

INDIAN AFFAIRS MANUAL

- 3.1 Purpose.** This chapter describes the fund distribution process in Indian Affairs.
- 3.2 Policy.** Funding will be distributed to allottees/suballottees in compliance with all legal restrictions and regulations.
- 3.3 Authority.**
- A. Appropriations Acts for the Department of the Interior**
 - B. Title 31 U.S.C., Subtitles I and II**
- 3.4 Funding Levels and Restrictions.**
- A. Appropriations.** Appropriated funds are normally made available in two ways:
 - (1) Prior to enactment of a regular appropriations bill, funds are provided under a continuing resolution, as passed by Congress and signed into Law by the President.
 - (2) Regular appropriations bill provides funds once passed by Congress and signed into law by the President.
 - B. Restrictions.** The use of appropriated funds is governed by the language in each fiscal year's appropriation as contained in the Public Law, as well as other public laws that place restrictions on the use and distribution of Indian Affairs funding. An example is 25 USC 1862 (d) that places requirements on the distribution of funds for Tribal Colleges and Universities. IA must comply with all legal restrictions, terms and conditions in the funds distribution process.
- 3.5 Allotments.** Upon enactment of an appropriations bill for the Department of the Interior, the Office of Budget Management prepares an Advice of Allotments/Suballotments document that is provided to suballottees, and allotments and suballotments are entered by OBM in the accounting system, FFS. Because of FFS system limitations, allotments are entered at the Program Class level and not assigned to an organization. Suballotments provide funding at the highest organizational level. Additionally, allotments and suballotments are entered in FFS for other funding as shown below, although formal Advice of Allotments/Suballotments are not issued. Generally, the Director, OBM or designee approves all allotments and/or their underlying transactions (e.g. transfers, contract authority, etc). Upon receipt of an approved apportionment from OMB, the OBM reconciles FFS entries to the approved apportionment.
- A. Appropriated Funds** will be fully allotted/suballotted unless proposed for rescission or deferral.
 - B. Receipts** will be allotted/suballotted throughout the year as collections are realized.
 - C. Reimbursable Authority** will be allotted/suballotted throughout the year based on approved Applications for Reimbursement Authority. The process for submitting applications is addressed in Chapter 4 of this Part of the IAM.

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- D. Recoveries**, which are deobligations in prior no-year accounts, will be allotted/suballotted periodically throughout the year based on the amount of verified recoveries.
- E. Unobligated Carryover** for no-year accounts will be allotted/suballotted at 50 percent at the beginning of the fiscal year and will be increased to 100 percent once the previous fiscal year accounts have been officially closed and reported. Individual requests for more than 50 percent will be considered on a case by case basis.
- F. Transfers and Contract Authority**, which is funding from other Federal departments/agencies, will be allotted/suballotted throughout the year upon receipt and approval of the official documentation providing the funding.
- 3.6 Suballotments.** For funding directly appropriated to Indian Affairs, which currently (FY 2009) includes the Operation of Indian Programs, Construction, Indian Land and Water Claim Settlements and Miscellaneous Payments to Indians, and Indian Guaranteed Loan Program Account appropriations, the Advice of Allotments/Suballotments are issued and allotments and suballotments are entered in FFS. For all other funding, allotments are entered in FFS and suballottees are notified that allotments have been established. Suballottees prepare a Combined Funding Document (Illustration 1) to suballot funding. Once approved by the suballottee, these documents are forwarded to the Office of Budget Management, which assigns a document control number, enters suballotments into the accounting system, and distributes the OBM-approved funding documents to the appropriate organizations.
- 3.7 Allocations and Suballocations.** Suballottees also use the Combined Funding Document (Illustration 1) to further distribute resources within the organization and to serve as their official record for movement of funds. Entry of allocations and suballocations in the accounting system is accomplished by the servicing OBM budget office, except for the Bureau of Indian Education, which has responsibility for this function for funds suballotted to BIE.

Combined Funding Document
Instructions

General: This form is used for distribution at the suballotment, allocation, and suballocation levels of budget and for reprogrammings and reimbursement authority.

<u>NUMBER & TITLE</u>	<u>INSTRUCTIONS</u>
1 APPROPRIATION SYMBOL	Check off on the appropriate appropriation symbol required for the submitted document. For the transfer accounts and other, please fill in the appropriation symbol and a short title.
2 REGIONAL BUDGET OFFICE	Enter Regional Office Code, enter date received from Central Office/Agency/Tribe, enter date processed in FFS by Region, and enter Regional document number(s).
3 CENTRAL OFFICE BUDGET OFFICE	Enter date received from Program/Region, enter date processed in FFS, and internal OBM control number.
4 BUDGET LEVEL	Check off which type of budget level is used with submitted document.
5 FUND CODE	Enter FFS fund code.
6 PROGRAM CLASS TITLE/PROGRAM TITLE	Enter appropriate program class title(s) and appropriate program title(s) as found in the Financial Management Handbook.
7 DIVISION	Enter the appropriate organizational code used at the suballotment level.
8 ALCTN ORGN	Enter the appropriate organizational code used at the allocation level.
9 SUBALCTN ORGN	Enter the appropriate organizational code used at the suballocation level.
10 PGM CLASS	Enter the appropriate program class code used at the allotment/suballotment level.
11 ALCTN/SUBALCTN CODE	Enter the appropriate program code used at the allocation/suballocation levels.
12 AMOUNT INCREASE/	Enter the dollar amount of the increase/decrease as appropriate to the document.
13 B2 FFS DOCUMENT	Enter the FFS tracking number for suballotment level transaction.
14 B3 FFS DOCUMENT	Enter the FFS tracking number for allocation.
15 SA FFS DOCUMENT NUMBER	Enter the FFS tracking number for suballocation.
16 AUTHORITY	Identify the applicable appropriations act.
17 JUSTIFICATION/PURPOSE	Identify use of the funds. For reprogrammings, indicate the reason/purpose. For reimbursable authority, enter the Reimbursable Agreement number and attach the agreement.
18 REIMBURSABLE AUTHORITY/ APPLICATION OF BURDEN RATE	Enter the requested data. Burden rate and amount must agree with attached Reimbursable Agreement. Burden rate for FY 2008 is 23.41% and special rate is 6%.
19 CONDITIONS	No additional entry needed.
20 CENTRAL OFFICE STAFF SIGNATURE/APPROVALS	Ensure all appropriate blocks are signed and dated.
21 REGIONAL OFFICE STAFF SIGNATURE/APPROVALS	Ensure all appropriate blocks are signed and dated.