount of relief. (37 – Congressmen Gallego, Ruben, etc.)

CARES does not provide guidance on allocation among tribes. We urge you to state a policy that is similar to that which Congress enacted for the states. There should be a **minimum distribution for each qualified tribe of at least \$750k**, as defined by Section 601 of CARES. There should be equity among the tribes. (47 – Ahtna, Inc.)

The Tribe does not support any allocation formula that amounts to means testing, i.e., a tribe's perceived ability to pay for or otherwise cover the increased expenses. A **base** allocation distribution of \$1M to all tribes will help ensure every tribe can address immediate needs in this pandemic and can own prepare for an expected second wave of COVID outbreaks. Likewise, the base allocation proposal should be without regard to any audit or other requirements that would potentially hamper the Tribe's ability to fully implement and utilize the funds consistent with the intent of the CARES Act. (66 – Elk Valley Rancheria; 180 – Dry Creek Rancheria)

We agree that tribes should be allowed flexibility because needs will vary widely by tribe. We support the AFN recommendation to distribute **\$750k per tribe**. A standardized distribution per tribe will protect the smallest tribes which tend to be overlooked and left behind because their limited resources are focused on immediate response as larger organizations mobilize to maximize revenue. (62 – Chugachmiut; 202 – Native Village of Chenega; 306 – Kootznoowoo, Inc.; 334 – Salamatof Native Association.)

I urge you to use a methodology that benefits tribes of all sizes and wealth. For this reason, we support a method that distributes an **equal portion of 50% of the \$8B** to all 574 tribes. This will best respond to the COVID-19 crisis because it will allow for an even dispersal of funds across the nation and will be less likely to result in underfunded areas that will continue to suffer from the effects of this pandemic. The remainder of the fund could be distributed based on a formula that considers readily available criteria, such as tribal population, tribal headquarters distance from an urban center, whether a tribe makes IGRA per capita payments with funds that could be used for government services, and the number of supply chains available (particularly for tribes located in very remote locations). (60 – Coquille Tribe)

We generally support the NCAI March 29 recommendations and providing some minimum floor payment (perhaps at \$500k) that confirms it will incur eligible expenses. (83 – Shakopee Mdewakanton Sioux Community)

Guarantee each Tribe a **base** amount of funding of at least \$750k, so tribes can immediately begin to address their needs. (93 – Platinum Traditional Council; 294 – Native Village of Napaskiak; 333 – Native Village of Eek)

Small and needy tribes have very small staff to perform the work of chasing down funding and have limited funding to combat the pandemic but need immediate assistance. **Benefits of providing a \$750k minimum per tribe** include:

- Easing the burden on Treasury of processing 574 separate applications if tribes with a claim of \$750k or less would not need to submit a claim;
- Tribes with larger than \$750k in claims could still submit an application;
- All tribes would receive some funding and would not be burdened with applications under the \$750k threshold while engaged in active efforts to protect their communities;
- Tribes with the least amount of resources to submit a claim will receive some funding.

(103 – Organized Village of Saxman; 158 – Chilkat Indian Village; 395 – Anvik Tribe)

We reiterate our support for a base funding of a minimum of \$750k per federally recognized tribe and eligible entities to be included in the method for distribution to ensure parity among Native communities and mirror distribution of relief to states. (138 – AFN)

[Distribute in] **equal amounts** with inflation factors, because in our community, we have 150% markup in freight costs. Any PPE we get will have a very high shipping cost. [151 – Native Village of Kongiganak]

We favor equal distribution because smaller rural tribes may not have as many citizens as some of the larger tribes, yet we face significant cost for medivacs, shipping of goods etc. as well as access to services and goods compared to some of the larger tribes that may reside near an IHS system. Furthermore, effects from these economic impacts will likely hit smaller and rural communities harder from the lack of services, available recovery resources, jobs. Moreover, some of the smaller communities rely more than 90~95% on seasonal work whether it's cruise ships or fishing etc. and without those types of jobs due to the pandemic people are in great danger of facing starvation and hyperthermia for the next winter. (162 – Skagway Traditional Council)

Distribute in equal amounts. If that isn't an option, there should be a minimum and cap each Tribe receives. Interior and Treasury should consult with Labor on a formula. (184 – Pit River Tribe)

We support a baseline funding of \$1M for each federally recognized tribe, as all tribes are facing the impacts of COVID-19 on their communities. Funding should not be based on membership numbers or land base. In all of Alaska, we have only one reservation but still have a significant burden of providing services to affected citizens. (394 – Wrangell Cooperative Association)

There is a need for CORE tribes to have equal distribution so the little guys get our fair share. This should not be based on population.... Will our community be able to provide information for our needs and provide timely requests? Probably not! (396 – Chevak Traditional Council)

Opposition to Minimum –

Do not establish any minimum or maximum allocation. This would be irresponsible and fall outside a plain reading of the statute and fail to recognize the unique needs of each tribal nation. (53 – Inter-Tribal Council of the Five Civilized Tribes)

This is not a grant program, as Congress did not mandate a universal allocation. Congress intended an allocation to be based on actual data, and thus did not envision universal payments without justification or documentation. (53 – Inter-Tribal Council of the Five Civilized Tribes)

We oppose a minimum allocation. If the allocation cannot be directly tied to relieving financial losses and increased costs to maintain government and enterprise essential services, then they are not in the spirit of the CARES act. We are confident we can fully document our losses and cost increase. Funding should be made available for absolute economic recovery and cost reimbursement directly associated with the pandemic's negative impact. (205 – Santa Rosa Rancheria)

Suggested Formulas: Base-Plus

We strongly urge you to adopt the formula below, which prioritizes the actual economic impact of COVID-19. This is the only way to timely comply with the CARES Act and achieve the Act's purpose of stabilizing tribal economies:

- Step 1: Provide a \$1M **minimum distribution** [St. Paul: \$2M] to each Tribe to ensure that even the smallest Tribes have funding to address their economic needs during the pandemic.
- Step 2: Distribute \$1.5B among all Tribes *pro rata* based on enrolled tribal member **population** to ensure larger Tribes have additional funding to meet their needs.
- Step 3: Distribute the remainder to each Tribe *pro rata* based on **economic impact measured by total wages paid** by the Tribe and its wholly owned enterprises in 2019, as documented by 941 Form or W-3 data. At the request of the IG, Tribes may self-certify. [Puyallup: or measured by certified daily deficits]

This formula directly advances the economic stabilization purpose by relying on an objective indicator of tribal economic activity that is a current and accurate measure of the impact COVID-19 is having on each Tribe's economy, addresses all Tribes' stabilization needs regardless of whether the tribe has commercial enterprises, and accounts for wages paid to Tribal government employees. Any methodology that gives primary consideration to tribal **population or other data** (like the NAHASDA formula) with no nexus to the economic costs wrought by COVID 19 will not just violate the CARES Act but will create windfalls for a few tribes, depriving others of the stimulus Congress intended. (54 – Morongo Band; 59 – Pechanga Band; 65 – California Nations Indian Gaming Association; 66 – Elk Valley Rancheria; 68 – Sycuan Band; 72 – Agua Caliente Band; 89 – Soboba Band; 92 – Tribal Alliance of Sovereign Indian Nations; 101 – Yocha Dehe Wintun; 106 – Great Lakes Inter Tribal Council; 146 – Gun Lake Tribe; 147 – Viejas Band; 154 – Twenty-Nine Palms; 159 – Barona Band; 164 – California Tribal Chairpersons Association; 189 – Shingle Springs; 192 – Joint California Tribal Governments; 212 – Puyallup Tribe; 280 – Hoopa Valley Tribe; 315 – Lac Vieux Band; 343 – Stockbridge – Munsee Community; 353 – Cher Ae Heights Indian Community; 360 – St. Paul Island [see comment for exact allocation amounts]; 366 – Table Mountain Rancheria; 368 – Colusa Indian Community; 378 – California Tribal Chairpersons' Association; 379 – Graton Rancheria; 384 – La Jolla Band; 390 – California Nations Indian Gaming Association; 402 – Cloverdale Rancheria; 413 – Wilton Rancheria; 417 – Paskenta Band; 429 – Tribal Alliance of Sovereign Indian Nations; 431 – California Tribal Chairpersons' Association)

We recommend that Tribal Relief Fund monies be distributed based on a formula that provides priority funding to Tribal governments as follows:

- A **minimum** Tribal share (7.2% of Fund) PLUS
- A Tribal **land base** share (7.6% of Fund), PLUS
- A **Tribal employee** share (10% of Fund), PLUS
- Tribal **population** share (75.2% of Fund), LESS
- Any amount over \$200M (2.5% of Fund).

(See attachment to comment for more detail). The statute supports this priority approach. The health of Native people and the ability of Tribal governments to respond to their needs must remain the highest priority. (48 - Lummi Nation; 132 – Prairie Band Potawatomi Nation; 150 – MHA Nation; 196 –

Algaaciq Native Village [Without specifying percentages]; 200 – Alaknuk Traditional Council [without specifying percentages]; 359 – Native Village of Nunapitchuk [without specifying percentages])

The following should be used to allocate funds among Tribes:

- **Minimum** payment to each Tribe of \$200k [Rosebud: \$1k per enrolled tribal member, as self-certified from each tribe, for total of \$3B] [Yankton Sioux & Spirit Lake: \$1.5K per enrolled, as self-certified, for a total of \$4.5B] to allow even the smallest Tribes to provide services to their people in relation to the COVID-19 emergency;
- Proportionate allocation of remaining funds by:
 - **Population:** 50% [Oglala: 60%] [Rosebud Sioux: \$1.25B] [Yankton Sioux & Spirit Lake \$875M] should be distributed in pro rata shares to Tribes based on their relative Tribal populations, measured by the total number of enrolled citizens (not Census data because Census data undercounts and is inaccurate). Tribal enrollment can be obtained from and verified by BIA. [Rosebud Sioux: allow Tribes to self-certify enrollment data] Do not use NAHASDA formulas since they rely on Census data and use Tribal statistical areas instead of Indian country land base.
 - **Economic hardship:** 20% [Rosebud Sioux & Spirit Lake: \$1.25B] [Yankton Sioux: \$875M] should be distributed in pro rata shares based on the relative economic hardship of each Tribe, measured by the poverty rate of individuals living on the reservation or within the Indian country of each Tribe, based on the most recent year for which such data are available from Census. The greater a Tribe's economic hardship, the greater its expenditures will be in relation to the COVID-19 emergency (e.g., homelessness, overcrowded and unsafe housing, lack of basic necessities)
 - **Health factors:** 20% [Rosebud Sioux & Spirit Lake: \$1.25B] [Yankton Sioux: \$875M] allocated based on the relative health status of each Tribe – the level of complicating conditions (e.g., diabetes, heart diseases, mental illness, substance abuse), whether the Tribe has identified cases of Coronavirus in its population, and hot spots.
 - **Land base:** 10% [Oglala: 20%] [Rosebud Sioux & Spirit Lake: \$1.25B] [Yankton Sioux: \$875M] in pro rata shares to Tribes based on their relative Indian country land bases, including reservation lands, off-reservation trust lands, and dependent Indian communities as defined in 18 U.S.C. 1151 (but not including Tribal statistical areas). The size of land base is directly related to expenditures because costs are greater to provide supportive services in rural areas.
 - **Maximum payment** to any Tribe. No individual Tribe should receive more than \$250M [Rosebud Sioux & Spirit Lake: \$400M] from the CRF. If a grossly disproportionate amount of funding goes to the largest Tribes, it will undermine the efforts of other Tribes to respond effectively to the pandemic.

There should be an equitable distribution of the CRF funds across the 12 BIA regions. No one region should receive a disproportionate share of the funds. Greater funding should be provided to Tribes with treaty relationships with the U.S. and Tribes exercising full jurisdiction over their people and lands. (110 – Sisseton-Wahpeton Oyate; 134 – Oglala Sioux Tribe; 152 – Rosebud Sioux Tribe; 314 – Yankton Sioux; 435 – Spirit Lake Tribe)

We submit a couple of acceptable methods of dividing the dollars:

- The quickest would be to divide the dollars **equally among all tribes**. This would eliminate the costly and time intensive effort of a complex formula and eliminates the argument that any tribe is being treated unfairly. There will be an IG to audit and retain any unused funding from smaller tribes that could be redistributed to tribes with greater needs.

- Alternatively, there could be a combination of a **base funding amount plus a formula-based** amount to help with Tribes with a large land base, larger populations, or early cases of COVID-19.
 - Base amount should be no less than 50% of the \$8B (\$4B).
 - This will get a base amount to tribes quickly, then the formula approach can be more deliberative. Treasury must send the base amount directly to Tribes, and BIA can administer the slower process of figuring out formulas. (41 – Chehalis, Nisqually, Squaxin Island)

Many of the formulas suggested favor large tribes and disregard that economic and health impacts of public health emergencies are disproportionately felt in rural areas, where access to quality health care and emergency services are often more expensive and harder to provide than in more urban settings. We therefore propose formula that provides a **higher base amount for all tribes** and proportionately smaller share based on population, which is often more efficiently and therefore more cheaply served in urban or suburban settings. Distribute funds to Tribal governments based on:

- **Base Tribal Share** (approx.. 14% of the Fund)
 - \$2M for each of the 576 federally recognized Tribes
 - Subtotal: \$1.152B
- **Tribal Employee Share** (10% of Fund)
 - \$500M for Tribal employment between 250 and 1,000 employees
 - \$300M for Tribal employment greater than 1,000 employees
 - Number of qualifying Tribes TBD
 - Subtotal maximum: \$800M
- **Tribal Population Share** (75.2% of Fund)
 - Based on Tribal enrollment
 - Subtotal maximum: \$6,009,000,000

We feel this formula achieves optimal fairness to all tribes and compensates based on the three main factors that most accurately determine need. We urge DOI to adopt this formula to promote fairness and serve all tribes equally. (44 – Nooksack Tribe)

The Act allocates funds to States based on population to ensure each state receives a share and those with higher populations that may have greater expenditures to care for the larger population receive relief in proportion. Tribes do not have a population criterion or stated minimum distribution requirement. The law includes a baseline based on “increased expenditures” from 2019 to 2020 related to the coronavirus crisis with discretion to Treasury to move beyond that single requirement to ensure distribution occurs in a month. Another key difference is that increased expenditures of tribally owned entities is included and recognizes the role they play in meeting tribal government responsibilities. Consider a fair way to include all tribal government entities that express the need for relief funds, a possible accommodation for potential impacts of tribes with higher populations, and the best use of funds to mitigate the impact of the coronavirus...

- A **base allocation** available to all tribes of a lower amount as mandated in the state specific provision,
- An allocation beyond the minimum based on **population**, and
- An increase beyond either the minimum population based on **expenditure impacts** beyond both. E.g. if a \$500K minimum for each tribal government to request reserves \$287M, and leave \$7.71M remaining.

Secondary considerations may consider population; however tribes are so disparate that it may not be as good as an indicator as for states. Perhaps use the amount remaining beyond the minimum allocation should go to the broad relief of tribal governments with expenditure needs for government operations impacted and needed for the crisis. The maintenance of tribal government entities should also be

considered, keeping in mind that the aid is for relief and not to make tribal entities whole. The final consideration is ensuring tribal governments are using other aspects of the CARES act and its predecessors before seeking relief from the \$8B, e.g., should funds specifically for health and housing already included in the Act and previous Acts for the same purposes be required to be considered first?... Keep the intent of the law: providing broad relief for governmental impacts from the coronavirus as the center of guidance. (46 – NAFOA)

We recommend the method for allocation include a **base allocation** of \$750k for each tribe and provide a distribution of the remaining amount available based on a formula that includes criteria based on economic impact, which may include the number of employees, rather than a population or land base calculation. This methodology would help ensure that funding is used to address actual economic needs of each tribe, which may not be reflected by population or land-based numbers. The base \$750k would ensure every tribe can address immediate needs in the pandemic and prepare for the expected second wave outbreaks. The total cost would be \$430.5M and leave roughly \$7.57B to be distributed under the formula... Consider the following for the **remaining balance formula**:

- Inability to fund crucial governmental services, such as Tribal Assistance for Needy Families (TANF), due to complete loss of revenue from shuttered tribal enterprises;
- Payroll costs for government employees and enterprise employees;
- Cost differentials of remote and isolated locations, and particularly off-grid tribal lands, such as high energy costs, fuel, food security and medical costs;
- Non-congregate sheltering expenditures to alleviate the high risk in overcrowded, multi-generational, and often multi-family households, or to establish shelters for those citizens presumed infected due to exposure or to quarantine infected individuals awaiting transport to appropriate health facilities;
- Long unmet needs that are now a health hazard such as lack of public safety and law enforcement; child welfare, domestic violence, and social services; and infrastructure improvements needed including water, road, and sewer improvements;
- Increased broadband communication needed for the following: operation of tribal government activities as COVID-19 programs from federal and state governments are relying heavily on online communications, and many tribal workers are working at home without access to adequate or any broadband services; for implementation of telemedicine and telehealth services, search and rescue, public safety, law enforcement and first responders;
- Increased telecommunication costs.

(57 – California Tribal Chairpersons' Association; 64 – Chicken Ranch Rancheria; 164 – California Tribal Chairpersons Association)

AFN asks that a **minimum** of \$750k [Cook Inlet Region, Inc.: \$1M] in funding per tribe be included in the method for allocating the tribal set-aside. This would help ensure parity among tribal communities and mirrors the distribution of relief funds to states. Currently, each state receives a base amount of \$1.25B with the remaining based on their share of the total population of the U.S. Additionally, a minimum of \$750k base distribution will help ensure tribes can address immediate needs, impending crises, as well as prepare for a possible second wave of COVID-19 in the fall. The total cost would be \$430.5M and would leave roughly \$7.57B to be distributed for other purposes. (29 – Alaska Federation of Natives; 70 – Tlingit and Haida; 74 – Tatilek Corp.; 103 – Organized Village of Saxman; 124 – Chugash; 236 – Bristol Bay Native Corp.)

Many communities in rural Alaska are overcrowded and lack adequate access to healthcare and basic sanitation. These conditions severely exacerbate pandemics such as COVID-19. Additionally, tribal leaders and members are in the best position to understand the health care needs and priorities of their communities, and funding for rural Alaska should be prioritized to include tribes and tribal health

organizations through tribal self-governance funding mechanisms. We recommend the following considerations be included in the methodology for the **remaining balance**:

- Specific funding to address **cost differentials** of remote and isolated locations, such as high energy costs, fuel, food security, and medical costs.
- **Impacts** on existing programs.
- **Long unmet needs** that are now a health hazard such as lack of public safety and law enforcement; additional targeted funds to address child welfare, domestic violence, and social services; resources to alleviate overcrowding in housing and expediting solutions to the lack of running water and sewer, including new and upgrades.
- Changes in **transportation** for both travel and cargo should be considered. Due to the remoteness of many tribal communities and the effects of social distancing can cause long- and short-term strains on our transportation infrastructure. Transportation factors affecting tribal governments should be considered in any methodology for distribution.
- Increased **communication** needs must be prioritized to allow greater use of telemedicine, search and rescue, public safety, law enforcement, and first responders. Also, many tribes and Alaska Native businesses have been forced to change the way they operate and work remotely. Increased telecommunications costs of tribal governments need to be included and will also help prepare for future pandemics.
- A funding source for tribal governments to spur innovation to address the critical social risks and threats of COVID-19 and any future health threat.

(29 – Alaska Federation of Natives; 70 – Tlingit and Haida; 124 – Chugash; 250 – Native Village of Tatilek)

We recommend the following considerations be included in the methodology for the **remaining balance** of the CRF:

- Specific funding to address **cost differentials** of remote and isolated locations, such as high energy costs, fuel, food security, and medical costs.
- **Long unmet needs** that are now a health hazard such as lack of public safety and law enforcement; additional targeted funds to address child welfare, domestic violence, and social services; resources to alleviate overcrowding in housing and expediting solutions to the lack of running water and sewer, including new and upgrades.
- **Transportation** facts as well as increased telecommunication costs affecting tribal communities.
- A funding source for tribal governments to spur innovation to address the critical social risks and threats of COVID-19 and any future health threat.

(74 – Tatilek Corp.)

We strongly urges the following recommendations:

- **Baseline funding of at least \$750,000** to every federally recognized tribe. This will allow for faster distribution of funds to tribes who are in desperate need of funding to cover the unexpected costs of mitigating COVID-19.
- Provide for a **geographic differential** in the funding methodology to disburse funds above the base funding amount. Expenses in extremely rural areas, such as rural Alaska, can be up to two or three times the national average. Further, scarcity due to lack of transportation is already driving prices higher.
- Ensure **expenditures to address transportation, technology, and communications infrastructure** are allowable – in extreme rural areas, the ability to communicate effectively and access medical care from remote locations can be a matter of life and death. Rural Alaska has already experienced disruption in the ability to travel from remote villages to hub villages – the largest rural air carrier in the State has grounded all planes and filed for bankruptcy. This travel is necessary for access to medical care, medicine, food, and supplies. The ability to quickly and

effectively communicate is also necessary to keep tribal members informed and empowered to keep themselves and their families safe.

- Make funding available to retroactively cover eligible COVID-19 expenditures. (78 – Association of Village Council Presidents; 300 – Native Village of Barrow)

Set a single allocation formula to include a **baseline** funding amount that is equal for each of the Tribes, and a tiered pro rata allocation above the baseline using other factors:

- For the **baseline**, we recommend a minimum of 20% of the \$8B be distributed as a baseline, divided equally among all 574 Tribes (~\$2.78M per tribe).
- For the remaining 80%, we recommend a tiered pro rata allocation that considers enrolled **membership** of each tribal nation and other factors such as COVID-19 response service areas (e.g., our 1,450 square mile meal delivery service area).

A possible model is the formula used for the VW Diesel Emissions Environmental Mitigation Trust for Indian Tribe Beneficiaries, which addressed population, location, and other inequities to achieve the most benefit for the most tribes. A summary of the formula is: 1) 50% of funds divided equally among tribes, and 2) the remaining 50% divided into three pools (“Groups”) based on the Jenks natural breaks optimization method, then allocated based on pro rata share of each tribe’s population to total population of all tribes *within its Group*. (See link in comment for more information). The advantages of this method are that it was already reviewed and approved by a court, it is familiar to the 50+ tribes in the trust, and tribes led development of the formula. (76 – Blue Lake Rancheria; 420 – Blue Lake Rancheria)

Distribute to tribal governments using a **base plus** population formula:

- Half the funds (\$4B) should be divided by 574 tribal governments, which would provide \$6.9M for every tribal government.
- The remaining \$4B should be distributed based on tribal **enrollment**, using the 2005 American Indian Population and Labor Force Report, which contained enrollment information for 561, leaving only 13 BIA would need to obtain enrollment data for. The 2005 report displayed a total tribal enrollment of 1,978,000, which would yield \$2k per capita. (79 – Native Village of Kuliak; 96 – Native Village of Tazlina; 102 – Yselta del Sur Pueblo; 111 – Winnemucca Indian Colony; 207 – Susanville Rancheria; 259 – Little Traverse Band; 415 – Gulkana Village Council)

We support an allocation method that provides:

- A **base** funding level from the CRF to each “Indian tribe” as defined in Section 601(c)(7).
- In addition, the Tribe supports allocation to tribes based on population. Due to the unprecedented nature of this pandemic, consider a **broader population base**. For example, our Tribe provides health care services to not only enrolled members, but also to children of Indian descent and our employees. All individuals supported by tribes should be counted in a population based allocation.
- To address “increased expenditures,” we ask that Treasury dedicate at least \$4B on an **economic impact basis** using existing IRS Form 941 submissions for tribes and tribally owned entities. Congress expressly acknowledged the importance of tribally owned entities on tribal government economies. Without a tax base, tribes rely on tribally owned entities to provide funding. We believe the Department can readily look to the IRS Form 941 submissions to determine the number of employees and wages as a portion of the allocation method. (80 – Poarch Band of Creek Indians)

Given comparatively small population, we have serious concerns about how the relief funds will be distributed. We want to ensure that all tribes, including those with similarly small enrollments, receive a fair and meaningful share of the available funds to address our COVID-19-related needs. Accordingly, we believe the most equitable distribution methodology would be to:

- Distribute \$4B to **all tribes in an equal amount**, and
- Distribute the remaining \$4B based on an allocation methodology that accounts for the respective enrolled **population** of each tribe. (82 – Metlakatla Indian Community)

We urge the disbursement of:

- At least a majority of the \$8B tribal fund **in equal amounts to each federally recognized tribe**
- With the remainder of the fund allocated taking into account factors such as the following based on readily available data:
 - Number of tribal members (**population**);
 - Number of tribal government and enterprise **employees**,
 - Remote and isolated locations with high **cost differentials** for such essential items as energy, food security,
 - Medical costs and telecommunication. (85 – Pala Band; 88 – Jackson Rancheria)

We recommend a hybrid 3-tranche approach that gets funds out to tribal governments immediately while also allowing for distribution of additional funds based on economic factors consistent with the CARES Act:

- Tranche #1: Distribute a **flat payment** of \$1M to all tribal governments. Tribes are in the best position to determine where and how these initial emergency funds should be used consistent with the Act.
- Tranche #2: Distribute an aggregate of \$1.5B to tribal governments based on the enrolled tribal citizens of each tribe compared to the total **population** of enrolled tribal citizens of all tribes. As a condition, Tribes should be required to certify the number of citizens by a specified date to assure timely distribution of funds. This will help tribes struggling to provide continued services and employment to larger populations.
- Tranche #3: The balance of funds should be distributed to tribal governments based on total **wages for employees** of the tribal government and tribal enterprises for CY2019 compared to all tribal governments and enterprises for CY2019. This will help tribes provide a fairly apportioned continuity in existing services and support to tribal members and employees. Given the limited time, we strongly urge you to use data from IRS forms 941/944. Allocating approximately 75% of the funds to economic factors is consistent with the CARES Act (94 – Mohegan Tribe)

We recommend the following allocation model to effectuate the intent of the CARES Act:

- Proportional allocation of 40% of fund based on number of **employees** on tribal businesses' last IRS form 941 to address critical business infrastructure.
- Proportional allocation of 40% of fund based on number of **employees** on tribal government's last IRS Form 941 to address essential government services.
- Baseline allocation of 10% allocated **uniformly** (approximately \$1.4M per tribe) and
- Baseline allocation of 10% allocated proportionately based on tribal **population** to address emergency response.

The baseline allocations are necessary to give all tribes resources to offset costs of protecting their people and public health. The employment-based determination of need considers the size of the tribe's governmental and business workforces as the metric to assess the level of effort to meet unique needs. Time is too short to solicit and review tribal budgets, so using readily available IRA information is a clear proxy of the additional expenditures tribes will incur. There should be no reliance on Interior's existing funding formulas such as TPAs because those formulas were not designed to effectuate the intent of the CARES Act. (99 – Kalispel Tribe)

There is a real and substantial risk that smaller and less affluent tribes will receive an inequitable proportion of this funding. Treasury has been asked to use a methodology based on criteria that would

proportionally disadvantage the most needy tribal governments, including factors such as the number of employees, payroll and expenses previously budgeted but intended to be paid for with revenue. Any such approach should be rejected in favor of a simple equitable distribution similar to the state distribution, ensuring fulfillment of the trust responsibility to all tribes:

- Maximize **base funding** for all tribal governments. Distribute \$4B to all Tribes on an equal basis.
- **Population.** Distribute some amount (e.g., \$3B) to all tribes based on their relative population through a formula that uses a “Tribal Size Adjustment (TSA)” similar to that used by IHS to delivery funding based on active user population within a tribe’s service area.
- **Rural and remote tribes.** Reserve the final amount (\$1B) for geographically remote tribes in rural areas defined by the Census that face particularly significant challenges to prevent, protect, or respond to COVID-10. And prioritize the critical needs of these tribes with any unallocated portion of the \$150B fund. These tribes are facing challenges exacerbated by their location such as: closure without notice of Ravn Air, the regional airline, cutting off access to mail, supplies, and healthcare needs; unrepaired roads in Great Plains for emergency vehicle access; cost of transportation to hospitals from Havasupai at the bottom of the Grand Canyon; small rancherias subject to shelter-in-place longer than any other region; the virus epicenter at Shinnecock Nation. . (107 – Tribal Anti-Poverty Alliance; 304 – Ft. Belknap Indian Community; 398 – Montana Tribes; 412 – Makah Tribe)

We recommend the following equitable distribution:

- **Minimum Tribal Share** (14.2% of the Fund)
 - \$2M for each of the 576 Tribes
 - Subtotal: \$1,152,000,000
- **Tribal Land Base Share** (7.6% of Fund)
 - \$1M for reservation land base between 10 and 100 square miles
 - 70 Tribes
 - Subtotal: \$79M
 - \$5M for reservation land base between 100 and 1,000 square miles
 - 53 Tribes
 - Subtotal: \$265M
 - \$10M for reservation land base in excess of 1,000 square miles
 - 28 Tribes
 - Subtotal \$280M
- **Tribal Employee Share** (15% of Fund)
 - \$400M distributed among Tribes with 1-250 employees [Quileute: \$5M per tribe with between 100 & 1,000 employees]
 - \$400M distributed among Tribes with 250-1,000 employees
 - \$400M distributed among Tribes with greater than 1,000 employees [Quileute: \$10M per tribe]
 - Subtotal maximum: \$1.2B
- **Tribal Population Share** (63.2% of Fund)
 - Based on tribal enrollment [Quileute: based on eligible recipients within a tribe’s Contract Health Service Delivery Area per IHS]
 - Subtotal maximum: \$5.056B
- **Cap**
 - Less any amount in excess of \$200M. [Quileute: No cap]

Use of this formula ensures a broad range of distributions (no less than \$2M and no more than \$200M) that reflect the diverse health, societal and economic challenges each tribe faces during this pandemic. (114 – Spokane Tribe; 179 – Quileute Tribe; 282 – Skokomish [with slightly different numbers])

Consider the most equitable formula possible:

- Maximize **base** funding for all tribal governments: Distribute \$4B to all Tribal governments on an equal basis.
- **Population**. Distribute \$2B based upon the population of tribal members.
- **COVID-19 Spread**. Distribute \$2B to Tribes based upon the number of confirmed COVID-19 cases in the counties included in each Tribe's trust lands. (349 – Middletown Rancheria)

We urge you to ensure there is both equity and flexibility as the funds are dispersed. Because we are making the reasonable assumption that all Tribal Nations will face financial impacts as a result of the COVID-19 pandemic, this process must be inclusive of all Tribal Nations and reflect the great diversity found across Indian Country... In providing a set aside for Tribal Nations, the law recognizes that Tribal government revenue has been significantly diminished and that there will be unanticipated expenses that Tribal Nations will experience while working to manage the impacts of this crisis. In addition, by clearly including Tribally-owned entities, the CARES Act acknowledges the role that economic entities play in supporting governmental purposes. It is critical, then, that the funding distribution methodology and allowable expenses reflect this reality, and not rely on an oversimplified process that does not reflect the intent of the law. We recommend the following to ensure relief reaches all Tribal Nations and is flexible enough to ensure all Tribal governments are able to determine its best use:

- Ensure all Tribal nations have access to **baseline funding**. No Tribal nation will avoid the coronavirus impact, including incursion of substantial unexpected costs. Each Tribal Nation is facing at least some level of expense, and costs will rise as the crisis unfolds and threatens the continuity of essential government services and other obligations. Much the same way each state will receive baseline funding, each Tribal Nation should. A percentage of at least 15% should be allocated to providing Tribal Nations certainty under this provision. Establishing a floor will ensure all Tribal Nations are able to access relief while still ensuring that a substantial balance (85%) remains to provide resources for those with additional higher levels of expense.
- Prevent unfair distribution through a **cap on total funding**. The \$8B, while significant, is highly unlikely to fully address the total expenses and losses incurred by Tribal Nations during the pandemic. The Fund was established to provide support to governments during this time, not make any one government whole. Either a percentage of total expenses or a total dollar amount cap will offer a balance. (115 – USET; 337 – Jena Band of Choctaw Indians)

The CARES funding must be distributed in amounts sufficient to meet our immense challenges, and within a framework which will allow for the maximum flexibility for recipients such as Kawerak to utilize the funding based on its specific needs.... Be fair and equitable to all tribes regardless of size and location or there will be inadequate funding for remote tribes with the biggest challenges during this pandemic.

- Distribute a **base amount** of at least \$750k to each tribe, regardless of size or location. A methodology based on other factors, like number of employees, revenue generated, or population, would significantly disadvantage the most needy tribes. Our region has small Tribes but are some of the most remote communities in the nation, with significantly greater challenges to our supply lines and basic provision of life, health and safety functions such as law enforcement, health care, and basic infrastructure.
- If there is to be any additional consideration for this base amount, it should be a **cost of living differential** factored in for Alaska tribes, given the exponentially greater costs associated with living and operating in rural Alaska.
- An across-the-board base alleviates the need for an application process to get this first wave of funding out immediately. As a practical matter, there is not enough time to process hundreds of applications each with its own distinct criteria, template and formatting. Such a process will benefit more resource-rich Tribes. (116 – Kawerak, Inc.)

Treasury is required to disburse the \$8B “based on increased expenditures of each such Tribal government (or a tribally-owned entity of such Tribal government) relative to aggregate expenditures in fiscal year 2019.” Aimed at indirectly responding to government revenue shortfalls by addressing expenses that would otherwise widen the gap between government outlays and receipts, the fund may be used only for costs meeting the criteria set out in the Act. With the overarching goal of using the fund to preserve and stimulate tribal economies, we propose:

- A **baseline amount** to all Tribal nations: as every Tribal nation has been impacted in some way by COVID-19, a baseline of \$500k per Tribal nation would ensure each receives a basic level of funding. However, as all Tribal nations may not want to participate, only those providing written notice to Treasury of participation should receive funds.
- A need-based amount based on **economic impact** for the remaining funds: this is a statutorily required approach aimed at covering necessary expenses incurred as a result of the pandemic, so Tribal nations receive funds sufficient to support their operations and those of their tribally owned entities so they are economically viable when the pandemic subsides.

Allocation based on other factors is not justified by the CARES Act text or purpose. The Act clearly requires allocation of the Tribal set-aside be based solely on economic impact and population or land ownership-based formulas are not a good measure of the impact caused by COVID-19. The fund should be allocated in proportion to the demonstrated financial impact to each Tribal government based on the eligible expenditures demonstrated by each Tribe. To the extent the fund would be oversubscribed after accountings, allocations can be made pro-rata based on demonstrated expenditures. (117 – Mashantucket Pequot)

There should be a **minimum allocation** for every tribal government of at least \$750k. Tribes will still need to demonstrate the funds will be spent on necessary expenditures incurred due to the public health emergency, but this will guarantee all tribes have access to at least some of the funds. Tribes should be able to access more than \$750k if they can demonstrate a need for additional funds. (118 – Gakona Village; 364 – Native Village of Cantwell)

No allocation will meet every tribal need, but one universal theme seems to be that the Agencies must consider the total amount of a Tribe’s pre-COVID budget in the allocation of these funds – this would capture the impact of lost revenues on Tribes’ ability to continue to meet the needs of our people during this crisis and operate our government. We think each Tribe should certify their total budget expenditures based on documents, including either the Federal Audit Clearing House or NIGC and tax forms filed with the federal government. This is the best way to determine economic impact.

- A **minimum** should be provided to ensure Tribes that have smaller budgets are able to meet the needs of their people. A portion of the fund could be distributed to each Tribe equally.
- Tribal population is not a sound basis for determining governmental needs. Instead, if population is to be a factor then we would suggest a **Tribe’s IHS user population** is a better indicator of who the Tribe will be serving during this pandemic and what our increased expenditures will be. (121 – Lac du Flambeau)

We urge Treasury to recognize that at a “one size fits all” approach will inevitably result in inequities and fail to account for regional and tribal-specific impacts. Accordingly, we do not support a formula based on a single criteria, such as Tribal population. Tribal population alone will not account for degree to which the total Tribal population depends on Tribal government programs and services and the additional burdens/costs a Tribal government may be experiencing as a result of the COVID-19 pandemic. A blended formula that provides a guaranteed minimum amount of assistance to even those Tribes that may not have the resources to prepare “self-certified statements of costs”, while providing flexibility to account for both Tribal-specific impacts and economic impacts can be implemented efficiently and, while

not perfect, provide the most equity with greatest speed. We reviewed the proposals submitted by a wide range of individual Tribes and inter-tribal organizations and suggest the process articulated by the Gila River Indian Community provides the most equitable solution to best meet the immediate and some portion of the anticipated future needs of Tribes to respond to the economic and financial crisis facing Indian Country. The critical elements include in the Gila River proposal, which we believe should be adopted by Treasury include:

- A **guaranteed minimum distribution** to cover costs/expenditures, even for those Tribes without the resources needed to prepare a certified application within the timelines set forth in the CARES Act;
- A “**cap**” on the total amount that may be allocated to any single Tribe until such time as every other Tribe is able to either obtain a minimum distribution or submit its own certified application;
- A formula by which each Tribe can calculate and submit requests for assistance, that includes consideration of population, employment numbers and financial impacts on existing governmental operations and budgetary commitments impacted by the COVID-19 pandemic of COVID-19 related closures. (122 – Nottawaseppi Huron Band)

We propose the following allocation formula, based on information the federal government already has on hand:

- Step 1: Distribute \$500k to every tribe as a **minimum** allocation.
- Step 2: Divide remaining funds equally into two funds of approximately \$3.8B each and distribute based on reported expenditures and tribal employees as follows:
 - Tribal **Expenditure** Fund
 - No tribe receives more than \$100M from this fund
 - All tribes with more than \$15M in expenditures reported on the most recently filed OMB A-133 Compliance Supplement receive a minimum \$10M
 - Remaining fund allocated proportionately based on expenditures on the OMB A-133 Compliance Supplement
 - Tribal **Employee** Fund
 - No tribe receives more than \$100M from this fund
 - All tribes inclusive of their tribally owned entities with a minimum of 1,000 employees receive a minimum \$10M
 - Remaining fund allocated proportionately based on number of tribal employees
 - Tribal must provide IRS form 941 and a certification as to the number of employees. (130 – Suquamish Tribe)

Treasury has been asked to use a methodology based on criteria that would proportionally disadvantage the most needy tribal governments, including factors such as the number of employees, payroll and expenses previously budgeted but intended to be paid for with revenue. Any such approach should be rejected in favor of a simple equitable distribution similar to the state distribution, ensuring fulfillment of the trust responsibility to all tribes:

- **Maximize base funding for all tribal governments.** Distribute \$4B to all Tribes on an equal basis.
- **Tribal Need.** An amount should be set aside for tribes to request additional funds above the first round to combat the virus, with a set cap amount per tribe. Each tribe is unique in how their population is spread out, how close to large population centers they are, how close to medical facilities they are. Each factor should be addressed in a way each tribe sees fit and request an amount within the law’s parameters.

Avoid the terrible mistake of using a method based even partially on the number of tribal members residing on-reservation, as this does not reflect who tribal governments are providing services to and many tribes have minimal land bases. There is not enough time to make discretionary judgments about each tribe’s applications for relief. Further, any discretionary methodology will disproportionately benefit

affluent tribes with resources to draft compelling requests. Our proposed distribution is simple, and therefore, fast. (137 – Winnebago Tribe)

Our recommendation entails simple steps that respect tribal sovereignty, avoid unnecessary and complex formulas, and, most importantly, ensure funding reaches tribes immediately.

- First, no later than April 24, 2020, we recommend Treasury Department distribute the \$8B **equally** among the 564 federally recognized tribes using existing Treasury accounts and payment mechanisms.
- Second, issue clear guidance on what constitutes qualifying expenses and provide tribes 30 days to return any funding that will not be used for qualifying expenses.
- Third, release an accounting of the monies returned by tribes that do not have sufficient qualifying expenses - "remaining funding", provide tribes thirty (30) days to request additional funding, and distribute remaining funding to tribes pro rata based on each tribe's request for additional funding.

This is the fastest and fairest way for this Administration to proceed. Congress provided this Administration with no guidance for distributing the \$8 billion funding, except that all funding must be distributed to tribes by April 24, 2020. We respect and appreciate how hard this Administration is working to battle against this unprecedented attack on the national economy, and we strongly urge this Administration to adopt our proposed recommendation. We formally request our share of the \$8B so we are able to pay qualifying expenses. (144 – Redding Rancheria)

We support **base funding** of at least \$750k per tribe as recommended by the Alaska Federation of Natives. In addition, any flow of funds driven by a population-based formula should also include a per-tribe allocation. For example, many BIA funding categories in Alaska are distributed on a 50% population/ 50% per tribe basis. Even a 15% per tribe allocation would be hugely beneficial for small tribes. (145 – Bristol Bay Native Association; 407 – Curyung Tribal Council)

Method of allocation:

- Provide a **floor amount** of funding for all tribes. COVID-19 is affecting all tribes and a minimum amount ensures no tribe is excluded. Treasury can rightfully assume every tribe has experienced additional costs due to COVID-19 and tribes can certify the funds will be used for expenditures due to COVID-19 so Treasury remains statutorily compliant.
- After providing the floor, allocate funds using an existing distribution **and Tribal Share Methodology authorized by ISDEAA**. This is the most efficient way of getting the tribes money, through BIA's Tribal Share Methodology to calculate each tribe's share of administrative dollars for programs, service functions, and activities. (148 – Grand Ronde)

Consider that many tribes have not benefitted from expanded gaming and enterprise operations, due to our location in economically disadvantaged rural communities. A distribution formula that includes tribal population and Federal trust land must be considered. Such a formula is not inconsistent with the intent of the legislation. The distribution must be accomplished in the most equitable manner possible, considering the unique situation of each individual tribe. The following actors are important:

- **Tribal population** (1/3 based on ratio to which the tribe-certified population bears to the total population of all tribes) –all tribal reservation residents are impacted by the pandemic and all the services and enterprises disrupted by the pandemic are tied to population. Self-certification is the most reliable and up-to-date method of determining population, because NAHASDA and CHSDA population counts are unreliable. DOJ implemented self-certification of tribal population for its FY20 Crime Victims Fund Tribal Set-aside. Each tribe's basis should be resident population, tribal enrollment, or tribal service population.

- **Land base** (1/3 based on the ratio to which trust land area of the tribe bears to the total trust land area of all tribes). The number of acres in trust is the most meaningful land-based factor, given the trust responsibility. This is especially important for remote reservations with natural-resource based economies like ours. In addition, DOI has updated statistics on trust land so that information is available.
- Tribal **employees** (1/3 based on the ratio to which the total number of tribe-certified persons employed by such tribe bears to the total employed by all tribes). Tribal gaming and enterprise revenues have enabled tribes to provide services and support for their members where the U.S. Government has historically failed to do so. As a result of the pandemic, all tribes have had to shutter their enterprises, with great loss of revenues while experiences vast expenses due to the pandemic.
- A **minimum** \$1M for every tribe because all tribes have been impacted by the pandemic.
- A **cap** of \$50M for any one tribe, to ensure an equitable distribution.

(131 – Red Lake Band)

We recommend a minimum and maximum cap. A portion of the funds should be based on Tribal enrollment, land base, and number of Tribal government and enterprise employees. (157 – Spokane Tribe)

Due to the need to get the funds to the native communities and entities immediately, we propose the following streamlined calculation:

- 60% of the funds be distributed based on the **population** of the entity (in the ANVC case, that would be the original number of shareholders enrolled at the time of incorporation) and
- 40% be divided **evenly** among all of the eligible entities.

We firmly believe this is the quickest and fairest way to get the money where it is needed most. The offered distribution methodology provides a meaningful base amount of funding to every single entity. If Treasury is planning to add any further qualifiers to determine the need of each entity, we ask that the following factors be taken into consideration:

- Cost differential for transportation and logistics;
- Current economic conditions, perhaps a one-time test, to differentiate tribes with gaming operations and large ANCs from smaller more needy tribes and Village corporations;
- Revenues lost from normal business operations;
- Payroll costs by location;
- Overall infrastructure needs (165 – Alaska Native Village Corporations Association)

I wholeheartedly support a three step formula for the distribution of Title VI dollars as follows:

- A direct payment of at least \$1M **to each** of the federally recognized tribes;
- Distribution of \$1.2B to each of the federally recognized tribes on a **per capita** basis;
- The distribution of the remainder of the Title VI funds to the federally recognized tribes on the basis of certified **economic need**. (166 – Little River Band of Ottawa Indians)

Tribe suggests the following factors be included in any formula:

- Minimum Payments: Due to fact that the COVID-19 pandemic is impacting all tribes, the Little Shell Tribe recommends distributing a percentage of the \$8B (e.g., \$1M) in the form of a **minimum payment** to each of the 574 federally recognized tribes. Title V of the CARES Act specifically provides minimum payments for the states, but not for tribes. However, this

straightforward method of distribution would guarantee that all federally recognized tribes obtain crucial funding to address the pandemic.

- Tribal **Population**: The Tribe also recommends that each tribe's population be considered when distributing the Fund. Title V of the CARES Act factors in population as part of its method of distribution to the states, but not the tribal governments. This is another straightforward method that would help ensure that tribes with large populations are provided with additional resources to help prepare for and respond to the COVID-19 outbreak. (167 – Little Shell Tribe)

Distribute **base** amounts to each Tribe first, then distribute remaining funding on a proportional basis to each Tribe. (168 – Duckwater Shoshone)

We recommend a formula based on the following principles:

- A **base distribution** of \$3.5M to each tribe
- A **cap** of \$100M to any one tribe
- Adjusted within that range by the amount of each tribe's tribal government budget.

We have heard suggestions of using numbers of employees, or determining distributions based on information submitted by tribes but there simply is not sufficient time. The formula needs to be based upon readily accessible information already in the possession of the U.S. government, which would include the audited financials for each tribe's government. In our view, the tribal government budget reflects the fairest baseline of services tribal members rely on tribes to provide, and in turn the fairest reflection of the impacts to tribal governments. (173 – Coeur D'Alene)

Do not forget the smaller tribes in remote areas in the allocation formula. We recommend:

- A **base distribution** of \$3.5M to each tribe
- Distribution based on **population** served by each tribal government (such as beneficiaries in each tribe's IHS Contract Health Delivery Service Area or population residing on the Tribe's reservation) and the relative size of the Tribal government's budget.

We do not agree that some amount of funding should be held back to cover unforeseen conditions. Tribes are in a far better position to allocate funds. (377 – Shoshone Paiute)

We recommend:

- Base amount between \$500k and \$1M to each Tribe
- Distribute 75-80% of remaining funds based on tribal **payroll and wages** (IRS form 941)
- Distribute the remaining percentage (20-25%) based on **population** – membership or service area. (183 – Tulalip Tribes)

We recommend:

- Minimum **base** of \$1M to each Tribe;
- \$2B for supplemental funding based on **percentage of COVID-19 positive diagnoses** of enrolled Tribal membership;
- \$5.4B to Tribes for loss of gaming revenue;

(176 – Fallon Paiute)

The methodology must prioritize small and needy tribes. The large majority of Alaska tribes fit into this category. These tribes lack the basic and foundational infrastructure to prevent, mitigate, and respond to COVID-19. By providing the funding necessary to address basic community infrastructure needs to prevent, mitigate, and respond to COVID-19, historic disparities can be partially addressed.

- [Tanana: The following is demonstrative of the typical infrastructure needs in Interior Alaska necessary to bring our communities to a state of readiness to prevent, mitigate and respond to

COVID-19 (see comment for examples) To fund this infrastructure would total an estimated \$9M per tribe. In addition, we are in desperate need in Interior Alaska of 500 rural homes at a cost of \$228.] Only once the basic needs of a community are met will the country be able to truly stop the spread.

- Distance from urban center: The methodology must also consider the **geographic challenges** faced by Alaska tribes. [Tanana: Lost revenue should be the last priority. The statute requires a priority of expenditures for public health emergency, such as those to prevent the spread and mitigate and respond to COVID-19, including infrastructure, health, medical, safety, emergency response, social services, and other direct expenses of emergency response.]
- Provide **base funding** and build in a base assumption that COVID-19 has had at least \$750k [Evansville: \$1M] impact on every tribe. A tribal minimum should not be circumvented because a tiny fraction do not assume tribal government responsibilities like the rest of Indian Country. Alaska tribes will likely incur well over \$1.5M in COVID expenses. Every tribe needs assurance of a minimum amount of assistance. Allocate this swiftly without an application and distribute to every tribe so they can take immediate action.
- **In the alternative, create a \$1B set-aside within the \$8B for small tribes.** If the methodology considers population, reservation size, tribal staff, previous federal funding or revenue, Alaska tribes and other small tribes will not receive a fair distribution and our tribes will not have adequate resources for the COVID-19 response. (178 – Tanana Chiefs Conference; Nenana Native Association; 203 – Native Village of Tetlin; 206 – Huslia Village; 210 – Village of Grayling; 211 – Venetie Village Council; 213 – Birch Creek Tribe; 232 – Ruby Tribal Council; 233 – Tenana Native Council; 251 – Evansville Tribal Council; 271 – Telida Tribal Council; 289 – Loudon Village; 381 – Healy Lake; 414 – McGrath Native Village Council; 422 – Alatna Village; 428 – Hughes Village Council)

We support the recommendations submitted by the California Association of Tribal Chairmen (CATC), National Congress of American Indians (NCAI), and the Native American Finance Officers Association (NAFOA). To clarify our support for the CATC recommendations:

- **Base Allocation** of 20%-50% of fund for all tribes.
- Formula Allocation for remaining \$4.1B based on tribal enrolled **population**; tribal government **employees**; **tribal enterprise employees**; infrastructure needs; and inadequate housing, including lack of non-congregated housing or community buildings, with:
 - Specific funding to address cost differentials of remote and isolated locations, and particularly off-grid tribal lands, with such criteria as: high energy costs, high fuel costs, food insecurity, inadequate or no broadband, inadequate roads or lack of road access (access by small plane and ferry or barge), and lack of access to adequate medical facilities. (182 – Ewiiapaayp Band; 219 – Tlingit and Haida)

The law makes clear that the primary consideration for allocation must be tribal government expenditures. We support a distribution method primarily based on 2019 tribal government expenditures, as measured by **total wages paid** by each tribe and its wholly owned enterprises in 2019. The formula might provide a **minimum allocation** to all tribes, so long as the majority of the funds are based on government expenditures. This would serve the needs of larger tribes while ensuring smaller tribes receive sufficient funds and would directly advance the economic stabilization purpose. (187 – Las Vegas Paiute)

We believe the most efficient way to distribute the funds is to fund individual tribal request based on expenses on a case-by-case basis. If a formula is used, then it should be a simple equation that adds together:

- A **minimum** tribal share for each tribe;
- Tribal **workforce** and economic impact (IRS form 941 and other factors)

- Geographic government responsibility (size of reservation or trust lands, geographic area of population served, size of roads inventory)
- Tribal **population**. (see comment for more details). 188 – Ponca Tribe)

Distribute funds on an 80/20 formula with 80% based on population and 20% distributed on the number of tribes. This would allow those with larger operations to get a larger share but would make sure everyone got something to fight this virus. (190 – Seldovia Native Association)

Perhaps 80% could be distributed amongst the largest and most capable tribes whose greatest resource—their workers – would be capable of shouldering more paperwork burden in exchange for receiving larger shares of the funding. The remaining 20% (\$1.6B) would be shared among the smaller tribes. \$750k would go a long way to getting supplies (food, vitamins, seeds, medicines) that otherwise would be too expensive to get shipped up. (383 – Native Village of False Pass)

Half (\$4B) in equal amounts to each tribe. Allocate the other half based on a factor-based formula including: (1) the number of people who rely on the tribe for employment; (2) per capita infection rate of the region or state in which the tribe is situated. (194 – Chitimacha Tribe of Louisiana)

We recommend:

- **Base** share of \$550K to each Tribe
- **Land** share tiered based on reservation size (see comment for details)
- **Employee** (government and businesses) share percentage (tribe's divided by all tribes')
- **Population** share percentage (tribe's divided by all tribes')

(See comment for details). ... We oppose a maximum allocation because it fails to recognize the significant differences in needs across tribes (195 – Navajo Nation)

There should be no minimum or maximum payment to any individual tribe. However, if resources are expended before all Tribes' needs are met, Treasury should consider capping individual tribal requests to a percentage of the request. There should be no consideration of reservation size or tribal members. Consideration should be given to the number of Tribal employees because it directly impacts economy. Consider funding each Tribe based on an initial request supported by certification that the funds will be used for COVID-19 expenditures, drawing down funds as needs arise. (197 – Southern Ute Indian Tribe)

Three factors should be taken into account in any formula:

- **Minimum** payment to all Tribes (\$2M each)
- Tribal **population**
- Government **expenditures**, based on annual Single Audit Act audits. (208 – Hopi Tribe; 218 – Yavapai Apache)

Distribute \$6.5B [Northern Arapaho: \$5.426B] of the \$8B based on total number of **employees** of the tribal government and tribally owned businesses. Also, give every tribe a **minimum** payment of \$750 [Northern Arapaho: \$1M]. With the remaining \$1.145B, distribute based on population, using a tiered approach. This is consistent with the intended use of the CRF (see comment for explanation). (215 – Snoqualmie Indian Tribe; 241 – Ak-Chin Indian Community; 256 – Stillaguamish Tribe; 277 – Northern Arapaho)

We request each tribe receive a **minimum** payment of \$5M and that the balance be distributed proportionately among tribes relative to their population. (216 – Santa Clara Pueblo)

We recommend:

- **Minimum** tribal share of \$2M to Tribes and ANCs
- Minimum **off-road cost adjustment** of \$2M for any Tribe not connected to a road system
- A Tribal **population** and ANC shareholder enrollment share based on current enrollment MINUS
- Any amount over \$100M.

(222 – NANA Regional Corporation)

We propose:

- Step 1: Provide **minimum** of \$M to each tribe;
- Step 2: Allocate \$5B equally to each BIA region, then distribute to tribes based on **population**;
- Step 3: Allocate remaining funds equally to each BIA region, then distribute based on **economic factors**.
- Cap: \$150M.

(223 – Yurok Tribe)

There should be a minimum distribution of \$2M for each tribe so that Tribal governments unable to register through the Treasury portal with the data requested will not be left out. Alaska Tribal governments should receive a proportionate share (39.9% of the fund, since there are 39.9% of Tribes in Alaska). (242 – Calista Corp.)

Distribute half (\$4B) **equally** among tribes (574) and ANCs (235), into 809 equal shares. Distribute the remaining half based on number of **members** each Tribal government serves, based on a certification process. The number of employees or acres should not be used because the Fund is about Tribal government caring for and providing benefits to its members. (244 – Shee Atika, Inc.)

We recommend:

- \$1B **base** funding to all tribes on an equal basis;
- \$1B to tribes **most impacted** by COVID-19;
- Some portion of remainder to all tribes based on their **service area**;
- Another portion of the remainder to tribes based on **economic impact**.

There is not enough time for a discretionary judgment about each tribe's application, and an application process would disproportionately benefit affluent tribes with resources to apply. This approach is simple and can be done quickly. (247 – Cowlitz Indian Tribe)

We support a **base** funding of \$1.5M to all tribes. The remainder of the formula should be kept simple. It is a challenge to navigate for funding assistance, and regulations for reporting are tedious. The formula should include:

- Enrollment
- Whether the Tribe is operating businesses
- Overall number of employees
- Payroll costs (either historically or what they would have been for staff in 2020).

(257 – Sitka Tribe)

A distribution formula based on population and land base would not adequately support our tribe for the indefinite length of the pandemic. Distribution should be calculated on a set **baseline** amount to all tribes of \$1M plus an allocation based on **lost income**. The methodology we feel would be best to meet the

critical needs of Tribes is based on lost income during the closure of business entities that supports the operations of tribal government and livelihoods of tribal members. (258 – Fort Sill Apache)

Recommendations:

- The distribution formula should not consider tribal land base, payroll, or lost enterprise revenue. The formula should be based on factors that correspond to COVID-19 costs and expenditures. A larger land base may actually lower risk of COVID-19 since it is spread through social contact. Land base is also ambiguous as to whether it includes ceded territory. Payroll and lost revenue have little connection to COVID-19 expenditures because they do not correspond to the need for additional governmental services. Tribes with the largest payrolls and revenue losses comparatively spend small percentages on government services.
- Each tribe should receive a **minimum** amount of funding (\$2M) because every tribe will have COVID-19 related expenses.
- A portion of the funds should be based on **population** size, based on enrollment, such that \$1B would be provided to tribes that meet a minimum size (such as 1,000 members) receive funds in proportion to their enrollment.
- The largest portion of the funds should be used to address **economic impact** of COVID-19 on tribal governments, based on overall budget for the tribal government and the percentage of the budget funded by tribal enterprises (see comment for more detail). (263 – Fond du Lac)

We support a very simple formula with immediate distribution of \$1.5M to **each tribe**; otherwise, tribes will end up using resources to comply with a complicated formula. Amounts distributed should include **lost revenues** because tribal enterprises support government operations. (264 – Ute Mountain Tribe)

The formula should be heavily weighted toward providing funds based on demonstrable coronavirus-related economic impacts, rather than general factors that are unrelated. Therefore, we recommend:

- The first \$1B [Fort Mojave: \$3B] **evenly** to all tribes;
- The second \$1B [Fort Mojave: \$3B] pro rata based on number of **enrolled members** of each tribe; and
- The remaining \$6B [Fort Mojave: \$3.278B] pro rata based on the total number of **employees** or wages paid by the tribes and their tribally owned businesses [Fort Mojave: to Tribal government owned enterprises otherwise deemed not eligible for the PPP or which were not able to secure PPP].

Distribution must be based on economic factors other than population, land base, and similar factors unrelated to the harm directly caused by the COVID-19 pandemic. The CARES Act expressly requires allocation based on increased expenditures. We understand that evaluation of tribal budgets and economic impact submissions may be burdensome and it will likely be necessary to use a formula. If the Secretary does use a formula, the use of pre-pandemic, retained and discharged employment data is consistent with the statute and manageable in the timeframe.

- A **minimum payment** to each tribe can be made and a funding cap implemented. We oppose use of membership numbers as a primary factor in any formula because they do not reflect economic impacts.
- **Upward adjustments** to allocations should be given to tribes located in high-risk states most impacted by COVID-19 in terms of total numbers of deaths and rates of death caused by the virus.

Our priorities for needing relief from the Corona virus Relief Fund are consistent with those of other Tribal Nations: maintaining funding levels with FY2019 for Nation government services; retaining ties to

our employees either through using the Fund to make payroll for those employees who we have retained, and to continue to provide health insurance and other benefits to our furloughed employees; and meeting our financial obligations (such as servicing debt) to keep both our business operations and Nation government operations viable so that employees have jobs to return to when this crisis ends. (268 – Seneca Nation)

We recommend immediate distribution of \$2B as follows:

- \$1M to **each** tribe,
- \$1.427B based on tribal **enrollment**
- For the remainder, we recommend tribes be directed to submit statements regarding estimated **increased expenditures** and that, based on those numbers, the entire \$8B be reallocated among tribes with a secondary distribution to each tribe in the amount of the difference between the reallocation and amount already distributed to that tribe in the first round. However, no tribe should be required to return funds disbursed in the first round. Lost profits above those that would have been used to cover regular business or government expenses should be considered only in the event all other losses are fully compensated. (279 – Jicarilla Apache)

We recommend:

- Base amount between \$500k and \$1M to each Tribe
- Remainder to be documented by the tribes to show need as a result of COVID-19.

(283 – Chickahominy Tribe – Eastern Division; 408 – Tonto-Apache Tribe)

Give weight to the Congressional intent in creating the fund, considering the associated negative impact on Tribal revenue into your formulation. We recommend:

- Base minimum \$500k for each tribe (the States' portion is a minimum of \$1.25B per state regardless of population count)
- Second distribution based on the following criteria for each tribe's proportionate share who submits such information prior to April 27:
 - Population (\$1.7B)
 - Land (\$1B)
 - Employee count (\$1B)
 - Loss of revenue (\$2B)
 - Increased expenditures (\$2B) (287- Lower Sioux Indian Community)

We recommend the following:

- Minimum \$1M to each Tribe
- Additional amount equal to 10/12 of:
 - Base funding received by ISDEAA tribes or
 - TPA funds of non-ISDEA Tribes
- Considering factors in order of precedence:
 - COVID-19 incidence on the reservation;
 - Unemployment rates on the reservation or surrounding areas, or cost of living data;
 - Number of employees impacted as determined by Form 941, W-2, etc.
 - Tribal membership or reservation residents.

There should be a cap to avoid significant inequality in distribution because those tribes with the most resources will also most quickly recover from this crisis. We do not advocate land base as a factor. (288 – Quinalt Nation)

Three factors should be taken into account in any formula:

- Minimum payment to all Tribes (\$2M each)
- Tribal population (No less than \$4B) according to the number of tribal members in each tribe
- A maximum/cap to any single tribe

Distribution should not be based on the number of persons employed by a tribe. Instead, Treasury and SBA should remove the restriction that renders tribal gaming operators ineligible for the PPP. (290 – Santee Sioux Tribe)

We believe “fair” means equal.

- A base level of funding of \$5M to each tribe
- Remaining money distributed based on need, leaving more than half of the funds for later determination and distribution.

The formula must not be detrimental to landless Tribes, many who are victims of past poor public policy, or smaller membership tribes. If population is considered a primary factor, an official Tribal enrollment certificate will determine the population for our Tribe. (292 – Klamath Tribes)

We support a base distribution to all tribes and an additional distribution to tribes who demonstrate economic need. We support the NCAI and NAFOA letter on how to distribute funds to tribes. (293 – Native Village of Eyak)

We recommend:

- Immediate base amount of \$2M to each tribe (about 20% of the funds)
- Remaining 80% split upon the size of the tribe (IHS’s user population count could be a good metric).

We do not have a reservation land base so we do not believe this would be a good measure. (310 – Seldovia Village Tribe)

A standardized distribution per Tribe will protect the smallest Tribes, which are often overlooked. We strongly oppose distribution on population only as that would broaden inequities. (317 – Lesnoi, Inc.; 320 – Kuskokwim Corp.; 321 – Bean Ridge Corp.; 323 – St. Mary’s Native Corp.; 328 – Deloy Ges, Inc.; 331 – King Cove Corp.; 342 – Chitina Native Corp; 344 – Qinararmiut Corp.; 361 – Evansville Corp.; 369 – Choggiung Limited; 385 – Tanadgusix Corp.)

We support two plans that have been presented:

- Provide a minimum of \$750k to each tribe; or
- Do the 80/20 split presented by Seldovia Village representative.

(319 – Alexander Creek, Inc.)

There should be a minimum baseline of \$2M to ensure all tribes are provided an equitable share, without regard to land base, revenues, or population. Those factors should be considered in request for additional funding. (324 – Mashpee Wampanoag)

We suggest:

- \$5M to each tribe to address the imminent impacts of the coronavirus;
- Distribution of the remaining based on business impacts (lost revenue) from COVID-19 and to address tribal government and community impacts affected by COVID-10. (326 – Kickapoo Tribe)

We support a formula that includes:

- A baseline amount for all tribes regardless of membership or land base and additional funds awarded on the basis of:
 - Tribal member population;
 - Size of the tribe's land base and, in the case of Oklahoma tribes, the size of their jurisdictional area;
 - Economic impact of each tribe within their land base, reservation, or jurisdictional area, including the economic impact of gaming operations;
 - Impact of special cases, whereby specific and focused events have resulted in severe economic hardship affecting large portions of a tribal population (i.e., oil royalty payments).

[See comment for snapshot of Osage Nation's size, economy and how the Nation uses resources to directly benefit Tribal membership]. (340 – Osage Nation)

Distribute:

- A minimum amount to all tribes of \$1M;
- \$1.5M based on tribal population (e.g., the population count used for the Indian Housing Block Grant (IHBG) NAHASDA or TTP).
- Remaining funds reflective of actual expenses pro rata as reported in audited financial statements submitted to the Federal Audit Clearinghouse. (348 – Ho-Chunk Nation)

We recommend:

- Base allocation of \$1M to each tribal government and allocate remainder based on:
- Population based on a tiered approach (e.g., 1-1,000; 1,000-2,999)
- Those whose allowable COVID-19 expenditures are forecasted to exceed the base \$1M disbursement may request additional funding up to \$100M. (357 – Ramona Band)

Any formula must ensure that small tribes with great, unique needs receive equitable funding. All tribes need baseline funding to support coronavirus responses. Beyond the base, a non-competitive formula should be used. Given the vast diversity of tribes and their needs, relying on population alone will not accurately capture the impacts. [See comment for how Tribe has had to go above and beyond in taking precautions to protect itself] Everything is disproportionately expensive because of our isolation. A funding formula must account for additional expenses that result from geographic isolation, lack of medical resources, and vulnerable population. (389 – Havasupai)

Distribute as follows:

- **Base** allocation to all tribes of 40%
- Distribute remaining 60% with formula based on **economic impact** (number of tribal government and tribal business employees).

This is more consistent with the CARES Act than using population or land base. Also consider:

- Inability to fund crucial government services, such as Tribal Assistance for Needy Families (TANF), due to complete loss of revenue from shuttered tribal enterprises;
- Payroll costs for government employees and enterprise employees;
- Cost differentials of remote and isolated locations, and particularly off-grid tribal lands, such as high energy costs, fuel, food security, and medical costs;

- Non-congregate sheltering expenditures to alleviate the high risk in overcrowded, multi-generational, and often multi-family, households, or to establish shelters for those citizens presumed infected due to exposure to infected individuals, or to quarantine infected individuals awaiting transport to appropriate health care facilities;
- Long unmet needs that are now a health hazard such as lack of public safety and law enforcement; child welfare, domestic violence, and social services; and infrastructure improvements needed including water, road, and sewer improvements;
- Increased broadband communication needed for the following: operation of tribal government activities as COVID-19 programs from federal and state governments are relying heavily on online communications, and many tribal workers are working at home without access to adequate or any broadband services; for implementation of telemedicine and telehealth services, search and rescue, public safety, law enforcement, and first responders, and
- Increased telecommunications costs.

(399 – Chemehuevi)

Distribute a base amount of at least \$1M to each tribe regardless of size or location. CARES Act does not allow enough time to adequately collect individual tribal data required for a more complicated funding formula. Without a base distribution amount, smaller tribes in Alaska and across the nation who require additional assistance would be a major disadvantage. (405 – Nome Eskimo Community)

Provide a minimum disbursement to each Tribal government to include each ANC, then develop a formula for additional distributions based on land base, population, enrollment, number of employees, and similar factors. (406 – Afognak Native Corp.)

We propose the following as equitable to tribes of all sizes, locations, and structures, using data that are objective and easily obtainable:

- Base share for each federally recognized tribe (\$287M – 3.6% of Fund)
- Land share (\$800M – 10% of Fund)
 - \$1M for reservation land 10-50 square miles
 - \$2M for reservation land 51 – 100 square miles
 - \$4M for reservation land 101 – 200 square miles
 - \$6M for reservation land 201 – 400 square miles
 - \$8M for reservation land 401 – 700 square miles
 - \$10M for reservation land 701 – 1,000 square miles
 - \$10M plus \$2M for each additional 1,000 square miles over 1,001 square miles
- Employee share (\$2B – 25% of Fund) based on tribe's employee share percentage compared to employees of all tribes
- Population share (\$4.912B – 61.4% of Fund) based on tribe's population share percentage compared to total enrolled members of all tribes

We oppose a maximum allocation/cap as unfair because it fails to recognize significant difference in needs across tribes. Large tribes have borne and will bear more of the financial burden due to reservation size and population and must provide more resources to more people over a larger area. (409 – Navajo Nation)

Suggested Formulas: No Base

Distribution should be based on government fund **expenditures as stated in A-133 audits** filed with the federal government. The formula could determine combined expenditures by all tribes and distribute the \$8B in proportion to each tribe's pro rata share of total expenditures (e.g., if total combined expenditures by the 574 tribes is \$25B, and Tribe X's individual expenditure was \$50M or 0.2%, then Tribe X would receive 0.2% of the fund or \$16M). This method's advantages are:

- It ensures an equitable distribution by using a standardized method for calculating government expenditures (all tribes use GASB accounting methods for A-133 audits) and tying the allocation to total government fund expenditures, which captures both grant and enterprise revenue and is consistent with the intent for the distribution to be based on expenditures.
- It is based largely on information in the Government's possession that is readily ascertainable and verified by audit and thus would not require additional submissions by the Tribes
- Treasury could determine the distribution amounts quickly and transparently and easily comply with the deadline.
- It complies with the statutory mandate that distributions be based on increased expenditures.

The challenges are easily overcome. For example, for some tribes the most recent audit available is 2018, but these tribes could provide estimates for 2019 or Treasury could use the 2018 information. Tribes who did not file A-133 audits may be able to provide information regarding their expenditures, or Treasury could provide them with a minimum allocation. (See comment for suggested calculation). The Tribal Priority Allocation (TPA) formula is inappropriate for several reasons (see comment for list). (63 – Muckleshoot Indian Tribe)

Congress intended the CRF to provide financial relief directly to Tribes to help each of us, regardless of size or circumstance, meet our obligations in response to the pandemic. Proportionately account for the costs borne by each Tribe to maintain essential government operations and to support their enterprises and employees in response to the pandemic, as **measured by each Tribe's higher expenditures and lowered revenues**.

- Determine by our Eligible Expenses that were not accounted for in our previously adopted budget, which was premised on revenue that is now not being realized due to the shutdown of our tribal gaming enterprises.
- If you conclude that the funding is not sufficient to cover all tribes' expenses, we request you provide us with the quotient of our Eligible Expense amounts and the eligible expense amounts made known to you by all tribal governments.
- If you do not adopt this methodology, we request that you adopt a **workforce share allocation** methodology that uses as its only consideration the quotient of the total number of government and enterprise workers each Tribe employed as of 12/31/19 and the total number of government and enterprise workers all Tribes combined employed as of 12/31/19. Short of an actual allocation based on actual additional expenses, the alternative methodology of a relative "Workforce Share" is the truest way to measure relative cost burdens at the scale at which they are being borne. Any other factor skews away from scaled costs.
 - Each Tribe, as an employer, has likely filed one or more IRS Form 941, which lists total compensation and employee count. Thus this information is readily available and verifiable. Given our active lending experience, we believe you can fairly and quickly address the variation in factors among tribes through these methodologies. (83 – Shakopee Mdewakanton Sioux Community)

Consider using the existing allocation methodology used for the Indian Housing Block Grant Funds (IHBG). HUD uses this methodology to allocate \$665M each year to Tribal governments. The IHBG allocation formula takes into account:

- Tribal population,
- Percentage low-income, and
- Many other factors.

While not perfect, it is a fair and agreed-upon methodology, already in place for nearly all 574 Tribal governments. There is an issue of housing authorities, often separate entities from the actual tribal governments, receiving IHBG funds, while CRF will go directly to Tribal governments; however this chart can be used as a guide.

- Regarding considering economic impact in the formula, some Tribes have very large economic enterprises but small tribal populations. We understand economic loss, but funding based on population and low-income percent, as IHBG does, is a better measure than economic losses. There are other extraordinary amounts of funding in the Relief Bill for layoffs.
- If you consider the IHBG allocation as an established methodology, the task is easier, just cross-reference the IHBG list with the list of Tribes, insuring each Tribe is on the list in place of their housing authority. If you sample using the IHBG methodology, Tribes with large populations and land bases receive large allocations, and Tribes with large economic operations and small populations would receive relatively small allocations. While not all may be pleased with this methodology, those Tribes have extensive resources and citizens of those Tribes benefit from large per capita payments. CRF should not be used to fill the gap of per capita payments, but the needs of the citizens. The IHBG formula insures the funding equitably distributed according to Tribal citizen needs across all of Indian Country. [See attached draft allocation]. IHBG is superior to IHS methodologies as those are complicated with little-understood allocations. In contrast, IHBG allocations are transparent, straightforward, and have been long agreed-to by all tribes. (38 – Tolowa Nation)

Consider using the existing allocation methodology used for the Indian Housing Block Grant Funds (IHBG). HUD uses this methodology to allocate \$665M each year to Tribal governments. The IHBG allocation formula takes into account Tribal population, percentage low-income, and many other factors. While not perfect, it is a fair and agreed-upon methodology, already in place for nearly all 574 Tribal governments. In contrast, using a formula focused on **employee base** would tilt funding to business-centric tribes regardless of how many tribal members the tribal government serves, and so would run counter to the intent of the CARES Act. If Treasury does not choose to use the IHBG, we recommend each tribe receive a **base allocation** and then the remainder be distributed on a per capita basis using **population** number from BIA. (170 – Nez Perce Tribe)

The funding formula should give highest priority to braiding resources for Tribes –filling gaps in funding sources and programs not able to address Tribal needs. To that end, the formula should account for:

- The level of **COVID-19 impact** to each Tribe;
- The **amount of lost revenue** to Tribes related to COVID-19 response efforts, including lost revenue from Tribal businesses which provide critical revenue for governmental services;
- Tribal and reservation **population**; and
- Tribal **land base**.

...Funding must be priorities for rural communities like the Flathead Reservation where we have taken dramatic steps to stop the spread of COVID-19 and who have significant but remote populations, and large land bases to serve during this global pandemic.

(39 – Confederated Salish and Kootenai Tribes)

I recommend an immediate disbursement based purely on formula funding with **tribal enrollment as the main factor**.

- Land base and federal service area factors solely considered are inherently unfair due to policies that left most tribes landless.

- Distribute approximately 80% a self-governance type methodology without the requirement for advanced justification.
- Distribute the remaining 20% as a supplement with a justification, but again with a self-governance methodology given there are likely to be infinite permutations of how tribes are mitigating this crisis. (40 – Sault Ste Marie Tribe of Chippewa Indians)

We approve use of the following as factors in determining how much each Tribe receives:

- **Tribal enrollment membership.** Our tribal membership totals nearly 13,000, of which the majority reside in Oklahoma, but our Tribes assist enrolled members who live out of state as well. Although tribal enrollment should not be the sole factor, it should be a major one.
- **Land mass.** All tribes are unique in their size and needs. Although there are no reservations in Oklahoma, the size of our service area covers 9 counties. Several of our tribal communities are a 2-hour commute from tribal headquarters and the time and expense of providing additional services to our outlying communities due to COVID-19 has taken a toll on our tribal resources.
- **Loss of revenues.** We strongly advocate for loss of revenue from tribal enterprises as a factor in determining how much tribes receive

(43 – Cheyenne and Arapaho Tribes; 255 – Cheyenne and Arapaho Tribes)

We recommend you include the **population**, the **area cost differential**, **transportation costs** for goods and for travel for our citizens. There are 229 Tribes in Alaska providing needed services to our populations. The costs are greater in rural areas without railroads or highways, which equates to more dollars to get services to outlying communities. We have to make sure each household has running water and sewer services, and we have included each household's cost for a year of services. Many families cannot afford such service and that is why we are including them for a whole year. All the extra services we are proposing are outlined in our estimated COVID-19 disaster budget for 2020, I am certain it will go longer into the unknown future. We are living in the highest cost of living in the nation and poorest economically depressed area in the nation:

- Support water/sewer payments for 77 homes - \$100k
- Extra duty policing and equipment/supplies - \$100k
- Acquire ventilators, masks, rubber gloves, hand sanitizers - \$50k
- Extra duty pay for health aides, additional health aides - \$100k
- Acquire laptop computers for council and staff and IT services - \$50k
- Extra duty pay for janitors/maintenance for sanitizing buildings - \$50k
- Gas and oil for hunting/fishing/gathering for food for families - \$50k
- Remodeling two houses to place patients - \$25k
- Food and supplies for patients - \$20k
- Transportation and freight costs - \$50k

Total \$645k. (67 – Akiak Native Community)

Any effort to distribute the fund in an overly simplistic way – either evenly among Tribes or appropriated to populations – would be wrong. It would not address the actual impact of COVID-19 or comport with actual needs of Tribes affected by the pandemic. Nor would it be consistent with the letter or spirit of the CARES Act. As such, we support a distribution formula that reimburses tribal governments for **actual expenses**, which are still being incurred. This approach comports with the statute. By contrast, an overly simplistic approach would flout the law (e.g., an even distribution among tribes would cause a windfall to tribes with low populations and expenses and hurt tribes with large numbers of employees, higher operating expenses, and a distribution based on number of Tribal members would overlook smaller tribes that make a significant contribution to their economies). The point of the law is to bring financial relief to the actual communities affected. Although a bright line formula might be attractive given the limited time for distribution, Indian country is complicated and a one-size fits-all approach almost always fails.

The formula for allocating the \$8B to Tribal governments should be based on:

- The Tribe's **reservation land base** factoring in the Tribe's state-based **population** of tribal members
- As well as expenses incurred due to **revenue lost** while combatting this virus.
- The number of **employees** employed by the Tribe prior to the emergency declaration. We are similarly situated as other Tribes – employing only our most essential employees and continually reevaluating that list to ensure our operations are financially sustainable while our primary sources of revenue are shut down. (81 – White Earth Nation)

Not requiring an application for tribes violates the language of the CARES Act and risks distributing far too many funds to tribes that cannot demonstrate a need for relief and far too few funds to those that genuinely need them. (See comment for analysis of why Section 601(c)(7) requires a submission by each tribe to receive a payment). Additionally:

- **There must be an application and self-certification process established to provide guidelines to tribes both as to the expected distribution of the funds and their use in accordance with the Act.** We also heard during the first consultation call that the Departments are considering a formula.
- **A formula based on self-certification is viable and we strongly recommend it** with certain elements: avoid solely basing on population; a minimum payment is appropriate if considered in conjunction with the tribe's self-certified statement of anticipated costs; and the formula must provide relief only for unanticipated COVID costs and not meeting large unfunded needs across Indian country such as access roads, new health facilities, etc., and the formula must take into account government deficits anticipated by each tribe in FY2020 on a projected monthly basis through the end of calendar year 2020.
- It is imperative that the formula not only fairly allocates the limited funds available to meet actual needs, but also seek to link the amounts allocated to budget time periods, days, weeks, or months, to determine when funding needs can be replenished.
- The limited funding available must have a per tribe cap of no more than \$150M to cover the first period of relief provided.
- No tribe should be provided more from the formula than the amount the tribe certified as its anticipated additional COVID-19 cost....
- To meet statutory requirements of tribal submissions leading to accurate expedited determinations and payments, there should be a streamlined tribal self-certification process with information that can be put into formulas for expedited distribution determination.
- The statute cannot be read as allowing a [base payment?].
- A minimum payment in combination with a population-based payment should be part of the formula for distribution.
- The balance of the Fund must be reserved for tribal government deficits caused by COVID-19.
- The final step should be a comparison of COVID-19 cost estimates submitted by the tribe and the amount determined by formula, and the amount paid should be the lower of the two. (See comment for full explanations of each of these bullets) (91 – Gila River Indian Community)

The substantial tribal discourse should form the guidance issued by Treasury. **NAFOA, in listening to the diverse statements made by tribal governments, supports the accommodation of tribal relief based on the methodology defined in Title V as articulated under the Title IV amendment as the**

sole factor in allocating funds to tribal governments. This single methodology will accommodate the greatest relief for all tribes regardless of government size and economic footprint. Tribal governments with larger populations will have greater expenditures to meet and will include those in their requests in a similar way that tribes with larger economic engines or land bases will be able to include their increased expenditures associated with relief. We strongly feel doing otherwise will compromise the intent of the law and make it more difficult to provide fair and timely access to the relief funds. (95 – NAFOA)

I urge you, in keeping with the CARES act, to distribute the \$8B of the CRF based on each tribe's and their tribal enterprises' **loss of revenues and increased expenditures** associated with COVID-19. The purpose of the CRF is to preserve and stimulate tribal economies that have come to a halt as a result of the pandemic. This approach will best accomplish that goal. We were concerned to learn during the April 2 consultation that Treasury is planning on using a funding formula similar to what BIA and IHS employ in distributing grant monies for service delivery, which are skewed toward a population base. It is inappropriate for responding to the economic chaos COVID-19 is causing and would fail to provide adequate relief to our gaming tribes for loss of revenues, which affects every aspect of our tribal government budget.... Congress intended that relief funds would allow tribal gaming operations such as ours to continue to pay furloughed casino employees and tribal government employees unable to work due to closures and shelter-in-place. A distribution formula based primarily on population will make that impossible and have a profound disproportionate negative impact on thousands of employees. While we do not believe distribution according to a formula is the best way to fulfill the CARES Act, if Treasury determines to use this approach, it is essential that the primary factor in the formula be the level of resources tribes need to maintain payroll and other overhead expenses while their governments and businesses are closed. Tribes can readily generate total workforce numbers and IRS can confirm the number. This would allow Treasury to divide each tribe's workforce number by the total workforce of all tribes to determine each tribe's share. To address tribes with few employees who are still experiencing costs, Treasury should allocate a minimum distribution to each tribe before applying the workforce formula. (98 – Seminole Tribe)

We are concerned that a formula typically used for distributing grant dollars to tribal government will defeat the true purpose of these funds. Distribution must be based on the underlying premise and recognition that tribal enterprises/businesses are a revenue arm of the tribal government. The revenues are our tax base, and the tax base is gone. We urge Treasury to distribute funds under this important premise. The CRF should serve two purposes for tribal governments:

- To recover any necessary and unanticipated expenditures that are no longer supported by tribal revenues (and otherwise would have been). Tribal government payroll expenditures for employees during closure or diminished operation are necessary and unanticipated expenditures as a result of COVID-19. Treasury already has IRA 941 documentation to verify an individual tribe's employee numbers and payroll costs. We urge you to use these documents. Payroll expenditures without forecasted revenues were not accounted for in our tribal budgets. Monies taken out of different tribal accounts to cover cost are additional unanticipated cost. There would be no tribal budget without revenue, therefore ALL of these budgeted costs are attributable to the pandemic. **Accordingly it is critical that the number of employees be given great weight in distribution.** Workforce has direct correlation to increased expenditures tribes are incurring – the unexpected costs of paying wages during closures, costs of maintaining facilities, and healthcare during furlough. This is stated in the House colloquy.
- To cover costs associated with the COVID-19 pandemic. These expenditures range from engaging in safety checks for elders to reopening tribal businesses to unemployment insurance costs to be billed to tribes at 50% for tribes that have opted to be reimbursable entities for the purposes of the Federal Unemployment Tax. In addition, deep cleaning is needed. (104 – Tulalip Tribes)

Given the plain language of the statute calls for the Fund to be allocated based on increased expenditures, we were surprised to learn you did not intend to collect any data about economic impacts in our communities prior to awarding funds. We have been concerned by comments recommending allocation based on population, which we believe fails to serve as a good indicator for expenditures related to the pandemic and its consequences. Instead, since **employees** are the largest expenditure any tribal enterprise makes, we request that distribution factor in wage or employment data. This data can be self-reported and verified by a tribal government's or enterprises' W-3, W-2, or Form 941. Alternatively you could reference data provided by a Unified Audit. By including actual economic data into the formula, you ensure the formula follows the plain reading of the statute and congressional intent. (106 –Great Lakes Inter Tribal Council)

Distribute based on each Tribe's **population** and **land base**. In cases like this, distance equates to actual cost. It costs more to deliver food and other supplies to people who live 75 miles from tribal headquarters and 10 miles from each other, than it does for a smaller tribe to do the same number of deliveries with people living closer to the tribal office and each other. On our reservation, tribal members go through a full tank of gasoline every 3 days just to get to the grocery and pharmacy. Our tribal police cars and ambulances can easily run through a tank per shift. Distance also requires more staff time and more staff, especially in an emergency like this. A staff person on a smaller reservation could make 50 deliveries of food to 50 elderly couples in the hour's time it takes one of our staff to drive 60 miles to make one.

- Our tribe also has a sizable number of members and a sizable percentage of our on-reservation population who are senior citizens that need the most assistance in a crisis of this nature. To the extent this information is available, the number of senior citizens in a tribal community should be considered. This means more people needing food and medical supplies and more dollars to buy them.
- Large reservations also have large percentages of populations located many miles from state and local assistance, so our tribal members have to rely on the tribe for virtually everything. Treasury should not assume that state aid is reaching our members. Even our banks are often 45 miles or more away.
- Remember that many of our tribal members, especially those who are older, do not have computers or internet. Thus, digital help is not going to get to them. This places more of a burden on the tribe, especially when quarantines are in effect.

(112 – Ute Indian Tribe)

A formula focusing on tribal population fails to accurately approximate the economic impact related to COVID-19.

- A more reliable and useful factor would be each tribe's relative **share of the total tribal workforce** (number of employees). Large tribal operations require a larger number of employees and smaller tribal operations require fewer employees. As most COVID-19 related costs are created by employee payroll, benefits, and revenue losses, a tribe's costs logically increase as the size of tribal operations increase. Moreover, much of a tribe's population will be included in its workforce numbers.
- Also consider a tribe's **business revenue** relative to its total operating revenue. Many tribes fund their government operations primarily through federal grant dollars. While tribal business revenue has plummeted due to COVID-19, federal grant dollars have not been reduced. Tribes that rely more heavily on business revenue have been harmed more severely by COVID-19.

Such a formula satisfies the CARE Act's intent to address economic disruptions actually caused by COVID-19. The CARES act did not intend to make up for any previously existing lack of resources. Additionally, tribes with small business operations will soon be able to obtain relief through the \$349B through the Payroll Protection Program. Tribes with large businesses will not qualify for this program.

We respectfully ask Treasury to heavily weight workforce size and business revenue relative to grant revenue. (120 – Mille Lacs Band)

We recommend that the \$8B be distributed based on **tribal citizenship** and/or number of **employees** to ensure the appropriation has the greatest impact on the U.S. economy. When we were forced to shut down virtually all of our gaming and hospitality service businesses, our entire tribal revenue stream evaporated, and we were left with just our ongoing federal funding and a small amount of revenue coming in from life-essential businesses. With such a devastating blow, we are striving to maintain our status quo with respect to employment and remaining operations, but that will require \$596M for the 10-month period from March 1 to December 30. These requested costs are separate and apart from cost now funded by ongoing sources of federal funding. Much of these requested costs are payroll related. Payroll costs for March were \$39.9M in salaries, wages, benefits, and payroll taxes. (123 – Choctaw Nation)

We do not believe that land base is an appropriate metric. There is an allocation of \$453M from BIA that specifically addresses the unique problems that tribes with large land holdings need to deal with. Further, my Tribe lost its land due to termination policies. It is deeply unfair for the federal government to tie necessary funding to land holdings when it has been the very source of so much landlessness.

- A **population**-based allocation is more equitable but does not capture the entire picture of how tribes fund their government. Smaller tribes with lower membership do not have diversified economies and the broad tax base enjoyed by even the smallest of the 50 states. Smaller tribes lack anything resembling a tax base. Without our tribally owned economic development entities providing revenue, we will be unable to operate essential government programs and face a unique and precarious economic situation that necessitates a more detailed calculation than simple population or membership.
- Our Tribe has chosen the goal of long-term, sustainable economic stability, reinvesting much of our profits into economic development rather than distributing to membership. If Treasury chose to only use tribal government expenditures as a factor in calculating the distribution, the distribution would not reflect the entire picture of the tribe's use of their treasury; **losses suffered by economic development arms must be included in the calculation.** Additionally, we suggest a relative measure be used; many smaller tribes have not been able to do as much economic development as larger tribes and are therefore in that much more of a precarious situation.
- Number of **employees** also provides a more useful picture of a Tribe's economy and should be considered. However, to reflect reality, we ask that this metric not include locational restrictions. As a tribe in a remote area, we have staff in states other than our home state. Beyond employment, my Tribe provides support to economies outside of my Tribe's jurisdiction. The economic consequences threaten to reverberate far beyond my Tribe trust land.
- For my Tribe, **revenue loss** is the greatest measure of the damage done, and likely still yet to be done, by COVID-19. I cannot stress enough that if our economic entities fall, my Tribe will not be able to operate government programs that provide essential services to citizens, from assistance to elders through meals and stipends, to emergencies. (125 – Habematolel Pomo of Upper Lake)

Funding must go directly to Tribes based on a comprehensive, clear, and fair formula for distribution. Funds need to be distributed via non-competitive grants that are administered directly from Treasury. Treasury already has established relationships with all federally recognized Tribes through its IRS Indian Tribal Governments ("ITG") Program.... We urge Treasury to consider the following points:

- Loss of business revenues is not the only factor to consider.. Just as important as revenue loss, the allocation must be based on the (1) geographic challenges, (2) economic need, (3) housing conditions, and (4) health conditions of each tribe in responding to this crisis. When this crisis is

over, tribes with robust tribal enterprises will bounce back, while others without those alternate streams of income will not.

- Population, if used must be based on “Indian Country” and not include “Tribal statistical areas”, nor can the allocation rely solely on population. If Congress had intended the tribal set-aside to be based on population, it would have said so. Other factors such as geography and location, economic need, health and housing conditions are more determinative of need. To the extent population is considered, we propose two alternatives:
 - (1) Use population within “Indian Country” meaning the number of people who live on reservations and off-reservation trust lands, These numbers are easily obtainable from Census. Tribal Statistical Areas should not be used because they do not accurately identify true areas of population-based need of tribes.
 - (2) In the alternative, measure Tribal populations by the total number of enrolled Tribal members for each Tribe, as this data is inherently more reliable than Census data (which undercounts Indians and has the issue of self-reporting of racial identity). If you elect to use Census data instead of enrollment data, include a population multiplier of 150-200% for tribes in Great Plains whose reservations include hard-to-count census tracts and are severely impacted by undercounting.
 - With regard to population generally, do not use NAHASDA formulas, since they rely on Census data.
- Geographic considerations – one of the greatest challenges and expenditures protecting against and responding to COVID-19 outbreaks involves geography.
 - In short, the larger the land area a tribe has to take care of, the more logistically difficult and costly it is, and the more rural and isolated a tribe is, the more it costs to care for citizens. Rural, large land-based tribes have unique problems that make preparing for and responding to crises even more complicated. (see comment for specifics on impassable roads, lack of cell phone and internet service, health care facilities, delivery of goods and services, protecting borders).
 - Take into account the tribes’ land base and distance to urban centers because these directly affect the amount of expenditures to fight COVID-19.
 - Land base should be determined based on Indian country lands, including reservation land, off-reservation trust land, and dependent Indian communities as defined in 18 U.S.C. 1151, but not Tribal Statistical Areas.
- Economic need, beyond loss of business revenue, should be considered, including the following data points which pinpoint areas of need (see comment for full descriptions):
 - Poverty level – DHHS’s Federal Poverty Guidelines
 - Employment – Labor Department’s employment statistics
 - Food distribution program on Indian reservations – USDA’s FDIPIR program
 - Supplemental Nutrition Assistance Program (SNAP) – USDA’s SNAP program
- Housing conditions – overcrowding in households accelerates the spread of COVID-19 such that when COVID-19 hits a reservation, it spreads like wildfire. Complicating matters is that many households are in areas without public gathering places for quarantine sites. There is also a disproportionately high number of homeless individuals on many reservations without lack of access to hygiene and sanitation facilities. The COVID-19 health crisis has led us to take additional steps to protect this especially vulnerable population, and none of these expenditures were foreseen. Indian housing statistics should be considered from the HUD Office of Native American Programs.
- Medical conditions of population – Tribal citizens suffer from lower life expectancy and higher incidences of disease than the rest of the U.S. population and, at the same time, we have a shortage of health care facilities, equipment, and providers. We have 8 hospital beds in the IHS facility, but estimate 1,000 of our members will need hospitalization due to COVID-19. The

health profile of a tribe's citizens and the current state of healthcare system readiness must be factored into the allocation formula.

- **Cap** - No individual Tribe should receive more than \$250M from the fund. There is a need to fund all Tribes. If a disproportionate amount goes to the largest Tribes, it will undermine efforts of other tribes to respond effectively to the pandemic.
- Ensure an equitable distribution of funds between and across the 12 BIA regions. No region should receive a disproportionate share of the funds.

(128 – Cheyenne River Sioux)

The following should be in an algorithm for distribution of the CARES Act funds:

- **Population** of enrolled tribal members (30% weight)
- Direct **economic impact** of COVID-19 on tribe – lost funds from business closures/limitations, clinic closures/limitations, but with a cap (25% weight)
- Tribal **payroll** (20% weight)
- Number of **existing patients** in tribally owned medical clinics (20% weight)
- **Medical** infrastructure in the area, inversely related to per capita medical infrastructure in the county [sic] (5% weight).

We do not recommend linking distribution to land base. Any economic loss from land-based business is captured in this formula. If tribes want to capture the increased transportation cost of securing supplies and providing medical care, we recommend a small weight (2-3%) linked to land base or proximity to urban center. We do not recommend linking distribution to proximity for hot zones because the timeframe and spread is unpredictable. (393 – Shoalwater Bay)

Population and/or Land Base as Factor

Support For—

We request that you look to the State and local governmental portions of the CRF for guidance and establish a **population-based** formula. (51 – Citizen Potawatomi)

If you allocate funding by formula, embrace a **population and employee-based** allocation formula. Our organization accounts for approximately 1/3 of the country's Native American population. Tribes with large populations are going to be particularly hard hit by this pandemic and any formula created for allocations must account for this. We are also some of the largest employers in our region, accounting for over 67,000 direct and indirect jobs. Treasury should also include the number of tribal and business employees in any formula. (53 – Inter-Tribal Council of the Five Civilized Tribes)

Treasury should distribute funds to Tribes under Section 601 by a **population-based** formula similar to the State's formula in the same section. Notwithstanding congressional guidance that payments be based on "increased expenditures", it is impossible to know these expenditures before the end of April. Further the provision gives the Secretary discretion to determine distribution. It would not be arbitrary or capricious to distribute by a formula similar to the State's population-based formula, and is consistent with how Tribes receive self-governance and 638 funds from BIA and certain funds from IHS, and these methodologies have been through rigorous consultation. (84 – Pueblo of Laguna)

I support formula funding based **primarily but not exclusively on tribal enrollment**. I realize gaming tribes are incurring large expenses that are employment-related and to maintain per capita, but for my Tribe, 100% of our net revenues go for services.... I support a land base factor but at a lower proportional factor because tribes' land holdings are arbitrary and attributed mostly to failed U.S. Indian policy. A land

base calculation would discount all Alaska Natives. Some of the smallest tribes are less than 1/20 of my tribe's size but have 10 times our land holdings.... Not everyone is going to be satisfied with the outcome. I recommend you take the input and try to meet the needs of the greatest number of tribes and tribal citizens with the highest need. (140 – Sault Ste. Marie Band)

Congressional intent reflects that the formula for distributions for states and local governments doesn't fit neatly for Indian Country, but that doesn't mean population needs to be excluded wholesale. (146 – Gun Lake Tribe)

It is crucial that the funding formula be fair, based on readily available data, and consider the unique situation of Alaska's Native communities. If based on population, it must be based on the number of individuals a tribe – including a tribal health organization – is **likely to serve**. The IHS's User Population count is the best available data. Tribal citizenship is not an accurate approximation as many tribes have citizens across the country and in Alaska, there is simply no accurate count of the membership of many Alaska Native villages. (186 – Southcentral Foundation; 217 – Mt. Sanford Tribal Consortium; 220 – Yukon-Kuskokwim Health Organization; 224 – Aleutian Pribilof Islands Association; 229 – Norton Sound Health Corporation; 231 – Copper River Native Association; 272 – Newhalen Tribal Council; 275 – Alaska Native Health Board; 276 – Southeast Alaska Regional Health Consortium; 293 – Native Village of Eyak; 297 – Yakutat Tlingit Tribe; 318 – Maniilaq Association; 346 – Kenaitze Tribal Council; 372 – Cheesh'na Tribal Council; 382 – Takotna Village; 400 – Bristol Bay Area Health Corporation; 421 – Chugamachiut)

It is crucial that the funding formula be fair, based on readily available data, and consider the unique situation of Alaska's Native communities. If based on population, it must be based on the number of individuals a tribe is likely to serve. The IHS's User Population count is the best available data but should be attributed to the federally recognized Tribe in the local regional area for which the data is reported. (432 – Chickaloon Village)

Recognize the status quo of Tribal governments – Native populations face the Coronavirus crisis without adequate health resources, high unemployment, little to no internet access, chronically overcrowded homes and facilities and inadequate sewer and plumbing. Tribes, unlike state and local governments, are not cushioned by tax collection but must rely on the money we make from economic development operations.... Allocate the \$8B to tribal governments based on total **Tribal population and land mass**. (338 – Sault Ste. Marie Band)

Opposition to --

Using land mass as a determining factor is a mistake. There are federally recognized tribes that don't have reservations or land mass. Also, many western tribes have thousands of acres that are virtually uninhabited. Instead use the number of citizens as the determining factor for distribution. Assuming 6.8M Native people in the U.S. (about 2% of the U.S. population), the \$8B works out to only \$1176 per Tribal citizen. Indian country isn't casinos and businesses, it's people. We have approximately 430 citizens, no casino or business, no health clinic or hospital, and would probably distribute the money \$505k under a general welfare program to all tribal citizens equally. The money could then be used to mitigate job loss, medical needs, food and supplies needed for staying at home for weeks and months, determined by each individual citizen. For a tribe with 30,000 citizens, casinos, hospitals, etc., they would get \$35,280,000 and could determine how to care for their citizens and businesses. \$8B is a drop in the bucket compared to what is needed. (45 – Pamunkey Tribe)

An exclusively population-based formula that does not recognize the broad parameters of our tribal government enterprises and our expenditures related to the COVID-19 pandemic would not only set our tribal government back 30 years, it would completely thwart the economic stabilization purpose of the CARES Act as it pertains to our Tribe and so many other tribes whose COVID-19 related expenditures have no relation to their tribal population. In addition, a geographic land-based factor or a per capita distribution are in contravention with the legislation's express language. (68 – Sycuan Band)

We vehemently oppose distribution by population only. Using this formula will broaden existing inequities for Alaskans and Alaskan tribes that are struggling to set basic life, health, and safety measures in place with limited resources. (62 – Chugachmiut; 202 – Native Village of Chenega; 306 – Kootznoowoo, Inc.; 334 – Salamatof Native Association.)

Evaluate funding needs not just on population and/or landmass (a Tribe's needs may not be proportionally related to either). Tribes without existing economic enterprises will need additional support. Minimum funding levels should be considered. Do not overly rely on existing BIA formulary guidelines, as these will leave many Tribes with unmet needs. (75 – Quartz Valley)

Distribution of the \$8B fund must take into account the factors expressly set forth in the law and the reality of the economic harm caused by the pandemic. The legislative history and plain language of the Act supports this approach for allocation based on economic impact and costs. We believe that **tribal member population** and **land mass** are not determinative of increased expenditures. (90 – San Manuel Band)

Neither population nor land base has any meaningful connection to the tribal economies actually affected by the global pandemic. Congress directed a different approach, which is why it used population to distribute funding to states but not tribes. Relying solely or heavily on population and/or land-base would violate the law, which was enacted to help tribes defray unanticipated expenses. Funding that rests on population or land base would also leave out California tribes, which tend to be smaller with fewer federal land holdings but whose economies are large. California tribal gaming represents almost 30% of the overall Indian gaming market in the entire United States, generating \$20B in direct and indirect benefits for the State and employing 125,000 direct and secondary gaming-related jobs. (101 – Yocha Dehe Wintun)

Avoid the terrible mistake of using a method based even partially on **the number of tribal members residing on-reservation**, as this does not reflect who tribal governments are providing services to and many tribes have minimal land bases. There is not enough time to make discretionary judgments about each tribe's applications for relief. Further, any discretionary methodology will disproportionately benefit affluent tribes with resources to draft compelling requests. Our proposed distribution is simple, and therefore, fast. (107 – Tribal Anti-Poverty Alliance; 304 – Ft. Belknap Indian Community)

We are concerned you are considering allocating based heavily on population and/or land base, even though neither criteria has any meaningful connection to the specific needs of tribal governments and the economies actually affected by the pandemic. Instead, Congress directed a specific approach, very clearly using population to distribute funding to states, and for Tribes, directing Treasury to examine "increased expenditures" relative to 2019 expenditures. A formula that relies solely or heavily on population or land base would ignore the clear intent, purpose and letter of the law, which was enacted to help tribes defray unanticipated expenses arising out of the COVID-19 pandemic, to relieve devastated tribal economies and assist Tribal workforces.

- Tribal economies on the West Coast do not correlate to population or large land base. Oregon Tribes would essentially be left out of a funding formula that relies on population and land because our tribes are smaller with fewer federal land holdings, which are a function of our

termination history. Measuring “expenditures incurred” based on population and land base penalizes terminated and restored tribes. The allocation should be based at least in part on impacts to our ability to fund Tribal payroll.

Tribal economies should be a principal part of the formula used to distribute needed funding. We understand the need to deliver funding quickly with administrative ease. However, a one-size-fits-all approach would not be consistent with the purpose of the CARES Act, nor would it bring relief to tribal economies most affected by the pandemic. (113 – Cow Creek Band)

We oppose a formula that relies on Tribal population and/or land base. We recognize the CARES act requires expeditious disbursement of funds, but relying on these arbitrary factors to allocate resources will fail to reflect the depth of actual COVID-19 related expenses for many Tribal Nations. For example, a Tribal Nation with severely deficient health facilities or housing infrastructure may have been forced to build temporary facilities for treatment or isolation of patients. Another Tribal Nation may be treating a greater number of positive cases. Neither of these highly probable scenarios is reflective of population size or land base, but both are directly related to coronavirus emergency.

(115 – USET; 337 – Jena Band of Choctaw Indians)

Treasury should not allocate funding based on tribal population alone:

- Doing so would harm the ability of Oregon tribal governments to care for our people, employ our neighbors, and adequately respond to COVID-19. We directly and indirectly support more than 12,000 jobs and over \$600M in annual wages, benefits and earnings. Any allocation that fails to take our economic footprint into account will not serve the central purpose of the CARES Act.
- Oregon Tribes would be uniquely impacted by a population-only approach, especially one that allocates the fund based on whether members reside on reservation. As you know, many Oregon Tribes were terminated then restored. An allocation based on residence on reservation would penalize those rebuilding their reservations and fail to recognize the infrastructure impediments on rural reservations. All Oregon Tribes serve their members no matter where they live.
- A single allocation formula based solely on population underestimates the challenges we face in providing services in both rural reservations and urban centers. It would harm Tribal communities which are already at a high risk from COVID-19 impacts. As our federal trustees, we request you work collaboratively with the State and our sister Tribes to overcome COVID-19 impacts. (127 – Oregon Tribes)

Our already limited resources are being further stretched in order to meet any additional costs associated with the COVID-19 pandemic. Those resources include, but are not limited to, Tribal Incident Command activities, additional Law Enforcement activities and personnel, Community Infrastructure, Economic Development, Tribal program subsidies and Emergency Medical supplies and personnel. We would like these factors to be taken into consideration when distribution of funding begins....**The funds should not be allocated thru population methods** as it would cause the funds to be distributed disproportionately as well as eliminating any and all Administrative Costs that the Treasury would attempt to have Tribes adhere to, doing so would cause a ripple effect in Tribal finances and limit the amount the Tribes could use for their COVID-19 expenditures. (139 – Chippewa Cree)

An overly simplistic methodology that fails to consider the permitted use of funds would flout the purpose and the language of Section 601(c)(7). For example, an even distribution between tribes would overfund tribes with low population numbers and expenses, and underfund tribes with larger numbers of employees, higher operating expenses, or more tribal members. Likewise, a formula that simply distributes funding based on population or reservation acreage would grossly overfund larger tribes and land bases, while at the same time grossly underfunding smaller gaming tribes, like the Viejas Band, even though they have experienced some of the worst COVID-19 economic impacts due to the forced closure of their gaming operations. Simply put, population and reservation acreage are not strong proxies for

measuring unfunded impacts to tribal government expenditures related to the COVID-19 pandemic. (147 – Viejas Band)

We specifically request Treasury avoid using a purely population-based formula. A population-based method would unfairly discriminate against restored tribes like those in western Oregon who have members throughout the U.S. and provide services to them wherever they reside. (148 – Grand Ronde)

A formula based exclusively or primarily on population would fail to satisfy your responsibilities under the law. Population is not a p

roxy for aggregate changes in government expenditures related to the pandemic. (159 – Barona Band; 280 – Hoopa Valley Tribe; 379 – Graton Rancheria; 384 – La Jolla Band)

A pure population-based formula will not reflect the mandate of the CARES Act to take “increased expenditures” into account. The formula should take into account the number of Tribal governmental and enterprise employees and immediately send a minimum amount to each tribe. (286 – Hualapai Tribe)

Member enrollment and land base are not an adequate basis for distribution. (see comment for explanation) (269 – Miccosukee Tribe)

Treasury should not use an allocation based primarily on tribal population or land base as it would harm small population tribes such as ours. We support an equitable funding base of no less than \$3M per tribe to ensure no tribe is left out. (373 – Burns Paiute)

Adhere to the CARES Act intent to supplement the additional COVID-19 related costs to each tribe, and do so fairly to address the needs of all tribes, particularly smaller tribes. We urge you to reject land base as a formula criteria. We, like dozens of other tribes, do not have a large geographic footprint, but our members, employees, and enterprises have been profoundly impacted by COVID-19. (413 – Wilton Rancheria)

Distribute Tribal funds based on user population base, rather than Tribal rolls. (346 – Kenaitze Tribal Council)

We strongly oppose use of either Census or tribal land base as criteria for a funding formula. (237 – St. Regis Mohawk Tribe)

Land base should be excluded from the methodology. (403 – Wichita and Affiliated)

If land base is used in the formula, we insist that our land base be calculated as the total area of our reservation and our large marine U&A Treaty Area, which reflects our cultural, spiritual, and economic connection to the ocean. (412 – Makah Tribe)

Other Factors

We are concerned some distribution approaches will ignore the haunting reality that we are in a hot spot for the virus. For example, “first come, first served” approach, or a complicated approach that favors tribes with greater administrative resources, or an approach that prioritizes full recovery of tribal business-related losses, would undermine Congressional intent, be wasteful, and cost lives....

We recommend that Tribal Relief Fund monies be distributed based upon a formula that provides priority funding to Tribal governments **based demonstrable impacts from the Coronavirus** as follows –

- Have tribal lands including tribal service areas located in geographic areas (e.g., counties) that have experienced demonstrable impacts from the Coronavirus, regardless of the size of the tribal land base,
- Have tribal populations living on tribal lands and tribal service areas that have suffered actual virus infections and deaths, regardless of the size of the tribal population,
- Have been proactive and expended tribal funds on medical care, medical equipment, medical facilities, and quarantine implementation, regardless of the size of the tribal revenue base, and
- Are likely to experience a continuing direct threat from the Coronavirus relative to other geographic areas within the United States.

(09 – Samish Indian Nation)

Through enactment of CARES and the fund, the commitment of the President and Congress is clear – that the Federal Government is committed to assisting Indian Country in responding to the pandemic. We ask that the Tribal Relief Fund be distributed in a way that provides the most benefit to those tribes that have **suffered the most from confirmed positive coronavirus cases** and have taken severe measures to stop the spread. We believe the fund will be replenished. For now, the areas of Indian country, specifically the Pacific Northwest Tribes, most affected should have priority for the distribution of the Tribal Relief Fund.

(48 - Lummi Nation)

I am hopeful that some weight will be given to Alaskan tribes in particular, since goods and services tend to be extra costly there due to supply issues. There wasn't enough ice for the ice roads for supplies this year and the governor shut down the marine highway system (also responsible for a lot of Alaska's supply chain) even before the first COVID-19 case presented in Seattle. Alaska was already deeply suffering from supply issues. Village residents were sharing pictures of barren shelves **before** the outbreaks. Please consider the extra expense and difficulty of getting supplies for our tribes in Alaska when considering distribution of funds. The survival of our tribes' most vulnerable people depend on it. (25 – Matthews, Kendra)

Each Tribe has been affected in different ways and we would not support a funding formula that bases need solely on direct **healthcare expenses**. Tribes with and without additional healthcare needs or expenses have been affected by COVID-19. As we do not qualify for an SBA loan/grant through the CARES Act, it is our request that we receive the flexibility to allow us to continue to pay our employees and our financial obligations through the shutdown caused by the COVID-19 pandemic. (61 – Cabazon Band)

We cannot support a **distribution for loss of gaming revenues**. Those businesses have alternative resources under the same act to rely on. Non-gaming tribes and tribal health organizations that rely 100% on funds allocated by the government to provide a host of *direct* services do not have similar access points. (62 – Chugachmiut)

Beyond the base allocation of \$750k for each tribe, include a **non-competitive distribution** of the remaining amount based on a formula that includes criteria of **tribal population** and **tribal employees**.

(70 – Tlingit and Haida)

We join with other Tribes that have stated that a hard dollar **cap** should be imposed on distributions from the Relief Fund. (143 – Colville Tribes)

This formula meets the requirements of the CARES Act and is fair and transparent. To avoid the appearance of unfair influence, we recommend a cap of \$125M on any one tribe. (265 – Oneida Indian Nation; 418 – Fort Mojave Indian Tribe)

Treasury must include Tribal **employment data**, for both Tribal government and tribally owned entities, in the calculation for CRF distribution. The continued retention of our employees is vital to the delivery of government services necessary for responding to the pandemic and economic stabilization of our and neighboring communities. Tribally owned entities are important to provide funding for basic governmental programs and services, without a tax base, and tribally owned entities are some of the largest employers in rural regions. Congress acknowledged the importance of tribally owned entities for Tribes. Treasury must acknowledge the unique importance in both the allocation and distribution method, and in guidance for permissible uses of the fund. The allocation formula must include the total number of Tribal government administration and tribally owned employees and wages. This data is readily determined using IRS Form 941 submissions. Treasury must also include an economic hardship factor in its funding formula for loss of revenue which tribally owned entities are closed to prevent community spread or repurposed to provide overflow medical or quarantine facilities. (169 – Pueblo of Isleta)

We encourage you to factor in our reservation resident **population**, our number of **employees**, our ongoing tribal **government and enterprise costs** now borne without revenues (including payroll and program costs), and the costs we need to shore up on coronavirus readiness, including health care facilities, personnel, supplies and education. We are located near a coronavirus hotspot. Thus our needs are urgent and extreme. (171 – Port Gamble S'Klallam)

Use original shareholder enrollment when calculating population base because some regional corporations have opened enrollment, and some village corporations have merged with regional corporations so the original shareholder enrollment for those village corporations should be included in the regional corporations original shareholder enrollment count. Left-outs or qualified shareholders who missed the original enrollment (e.g., due to Vietnam War should be counted in as original shareholder enrollees.

- When calculating land mass, subsurface estate should be included;
- Employees in the tribal enterprise should be included, including parent companies and subsidiaries;
- A cost of living adjustment should be applied for Alaska;
- A floor or base allocation should be given to every Tribe, ANCSA regional corporation and ANCSA village corporation. (204 – Koniag)

We strongly urge you to include a cost of living factor into your formula. Alaska has difficult access and expensive shipping that drives up the cost of everything. (248 – Alaska Federation of Natives)

Distribution should be based on **gross payroll of tribes** (assuming no recovery obtained under the PPP). The payroll relates to services provided to tribal members and is readily verifiable. It should be calculated imposing a maximum salary of \$100k for any tribal employee, and a cap based on a number of months would ensure all tribes receive a meaningful distribution. A simpler and more realistic what would be replacing revenue shortfall. (269 – Miccosukee Tribe)

Funding should be based on **the percentage of members that have the virus** and the list of services needed to get through the pandemic. We are in need of \$10M for transportation, utility infrastructure, food, laundry facilities, warehouses, communication facilities and labor. (274 – San Felipe Tribe)

\$1M of the \$8B should be set aside for the Secretary to provide estate planning assistance to individual Indians in accordance with the American Indian Probate Reform Act of 2004. (278 – Stewards of Indigenous Resources Endowment)

We support distribution of economic aid in a manner that will cover lost revenues, wages and expenses incurred by tribes as a result of COVID-19. (301 – Saginaw Chippewa)

The most equitable way to distribute funding in this short timeline would be to distribute an initial round of funding based on **enrollment** numbers to ensure each tribe has some piece of the funding, then have an application process for the second round of funding, based on demonstrated need. (303 – Petersburg Indian Association)

The methodology should be based on enrollment numbers. (322 – Village of Wainwright)

A formula should include lost revenue and unusual expenditures. For example, we are prevented from collecting rent and have no customers in our hotel and tourism-related industries. (327 – Shaan Seet, Inc.)

Consider energy-impacted tribes in the funding process. Our initial estimated losses in royalty and tax revenue could exceed \$150M by the end of 2020. We realize there are other factors at play when it comes to the health of the oil and gas industry in our Country but the effect of the pandemic on the oil and gas industry and our Country's energy security should not be ignored. (330 – MHA Nation)

The statutory language in CARES act Section 5001 provides sufficient guidance to allocate funding primarily based on expenditures that otherwise would have been funded were it not for the revenue that is being lost due to closure of tribal government and governmental business activity. We are not opposed to other criteria being included in the methodology but the statute provides this guidance. (363 –Salt River Pima-Maricopa Indian Community)

We agree with the methodology to distribute funds by increased expenses due to coronavirus. (375 – Pinoleville)

Smaller tribes should not be limited in our ability to appropriately respond to needs based on inequitable distribution of funds based on population and size. Treasury should instead consider location and access to services in the same manner that the IHS uses the Purchase and Referred Care formula distribution, giving an additional amount to tribes with little to no access and most in need. (392 – Walker River Paiute)

We ask you to factor in:

- Our lost revenues;
- Ongoing tribal government costs (costs of numerous programs, payroll and benefits, utilities, insurance, facility costs), which are now without revenue to cover them;
- Our lost tribal enterprise revenue
- Number of employees we have, both member and non-member;
- Our position as economic driver for our region; and

- The costs we need to shore up our coronavirus readiness (health care facilities, personnel, supplies, community education). (404 – Kickapoo Traditional Tribe)

While the Departments may be understandably hesitant to distribute funds based on “lost revenue” they should be distributed based upon the demonstrated need of a Tribal government, and Tribal enterprises, to properly function and continue to provide much-needed services to Tribal members. To the extent a formula is used, more weight should be given to total expenditures of Tribal government and Tribal enterprises, as this number most accurately reflects the demonstrated need of a Tribe to properly function and provide services. Total payroll or total number of employees is the next best metric as payroll (including benefits) is the single largest expenditures for our Tribe. Tribal enrollment and land mass should not carry weight. (426 – Mississippi Band of Choctaw)

In addition to the recommendations in the Inter-tribal Council of the Five Civilized Tribes, Treasury should weigh the following in preparing a distribution formula (see comment for explanations of each):

- Tribal governments are best situated to provide information about tribal citizenship and population.
- Tribal Nations have the governance structure, policy, and experience to determine allowable expenditures according to statute.
- Using geography or land base determination does not recognize the unique history of all tribal governments, nor is it an appropriate proxy for costs related to the COVID-19 pandemic.
- If Treasury does use land status or size, it must comply with the Tenth Circuit’s decision regarding Muscogee (Creek) Nation’s reservation in *Murphy v. Royal*;
- Equitably weight population and economic impact in distribution of funds;
- Measure economic impact based on total tribal employment;
- Prohibit any monies from being distributed to, or based on considerations relating to, corporations held by individuals. (362 – Muscogee (Creek) Nation)

We request any funding formula adopted by Treasury take into account: (1) the **state’s infected rate** and (2) the number of impacted **employees**.

- It is paramount that the funding be distributed in a way that allows all tribal nations to access it to combat the spread of COVID-19 and maintain funding for tribal government operations and recoup payments made to employees while tribally owned operations are closed or operating in a limited capacity.... Congress’s intent was clearly to help stabilize tribal governments and economies and was further clarified during a colloquy. In a State like Louisiana that has one of the highest numbers of COVID-19 cases per capita, the economic effects of sheltering in place and social distancing have had a calamitous effect on all businesses. The Tribe saw its revenues at its casino fall off or weeks before closing due to fear and uncertainty caused by COVID-19. The Tribe’s employees have now gone over 3 weeks without pay and the situation is dire. A formula that takes into account the number of cases per capita in a State helps target funding to Tribes located in States hit hardest and ensures local economies are propped up during this recession.
- We heard some consideration has been given to basing funding on the Tribal Priority Allocation (TPA). That would be a highly improper metric, as it is based primarily on historic funding levels that would not account for the current crisis. It should not be considered in any way for formulaic distributions. (155 – Tunica-Biloxi)

Other Methodology Comments

Unlike state and local governments, which derive revenue from taxation of millions of individuals, our tribal revenues are supported by economic enterprises. The Tribe therefore endorses the methodology set forth by the Tribal Alliance of Sovereign Nations (TASIN). It is critical that these relief funds be primarily targeted to tribes most impacted by the pandemic and costs incurred during peak months which appear to be March through May. (90 – San Manuel Band)

Allocation should be based on the **number of people affected by COVID-19** on the land owned, occupied, or controlled by the tribe. (141 – Menominee Tribal Enterprise)

Allocation should account for additional costs incurred by tribes in rural areas where resources are less available, and tribes must necessarily be more self-reliant. (142 – Grand Traverse Band)

It is imperative that any distribution formula take into account the clear intent of the CARES Act: to help keep employees connected to their employers [factor in **revenue losses** or **employee layoffs**]. The distribution of these funds factor in wage or employment data since employees are far and away the largest expenditure any tribal enterprise makes. This data can be self-reported and/or verified by referencing the W-3, W-2 or Form 941 of tribal governments and their enterprises. Alternatively, Interior and Treasury could reference data provided by a Unified Audit. By basing the funding formula on this data, your Departments will ensure that the formula follows the plain reading of the statute and congressional intent. (159 – Barona Band; 280 – Hoopa Valley Tribe; 379 – Graton Rancheria; 384 – La Jolla Band)

The formula needs to account for Alaska based disparities that includes a cost of living adjustment multiplier, or even an Alaska-specific formula. (178 – Tanana Chiefs Conference; 191 – Nenana Native Association; 203 – Native Village of Tetlin; 206 – Huslia Village; 211 – Venetie Village Council; 213 – Birch Creek Tribe; 232 – Ruby Tribal Council; 233 – Tanana Native Council; 251 – Evansville Tribal Council; 271 – Telida Tribal Council; 289 – Loudon Village; 381 – Healy Lake; 41 – McGrath Native Village Council; 422 – Alatna Village; 428 – Hughes Village Council)

Creation of a cumbersome allocation methodology should not be attempted because it will take too long to develop and will violate the mandated disbursement timeframe. (205 – Santa Rosa Rancheria)

To the extent that there is a per tribe minimum allocation, combined with other level of allocation, we respectfully request you ensure very large tribes do not receive an allocation that undervalues the impacts to smaller tribes where the need is often much greater. (341 – Thlopthlocco Tribal Town)

We implore Treasury and Interior to find a fair funding methodology for all tribes as well as a broad interpretation for how funds can be used. (352 – Catawba Indian Nation)

If a tribe does not need the funds from the base distribution, they should be able to donate their shares to a tribe in need of additional funding. The funds should not be allowed to be used for per capita payments to tribal members, including tribes with a revenue allocation plan in place under IGRA. (418 – Fort Mojave)

Attached is a forecast for business levels in the next 18 months, the timeframe projected to return to the revenue stream of the last five years. We used our experiences following the 911 terrorist attacks and following two of the worst wildfires in Southern California history. We base our forecast on a slow steady

recovery of our business starting approximately 30 days after we reopen, which we hope to do in May and continuing on a gradual upward trend for the next five to six quarters. The forecast is contingent on our country's economic recovery, bouncing back in a similar positive fashion, which is unknown at this point. (77 – San Pasqual)

Consider Congressional Intent

To determine the best methodology for allocation and distribution, the comments of Congressman Cole are plain and instructive: the tribal government stabilization fund to offset the dramatic losses they are facing, to help them continue to do the right thing and **keep their employees on the job – paid and supplied**—as our nation responds to and recovers from the pandemic. (24 – Rincon Band of Luiseno Indians)

Adhere to the congressional intent expressed in the floor colloquy while the CARES Act was being considered for House passage. Also consider the statement of Cheryle Kennedy, Chairwoman of the Confederated Tribes of Grand Ronde, that “our wealth is our health” so any decisions must consider that a tribal government's or enterprise's COVID-19 public health expenditures should be included. (27 – Northwest Portland Area Indian Health Board; 338 – Sault Ste. Marie Band)

Of utmost importance is that Section 601(c)(7) of the coronavirus relief fund be defined to **be solely or primarily based upon revenue losses from tribal enterprises**. [See statutory quote].... Including lost revenue as the sole or primary factor in the distribution formula is the best way to assist Tribes that have been impacted by COVID 19 - particularly the tribes that did the right thing and closed casino and resort operations for the health and safety of everyone. (56 – Fort McDowell Yavapai Nation)

Given the limited guidance in the text of the law, we urge you to give weight to the congressional intent in creating the fund, as expressed by members of the House of Representatives. We do not expect our portion of the Fund will make each of our tribes in Minnesota whole. But at a minimum, each of us must be able to cover immediate and ongoing costs related to providing critical and essential services. (430 – Minnesota Tribal Leaders)

Qualifying Expenditures

We urge that COVID-19 related "increased expenditures" be interpreted to include, but not be limited to, incurred and reasonably anticipated costs of a tribal government or their tribally-owned entity between March 1, 2020 and December 30, 2020, such as:

- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing to maintain the viability of both tribal governments and tribally-owned entities;
- Costs incurred due to increased expenditures;
- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or entities; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 09 – Samish Indian Tribes; 14 – Poarch Band of Creek Indians)

We stand in agreement with the NCAI letter which addresses the need for direct payments to tribes and outlines a broad definition of "increased expenditures" eligible under the Fund. (06 – Leech Lake Band of Ojibwe; 20 – Agua Caliente Band of Cahuilla Indians; 26 – Senator Smith; 341 – Thlopthlocco Tribal Town)

At a minimum, Tribes should be able to obtain immediate and significant support to offset:

- Revenue streams interrupted by COVID-19 response; and
- Additional Tribal costs incurred in providing emergency relief and assistance to Tribal citizens and Tribal employees.

[See attachment with summary itemization of revenue and loss categories, in advance of detailed aid request that will be submitted]. We offer this preliminary analysis to illustrate the nature and scope of our challenge, and ask you to consider it as you expedite implementation of the congressional aid package. (10 – Chickasaw Nation)

1. Tribal member relief payments to help during this COVID-19 crisis and loss of revenue and increased needs for our tribe. 2. Need funds for Tribal government operations and Tribal general welfare programs, which depend on gaming revenue, now gone due to COVID-19 closure to protect public health consistent with Federal, State, and local guidelines and orders! (12 – Pala Band)

Consider not only increased expenses due to COVID-19, but also loss of revenue to pay for critical services like healthcare, law enforcement and fire protection, and the devastating impact that loss is having on our community. (13 – Barona Band)

We recommend Tribal governments qualify for reimbursement from the CRF in six broad categories:

- Shutdown expenses. Examples: layoffs, unemployment insurance reimbursement increased ratings, extended employer contributions for health insurance and other benefits, possible payment by employer of employee contributions to health insurance and other benefits, waste of perishables like food, etc., bank and armored car expense to remove casino cash, lost entertainment deposits and payments, wasted advertising, wasted maintenance contract expenses.
- Maintenance expenses. Paying skeleton crew of maintenance and security, maintaining internal environment like HVAC and water, maintaining external environment like wastewater recycling facility and storm water drainage on property and instream, costs for hardware, software and

technology services to perform essential services during the stay-at-home order, interest on debts during closure, use of casino inventory to maintain tribal government critical infrastructure.

- Direct expenses. Examples: remediation and decontamination, additional “deep” cleaning, additional disinfectant, personal protective equipment (PPE).
- Remobilization expenses. Examples: pre-opening payroll costs, rehiring and orientation, wage inflation, expense inflations, possible shortages, new temperature measuring technology, bank and armored car expense to get cash for casino reopening, increase borrowing costs for any line of credit.
- Tribal health clinic. Examples: loss of third party billings and tribal and community members loss of health coverage that was provided by employers, closure of dental and other non-COVID-19 services, depletion of supplies, increased spending on PPE and other COVID-19 supplies.
- Construction suspension/termination. Example: suspension/termination fees, costs, and damages from planned Tribal museum.

(16 – Santa Ynez Band of Chumash Indians)

Take into account:

- (1) the level of COVID-19 impact to each Native nation;
- (2) the amount of lost revenue to Native nations related to COVID-19 response efforts;
- (3) Native population size; and
- (4) Native land base...

It is crucial that funding be prioritized for hard hit communities like the Yakama Nation who have taken dramatic steps to stop the spread of COVID-19 and who have significant populations and large land bases to serve during this pandemic. (17 – Yakama Nation)

Develop flexible eligibility and use guidelines for CRF grants that enables tribal governments to recoup the actual costs they have incurred in responding to the COVID-19 crisis... develop a funding model that maximizes eligibility for and use of funds to the greatest extent possible. To secure meaningful relief, Tribes must be able to use the funds for essential government services and core tribal business functions, including staff time diverted to and dedicated to COVID response. If grant funding is distributed strictly on a unique line-item expenditure specific to COVID-19, the fund will not remedy the majority of actual COVID-related tribal government expenses. Consistent with your trust responsibility to tribes, we urge use to use the discretion granted to you by the CARES Act to develop guidelines that ensure tribes can use the CRF to mitigate the full scope of their financial hardship. (18 – Grand Portage Band)

Consider the following as qualifying expenditures:

- increases in internet capacity and data costs to support increased teleworking/virtual meetings;
- laptop, table, headset, microphone and other IT hardware purchase specifically to support teleworking; PPE and associated sundries;
- costs to support indigenous hunters/subsistence practitioners (fuel, ammunition, etc.) for community benefit;
- costs to support indigenous artisans and craftspeople for beautification/renewal of community facilities;
- office HVAC upgrades and air filtration/purification systems aimed at decreasing aerosolized particulate transmission;
- accelerated shift to cloud-based software-as-a-service (SaaS) platforms to support decentralized operations (e.g., online billing implementation, online HR systems, online client databases);
- tabulation and accelerated planning of “shovel-ready” capital projects that can be prioritized based on social distancing compatibility and contribution to resilient decentralized operations (e.g., telecom system modernization, network hardware upgrades, energy storage with on-site renewables);

- registration fees for virtual professional development trainings;
- fleet and asset inventory modernization, including cost effective fleet electrification;
- facility energy- and water-efficiency upgrades.

(19 – Tagiugmiullu Nunamiullu Housing Authority)

Congress clearly set forth its intent for the CRF set-aside for tribal governments in its colloquy... the amount paid to a Tribal government shall be based on increased expenditures of each such Tribal government (or a tribally owned entity of such Tribal government) relative to aggregate expenditures in FY19, and Tribal governments or tribally owned entities can demonstrate “increased expenditures” relative to 2019 by listing expenditures associated with the closure or diminished operation of business and government facilities, including payments made to employees or other entities while business or government operations are closed or operating at limited capacity, as well as the difference in revenues transferred to tribal government accounts in 2020 versus the same period in 2019. (20 – Agua Caliente Band of Cahuilla Indian; 171 – Port Gamble S’Klallam; 404 – Kickapoo Traditional Tribe)

Additionally, Congressman Ruiz specifically clarified the CRF is to cover the loss of revenues that Tribes would otherwise have utilized to pay their employees. It is crucial that you carry out this intent because it appears the CARES Act provisions related to SBA loans do not apply to tribal governments. Our Tribe, and most Tribes will be almost entirely dependent on the CRF to provide much needed relief to tribal employees and families...

- Tribal government should cover the payroll costs of employees of Tribal business enterprises and Tribal government because the result of not doing so could be catastrophic not only to the Tribe but to the broader economy of the Coachella Valley. We wish to limit the “payroll costs” expenditures in a manner that partially reflects the language in CARES Act § 1102 related to SBA loans. Although the CRF does not impose such a limitation, the Tribe believes that this approach is the fairest and most feasible way to define exactly what payroll cost expenditures should be covered. Tribal government coverage of these costs would be increased in FY200 relative to FY19, but also necessary with respect to COVID-19 public health emergency safeguards. While not required by the CARES Act, the Tribe has voluntarily elected to limit the amount of compensation paid to employees during the emergency to not more than \$100,000 (annualized) prorated for the applicable period, in a manner that reflects § 1102.
- Our Tribe is also relying on IRS Notice 2002-76 and Rev. proc. 2014-35 to provide General Welfare Exclusion (“GWE”) benefits to our Tribal members for reasonable and necessary personal, living, and family expenses they incur due to the pandemic. Our GWE benefits are funded by government revenue generated from Tribal business enterprises, yet these enterprises cannot generate government revenue because they have ceased operations due to the pandemic. These GWE benefits are increased Tribal government expenditures in FY20 relative to FY19, but also necessary with respect to the public health emergency to provide for general welfare.
- Make clear that (1) covering payroll costs for employees of all Tribal enterprises and the Tribal government, and (2) providing GWE emergency relief benefits to Tribal citizens are considered necessary expenditures due to the public health emergency per the CARES Act. We seek relief from the CRF for the entire duration of the Tribally declared State of Emergency for: (1) payroll cost for all tribal business enterprises and tribal government operations in an amount equal to the average monthly payroll costs for the time period that begins on March 17, 2019, and ends on June 30, 2019, multiplied ultimately by the total number of months of the Tribally declared State of Emergency, but for the initial request 2.5 and (2) the GWE increased expenditures as noted above (20 – Agua Caliente Band of Cahuilla Indians)

It is the intent of Congress for this fund to support Tribal governments experiencing lost revenue due to depressed economic activity. This funding is critical to ensuring tribal governmental services remain

intact, directly impacting the health and safety of Tribal members... Tribal government enterprises are foundationally distinct from commercial enterprises because these corporate revenues support essential governmental services, such as healthcare, law enforcement, and social services, which are more critical now than ever before. Tribal budgets are based almost exclusively on income from economic activity, not taxes. As a result, dramatic swings in revenue and spikes in expenses put Tribal governments in a precarious position. Without a tax base to call upon, tribal governmental services are uniquely vulnerable to the nearly complete disappearance for revenues as a result of the public safety measures taken to contain the spread of COVID-19. As such, this funding will provide tribal government employers the ability to maintain critical government services and continue supporting their workforce of nearly 65,000 individuals in our state. (21 – Congressman Ruiz)

Any formula must take into account the actual impact of the pandemic on tribal communities. Consider actual tribal expenses that appropriately continue without any revenue stream to pay for them. We recommend the following categories:

- The payroll and benefits a tribe continues to pay employees while Tribal governments and businesses are closed – full payroll expenses, wages, commissions, tips, insurance, leave and health care costs, retirement, and payment of any federal, state or local tax assessed on compensation of employees;
- Expenses associated with maintaining the health and welfare of tribal communities and medical costs associated with testing and treatment of COVID-19;
- Expenses associated with maintaining our programs, including costs associated with ongoing contractual obligations;
- Operational expenses associated with maintaining the integrity of facilities, so they are in working order when the workforce returns, including utilities, security, engineering and maintenance;
- Capital expenditures contractually required for ongoing construction and contractor costs, property taxes and other related payments; and
- Startup expenses associated with reopening the government and enterprises.

(22 – Yocha Dehe Wintun)

Congress clearly intended for the CRF to cover revenue losses associated with COVID-19 closure of tribal enterprises which provide the vast majority of government revenue including but not limited to, increased expenditures associated with employee wages and benefits during the closure, the costs incurred due to closure, reopening and decontamination of tribal enterprises and government facilities, costs associated with financing of tribal businesses and other contractual obligations, and the difference in tribal enterprise revenue transfers to tribal government accounts relative to amounts transferred in 2019 for the same period of time. We urge you to adopt a broad and liberal interpretation to expedite distribution, that respects and relies upon the inherent sovereignty of each tribe to decide for itself, as a matter of self-governance, how CRF resources will be used to cover for losses of revenues and increased expenditures due to the COVID-19 emergency. (24 – Rincon Band of Luiseno Indians)

I ask you to take into account the full scope of expenditures that tribal governments have already incurred and will continue to incur in the coming months. In Minnesota, 11 Tribal nations have voluntarily closed tribally owned enterprises to protect eth public health. In many cases, revenue from these enterprises is used to fund essential government services and serves as the backbone of the local economy. The White Earth Nation, e.g., uses revenue from the casino to support health centers, education programs, elder nutrition services, childcare activities, transit operations and public safety. Each week, White Earth Nation forgoes approximately \$1M in casino revenue that would otherwise contribute to their general fund. Another, Leech Lake band of Ojibwe, is the largest employer in Cass County. Leech Lake Band closed their tribally owned gaming enterprises on March 18 and is now facing difficult decisions

regarding the future of those employees. They, like so many Tribes, are relying heavily on the CRF to help stabilize the tribal and regional economy. I urge you to take these examples into account and ask that you allow tribal governments to use funds for all expenditures that would have been funded but for the loss of revenue. (26 – Senator Smith)

Work with Interior and Tribes to take into account the full scope of increased expenditures that tribal governments and tribally owned enterprises have incurred and are likely to incur in the months ahead. To ensure that the Act achieves the purpose of helping to stabilize tribal governments and tribal economies, we urge the Secretary to take into account the wide array of costs shouldered by tribal governments and their tribally owned enterprises as they respond to the pandemic. Specifically, we urge that “increased expenditures” be broadly interpreted and flexible as to incurred and reasonably anticipated cost to include the below and other related and similar expenditures:

- Expenditures that otherwise would have been funded prior to the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or enterprises;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing incurred due to increase expenditures;
- Differences in revenues in 2020 relative to the same period in 2019;
- Expenditures as to closure of an enterprise because it is being used as a recovery center for tribal members; and
- Public health expenditures of governments or enterprises for protection of employees and consumers, such as professional cleaning services, supplies, and PPE.

(27 – Northwest Portland Area Indian Health Board; 338 – Sault Ste. Marie Band)

The funds we get from the Federal Government isn’t enough as Alaska Tribes are severely underfunded even before COVID-19. Getting basic needs such as running water and sewage systems is first priority as washing hands and staying hygienic is a big part of prevention, which is better than treatment. (31 – Kanrilak, Sherry)

Critical expenses we have identified due to the invasion of COVID-19 into our communities include, but are not limited to:

- Payroll expenses (without revenue)
- Potential new unemployment insurance expenses in the event of furloughs/lay-offs
- Health care
 - So far about \$781,550 in health care expenses related to outreach, education, preparedness, and response concerning COVID-19, not including lost revenue due to decrease in routine patient care such as non-emergency medical, dental, and optical services.
 - Life-saving supplies needed to ensure the safety of our staff and patients and community.
- Tribal enterprise loss of revenue
 - The Oneida Engineering, Science, and Construction Group has seen a loss in revenue of about \$2.45M in March and anticipates an additional loss of \$1.2M each month after.
 - The Nation’s hotel suffered \$716k in lost revenue in March and anticipates an additional loss of \$922,128 in April.
- Environment and land – due to delays in closing dates on property purchases and a moratorium placed on recently acquired property, the Nation will lose about \$10.4M in land purchases.
- Education

- Our Nation's school system, including head start, language immersion, and K-12 are closed, and K-12 are finishing school virtually.
- Our gaming and enterprise revenues fund the Oneida Higher Education scholarship to assist individuals in attaining their higher education goal. Due to our operations being shut down, our 700 students will experience a significant reduction in their funding, between 70%-80%. (34 – Oneida Nation)

The CARES Act indicates that these funds are specifically targeted towards expenditures incurred between March 1, 2020 and December 30, 2020, but we believe it is important to focus on the present and near future impacts to help get out tribal nations through this crisis. (37 – Congressmen Gallego, Ruben, etc.)

The legislative intent is obvious that there should be a broad interpretation of what qualifies as acceptable expenditures. There is little being done on reservations other than fighting the spread of COVID-19. Any employees still working and any purchases by tribes are focused solely on fighting the spread and flattening the curve. It is in the collective interest of tribes and the U.S. to support this goal so we can open up governments and businesses across the U.S. (41 – Chehalis, Nisqually, Squaxin Island)

Tribes across Indian Country lack the tax base that state and municipal governments rely on to fund essential government services. Therefore, tribes turn to economic enterprises to create revenue that is then transferred to tribal governments to pay for their services. In this regard, economic revenue from tribal enterprise should be considered government revenue... Include operating transfers as eligible expenditures under the CFR. The Tribe's financial statements are prepared in conformity with U.S. GAAP applied to government units. The fund financial statements provide information about each fund (government, enterprise, fiduciary). Separate statements for each fund category are presented. Any expenditures between funds should be accounted for as operating transfers as opposed to an expenditure line item. Any money that is provided from the tribal government to the tribe's enterprises to keep them operational during this time should be shown as an operating transfer. (42 – Muckleshoot Indian Tribe)

We strongly advocate for allowing loss of revenue from our casinos and businesses that have shut down count as an eligible expense incurred as a result of COVID-19... Tribes should be allowed to claim, at a minimum, the loss of revenue from its casino and business closures due to COVID-19. Tribes should also be allowed to claim all the wages paid to employees while the tribal government and casino/business operations have been shut down. Flexibility in self-certifying and determining expenses is a must in order to allow the tribes to carry out the intent of the Act. We also strongly urge Treasury to consider the cost to reopen tribal governments and business operations once business is able to resume, to catch up to the heavy backlog of services. (43 – Cheyenne and Arapaho Tribes)

Expenditures have two components – revenues assumed to support expenditures and the anticipated expenditures tribal governments will bear in working through the crisis. Tribal governments that rely on enterprises to fund operations have seen government revenue plummet, while tribes that rely mostly on federal funding will have unmet expenditure obligations... Tribal governments will need to review existing impacts on government expenditures utilizing last year's expenditures and develop formal requests for Coronavirus. Planning for the potential impacts and increased expenditures is difficult but examples can be gleaned from the cities, states, and nations that have experienced the worst of the crisis, considering the unique aspects of each community when estimating impacts (e.g., if transportation or temporary facility costs will be a significant factor)... Oversight & Enforcement: Consider terms of the aid in tribal requests for funding, Tribes should assume the funds will be distributed by April 27 for estimated funding shortfalls of government expenditures March 1 through to December 30, 2020, taking account of uncertainty and that tribes will be out of compliance if they request funding that goes unused or is used for the wrong purposes. Consider funds used for

- Government programs and services along with increases in those programs and services as a result of the Coronavirus crisis;
- Maintaining tribal entities
- Any service supplemented by other governments, such as unemployment.

Examples of increased services may include law enforcement, unemployment or payroll relief, debt service, and maintenance and security for existing enterprises. (46 – NAFOA)

Our tribal communities are vulnerable populations with high numbers of elders and underfunding, overcrowded housing, and lack of adequate access to healthcare and sanitation. The potential for significant impacts of COVID-19 cannot be understated. Tribal officials are in the best position to understand the expenditure needs and priorities of our tribal community. Thus we recommend that a tribe's use of all funds be deemed allowable expenditures by its acceptance of such funds. The definition of tribal lands eligible for expenditure should be broad and include all reservations, tribal lands, allotments, and fee simple parcels where tribes hold title or leasehold interest. (57 – California Tribal Chairpersons' Association; 64 – Chicken Ranch Rancheria; 164 – California Tribal Chairpersons Association; 399 - Chemehuevi)

“Necessary expenditures” should encompass all transparent, documentable expenditures a tribal government reasonably deems necessary to address COVID-19 impacts, maintain government services, and preserve tribal business entities during the pendency of the COVID-19 pandemic. This includes without limitation, expenses such as payroll, benefit, and unemployment insurance costs for workers, as well as other standard operating expenses that are suddenly unfunded as a result of COVID-19 and therefore “unbudgeted”. Consistent with this approach, we oppose creation of any itemized list of approved expenditure categories that would limit the ability of tribes to respond to the need of their communities effectively and in real time. (59 – Pechanga Band)

The CARES language on the use of funds is broad, and intentionally so. Tribal government needs in this time of crisis are multi-various and unpredictable. There have already been adverse effects on tribal governments to due necessary closures of tribally owned businesses and offices. Unlike State or local governments, tribal government is not permitted to create a tax base as a primary source of revenue, but must rely on tribally owned businesses to generate the revenue to provide services and programs to Indians and non-Indians alike in our community. The appropriation with a mandate to distribute rapidly shows the intent that these monies be used to prevent coronaries-related catastrophes like mass layoffs. (See colloquy on tribal government stabilization fund re: keep employees on the job paid and supported, and quote from Oklahoma delegation letter). (51 – Citizen Potawatomi)

We urge that you interpret “increased expenditures” to include, but not be limited to, incurred and reasonably anticipated costs such as:

- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenditures associated with diminished capacity or closure of governments or entities;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- [Navajo: Tribally funded unemployment benefits];
- Costs of financing incurred due to increased expenditures [Navajo: and continued operations]; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019.

(51 – Citizen Potawatomi; 53 – Inter-Tribal Council of the Five Civilized Tribes; 82 – Metlakatla Indian Community; 119 – Organized Village of Kake; 195 – Navajo Nation; 259 – Little Traverse Band)

The real-world result of any other approach would be disastrous and result in perhaps thousands of layoffs for our tribe. This is become unlike most other businesses, our gaming businesses are likely not eligible for the SBA loans available in CARES titles I and II because of SBA's prohibition on lending to gaming businesses. The resultant mass of unemployed people would prove both a cataclysm to our local economy and a substantial burden on already strained federal and state governmental resources. Stabilization of tribal government and tribal economy is essential to combatting the diseases, preserving jobs, and providing crucial services during this crisis. (51 – Citizen Potawatomi)

We analyzed necessary expenditures, month by month for the 10-year period beginning with March and ending in December 200 and estimate that our combined additional expenditures which were not accounted for in our previously adopted budgets will be in excess of \$1.5B:

Tribe	Enrolled Citizens	Total Employees	Economic Impact
Cherokee	385,474	12,057	\$2.2B
Chickasaw	71,472	13,541	\$3.7B
Choctaw	227,556	10,934	\$2.4B
Muscogee (Creek)	89,674	5,213	\$866M
Seminole	18,578	453	\$60M
Totals	792,754	42,198	\$9.2B

(53 – Inter-Tribal Council of the Five Civilized Tribes)

Section 601(a)(7) must be interpreted to provide funds for the lost revenue of the Nation so that it can continue to provide governmental services and to provide for all of its employees and tribal citizens.... Immediately, we urgently need relief to:

- Replace lost revenue from closure of our gaming facility, resort hotel, and impacts of COVID-19 on other Tribal enterprises.
- Cover payroll for both government and enterprise employees, the majority of whom are non-Native

Longer term, the Nation's priorities may shift to other areas, such as:

- A huge increase in unemployment from the virtual shutdown of the U.S. economy;
- Providing essential basic needs of tribal citizens and community members;
- Maintaining operation of our medical facility.

There may be other needs, and we need flexibility to manage these priorities.

(56 – Fort McDowell Yavapai Nation)

Tribal programs that promote the general welfare of Tribal communities and address critical needs directly or indirectly related to COVID-19 should be eligible for funding, whether in the form of Tribal programs, e.g., health insurance costs, or employment continuation. The following is a short list of Tribal government programs that should be eligible:

- Unemployment insurance (e.g., if the Tribe has budgeted only \$100k for unemployment expenses, but due to COVID-19 has \$1M, then \$900k should be covered by the fund). Likewise, any increase in unemployment insurance rates if participating in a state-operated system should be eligible.
- Health care for Tribal members, employees, and laid-off workers. Tribes can pay health insurance for laid-off workers. In general, employers do not budget for this but there are

important public policy reasons to do so to maintain community wellness and ease the burden on laid-off employees. Likewise, Tribal budgets presume income from Tribal businesses, but without that income, the continuation of such payments constitute increased expenditures. Tribes do not have reserve funds to continue payments without income. Whether the payments were budgeted is irrelevant if the basis for the budget is impossible to achieve because of business closures directly related to the pandemic.

- Utility payments for Tribal members, employees, and laid-off workers paid by the Tribe. Just as above, there are important public policy reasons for paying utility assistance to facilitate the shelter-in-place policy.
- Mortgage assistance for Tribal members, employees, and laid-off workers. Public health emergency is causing lay-offs as facilities close and there are important public policy reasons for paying tribal employee mortgage assistance to facilitate the shelter-in-place policy, maintain community wellness and ease the burden of Tribal members, etc.
- Maintenance for closed public facilities. Tribes generally do not anticipate closing facilities, accordingly maintenance and upkeep should be covered.
- Emergency relief for individuals and families. Tribes can pay for delivery of medical care, food, and basic necessities to remote and vulnerable populations to facilitate shelter-in-place orders and reduce transmission of COVID-19.
- Disaster relief funding. Tribes can emulate state programs provided they are unbudgeted and expended within the relevant timeframe.

We encourage adoption of a practical interpretation of “necessary expenditures... not accounted for” in the budget. As explained in the colloquy, eligible uses should include any expense previously budgeted for but now is in excess of the revenue the tribe is currently bringing in including employment of personnel and funding of tribal government services and programs. (66 – Elk Valley Rancheria)

States are required only to certify that funds received will be used for purposes intended by the CARES Act. The same certification is appropriate for tribes. The tribe’s use of base allocation funds should be deemed allowable expenses as “necessary expenditures incurred due to” COVID-19 pandemic and other provisions of this section by its acceptance of funds....Include the following:

- Although the Tribe’s enterprise subsidiaries have been deemed essential, they have at times not to enter bases due to increased security, and we anticipate some will become infected and need to be replaced by additional employees, as well as disinfectant regimes, reduced revenues, and higher costs for the duration of the pandemic.
- We have relied on earnings from our trust fund to fund tribal matches and unallowable expenses of Indian programs and equity contributions to tribal enterprise, but now the loss of value in stock markets is resulting in losses to the Tribe’s investment portfolio and we cannot draw funds without realizing an unacceptable loss. The result is we have no access to trust fund revenues needed for our programs and none that will be needed for equity contributions to meet liquidity needs.
- Therefore, we recommend these qualify as expenditures based on the rebuttal presumption methodology. The 25% non-federal share required of tribes by FEMA and responsible federal officials should waive the non-federal share for all tribes under both the disaster declaration and emergency declaration. Tribes are also subject to unemployment contribution under CARES Act benefits, but should not have to dedicate federal funds intended for mitigating COVID-19 impacts to pay back to the federal government non-federal shares or unemployment matches. Any such levy on tribes is inappropriate in this public health emergency and should be waived.(70 – Tlingit and Haida)

For many tribes, revenue from tribally owned businesses provides the vast majority of operating revenue for government services such as healthcare, law enforcement, and public safety programs. The pandemic has forced many of these enterprises to close or drastically reduce operations, decimating the funding source tribes use to provide the very government services necessary to respond to the crisis. This strain on tribal government finances is exactly what the \$8 billion tribal set aside is intended to address. (49 – Senators McSally, Daines)

We are pleased that the CARES Act looks at expenditures back to March 1 to capture expenditures already made. We need funds we have already spent related to COVID-19 to be reimbursed, and going forward, we need our Tribe's fixed costs and lost profits to be covered. The uses of the CRF must include:

- Tribe's fixed costs, which include payroll costs for the employees of our government and enterprises [wages paid to gaming facility employees during closure and health insurance costs for those employees]. If we do not cover such costs, it could be disastrous for the Tribe, our members and the regional economy.
- Our lost profits from our tribal enterprises. Each day, the absence of these revenues puts our Tribe in a deeper financial hole as we continue necessary government programs for our citizens and take steps to thwart harrowing impacts of COVID-19. These costs are now sheer costs with no funding coming in to cover them. The expense side of our ledger is full and growing while our revenue side is empty.
- All of our expenditures thus far for preparing for and dealing with COVID-19 and being incurred to replace lost government revenue due to closure of tribal enterprises necessary to protect and preserve our Tribal members, employees, and the community. We did not account for these expenditures in our 2020 budget because we had assumed continued operation of tribal enterprises and no global pandemic. These expenditures already spent and the ones going forward must be covered under the text and intent of the statute.

Make clear that the following are covered expenditures:

- A tribe's fixed costs, including payroll costs for employees of Tribal enterprises and Tribal government [wages paid to gaming facility employees during facility closure]; and
- Lost profits due to closure of Tribal enterprises, which are lost Tribal government revenues [costs of health insurance for those employees].
- We also support NCAI's non-exhaustive list including:
 - (1) Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
 - (2) Expenditures that otherwise would have been funded but for the loss of revenue;
 - (3) Expenditures associated with the diminished capacity or closure of governments or entities; and
 - (4) Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019. (71 –Picayune Rancheria; 73 – Lytton Rancheria; 403 – Wichita and Affiliated)

The impact of this crisis will be both common and unique to each community; and just as doctors have flexibility in standards of treatment, so should Tribes have flexibility in allocation of resources to meet the needs of their community. This flexibility will ensure that the appropriations are utilized to the maximum benefit, as Tribes are acutely aware of the needs of their people and how this crisis is impacting their communities... provide guidance on use of funds without restricting the Tribe's ability to utilize the funds to best meet the needs of its communities; do not require any type of application to receive funding; ensuring after-action reporting is not overly burdensome. (75 – Quartz Valley)

Tribal relief funds will enable our tribal government to include basic yet critical services such as tribal police protection, tribal fire protection, tribal educational services, and tribal water services, to move forward providing our families with an opportunity to continue to live our lives, to remain solvent as a tribal government, to provide for our tribal members and as employer of hundreds of hard working, good people servicing not only our citizens but the community at large. (77 – San Pasqual)

Infrastructure modifications and upgrades should be allowed, especially sanitation, and community facilities that can serve multiple uses including education, recreation, public emergency shelters, and food distribution centers. Many high priority items are in tribes' current budgets but not at the scale or scope needed to address the unanticipated and sudden impacts of the coronavirus crisis. Many of these projects are the most needed item to complete the economic and health impacts of the virus. Flexibility should be allowed for tribes to increase scope of items included in their budget but at a lower scale, to respond to the epidemic. (79 – Native Village of Kulti-Kaah)

Tribes should be allowed to deposit the funds and earn interest on the funding and be allowed to use the earned interest for ongoing costs of responding to the coronavirus. (79 – Native Village of Kulti-Kaah; 96 – Native Village of Tazlina; 102 – Yselta Del Sur Pueblo; 111 – Winnemucca Indian Colony; 207 – Susanville Rancheria; 259 – Little Traverse Band; 364 – Native Village of Cantwell; 415 – Gulkana Native Village Council)

During the first consultation, Treasury stated that implementation of Section 601(d) "Use of Funds" will apply to tribal, state and local governments alike. We respectfully urge that guidance be broad enough to account for the unique economic impacts facing tribes. Congress acknowledged the unique nature of and challenges experienced by tribes and tribally owned entities and the Department should also account for these impacts when making determinations of eligible costs. Tribally owned entities will face unique cost/impacts – including payroll, debt servicing, and related financial obligations to stay afloat during operation closures. State and local governments continue to collect income, real estate, sales and other taxes, while tribes have to close enterprises that – without a tax base – are the primary generators of revenue for the tribal government. Our source of governmental revenue has not been diminished – it has been eliminated. Treasury should broadly interpret the CRF to:

(1) permit tribes to meet payroll or extend benefits to furloughed employees; and
(2) permit tribes and tribally owned entities to meet financial obligations, such as debt servicing and related payments while operations are closed. Doing so will help retain ties to employees and maintain the viability of the entities so workers have jobs to return to. The term "necessary expenditures" was intended by House Members to include these costs. We reiterate our support for NCAI's letter than the term necessary expenditures should include but not be limited to:

- Expenditures associated with the diminished capacity or closure of governments or its entities.
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed.
- Cost of financing, including debt servicing, incurred due to increased expenditures.
- The difference in revenues transferred to tribal government accounts in 202 relative to the same period in 2019.

...If Section 601(d) "Use of Funds" is interpreted too narrowly, it will result in significant unspent allocations in Indian Country and a great opportunity lost. (80 – Poarch Band of Creek Indians)

"Allowable necessary expenditures" should be broadly defined to include funds spent by the Tribe to rebuild its economy, especially those expenditures used to diversify the Tribe's revenue-generating projects, e.g., non-gaming industries. We anticipate it will take 18 months to 3 years to earn similar gaming revenue as we did prior to the pandemic;; we simply cannot wait that long to rebuild our Nation. Several community members are experiencing joblessness, we must support entrepreneurship and be less

reliant on casinos. These projects would normal be supported by our gaming revenue but those are now directed at this pandemic; we cannot explore other options and are relegated to relying on casino-generated revenue. Before the emergency is over, we must put systems in place to repopulate our workforce and provide the means for our community members to make a living. Provide Tribes with sufficient resources to sustain and replenish the critical and essential services we provide to our communities. (81 – White Earth Nation)

We implore Treasury to allow tribal governments to determine broadly what would be considered a COVID-19-related expenditures. Tribal governments are in the best position to make that determination for their members – and it is a natural exercise of each tribe’s sovereign power... We support NCAI guidance that Treasury should broadly interpret what costs are considered increased expenditures. We also support their categories for expenditures (see above). (82 – Metlakatla Indian Community)

We were dissatisfied with Treasury’s response on the direct question on April 2 as to whether continuing payroll expenses for which no revenue, due to closure of businesses, has been realized is a covered expenditure. The clear intent for many other provisions of the CARES act and statements of congressional representatives is that the \$8B allocation is to cover continuing payroll expenses in the absence of continuing revenue due to curtailment of normal activity in response to COVID-19. Moreover, claiming these kind of payroll expenditures in the absence of revenue is not prohibited by Section 601. (84 – Pueblo of Laguna)

Congress in the colloquy stated the CARES Act was intended to recover any necessary monies that governments would have otherwise collected or generated in order to pay their employees and cover costs but for the pandemic. (See statements from Congressman Cole, Congresswoman Torres, and Congressman Reed). (85 – Pala Band; 88 – Jackson Rancheria)

We write with urgency to recommend that you adhere to the congressional intent expressed in the floor colloquy. We also request that you work with Interior and tribes to take into account the full scope of increased expenditures that tribal governments and tribally owned entities have incurred and are likely to incur in the months ahead. To ensure that Title V’s purpose of helping to stabilize tribal governments and tribal economies is achieved, we urge the Secretary to take into account the wide array of costs shouldered by tribal governments and their tribally owned entities as they respond to the pandemic. (87 – Tolowa Nation)

Specifically, we urge that “increased expenditures” include but not be limited to incurred and reasonably anticipated costs of tribal government or their entity such as:

- Expenditures that would otherwise would have been funded but for the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or entities;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing incurred due to increased expenditures; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019. (87 – Tolowa Nation; 208 – Hopi Tribe)

We recommend a broad view of “increased expenditures” in use of the funds. As explained in the colloquy, eligible uses of the \$8B fund should include any expense a Tribal government or business entity had previously budgeted for, but due to the pandemic is now in excess of the revenue the Tribe is currently bringing in. Such a formula is the only way the Treasury can comply with the Act to stabilize tribal economies. (89 – Soboba Band; 92 – Tribal Alliance of Sovereign Indian Nations; 106 – Great Lakes Inter Tribal Council; 147 – Viejas Band; 154 – Twenty-Nine Palms; 159 – Barona Band; 192 –

Joint California Tribal Governments; 280 – Hoopa Valley Tribe; 315 – Lac Vieux Band; 353 – Cher Ae Heights Indian Community; 368 – Colusa Indian Community; 378 – California Tribal Chairpersons' Association; 379 – Graton Rancheria; 384 – La Jolla Band)

Categories of eligible expenses should be broad and include:

- We need full-time public safety officers to support our health care workers and enforce stay-at-home orders;
- We have no emergency response team (our emergency response team is volunteer-based and has very limited equipment and supplies);
- We have no personal protective equipment for our emergency response team;
- Our tribal members need cleaning supplies;
- Some of our tribal members -have no running water and lack the supplies to make waterless cleaning solutions;
- We have no place to quarantine tribal members who are sick;
- Many of our tribal employees are working from home - we need funds to support telework necessities, such as phone, internet, and laptop computers;
- We need funding to make necessary changes to our buildings so essential staff can safely socially distance while in the workplace;
- [Platinum: We need Home Heating Fuel (Diesel or Wood). Home heating is by diesel or wood burning stoves which are delivered by the spring' or fall barge. Platinum had an unusually cold frigid winter that had residents burn more fuel than anticipated.]

Allow Tribes to cover expenses retroactively. (93 – Platinum Traditional Council; 294 – Native Village of Napaskiak; 316 – Native Village of Napakiak; 333 – Native Village of Eek)

Some expenses, such as increased health costs are obvious and addressed under other portions of the CARES Act, but only the \$8B addresses the increased costs of operations for tribal governments in fulfilling needs of their citizens and employees. Compounding this problem is that tribes are not eligible under other relief programs. Unanticipated costs that should be covered include but are not limited to:

- Maintaining standard tribal government services for citizens on a day-to-day basis when little or no revenue is coming into the tribal government
- Attempting to keep as many government and tribal business enterprise workers employed and/or receiving benefits for as long as possible even though they are not able to work to their normal capacity or at all due to closures and public health limitations.
- Loss of trained employees laid off or furloughed, and the costs of finding, hiring, and training their replacements if they do not return when the crisis is over.
- Exhaustion of tribal cash reserves, liquidation of investments and other assets in order to maintain government operations.
- Use of borrowing and lines of credit, and associated interest and other costs, to meet financial obligations.
- Securing closed business facilities and thoroughly sanitizing them prior to reopening.
- Most importantly, the loss of tribal business enterprise is perhaps the biggest unplanned expense of all, because no tribe in America prepared a 2020 budget with the idea that the business revenues that fund that government would fall to virtually zero for an extended period of time.

(94 – Mohegan Tribe)

The input at the April 2 session made clear that a single factor such as measuring impact based on population would help some tribes but leave other impacts, such as economic, largely unaddressed for smaller population tribes with larger economic footprints unsupported. Title V of the CARES Act has the potential to directly address these existing and forward-looking expenditure concerns for tribal governments. The intent of Title V is to recognize the government expenditures no longer supported by

diminished revenue and the unanticipated expenses that tribal governments will experience while trying to manage the impacts of this crisis. In addition, by clearly including tribally-owned entities, the law acknowledges the role that economic entities play in supporting governmental purposes by allowing for relief for tribally owned entities... The use of funds should be focused on the intent and broad language of Title V. For purposes of accounting and any audit compliance, expenditures should consider two separate broad categories for expenditures, as is commonly reported separately (see OMB waiver below):

- Prior government activities expenses and
- Prior business activities expenses.

Government expenditures should include those anticipated government expenditures that would have been met with planned revenue and those unanticipated government expenditures that will need to be met as a result of the on-going Coronavirus crisis between March 1, 2020 and December 31, 2020. Possible uses should include, but not be limited to:

- Prior unmet governmental activities expenditures, payroll costs, full or supplemental costs associated with tribally provided or matched unemployment,
- Any matching requirements, financing or refinancing necessary for continued operations or relief,
- Increased government expenditures for the care and well-being of tribal citizens and other tribal or general citizens receiving services or general welfare,
- Additional costs associated with securing protective gear, equipment, and health service workers in a highly competitive market.

Business expenditures should include those unanticipated business expenditures associated with diminished and idle facilities and tribal businesses, including but not limited to, operational and maintenance costs associated with keeping businesses and facilities secure and viable for eventual reopening, possible conversion costs for changes in facility use, maintenance and operational costs of businesses considered essential, costs associated with existing and new financing, additional costs associated with reopening and restocking facilities and businesses. (95 – NAFOA)

Tribes should be allowed to take indirect costs from the funds at approved Indirect Cost Rates. Tribes will need to implement special accounting procedures to ensure the funds are used only for intended purposes and avoid disallowed cost. (96 – Native Village of Tazlina; 102 – Ysleta Del Sur Pueblo; 292 – Klamath Tribes; 364 – Native Village of Cantwell; 415 – Gulkana Village Council)

It would be nice to add Contract Support Costs, but that would be impractical. (96 – Native Village of Tazlina; 111 – Winnemucca Indian Colony; 259 – Little Traverse Band; 415 – Gulkana Village Council)

Each Tribe should be eligible to add contract support costs to the funding [Asa'carsarmiut: we can't function without additional support for administration and finance]. (168 – Duckwater Shoshone; 371 – Asa'carsarmiut)

Qualifying expenditures fall into three categories, which in order of priority include:

- (1) Cost of maintaining a workforce capable of sustaining essential government services. Tribes do not have a tax base to provide funding during a pandemic and must rely on their own businesses, which due to the pandemic, have had to close. The Tribe will either have to stop providing essential services or take out loans. The cost of these loans and any associated fees and interest would be increased expenditures.
- (2) Cost of maintaining critical business infrastructure. This is to preserve a workforce that is reasonably capable of resuming business when safe. The SBA's PPP is not available to tribal gaming operations so tribes' most important businesses have no incoming resources to sustain a workforce, meaning there would be a significant delay in reopening. Tribes will also bear the cost

of paying for the 50% of unemployment expenses. These will be particularly harmful for casinos which must comply with licensing requirements and have large workforces.

- (3) Costs of expanding emergency response capacity. These costs are difficult to quantify because the pandemic is ongoing. Also, because some may be reimbursable through FEMA, funding to tribes should be prioritized for the first two categories, so that Tribes can use any cash reserves to cover FEMA-eligible expenses instead of essential government services and critical business infrastructure.

The CARES Act is intended to offset dramatic tribal government losses and keep people employed. (99 – Kalispel Tribe)

Stimulus funding should be used to purchase heating fuel to tribal members, given that heating fuel costs \$6.75/gallon and majority of our tribal members do not have jobs. We still have cold winter and snow, so we have another month of cold weather. Our tribal membership is over 270. We can encourage the fuel sales company to give discount on heating fuel. (100 – Native Village of Nightmute)

The dialogue so far has centered around tribal population and number of employees, but there are many additional expenditures that tribes are encountering directly related to the COVID-19 pandemic. This includes:

- Costs of purchasing equipment to allow employees to work from home and youth to continue getting educated,
- Costs to purchase internet services for some citizens
- Those tribes who laid off workers now face unexpected costs to cover unemployment benefits. The CARES Act covers some costs, but not the full costs.

Tribes who closed economic enterprises now have budget deficits for their government programs that provide direct services, such as food distribution, health care and social services. And, the expected increase in funding from the Indian Health Service is not enough to cover our actual increases in health care costs during this pandemic. (108 – Maine Tribes)

Tribes should be permitted to spend funds on Tribal programs that:

- Promote public health, access to health care, increased health care professionals, PPE and increased health care medicine, treatment, technology and medical devices, and mobile health care;
- Protect public safety and shelter-in-place policies;
- Provide relief for economic disadvantage and necessities, including food, water, and necessary infrastructure and delivery systems;
- Promote the general welfare of Tribal communities in ways related to the COVID-19 public health emergency, including programs that are similar to the programs adopted by the Federal government in the CARES Act and by States in their responses to COVID-19.

Congress contemplated these when it passed CARES Act. (110 – Sisseton-Wahpeton Oyate; 134 – Oglala Sioux Tribe; 152 – Rosebud Sioux Tribe; 314 – Yankton Sioux; 435 – Spirit Lake Tribe)

Appropriate expenditures should include those that a tribal government reasonably deems necessary to address COVID-19 impacts, to maintain and adopt governmental services to respond to COVID-19 needs and preserve tribal business entities during the pandemic. This includes, without limitation, health care costs, expenses such as payroll, benefits, and unemployment insurance costs for workers, as well as other standard operating expenses that are suddenly unfunded as a result of COVID-19 impacts and therefore “unbudgeted. Consistent with requirements for states, telecommunication and internet infrastructure costs should be considered appropriate expenditures. Like many rural tribes, we face longstanding internet and telephone access challenges that have become acute during this pandemic and significantly impact our

membership's ability to obtain medical care through telemedicine, to maintain employment through teleworking, or stay in school through long distance learning. (114 – Spokane Tribe)

Broad categories of allowable expenses and some specific needs/uses we have identified for our own region within those categories are:

- Transportation infrastructure: Roads, harbors, bridges, including maintenance and repairs are vital to ensure essential goods and services reach our communities.
- Water/sewer and environmental infrastructure: In our region numerous communities lack running water and sewer infrastructure, adequate sanitation and waste management. Such conditions exponentially increase risks to residents during this pandemic.
- Housing infrastructure: Many communities in our region have two or more families in one cramped living area. We face a severe housing shortage which puts all families at greater risk in this crisis.
- Technology infrastructure, such as broadband and telecommunications. Our region is the size of West Virginia, spread out in 16 distinct communities not tied together by roads. Adequate technology is critical to provide services in pandemics and other disasters to adapt to working remotely.
- Administrative operations to continue functioning as an organization:
 - Supplemental funding to address ongoing payroll and staffing needs resulting from increased workloads and shortfalls due to reduced operations and staffing, including pay for consortia staff and pass through for tribal staff.
 - Adaptations to meet safety requirements for staff with essential functions.
 - Adaptations necessary to keep staff working with adequate distancing.
 - Equipment and supplies, including sanitation equipment, cleaning supplies, masks, PPE.
- Education and training workforce development to continue providing core services.
- Emergency response/public safety functions: Funding to assist in supplementing and maintaining emergency response teams.
- Food security/subsistence: The ability to hunt and fish depends on having resources such as fuel, shelter, and other basic necessities. Subsistence opportunities must remain viable during this pandemic as supply lines for groceries and other goods are stretched due to reduced flights into our villages.
- Miscellaneous Assistance and Support: Funding to supplement efforts that will otherwise quickly be depleted such as energy assistance, small business assistance, probate/trust support specific to pandemic needs, and supplemental income for families. (116 – Kawerak, Inc.)

We write with urgency that you adhere to congressional intent expressed in the colloquy, with regard to the fund. We also request that you take into account the full scope of increased expenditures that tribal governments and tribally owned entities have incurred and are likely to incur in the months ahead. We urge you to take into account the wide array of costs shouldered by tribal governments and their entities as they respond to the pandemic. (119 – Organized Village of Kake)

We join the call to allow an expansive determination of what the allowable uses of these funds are. We will need these funds to:

- Continue critical government operations;
- Pay costs for our self-funded health insurance program;
- Additional security costs;
- Additional Tribal member assistance expenses (housing, health care, food, electricity, and education);
- Increased payroll costs, which includes increased unemployment and overtime costs;
- Increased legal costs to ensure compliance with all federal mandates; and

- Servicing debt obligations we must pay regardless of closed operations.

This is not an exhaustive list, but simply examples of expenditures we could not have anticipated meeting without revenues. (121 – Lac du Flambeau; 282 – Skokomish Tribe)

We are incurring significant expenses in direct response to the COVID-19 pandemic. Those expenses will include, but not be limited to, the following:

- Continuation of payroll and benefits for employees who have been furloughed due to either business closures or social isolation mandates;
- Continuation of health insurance and other benefits for employees who will be subject to temporary layoff;
- Increased expenditures directly related to closing, or significantly reducing, operations at government and business offices or moving staff to telework arrangements;
- Expenditures for government operations and services that otherwise would have been funded but for the loss of revenue;
- Costs associated with suspension of construction projects; and
- The loss of revenues needed that otherwise would have been transferred to tribal government accounts in 2020 relative to the same period in 2019. (122 – Nottawaseppi Huron Band)

We join NCAI and NAFOA in urging you to interpret the statute as expansively as possible to achieve the goal of economic stabilization to Tribal governments. These funds must be able to fill the now large and growing gap in Tribal budgets because our governmental revenues are nonexistent for at least one quarter. These costs must include payroll costs, program operating costs, health insurance and unemployment insurance costs, any new applicable leave mandates and debt costs. (125 – Forest County Potawatomi)

The effects of COVID-19 have been experienced in ways that cannot be so easily categorized. Tribal payroll, for example, may have been budgeted for, but that budgeting was done with the expectation that those employees would be working and generating revenue or providing certain services, not on furlough. There has also been tremendous lost opportunity cost suffered by my Tribe's economic development arms. (126 – Habematolel Pomo of Upper Lake)

Treasury should interpret “necessary expenditures” broadly to afford each tribal government maximum flexibility to address the unique needs of each Tribal community recovering from the pandemic. The expenditures should include those that a tribal government reasonably deems necessary to address COVID-19 impacts, maintain government services, and preserve tribal business entities during the pandemic including, without limitation, expenses such as payroll, benefits, unemployment insurance costs for workers, and other standard operating expenses that are suddenly unfunded as a result of COVID-19 impacts and therefore “unbudgeted.” (127 – Oregon Tribes)

We strongly urge Treasury to grant tribes wide latitude in determining, according to each sovereign nation's uniqueness –how best to use the funds in the war against COVID-10. We are diverse, and we each know best how to care for our citizens. We should be permitted to spend funds on Tribal programs that promote general welfare of tribal communities related to the public health emergency, including reservation-based programs similar to those adopted by the federal government and states in their responses to COVID-19. Congress contemplated those expenditures when it passed the CARES Act. (128 – Cheyenne River Sioux)

We suggest the following as particularly important to ensure adequate response to the pandemic:

- Workforce development: Employment and training, employment placement and other supports to get people back to work

- Social services: Child welfare, TANF and supportive services, Child care, General assistance, behavioral health and other critical services to ensure a safety net and path to self-determination for people suffering from loss of employment, consequences of sheltering in place and those with substance use disorders
- Elder Justice Services: Preparing our elders for illness, end of life and other consequences of the pandemic [Second comment: Aid to Tribal governments to allow Tribes and Tribal organizations to respond]
- Education: Increasing technological capacity for remote delivery and credit recovery in culturally appropriate and needed ways, developing radical new learning models to address losses due to school closures
- Economic development: Engaging in new technologies to raise economic development to restore our community after suffering economic injury. (129 – Cook Inlet Tribal Council; 416 – Cook Inlet Tribal Council)

The Record from the House floor shows that Congress expects these funds to be flexibly applied to mitigate the broad impacts from the COVID-19 pandemic, including revenue loss from shutdowns. (130 – Suquamish Tribe)

We assume you will establish a broad range of allowable expenditure categories for Tribal governments, as you will for state governments, and hold us to account as is already the case through the ordinary audit process that we are accustomed to as experienced administrators of federal funds. (132 – Prairie Band Potawatomi Nation; 150 – MHA Nation; 196 – Algaaciq Native Village; 200 – Alaskanuk Traditional Council; 359 – Native Village of Nunapitchuk)

Three broad categories of expenditures should be allowed:

- Tribal government expenditures. Tribal governments are dedicating funding for services not accounted for in their current budgets, such as continuity of government, public safety and emergency response, public health services, remote education, and elderly, home-bound, and disabled tribal member assistance. Tribal governments should be able to recoup expenditures that were unanticipated as well as those in excess of current budgets.
- Economic support for Tribal members. Tribal governments are supporting members facing financial hardships, including providing financial assistance to members who do not qualify for the individual rebate, are not receiving unemployment, and are not continuing to be paid wages during the pandemic.
- Economic support for Tribal-owned entities. The CARES act expressly provides for these expenditures, given that many have dramatically scaled back operations or closed entirely. We support President Trump's mission to keep as many employees on the payroll as possible, hoping to reduce claims on an already over-burdened unemployment system. We are anticipating increased expenditures to bring our non-essential programs, employees, and businesses out of hibernation, which may require expenditures for deep cleaning, building repair, etc. (133 – Pascua Yaqui)

We recommend the following categories of allowable expenses, and are providing examples of specific needs/uses. Make clear that any list of allowable expenses is not meant to be exclusive and recipients have the flexibility to determine their own specific uses, provided they are generally used for expenditures necessary by the pandemic.

- Prevent:
 - Infrastructure expansion, to mitigate transmission of pandemics and health threats in our rural and vulnerable populations (e.g., water/sewer needs; roads and transportation for supplies; medical facility upgrades);

- Housing (new development, rehabilitation, acquisition), to reduce overcrowding to help prevent spread and add housing for quarantine space.
- Response
 - Broadband capacity, including backhaul, last mile, and middle mile to improve access, bandwidth and speed for rural connectivity in critical services (see comment for list of examples).
 - Administrative, to address ongoing payroll and staffing needs.
 - Education, to develop online education capabilities, etc.
 - Emergency services, to improve preparedness of emergency response teams, including labor, administrative support, supplies, and equipment.
 - Operations adaptations to reconfigure offices or facilitate equipment and supplies for staff to work remotely
 - Transportation and infrastructure to address immediate impacts such as increased use of special charter flights with loss of air service.
 - Equipment and supplies such as cleaning.
 - Quarantine locations in villages.
 - Public safety facilities and resources
 - Expenses to ensure food security and community resiliency.
 - Allow ability for energy needs for heating and electricity.
 - Preparation for natural disasters.
- Recover
 - Encourage interagency transfer of funds to allow an all government approach via compacting and contracting to support our recovery in efficient and smart manner
 - Public welfare for adaptations to meet safety requirements for staff with essential functions.
 - Construction to expand offices, shelters, etc.
 - Road improvement and maintenance.
 - Trust services/realty fund, as probate caseload is backlogged.
 - Small business and fishing.
 - Employment, training and employment placement funds.
 - Funding for childcare and other supportive services.
 - Telehealth.
 - Additional funds for child welfare.
 - Supportive services for elders.
 - Support increased resiliency within our villages using an all-government approach to create efficiencies. (138 – AFN)

Interpret expenditures to include, but not be limited to, incurred and reasonably anticipated costs of a tribal government or their tribally owned entity between March 1, 2020 and December 30, 2020, such as:

- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or entities;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing incurred due to increased expenditures; and
- [Yavapai-Apache: Emergency relief to tribal members, and appropriate protective gear];
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019. (139 – Chippewa Cree; 218 Yavapai-Apache)

No tribe should need to diminish or discontinue its budgeted annual governmental programming where the spending was already identified prior to the onset of the COVID-19 pandemic. This allocation should

also account for employee wage and health coverage costs that have been borne by tribes and their enterprises to ensure any costs of protecting its employees' access to healthcare are carried by the federal government. Such support would be the keystone to a forward-looking federal policy whereby all employers providing healthcare are encouraged to assist in continuing this support. Such a policy would allow those who are ill to seek medical attention without fear of its costs, which is critical for the employee, his or her family, the community, and the country to stopping the spread of COVID-19. (142 – Grand Traverse Band)

The following expenditures should be covered for the COVID-19 response:

- Expenses already incurred. Depending on how and to which entities Treasury and DOI directs the funding, this may require a separate pool so that all Native entities can apply.
- Expenses to re-boot the economy after the immediate crisis has passed. The CARES Funding should be available to restore or develop the economy after the need for immediate responses to the pandemic is passed.
- Costs for Tribes to create a COVID-19 Relief Program that compensates individual tribal members for lost income caused by the pandemic.
- Costs to maintain workforces for Tribes and Tribal organizations operating PL 93-638 contracts/compacts. The funding should be a backstop so that tribes and tribal organizations can keep their people employed.
- Emergency infrastructure development, including anything from purchasing additional telecom equipment to constructing quarantine facilities.

The following expenditures should be covered for recovery after restrictions ease. Although many are long-standing, others have been exposed or highlighted by the pandemic:

- Telecommunications/broadband. Depending on the location, there may be opportunities for tribes to improve middle mile and last mile broadband delivery directly or by partnering with telecoms. Tribal offices should have up-to-date technology including videoconferencing.
 - FCC is making unused 2/5GHz wireless spectrum available to Tribes for free but no funding is provided for the required build-out of the service – at \$20k-\$30k per Tribe, this should be an allowable cost of CARES funding.
- Transportation infrastructure. Including anything from winter trails to docks to airport improvements, etc.
- Village health and safety infrastructure. Including improvements to village health clinics, law enforcement offices and holding cells, water and sewer improvements, and erosion control.
- Green energy infrastructure. To reduce reliance on importing heating oil from Seattle, local efforts to become self-reliant by shifting to wind, solar, biomass, and hydro energy should be allowed. (145 – Bristol Bay Native Association; 407 – Curyung Tribal Council)

Tribal general welfare programs that address the critical needs of members during this crises and expenditures that would otherwise have been funded but for loss of business revenue should be among the categories of qualified expenditures. (148 – Grand Ronde)

“Increased expenditures” should be interpreted to include, among other costs, those incurred and reasonably anticipated between March 1 and December 30 such as:

- Expenditures that would have been funded through tribal governmental revenue sources that the Tribal government shut down to protect the public from COVID-19;
- Expenditures associated with the diminished capacity or closure of governments and governmental entities;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;

- Payments to advisors tasked with assisting the Tribe in responding to COVID-19 and its unique impacts on the Tribe;
- Costs of financing incurred due to increased expenditures; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019.

We are working hard to protect the thousands of employees we regularly employ and continue to pay their benefits to the best of our ability and keep our Tribal members safe and provide the healthcare, meals, and other necessities. We are also struggling to obtain PPE and COVID-19 test kits. All after voluntarily closing the revenue source – our gaming operation – that would normally enable us to execute these government functions. We strongly urge you to recognize all such expenditures as qualified “increased expenditures” under the CARES Act. (149 – Coughatta Tribe)

Expenditures should include costs for:

- Delivery of PPE & other equipment;
- Quarantine places;
- Running water infrastructure
- Back-up generator for clinic
- Adding staff and hiring fulltime workers, to relieve some of the hats that current employees must wear;
- More virtual training time with BIA accounting consultants for compliance;
- Caring for Tribal members in other locations;
- Public safety tribal people funding and equipment.

(151 – Native Village of Kongiganak)

It is crucial that Treasury carry out the intent of Congress as expressed in the colloquy and Congressman Ruiz’s letter because it appears that tribal governments are not eligible to apply for SBA 7(a) loans and loan forgiveness under the CARES Act, although those provisions are applicable to specific tribal business concerns. Our tribes and most others are depending on the CRF to provide much needed relief to tribal members, employees, and their families. (154 – Twenty-Nine Palms)

It is essential that part of these funds be set aside for tribes to respond to the current increase in domestic violence within their communities which is a direct result of COVID-19. While we have grant funds to address domestic violence, these funds are already budgeted to run our average needs of clients not the great increase that will come as a direct result of the economic and social pressures of COVID-19. As addressed by the United Nations Secretary-General on April 6th, "We have seen a horrifying surge in domestic violence." This surge in domestic violence is a direct result of COVID-19 and thus the coronavirus relief funds set aside for tribal COVID-19 response must address this need. (156 – Eastern Shawnee Tribe)

We support Kawerak’s comments regarding implementation of the CRF. In addition, we support funding Housing Improvement Program (HIP) in two categories – interim improvements and repairs and renovation. In Elim, when we looked at buildings for quarantine and/or isolation, we have a substantial number of houses in sub-standard condition. Some were built in the late 1960’s. We need to bring them up to standards. We have had a cold winter with little snow and as a result have a lot of freeze-ups of water systems. (160 – Native Village of Elim)

Expenditures should include all expenditures associated with the diminished capacity or closure of tribal governments. In addition, it should include precautionary measures meant to help alleviate the effects the virus may have after it subsides in the summer and possibly returns in the fall. (167 – Little Shell Tribe)

The funding should not be used to support economic endeavors for Tribes; it must be used only for the purposes it was intended. (168 – Duckwater Shoshone)

“Use of funds” must be broadly interpreted to adequately address each Tribe’s unique and immediate needs... necessary expenditures” includes, but is not limited to:

- Expenditures associated with the diminished capacity or closure of the operations of Tribal governments and Tribally-owned entities;
- Payments, including payroll, health care and related expenses, for employees while governments or entities are at diminished capacity or closed; and
- Cost of financing and meeting financial obligations incurred due to increased expenditures and lowered revenues.

Treasury's interpretation and implementation of the “use of funds” must honor the overarching purpose of the CARES Act to address the immediate needs of the health care system caused by the pandemic; to stabilize Tribal, state and national economies; to retain ties of American workers to their employers; to maintain the viability of business enterprises so that American workers have jobs to return to; and to backstop Tribal, state, and territorial government budgets. The allowable use of Tribal CRF by Tribal governments (and their Tribally-owned entities) must include anticipated expenditures, for the period between March 1, 2020 and December 30, 2020, that would have been met with anticipated revenue plus unforeseen expenditures that will need to be made as a result of the on-going Coronavirus crisis. In addition to the uses listed above, allowable uses should include, but not be limited to:

- Costs associated with Tribally supported unemployment benefits for the Tribal workforce;
- Matching requirements associated with other funding sources;
- Expenditures for the care and well-being of Tribal members and residents, which include costs associated with securing protective gear, equipment, and health service workers in a highly competitive market;
- Business expenditures associated with diminished and idle facilities and tribal businesses;
- Operational and maintenance costs associated with keeping businesses and facilities secure and viable for eventual reopening;
- Possible conversion costs for changes in facility use;
- Maintenance and operational costs of businesses considered essential;
- Costs associated with existing and new financing; and
- Costs associated with reopening and restocking facilities and businesses.

If Section 601(d) ("Use of Funds") is interpreted too narrowly, it will result in significant unspent allocations Indian Country-wide, exacerbating the current dire situation Tribal Nations are facing. (169 – Pueblo of Isleta)

“Use of funds” must be broadly interpreted to adequately address each Tribe’s unique and immediate needs... necessary expenditures” includes, but is not limited to:

- Expenditures associated with the diminished capacity or closure of the operations of Tribal governments and Tribally-owned entities;
- Payments, including payroll, health care and related expenses, for employees while governments or entities are at diminished capacity or closed; and
- Cost of financing and meeting financial obligations incurred due to increased expenditures and lowered revenues.

The use of funds should include anticipated expenditures for March 1 to December 30 that would have been met with anticipated revenue plus unanticipated expenditures that need to be made as a result of COVID-19.... Allowable uses should also include, but not be limited to:

- Any matching requirements associated with other funding sources, financing, or refinancing necessary for continued operations or relief;

- Expenditures for the care of tribal citizens and others, costs associated with security PPE and health service workers in a highly competitive market, and business expenditures associated with diminished and idle facilities and businesses;
- Operational and maintenance costs associated with keeping businesses and families secure and viable for eventual reopening; and
- Possible conversion costs for changes in facility use, maintenance and operational costs of businesses considered essential, and costs associated with existing and new financing and costs associated with reopening.

(170 – Nez Perce Tribe)

We strongly believe that our programs and services could continue at full capacity, while working remotely, if we had adequate access to broadband. We have been advocating on this front for many years and now more than ever, serious consideration to connectivity needs to be a priority for all of Alaska.

(172 – Native Village of Port Lions)

There is sufficient latitude in the CARES Act to cover the costs we have incurred over the last weeks to protect our employees and our community. Treasury must allow tribes to use any stabilization funds to replace payroll, fringe, cleaning, emergency preparation and similar expenses we were forced to cover out of reserves. Paid leave for coronavirus was not a budgeted expense for us. Nor were the thousands of hours of staff time spent addressing the COVID-19 pandemic. Those costs must be allowable and we request written guidance to that effect from Treasury. (173 – Coeur D’Alene)

Distributions from the fund should be based on the following considerations:

- Unanticipated relief for individuals, families and households (e.g., continued payroll and related employee costs, unemployment insurance, health care costs, utility payments, remediation and maintenance for closed facilities.
- Unanticipated health response costs (e.g., expanded or repurposed health facilities, virus testing, mobile as well as mortar and bricks, medical supplies, interim, emergency treatment and triage).
- Unanticipated impacts on the nation’s workforce and revenues. This is by far the greatest impacted, including subsidies paid on an unprofitable basis to keep enterprises manned and afloat, costs of default on commercial loans, interest penalties, etc.) (See comment for estimates on unanticipated costs to the Nation). (174 – Quapaw Nation)

Overall, the broadest possible interpretation of the CARES statute to allow for tribes to determine their own needs and apply self-governance principles:

- Infrastructure: including roads, water/sewer, housing, food storage, medical storage, quarantine facilities, medical facilities, airport terminal garages;
- Broadband: capacity building, other technology requirements necessary to continue operations, telemedicine and education;
- Building improvements: tribal office adaptations to continue operations in the office if necessary (reconfiguring offices to allow staff to work as necessary with adequate social distancing), and equipment and supplies for staff to work remotely at home; adaptations to meet safety requirements for staff with essential functions that must interact with the public, such as child care, VPSO, CAC, ICWA workers, including equipment, supplies, changes to work areas;
- Business expenses: on-going payroll and staffing needs, and to pay for increased workloads and catch up due to reduced operations and staffing, including pay for consortia staff and pass through for tribal staff;
- Education: deployment of comprehensive online education and training capabilities;
- Public safety: increased emergency response teams given lack of adequate law enforcement/medical staff in region.

- Transportation costs: including supplies, groceries, patient travel, and provider travel.

We request that the list is not so exclusive that tribes have authority to tailor this to their specific situation. Interpret the statutory language regarding expenditures incurred during the period from March 1 to December 30 in the broadest sense to include obligated expenditures. Construction season in Alaska is limited to summer months. The planning necessary requires orders months in advance to account for shipping to the most remote locations in the country. (178 – Tanana Chiefs Conference; 191 – Nenana Native Association; 203 – Native Village of Tetlin; 206 – Huslia Village; 211 – Venetie Village Council; 213 – Birch Creek Tribe; 232 – Ruby Tribal Council; 233 – Tanana Native Council; 251 – Evansville Tribal Council; 271 – Telida Tribal Council; 289 – Loudon Village; 381 – Healy Lake; 41 – McGrath Native Village Council; 422 – Alatna Village; 428 – Hughes Village Council)

Uses of CRF must cover the following costs directly related to the pandemic, or the result will be disastrous for the regional economy:

- Program costs and payroll and benefits for employees
- Unanticipated health care and community preparation and management costs
- **Lost revenues** - Each day, absence of revenue generated from tribal enterprises puts our Tribe in a deeper financial hole as we continue to fund necessary government programs for our citizens and take steps to thwart the harrowing impacts of COVID-19.
- **Expenditures** preparing for and dealing with the COVID-19 pandemic and expenditures to replace lost government revenue due to enterprises being closed – these were not accounted for in preparing the 2020 budget because we assumed our tribal enterprises would continue to operate and we would not be fighting a global pandemic.

Make clear that the expenses we are forced to incur to stave off economic devastation are covered along with our health care, public health and community readiness and infrastructure costs. In particular, we ask you to make clear that the following are necessary expenditures:

- Costs of tribal government operations, including payroll costs for employees of tribal enterprises and the tribal government;
- Increased program and general welfare assistance for tribal citizens; and
- Lost government revenues due to the closure of tribal enterprises.

We support the National Congress of American Indians' March 29, 2020 letter submitted to the Treasury Secretary and adopt the requests therein. We note that NCAI includes the following, in a non-exhaustive list as what should be included in "increased expenditures:"

- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or entities; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019. (171 – Port Gamble S'Klallam; 404 – Kickapoo Traditional Tribe)

We join with NCAI in urging that COVID-19 related "increased expenditures" be interpreted to include, but not be limited to, incurred and reasonably anticipated costs of a tribal government or their tribally-owned entity between March 1, 2020 and December 30, 2020, such as:

- Expenditures that otherwise would have been funded but for the loss of revenue.
- Expenditures associated with changes in clinic operations for health services to the community.
- Expenditures related to the safety and security of the community.
- Expenditures related to the diminished capacity/ closure of government entities.
- Payments, including payroll and related expenditures, for employees while governments or entities are at diminished capacity or closed.

- Costs of financing incurred due to increased expenditures.
- Increased costs related to the Quileute Tribal School construction project due to delays caused by the government dictated shutdowns; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019.

We estimate the minimum impact to the Tribe to be \$15M. Expenditures will be incurred due to at least the following factors:

- Medical and educational support to the 833 tribal members.
- Other expenditures relating to health care and essential government services, including executive government administration, healthcare, fire and police protection, provision of water, wastewater, and other utility services, specialized infrastructure for medical, communication, and healthcare needs, and provision of food and shelter services for community members.
- Expenditures related to continued employment, furlough, or layoff of employees of tribally owned businesses that are closed due to the pandemic.
- Impact on construction delays related to Quileute Tribal School construction.
- Maintenance of essential employee's time and salaries, including banking, payroll, and tax requirements
- Administrative leave and stay home salary paid for non-essential employees who work in non-essential services.
- Extra costs for employees and contractors (for example, legal and health care professionals) brought on to meet specific needs directly related to the COVID-19 operation restrictions, both government- and health care-related.
- Impact costs to tribal members related to medical services, including testing and treatment. (179 – Quileute Tribe)

Examples of allowable uses should include:

- Supplements to tribal citizen beneficiaries of programs such as TANF, SNAP, and WIC;
- Non-congregate sheltering;
- Public safety and law enforcement;
- Infrastructure improvements;
- Broadband
- Deployment of energy systems;
- Citizens outside the service area.

Additionally, the definition for tribal lands eligible for expenditure should be broad and include all reservations, tribal lands, allotments, and fee simple parcels where tribes hold title or possess a leasehold interest. (182 – Ewiiapaayp Band)

No amount should be used for contract services or any other administrative cost. (184 – Pit River Tribe)

Tribes do not need to have the same definition as States for “necessary expenditures.” if there are any ambiguities in the Relief Fund, each ambiguity should be read in favor of the Tribes. Treasury should provide some basic guidelines and ensure they are tailored to tribal needs:

- Health Care – including Tests & PPE
- Housing – to allow for “social distancing”
- Infrastructure to accommodate increased demand on local resources (broadband, oil and gas storage, energy access)
- Food security (including increases needed in traditional hunting, gathering and fishing)
- Economic stabilization (employee wages, benefits, financing)

- Lost Income/Tribal Budget Deficit. Treasury must accommodate for “Lost Income” for Tribes. Most tribal government budgets are funded in part or in whole by their tribal enterprises. Lost profits should not be eligible but lost governmental income should.
- Lost Governmental Income. The income the tribal government previously received from its tribal enterprises which is no longer coming into the government budget. Everything that the government must now cover due to this lost income is an unbudgeted “increased expense.” (185 – REDCO)

A decrease in oil and gas revenue as a result of COVID-19 is an “increased expenditure” as stated by President Trump on April 3, 2020. (193 – Eastern Shoshone Tribe)

“Increased expenditures” must include:

- Expenditures incurred by accessing resources that the tribe or its enterprises would not have accessed absent this crisis;
- Expenses incurred to pay for government operations that were budgeted based on anticipated revenue from tribal enterprises;
- Payments, including payroll and benefits, for employees while governments and entities are operating at diminished capacity or closed; and
- Cost of maintaining financing, further financing, or meeting financial obligations. (194 – Chitimacha Tribe of Louisiana)

It is not helpful for Treasury to create an all-encompassing list of expenditures, but at a minimum, the following, the expenses should include:

- Staffing, equipping, and operating a full-time Incident Management Team and operations center to respond to the COVID 19 pandemic.
- Implementing a work from home program and supporting those employees, including through increased technology access.
- Payroll for those employees who continued to be paid but could not work, in whole or in part in order to sustain the local and regional economy.
- Matching requirements under FEMA or other programs.
- Financing or refinancing necessary for continued operations or relief.
- Government expenditures for the care and well-being of tribal citizens and others receiving services or general welfare. This would include subsistence payments and assistance with mortgages, utilities and other such essentials.
- Protective gear, equipment, and health service workers.
- Testing and other essential medical equipment.
- Facility sanitization.
- Construction and maintenance of screening facilities for essential employees who must report to work.
- Transportation of inmates to other detention facilities and the costs of detention for those inmates, due to health and safety concerns.
- Operational and maintenance costs associated with keeping businesses and facilities secure and viable for eventual reopening.
- Construction suspension termination costs.
- Conversion costs for changes in facility use.
- Maintenance and operational costs of businesses considered essential.
- Additional costs associated with reopening and restocking facilities and businesses.
- Costs associated with preventing loan default or interest penalties.

- Costs associated with funerary expenses due to the special circumstances arising in relation to the virus, including testing and outdoor funeral arrangements respecting social distancing.
- Legal and related fees associated with the unique issues affecting tribal governments in the present circumstances.
- Expenses necessary for implementation of a Recovery Plan to assist the Tribe and its personnel in returning to work and becoming, once again, economically productive.
- These expenditures are quickly depleting Tribal resources and the United States should seriously consider these circumstances when interpreting the CARES Act. (197 – Southern Ute Indian Tribe)

COVID-19 preparedness, response, and recovery will require a herculean effort:

- Preparedness: Water and sewer projects, upgrades to facilities, improved broadband and telecommunications, housing.
- Response; Improved broadcasting, maintenance of supply chain, support for small business
- Recovery: Infrastructure, tax provisions for more direct aid, treatment as tax deductible, automatic Federal Employee Health Benefit eligibility for ANCs and subsidiaries, durable transportation infrastructure, etc. (204 – Koniag)

We realize a portion will need to be used for administrative costs by Agencies charged with disbursements but they must be kept to an absolute “de minimis” level. (205 – Santa Rosa Rancheria)

Our villages must immediately address their food security in order to survive the next few months and years. An effective program must focus on traditional wild foods, modern agriculture, and the basic business skills necessary to succeed. Furthermore, any such effort must include the ability to provide significant amounts of technical assistance from a remote location, and do so in a culturally appropriate way. AVI has been working on this issue for many years as an essential step in moving our villages to a more sustainable economic model. Current events have moved this issue to the very forefront of public discourse as every American has to re-address food security. The CARES act should prioritize this issue as it addresses rural Alaska and Alaskan Native peoples. (226 – Alaska Village Initiatives)

We ask that eligible entities determine for themselves how best to use the funding in their communities. We recommend the following categories be allowable expenses (see comment for more explanation):

- Prevention: infrastructure, housing;
- Response: broadband, administration, education, emergency services, operations, transportation and infrastructure, equipment and supplies, expanded health service quarantine locations in villages, public safety facilities and response, food security and community resiliency, allowance for energy needs, preparation for disruptions and potential natural disasters.
- Recovery: Use of compacts and contracts, public welfare, construction, road improvement and maintenance, trust services/realty fund, small business and fishing, employment, training and employment placement funds, childcare and other supportive services, telehealth, Indian child welfare, Indian services, General Assistance and direct assistance, supportive services for elders, and support increased resiliency. (230 – Chugash)

“Necessary expenditures” should include:

- Impacts on existing programs that provide benefits to our shareholders, descendants and Alaska Native people
- Expenses related to communication, travel and lodging related to meaningful interaction with shareholders, business partners and existing customer relationships
- Expenses related to donated goods and services in our communities
- Expenses that help support our small business companies

- Expenses related to mandatory compliance obligations of our business, so they remain going concerns
- Infrastructure and deferred maintenance expenses for entity-owned assets and buildings
- Support for regional or tribal non-profits providing services to shareholders and the Native American population. (235 – Cook Inlet Region, Inc.)

We have a small clinic and one nurse that comes in from Kotzebue as the cost of doing business, and all goods come in by plane. (238 – Native Village of Point Hope)

Congress intended for the funds in the CRF to help cover the loss of revenues and the difference in revenues transferred to tribal government accounts in 2020 versus 2019. (241 – Ak-Chin Indian Community; 215 – Snoqualmie Tribe; 256 – Stillaguamish Tribe; 277 – Northern Arapaho)

Necessary expenditures include expenditures necessary to protect lives, to secure operational stability, and expenditures related to capital improvements to tribal businesses, expansion of facilities, and port transportation and infrastructure. (See comment for explanations of each). (245 – Bering Straits Native Corp.)

Funding is needed for items like a haul system to transport water to follow guidelines to frequently wash hands and a supplemental food bank with non-perishable foods. (249 – City of Shishmaref)

Tribes should be allowed to claim, at a minimum, the loss of revenue from its enterprises' closures due to COVID-19 and be allowed to claim as expenses all of the wages paid to its employees while operations are shut down. The costs of backlog of services to catch up to once business is able to resume as normal should be considered as expenses incurred due to COVID-19. (255 – Cheyenne and Arapaho)

Allow Tribes to use funding for:

- Staff currently being kept on – some of whom are unable to telework
- Expanding telework and improving efficiency of telework
- Lost operations for seasonal tribal businesses, such as tourism, and employee salaries, providing flexibility to develop individualized formulas based on peak employment or business models, rather than time periods
- COVID-19 test
- Businesses operating at points of entry to rural communities, villages, and reservations
- Programs that will help until normal operations can resume.

(257 – Sitka Tribe)

Funds would allow us to continue paying the wages of our gaming employees, hazard pay to our employees in our three Convenience Store/Gas stations, our furloughed tribal government employees and closed tribal service departments and our staff at our Tribal Emergency Youth Shelter, that has been in operation for the past 35 years. The balance of the distributed funds will be used to support our Tribal members in the form of monthly per capita payments and needs based payments, including public utility payments and rent payments. (258 – Fort Sill Apache)

Since the unmet need is to fill the funding gap caused by this economic disruption, the \$8B must be used to prop up tribal businesses and government activities for the same reasons as all the other businesses and non-profits (who are receiving funding under other parts of the CARES Act that Tribes are not eligible for). (262 – Hannahville Indian Community)

Not only must our own lost revenues be recouped, but we must also plan for additional costs related to companies that will not be able to recover from COVID, such as, just to name a few:

- The airlines that we rely on, especially the small airlines that serve rural areas such as ours;
- Tourism, not just our own, but local tourism that we rely on to attract patrons to our travel centers, hotel, casino, and restaurant; and
- Educational institutions that serve Indian Country.

In order to guarantee that tribes will not be caught off-guard in the future if a pandemic threatens our communities again, tribes can take specific actions now, but will need help and assistance. Some curative measures include, just to name a few:

- Ensuring housing is adequate and not over-crowded;
- Training, equipping, and preparing emergency services for pandemic emergencies;
- Purchasing and maintaining proper stockpiles of medical and emergency equipment that can be purchased by the tribe and maintained by the tribe; and
- Ensuring emergency transportation can be provided in times of pandemics and natural disasters.

Thank you for the opportunity to submit comments. (264 –Ute Mountain Tribe)

CRF allocations must address expenses incurred by *both* tribal governments and tribally owned businesses in order to stabilize the economics of rural communities and funding should not be limited to offsetting increases in aggregate tribal expenditures over the last year because nearly every tribe has been forced to cut expenditures below last year's levels. Funds should be available for job-related expenditures tribes would have funded but for the loss of revenue. Funds should also be available to pay for the following critical expense, all of which are otherwise funded by tribal revenue lost due to the coronavirus-related closures:

- Payroll costs for tribal governments and businesses normally funded from revenues lost due to coronavirus closures
- Unemployment expenditures for tribal government and businesses
- Coronavirus-related paid leave time
- Healthcare costs, including insurance premiums for members and employees
- Overtime and hazard pay for essential employees. (265 – Oneida Indian Nation)

Expenditures should include:

- Major new expenditures associated with cleaning and disinfecting supplies and services.
- Significant costs for purchasing personal protective equipment for those essential personnel still on the job.
- Overtime pay for many of our essential workers who are required to continue their work to keep up with the increased demand for direct government services by those living on our territories and members living outside of our territories.
- Additional general welfare services, including home delivery of essential food and pharmaceutical items, increase in the utilization of our Tribal Advocates office, increase in health plan medical claims, and internet services to Nation workers who are able to telework and Nation citizens who are now obtaining their education via the internet.
- Food distribution programs for our elders, children and others in need living on the Nation's territories.
- Expenses related to assisting our Nation members who live off the territory in the City of Buffalo, which is one of the most impacted cities in the State of New York.
- Expenses related to the immediate need to update the Nation's Information Technology Department in order to provide the ability of our essential workers to work from home to mitigate possible exposure to the virus.

- An estimate of approximately \$7.5 million for the continuation of health care coverage to furloughed employees, which is now an unaccounted for expense given that we have no revenues being generated by our businesses. (268 – Seneca Nation)

Congress intended tribes to receive these funds to replace revenues lost from tribal enterprises, not just pay for increased expenses. In addition to paying for unanticipated costs tribes should be able to use the funds to replace lost revenues from the pandemic. “Essential government functions” should have the same meaning for this fund as it has in the context of the Indian Tribal Governmental Tax Act. (288 – Quinalt Nation)

We support use of funds that will:

- Provide immediate relief to tribes due to loss of revenues;
- Fully compensate tribes for wages and benefits paid to employees during the crisis; and
- Fully compensate tribes for extra expenses and costs incurred as a result of the pandemic.

(301 – Saginaw Chippewa)

Address actual expenses first, before the concept of revenue loss based on past performance is considered. (303 – Petersburg Indian Association)

Use of the funding for developing high grade, state certified aggregate would boost our economy, allow us to complete more road maintenance projects, and add more local jobs. (309 – Shoshone Paiute Tribes)

None of the \$4B may be used by Treasury or Interior to cover federal agency operational expenses or overhead. Expenditures should include (see comment for full description of each):

- Health care systems
- Direct financial support
- Education and connectivity
- Housing and quarantine accommodations
- Nutrition assistance.

(311 – Santo Domingo Pueblo)

Our needs include, but are not limited to:

- Access to basic needs such as housing, food, water, medical supplies and utilities;
- PPE gear, COVID-19 test kits, emergency medical supplies, mobile testing;
- Additional housing to address homelessness and quarantine;
- Increased transportation needs;
- Increased mental health support and suicide prevention;
- Increased services and treatment for opioid addiction and other drug & alcohol abuse;
- Infrastructure and staffing to implement Tribal Emergency Plan;
- Increased operational staff and services;
- Support to ensure adequate sanitation and cleaning of homes and Tribal property;
- Support for Essential Services to work remotely such as laptops, printers and other administrative tools;
- Support for payroll and Tribal Government operations;
- Increased law enforcement and security needs;
- Community outreach and prevention efforts;
- Wide-spread economic hardship of citizenry. (324 – Mashpee Wampanoag)

Ensure that Tribes have sufficient flexibility to address the myriad real world impacts of their “increased expenditures”, ideally without complicated or draconian limitations, either. Consistent with our view, the March 29, 2020 NCAI letter made constructive suggestions regarding the way in which phrase “increased expenditures” should be interpreted. Like other tribes, the Thlopthlocco Tribal Town has had to make increased expenditures caused by having to scale back or close many tribal governments operations. The impacts of those decisions have direct impacts and indirect impacts, both of which have resulted in unanticipated cost impacts to the Tribal Town. In addition, because of the COVID-19 crisis, we have had to incur other increased expenditures to be able to provide certain essential services and functions, including, but not limited to, the following:

- Enhanced cleaning and sanitary expenditures, caused by COVID-19 transmission protocols
- Maintaining utility service in the absence of offsetting revenue
- Tribal police protection of tribal members and property
- Maintenance of equipment and agricultural equipment and livestock. (341 – Thlopthlocco Tribal Town)

Expenditures should include:

- Emergency relief for individuals, families. Households: e.g., unemployment insurance, healthcare costs, utility payments, mortgage assistance, maintenance for closed facilities, income assistance.
- Unexpected health response costs: e.g. expanding or repurposing health facilities, testing, medical supplies, emergency and triage.
- Economic/disaster relief for shuttered facilities and enterprises: e.g., subsidies paid on an unprofitable basis to keep enterprises manned and afloat, costs of default on commercial loans, interest penalties.

(348 – Ho-Chunk Nation)

Specific needs that have surfaced for our Nation so far are:

- Emergency planning, especially around public health;
- Broad technology improvements;
- Communications improvements for emergency management;
- Social services assistance to Tribal citizens in need;
- Upgrades to buildings around safety, technology, and emergency management;
- Updates to public works infrastructure and payment assistance to customers;
- Childcare assistance to families;
- Security for lands;
- Assistance with payment of salaries for government employees;
- Additional vehicles for emergency management and transit program;
- Emergency housing assistance;
- Subsidy to Catawba corporations for gaps in business operations.

(352 – Catawba Indian Nation)

Expenditures to help recover from losses resulting from COVID-19 and help our people weather the current crisis and recover as quickly as possible from it could include (see comment for explanations of each):

- Improvements to infrastructure of all kinds –roads, energy, communications
- Energy projects to lower energy cost and increase energy independence
- Tourism improvements and renovations
- Capital improvements to allow us to retain businesses
- Cash flow, including the ability to get lower interest rates on BIA loans.

(355 –Tanadgusix Corp.)

Tribes must be able to access funds for two critical areas:

- Fund essential ongoing services, including the ability to provide payroll for essential employees; and
- Maintain closed facilities, including surveillance and debt service payments. (356 – Leech Lake Band)

Increased expenditures should be interpreted to include, but not be limited to:

- Expenditures not budgeted for in the government's 2020 budget;
- Expenditures directly related to the cost of protecting against or preventing the spread of COVID-19;
- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or entities;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing incurred due to increased expenditures; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019. (357 – Ramona Band)

Our tribe takes pride in administering funds as they are intended and are seeking ways to help our tribal membership. Currently overcrowded homes are a danger to our community, our tribal building is not safe due to asbestos, mold,, etc. and we have to purchase 6k gallons of fuel for heating. Our tribe helps provide other governmental services such as funeral cost expenses and we are now unable to conduct fundraising. (371 – Asa-carsarmiut)

Expenditures would include expenses of day-to-day programs that have been shut down and Tribal citizens, staff, students and other social service programs teleworking. (375 – Pinoleville)

Ensure that lost revenue due to closure of tribal businesses is covered. The losses affect the Tribe's ability to continue providing tribal government services and pay tribal employees and honor our financial commitments. These services are needed now more than ever in this pandemic. (389 – Havasupai)

Increased expenditures should include loss of revenue due to COVID-19. For example, we depend on revenue from our tourism program which appears to be non-existent due to COVID-19, and will place extreme hardship on the tribe. (394 – Wrangell Cooperative Association)

Consider the lack of tax base on most reservations which means significant government services are funded through revenues of tribal businesses (398 – Montana Tribes)

Allow for operational costs necessary to prevent, prepare for, and respond to COVID-19, such as administrative expenses necessary to help staff continue working or remain in paid leave status, workforce development and higher education to build our workforce, emergency response expenses including applicable freight costs, financial support resources such as fuel and other necessities to support subsistence hunting and gathering, and added support such as supplemental income and energy assistance. (405 – Nome Eskimo Community)

Tribes should be permitted to use the funds for expenditures not “accounted for in the budget” by virtue of the fact that the revenues budgeted do not exist. The expenditures include at least the following:

- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenses associated with diminished capacity or closure of governments or entities;

- Expense that the Tribal government determines are necessary to support Tribal chapters;
- Payroll and related expenses for employees while governments or entities are at diminished capacity or closed;
- Costs of financing incurred due to increased expenditures;
- Tribally funded unemployment benefits;
- Costs of financing or refinancing necessary for continued operations;
- Costs of financing mechanisms established to support tribal members; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019.

(409 – Navajo Nation)

The following are examples of COVID-19 related expenditures (see comment for details):

- COVID-19 tribal emergency operations center (EOC) expenses
- Administrative expense of employees transferring from normal jobs to COVID-19 response and recovery positions
- Significantly expanded meals programs
- Increased food purchasing and distribution to meet COVID-19-caused food insecurity, nutrition
- Expanded public transit operations to enable COVID-19 care transportation
- COVID-19 compliance expenses related to tribal government-owned enterprise closures
- COVID-19 unplanned maintenance and engineering to transition to uncharacteristic operations
- Information Technology (IT) expenditures to enable COVID-19 compliance
- IT expenditures to address increased COVID-19 cyber security threats
- Equipment and supplies to address COVID-19 response and recovery to enable operation of essential facilities, and COVID-19 tasks and programs
- Increased law enforcement and court operations due to COVID-19 health orders and other COVID-19 situations
- COVID-19 patient transport, rehabilitation, and burial assistance
- Enhanced environmental monitoring due to possible increased COVID-19 pollution factors
- COVID-19 mental health service coordination
- COVID-19 fraud prevention
- Modification of facilities to COVID-19 uses
- Contracting and consulting agreements for COVID-19 services of various types
- Insurance costs and other unanticipated property and liability costs due to COVID-19 response and recovery activities.

(420 – Blue Lake Rancheria)

Interpret the statute broadly to take into account all of a Tribe's direct and indirect expenses due to COVID-19. (426 – Mississippi Band of Choctaw)

Guidance On Use of Funds

Rather than directing what they can be used for, it would ease our collective compliance burden and promote tribal self-determination if Treasury simply identified a few categories for which these funds cannot be used or identified clear safe harbor categories of allowable expenses. (60 – Coquille Indian Tribe)

Treasury can, and should, provide safe-harbor guidance that include payroll expenses for which there is no revenue as a covered expenditure at the time of distribution so Tribes can operate without doubt and sufficient discretion to address pressing matters. (84 – Pueblo of Laguna)

Issue some safe harbor guidance that describes the type of expenditures that would be covered by the \$8B fund. Doing so will help those tribes with less resources develop their submission. It will also assist tribes with any potential audit in the future. (108 – Maine Tribes; 237 – St. Regis Mohawk Tribe; 268 – Seneca Nation)

We do not believe Treasury should issue guidance at this time on acceptable uses of the funds. However, if Treasury does adopt guidance, the express purpose should be to provide “safe harbor” to governments for programs categorized as acceptable and not prohibit Tribes from using funds for other programs addressing their unique circumstances in response to the COVID-19 emergency. (110 – Sisseton-Wahpeton Oyate; 128 – Cheyenne River Sioux Tribe; 134 – Oglala Sioux Tribe; 152 – Rosebud Sioux Tribe)

If backend documentation is required, Treasury should issue guidance on appropriate expenditures as soon as possible. The guidance should be premised on an expansive definition of COVID-19 related expenditures, which is necessary to account for the diversity of circumstances among the tribes and right of each tribe to make its own decisions on which expenditures to fund. (114 – Spokane Tribe)

Do not establish a laundry list of qualified expenses that is exclusive. Do, however, consider providing some broad categories for Tribes to consider, so there is some general guidance with illustrative examples widely applicable across Indian Country. This will provide some framework and clarity for Tribes that will be helpful but not overly restrictive. (116 – Kawerak, Inc.)

Tribes and tribal organizations should determine for themselves how to put the CARES funding to use in their communities, as long as the funding is generally used to further the intent of the Act in response to the pandemic. Therefore, we ask that the agencies do not establish a laundry list of qualified expenses that is exclusive. Rather, we urge that the agencies develop broad categories for Tribes and tribal organizations to consider that will establish a framework and clarity without restriction. (129 – Cook Inlet Tribal Council)

Provide guidance to the tribes on expenditures but do not place limitations on how the tribes use these monies to address the unexpected impacts from COVID- 19. The Tribe is depending on these funds, like the other tribal nations, to continue to provide services and jobs to our tribal community as well as our non-tribal community. (130 – Suquamish Tribe)

Treasury should provide written guidance with regard to necessary expenditures in a manner that facilitates the current and future COVID-19 related efforts and enables tribal governments to address the specific needs of their communities. Such guidance should broadly permit three categories of expenditures: Tribal government expenditures, economic support for Tribal members, and economic support for tribal-owned entities.... Treasury should issue guidance immediately providing a mechanism for tribes to certify their increased, unaccounted for, necessary expenditures. Treasury should also clarify that Tribes may spend monies from the Fund through December 30, 2020. The Act makes clear that though Congress appropriated the set-aside for FY2020, government entities may receive monies from the Fund and spend such monies for expenses incurred October 1, 2020 through December 30, 202. (133 – Pascua Yaqui)

In our view, the role of Treasury and Interior in this consultation process is simply to determine the method of distribution of the CRF, and not to provide guidance as to how the funds are used. Section

601(c)(7) of the CRF defines the role of the Department of Treasury and Interior in this consultation process. While we appreciate that many tribal leaders may desire specific guidance on what sort of expenditures are permitted, this is not the purpose of the consultation or the role of Treasury and Interior. Each individual sovereign tribe (just like state governments) will best determine what expenditures are permitted. If Congress wanted Treasury to further define what the permitted or necessary uses of the funds were, the law would have stated that, but Congress did not. Additionally, provisions require local governments to certify that the uses are consistent with CRF, but omit states and tribes from the certification process. Congress is reliant on each sovereign to use funds consistent with the CRF without Treasury opining. (146 – Gun Lake Tribe)

The funds should be dispersed to tribes with the understanding that tribes are sovereign nations; able to oversee funding and compliance without guidelines from Treasury or the state. Tribes are more than capable of dispersing funds for community needs that are a direct result of COVID-19. We don't need a list of approved areas, created by individuals disconnected from our communities, where these funds can be used. Tribal communities, each being unique culturally and geographically, do not fit in a cookie cutter mold. It should be up to individual tribal communities to disperse funds in the areas most affected by COVID 19 and ensure compliance with federal guidelines. (156 – Eastern Shawnee of Oklahoma)

It is critical that Treasury issue broad guidance regarding permissible uses of the CRF that acknowledges the unique importance of Tribally owned entities to economies by providing broad guidance on what “necessary expenditures” includes.... Guidance should also recognize the difference between how states and tribes generate revenue that supports government functions. (169 – Pueblo of Isleta; 170 – Nez Perce Tribe; 237 – St. Regis Mohawk Tribe)

There should be a rebuttable presumption that the Tribe's use of funds are for “necessary expenditures” under the Act, and that Treasury issue guidance on this standard of review. (182 – Ewiiapaayp Band; 219 – Tlingit and Haida)

We request that the Treasury and BIA quickly issue guidance for Indian · Country confirming that these types of additional expenditures can be covered by tribal drawdowns from the Coronavirus Relief Fund. Without such guidance, Indian Country may be forced to make difficult decisions due to increasing fiscal burdens that cannot be sustained in the current environment. (197 – Southern Ute)

Creating a list of “qualifying expenses” will take too long and may exclude expenses we have incurred that are unique to our Tribe. (205 – Santa Rosa Rancheria)

We urge Treasury to issue guidelines to support using the funds for expenditures that would have been funded but for the lost revenues due to closure of Tribal enterprises (e.g., employee wages, health insurance and benefits, assistance for member expenses). The Community could not account for them in the most recent budget and cannot collect taxes to continue to operate government services. The best use of the CRF is to fund essential government services that would otherwise go unfunded. (281 – Keweenaw Bay Indian Community)

We urge Treasury to issue guidance on eligible expenses using the broadest possible interpretation of the CARES act and Congressional intent, and make clear that it is not all-inclusive. (290 – Santee Sioux Nation)

There should be no prescription of allowable expenses. Each Tribe will know the most effective manner of expending the funds. Providing a list is counter to self-governance for a sovereign nation and undermines our ability to address the needs of our communities. (292 – Klamath Tribes)

A non-exclusive list of possible expenditures as a guideline would be helpful. (303 – Petersburg Indian Association)

Provide a framework that includes broad categories and examples that are widely applicable and do not establish an exhaustive list of qualified expenses exclusive to specific items, which could be too limiting and restrictive. Every tribe and tribal community are different and we should be able to apply the funds as needed based on our uniqueness. (405 – Nome Eskimo Community)

Provide Tribal governments and ANCs a non-exhaustive list of qualifying expenditures such as fuel, groceries, staff time, outside consultant and legal counsel costs, cleaning supplies and equipment, and other similar expenses, and encourage fund recipients to specifically track their costs incurred to minimize any potential for misuse and be prepared for an audit. (406 – Afognak Native Corp.)

Guidance must interpret “necessary expenditures” and “not accounted for in the budget” to include those costs that would otherwise be paid through revenue generated but for COVID-19. The loss of revenue was expressly considered (see colloquy). (409 – Navajo Nation)

Need for Flexibility in Use of Funds

Alaska Tribes cannot be compared to the lower 48 Tribal entities that have enterprises. We do not have an enterprise to lean on to subsidize our operations even in good times. Our employees rely on their paychecks to survive. Make sure Alaska Tribes are not put to the bottom of the barrel due to the size of our Tribes relative to lower 48 Tribes. Also, many of our positions cannot work from home, which means when we get back to work, we will have a substantial mountain of paperwork to go through and catch up on. To meet certain deadlines, we may need to work premium time to make this happen. Please make sure we have the latitude to make these decisions as necessary. (30 – Inupiat Community of Arctic Slope)

There should not be anything in the methodology that limits expenses or provides a finite list of what the Tribe can include as expenses. The needs of tribes vary from tribe to tribe and so will expenses. While Treasury should provide broad interim guidance on eligible expenses, it should refrain from a laundry list because this will limit the Tribes and their ability to self-certify what they deem are increased expenses due to COVID-19. (43 – Cheyenne and Arapaho Tribes; 255 – Cheyenne and Arapaho Tribes)

Do not publish a list of qualifying expenses. Any guidance must include a disclaimer that it is not comprehensive and does not limit potential uses. It is crucial Tribes have flexibility in determining expenditures and have historically put dollars to the most efficient and effective use for our people. Each sovereign government is unique and has different needs during this time. (53 – Inter-Tribal Council of the Five Civilized Tribes)

The principle of self-determination must not be lost during the response to the pandemic. Tribes must be granted deference as they are in the best position to assess issues and determine immediate needs. Any list that identifies or qualifies necessary expenditures, especially during the early stages of the pandemic, will ultimately cause gaps and disparities as tribes respond to the crises. The purpose of the CARES Act is to provide tribes with the resources to prevent, prepare for, and respond to the coronavirus – a list that dictates how dollars are spent defeats that purpose. Virtually all the revenue that supports the Nation’s government and provides direct services to our tribal citizens is generated by our gaming facility. (History of gaming importance to tribe). (56 – Fort McDowell Yavapai Nation)

We have proven, that when left to govern ourselves, we can build lasting foundations because we know what is best for our people. We respectfully request that you allow us the flexibility to decide what constitutes a necessary expenditure. Every tribe's needs are different and should be respected. (61 – Cabazon Band)

Treasury's guidance and oversight of relief fund expenditures must respect the U.S.'s policy of supporting Tribal self-determination. Treasury's guidance should support the rights of tribal governments to expend the funds in the best interests of their communities. We are facing a sudden, unexpected loss of governmental funds needed for essential government operations. Continuing to fund governmental operations and serve the critical needs of our members without revenue is an urgent necessity. Categorical rules that frustrate tribes' ability to use relief funds to address those governmental needs are not appropriate and would only impede an effective response to the public health emergency. (63 – Muckleshoot Indian Tribe)

As the Administration works to implement the CARES Act, we request that the tribal relief fund be administered in a manner flexible enough to provide tribes with the resources they need to cover the unexpected expenses resulting from dramatic reductions in commercial revenue. Providing this flexibility will follow the legislative intent of the fund and deliver the practical impact it was designed to provide... We must ensure tribal-state parity- that tribal governments are eligible for all the same support and relief we give to state governments, on the same terms-and to tailor our implementation guidance to the unique posture of Indian Country. Emphatically, Congress' intent in the CARES Act was to get relief dollars into the hands-and accountable discretion-of state, local and tribal governments best positioned to determine how to devote those dollars to meet the needs of their citizens. Additionally, distribution of relief with broad discretion recognizes that state and tribal needs will vary significantly across the country... and a rural Montana tribe's needs will be very different from those of an urban Arizona tribe. It is state and tribal governments we should trust to make these most important decisions on the distribution of the CARES Act resources. (49 – Senators McSally, Daines)

I urge you to impose few limitations on the use of relief funds. (60 – Coquille Indian Tribe)

There should not be a list of expenditures because:

- There are significant differences in types of COVID-19 expenses across 574 unique tribal nations.
- Due to the rapidly evolving nature of the emergency, many COVID-19 expenses between now and December 31 are at this time unknown and may change.
- It is impossible for tribes to accurately quantify COVID-19 expenses for the remainder of 2020 to determine an allocation amount, and for Treasury to review and approve 574 quantifications and applications prior to the April 27 deadline.

Tribes will use all funds for COVID-19 expenses. There is no foreseeable issue with tribes failing to do so as COVID-19 expenses will certainly exceed the funding available. (76 – Blue Lake Rancheria)

Allowing flexibility to use these funds ensures we achieve Congress's intent, revive the economy, and quickly overcome barriers placed on us by this virus. (81 – White Earth Nation)

We strongly urge Treasury to allow tribes the sovereign authority to determine how best to use these funds. (82 – Metlakatla Indian Community)

Tribal governments need maximum flexibility once funds are distributed. There should be no set federal requirements on what are expenditures. Each tribe will face unique circumstances and must be able to react quickly to rapidly changing circumstances. Tribes must be trusted the same way state governments are. The best way to accomplish this is to make the tribal government expenditures subject to self-

certification followed by audit and review when warranted. . (See comment for explanation of statutory basis for this approach). (94 – Mohegan Tribe)

Tribal determinations on these expenditures relationship to public health and safety, etc., are entitled to deference under prevailing Federal law and policy (see quote from letter from 31 members of congress stating that it is incumbent on agencies to show deference to Tribes in use of CRF). Accordingly, Tribes that certify their compliance with statutory requirements in CRF should not be disturbed in the absences of clear and convincing evidence of any express statutory violation. (110 – Sisseton-Wahpeton Oyate; 128 - Cheyenne River Sioux Tribe; 134 – Oglala Sioux Tribe; 152 – Rosebud Sioux Tribe; 314 – Yankton Sioux; 435 – Spirit Lake Tribe)

The money must be treated in the same manner as a traditional block grant to a state. Just like the State of Utah, the Ute Tribe is a sophisticated unit of government highly capable of receiving, managing, and distributing funds in a professional, well managed manner. We know what we need to spend the money on and why. We do not need a federal official, thousands of miles away, second guessing our decision.... No two reservations or tribal populations are the same. Tribal government officials are the people on the ground who are charged by their members with knowing their tribal communities and the needs of their members and are the ones who need to be able to decide whether it is best to deliver food to a given individual's home or give them money to buy their own from Amazon. They are the ones charged with knowing who can drive themselves to dialysis and who needs an ambulance, etc. While we appreciate BIA's technical assistance, it is our decision. We are here and you are 2,000 miles away. We know what services and supplies are available on or near our reservation. In short, we need help, not hand holding. We need total flexibility to spend these dollars on whatever is necessary to meet the need at the moment and justify it later. Our tribal members trust us to manage millions every year and we have every right to demand that same respect from our federal government at a time like this!

- Many of our tribal members own or are employed by businesses that are shut down due to the emergency and Auditors need to be told that we may need to buy gas or food for tribal members and we do not have the time or resources to paper every transaction. We are like the Red Cross in a disaster zone. Our job is to make sure that individual is alive and well. So we implore you to afford us the respect we have earned. Tribal leaders are not going to engage in graft or illegal activities. To the contrary, because most tribal officials are elected by their own members, every move they make is watched by them and that is all the protection the Treasury needs.
- We expect you to apply the broadest definition of an "essential governmental function" to these funds when it comes time to audit their use. We do not need another IRA tribal "general welfare exclusion" dispute in relation to whether a "tribal program" to accommodate assistance qualifies under IRS guidelines or not, especially when our people are in a remote area where state and local assistance is not available. (112 – Ute Indian Tribe)

Tribes should have maximum flexibility to determine eligible expenditures. (114 – Spokane Tribe; 281 Keweenaw Bay Indian Community; 392 – Walker River Paiute)

Avoid imposing a prescriptive list of allowable expenses for Tribal Nations. This strategy would undermine Tribal sovereignty and the broad language of the CARES Act, as well as fail to account for the variety of expenses Tribal Nations are facing. While we are seeking guidance to ensure our use of funds will withstand any future Office of Inspector General audits, Tribal Nations must be afforded the necessary flexibility to determine where to focus these resources. Similarly, we are also seeking clarity and certainty in the recoupment procedure outlined in Title V. We ask that guidance also include a description of the process for collecting debt and opportunities for appeal. (115 – USET; 337 – Jena Band of Choctaw Indians)

It is critically important that federal agencies overseeing CARES funding allow for the broadest possible use of the funding so that Tribes and Tribal organizations receiving CARES funding have maximum flexibility to tailor the funding to fit the specific needs of their own communities....Tribal communities know what is most needed and will work best in their communities. They are best equipped to identify priorities and apply funding where needed most, when it is needed most. The same self-governance principles should apply to parameters to establish allowable uses of the CARES funding in order for it to be most efficiently used. Adopt an approach in which Tribes may determine for themselves how to put funding to use in their communities, as long as generally used in furtherance of the CARES Act intent. This approach would be grounded in self-governance principles that have and are working and allow Tribes to establish their own priorities and use the funding in ways that are tailored to each individual community. (116 – Kawerak, Inc.)

We ask this funding be flexible as possible under the law as this is an unprecedented time and there are many unknowns. (118 – Gakona Village)

Above all, we urge you to allow flexibility and understanding in evaluating the use of these funds. We are concerned that use of the funds will only be allowed for a narrow interpretation of expense due to COVID-19.... Tribes must be allowed great flexibility in using the Funds to address unbudgeted impacts to their tribal treasures along with increased costs caused by COVID-19. And in a manner that recognizes how different tribes have experienced the impacts of COVID-19 in different ways. (126 – Habematolel Pomo of Upper Lake)

The broadest possible use of the CARES funding is essential to ensuring maximum flexibility to address the critical needs of Alaska Native communities in response to the COVID pandemic. 638 contracts and compacts are the most successful approaches to fulfilling the trust responsibility in terms of both the outcomes and the benefits to Our People. This is because Tribes and Tribal Organizations know what is best and most needed for their own communities, and are therefore best able to identify priorities and apply funding where and when it is most needed. These principles should guide Treasury and DOI as they determine what parameters to establish allowable uses of the Tribal CARES for the greatest benefit to our communities. (129 –Cook Inlet Tribal Council; 416 – Cook Inlet Tribal Council)

Congressman Cole’s statements on the House floor clearly reinforce Congress’s intent that CARES Act funds be flexibly and broadly applied to assist tribal nations as they grapple with the COVID-19 crisis. This includes not just governmental expenses but also the loss of governmental revenues. The Suquamish Tribe urges the Department to interpret the provisions of the Relief Fund as broadly as possible. (130 – Suquamish Tribe)

Our Alaska Native people are in the best position to understand the needs and priorities of our communities, and funding should be prioritized to include all eligible entities as defined in Title VI of the CARES Act. As such it is critically important that CARES Act funding is implemented in the broadest possible use of the funding so that eligible entities receiving CARES funding have maximum flexibility to tailor the funding to fit the specific needs of their communities.... We request an approach in which eligible entities under the CARES Act (including tribes and tribal organizations) determine for themselves how to put the funding to use in their own communities, so long as the funding is generally used in furtherance of the intent of the CARES Act for expenditures made to prevent, respond, and recover from the pandemic. (138 – AFN)

Formula funding along a self-governance and self-determination approach to allow for maximum flexibility so tribes can adapt funding to meet their needs. (140 – Sault Ste. Marie Band)

Distribute the funding without particular program requirements or attempting to list qualified expenses, but rather under the broad guideline to use the funds in response to COVID-19. Let the tribes prioritize the best use. This is essentially the PL 93-638 compacting model. (145 – Bristol Bay Native Association; 407 – Curyung Tribal Council)

“Necessary expenditures” due to COVID-19 should be interpreted broadly. Congress intended the fund to be used to support tribal governments experiencing lost revenue. Given the lack of a tribal base, tribal services and workforces are uniquely vulnerable to the loss of revenue from tribal businesses which have closed because of COVID-19. Tribes should have the right to respond to the crisis in the manner most appropriate to the unique needs of their communities and should have maximum flexibility to determine their expenses. (148 – Grand Ronde; 237 – St. Regis Mohawk Tribe)

Flexibility – should be at the discretion of the Tribes. (151 – Native Village of Kongiganak)

We recommend a broad interpretation with maximum flexibility in recognizing "necessary expenditures incurred due to COVID-19 ...urge the Secretary to broadly interpret the CARES Act CRF to permit tribes the flexibility that we need to respond to the Coronavirus public health emergency. These provisions should be interpreted within the context of both the federal trustee duties to tribal nations, as well as the compounded Coronavirus risk for tribal people who suffer from a disproportionate rate of respiratory illness, diabetes and other health conditions. Therefore, Treasury should afford maximum flexibility for tribal government to use the CRF funds to respond to the Coronavirus pandemic. (153 – Umatilla)

Tribal communities in northeastern Oklahoma must drive over an hour to reach larger hospitals. In their place we, and other local tribal communities, have created health clinics. The medical clinics we have created are subsidized greatly by our tribal casinos and yet these casinos have had to be closed due to COVID-19, leaving our local health clinics potentially without consistent funding. COVID is bringing unemployment as businesses close, increase in domestic violence, and difficulty accessing health care. We, as tribal communities, need to be able to get in front of these issues. We need to be able to customize our responses, based on our own unique locations and circumstances, without restrictions and hurdles placed on the funding. (156 – Eastern Shawnee Tribe)

Maximum flexibility with the funds is necessary as each and every Tribe is different, to provide for the needs of Tribes with COVID-19 funding, (157 – Spokane Tribe; 292 – Klamath Tribes)

In acknowledgement of our government to government relationship, and to honor Tribal sovereignty, we request COVID – 3 relief Package - funding be as flexible as possible under the law, to allow Tribes to design their response activities and determine our own priorities. (158 – Chilkat Indian Village; 395 – Anvik Tribe)

Tribes should have sole discretion on how to utilize the funds as long as there are good faith reasons behind the usage of funds. (162 – Skagway Traditional Council)

Regarding what qualifies as “necessary expenditures” incurred due to the coronavirus outbreak, the Little Shell Tribe encourages flexibility be applied. (167 – Little Shell Tribe)

Tribes should have maximum flexibility in use of the funding because of the fact that things change on an almost daily basis, as long as funds are used for the pandemic. (168 – Duckwater Shoshone)

I urge you to use a liberal, expansive interpretation of the term “incurred expenditures” with an eye toward achieving the broad goals of the Act. (174 – Quapaw Nation)

We ask for simple narratives in our responses for funding and the discretion to use the resources as best needed to educate, prevent and mitigate the pandemic threat. We ask for resources to pay our employees as we are paying them to stay at home and our council and employees are doing the best they can reaching our tribal member needs opportunity to discuss this issue. (177 – United Keetoowah Band of Cherokee)

Refrain from providing a comprehensive list, but rather construe “increased expenditures” in the broadest sense possible, to allow Tribes’ flexibility. (180 – Dry Creek Rancheria; 408 – Tonto Apache Tribe)

Take the most expansive view possible for the allowable use of funds. (181 – Standing Rock Sioux; 182 – Ewiiapaayp Band; 219 – Tlingit and Haida)

Broad interpretation of funding use. ANCSA corporations and Tribes will need the flexibility based on their unique needs. (204 – Koniag)

The CARES Act must be implemented in accordance with the trust responsibility the federal government owes to tribal nations and the principals of tribal self-governance and self-determination. The Act must be viewed liberally in favor of tribes. Treasury must broadly construe the Act to benefit tribes and interpret the text in favor of tribal governments, including taking an expansive view of phrases like “increased expenditures”. Tribal governments are in the best position to determine what expenditures are necessary. (216 – Santa Clara Pueblo)

Tribes and ANCs must be given the latitude to determine the highest and best use of funds for their members and shareholders. (236 – Bristol Bay Native Corp.)

We request that any funds designated to be directly funded to Tribes, be distributed with the utmost flexibility allowing the Tribes to utilize the funding based on their own definition of need, in order to assure that their community and workforce challenges are supported appropriately to deal with and manage the challenges that they face during this public health care crisis! (240 – Apache Alliance)

“Increased expenditures” should be interpreted broadly. (247 – Cowlitz Indian Tribe)

Treatment of Tribes should be on parity with the states. Tribes should be able to determine use of expenditures and self-certify what they deem as expenses incurred as a result of COVID-19. There should not be anything in the methodology that limits expenses or sets a finite list of what a Tribe can include.. (255 – Cheyenne and Arapaho Tribes)

Allow Tribes to use these funds flexibly as each Tribal government is best equipped to determine its own needs at this time of national emergency. (287 – Lower Sioux Indian Community; 311 – Santo Domingo Pueblo)

Tribes are allowed to internally transfer funds to any Tribal Division or entity that they determine is in critical need. (292 – Klamath Tribes)

The needs and operations of tribes vary greatly and the tribes themselves are best suited to make the judgment about where those funds should be spent, as long as it is COVID-19 related. (303 – Petersburg Indian Association)

Treasury should allow tribal nations broad flexibility in the interpretation of “necessary expenditures for the purposes of COVID-19 response and relief tribal allocations. The Tribe has always been prudent and fiscally responsible. (373 – Burns Paiute)

Tribes must have maximum flexibility to self-certify expenditures and not be limited to a list of pre-approved expenses. There are a wide array of costs to address the crisis and we must be able to determine our own priorities and design response activities tailored for our communities. (389 – Havasupai)

There should be no list of approved expenditures. Since tribes face different challenges, flexibility in allocating financial resources is crucial. (393 – Shoalwater Bay)

Flexible funding is needed to allow tribes to design their own individual responses. Each tribe will have their own priorities and must address issues in their communities under their sovereignty. (394 – Wrangell Cooperative Association)

Tribes need to decide their urgent needs as they arise and as they see fit and certify how we use the funds. (396 – Chevak Traditional Council)

We urge a broad and flexible interpretation with the tribes being able to decide the best use of funds for their particular needs in the same manner as states. Like states, tribes are in the best position to determine the best use of funds and we urge that tribes be given the same discretion as states. (398 – Montana Tribes)

Allow the broadest possible use for funding and give tribes the ability to determine individually how to put this funding to the best use as long as it is related to supporting the CARES Act. (405 – Nome Eskimo Community)

Interpret “necessary expenditures” as broadly as possible to provide tribal governments with maximum flexibility to exercise our sovereign decision-making authority to respond to and mitigate the impacts of COVID-19. (412 – Makah Tribal Council)

Tribal recipients should be able to use the money as they see fit, without restrictions, absent unconscionable usage, because each Tribe is presented with their own unique circumstances and knows their budget concerns better than anyone else. (418 – Fort Mojave)

Tribal governments should have maximum flexibility to decide how dollars are prioritized and spent. Every Tribe is different and will face unique challenges. (426 – Mississippi Band of Choctaw)

As you develop a distribution plan, We implore you to consider the congressional intent and allow tribes to use funds flexibility as each tribal government is best equipped to determine its own immediate and critical needs. Providing each with flexibility in use of funds will ensure that the congressional intent in appropriating the money is achieved. (430 – Minnesota Tribal Leaders)

Self-Certification or Other Reporting on Use of Funds

Treatment of Tribes should be on parity with States. Unfortunately, the Federal Government and Tribes’ treatment has diminished over the years, leading to tribal disadvantages, particularly in the area of taxes. Like States, Tribes should be able to determine the use of expenditures and self-certify what they deem as expenses that were incurred as a result of COVID-19. (43 – Cheyenne and Arapaho Tribes)

Tribal governments should certify that any funds received are necessary unbudgeted expenditures incurred due to the public health emergency with respect to COVID-19 and are “necessary expenditures” incurred between March 1, 2020 and December 30, 2020. Tribes that cannot or chose not to certify use of

the funds shall return the funds to Treasury. Returned funds will then be disbursed to the remaining Tribes under the above formula. (44 – Nooksack Tribe)

Tribes can then certify funds are used for their intended purpose to avoid a lengthy and expensive audit review. (60 – Coquille Indian Tribe)

Tribes have some of the most rigorous expense tracking systems, and proven compliance track records, of any governments within the U.S. Treasury can be confident tribes will accurately use funds on appropriate COVID-19 expenses and tribes will appropriately self-certify use of funds and conduct generally accepted accounting and record-keeping to be provided to Treasury as requested. (76 – Blue Lake Rancheria)

Treasury should presume that Tribal leaders are as trustworthy as State executives in certifying the use of funds under Section 601 and require no more from Tribes than is acceptable from States. The Pueblo was recognized by Spain prior to the establishment of the U.S. and endured under the rule of Mexico and recognized specifically by President Lincoln. At a minimum, the certification requirements for use of funds should be at parity with that expected from the State of New Mexico for funds received under the same section. (84 – Pueblo of Laguna)

Simplify and streamline reporting requirements. (93 – Platinum Traditional Council; 294 – Native Village of Napaskiak; 333 – Native Village of Eek; 415 – Gulkana Village Council)

Avoid over-burdensome and unnecessary or duplicative reporting requirements. We urge you to make reporting as simple and streamlined as possible. (78 – Association of Village Council Presidents; 300 – Native Village of Barrow)

The reporting requirement for the minimum funding should be minimal. Small tribes do not have grant writers to submit lengthy applications or reports on the funds. Grant reports for the minimum funding should be a simple narrative. Audit requirements will provide the appropriate oversight. (103 – Organized Village of Saxman; 158 – Chilkat Indian Village; 389 - Havasupai)

Following disbursement, tribal governments should only have to certify that they were used for the purposes identified in Title V so that tribes can devote their resources to disaster response rather than detailed reporting. If the tribe so certifies – just as state and local governments are permitted to self-certify – the certification should be deemed sufficient for compliance purposes absent a showing of fraudulent intent. (107 – Tribal Anti-Poverty Alliance; 137 – Winnebago Tribe; 247 – Cowlitz Indian Tribe)

Distribution should be based solely on a Tribe's self-certification that the funds will be expended consistent with Title V requirements. (114 – Spokane Tribe)

In recognition of our sovereign status, Tribal Nations must not be subject to greater reporting, audit, or other types of compliance requirements than those imposed upon the states. Similarly, Tribal Nations should need only self-certify COVID-19-related expenses in order to access funding, given the oversight and recoupment provisions already in law. (115 – USET; 269 – Miccosukee Tribe; 337 – Jena Band of Choctaw Indians)

Only require a Tribe to certify that the funding was used for the purposes identified in the CARES Act so that Tribes can devote their resources to disaster response instead of burdensome administrative reporting requirements. State and local governments are permitted to self-certify. The same standard should be

adequate for Tribes. Tribes will be subject to IG investigations and are held accountable through the audit process. Self-certification should be sufficient for compliance purposes. (116 – Kawerak, Inc.; 349 – Middletown Rancheria)

We ask that administrative and reporting requirements be nominal/minimal. (118 – Gakona Village; 358 Tuscarora Nation; 395 – Anvik Tribe)

We should be allowed to self-certify that our expenditures were related to COVID-19 costs, subject of course to the IG oversight.... The determinations of our Tribal governments are entitled to deference under prevailing Federal law and policy and should not be disturbed. Accordingly, Tribes that certify their compliance with the statutory requirements should not be disturbed in the absence of clear and convincing evidence of a statutory violation. (128 – Cheyenne River Sioux)

Treat Tribes with total trust. Don't second guess their priorities. Don't be the pitcher and the umpire at the same time. Understand this disease exacts disproportionate impacts on tribes. We don't need a cumbersome host of conflicting rules that hinder rather than help. Don't attach esoteric OMB circulars to eliminate accounting headaches. We are hurting enough! (141 – Menominee Tribal Enterprise)

Provide enough funds that Tribes don't have to anticipate all their expenses at the front end, and keep the administrative requirements minimal. No one knows how the pandemic will play out over the coming months. No up-front budgeting should be required. Any oversight should be minimal, and tribes should be able to self-certify the same as state governments. However, the government should be very clear what its guidelines are when it disburses the money. (145 – Bristol Bay Native Association; 407 – Curyung Tribal Council)

Each Tribe should self-certify eligible expenses on the same basis as States and audit of funds should be included in each Tribe's annual Single Audit Act audit. (176 – Fallon Paiute; 288 – Quinalt Nation)

There should be minimal reporting requirements allowing for self-certification. (178 – Tanana Chiefs Conference; 236 – Bristol Bay Native Corp.)

Oversight of tribal spending is unnecessary. The best way to ensure the funding is only used for COVID-19 related expenditures is to ensure funds are distributed based on those expenditures. The funding available is inadequate so oversight will create an unnecessary burden for both tribes and the federal government. If a particular dollar of CARES Act funding is spent on an ineligible expense a tribe will still need to meet that expense with other funds to survive. Tribes already have a strong incentive to track their COVID-19 expenses to qualify for FEMA funding. Treasury can rely on FEMA oversight. (263 – Fond du Lac)

Tribes are not to be treated differently than state or local governments and should be able to self-certify that funds spent are "necessary expenditures due to" COVID-19. (290 – Santee Sioux; 357 – Ramona Band)

The virus does not discriminate and we hope that the Federal government will not discriminate when implementing the CARES Act. Tribes must not be treated with more strict protocols than any other State, local, or county government. Tribes must have the ability to self-certify expenses related to the COVID-19 health emergency. (292 – Klamath Tribes)

Do not limit Tribes with hyper-technical restrictions that prohibit the use of funds to address the plethora of real world negative impacts to our tribal community. (341 – Thlopthlocco Tribal Town; 358 – Tuscarora Nation)

As an administrator in a one-woman office in an Alaska village of 41, I urge you to consider the small villages' lack of capacity for recordkeeping, documentation and sheer amount of paperwork involved with everything in the procurement and reporting process. (383 – Native Village of False Pass)

It is imperative administrative burden be minimized. (394 – Wrangell Cooperative Association)

It is vital that tribal governments be granted the ability to self-certify use of these funds as States are able to. This is a reflection of tribal sovereignty and an appropriate measure to reduce administrative burden on tribal staff. Further, we urge agencies not to place reporting, planning, or application requirements on this funding above what is required of states.(412 – Makah Tribal Council)

Tribal governments should be subject to self-certification on how we spend fund monies. In order to ensure the integrity of how funds are spent, a federal audit and review is appropriate after funds have been distributed or spent. (426 – Mississippi Band of Choctaw)

Who Qualifies as a Recipient Tribe

ANCs and Tribal Consortia Qualify

We support distribution of funds to tribes defined in ISDEAA. (62 – Chugachmiut; 202 – Native Village of Chenega; 306 – Kootznoowoo, Inc.; 334 – Salamatof Native Association.)

The plain language of the CRF is clear that ANCSA corporations and their owned entities qualify as tribal governments and Indian tribes under Section 601. The definition of ANCSA corporations as Indian tribes under ISDEAA is now 45 years old and has been legislatively referenced in many laws. The only difference with the CRF is the large amount of congressionally appropriated funds allocated specifically for tribes and the speed for distribution. We urge you to explicitly state that ANCSA corporations and their owned entities are qualified applicants for CRF... In a teleconference with the AFN board, the Alaska congressional delegation stated that it was their intent that ANCSA corporations be qualified to participate in the CRF. This intent should be fulfilled. (47 – Ahtna, Inc.)

Chugash is a tribe under the ISDEAA and has routinely authorized Valdez Native Tribe and Qutekcak Native Tribe to apply for, negotiate, and receive from BIA and IHS services, contracts, and grants on behalf of all eligible Alaska Natives and American Indians residing within their communities. (124 – Chugash)

We urge you to ensure that the \$8B is distributed according to the definition of Tribe in the CARES Act, the same definition as the Indian Self-Determination Act 25 U.S.C. 5304(e), **for both Title I contracting and Title V compacting Tribes and tribal organization.** That definition includes both tribes and the regional and village corporations throughout Alaska that are key to effectively supporting and promoting the self-determination of Alaska Native people. It is critically important to Alaska that both tribes and other tribal organizations are eligible for the funding – especially in the areas of Child Welfare, General Assistance, Burial Assistance, Aid to Tribal Government, and Workforce Development, so crucial to us to nimbly and effectively respond to the pandemic. Tribal and regional organizations operate the programs and provide critical supportive services so needed now. Both tribes and Alaska Native village and regional corporations must be eligible for all funding. Ensure funding is provided to all 638 contractors and compactors in accordance with the ISDA statutes and existing formulas to ensure the Alaska Native community members do not fall through the cracks during this pandemic. (129 – Cook Inlet Tribal Council; 416 – Cook Inlet Tribal Council)

ANCSA corporations are not political tribes, but are sometimes treated as tribal equivalents in federal legislation. They are statutorily eligible for PL 93-638 contracting and hence for the CARES funding, although Tribes have historically been given priority through Bureau of Indian Affairs (BIA) policy. ANCSA corporations do not often enter 638 agreements. To complicate matters, most of the tribes in Alaska have some or all of their Indian Health Services (IHS) and BIA services performed by non-profit regional consortia, such as BBNA, via PL 93-638 funding agreements. This is a tribal choice. Thus, the existing systems for allocating most federal “Indian” money in Alaska are through the regional organization. This is true for housing money funded by the Department of Housing and Urban Development as well....All Alaska Native organizations should be able to recover funds spent in direct response to the crisis. To illustrate the point, early on BBNA began compiling the immediate critical needs of the Tribes, village-by-village, and shared this information with the Bristol Bay Native Corporation (BBNC), the regional ANCSA corporation. BBNA operates a regional food bank but has limited funds; BBNC has relatively deep pockets but not the direct connection with the local tribal governments. Together we are endeavoring to meet the critical immediate supply needs of the villages. These types of expenditures are, in our view, exactly what the CARES Funding is for, and it should not

matter in Alaska which Native organization made the expenditure. (145 – Bristol Bay Native Association; 407 – Curyung Tribal Council)

Because of the integral role of tribal consortiums, such as AVCP, in providing services on behalf of BIA to Alaska Tribes and Alaska Natives, **we urge you to include Alaska’s tribal consortiums in the Coronavirus Relief Fund appropriation for tribes**, so that our tribes do not experience a break in services at this critical time. We also encourage you to consider obligated funds as expended for reporting requirements, as well as all other recommendations in our comments submitted on March 7. (163 – Association of Village Council Presidents)

Each of our 177 member Alaska Native village and urban corporations are eligible entities to receive a portion of these funds, as illustrated by the definition of “Indian tribe” in ISDEAA (25 U.S.C. 5304(e)) incorporated by the CARES Act. ANVCs are especially vulnerable to the effects of the novel coronavirus. Only a small handful of ANVs are reachable by road, making the logistics of supplying our communities under normal communities, it can be an exercise in avoiding disaster. Just last week, one of the only sources of air transport filed bankruptcy, leaving hundreds or thousands of rural Alaska Natives without a way to get necessities. Given Alaska’s unique geographic position, village communities are often at the long end of global supply chains, and are particularly sensitive to disruptions. Moreover, to effectively address the needs of shareholders in the face of COVID-19, many high fixed costs will have to be addressed for even the most basic necessities – shipping, implementation, storage, and maintenance costs are all substantially higher. There are approximately 760 qualified entities under the definition of the CARES Act – 573 tribes and 188 ANCs. (165 – Alaska Native Village Corporations Association)

Federal law treats tribal health organizations as “arms” of the tribes and as governmental entities [see citations in comment]. Tribal health organizations are extensions of the tribal governments they serve, and are therefore eligible for CRF funding. (186 – Southcentral Foundation; 217 Mt. Sanford Tribal Consortium; 220 – Yukon-Kuskokwim Health Organization; 224 – Aleutian Pribilof Islands Association; 229 – Norton Sound Health Corporation; 272 – Newhalen Tribal Council; 275 – Alaska Native Health Board; 276 – Southeast Alaska Regional Health Consortium; 293 – Native Village of Eyak; 297 – Yakutat Tlingit Tribe; 318 – Maniilaq Association; 372 – Cheesh’na Tribal Council; 382 – Takotna Village; 400 – Bristol Bay Area Health Corporation; 421 – Chugamachiut)

Alaska Native Corporations (ANCs) are entitled to be treated as “Indian tribes” and “tribal governments” under the CARES Act as a matter of statutory definition, agency regulations, and jurisprudence. Legislative intent was clear when it included ANCs in the ISDEAA. ANCs must be enabled through this funding to prevent further harm, respond to the threat presented, and recover from the injuries sustained – a vulnerable population is stricken. (See comment for justification, analysis, and background data) (201 – Old Harbor Native Corp.; 209 – Tyonek Native Corp.)

We support the definition of Tribe in ISDEAA. ANCs are interdependent with the communities they support and will bear many of the costs. Additionally, businesses run by ANCs are experiencing lost revenue that will impact heavily on the communities they support. (202 – Native Village of Chenega) .

We urge Treasury and Interior to fully embrace the sovereign choice of tribal governments to delegate their authority with respect to the CRF to tribal organizations they have established for the specific purpose of designing, administering, and delivering governmental services to their members and communities. Tribal organizations operating under the authorization of one or more tribal governments to perform functions under the ISDEAA are themselves fully treated as tribal governments as a matter of statute. Federal and Alaska State Court decisions confirm that a tribal organization authorized by one or more tribal governments to perform activities under ISDEAA are themselves an arm of the tribe and are

protected by the sovereign immunity of the authorizing tribes. Alternatively, as an administrative matter, Treasury should ensure that the portal it is developing will give Tribes in Alaska the option of designating the DUNS number and banking information of the tribal organization that it wishes will receive and administer the CARES act funding on its behalf. (See comments for underlying legal analysis). (221 – Tanana Chiefs Conference; 227 – Alaska Federation of Natives; 228 – Cook Inlet Tribal Council; 234 – Kawerak; 374 – Aleutian Pribilof)

Alaska Native regional corporations have been working to respond to this crisis (see examples). We welcome the opportunity to be included in the decision-making process and to ensure that Alaska Native populations receive fair and equitable distribution of aid. We are in alignment with the Alaska Congressional Delegation’s request that this funding effort “includes any Alaska Native village or regional or village corporation. These Alaska entities bring unique resources to the table with the responsibility of law to endeavor toward the social and economic well-being of the Alaska Native people. (225 – ANCSA Regional Association)

ANCs are an eligible recipient of the Corona Virus Relief Fund (the “Fund”) for the reason that it is an Alaska Native regional corporation created by the Alaska Native Claims Settlement Act – ANCSA. (85 Stat. 688) [43 U.S.C. 1601 et seq.]. As such, under the newly enacted CARES Act statute, CIRI qualifies as an “Indian tribe” as this term is defined in section 4(e) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304(e)). (235 – Cook Inlet Region, Inc.; 244 – Shee Atika, Inc.)

ANCs are considered “Tribal governments” for purposes of disbursements of the funding as dictated by the plain, unambiguous language of the CARES Act, Section 601 to assist Alaska Tribes. (236 – Bristol Bay Native Corp.)

Tribal governments should be allowed to delegate authority to regional ANCs to secure and distribute their share of the Tribal Relief Fund. (242 – Calista Corp.)

ANCs have been recognized in numerous Federal laws as eligible for programs and services provided to Indians because of their status as Indians. The CARES Act definition of “Indian tribe” is from ISDEAA, which includes ANCs. ANCs should be able to fully participate in all Congressionally authorized programs intended for Tribal governments and receive equivalent Federal funding. (242 – Calista Corp.)

We raised the issue of inclusion of a tribal option to utilize tribal consortiums run and operated by the tribes. We further note that because the CARES statute includes Alaska Native Corporations (“ANC’s”) formed under the Alaska Native Claims Settlement Act, the agencies should allow, at such ANC’s option, for tribal organizations to receive funding on the ANC’s behalf as well. This will allow an ANC, especially the smaller ones, to have that discretion if they too lack administrative capacity and resources to receive the funding, and expend and administer the funding, which may well be the case with some of the ANCs in Alaska. (248 – Alaska Federation of Native)

ANC’s as a group are widely considered the primary private employer throughout most Alaskan Communities, most of which have been shut down by this Covid-19 crisis. As an example, ANC Cape Fox Corporation (CFC) is Ketchikan Borough’s largest single private employer. CFC has been forced to lay-off more than 90% of its staff, both Native and Non-Native, due to this crisis that is effectively wiping out the entire tourism season for Ketchikan this year. It would be most helpful to have DOI and DOT consider providing for a specific consultation that focuses on the burden of this crisis being carried by the more than 200 Alaskan communities that ANC’s serve and support. (252 – Knitkatnu, Inc.)

Alaska Native tribal consortia such as BBNA are eligible to receive CARES funding. Not including them would undercut the purpose of the CRF as applied in rural Alaska. We endorse AFN's comments on this issue and urge your agencies to recognize the unique tribal service delivery structures in Alaska and make your decisions based on what will work best to provide the maximum benefit to our people. We know from long experience that while some services may be best provided in the village by the local tribal government, other services – in particular client services or transfer payments to a large number of people – work better when administered regionally. The regional consortia have the financial systems and structures in place to manage large sums of money, and while many individual tribes do as well, many others do not. Ideally, we believe Treasury and the BIA should allocate CARES funding in Alaska in a way that funds both the regional service providers and the individual tribes. The tribes created the regional tribal consortia many years ago to achieve efficiencies in service delivery. The continued participation of tribes in the consortia is a sovereign choice of the tribe. That should be respected. Indeed, the federal courts have recognized that the tribal consortia are arms or instrumentalities of the tribes, in the context of applying tribal sovereign immunity. There is no compelling legal or policy reason for concluding that tribal consortia are not eligible. (260 – Bristol Bay Native Association; 407 – Curyung Tribal Council)

To respect our sovereign authority to band together with other tribes under ISDEAA to receive funding and provide critical healthcare services to our people, the funds must be distributed to Tribal Health Organizations (THOs). Intertribal consortia operating ISDEAA programs satisfy the definition of “Indian tribe” in the CARES Act and have the rights of tribal governments under statute and common law (see comment for citations and legal analysis). Failing to include Intertribal consortia's COVID-19 expenses in CARES act funding would lead to disastrous results because some of the smallest and most vulnerable tribal populations would be left out, unable to administer these necessary funds at this critical time. Intertribal consortia operating ISDEAA programs are ANCSA Village corporations because they are nonprofit corporations managing funds and property on behalf of Native villages. Intertribal consortia operating ISDEA programs are ANCSA group corporations because they are nonprofit corporations managing funds and property on behalf of members of Native groups. They are local governments because they are units of general government. Alternatively, Treasury should ensure that Tribal Health Organizations' COVID-19 expenses are paid to eligible Tribal governments and proportionately disbursed to Tribal Health Organizations. (285 –Tangirnaq Native Village (with Tribal resolution))

NCAI has taken the position that a Tribal government does not include ANCs for the purposes of distribution of funds, but are Tribal governments only for the purposes of the consultation requirement. This interpretation is simply wrong and will not withstand strict analysis. NCAI describes the term “shareholder” in a misleading manner. That term was a construct imposed upon Alaska Native people. We believe Congress intended to include the ISDEAA definition of Tribes, rather than just Tribal governments. We urge Treasury to treat lower 48 tribal business entities and Alaska Native corporate business entities with parity. The Alaska Congressional delegation support this determination. (298 – ANCSA Regional Association; 308 – Calista Corp.; 312 – Alaska Native Village Corporation Association; 345 – Chugash Alaska Corp.)

We strongly support the ISDEAA definition of tribe as including ANCs. ANCs are interdependent with the communities they support and bear many of the costs associated with responding to the COVID crisis. (306 – Kootznoowoo, Inc.; 317 – Lesnoi Inc.; 320 – Kuskokwim Corp.; 321 – Bean Ridge Corp.; 323 – St. Mary's Native Corp.; 328 – Deloy Ges, Inc.; 331 – King Cove Corp.; 334 – Salamatof Native Association; 342 – Chitina Native Corp.; 344 – Qinarimut Corp.; 361 – Evansville Corp.; 369 – Choggiung Limited; 385 – Tanadgusix Corp.)

Our village is federally recognized as a group, organized under ANSCA and described in 25

USC 5304 E, defining ANCSA Corporations as Tribes. (319 – Alexander Creek Inc.)

We provide housing for Tribal members. To not include ANCs would be a great mistake, especially if there is worry about the economy. (327- Shaan Seet, Inc.)

It is critically important to Alaska that both federally recognized Tribes and other Tribal organizations recognized by ISDA are eligible for the COVID funding, especially in the areas of child welfare, general assistance, burial assistance, aid to tribal government and workforce development, so crucial for us to respond nimbly and effectively to the pandemic. Ensure funding is provided to all 638 contractors and compactors in accordance with the ISDA statutes and previously established formulas to ensure Alaska Native community members in the Anchorage service area and other urban hubs do not fall through the cracks during this pandemic. (416 – Cook Inlet Tribal Council)

ANCs and Tribal Consortia DO NOT Qualify

We are concerned that Alaska Native Corporations are pursuing funding through the Coronavirus Relief Fund. The Fund was created to assist tribal governments that provide essential services to tribal citizens. The Alaska Native Corporations do not provide governmental services and therefore the limited funding available should be directed to the 574 federally recognized tribes that are providing front line government services during this crisis. The ANCs are not without relief because they can still access the business-related aid provided in the CARES Act. (130 – Suquamish Tribe)

The CARES Act uses the term “Indian Tribe” from ISDEAA for the purposes of consultation – but not distribution of funds. Treasury should not confuse inclusion for consultation purposes as a means for justification of acknowledging “Tribal government” status for funding eligibility. There is a clear distinction between Alaska Native villages and ANCSA regional or village corporations. The Act uses the term “recognized governing body” which clearly pertains to a political body. Corporations, serve the interests of shareholders, and not the interests of citizens and are not sovereign entities. (246 – NCAI; 273 – Intertribal Association of Arizona; 335 – ATNI; 336 – San Carlos Apache; 376 – Fort McDowell Yavapai; 380 – Rosebud Sioux; 388 – Cocopah; 397 – Yavapai Apache; 423 – Inter-Tribal Council of Nevada)

Please do not allow Alaska Native Corporations to be counted as Tribal governments under the CARES Act Coronavirus Relief Fund (CRF). That would be contrary to the plain language of the CARES Act, and it would allow for double or triple counting of Alaska Natives since members of federally-recognized Alaska Native villages are also shareholders in Alaska Native Regional Corporations and Alaska Native Village Corporations. The CARES Act allows for distributions to Tribal governments. In Alaska, the only Tribal governments are Alaska Native villages listed on the DOI’s List of Federally Recognized Tribes. ANCs are not Tribal governments (see comment for citations). Congress did not include ANCs in the CRF distribution. The CARES Act uses the ISDEAA definition of “Indian tribe” for the purposes of consultation, not the distribution of funds. Tribes have sovereign governmental authority, while ANCs are businesses with no political relationship to the federal government and thus do not constitute “Tribal governments” under Section 601 of the CARES Act. The CARES act calls for distribution of CRF to “Tribal governments” only. It would not be proper for BIA to advocate for ANC funding contrary to the federally recognized Tribes List Act. (261 – Great Plains Tribal Chairmen’s Association; 266 – Oglala Sioux Tribe; 267 – Cheyenne River Sioux Tribe; 270 – REDCO; 296 – Sisseton-Wahpeton; 313 – Midwest Alliance of Sovereign Tribes; 420 – Blue Lake Rancheria)

We demand that the definition of “Tribal government” under the CARES Act only apply to the 574 federally recognized Tribes. ANCs are only allowed to serve as tribal governing bodies in limited circumstances under the ISDEAA and DOI guidelines. It is clear that the intent of Congress is for the Fund to be used for government purposes. ANCs are for-profit corporations and have shareholders, some of whom are non-Indian. Further, many Alaska natives hold shares in a number of ANCs, which will result in double-dipping from the Fund. Using the Fund to improve returns for shareholders is wholly unfair and goes against what Congress intended. (280 – Hoopa Valley Tribe)

At the eleventh hour, ANCs are arguing they are eligible for funding. This timing suggests a deliberate effort to include them as recipients without the knowledge of, or input from, tribal governments. There is no legal basis to consider ANCs eligible as they are not governments. They have shareholders, not citizens. The CARES Act definition of “Indian Tribe” from ISDEAA is for the purposes of consultation only. The operative provisions of the CARES Act specifically command that funding be provided to “Tribal governments” which do not include ANCs. (288 – Quinalt Nation)

Ensure all amounts are distributed to Tribal Governments and do not confuse the definition of a “tribal government” status with “corporations.” Tribal governments oversee the interests of their citizens whereas ANCs are incorporated under state law and do not have the status of a tribe listed in the Federal Register. The CARES Act emphasizes Treasury must distribute funds to Tribal governments. (291 – Paiute Indian Tribe)

We oppose non-governmental entities accessing any portion of the CRF. It was the clear intent of Congress that the CRF be used to help governments meet their ongoing financial obligations and expenditures in the face of declining revenues. This funding is provided to us in recognition that, unlike corporate enterprises, governments provide funding for essential services such as public safety and healthcare. This does not reflect any ill-will or animosity toward ANCs. In fact, I hope they have full access to other programming available to corporate America. [Dry Creek: inclusion of ANCs not only runs counter to the statutory language, but would also be detrimental to tribes who will receive a smaller allocation of the fund and not have the ability to cover expenditures faced due to COVID-19] (180 – Dry Creek Rancheria; 299 – Oneida Nation; 305 – Colorado River Indian Tribes; 307 – Santa Ynez Band; 339 – Morongo Band; 351 – Paskenta Band)

Our proposal is based on distributing funding only to tribal governments, consistent with the CARES Act, and does not contemplate funds being directed to ANCs. If Treasury does distribute to ANCs, Treasury should either prohibit distributions to corporations held by individuals or limit each ANC to no more than \$25k. (See comment for legal analysis showing Congress intended the CRF to go only to entities that provide governmental functions.) (302 – Quileute Tribe)

“Tribal governments” does not include ANCs. While there may be good reason to include such entities in access to government resources under certain circumstances – the CARES Act funding is not such a circumstance. The CARES Act is clear, funding is set aside for “Tribal governments” not corporate shareholders, many of whom are non-Indian. (315 – Lac Vieux Band)

Congress used “Indian Tribe” and “Tribal government” to mean separate things. (See comment for analysis). Additionally, Tribal governments should be afforded the respect and flexibility to expend funds in the manner they determine to be in the best interest of the tribal community. Providing funding to the ANC risk either duplicating funding for the same community (if the corporation is well connected with a tribal government) or the funding not meeting the goals intended by Congress to provide relief to Tribal governments (if the corporation is not well connected to the tribal government). This is exacerbated given that ANCs have access to other funding in the CARES Act, such as the PPP, where Tribal

governments are ineligible. The Tribe may choose to have a partnership with the ANCs, but the funding should only flow through Tribal governments. (325 – NCAI; 350 – Puyallup Tribe)

Access to this money is for the governments of the 574 federally recognized Tribal Nations only, as intended in the law. ANCSA corporations are not Tribal governments and the law is very clear in saying the funds are appropriated for “making payments to States, Tribal governments, and units of local government. We urge you to disburse funding in accordance with the plain language of the law and avoid treating ANCSA corporations as governments in this distribution. To do otherwise would violate Tribal sovereignty and the government-to-government relationship. (329 – USET; 337 – Jena Band of Choctaw Indians)

If the CARES Act definition is interpreted as including ANCs, the \$8B will be diluted to the point of negligible impact and thereby provide no noticeable relief to Indian Country. The CARES Act allows for distributions to Tribal governments, and only Alaska Native villages are governments and listed in the Federal Register as tribes. ANCs are state-chartered, for-profit corporations. The Act directs amounts paid to “the recognized governing body of an Indian tribe” – the phrase “recognized is a key qualifier. (See comment for additional analysis). (343 – Stockbridge – Munsee Community)

Any funding formula or distribution method must recognize that all Tribes including Alaska Tribes be eligible to receive CRF funding **directly**, and Tribes who chose to work with or through Tribal Health Organization (THO) may form an agreement or transfer their CRF funds to the designated THO. (346 – Kenaitze Tribal Council)

We urge Treasury to abide by the statutory mandate in the CARES Act to distribute the tribal set-aside to federally recognized tribes. This mandate excludes ANCs. The exclusion is buttressed by the legislative record, which indicates that Congress’s intent was to provide funds to entities providing *governmental services*. Further, including ANCs would result in double and triple counting. This defeats the purpose of Title V. The statutory language of the CARES Act makes clear that ANCs are not “Tribal Governments” (see comment for legal analysis). Congress intended that Title V CARES Act funds go only to entities that provide governmental services. (see comment for legal analysis). (347 – Inter-Tribal Council of Five Civilized Tribes)

Please provide all the ANCs Interior believes will be included to receive fund from the CRF because of Interior’s interpretation of the legislation by April 17. If you cannot provide this information, please confirm:

- If the ANC Sealaska will be included to receive funds;
- If the ANC Sealaska just donated \$1M on April 7 to a non-profit
- If any of the ANCs’ CEOs make less than \$2k a year.

As a separate response, we request:

- What ANC the Assistant Secretary belongs to;
- If it is owned and/or part of an Alaska village/community;
- If the ANC will be included in getting the CRF funds;
- The legal reason why she should not be recused.

Please consider this an official response to inclusion of ANCs for the CRF as well as a request for information from DOI.

(354 – Coalition of Large Tribes)

Alaska Native corporations, under law, are not tribal governments and are not eligible to receive any portion of the \$8B tribal government allocation. (See comment for more explanation) If any tribe wants to

use a non-profit consortium to receive funding, it should have to provide a tribal resolution. (360 – St. Paul Island)

We are concerned any allocation under the CRF would go to non-governmental entities as the intent of Congress was for the CRF to help governments meet their ongoing financial obligations and expenditures in the face of declining revenues, rather than to corporate entities that represent individual shareholders. (363 – Salt River Pima-Maricopa Indian Community)

Congress intended treasury to distribute the \$8B to Alaska Native villages on a government-to-government basis because they are recognized “Tribal governments” – ANC’s are not included on the list of recognized tribes because they are not included in the definition of “Tribal Government” in the CARES Act and were not intended to be covered by the CARES Act. The CARES Act Title V speaks only to impacts to governments. The plain language focuses on Tribal governments. ANC’s should submit any harm from the pandemic to the relevant Alaska Native village governments if they believe it impacts government services. Each village government may then choose whether to provide a portion of such funds to their ANC’s. We heard from some Alaska Native representatives that the regional ANC’s service people who are not served by the village governments – Congress simply did not intend to include ANC’s in the tribal portion of the CRF. (365 – Seneca Nation)

We strongly object to any attempt to provide payments to ANC’s. The CARES Act Section 5001 provides that the term “Tribal government” means “the recognized governing body of an Indian Tribe”. The term “Indian Tribe” as defined by ISDEAA is used only in the context of consultation. The Act makes clear that only “Tribal governments” are to be paid by Treasury. The Treasury’s web-based portal notice strongly implied ANC’s are eligible. We hope this was an oversight and strongly object to these corporations being considered a “Tribal government” for direct payment purposes. We endorse NCAI’s letter on this subject. (367 – Chehalis Tribe; 425 – Coeur D’Alene Tribe)

ANC’s should not be direct recipients of the CRF because it would result in a “double dipping” scenario and would not increase funding to governments, but instead benefit only shareholders. We believe both are contrary to Congressional intent in the CARES Act. The unique history of Alaska creates a “parallel system”) as opposed to the “subsidiary system” of lower 48 tribes. The ability for the same population group to apply both through their village and their ANC would distort the intent of Congress in aiding Tribal governments. The CRF was created to aid governments, who provide governmental services to their constituents. Unlike tribes, ANC’s do not provide governmental services to constituents, they provide dividends to shareholders. (370 – Habematolel; 427 – Ute Indian Tribe and GPTCA (see resolutions))

Title V funding should be reserved for tribal governments. While we strongly support funding for federally recognized Alaska Native Villages with tribes, we cannot support disbursements to non-governmental entities that were otherwise set aside for tribal governments. Funding for corporate shareholders is available through corporate funding mechanisms of the CARES Act, which tribal governments are not eligible to access. (390 – California Nations Indian Gaming Association; 429 – Tribal Alliance of Sovereign Nations; 431 – California Tribal Chairpersons’ Association)

We strongly oppose including ANC’s in distribution of the Tribal Stabilization Fund because these entities are not federally recognized Indian tribes in a federal-trust relationship with the U.S. The CARES Act sets aside the \$8B for tribal governments. Congress never intended for Alaska Native regional and village corporations to be included as a government for purposes of direct assistance from the Fund. (391 – Rincon Band; 392 – Walker River Paiute; 423 – Inter-Tribal Council of Nevada)

We oppose distribution of funds to organizations other than the tribes until such time as our tribe can meet and consider our position. We believe it is necessary to take this stance to preserve the interest of our

Tribal members and the intent of the authorization of the funds. This is not an outright opposition on the merits, but rather an opposition until such time as we can digest and understand the consequences of the position. (401 – Native Village of Afognak)

We strongly oppose the funds going to any “corporation” and its shareholders and should only be used for “Tribal governments” that provide services to tis tribal citizens. (403 – Wichita and Affiliated)

We oppose the concept of allowing ANCs to be eligible for an allocation from the tribal set-aside. The CARES Act is clear that the Treasury Secretary shall pay tribal governments. These corporations are not tribal governments and should not be counted as such. (404 – Kickapoo Traditional Tribe)

It is clear from that notice that you intend to include in this distribution ANCSA corporations separately despite the fact that members of these corporations are recognized tribes and will receive separate payments. This could result in double or triple dipping into this limited pool of funds. We agree with the letters submitted by NCAI, NIGA and USET all of which set forth in detail why this is an erroneous reading of the law. We hereby request that you exercise your discretion and limit these payments to only tribal governments, as intended by the CARES Act. Any other distribution methodology would cause inordinate harm to tribal governments already struggling with funding burdens. (410 – St. Regis Mohawk)

The CARES Act Title VI Section (g)(5) definition of “Tribal government” defines the eligible entities for the fund, and through Section 601(c)(7) defines the method for distribution. The Section 601(g)(1) definition of “Indian Tribe” includes ANCs but does not add ANCs through the Indian Tribe definition to the distribution. The distribution mechanism applies only to Tribal governments with no reference to Indian tribes. ANCs are eligible for other programs for which Tribal governments are ineligible. Most Alaska tribal government citizens are also shareholders of ANCs, with many shareholders of both a regional and village corporation. For these reasons, only Tribal governments should be eligible for Relief Fund distributions. (See comment for detailed analysis). (411 – Ewiiapaayp Band)

The CARES Act makes clear the intended recipients of the CRF are governmental entities. The Act incorporates the ISDEAA definition of “Indian Tribe” routinely to enable Alaska Native *non-profit* corporations to access federal programs on behalf of Alaska Native village governments. But Congress’s intent was clearly for the CRF to be distributed to governmental entities. Treasury must NOT interpret “Indian Tribe” to include the Alaska Native *for profit* regional and village corporations, which do not perform governmental functions for Alaska Natives. Funding for the shareholders of these for-profit corporations is available through the corporate funding mechanisms of the CARES Act, which tribal governments are not eligible to access. (413 – Wilton Rancheria)

We oppose inclusion of ANCSA corporations in the CRF. Inclusion of such state for-profit corporations is contrary to the statute specifying the fund is only for tribal governments, and could result in double or triple dipping into this limited pool of funds. We agree with the letters submitted by NCAI, NIGA, MAST, and USET on why this is an erroneous reading of the law. We request that you exercise your discretion and limit these payments to only tribal governments, as intended by the CARES Act. Otherwise it would cause inordinate harm to tribal governments already struggling with funding burdens. (419 – Ponca Tribe)

ANCSA corporations are not Tribal governments and the law is clear. We urge you to disburse funding in accordance with the plain language of the law and avoid treating ANCSA corporations as governments in this distribution. To do otherwise would violate Tribal sovereignty and the government-to-government relationship between Tribal Nations and the U.S. (424 – USET SPF)

Given your inherent conflict of interest as an Alaska Native, we respectfully ask you to recuse yourself from any decision on this matter. (427 – Ute Indian Tribe and GPTCA (see resolutions))

There is an assertion being posted to you that Alaska Tribal Health Organizations are the extension of Tribal government; however that couldn't be further from the truth. Tribal Health Organizations ARE NOT sovereign. While they provide services to Alaska Native peoples, they are not a government representing the holistic best interests of our citizens. The Tribes are already taking on exactly the types of unbudgeted Tribal expenditures Congress envisioned under the CARES Act. (432 – Chickaloon Village)

ANCSA Corporations ARE NOT tribes. Local IRA councils should receive the help for tribal members. (433 – Rusch, Joy)

I received information that DOI and the Assistant Secretary – Indian Affairs are recommending a grossly unfair allocation plan to Treasury where nearly half is allocated to Alaska Native Corporations. Tribes in the lower 48 have proven they will suffer more severe financial pressure due to COVID-19 than any native corporation will. The intent of the Act is being hijacked and twisted. Alaska Native Corporations are NOT tribes. The revenue they generate does NOT employ large numbers of tribal citizens or local economies. They should NOT reap the benefits of the CARES Act. (434 – Cheyenne River Sioux)

The certification seems to indicate that ANCs will be included. The CARES act states that the CRF is for “States, Tribal governments, and units of local government.” The definition of “Indian tribe” expressly states it must be recognized as eligible for the special programs and services provided by the U.S. to Indians because of their status as Indians, referring to the list of federally recognized Tribes in the Federal Register. We do not support distribution of CRF funds to ANCs. To include them would allow for double or triple counting of Alaska Natives since there are three layers for each Alaska Native village – the tribe, the village corporation and the regional corporation. ANCs are not Tribal governments. ... Further, lands selected pursuant to ANCSA are not Indian country under Supreme Court precedent and should not be included. (436 – Oglala Sioux Tribe; 437 – Great Plains Tribal Chairmen’s Association; 438 – Cheyenne River Sioux)

The CARES Act mandate to distribute \$8B excludes ANCs because it applies to “Tribal Governments”. Including ANCs would result in improperly and unfairly distributing double and triple counting. The language Congress chose and debates surrounding passage and intent of the legislation for the CRF was to channel needed aid to governments and not to provide means for corporate bailouts. (439 – United Indian Nations)

Tribe-Specific Qualification Comments

Ensure that the newly recognized Little Shell Chippewa Tribe of Montana receives COVID-19 relief funding. Due to the timing of their federal recognition, the Little Shell Tribe was not included in the FY20 New Tribe funding line or Tribal Priority Allocations. However, Little Shell is eligible for these funds in FY21 and any newly appropriated funds in FY20. Therefore, Little Shell is eligible to receive CARES Act funding in the New Tribe funding line and the Tribal Priority Allocation for Tribal response and capacity building activities. These funds will be essential to ensuring the Little Shell Tribe has the resources to continue providing services to Tribal members. (50 – Senator Tester)

I write to express grave concern about Treasury’s favored plan to disburse the \$8B, which could result in the six Bands of the Minnesota Chippewa Tribe being counted as just one tribe, resulting in each receiving just one-sixth of the share every other tribe receives. Ensure the MCT Bands are treated as the

separate tribal governments we are. The Fond du Lac Band has its own self-governance compact, our own gaming compact, and other agreements that neither require or involve the MCT. Nevertheless, the Federal Register list of tribes lists the six Bands as component reservations of the MCT. There are also instances in California and Nevada where separate Bands are being counted as one tribe and at least two instances in Alaska where two village tribes are counted as one. The result is 574 is an undercount. This would result in Minnesota's 11 tribes receiving just 6 shares (to the four Dakota communities, Red Lake and MCT) instead of 11. It was clear at the April 2 session that Treasury is heavily leaning toward disbursing funds equally among the tribes, but we do not support this approach. It is absolutely critical that those tribes that are separately sovereign be treated as separate tribes in the count, and that the six Bands of the MCT will be counted as six separate tribes. (105 – Fond du Lac; 135 – Grand Portage Band; 136 – Minnesota Chippewa Tribe)

Each Minnesota Chippewa Tribes should be treated as a separate tribe for the purposes of distribution. In practice, each band acts independently and governs itself with its own elected officials, maintains its own funds, develops its own budgets, etc. More important, Interior and Treasury have an established course of dealing in which each band is treated as a separate Tribe. Interior and IHS have entered into self-governance agreements with the Band and takes land into trust for each individually. (See comment for other examples). (263 – Fond du Lac)

Take note of the unique structure of the Minnesota Chippewa Tribe – a confederation of six federally recognized Indian reservations listed as one entity in the Federal Register. Each of the six “component reservations” are independent tribal governments, as noted to you by the Minnesota Congressional delegation. Each band has independent agreements, contracts and compacts with the federal government and each operates its own government and must receive its share of the CRF. (356 – Leech Lake Band)

The 574 count of tribes is based on the list in the Federal Register on January 30, 2020, which does not accurately reflect Minnesota's eleven separate and sovereign tribal nations. The most recent list instead groups six distinct tribal nations as one entity – the “Minnesota Chippewa Tribe”. Included parenthetically within that grouping are: (1) Bois Forte Band of Chippewa; (2) Fond du Lac Band of Lake Superior Chippewa; (3) Grand Portage Band of Lake Superior Chippewa; (4) Leech Lake Band of Ojibwe; (5) Mille Lacs Band of Ojibwe; and (6) White Earth Nation. Each Band is a distinct and sovereign tribal nation with its own government, constitution, enrollment and land. It has been long-standing practice at DOI, IHS and other federal agencies to engage in separate and independent self-governance compacts and contracts with the individual bands. They deserve to be counted as distinct tribal nations for distribution of any federal relief funds. Please ensure they are separately counted and included in any tribal count number used in your CARES Act funding determinations. (109 – Representative McCollum, Senator Smith)

Wind River Inter-Tribal Council is a support organization for shared services of the Eastern Shoshone and Arapaho Tribes, are we eligible for assistance? (239 – Wind River Inter-Tribal Council)

Barona Band and Viejas must be treated as separate and distinct tribal governments for the purposes of distributions made under the \$8B CRF. Both are successors-in-interest to the Capitan Grande Band of Mission Indians, which is reflected in the list of federally recognized tribes in the Federal Register. A simplistic reading of the list could lead to the erroneous conclusion that Barona and Viejas are the same tribe. They are not. They are separate and distinct tribal governments with separate reservations (except that they hold a joint interest in the Capitan Grande reservation), separate membership and enrollment, and separate governments with a long history of independent relationships with the U.S. government and state governments. Viewing them as one tribe would be unfair and create unnecessary obstacles to

securing immediate access to desperately needed financial relief (the tribes have no joint bank account). (387 – Barona and Viejas)

Other Comments

Ensure that *all* amounts available under the Fund for FY20 are distributed to Tribal governments... (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque ; 09 – Samish Indian Nation; 14 – Poarch Band of Creek Indians; 91 – Gila River Indian Community)

Treasury stressed that the expenditure allocation method should be the same as local government expenditures. This is a fundamental failure to understand that unlike State and local governments, Tribes do not have a tax base to support making any expenditures because they no have zero revenues. Additionally, the text of the Act allows the Secretary to make an “appropriate determination” which need not be the same as State and local government allocation methods. (20 – Agua Caliente Band of Cahuilla Indians)

DOI/BIE – Immediately distribute funds and allow for maximum flexibility in use. We are pleased that Congress allocated \$69M for emergency and immediate BIE operations, including \$20M for TCUs. BIE schools have been historically underfunded in the appropriations process, and these schools desperately need emergency funds to address the immediate needs created by the spread of COVID-19. In addition, it is critical for DOI to allow maximum flexibility in the use of new and existing funds to enable tribal nations to carry out comprehensive COVID-19 response efforts. We look forward to working with BIE to ensure funding is swiftly allocated to schools. (23 – NCAI, AIHEC, NIEA, USET, NCUIH)

Provide the following support:

- \$950M for BIA Tribal Priority Allocations (TPA) funding. Tribal nations provide services that impact public safety, social services, education, emergency response, tribal economies and the daily lives of those in and around communities. We request this funding in TPA and TPA-like allocations (e.g., criminal investigations, police services, detention/corrections) to fund essential tribal services.
- Not less than \$75M in new funding for BIA’s Welfare Assistance Fund. Impacts to employment and family security are occurring with layoffs. With many tribal communities already experiencing high unemployment and poverty, additional assistance is needed to stabilize families impacted by COVID-19. BIA Welfare Assistance contains five separate programs that Tribes operate that provide resources for families and adults not eligible for state services or when state services are not available. Key among them is the General Assistance program that provides income assistance for temporarily unemployed and not able to work. This is especially important in rural areas where many tribal communities are located but state services are limited or unavailable.
- Waive BIA regulations for emergency assistance to include individuals or families affected by COVID-19 and regulations limiting emergency assistance payments should be waived to increase payments from \$1,000 to \$5,000. Emergency assistance is available under the Welfare Assistance program as a one-time funding source for eligible applicants. As workforces are displaced due to closures or quarantines, there is a need to expand these programs to provide economic relieve to affected tribal citizens.
- Provide not less than \$20M in new funding for BIA’s ICWA Fund. Indian Child Welfare Act (ICWA) funding supports tribal government efforts to ensure tribal children at risk or in out-of-home care and their caregivers are not further traumatized by disruptions to their placements as a

result of COVID-19. The funding would support emergency services such as respite care to caregivers, case management services to support medical and social services coordination for children in, and at risk of, out-of-home placement, emergency placement for children displaced because of COVID-19 health concerns.

- Provide not less than \$75M in new funding for BIA Office of Justice Services criminal investigations and police services and not less than \$35M in new funding for BIA OJS detention/corrections. These programs are extremely underfunded and COVID-19 has ramped up public safety response needs and inmate safety needs, and tribal nations will need additional funding and personnel to address the growing public safety threat.
- Provide authority for interagency transfers, withdrawals, and credits to facilitate the prioritized and rapid deployment of coronavirus relief within Indian country. Time is of the essence, but numerous barriers exist in federal agencies and their funding structures that will result in unequal and delayed access to funding intended for Indian Country. To facilitate rapid deployment of resources to Tribal Nations, it is critical that federal agencies be vested with broad authority to transfer funding for Indian Country to sister agencies with existing processes, agreements and partnerships conducive to this goal, including ISDEAA contracts and compacts at IHS, BIA, and beyond to ensure the greatest level and quickest access to resources for Tribal Nations, as well as necessary flexibility to account for diversity across Indian Country.
- Ensure federal agencies serving Indian Country have personnel, staffing infrastructure, and resources available to distribute funds and resources. Under the unique circumstances posted by COVID-19, including the potential for partial or full government shutdown or telework, federal employees that support distribution of funding to Tribal nations must be deemed essential so that transfers can be conducted without interruption. (33 – Arctic Village Council)

The SBA's 7(a) loan program is not open to any business that receives more than one-third of its revenue from gaming and the large loan program may require the federal government taking a stake in our enterprise, a requirement that violates the "sole proprietary interest" provisions of the Indian Gaming Regulatory Act. (34 – Oneida Nation)

A one-stop resources for all funding available to tribes during this crisis should be provided on a website to keep informed. (35 – Kiowa Tribe)

We need a Native desk in the OMB and Treasury as our needs are chronically not heard, understood, and therefore not met. Tribes do not have parity with state governments with respect to taxes, bond financing, free market tax credits, etc. This is a disparity long looking for a legislative fix. (40 – Sault Ste Marie Tribe of Chippewa Indians)

Facilitate maximum flexibility for the expeditious disbursement and implementation of Indian Country funds for addressing COVID-19 and its impacts. Existing systems of service delivery and infrastructure will experience greater stress and/or reach their breaking points as tribes seek to maintain essential services and dedicate resources to COVID-19 response. Failure to support tribal discretion in use of funds and resources will be disastrous for tribal nations and Native people, and result in an incomplete response to this crisis, affecting the nation at large. The March 9 OMB memo reduces administrative burdens on federal funding awardees and removes hurdles to receiving federal funds. On March 19, OMB expanded the scope to cover additional recipients. Our requests are in this same spirit. (55 – NCAI, USET, SGCETC, NICWA; 360 – St. Paul Island)

Ensure tribal nations' voices are meaningfully included in all decision making regarding addressing COVID-19 and its impacts in Indian Country. Many federal agencies are actively addressing COVID-19 quickly. As trustee, ensure tribal nations' voices are meaningfully engaged in these efforts, by facilitating tribal nation involvement in decision making by other federal agencies regarding their COVID-19

response efforts as they relate to Indian Country. Tribal nations are on the ground taking care of their people through this crisis and know best what their needs are at this critical time. (55 – NCAI, USET, SGCETC, NICWA)

Establish a DOI Tribal Recovery Lead for Indian Country and work with other federal agencies to establish their own to help tribes and agencies interface among each other. There is a risk that uncoordinated actions impacting Indian Country could hamper efforts, especially in regard to quickly disbursing funds. The Lead would be vested with authority to be responsive to tribal nation officials and coordinate prioritized and rapid delivery of services to Indian country, ensure bureaus within DOI function seamlessly together, interface on behalf of DOI with tribes, and work with other federal agencies. This would ensure one person in DOI has enough authority to figure out who else needs to be involved, move dollars as needed, and speak directly with others with similar authority at other agencies. There is precedent for such a position, such as the ARRA Senior Advisor for Economic Recovery... in the long term, support our efforts to establish a Tribal Recovery Council including representatives from tribal nations to ensure coordination and the presence of tribal voices. (55 – NCAI, USET, SGCETC, NICWA; 158 – Chilkat Indian Village; 395 – Anvik Tribe)

Review program eligibility criteria with a view to make funding available to address COVID-19 and its impacts. For example, emergency assistance is available under the Welfare Assistance program as a one-time funding source for eligible applicants. As workforces in tribal communities are displaced due to closures or quarantines, there is a need to expand programs to provide economic relief to affected tribal citizens. Consider whether regulations at 25 CFR § 20.329 for emergency assistance can be interpreted to include individuals or families affected by COVID-19. DOI regulations at 25 CFR 20.330 should be temporarily waived to increase individual emergency assistance payments from \$1,000 to \$5,000. [Chilkat: Increase eligibility for GA to 200% of poverty guidelines for temporary crisis assistance for 4 more months depending on longevity of need; increase eligibility for burial assistance to 150-200% of poverty guidelines] (55 – NCAI, USET, SGCETC, NICWA; 158 – Chilkat Indian Village; 395 – Anvik Tribe)

Create one website housing all information relevant to tribal nations related to COVID-19 including available funds. The pandemic has resulted in often disjointed efforts across federal government as the crisis and response evolve quickly. Tribal nations have expended significant resources that should be spent elsewhere in tracking these efforts. We ask you to create and maintain one website housing all updated information relevant to Indian Country regarding COVID-19, including funds available. . (55 – NCAI, USET, SGCETC, NICWA)

Divert DOI personnel, infrastructure, and other resources to ensure rapid deployment of COVID-19 resources to Indian Country. With the infusion of resources for Operation of Indian Programs, rapid deployment will require significant staffing and infrastructure at DOI. Ensure DOI has the personnel, staffing infrastructure, and resources to distribute funds and resources and divert resources where necessary to this important endeavor. We recommend: quickly determine existing DOI staff that could support the rapid disbursement and deployment of funding and resources to tribal nations; grant such staff detail assignments to key IA positions to improve delivery, and allow overtime for such staff as well as DOI financial disbursement staff and Awarding Officials. Federal employees that support distribution of funding to tribal nations must be deemed essential so transfers can be conducted without interruption. . (55 – NCAI, USET, SGCETC, NICWA)

Any information shared as part of the relief effort must be protected by confidentiality (e.g., payroll protection application form protects proprietary information). Confidentiality must also be extended to the name of the borrower, amount, purpose of loans applied for under COVID-19 relief funding. A tribe's

request for funding must be protected from public disclosure and FOIA request. (56 – Fort McDowell Yavapai Nation)

There must be a list of federal officials and their contact information so that tribes can easily contact appropriate parties at each agency. Agencies should also designate representatives throughout the regional offices so that tribes have a director of contacts associated with the COVID-19 response. (56 – Fort McDowell Yavapai Nation)

Every tribe no matter the size of population, land base, or amount of governmental funding, is fully impacted by the COVID-19 pandemic, and that the amounts contemplated for distribution to tribes are insufficient to fully mitigate this extraordinary impact, and that this should be the presumption of all federal officials responsible for the administration of the CARES Act and all other COVID-19 programs. (70 – Tlingit and Haida)

As the Administration undertakes its work to implement this new law, we write to respectfully request that federal resources be deployed expeditiously to Indian Country in a manner consistent with—

- The federal government's trust and treaty responsibilities;
- Respect for Tribal sovereignty; and
- The principles of meaningful government-to-government consultation.

The U.S. government has specific trust and treaty responsibilities to American Indians and Alaska Natives, responsibilities that all federal agencies share equally. Implementation of the *CARES Act* will require many federal agencies within DOI, the Department of Health and Human Services, the Department of Treasury, the Small Business Administration, and others to work directly with Indian Country on implementation of complicated new authorities and deployment of critical funding. It is therefore incumbent upon these agencies to respect the inherent sovereignty of Indian Tribes and show deference to Tribal views, particularly as they relate to the use and distribution of *CARES Act* resources and the Tribal Coronavirus Relief Fund that will make an enormous difference in the everyday lives of their members and communities. This can only be accomplished by engaging in meaningful, robust, and – given the nature of this pandemic crisis – rapid government-to-government consultation. (52 – Senator Udall, et al.)

Ensure transparency throughout the entire process, funding to closeout.... Recognize that this appropriation, while substantial and appreciated, is still far short of ensuring Tribal communities are not left even further behind after recovery. (75 – Quartz Valley)

Continue robust consultation with Alaska Native and American Indian tribes – we do not know the extent of this situation, and as it continues to evolve it is important to continue consulting with tribes on a government-to-government basis to ensure the best outcome as we face this pandemic. (78 – Association of Village Council Presidents)

There will be significant economic impacts beyond the December 31, 2020 deadline and larger projects will be impossible to complete by then. No-cost extensions should be allowed with as great of flexibility as possible. (79 – Native Village of Kulti-Kaah)

Tribes should be able to use the funds beyond the December 31, 2020 deadline, especially for modifications to facilities for health and safety upgrades. (96 – Native Village of Tazlina; 102 – Yselta Del Sur Pueblo; 111 – Winnemucca Indian Colony; 118 – Gakona Village; 207 – Susanville Rancheria; 259 – Little Traverse Band; 364 – Native Village of Cantwell; 415 – Gulkana Village Council)

Your decisions must be governed by the trust relationship between the United States and each Tribe and be fair to all Tribes. (83 – Shakopee Mdewakanton Sioux Community)

We believe this action is warranted by the dire circumstances created by this COVID-19 pandemic and is consistent with the federal trust responsibility. (85 – Pala Band; 88 – Jackson Rancheria)

The determination made by the Secretary is intended to be a one-time determination, with payment immediately following. Also, if the Secretary mistakenly provides any single tribe with more funds than that tribe can justify, then those funds are to be returned to the general fund of Treasury, not into the Fund for redistribution to other tribes that have actual needs. (91 – Gila River Indian Community)

Treasury should make clear for compliance purposes that funds initially intended for a specific purpose can be repurposed during the duration of the relief period. E.g., funds that may be spent on business debt and other business expenses that are not currently covered under business interruption insurance should be able to have those expenses be repurposed if those expenses are covered later if and when Congress provides pandemic relief assurances to insurers by effectively requiring coverage as happened during the 9/11 crisis. (95 – NAFOA)

Tribal governments are currently not permitted to utilize government expenditures for business activities expenses. In addition, other exceptions or reporting conflicts should be considered. Treasury should consider the following compliance clarifications:

- Any costs incurred by a tribal government as permitted by the language of the legislation is allowable when properly supported, and if there is a conflict with 2 CFR 200, Uniform Guidance, Subpart E, Cost Principles, the legislative language prevails.
- Tribes have the flexibility to determine which costs are allocated or shared to the various federal funding available related to the Coronavirus crisis, as long as costs are not duplicated, without having to conform and support costs as per 2 CFR 200.405 - Allocations of Costs or 2 CFR 200.430 - Compensation for Services. These requirements would place an additional burden on tribal governments for support and then audit consequences if not addressed. \
- Although Title V of the CARES Act allows for cost considerations within March 1, 2020 to December 31, 2020, per the ISDEAA, funds should be available until expended for the purposes of the CARES Act.
- As per the ISDEAA, OMB guidance, and more recently in the data standards in the GREAT Act, additional tribal government financial reporting information should not be made publicly available other than what is already required. (95 – NAFOA)

Ensure tribal nations' voices are meaningfully included in all decision making regarding addressing COVID-19 and its impacts in Indian Country. (103 – Organized Village of Saxman)

Tribes have the flexibility to determine which costs are allocated or shared to the various federal funding available related to the Coronavirus crisis, as long as costs are not duplicated. Tribes should be able to redistribute funds if current expenses are later covered by subsequent legislation or other resources. (104 – Tulalip Tribes)

No tribal leader from Maine was able to speak on the April 2 teleconference, as there was insufficient time. Two teleconferences for three hours each is not adequate consultation. We understand time is of the essence, but there should have been more than two teleconferences schedule. Given that you already indicated you will accept written comments until April 13, we request you hold additional teleconferences April 10 and 13 to allow more tribal leaders an opportunity to engage in meaningful dialogue. (108 – Maine Tribes)

We appreciate that Congress and the Administration did not leave us behind when it created the CRF. However, \$8B is not enough and we urge Treasury to provide an additional \$12B to this fund. (120 – Lac du Flambeau)

Unless the Small Business Administration revises its proposed rules governing eligibility for the Paycheck Protection Program Loans, a majority of Indian tribal governments will be particularly hard-hit by the financial impacts of the COVID-19 pandemic in that they will be unable to access [this pool of funding] to cover payroll/benefit costs related to business closures. While NHBP's casino enterprise would not qualify for these funds under the 500 employee limit for "small business" loans, a substantial number, if not a majority, of Indian Tribes will have been cut off from accessing these funds. If not corrected by the SBA, this will force every Tribe to look almost exclusively to funds allocated under Title V for nearly all of the COVID-19 relief funding. (122 – Nottawaseppi Huron Band)

The \$8B will not be enough to fill the large gap, but we are hopeful it will be enough to ensure Tribal governments continue to operate and meet the needs of our people. (125 – Forest County Potawatomi)

We stand to incur additional expense and unrealized revenues of up to \$18 which is greater than our annual net revenues that go to subsidize the federal government's failure to full fund the treaty and the trust responsibility. As such, I strongly urge that tribal enterprises be eligible for SBA loans or grants to offset our expense as we are carrying not only our own citizens but also non-native employees. (140 – Sault Ste. Marie Band)

Due to the time sensitive nature of the CARES Act and responding to the Coronavirus pandemic emergency, our comments are preliminary. We reserve the right for further consultation, consistent with your tribal consultations policies. We remind Treasury that its interpretations must uphold the federal trustee obligation to support tribal self-governance, minimize federal burdens that infringe on progress toward our governance objectives that enhance tribal culture, traditions and the rights we perpetually reserved in the Treaty of 1855. (153 – Umatilla)

During the meeting, Assistant Secretary Sweeney asked if Tribes would be able to respond to questions in time to distribute funds by the deadline. Yes, the Spokane Tribe would be able to respond timely. Also, a Treasury Representative asked Tribes to complete a risk form. Can you clarify what is this risk form? We have not yet seen this form. (157 – Spokane Tribe)

The last consultation call was scheduled during a regional BIA /IHS call for Alaska. I assume many tribal leaders perhaps were unable to make the second scheduled call today. (162 – Skagway Traditional Council)

While Tribes would request funding in accordance with the formula, there will still be a need for future funding, as these will only be estimates. \$8B is not enough for all 574 tribes. (180 – Dry Creek Rancheria; 408 – Tonto Apache Tribe)

All requirements for non-federal share for grants should be waived in totality. (182 – Ewiiapaayp Band; 219 – Tlingit and Haida)

Tribal set-aside funding should not preclude ANCs or Tribes from applying for and receiving other COVID-19 funding. (204 – Koniag)

Clarify and add flexibility on the OMB requirements in the M20-17 memo of March 19, 2020 – e.g., employees who are unable to telework. (216 – Santa Clara Pueblo)

Disbursements should be available for necessary and increased expenditures until expended, whether before or after December 31, 2020. (216 – Santa Clara Pueblo)

Consider the need for more time to recover. COVID-19 is impacting more than a single year for many businesses, it may take multiple years to recover. (257 – Sitka Tribe)

The U.S.'s trust and treaty obligations have been continually underfunded and sometimes ignored. The Community has had to subsidize the federal government's obligations using revenues from Tribal businesses to invest in our government and people. (281 – Keweenaw Bay Indian Community; 426 – Mississippi Band of Choctaw)

We urge you to work with tribes in clarifying how they can take advantage of the PPP and tax relief provisions, as it is not clear how tribes will be able to benefit from provisions providing tax relief to employers for unemployment insurance costs given that tribes are not considered taxable entities. (288 – Quinalt Nation)

The U.S. has a trust responsibility to Tribes and our citizens, but \$8B barely covers any needs in Indian Country and that is the true travesty. (291 – Paiute Indian Tribe)

Continue to consult with Tribes as more relief becomes available. (294 – Native Village of Napaskiak)

Treasury and Interior should issue their proposal and guidance on distribution next week and schedule another consultation to ensure tribes have an opportunity to provide comment prior to distribution of funds. (353 – Cher Ae Heights Indian Community; 378 – California Tribal Chairpersons' Association)

Treasury should establish protocols for ongoing consultation with Tribes throughout the duration of the national emergency. More appropriations are likely and it would be prudent for the Department to continue to engage in dialogue and consultation on a government-to-government level. We hope this is the start of a longer process and keeping lines of communication open. (356 – Leech Lake Band)

Over the long term, we will need the Administration's support to recover from COVID-10. A critical policy matter is dual taxation. We hope you will be open to working with tribal governments and our respective state partners to clarify the tax jurisdiction where there is not equity (see example in comment). (363 – Salt River Pima-Maricopa Indian Community)

Agencies need to provide an explanation and justification for their distribution plans and make very clear how they incorporated Tribal leader input, providing a justification if Tribal recommendations were not incorporated. (395 – Anvik Tribe)

The formula should be based on equalization/fairness and should be transparent. Tribes should comment on the formula before it is used. (284 – Pueblo de Cochiti)

The certification seeks information only on Tribally owned land, but appears to exclude all other lands in our reservations including lands owned by Tribal members in trust or fee and land held by nonmembers. This is nonsensical and unfair. Tribally owned acreage is not the proper measure of a Tribe's land base. Most tribes do not own all the land in their reservations because of disastrous allotment and homesteading Federal policies. The proper measure of a Tribe's land base is the total acres in the Tribe's "Indian Country" under 18 U.S.C. 1151. This is the territory over which Tribes exercise governmental authority and provide services. Tribal expenditures in the COVID-19 health emergency will not be confined to tribally owned lands – they will reach all corners of our reservations. "Indian country" is the proper

measure for land base for tribes, including Alaska Native villages. (436 – Oglala Sioux; 437 – Great Plains Tribal Chairmen’s Association; 438 – Cheyenne River Sioux)

Questions

NAFOA’s press release stated a deadline for comments that is different from the letter, and said that regulations will be done. Is NAFOA being given information about a tribal consultation that Tribal leaders are not? Tribal leaders and members have a right to information. Congress wanted this fund to help us now! (11 – Johnson, Martin)

Who’s in charge of disbursing money from the Federal Government? Did they take our lands for us to be taken advantage of? Shouldn’t we be in the Oval Office too? WE NEED MORE POWER! (31 – Kanrilak, Sherry)

Will CRF funds have stipulations around supplanting and supplementing? Does it count as supplanting if a Tribal organization uses these funds for costs that previously used Tribal enterprise dollars to support Tribal government operations? Since the COVID-19 Stay-at-Home order, these dollars have stopped and no longer support Tribal government costs. (36 – Gunther, Louisa [SRPMIC])

What can we do to assist folks in receiving these funds expeditiously. People are being put out of their homes, not able to feed their children and families. Maybe a school allocation should be done for all of those that have kids enrolled in school. (58 – Porche, Cherrell)

Does a tribal designated housing authority files for reimbursement on their own or with their tribe. It doesn't say one way or another in the Act. Does BIA have an legal interpretation of this? (161 – Hovet, Regina)

Most if not all tribes total annual expenditures for a given year are tallied up in a “Statement of Revenues, Expenditures and Changes in Fund Balances” and submitted as an audited financial statement to the Federal Audit Clearinghouse, isn’t this the basis against which tribes should submit their incurred expenses for purposes of the Title V relief fund? (253 – Moorehead, Paul)

Can I request more information, specifics, question items we would need to answer of how the fund we need to explain budget narrative. (254 – Nunakauryak Traditional Council)

Appendix A: List of Written Comment Submissions

Doc

No.	Commenter	Title	Affiliation
1	Allis, Kevin J.	CEO	National Congress of American Indians (NCAI)
2	Aguilar, Gabe	President	Mescalero Apache Nation
3	Edmo, Ladd	Chairman, Fort Hall Business Council	Shoshone-Bannock Tribes
4	Slyter, Don	Chairman	Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians
5	Rambler, Terry	Chairman	San Carlos Apache
6	Jackson, Faron Sr.	Chairman	Leech Lake Band of Ojibwe
7	Larsen, Robert	President	Lower Sioux Indian Community
8	Mora, Robert	Governor	Pueblo of Tesuque
9	Wooten, Thomas	Chairman	Samish Indian Tribe
10	Anoatubby, Bill	Governor	Chickasaw Nation
11	Johnson, Martin	N/A	N/A
12	Smith, Robert	Chairman	Pala Band of Luiseno Indians
13	Romero, Edwin "Thorpe"	Chairman	Barona Band of Mission Indians
14	Bryan, Stephanie A.	Tribal Chair and CEO	Poarch Band of Creek Indians
15	Salazar, Stephanie	General Counsel	NM Indian Affairs Department
16	Kahn, Kenneth	Tribal Chairman	Santa Ynez Band of Chumash Indians
17	Saluskin, Delano	Chairman	Yakama Nation
18	Drost, Beth	Chairwoman	Grand Portage Band of Lake Superior Chippewa
19	Hagle, Griffin	Executive Director	Tagiugmiullu Nunamiullu Housing Authority
20	Grubbe, Jeff L.	Chairman	Agua Caliente Band of Cahuilla Indians
21	Ruiz, Raul; Calvert, Ken; etc.	Members of Congress	U.S. Congress
22	Roberts, Anthony	Chairman	Yocha Dehe Wintun Nation
23	Allis, Kevin J.	CEO	NCAI, AIHEC, NIEA, USETSPF, NCUIH
24	Mazzetti, Bo	Chairman	Rincon Band of Luiseno Indians
25	Matthews, Kendra	N/A	N/A
26	Smith, Tina	Senator	U.S. Congress
27	Lewis, Nickolaus D.	Chair; Councilman	Northwest Portland Area Indian Health Board; Lummi Indian Business Council
28	Smith, Robert	Chairman	Pala Band of Luiseno Indians
29	Kitka, Julie	President	Alaska Federation of Natives (AFN)

30	Kent-Crafts, Susan	Finance Director	Inupiat community of the Arctic Slope
31	Kanrilak, Sherry	N/A	N/A
32	Anderson, Curtis	Chairman	Las Vegas Paiute Tribe
33	Gilbert, Galen	1st Chief	Arctic Village Council
34	Hill, Tehassi	Chairman	Oneida Nation
35	Satepehtaw, Freida	N/A	Kiowa Tribe
36	Gunthner, Julia	N/A	Salt River Pima-Maricopa Indian Community
37	Gallego, Ruben, etc.	Members of Congress	U.S. Congress
38	Hoone, Timothy	Planning Director	Tolowa Dee-ni' Nation
39	Fryant, Shelly R.	Chairwoman	Confederated Tribes of Salish and Kootenai Tribes of the Flathead Reservation
40	Payment, Aaron A.	Chairperson	Sault Ste Marie Band of Chippewa Indians
41	Pickernell, Harry Sr., etc.	Chairman	Chehalis Tribe, Nisqually Tribe, Squaxin Island Tribe
42	Elkins, Jaison	Chair	Muckelshoot Indian Tribe
43	Wassana, Reggie	Governor	Cheyenne and Arapaho Tribes
44	Cline, Ross Sr.	Chair	Nooksack Tribe
45	Brown, Bradby	Assistant Chief	Pamunkey Indian Tribe
46	N/A	N/A	NAFOA
47	Anderson, Michelle	President	Ahtna, Inc
48	Solomon, Lawrence	Chair, Business Council	Lummi Nation
49	McSally, Martha, etc.	Senator	U.S. Congress
50	Tester, Jon	Senator	U.S. Congress
51	Barret, John	Chairman	Citizen Potawatomi
52	Udall, Tom etc.	Senator	U.S. Congress
53	Anoatubby, Bill, etc.	Member	Inter-Tribal Council of the Five Civilized Tribes
54	Martin, Robert A.	President	Morongo Band of Mission Indians
55	Allis, Kevin J. etc.	President	NCAI, USET, SGCETC, NICWA
56	Burnette, Bernadine	President	Fort McDowell Yavapai Apache Nation
57	Mazzetti, Bo	Chair	California Tribal Chairpersons Association
58	Porche, Cherrel	N/A	N/A
59	Maccaro, Mark	Chairman	Pechanga Band of Luiseno Indians
60	Meade, Brenda	Chairperson	Coquille Indian Tribe
61	Welmas, Douglas	Chairman	Cabazon Band of Mission Indians

62	Vanderpool, Angela J.	Executive Director	Chugachmiut
63	Elkins, Jaison	Chairperson	Muckelshoot Indian Tribe
64	Mathiesen, Lloyd	Chairman	Chicken Ranch Rancheria of Me-Wuk Indians of California
65	Siva, James	Chairman	California Nations Indian Gaming Association (CNIGA)
66	Miller, Dale A.	Chairman	Elk Valley Rancheria
67	Williams, Michael Sr.	Chief	Akiak Native Community
68	Martinez, Cody J.	Chairman	Sycuan Band of the Kumeyaay Nation
69	Hoskin, Chuck Jr.	Principal Chief	Cherokee Nation
70	Peterson, Richard J.	President	Tlingit and Haida
71	Gonales, Claudia	Chairwoman	Picayune Rancheria of Chukchansi Indians
72	Grubbe, Jeff L.	Chairman	Agua Caliente Band of Cahuilla Indians
73	Stidham, Lawrence R.	General Counsel	Lytton Rancheria of California
74	Totemoff, Roy	CEO	The Tatilek Corporation
75	Super, Kayla	Chairwoman	Quartz Valley Indian Reservation
76	Brundin, Claudia	Chairperson	Blue Lake Rancheria
77	Cope, Stephen W.	Chairman	San Pasqual Band of Indians
78	Korthuis, Vivian	CEO	Association of Village Council Presidents
79	Hand, Willard	Tribal Administrator	Native Village of Kluti-Kaah
80	Bryan, Stephanie A.	Tribal Chair and CEO	Poarch Band of Creek Indians
81	Fairbanks, Michael	Chairman	White Earth Reservation
82	Atkinson, Reginald	Mayor	Metlakatla Indian Community
83	Anderson, Keith B.	Chairman	Shakopee Mdewakanton Sioux Community
84	Herrera, Wilfred Jr.	Governor	Pueblo of Laguna
85	Smith, Robert	Chairman	Pala Band of Luiseno Indians
86	Ewan, Eileen L.	President	Gulkana Village Council
87	Padgette, Denise	Chair	Tolowa Dee-ni' Nation
88	Dalton, Adam	Chairman	Jackson Band of Miwuk Indians
89	Vivanco, Isaiah	Chairman	Soboba Band of Luiseno Indians
90	Valbuena	Chairwoman	San Manuel Band of Mission Indians
91	Lewis, Stephen R.	Governor	Gila River Indian Community
92	Valbuena, Lynn	Chairwoman	Tribal Alliance of Sovereign Indian Nations (TASIN)

93	Martin, Clara Ann	Tribal Administrator	Platinum Traditional Council
94	Gessner, R. James Jr.	Chairman	Mohegan Tribe
95			Native American Finance Officers Association (NAFOA)
	Danforth, Tina	President	
96	Stickman, Gloria	President	Native Village of Tazlina
97	Marzulla, Nancie	Attorney	Marzulla Law LLC
98	Osceola, Marcellus W. Jr.	Chairman	Seminole Tribe of Florida
99	Nenema, Glen	Chairman	Kalispel Tribe of Indians
100	Tom, Nick	N/A	Native Village of Nightmute
101	Roberts, Anthony	Chairman	Yocha Dehe Wintun Nation
102	Silvas, E. Michael	Governor	Ysleta Del Sur Pueblo
103	Wallace, Lee	President	Organized Village of Saxman
104	Gobin, Teri	Chairwoman	Tulalip Tribes
105	Dupuis, Kevin R. Sr.	Chairman	Fond du Lac Band of Lake Superior Chippewa Indians
106	Holsey, Shannon	President	Great Lakes Inter-Tribal Council
107	Bissett, Hallie	Executive Director	Tribal Anti-Poverty Alliance
108	Francis, Kirk E.	Etc.	Penobscot Nation, etc.
109	McCollom, Betty	Representative	U.S. Congress
110	White, Donovan	Chairman	Sisseton-Wahpeton Oyate
111	Rojo, Judy	Chairperson	Winnemucca Indian Colony
112	N/A	N/A	Ute Indian Tribe
113	Courtney, Dan	Chairman	Cow Creek Band of Umpqua Tribe of Indians
114	Evans, Carol	Chairwoman	Spokane Tribe
115			United South Eastern Tribes Sovereignty Protection Fund
	Francis, Kirk E.	President	
116	Bahnke, Melanie	President	Kawerak, Inc.
117	Butler, Rodney	Chairman	Mashantucket Pequot Tribal Nation
118		Tribal Council	
	Gene, Darin	President	Native Village of Gakona
119	Jackson, Joel	President	Organized Village of Kake
120	Benjamin, Melanie	Chief Executive	Mille Lacs Band of Ojibwe
121	Wildcat, Joseph G.	President	Lac du Flambeau Band of Lake Superior Chippewa
122	Stuck, Jamie	Chairperson	Nottawaseppi Huron Band of Potawatomi
123	Batton, Gary	Chief	Choctaw Nation of Oklahoma
124	Buretta, Sheri	Chairman	Chugash Alaska Corporation
125	Daniels, Ned Jr.	Chairman	Forest County Potawatomi
126	Treppa, Sherry	Chairperson	Habematolel Pomo of Upper Lake

127	Dick, Cecil	Chairperson	Oregon Tribes (See List of 9)
128	Frazier, Harold C.	Chairman	Cheyenne River Sioux Tribe
129	O'Neill, Gloria	President	Cook Inlet Tribal Council
130	Forsman, Leonard	Chairman	Suquamish Tribe
131	Seki, Darrell G.	Chairman	Red Lake Band of Chippewa Indians
132	Rupnick, Joseph P.	Chairman	Prairie Band Potawatomi Nation
133	Valencia, Robert	Chairman	Pascua Yaqui Tribe
134	Bear Runner, Julian	President	Oglala Sioux Tribe
135	Drost, Beth	Chairwoman	Grand Portage Band of Lake Superior Chippewa
136	Chavers, Catherine J.	President	Minnesota Chippewa Tribe
137	Brown, Coly	Chairman	Winnebago Tribe of Nebraska
138	Kitka, Julie	President	Alaska Federation of Natives (AFN)
139			Chippewa Cree Tribe of the Rocky Boy's Indian Reservation
	Baker, Harlan	Chairman	
140	Payment, Aaron A.	Chairperson	Sault Ste Marie Band of Chippewa Indians
141	Miller, Adrian	President	Menominee Tribal Enterprise
142	McClellan, Thurlow "Sam"	Chairman	Grand Traverse Band of Ottawa and Chippewa Indians
143	Cawston, Rodney	Chairman	Confederated Tribes of the Colville Reservation
144	Potter, Jack	Chairman	Redding Rancheria
145			Bristol Bay Native Association (consortium of 31 Tribes)
146	Anderson, Ralph	President	Match-E-Be-Nash-She-Wish Band of Pottawatomi Indians
	Peters, Bob	Chairman	
147	Christman, John A.	Chairman	Viejas Band of Kumyeaay Indians
148	Kennedy, Cheryle A.	Chairwoman	Confederated Tribes of the Grand Ronde Community
149	Sickey, David	Chairman	Coushatta Tribe
150	Fox, Mark N.	Chairman	MHA Nation
151	N/A	N/A	Native Village of Kongiganak
152	Bordeaux, Rodney M.	President	Rosebud Sioux Tribe
153	Brigham, N. Kathryn	Chair	Confederated Tribes of the Umatilla Indian Reservation
154	Mike, Darrell	Chairman	Twenty-Nine Palms Band of Mission Indians
155	Pierite, Marshall	Chairman	Tunica-Biloxi Tribe of Louisiana
156	N/A	N/A	Eastern Shawnee Tribe of Oklahoma
157	Evans, Carol	Chairwoman	Spokane Tribe

158	Strong, Kimberely	President	Chilkat Indian Village
159	Romero, Edwin "Thorpe"	Chairman	Barona Band of Mission Indians
160	Keith, Robert A.	President	Native Village of Elim
161	Hovel, Regina E.	N/A	Hovet Law, PLLC
162	Kinjo-Hischer, Sara	Financial Committee Member	Skagway Traditional Council
163	Korthuis, Vivian	CEO	Association of Village Council Presidents
164	Mazzetti, Bo	Chair	California Tribal Chairpersons Association
165	Bissett, Hallie	Executive Director	Alaska Native Village Corporations Association
166	Romanelli, Larry B.	Chief	Little River Band of Ottawa Indians
167	Gray, Gerald	Chairman	Little Shell Tribe
168	Adams-Blackeye	Vice Chairperson	Duckwater Shoshone Tribe
169	Zuni, Max A.	Governor	Pueblo of Isleta
170	Wheeler, Shannon F.	Chairman	Nez Perce Tribe
171	Sullivan, Jeromy	Chairman	Port Gamble S'Klallam Tribe
172	Mullan, Yvonne	Tribal Administrator	Native Village of Port Lions
173	Stensgar, Ernest L.	Chairman	Coeur D'Alene Tribe
174	Berrey, John	Chairman	Quapaw Nation
175	McGeshick, Garland	Chairman	Sokaogon Chippewa Community
176	George, Len	Chairman	Fallon-Paiute Tribe
177	Bunch, Joe	Chief	United Keetoowah Band of Cherokee Indians
178	Joseph, Victor	Chairman	Tanana Chiefs Conference
179	Woodruff, Douglas Jr.	Chairman	Quileute Tribe
180	Wright, Chris	Chairman	Dry Creek Rancheria
181	Faith, Mike	Chairman	Standing Rock Sioux Tribe
182	Pinto, Robert Sr.	Chairman	Ewiiapaayp Band of Kumeyaay Indians
183	Gobin, Teri	Chairwoman	Tulalip Tribes
184	Gonzales, Agnes	Chairperson	Pit River Tribe
185	Little Elk, Wzipan	CEO	REDCO
186	Gottlieb, Katherine	President	Southcentral Foundation
187	Anderson, Curtis	Chairman	Las Vegas Paiute Tribe
188	Wright, Larry Jr.	Chairman	Ponca Tribe of Nebraska
189	Cuellar, Regina	Chairwoman	Shingle Springs Band of Miwok Indians
190	Kashevaroff, Don	President	Seldovia Native Association
191	McManus, Tim	1st Chief	Nenana Native Council

192	Grubbe, Jeff L.	Member	Joint California Tribal Governments
193	Snyder, Karen	Vice Chairwoman	Eastern Shoshone Tribe
194	Darden, Melissa	Chairman	Chitimacha Tribe of Louisiana
195	N/A	N/A	Navajo Nation
196	Paukan, Flora M.	President	Algaaciq Native Village
197	Sage, Christine	Chairman	Southern Ute Indian Tribe
198	Ellis, Affie	Senator	Wyoming Legislature
199	Gordon, Mark	Governor	State of Wyoming
200	Oney, Raymond J.	President	Alakanuk Traditional Council
201	Marrs, Carl H.	CEO	Old Harbor Native Corporation
202	Toemoff, Charles W.	Chairman	Native Village of Chenega
203	Sam, Michael	Chief	Native Village of Tetlin
204	Hegna, Shauna	President	Koniag
205	Sisco, Leo J.	Chairman	Santa Rosa Rancheria
206	Burgett, Norman "Carl"	1st Chief	Huslia Village
207	Bevee, Deana M.	Chairwoman	Susanville Indian Rancheria
208	Nuvangyaoma, Timothy L.	Chairman	Hopi Tribe
209	Barlow, Leo	CEO	Tyonek Native Corporation
210	Demientieff, Ivan	1st Chief	Native Village of Grayling
211	Roberts, Timothy	1st Chief	Venetie Village Council
212	Bean, David Z.	Chairman	Puyallup Tribe
213	Baalam, Jacqueline	1st Chief	Birch Creek Tribe
214	Lewis, Stephen R.	Governor	Gila River Indian Community
215	De Los Angeles, Robert	Chairman	Snoqualmie Indian Tribe
216	Chavarria, J. Michael	Governor	Santa Clara Pueblo
217	Beeter, Evelyn	President	Mt. Sanford Tribal Consortium
218	Huey, Jon	Chairman	Yavapai-Apache Nation
219	Peterson, Richard J.	President	Tlingit and Haida
220	Winkelman, Dan	President	Yukon-Kuskokwim Health Organization
221	Joseph, Victor	Chief	Tanana Chiefs Conference
222	Westlake, Wayne	President	NANA Regional Corporation
223	James, Joseph L.	Chairman	Yurok Tribe

224	Philemonof, Dimitri	President	Aleutian Pribilof Islands Association
225	Reitneier, Kim	Executive Director	ANCSA Regional Association (ARA)
226	Parker, Charles	President	Alaska Village Initiatives
227	Kitka, Julie	President	Alaska Federation of Natives (AFN)
228	O'Neill, Gloria	President	Cook Inlet Tribal Council
229	Gorn, Angie	President	Norton Sound Health Organization
230	Buretta, Sheri	Chairman	Chugash Alaska Corporation
231	Rude, Paul	CEO	Copper River Native Association
232	Kangas, Kathryn	1st Chief	Ruby Tribal Council
233	Roberts-Hyslop, Julie	2nd Chief	Native Village of Tanana
234	Bahnke, Melanie	President	Kawerak, Inc.
235	Minich, Sophie	President	Cook Inlet Region, Inc.
236	Metrokin, Jason	President	Bristol Bay Native Corporation
237	Connors, Michael	Chief	St Regis Mohawk Tribe
238	Barger, Leonard A.	Transportation Director	Native Village of Point Hope
239	Surrell, Arreana	CFO	Wind River Inter-Tribal Council
240	Lee-Gatewood, Gwendena	President	Apache Alliance
241	Miguel, Robert	Chairman	Ak-Chin Indian Community
242	Guy, Andrew	President	Calista Corporation
243	Cheney, Liz	Representative	U.S. Congress
244	Potts, Karl S.	President	Shee Atika, Inc.
245	Schubert, Gail R.	President	Bering Straits Native Corporation
246	Sharp, Fawn	President	National Congress of American Indians (NCAI)
247	Iyall, William	Chairman	Cowlitz Indian Tribe
248	Kitka, Julie	President	Alaska Federation of Natives (AFN)
249	Nayokpuk, Karla	Mayor	City of Shishmaref
250	Robart, Nanci	President	Native Village of Tatilek
251	Thompson, Frank	1st Chief	Evansville Tribal Council
252	Harris, Tom	CEO	Knikatnu, Inc.
253	Moorehead, Paul	N/A	Powers Pyles Sutter & Verville PC
254	Pitka, Robert	Tribal Administrator	Nunakauyak Traditional Council
255	Wassana, Reggie	Governor	Cheyenne and Arapaho Tribes
256	Yanity, Shawn	Chairman	Stillaguamish Tribe of Indians
257	Erickson, KathyHope	Chairman	Sitka Tribe of Alaska
258	Ware, Lori Gooday	Chairwoman	Fort Sill Apache Tribe

259	Gasco-Bentley, Regina	Chairperson	Little Traverse Bay Band of Odawa Indians
260			Bristol Bay Native Association (consortium of 31 Tribes)
261	Anderson, Ralph Frazier, Harold C.	President Chairman	Great Plains Tribal Chairmen's Association
262	Herioux, Scott	CFO	Hannaville Indian Community
263	Dupuis, Kevin R. Sr.	Chairman	Fond du Lac Band of Lake Superior Chippewa Indians
264	Ortega, Peter	General Counsel	Ute Mountain Ute Tribe
265	Halbritter, Ray	Nation Representative	Oneida Indian Nation
266	Bear Runner, Julian	President	Oglala Sioux Tribe
267	Frazier, Harold C.	Chairman	Cheyenne River Sioux Tribe
268	Armstrong, Rickey L.	President	Seneca Nation of Indians
269	Cypress, Billy	Chairman	Miccosukee Tribe of Indians of Florida
270	Little Elk, Wizipan	CEO	REDCO
271	[Illegible], Steven	Tribal Leader	Telida Tribal Council
272		Tribal Council	
	[Illegible], Henry	Member	Newhalen Tribal Council
273	Lewis, Shan	President	Inter Tribal Association of Arizon
274	Peraita, Dennis	PE	San Felipe Pueblo
275	Jimmie, Andrew	Chairman	Alaska Native Health Board
276	Douglas, Michael E.	Vice President	Southeast Alaska Regional Health Consortium
277	Spoonhunter, Lee	Chairman	Northern Arapaho
278	Armstrong, Roberta	Executive Director	Stewards of Indigenous Resources Endowment
279	Paiz, Darrell	President	Jicarilla Apache Nation
280	Nelson, Byron	Chairman	Hoopa Valley Tribe
281	Swarts, Warren C. Jr.	President	Keweenaw Bay Indian Community
282	Miller, Charles "Guy"	Chairman	Skokomish Indian Tribe
283	Holmes, Reme	Tribal Administrator	Chickahominy Indian Tribe - Eastern Division
284	Quintana, Michael	Tribal Administrator	Pueblo de Cochiti
285	Sargent, Gwen	President	Tangirnaq Village
286	Broadman, Anthony	Attorney	Hualapai Tribe
287	Larsen, Robert	President	Lower Sioux Indian Community

288	Sharp, Fawn	President	Quinalt Indian Nation
289	Green, Charlie	1st Chief	Louden Tribal Council
290	Trudell, Roger	Chairman	Sante Sioux Nation
291	Borchardt-Slayton Tamra	Chairperson	Paiute Indian Tribe of Utah
292	Gentry, Donald C.	Chairman	Klamath Tribes
293	Olsen, Darrel	Chairman	Native Village of Eyak
294	Williams, Sharon	Tribal Administrator	Native Village of Napaskiak
295	Maloney, Doreen	Tribal Council Member	Upper Skagit Indian Tribe
296	White, Donovan	Chairman	Sisseton-Wahpeton Oyate
297	Jensen, Rhoda	Executive Health Director	Yakutat Health Center
298	Reitneier, Kim	Executive Director	ANCSA Regional Association (ARA)
299	Hill, Tehassi	Chairman	Oneida Nation
300	Brower, Murial	President	Native Village of Barrow
301	Davis, Tim	Chief	Saginaw Chippewa Indian Tribe of Michigan
302	Woodruff, Douglas Jr.	Chair	Quileute Tribe
303	Morrison, Cris	Tribal Council President	Petersburg Indian Association
304	Werk, Andrew Jr.	President	Fort Belknap Indian Community
305	Patch, Dennis	Chairman	Colorado River Indian Tribes
306	Dreyer, Hal	President	Kootznoowoo Inc.
307	Kahn, Kenneth	Chairman	Santa Ynez Band of Chumash Indians
308	Guy, Andrew	President	Calista Corporation
309	Howard, Theodore L.	Chairman	Shoshone Paiute Tribes
310	Collier, Crystal	President	Seldovia Villate Tribe
311	Moquino, Thomas Jr.	Governor	Santo Domingo Pueblo
312	Bissett, Hallie	Executive Director	Alaska Native Village Corporations Association
313	Payment, Aaron A.	Vice President	Midwest Alliance of Sovereign Tribes (MAST)
314	Cooke, Jason	Vice Chairman	Yankton Sioux Tribe
315	Williams, James	Chairman	Lac Vieux Desert Band of Lake Superior Chippewa Indians
316	Andrew, Melvin	President	Native Village of Napakiak
317	Turvey, Jana	President	Leisnoi, Inc.
318	Gilbert, Tim	President	Maniilaq Association
319	Thompson, Stephanie	President	Alexander Creek Inc.
320	Gusty, Andrea	President	Kuskokwim Corporation

321	Shockley, Dorothy	CEO	Bean Ridge Corporation
322	Patkotak, Billy Blair Jr.	President	Village of Wainwright
323	Andrew, Nancy Luke	CEO	St. Mary's Native Corporation
324	Cromwell, Cedric	Chairman	Mashpee Wampanoag Tribe
325	Sharp, Fawn	President	National Congress of American Indians (NCAI)
326	Randall, Lester	Chairman	Kickapoo Tribe of Nebraska
327	Douville, Edward	President	Shaan Seet Inc.
328	Kruger, Ron	President	Deloy Ges, Inc.
329			United South Eastern Tribes Sovereignty Protection Fund
	Malerba, liz	Director, Policy	
330	Fox, Mark N.	Chairman	MHA Nation
331	Gould, Dean	President	King Cove Corporation
332	Azure, Floyd	Chairman	Fort Peck Assiniboine and Sioux Tribes
333	Alexie, George W.	President	Native Village of Eek
334	Monfor, Christopher	President	Salamtof Native Association
335	Forsman, Leonard	President	Affiliated Tribes of the Northwest Indians (ATNI)
336	Rambler, Terry	Chairman	San Carlos Apache
337	Smith, B. Cheryl	Chief	Jena Band of Choctaw Indians
338	Payment, Aaron A.	Chairman	Sault Ste Marie Band of Chippewa Indians
339	Siva, James	Vice Chairman	Morongo Band of Mission Indians
340	Standing Bear, Geoffrey M.	Principal Chief	Osage Nation
341	Morrow, Mekkow Ryan	[Unstated]	Thlopthlocco Tribal Town
342	Thomas, Anne	President	Chitina Native Corporation
343	Holsey, Shannon	President	Stockbridge-Munsee Community
344	Evan, Johnnie	General Manager	Qinarmiut Corporation
345	Buretta, Sheri	Chairman	Chugash Alaska Corporation
346	Wilson, Wayne D. Jr.	Tribal Council Chair	Kenaitze Indian Tribe
347	Anoatubby, Bill	Governor	Inter-Tribal Council of the Five Civilized Tribes
348	Thundercloud, Karena	Vice President	Ho-Chunk Nation
349	Simon, Jose III	Chairman	Middletown Rancheria of Pomo Indians
350	Bean, David Z.	Chairman	Puyallup Tribe
351	Alejandre, Andrew	Chairman	Paskenta Band
352	Harris, William	Chief	Catawba Indian Nation

353	Sundberg, Garth Sr.	Chairman	Cher-Ae Heights Community
354	Semans, Oliver J. Sr.	Acting Executive Director	Coalition of Large Tribes (COLT)
355	Philemonoff, Ron	CEO	Tanadgusix Corporation
356	Jackson, Faron Sr.	Chairman	Leech Lake Band of Ojibwe
357	Hamilton, Joseph D.	Chairman	Ramona Band of Cahuilla Indians
358	Patterson, Neil	Chief	Tuscarora Nation
359		Tribal Council	
	Sallison, Bernice	Secretary	Native Village of Nunapitchuk
360	Philemonoff, Amos T.	President	Aleut Community of St. Paul Island
361	Anderson, David	President	Village Corporation of Evansville
362	Hill, David W.	Principal Chief	Muscogee (Creek) Nation
363	Harvier, Martin	President	Salt River Pima-Maricopa Indian Community
364	Nicklie, Rene	President	Native Village of Cantwell
365	Armstrong, Rickey L.	President	Seneca Nation of Indians
366	Lavell, Brenda D.	Tribal Chairperson	Table Mountain Rancheria
367	Pickernell, Harry Sr., etc.	Chairman	Confederated Tribes of the Chehalis Reservation
368			Cachil Dehe Band of Wintun Indians of the Colusa Reservation
	Gomez, Daniel	Chairman	
369	Poindexter, Cameron	President	Choggiung Limited
370	Treppa, Sherry	Chairperson	Habematolet Pomo of Upper Lake
371	Landlord, James C.	1st Chief	Asa'carsarmiut Tribe
372	Denny, Agnes	Tribal Administrator	Cheesh'na Tribal Council
373	Dick, Cecil	Chairperson	Burns Paiute Tribe
374	Philemonof, Dimitri	President	Aleutian Pribilof Islands Association
375	Williams, Leona L.	Chairperson	Pinoleville Pomo Nation
376	Burnette, Bernadine	President	Fort McDowell Yavapai Apache Nation
377	Howard, Theodore L.	Chairman	Shoshone Paiute Tribes
378	Mazzetti, Bo	Chair	California Tribal Chairpersons Association
379	Sarris, Greg	Chairman	Federated Tribes of the Graton Rancheria
380	Bordeaux, Rodney M.	President	Rosebud Sioux Tribe
381	Combs, Evelyn	[Unstated]	Healy Lake Village

382	Abraham, Thomas	1st Chief	Takotna Tribal Council
383	Kennedy, Jana	Tribal Administrator	Native Village of False Pass
384	Nelson, Fred	Chairman	La Jolla Band of Luiseno Indians
385	Philemonoff, Ron	CEO	Tanadgusix Corporation
386	Wright, Chris	Chairman	Dry Creek Rancheria
387	Romero, Edwin "Thorpe"	Chairman	Barona and Viejas Bands
388	Cordova, Sherry	Chairwoman	Cocopah Indian Tribe
389	Kissoon, Evangeline	Chairwoman	The Havasupai Tribe
390			California Nations Indian Gaming Association (CNIGA)
	Siva, James	Chairman	
391	Mazzetti, Bo	Chairman	Rincon Band of Luiseno Indians
392	Torres, Amber	Chairman	Walker River Paiute Tribe
393	Nelson, Charlene	Chairperson	Shoalwater Bay Indian Tribe
394	Martin, John	Board President	Wrangell Cooperative Association
395	Walker, Robert A	1st Chief	Anvik Tribe
396	Atonak, Roy J.	1st Chief	Chevak Traditional Council
397	Huey, Jon	Chairman	Yavapai-Apache Nation
398	See Comment	See Comment	Montana Tribes (6)
399	Marston, Lester J.	Attorney	Chemehuevi Indian Tribe
400	Clark, Robert J.	President	Bristol Bay Area Health Corporation
401	Orloff, JJ	Tribal Administrator	Native Village of Afognak
402	Hermosillo, Patricia	Chairperson	Cloverdale Rancheria
403	Parton, Terri	President	Wichita and Affiliated Tribes
404	Garza, Juan Jr.	Chairman	Kickapoo Traditional Tribe of Texas
405	Martinson, Tiffany	Executive Director	Nome Eskimo Community
406	Hambright, Greg	President	Afognak Native Corporation
407	Carty, Courtenay	Tribal Administrator	Curyung Tribal Council
408	Johnson, Calvin	Vice Chairman	Tonto Apache Tribe of Arizona
409	Nez, Jonathan	President	Navajo Nation
410	Meggesto, James	Attorney	St Regis Mohawk Tribe
411	Pinto, Robert Sr.	Chairman	Ewiiapaayp Band of Kumeyaay Indians
412	Greene, Timothy J.	Chairman	Makah Tribal Council
413	Hitchcock, Raymond C	Chairman	Wilton Rancheria

414	Dale, Alice	1st Chief	McGrath Native Village Council
415	Ewan, Eileen L.	President	Gulkana Village Council
416	O'Neill, Gloria	President	Cook Inlet Tribal Council
417	Alejandre, Andrew	Chairman	Paskenta Band
418	Williams, Timothy	Chairman	Fort Mojave Indian Tribe
419	Meggesto, James	Attorney	Ponca Tribe of Nebraska
420	Brundin, Claudia	Chairperson	Blue Lake Rancheria
421	Vanderpool, Angela J.	Executive Director	Chugachmiut
422	[Unstated]	[Unstated]	Alatna Tribal Council
423	Quintana, Deserea	Executive Director	Inter-Tribal Council of Nevada, Inc.
424	Richardson, G. Anne	[Unstated]	United South Eastern Tribes Sovereignty Protection Fund
425	Stensgar, Ernest L.	Chief	Coeur D'Alene Tribe
426	Cyrus, Ben	Chief	Mississippi Band of Choctaw Indians
427			Ute Indian Tribe & Great Plains Tribal Chairmens Association
	Duncan, Luke	Business Council	
428	Beetis, Wilmer	1st Chief	Hughes Village Council
429	Valbuena, Lynn	Chairwoman	Tribal Alliance of Sovereign Indian Nations (TASIN)
430	Chavers, Catherine J.	Chairwoman	Bois Forte, etc. (9)
431	Mazzetti, Bo	Chair	California Tribal Chairpersons Association
432	Harrison, Gary	Chief	Chickaloon Traditional Village
433	Rusch, S. Joy	N/A	N/A
434	Frazier, Harold C.	Chairman	Cheyenne River Sioux Tribe
435	Cavanaugh, Peggy L.	Chairwoman	Spirit Lake Tribe
436	Bear Runner, Julian	President	Oglala Sioux Tribe
437	Frazier, Harold C.	Chairman	Great Plains Tribal Chairmen's Association
438	Frazier, Harold C.	Chairman	Cheyenne River Sioux Tribe
439	Woods, Justin	Chairman	United Indian Tribes of Oklahoma, Kansas, Texas

Appendix B: Themes from April 2, 2020, Consultation

Themes Addressed by Tribes Coronavirus Relief Fund Tribal Consultation Held by Teleconference April 2, 2020

- **Impact of Pandemic**

- Some Tribes have been on the front line of COVID-19 cases in the country
- Nearly all Tribal leaders stated they have had to suspend operations of their Tribal enterprises, which is causing severe strain on their Tribal government services because their government services are funded by Tribal enterprises proceeds rather than a tax base
 - Tribal government services affected include education, health services, social services, etc.
- Many Tribes have had to furlough workers, others will be unable to meet payroll within the next few weeks. Some are opting to continue paying for members' health care benefits
- Tribes support the economy of entire regions and communities beyond just the immediate Tribal membership community
- For Alaska Tribes:
 - There are fuel, food, and supply delays and shortages because air travel has stopped
 - Communication in some areas is only available through individuals' internet connections or satellite phones
 - Risk of outsiders who come in for work or to bring food or supplies are also bringing COVID-19
 - COVID-19 could devastate entire villages, especially those without running water or sewer and with multigenerational homes

- **Timing of Funding**

- There is a need for immediate support and funding
- Some Tribes supported an initial up-front payment to cover immediate needs, and then follow-up payments

- **Expenditures**

- **Guidance**
 - A few Tribes requested immediate clarity on what permissible uses of the funds are so that they can decide what to fund now

- Several Tribes here should be no “laundry list” of what are qualifying expenses, because there would be no way a single list could capture everything that would account for the unique needs of various Tribes, and if there is a list, it will be interpreted to be exhaustive
- **What Expenditures Qualify**
 - Nearly all Tribes stated they must have the flexibility to use the funds where they are needed most, so funds should be provided without any strings attached and relying on a broad interpretation of the Act.
 - Examples cited by Tribes as expenditures that should qualify:
 - Tribal government services
 - Usual government services now at risk due to pandemic
 - Nutrition assistance and food purchases
 - Assistance to families who lost income
 - Health care outreach, education, preparedness and response
 - Staffing/payroll
 - Salaries and benefits of essential employees
 - Salaries and benefits of non-essential employees
 - Revenue losses
 - Comparing revenue would have received but for the pandemic or comparing 2019 revenue
 - Lost hotel revenue
 - Unanticipated business expenses
 - Costs of financing debt
 - Construction delay costs
 - Delays in closing on property purchases.
 - Operating costs associated with diminished capacity or closure
 - COVID-19 Preparedness and Response Needs
 - Testing for COVID-19 equipment and procedures
 - Personal protective equipment
 - Additional housing for quarantine/distancing
 - Additional health care facilities
 - Travel expenses to go to hospitals and associated lodging
 - Funds for cleaning and sanitation costs
 - Hazard pay for health care providers, custodial staff, exposing themselves
 - Wastewater and sanitation system expansion due to overload on infrastructure
 - Social Distancing Needs
 - Telecommunication costs, broadband expansion, and technology for maintaining connectedness
 - Flying in food and supplies to remote areas
 - Equipment for distance learning

- Cybersecurity needs
 - Stabilization for Tribes to return to self-sufficiency – i.e., to cover government deficits, to maintain essential staff, and make safe to resume operations
 - Economic recovery needs
 - Anticipated backlog in dental and behavioral health services, resulting substance abuse
 - Private partnerships
 - Administrative costs to deliver services in remote areas
 - Administrative costs (with no cap)
 - Culturally specific activities
- **How to Ensure Funds Used for COVID-related Expenses**
 - Nearly all Tribes stated that they should be able to self-certify that funds are used for COVID-related expenses and that there should be no greater requirement for explaining how funds are used imposed upon Tribes than is imposed upon States
 - A few Tribes stated that they have had to subsidize Federal trust responsibility to provide education, health, and other critical services, so the Coronavirus Relief Fund should be used to help close the funding gap that the Federal Government should have been funding in the first place
- **Methodology for Allocating Funds**
 - **Application for Funds**
 - Concerns regarding whether Tribes need to apply for the funding and the burden of the application
 - **Goals for Methodology**
 - Distribute fairly and quickly
 - Distribute to all Tribes in a uniform and equal amount
 - Establish a reasonable base that is fair for both large and small Tribes
 - **Suggestions for Factors to Include in Methodology**
 - Tribal membership population
 - Population served by the Tribe
 - Number of Tribal employees
 - Tribe's land base
 - Economic impact the Tribe has on the region
 - Tribe's existing assets (so that poorer Tribes have parity)

- Include a minimum amount that every Tribe receives (e.g., \$1.5M) (one Tribe did not agree with a minimum that is not tied to expenditures)
 - Include a cap on the amount that any one Tribe can receive
- **Other Suggestions**
 - Use the IHS AFA model (another Tribe said not to use IHS model, because that model historically underfunds them)
 - Make evaluations on a Tribe-by-Tribe basis
 - Do not have additional set-asides
 - Do not consider opportunity zones
- **How to Distribute**
 - Nearly all Tribes stated that funds should be provided directly to Tribes, without going through States
 - Use existing compacts/contracts or AFAs
 - Use the same mechanism as is being used to provide funds to States, with option to Tribes to get funds through BIA if they choose
 - Direct funding to Tribes without having Interior or BIA administer them because that just creates additional red tape for the Tribes
 - Don't reinvent wheel to create new methodologies
- **Other**
 - None of the \$8B should be held back by Interior as administrative costs
 - BIA should not be able to provide additional CSC out of the fund, because that will impact funding
 - U.S. Dept. of Labor should do consultation with Tribes regarding Tribal eligibility leave credits, insurance copayments for employees, concerns around furloughed workers, and the 50% to Tribes
 - Urge IRS to establish immediate guidance so that services Tribes are providing to the community can be made in good faith in accordance with 139(e) revenue so they are tax exempt
 - Support for NCAI, ATNI, NAFOA, NW Oregon Indian Health Board positions
 - Tribes are often left out or left to compete with States and localities, as with CDC funding – Congress needs institutional knowledge so that Tribes are accounted for in future
 - Treasury should issue guidance on procedures and appeals in Subpart F

- If a Tribe has a shortfall of loan payments after receiving \$8B, the loans should be forgiven as part of the trust responsibility.

Appendix C: Themes from April 9, 2020 Consultation

Themes Addressed by Tribes Coronavirus Relief Fund Tribal Consultation Held by Teleconference April 9, 2020

- **Impact of Pandemic**

- Many Tribes described the impact the pandemic is having on their budgets, particularly because they acted responsibly to close Tribal businesses, which has stopped the flow of revenue, while costs are increasing and many are keeping furloughed employees on payroll.
- A few Alaska Native villages and a Great Plains Tribe noted that the pandemic is exacerbating needs unique to living in extreme rural America, for example:
 - Alaska Native villages face both a public safety emergency and the pandemic. Planes the only means to get hospitals, but plane service has been diminished or halted resulting food security issues, there is a lack of public safety officers, PPE, housing and quarantine spaces, and running water and sewer without waterless cleaning solutions.
 - The Great Plains Tribe noted that due to housing shortages and multiple generations sharing homes, social distancing does not work and that nearly 35% of children are homeless.

- **Expenditures**

- **Guidance**

- Two Tribes stated the need for immediate guidance on whether payroll and other necessities qualify as “necessary expenditure incurred” because they face immediate decisions and cannot wait until April 24.
- One Tribe noted that use of funds guidance should not apply to Tribes the same way applies to States because Tribes’ allocation provisions in the Act are different.

- **What Expenditures Qualify**

- Several Tribes stated that the eligible use of funds should be interpreted in the broadest manner possible to defer to Tribes’ sovereignty and allow Tribes the flexibility to determine their own needs.
- Several Tribes stated that their workforce costs, such as payroll and health benefits of furloughed or laid-off employees, are their largest expenditures and must be covered.
- Several Tribes stated that fixed costs and lost revenue should be considered in determining what expenditures qualify, because no budget had anticipated the loss of revenue resulting from the pandemic.
- Several Tribes stated that there should be minimal reporting requirements.
- A few Tribes advocated for allowing expenditures after December 30.

- Other expenditures mentioned include: costs associated with suspension of construction projects, and loss of revenues that otherwise would have been transferred to government accounts.
 - A few Tribes stated that unless SBA revises its rules for PPP, Tribes will be hit hard because they will be unable to access payroll costs. Must be corrected, or every tribe will have to rely exclusively on the Title V funds.
- **How to Ensure Funds Used for COVID-related Expenses**
 - Several Tribes recommended minimum reporting requirements, and instead deferring to Tribes as Treasury is deferring to States on what is a qualifying expenditure.
- **Methodology for Allocating Funds**
 - **Application for Funds / Data Call**
 - A few Tribes explicitly stated that they do not recommend a data call because:
 - Their Tribes do not have the resources to submit the data, particularly while engaged in active response to the pandemic; and
 - There may be a delay involved with data calls, and further delays caused by challenges to data calls.
 - A few Tribes (2-3) responded to Assistant Secretary Sweeney's question regarding whether Tribes could respond to a data call quickly in the affirmative.
 - One Tribe stated that Tribes have the information readily available to provide their estimated needs, and that is the only way to ensure that the distribution is need-based and show actual needs of Indian Country to Congress for this and future infusions.
 - **Suggestions for Factors to Include in Methodology**
 - Land Base
 - Several Tribes opposed relying solely or primarily on land base. One Tribe stated it would be unfair to Oklahoma Tribes.
 - One Tribe stated that usual and accustomed areas for hunting/fishing and other subsistence should be considered if land base is considered.
 - Population
 - A few Tribes opposed reliance on population or land base because will it inaccurately reflect the severity of pandemic.
 - A few Tribes stated that population also should be considered, to have the greatest economic impact.

- One Tribe stated that total population is not a good estimate for a Tribe's impacts because of the diversity of needs, and certain regions would be disproportionately negatively affected.
 - One Tribe stated that the population in the Tribe's service area should be considered.
- Tribal employees
 - Several Tribes stated that the number of employees immediately prior to the pandemic should be considered as a reliable factor and an indicator of the effect the Tribe has on the regional economy.
 - A few stated that the appropriate data source would be IRS form 941 because all Tribes are required to file.
 - A few Tribes supported including the number of Tribal employees as a factor, because of costs incurred through payroll and benefits, and costs that will be involved with reopening enterprises.
 - One Tribe stated that if the number of Tribal employees are considered, then it must be considered that some have laid off employees while other continue to fund payroll.
- **No Formula**
 - A few Tribes opposed the use of any formula because:
 - A formula can't take into account the unique cost of each nation;
 - Tribes should submit self-certifications of costs to date and estimates through rest of year as a condition of receiving funding to comply with the Act;
 - No presented formula so far has come close to actual estimated costs;
 - Any one size-fits-all approach will not address unique factors.
- **Methodologies Suggested**
 - Several Tribes suggested a three-step formula: provide \$1M distribute, then \$1.5M pro rata based on population (based on Tribal government submissions), then \$6.5M pro rata based on expenditures (such as wages paid).
 - A few Tribes suggested that Gila River's proposal is the best solution, with a guaranteed minimum distribution, cap on total to any single Tribe, and calculate and request assistance based on population and employment.
 - One Tribe suggested 80% of the fund be divided by population and 20% divided per Tribe as a compromise.
 - One Tribes suggested a distribution methodology similar to 638, to allow maximum flexibility to tribes.

- **Minimum Amount for Every Tribe**
 - Nearly every Tribe who spoke supported distribution of a base amount as a minimum for every Tribe to support COVID-19 response because this pandemic affects all and the disease's effects can't be projected.
 - Several recommended \$750K for all Tribes, plus some amount to take into account the higher cost of living in rural America.
 - Some suggested a base of \$1M per Tribe, then distribute the remainder based on factors like population, housing disparities, health, employees.
 - One Tribe suggested a base of \$2M.
 - One Tribes supported potentially up to \$4B base.
- **Cap on Amount Any One Tribe Can Receive**
 - A few Tribes supported a cap on the amount distributed to any one Tribe to ensure funds are distributed equitably. One suggested \$150M as reasonable.
- **Other Suggestions on Methodology**
 - Prioritize small and needy tribes. Only once basic needs met will country be able to stop the spread of the virus.
 - A few Tribes requested whatever methodology is chosen not leave out:
 - Small land-based Tribes that have an effect on the economy;
 - Large land-based Tribes that are poverty-stricken.
- **Mechanism to Distribute**
 - Several Tribes stated that funds should be distributed through existing methods.
 - A few suggested funds should come direct from Treasury, through ASAP or direct deposit, or through compact and contract if Tribe chooses.
- **Other**
 - A few Tribes reinforced the need to get funding out quickly.
 - Minnesota Chippewa Tribe is concerned each of the sovereign nations that comprise the MCT will be grouped into one tribe when in reality we are six independent sovereign nations
 - Address the dynamic of funding to Tribes in Alaska if represented by a consortium.