

INDIAN AFFAIRS MANUAL

- 4.1 Purpose.** This chapter describes the procedures to request reimbursement authority to credit payments for work performed by Indian Affairs employees on behalf of other bureaus or other departments (normally covered by a written agreement such as a Reimbursable Agreement or Interagency Agreement) and to credit payments from the public for certain services provided by Indian Affairs.
- 4.2 Policy.** Unless specified otherwise, reimbursement authority will only be provided based on documentation that clearly establishes the basis and need for that authority.
- 4.3 Authority.**
- A. Title 31 U.S.C. §1535, Economy Act,** provides authority for Federal agencies (departments) or major organizational units (bureaus) to enter into agreements with other Federal agencies or major organizational units for the delivery of goods or services.
 - B. Title 31 U.S.C. §9701, Cost Recovery Act,** authorizes Federal agencies to charge for services or things of value that are provided by the agency to persons (except those on official U.S. Government business).
 - C. 25 C.F.R., Part 143, Charges for Goods and Services Provided to Non-Federal Users,** establishes procedures for the assessment, billing, and collection of charges for goods and services provided to non-Federal users by Indian Affairs.
 - D. Title 25 U.S.C. §14b, Disposition of funds received from the public for goods and services provided by the Bureau of Indian Affairs,** provides that the Secretary of the Interior is authorized to retain collections from the public in payment for goods and services provided by the Bureau of Indian Affairs. Such collections shall be credited to the appropriation account against which obligations were incurred in providing such goods and services.
- 4.4 Limitations.**
- A. Within Indian Affairs.** Reimbursable agreements are **not** used between Indian Affairs suballottees. If there are arrangements between different parts of IA where one office agrees to pay for another office to perform certain work, the fund distribution process is to be used to withdraw the funds from the “purchasing” organization and to distribute the funds to the “performing” organization. The performing organization charges their costs directly to the funds distributed for that purpose. Occasionally, Central Office Directors may authorize field staff to directly charge some expenses to a Central Office account.

- B. With Tribes.** Funds obligated by the IA to a Tribe or Tribal organization under a contract, agreement, grant, or compact may **not** subsequently be used to “reimburse” the IA should the Tribe determine that it wishes for the IA to operate all, or a portion, of the program or project. The proper procedure is to amend or cancel the contract, agreement, compact, or grant; have the Tribe refund any monies due; deposit the money returned; de-obligate the appropriate amount from the contract, compact, agreement, or grant; reallocate the funds, if necessary; and directly charge the IA expenses.
- 4.5 Guidance.** Program codes for reimbursable activities are included in the Financial Management Handbook, which is updated and maintained regularly by the Office of Budget Management. The Handbook is available on the Indian Affairs Intranet under Administration and Management/Financial Management Handbook. The link is <http://intranet.bia.gov/sublevel/index.cfm?fuseaction=showSubLevel&docID=724&topLevelID=560&parentID=718>
- 4.6 Responsibilities.**
- A. Regional and Central Office Directors** are to approve reimbursable agreements initiated by Program Managers, ensuring that each agreement is in compliance with applicable laws and regulations. This includes ensuring that each agreement complies with IA’s Burden Rate policy that provides for the assessment of a burden rate under certain conditions. If a burden rate applies, sufficient funding must be included in the reimbursable agreement to cover the applicable rate.
- B. Program Managers** are to:
- (1) Provide to the Office of Budget Management, through their servicing budget office, an estimate of the dollar value of reimbursable agreements for the next fiscal year in July of each year to be included in BIA’s Estimated Reimbursement Plan, using Illustration 2;
 - (2) Prepare an application for reimbursement authority using the Combined Funding Document (Illustration 1) for each reimbursable agreement or reimbursable requirement. This includes ensuring that the burden rate section is completed and any exceptions noted. Submit the Combined Funding Document form with the approved reimbursable agreement attached (or other backup information if the request pertains to reimbursements from the Public), through the Regional or Central Office program budget coordinators, as appropriate, for final approval by the Regional or Central Office Directors under delegated authorities;

- (3) Provide a copy of the approved application for reimbursement authority with the approved reimbursable agreement (or other pertinent backup information for reimbursements from the Public) attached, to the Regional or Central budget office;
- (4) Send copies of all reimbursable agreements to the servicing accounting office and to the OFM Financial Reporting and Analysis Division at 2051 Mercator Drive, Reston, Virginia, 20191;
- (5) Ensure that obligations do not exceed the amount provided in the agreement; and
- (6) Ensure compliance with terms and conditions of the approved reimbursable agreement; and
- (7) Promptly notify servicing accounting and budget offices when all activity under a reimbursable agreement is complete to ensure timely billing and removal of excess reimbursable authority in FFS.

C. Regional Budget Officers, Education Finance Systems Specialists, and Central Office Program Budget Coordinators are to:

- (1) Prepare Estimated Reimbursement Plans (Illustration 2), based upon input from program managers;
- (2) Submit the plans to the Office of Budget Management in July of each year;
- (3) Review applications for reimbursement authority prior to submission to the appropriate Director for approval, including supporting documentation (e.g., Reimbursable Agreement, Interagency Agreement); and
- (4) Regional Budget Officers Only: Allocate reimbursement authority based upon requests approved by the Regional Director pursuant to delegated authority, and maintain record of application for reimbursement authority with copy of applicable agreement (i.e., Interagency Agreement). Allocations of reimbursable authority must be within the reimbursable authority issued/suballotted by the Office of Budget Management.

D. Director, Office of Budget Management, is to:

- (1) Submit estimates of reimbursement authority required for the next fiscal year to the Department of the Interior's Budget Office, who then submits all DOI Bureaus' requests to the Office of Management and Budget in August of each year for approval and for issuance of apportionment authority;

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- (2) Review each request for reimbursable authority ensuring that documentation is complete and that each request complies with the burden rate policy and approve requests once they are deemed satisfactory;
- (3) Ensure timely allotment and suballotment of reimbursement authority;
and
- (4) Allocate reimbursement authority to Central Office organizations based upon requests approved by Central Office Directors.

UNITED STATES DEPARTMENT OF THE INTERIOR
INDIAN AFFAIRS
ESTIMATED REIMBURSEMENT PLAN
FY 20XX
1 OFFICE

2 FUND		FUND		FUND		FUND	
3 PROGRAM CLASS	4 \$\$\$	PROGRAM CLASS	\$\$\$	PROGRAM CLASS	\$\$\$	PROGRAM CLASS	\$\$\$
5 TOTALS							

6 SUBMITTED BY: _____ DATE: _____
REGIONAL BUDGET OFFICER/CENTRAL OFFICE
PROGRAM BUDGET COORDINATOR

7 APPROVED BY: _____ DATE: _____
DIRECTOR

ESTIMATED REIMBURSEMENT PLAN

Instructions

General: The Estimated Reimbursement Plan is used as the basis for an initial request to the Office of Management and Budget for apportionment authority for reimbursements for the entire fiscal year. It also serves as the plan for allotment and suballotment of reimbursement authority.

NUMBER & TITLE	INSTRUCTIONS
1 OFFICE	Enter name of Central Office or Regional Office submitting the plan.
2 FUND	Enter FFS fund code
3 PROGRAM CLASS	Enter FFS program class code.
4 AMOUNT	Enter the amount requested for each program class.
5 TOTAL	Enter total of all program classes.
6 SUBMITTED BY	Signature of official submitting the plan.
7 APPROVED BY	Signature and title of official approving the plan.