



# United States Department of the Interior

BUREAU OF INDIAN AFFAIRS  
WASHINGTON, D.C. 20245



IN REPLY REFER TO:

RECEIVED

AUG 06 1993

OCT 29 1993

TRUST FUNDS MANAGEMENT  
BIAM Release No. 9302

## Memorandum

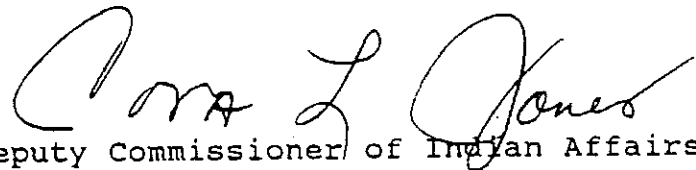
To: All Holders of 41 BIAM

From: Deputy Commissioner of Indian Affairs

Subject: Administrative Control of Funds Handbook

This release of 41 BIAM, Supplement 4 replaces 41 BIAM, Supplement 4, issued November 24, 1989.

The subject manual establishes the Bureau of Indian Affairs' fund distribution procedures and identifies the responsibilities of Bureau officials for the subdivision of funds and the control of obligations. This update incorporates new terminology and procedures the Bureau utilizes under the Federal Financial System (FFS) which became operational on October 1, 1991.



Acting Deputy Commissioner of Indian Affairs

### Filing Instructions:

- (a) Remove superseded material:  
41 BIAM, Supplement 4, Release 1 (31 sheets)  
Sections 1.1-1.15 (dated 11/24/89)  
Table of Contents (dated 11/24/91) (1 sheet)
- (b) Insert new material transmitted:  
41 BIAM, Supplement 4, Sections (33 sheets)  
1.1 - 9.11  
Table of Contents (1 sheet)
- (c) Pen-and-ink changes:  
None

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Table of Contents

---

0. TABLE OF CONTENTS

1. INTRODUCTION
  - .1 Purpose
  - .2 Policy
  - .3 Scope
  - .4 Authority
2. DEFINITION OF TERMS
  - .1 Introduction
  - .2 Definitions
3. APPLICATION OF ANTIDEFICIENCY ACT
  - .1 Introduction
  - .2 Penalties
  - .3 Reporting Violations
4. RESPONSIBILITIES OF OFFICIALS RECEIVING FUNDS
  - .1 Introduction
  - .2 Officials Receiving Funds
  - .3 Responsibilities
  - .4 Preparation of Bureau Suballotment Plan
5. DISTRIBUTION OF AUTHORITY
  - .1 Distribution Process
  - .2 Reimbursement Authority
  - .3 Receipts Accounts
  - .4 Contract Authority
  - .5 Fund Control Assurance
6. FEDERAL FINANCIAL SYSTEMS CODES (FFS)
  - .1 Introduction
  - .2 Procedures for Code Changes
7. REPROGRAMMING GUIDELINES
  - .1 Introduction
  - .2 Reprogramming Procedures
8. PRIOR YEAR (EXPIRED) ACCOUNTS
  - .1 Introduction
  - .2 Undisclosed Obligations
  - .3 Apportionment
  - .4 Request Form
  - .5 Reporting and Approval Requirements

BIAM Release #9302

8/6/93

Replaces Table of Contents dated 11/24/91

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Table of Contents

---

9. YEAR-END CLOSING PROCEDURES
- .1 Introduction
  - .2 Cash Transactions
  - .3 Noncash Transactions
  - .4 Reimbursable Agreements
  - .5 Reprogrammings
  - .6 Public Law 93-638 Contract Obligations
  - .7 Payroll Error Corrections
  - .8 Recurring Services
  - .9 Budget Execution
  - .10 Annual Report
  - .11 Prevention of Wasteful Year-End Spending

Illustrations No. 1 - 7

- 1. Suballotment Plan (BIA-4127)
- 2. Advice of Allotment (BIA-4101)
- 3. Suballotment Document (BIA-4124)
- 4. Allocation/Suballocation Document (BIA-4125)
- 5. Application for Reimbursement Authority (BIA-4129)
- 6. Reprogramming Request (BIA-4123)
- 7. Request for Recordation of Undisclosed Obligations to Prior Year Accounts (BIA-4217)

BIAM Release #9302

8/6/93

Replaces Table of Contents dated 11/24/91

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Introduction

---

1. INTRODUCTION

1.1 Purpose. This manual establishes the Bureau of Indian Affairs' (hereafter referred to as the Bureau) Administrative Control of Funds policies and identifies the responsibilities of Bureau officials in the control and distribution of obligational authority and the expenditure of funds. These procedures are intended to:

A. Ensure that the Bureau's programs are executed and funds are expended pursuant to enacted appropriations and in accordance with specific directives of the Congress.

B. Provide the framework in which the Bureau will operate an administrative control of funds system to restrict obligations and expenditures to the enacted amount of the appropriations as provided through apportionment, allotment, suballotment, transfer, or any other administrative subdivision of funds.

C. Fix responsibility for the creation of any obligation or the making of any expenditure in excess of established levels of obligational authority.

1.2 Policy. It is the policy of the Bureau that each official receiving funds shall be held administratively responsible and accountable to the Commissioner of Indian Affairs for all funds distributed to the individual. The Bureau officials who are designated as allottees shall be subject to the provisions of the Antideficiency Act (31 U.S.C. 1341-1342, 1349-1351, 1511-1519). Officials and other employees receiving obligational authority through the Bureau's fund distribution system at levels below the allotment also shall be subject to appropriate administrative disciplines under this policy.

1.3 Scope. The instructions in this manual shall apply to all Bureau organizations, including the head of each office, area, agency, school or project receiving funds subject to the Antideficiency Act, including funds not subject to apportionment, e.g., Miscellaneous Trust Funds.

1.4 Authority. The Office of Management and Budget (OMB) provides direction on agency fund control systems in OMB Circular Number A-34, Instructions on Budget Execution. A list of legal citations pertinent to administrative control of funds is provided below.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Introduction

---

A. Money and Finance, Title 31, United States Code:

(1) Sections 1341-1342, 1349-1351, 1511-1519 of the Antideficiency Act, as amended.

(2) Sections 1101, 1104-1108, 3324 of the Budget and Accounting Act of 1921, as amended.

(3) Section 1311 of the Supplemental Appropriations Act of 1955, codified at 31 U.S.C. Sections 1501-1502.

(4) Sections 1112, 1531, 3511-3512, 3524 of The Budget and Accounting Procedures Act of 1950, as amended.

(5) Section 1535 of the Economy Act.

B. Federal Managers' Financial Integrity Act, (P.L. 97-255).

C. Title X of Pub. L. 93-344, Title 2 U.S.C. 681-688.

D. OMB Circular No. A-34, "Instructions on Budget Execution" and related OMB bulletins and circulars.

E. Appropriations Acts for the Department of the Interior and Related Agencies.

F. Title 7, GAO's Policy and Procedures Manual for Guidance of Federal Agencies.

G. Principles of Federal Appropriations Law, GAO Volume I, Second Edition.

H. The Omnibus Budget Reconciliation Act of 1990, (P.L. 101-510).

I. Chief Financial Officers Act of 1990, (P.L. 101-576).

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Definition of Terms

---

2. DEFINITION OF TERMS

2.1 Introduction. All definitions, concepts, and terminology in OMB Circular No. A-34 and in Part 328 of the Departmental Manual apply.

2.2 Definitions. The following additional definitions are important in understanding and implementing the Bureau's fund control system.

A. Anticipated Appropriations. Appropriations expected to be realized/available during the year based on existing appropriation law. Estimated receipts are recorded as anticipated appropriations and become realized appropriations and available for obligations when collected.

B. Allocation and Suballocation. The Federal Financial System's (FFS) terminology for the distribution of funds below the level of allotment and suballotment by organization for various programs or projects within the limitations of allotments and suballotments approved by OMB. This is comparable to "Resource Distribution" within the Departmental Manual. Each official receiving an allotment or suballotment is responsible for determining that allocations are established at an organization and program under their control that will allow for the effective tracking and reporting on funds utilized.

C. Federal Finance System (FFS). The Department's standardized, core accounting system that the Bureau uses to execute the accounting and fiscal reporting responsibilities under regulatory guidelines established by General Accounting Office, OMB and Treasury.

Note: The Department has established two Administrative Service Centers (ASC), one at the Bureau of Reclamation in Denver, Colorado, and the other at the U.S. Geological Survey (USGS) in Reston, Virginia, to operate and manage this computer based system which supports the bureaus and offices. The Bureau is supported by the ASC operated by USGS.

D. Fund/Program Class/Program/Project. These are the principal data elements within FFS that control the various levels of fund distribution described in B, above, and the level at which the associated obligations and expenditures of funds are reported.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Definition of Terms

---

(1) Fund. Within the Bureau, this relates to the highest level of fund control within FFS, i.e., appropriations and apportioned authorities.

(2) Program Class. This is the first level below fund and is the level to which funds are allotted and summarized for budget control and reports.

(3) Program. This is the level below fund and program class at which allocations are issued and expenditures are reported. This is the level that must be entered on each obligation and expenditure document for purposes of identifying the use of funds within the Bureau.

(4) Project. This is an extension of the program field that identifies specific fund authority and/or use of funds by project as may be required by law, Congressional directive, by the transferring agency, or Bureau policy. Within FFS, the data for project level reporting is acquired by the use of job code numbers.

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Application of Antideficiency Act

---

### 3. APPLICATION OF ANTIDEFICIENCY ACT

3.1 Introduction. The Bureau is responsible for reporting Antideficiency Act violations of the following character.

A. Obligation or Expenditure of an Appropriation or Fund In Excess of the Amount Available in the Account in the Current Year, or in Expired Accounts.

(1) New obligations or new expenditures charged to an account causes the total obligations or expenditures in that account to exceed the amount available in the original appropriation.

(2) New obligations or payments charged against a canceled account.

B. Contract or Other Obligation in Advance of an Appropriation, Unless Authorized By Law. If authorized by law but not financed by an appropriation, the budget authority recorded to cover such transactions is known as contract authority. If the contract authority is provided in anticipation of receipts to be credited to a revolving fund or other accounts, then obligations incurred against such contract authority cannot be liquidated unless either the receipts are collected and credited to the account or an appropriation to liquidate has been enacted, (31 U.S.C. 1341(a)).

C. Acceptance of Voluntary Service. The Bureau cannot accept voluntary service by an officer or employee of the United States in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property (31 U.S.C. 1342).

D. Obligation or Expenditure in Excess of an Appropriation, Apportionment, Reapportionment, or Allotment. This includes statutory limitations other than those found in the Appropriations Act and other than those defined as statutory limitation in OMB Circular No. A-34 in excess of funds authorized.

E. Obligation or Expenditure in Excess of a Credit Limitation. The Appropriations Act restricts the amount that can be obligated or committed for a credit program (31 U.S.C. 1517(a)).

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Application of Antideficiency Act

---

3.2 Penalties. Part 31 U.S.C. 1349-1350, 1517-1519 of the Antideficiency Act subjects an employee to either administrative Discipline or to criminal penalty. Violations of this Act may result in administrative action involving one of the following: suspension from duty without pay; a letter of reprimand or censure to be included in the employee's Official Personnel File; an unsatisfactory performance rating; a transfer to another position; a suspension from duty without pay, or removal from office. The criminal penalties which may be imposed against an employee who knowingly and willfully violates 31 U.S.C. 1341(a), 1342, or 1517(a), include a fine of not more than \$5,000, imprisonment for not more than two years, or both.

3.3 Reporting Violations. All violations, regardless of amount, must be reported immediately upon discovery. Any individual with knowledge of a possible violation has the responsibility to report it to their immediate supervisor or to the official responsible for the funds involved, i.e., the allottee or suballottee, as may be appropriate. That official shall notify the Chief Financial Officer (CFO) of the Bureau. Upon verification, the CFO shall undertake the appropriate notification to the Department of the Interior.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

4. RESPONSIBILITIES OF OFFICIALS RECEIVING FUNDS

4.1 Introduction. Due to the decentralized organizational structure of the Bureau, it is necessary to affix responsibilities to ensure appropriate fund controls.

A. The Commissioner or Deputy Commissioner for Indian Affairs has overall responsibility for allotment of funds within the apportionment level; for ensuring proper funds control; and reporting violations of such controls.

B. The Director, Office of Management and Administration, as the Chief Financial Officer (CFO) of the Bureau, has the responsibility for proper fund controls and reporting violations of such controls.

C. The Assistant Director of Administration for Financial Management, as the Bureau's Deputy CFO, is the official responsible for submitting requests to the Department of the Interior's Office of Budget for apportionment and reapportionment of appropriated and other funds available to the Bureau.

4.2 Officials Receiving Funds. The following officials have the responsibilities for control of funds:

A. Allotment recipients are Central Office Directors and the Directors of the Office of Construction Management and the Office of Self Governance. These allottees shall ensure that amounts suballotted by them are within the amounts allotted.

B. Suballotment recipients are area directors, central office directors, assistant directors, and division chiefs, area education program administrators, agency superintendents for education, officers in charge of schools, and the presidents of Bureau operated institutions of postsecondary education.

C. Officials who are responsible for the obligation and expenditure of funds below the suballotment level may include: branch chiefs, program managers, assistant area directors, agency superintendents, and project managers of independent irrigation projects. Each recipient of an allocation may be subject to administrative discipline for any violation of the Bureau's Administrative Control of Funds policy.

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

4.3 Responsibilities. In order to effect administrative control and reporting on fund status, the recipients of suballotments shall allocate those funds to programs (full 5 digit allocation code level) and to organizations under their responsibility. This will ensure that the controls inherent in FFS are utilized to support the recipients in meeting their responsibilities pursuant to the provisions of the Antideficiency Act as outlined in Section 3 of this handbook. In addition, each official receiving funds shall ensure that there is in place in the organizations and functions under his/her control, adequate procedures and understanding by subordinate officials and staff of the following criteria for executing obligation and expenditure transactions:

A. Obligations incurred and expenditures made are restricted to the amounts realized or otherwise made available as budgetary resources at the time the obligation or expenditure is made. Estimated reimbursements are to be considered budgetary resources available for obligation only to the extent that:

(1) Valid orders (including written agreements) have been received or in the case of orders from the public, advance payment has been received, or

(2) Collections based on fees and/or formula are received.

B. Obligating documents in excess of \$25,000 shall be cleared with the Contracting Officer responsible for determining the availability of funds.

C. Obligations shall be identified with the correct fiscal year, organization code, program cost code and if required, job code number, and shall be supported by documentary evidence.

D. Expenditures shall be identified with the obligation document transaction number, fiscal year, organization code, program cost code, and if required, job code number.

4.4 Preparation of Bureau Suballotment Plan. To ensure the availability of budgetary resources at the beginning of each fiscal year, the following guidance applies:

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

A. By July 1 of each year, each allottee shall prepare a form BIA-4127, Suballotment Plan, (Illustration 1), based on the President's Budget request for the ensuing fiscal year.

B. The plan shall be used as the basis for an initial distribution of authority under a continuing resolution or other authority and for establishing apportionment and allotment level controls within FFS. The amount of the initial distribution shall be no greater than 75% of the President's Budget at the program class level, except for Tribally Controlled Community Colleges (TCCC), which shall be distributed at 95% to meet statutory requirements. The plan shall also serve as the basis for requesting apportionment authority for reimbursable and/or receipt accounts and estimated carry over balances from unexpired accounts.

C. The plan shall serve to notify suballottees of anticipated funding levels which may be used in contract negotiations for the new fiscal year. The portion of the annual plan relating to reimbursements or receipt accounts is based on reimbursements earned or receipts collected for the prior fiscal year and adjusted, as may be required, for actual results during the first six months of the current fiscal year. This includes all appropriations in which the Bureau receives reimbursements or receipts, with the exception of the Miscellaneous Trust Funds appropriation.

D. The plan shall identify each allottee's distribution of funds by program class at the appropriate suballotment level, e.g., area, agency, school, or tribe. Funds not distributed shall be identified as unsuballotted balances on the plan.

E. The plan shall be submitted to the Deputy Commissioner of Indian Affairs for approval and, upon approval, forwarded to the Division of Program Development and Implementation by August 1 of each year.

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

5. DISTRIBUTION OF AUTHORITY

5.1 Distribution Process. The Bureau's administrative control of funds process is initiated with the entry of the appropriation and other authority into FFS at the fund level. The following paragraphs summarize the various processes for making authority available for obligation.

A. Appropriated Funds (Funds Authorized by Legislation to be Appropriated to the Bureau). Budget authority, based upon the Appropriations Act, is recorded in FFS by the Branch of Budget Execution at the fund level.

B. Apportioned Funds. Upon passage of an Appropriations Act, the Branch of Budget Execution prepares a request for apportionment as required by OMB and the Department of the Interior's Office of Budget. Upon receipt of the approved apportionment from OMB, the apportioned amounts are recorded in FFS by the Branch of Budget Execution.

C. Allotment. Upon receipt of an approved apportionment, the distribution of the available appropriated funds and anticipated reimbursement authority is accomplished by the Branch of Budget Execution in a form BIA-4101, Advice of Allotment, (Illustration 2), to each of the allottees. The allotment shall include:

(1) Citation of the legal authority, e.g., Appropriations Act, which makes funds available.

(2) Specific programmatic instructions identified in the Appropriations Act or Congressional reports.

(3) A statement that the document is issued subject to all restrictions and instructions set forth in this supplement.

(4) The identification of total resources available for obligation, including the limitation (percentage/amount), if any, to be applied to total resources for purposes of fund control.

(5) The time period funds are available for obligation.

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

D. Suballotment. Each allottee is responsible for the preparation of form BIA-4124, Suballotment Document, (Illustration 3). Signed suballotment documents shall be forwarded to the Division of Program Development and Implementation which shall be responsible for entry of the suballotment into the finance system, the assignment of a document control number, and for distribution of the signed suballotment documents to the areas.

(1) The Division of Program Development and Implementation shall prepare the suballotment documents for Tribal Priority Allocations, except for Self-Governance Compacts and Area Office Operations. These documents are signed by the Deputy Chief Financial Officer.

(2) The request for distribution of unsuballotted education funds shall follow the same process, with the exception that the revised suballotment documents shall be submitted to the Branch of Financial Services within the Office of Indian Education Programs.

E. Allocation of Funds. The Bureau's Administrative Control of Funds system includes the capability to control obligations at each level of the distribution process. The further subdivision of allotted and suballotted funds is accomplished by the preparation and issuance of the form BIA-4125, Allocation/Suballocation Documents, (Illustration 4).

5.2 Reimbursement Authority. In addition to appropriated funds, the Bureau also receives authority to incur obligations and expenditures as a result of work performed for the public or for another federal agency (reimbursable activities).

A. Authority to enter into reimbursable agreements or to otherwise receive funds as a result of work performed for other federal agencies, e.g., Federal Highway Administration (FHWA), Indian Health Service (IHS), and Public Health Service (PHS), or for the public are authorized pursuant to the Economy Act, 31 U.S.C. 1535, or other special authority.

B. Requests for reimbursement authority shall be submitted on a form BIA-4129, Application for Reimbursement Authority, (Illustration 5). This shall be forwarded by the appropriate director to the Division of Program Development and Implementation, Branch of Budget Execution.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

(1) Directors may request reimbursement authority for the entire fiscal year. At the end of each fiscal year, any reimbursement authority that is unobligated is canceled during the year-end closing process. Reimbursement authority shall be re-established each fiscal year, for all reimbursable funds.

(2) Reimbursable agreements are proper within the Bureau between appropriations accounts only; not within a single appropriation account. Reimbursement authority is issued for all appropriations in the 9XXXX FFS fund series of accounts.

C. The allottee and recipient(s) of suballotments are required to monitor reimbursement authority to ensure that reimbursements or other income are earned as planned. In agreements with the public, an advance of funds is required unless otherwise permitted by law. In agreements with other government agencies, the agreement establishes the basis for the incurring of obligations, recording accounts receivable, and the subsequent billing and collection.

5.3 Receipts Accounts. In addition to direct appropriations, the Bureau has permanent indefinite budget authority to spend certain receipts collected from the operation of the program.

A. The Bureau's receipt accounts are Operations and Maintenance, Indian Irrigation Projects; Power Systems, Indian Irrigation Projects; Alaska Resupply Program; and Operations and Maintenance of Quarters. Revenues collected from the receipt accounts are deposited and credited in the Treasury to the respective account and are used by the Bureau to support the costs the programs.

B. Obligations and expenditures from receipts accounts cannot exceed the balances available in the accounts. The balances consist of unobligated balances brought forward at the start of the fiscal year and receipts deposited directly to the account during the fiscal year from the operation of the program.

C. Initial distribution of funds for the fiscal year will consist of unobligated balances brought forward at the start of the fiscal year.

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

D. The Budget Execution Branch shall provide allottees, on a monthly basis, with a copy of SF 133, Report on Budget Execution, that shows appropriations realized year-to-date in the receipt accounts. During the year, the allottees may request distribution of additional budget authority, based on realized appropriations, using form BIA 4124, Suballotment Document (Illustration 3).

5.4 Contract Authority. Another source of funding which is administratively controlled is contract authority.

A. The contract authority from the Department of Transportation's Federal Highway Administration (FHWA) for the Indian Reservation Roads and Emergency Relief Programs is received by letter. Authority issued is based on the Approved Project Listing (APL) which has been reviewed by both the cognizant Bureau official and FHWA.

B. The Division of Program Development and Implementation shall prepare a memorandum request to the Federal Highway Administration for a SF 1151, Nonexpenditure Transfer Authorization, based on the actual and estimated outlays in the Federal Highway Trust Fund Appropriation, and upon receipt of the SF 1151, will enter the transfers into FFS as contract authority.

5.5 Fund Control Assurance. To ensure compliance with the Antideficiency Act and the Department's Administrative Control of Funds policies, full control shall be established at the appropriation, apportionment, allotment, and suballotment levels. Accordingly, Financial Management shall ensure that data elements and fields within FFS are properly established to restrict the obligation and/or expenditure of funds to the amount appropriated and apportioned.



---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Federal Financial Systems Codes (FFS)

---

6. FEDERAL FINANCIAL SYSTEMS CODES (FFS)

6.1 Introduction. The issuance, maintenance, and revision of codes used in FFS to identify organization, program class, program expenditure, job number, and object class shall be controlled in a manner that assures consistency in use and purpose. Due to the timing of appropriation actions and other operational considerations, the issuance of codes shall be accomplished through publication in the BIA manual system on an as needed basis.

6.2 Procedures for Code Changes. The following guidelines are established for requesting, approving, and issuing revisions to the present FFS codes:

A. Fund Codes - These codes are established to reflect the major programs of the Bureau as authorized by the various appropriation, receipt, reimbursable, and other accounts. The identification and subsequent naming and numbering of this category of code is the responsibility of Financial Management. The only reason for changing or adding to the existing list would be a direct result of Congressional or other budget action.

B. Program Codes - These codes are subsets of the fund codes and reflect the programs and activities identified in the budget as justification for the funds provided to the Bureau. Requests for adding or deleting program codes or for changes to titles or numbers within this category of code shall be submitted in writing to the appropriate Office Director, i.e., Office of Tribal Services, Office of Indian Education Programs, etc. The request shall specify the reason for the change and the justification as to why the information to be identified cannot be obtained other than by a program code change. The Office Director shall act on the request in consultation with Financial Management. If the change is to be made, Financial Management shall issue a notice of revision within 10 days identifying the change (addition, deletion, or modification) with a date at which the change will be effective within the Federal Financial System. A revision to the FFS Handbook will be made.

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Federal Financial Systems Codes (FFS)

---

C. Organization Codes - These codes are established for each office, division, branch, or section to which Bureau personnel are assigned for purposes of supervision and budget control. All requests for additions, deletions, or other changes to these codes shall be submitted to Financial Management through the servicing personnel office and be accompanied by a current, approved organizational chart that is published in 5 BIAM or its area addenda. The requests must state the reason for the change and identify existing codes affected by the change. The justification must identify the new code as representing a valid organizational entity. Once approved, Financial Management will receive the change action and follow the same process as noted above for program cost code.

D. Tribal Codes - Any request for revisions to the existing list of tribal codes shall be forwarded to the Office of Tribal Services for review and approval. Once a revision is approved, Financial Management shall follow the above established process of issuing and changing the manual.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

7. REPROGRAMMING GUIDELINES

7.1 Introduction. Reprogramming is the shifting of funds within an appropriation account from one fund or program class to another. For construction accounts, reallocation of funds in excess of specified amounts from one construction project identified in the budget justification or House or Senate Committee on Appropriations (herein referred to as the Committees) report to another is also a reprogramming. A reprogramming request also may be required when a major reorganization occurs even though there would be no change in funding.

7.2 Reprogramming Procedures. Reprogramming procedures are identified in the House of Representatives Report No. 102-116, accompanying H.R. 2686, the Department of the Interior and Related Agencies Appropriations Acts, 1992, House of Representatives Report No. 102-626, accompanying H.R. 5503, the Department of the Interior and Related Agencies Appropriations Act, 1993, and Report 101-789, accompanying H.R. 5769, 1991 in reference to reprogramming within Facilities Improvement & Repair (FI&R).

A. Criteria for Requesting Reprogramming. This section describes the basic criteria against which decisions to request reprogramming should be made and the procedures to follow in submitting requests.

(1) A reprogramming should be made only when an unforeseen situation arises; and only if postponement of the project or the activity until the next appropriation year would result in actual loss or damage. Mere convenience or desire shall not be factors for consideration.

(2) A reprogramming shall not be employed to initiate new programs or to change allocations specifically denied, limited, or increased by Congress in the act or the report. In cases where unforeseen events or conditions are deemed to require such changes, proposals shall be submitted in advance to the Committee, regardless of amounts involved, and be fully explained and justified.

(3) Any project or activity which may be deferred through reprogramming shall not later be accomplished by means of

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

further reprogramming; but, instead, funds should again be sought for the deferred project or activity through the regular appropriations process.

(4) After the first year of availability, program funds which are appropriated for multiple fiscal years may be reprogrammed only between programs within the same time period. When the program increase in any reprogramming action involves annual and multi-year funding, the increase shall be made to the annual account rather than the multi-year account.

B. Reprogramming Requests and Approval. The following paragraphs outline the internal procedures to request a reprogramming and identify the responsibility for approval of a reprogramming, including those that require Congressional action.

(1) All requests for reprogramming are to be submitted on a form BIA-4123, Reprogramming Request, (Illustration 6).

(2) The Bureau may administratively approve reprogramming up to the lesser of ten percent of \$250,000 (25 percent of \$100,000 for Construction projects and \$500,000 for projects in the FI&R program only) of the affected line item, providing advance notification to the Committees on Appropriations. Reprogramming actions in the same fund which are within the aforementioned limitations may be approved by the appropriate allottee(s).

(3) Except as noted under (2) and (5), reprogramming requests shall be submitted to the Committees in writing prior to implementation if it exceeds \$250,000 annually or results in an increase or decrease of more than 10 percent annually in the affected programs.

(4) Reprogramming proposals submitted to the Committees for prior notification shall be considered approved after 30 calendar days if the Committee has posed no objection unless a deadline extension has been requested by the Committee.

(5) Reprogramming of funds provided for Tribal Priority Allocations require neither central office approval nor advance notification to the Committees on Appropriations so long as the reprogramming remains within the Tribal Priority Allocation activity. The limitations and conditions listed below do apply to these reprogramming:

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

(a) Only during the initial year of availability may funds be reprogrammed from Scholarships or Adult Vocational Training to any other program within Tribal Priority Allocations. Areas must submit a form BIA-4123, Reprogramming Request Form, (Illustration 6), to the Division of Program Development and Implementation in order to move the budget authority from the two-year account to the annual account. This is required in order to notify the Department of Treasury of the cash transfer. The Division of Program Development & Implementation will perform the FFS system entries and return a completed form that is signed and annotated that the transaction has been accomplished.

(b) Any proposed reprogramming of funds from the education program must be coordinated with the Education Line Officer, with assistance from the Area Budget Office if necessary. A copy of the form BIA-4123, Reprogramming Request, signed by the Tribe, the Education Line Officer, and the Area Director, shall be submitted to the Office of Indian Education Programs. They shall provide a copy of the Reprogramming Request to the Division of Program Development and Implementation for adjustments to the allotments/suballotments that result from the reprogramming. Any necessary revised suballotments will be issued to the Director, Office of Indian Education Programs for education programs, and to the Area Director for non-education programs, for the preparation of revised allocations.

(c) Funds shall not be reprogrammed to or from the Self-Governance Compacts program without a suballotment document and an appropriate delegation of authority signed by the Director, Office of Self-Governance.

(d) The reprogramming flexibility in no way modifies or alters any current or future authority or responsibility of Bureau officials with respect to contracting or procurement. If the funds proposed for reprogramming are obligated under a P.L. 93-638 contract, it is necessary to:

(i) enter into negotiations for a contract modification;

(ii) reduce the existing obligation for the program from which funds are to be reprogrammed if the contract is modified;

(iii) process the reprogramming; and

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

(iv) process the increased obligation to the receiving program

(e) Funds shall not be reprogrammed from any Tribal Priority Allocation program on the assumption that budgetary resources from another activity will be made available to cover any resulting shortfall in the losing program.

(f) The increased reprogramming flexibility in no way relieves federal officials of any other responsibilities or duties enumerated in this supplement or of any other management or oversight responsibilities necessary to ensure the programmatic and administrative responsibilities, including but not limited to, fulfillment of the trust responsibility.

(g) Any proposed Tribal Priority Allocation reprogramming which would result in a reorganization is subject to the reprogramming guidelines applicable to all other bureau funds.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Prior Year (Expired) Accounts

---

8. PRIOR YEAR (EXPIRED) ACCOUNTS

8.1 Introduction. The following paragraphs discuss recording of undisclosed obligations and the requirements of the Omnibus Reconciliation Act of 1990, P.L. 101-510, dated November 5, 1990.

8.2 Undisclosed Obligations. New obligations against a prior year expired accounts shall be entered only after approval by Division of Accounting Management. It is essential that all valid obligations chargeable to each fiscal year be entered before the end of a fiscal year. It is recognized that there are exceptions, such as when a court ruling, subsequent to the end of a fiscal year, includes a statement that a certain amount of funds must be paid from the Bureau's appropriations. Such rulings may be unanticipated at the time a fiscal year ends and funds expire.

8.3 Apportionment. If it is deemed necessary, the Bureau shall separately apportion one percent of every annual and multi-year account at the beginning of each fiscal year for the purpose of paying legitimate obligations related to canceled appropriations. To the extent that these funds are not needed for paying such obligations, reapportionment of such funds will be requested, freeing the amounts for ongoing annual programs.

8.4 Request Form. Any Bureau organization that finds valid obligations chargeable to a prior year expired account shall request the obligation of such funds on a form BIA-4217, Request For Recordation of Undisclosed Obligations to Prior Year Accounts, (Illustration 7). The completed document shall be sent to the Division of Accounting Management.

8.5 Reporting and Approval Requirements. There are specific reporting and approval requirements for certain obligation adjustments in expired accounts related to "contract changes" - an order related to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause. Obligation increases related to a contract change must be requested and approved in advance if they meet certain dollar thresholds. Approval by the agency head or a designated officer in his immediate office must be requested when a transaction will cause cumulative increases for contract changes during a fiscal year to exceed \$4 million, at the appropriation level. Contract

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
 Prior Year (Expired) Accounts

---

changes after cumulative adjustments of \$25 million during a fiscal year also require special approval. These pending obligations must be reported in writing by the agency head, in advance of the obligation, to the appropriate authorizing committees of Congress and the Committees on Appropriations in both the House and Senate. The report must include a description of the legal basis for the obligation and the policy reasons for the proposed obligation. The obligation may not be made or recorded in the agency's accounting records until:

- A. The report has been submitted.
- B. A period of 30 days has elapsed after the report is submitted.
- C. In the approval process for contract changes against expired Operation of Indian Program accounts, the following approvals are required:

<u>Contract Change Amount</u>	<u>Approval Level</u>
\$1 - \$3,999,999	Chief, Division of Contract and Grants
\$4,000,000 - \$24,999,999	Deputy Commissioner of Indian Affairs
\$25,000,000 & over	Appropriate Authorizing Committee of Congress and the House and Senate Committees on Appropriations

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

9. YEAR-END CLOSING PROCEDURES

9.1 INTRODUCTION. The following guidelines shall be followed at the end of each fiscal year as part of the Bureau's Administrative Control of Funds system. Line officials may establish additional procedures, including procurement cutoff dates, to effectively monitor the validity and timeliness of obligations and to ensure that proper utilization, obligations, and expenditures are made as intended by law.

9.2 Cash Transactions. The Division of Accounting Management shall establish an annual cutoff date for cash transactions to comply with Treasury reporting requirements. The date will be no later than close of business on September 20. Cash transactions shall include all collections, payments, or adjustments of cash.

A. Imprest Cash Cutoff. Area finance officers shall implement procedures within their service area to ensure that final imprest cash replenishment vouchers are submitted at the close of business fourteen working days prior to October 1 of each year. After that date, only emergency payments may be made from the imprest fund.

B. Voucher Scheduling. Any form SF1166, OCR, Voucher or Schedule of Payments, including firefighter's payroll and social services benefits, should be forwarded by overnight mail to the Division of Accounting Management so as to be received by September 20 of each fiscal year.

9.3 Noncash Transaction. The financial system will remain open for entry and processing of obligational transactions through the close of business September 30 of each year. Valid transactions include any obligation or accrual that meets the criteria of 31 U.S.C. 1501. These include any loan accounting transactions (loan commitments, estimated loan interest subsidies, etc.) that must be recorded in the financial accounting system prior to year-end closing.

9.4 Reimbursable Agreements. Guidance on processing charges and collections under interagency, reimbursable agreements is set forth in 19 BIAM Supplement 10. Each area and central office program manager is required to review all current agreements with other federal entities to determine if obligations or

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

receivables, as appropriate, have been entered into the automated accounting system. The Division of Accounting Management should be notified of receivables not recorded.

9.5 Reprogrammings. To assure an orderly close-out of the fiscal year, for those requiring central office approval, no reprogrammings shall be approved after the 15th day of August. Reprogrammings that require advance Congressional notification must be submitted to Division of Program Development & Implementation by July 31 of each year.

9.6 Public Law 93-638 Contract Obligations. Area and central office program managers shall conduct a review of each P.L. 93-638 contract obligation against each fiscal year to ensure that the amount shown as obligated in the financial system equals the amount shown on the source documents (contract, plus amendments and modifications). Differences must be immediately corrected. The FFS reports on P-638 contracts should be monitored to ensure that payments under P-638 are recorded in the correct fund and program class.

9.7 Payroll Error Corrections. Payroll errors should be corrected each pay period based on the Payroll Error Listing and Transaction Report. The continual correction of payroll errors will minimize the need for major adjustments during the year-end process. At year-end, there is normally a split payroll which requires allocation of these expenditures. The Bureau's policy shall be to allocate the split pay-period based on the number of pay days in the last complete payroll processed within the current fiscal year. This allocation is accomplished within the Division of Accounting Management as part of its year-end process. An opportunity to adjust the final, split pay period will be provided, but it should be noted that it will be on an exception and material value basis only.

9.8 Recurring Services. Estimated obligations must be established for those goods and services ordered during the fiscal year but for which formal obligation documents are not normally issued. Year-end estimated obligations will automatically be reversed by the Division of Accounting Management. Included in this category are the following types of services:

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

- A. Telephone (non-GSA), utilities and freight (Airborne Express, etc.).
- B. Gasoline credit card purchases.
- C. GSA motor pool, Fedstrip orders and telephone.
- D. Office of aircraft service.
- E. Lump sum leave payments.
- F. Cash awards.
- G. Imprest replenishment vouchers.

9.9 Budget Execution. Regarding the obligation of funds, each Bureau line official shall be held responsible within the Administrative Control of Funds process for the proper execution of the following basic policies of obligation law:

A. All obligations against appropriated and nonappropriated funds or contract authority are made in accordance with the time limitations of each authorizing account and for the purpose for which the funds were appropriated or otherwise authorized.

B. All obligations incurred during a fiscal year are properly recorded in the financial accounting system (FFS) within five working days of the issuance of the obligated document, but no later than September 30 each year. Obligations incurred include the amounts for procurement, including contract and grant awards, and other similar obligations for goods and services or other liabilities which will require payment in the future. All reported obligations must be supported by documentary evidence and must be authorized by law.

C. Completed contracts shall be closed as soon as practical after completion of the contract's requirements and final payment actions are effected to ensure that any contract savings are identified and realized. An annual review of the status of open contracts should be conducted as a routine part of each area/agency year-end process.

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

9.10 Annual Report. At the close of each fiscal year, the head of each federal agency is required to submit to the Department of the Treasury, a report on obligations and a certification that the obligations are valid as defined in 31 U.S.C. 1501. Each recipient of an advice of allotment or suballotment shall be required to submit to the Division of Accounting Management a certification statement that the obligations reported are valid. The certification shall apply to obligations reported at the fiscal year-end in the account(s) to which the funds were distributed.

9.11 Prevention of Wasteful Year-End Spending. Each allottee and recipient of funding authority is required to monitor the use of funds throughout the year in order to effectively execute the programs of the Bureau. A major aspect of this responsibility is the avoidance of wasteful year-end spending of annual appropriations. Attention should be given to methods of preventing wasteful year-end spending, such as:

A. Providing incentives to employees to encourage the prevention of wasteful spending at any time and especially at the end of the fiscal year.

B. Recommending disciplinary action against employees who waste public funds and obligate funds for the sole purpose of preventing them from being reported as unobligated at the end of the fiscal year.

C. Maintaining obligations in the fourth quarter at a level no higher than the average for the first three quarters except for seasonal requirements and essential program objectives, and where sufficient lead times have been established.

D. Conducting thorough reviews of small purchases and contracts to assure that awards are made only to the extent justified and are not awarded to keep funds from being reported as unobligated.



SUBALLOTMENT PLAN  
BIA-4127 Instructions

General: The Suballotment Plan, prepared by central office allottees, is used as the basis for an initial distribution of authority under a continuing resolution or other authority and establishing apportionment and allotment level controls within FFS. It also serves as the basis for requesting apportionment authority for reimbursable and/or receipt accounts and estimated carryover balances from unexpired accounts.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1     FUND	Enter FFS fund code.
2     BUDGET SUBACTIVITY	Enter name of budget subactivity.
3     LOCATION	Enter the area office for which funds are being suballotted.
4     PROGRAM CLASS	Enter FFS program class code.
5     TOTAL	Enter total of all program classes by area.
6     TOTAL SUBALLOTTED	Enter total of program class for all areas.
7     TOTAL AVAILABLE	Enter total funds available for suballotment for the program class.
8     UNSUBALLOTTED	Enter difference between total suballotted (6) and (7) total available.
9     COMMENTS	Provide any comments or special instructions applicable to the program classes or the areas.
10    REQUESTED BY	Individual responsible for the distribution of funds in this plan; give title.
11    APPROVED BY	Individual responsible for the approval of this plan; give title.

SAMPLE

BIA-4127  
 (8/93)

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 FY 1993 SUBALLOTMENT PLAN

1 FUND: 33000 Non-Recurring Programs  
 2 BUDGET SUBACTIVITY: Resources Management

3 LOCATION	4 PROGRAM CLASS 337	PROGRAM CLASS 338	PROGRAM CLASS 339	PROGRAM CLASS 340	PROGRAM CLASS 341	PROGRAM CLASS 342	PROGRAM CLASS 343	5 TOTAL
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Aberdeen	650,000	0	0	75,000	128,000			853,000
Anadarko	80,000	0	93,000	0	38,000			211,000
Billings	400,000	0	500,000	450,000	40,000			1,390,000
Juneau	0	0	130,000	0	0			130,000
Minneapolis	10,000	0	790,000	150,000	219,000			1,169,000
Muskogee	60,000	0	112,000	0	15,000			187,000
Phoenix	500,000	199,000	636,000	75,000	52,000			1,462,000
Sacramento	10,000	0	247,000	150,000	75,000			482,000
Central Office	0	245,000	255,000	3,175,000	1,515,000			5,190,000
Central Office West	0	0	0	0	0			0
Haskell	0	0	0	0	0			0
Sipi	0	0	0	0	0			0
Abuquerque	150,000	0	758,000	75,000	15,000			998,000
Navajo	125,000	0	250,000	75,000	75,000			525,000
Portland	200,000	0	3,331,000	300,000	42,000			3,873,000
Eastern	30,000	0	244,000	75,000	0			349,000
<b>6 TOTAL SUBALLOTTED</b>	<b>2,215,000</b>	<b>444,000</b>	<b>7,346,000</b>	<b>4,600,000</b>	<b>2,214,000</b>			<b>16,819,000</b>
<b>7 TOTAL AVAILABLE</b>	<b>2,969,000</b>	<b>592,000</b>	<b>10,113,000</b>	<b>6,134,000</b>	<b>2,952,000</b>			<b>22,760,000</b>
<b>8 UNSUBALLOTTED</b>	<b>754,000</b>	<b>148,000</b>	<b>2,767,000</b>	<b>1,534,000</b>	<b>738,000</b>			<b>5,941,000</b>

9 COMMENTS:

10 REQUESTED BY: \_\_\_\_\_ Date: \_\_\_\_\_  
 DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES

11 APPROVED BY: \_\_\_\_\_ Date: \_\_\_\_\_  
 DEPUTY COMMISSIONER OF INDIAN AFFAIRS

BIA-4101  
 (8/93)

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ADVICE OF ALLOTMENT

1 DOC. REF. NO.:   
 2 DATE:   
 3 COPIES:

4 TO:

5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR:

6 FUND	7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/ DECREASE	11 PRESENT
		TOTAL			

12 REMARKS:

13 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

14 TOTAL ALLOTTED FOR FY :			18 FY _____ RESOURCES AVAILABLE
15 FUND	16 PROGRAM CLASS	17 TITLE	
		TOTAL	

19 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

20 RECEIVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

(RETURN A SIGNED COPY TO THE CENTRAL OFFICE, FINANCIAL MANAGEMENT)

BIAM Release #9302  
 8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



ADVICE OF ALLOTMENT  
BIA-4101 Instructions

General: The Advice of Allotment Document provides for the allotment, by the Budget Execution Branch, of appropriated funds, anticipated reimbursement authority, appropriations realized (receipts) and carryover balances available for distribution to the Bureau's allottees.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2 DATE	Date the document was processed is entered by the Budget Execution Branch.
3 COPIES	Enter office codes for the distribution of copies.
4 TO	Enter office receiving the Advice of Allotment document.
5 APPROPRIATION SYMBOL, TITLE, & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
6 FUND	Enter FFS fund code.
7 PROGRAM CLASS	Enter FFS program class code.
8 TITLE	Enter title of program class.
9 PREVIOUS	Enter funds previously allotted for the program class.
10 INCREASE/DECREASE	Enter amount the previous fund and program class are being increased or decreased.
11 PRESENT	Enter net total of (9) and (10).

ADVICE OF ALLOTMENT  
BIA-4101 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
12 REMARKS	Cite applicable authority for distribution of allotments.
13 STATE PURPOSE OF FUNDS	Provide specific guidance on the purpose for which the allotments are being distributed.
14 TOTAL ALLOTTED	Cite the applicable fiscal year for total allotted.
15 FUND	Enter FFS fund code.
16 PROGRAM CLASS	Enter FFS program class code.
17 TITLE	Enter title of program class.
18 FY 19__ RESOURCES AVAILABLE	Enter fiscal year and total amount of fiscal year authority made available on the Advice of Allotment document.
19 APPROVED BY	Individual responsible for approving the allotment of funds on this document; give title.
20 RECEIVED BY	Individual receiving the allotment of funds on this document; give title.

BIA-4101  
 (8/93)

SAMPLE

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ADVICE OF ALLOTMENT

1 DOC. REF. NO.: 93-33000-01  
 2 DATE: Nov. 22, 92  
 3 COPIES: 720A, 720B

4 TO: DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES  
 5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100, OIP, FY 1993

6 FUND	7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/ DECREASE	11 PRESENT
33000	337	Agriculture	0	2,215,000	2,215,000
	338	Irrigation Drainage	0	444,000	444,000
	339	Forestry	0	7,346,000	7,346,000
	340	Water Resources	0	4,600,000	4,600,000
	341	Unresolved Hunting & Fishing	0	2,214,000	2,214,000
		TOTAL	0	16,819,000	16,819,000

12 REMARKS: These funds are made available pursuant to P. L. 102-381, the Department of the Interior and Related Agencies Appropriations Act, 1993, signed October 5, 1992.

13 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

14 TOTAL ALLOTTED FOR FY 1993:			18 FY 1993 RESOURCES AVAILABLE
15 FUND	16 PROGRAM CLASS	17 TITLE	
33000	337	Agriculture	2,215,000
	338	Irrigation Drainage	444,000
	339	Forestry	7,346,000
	340	Water Resources	4,600,000
	341	Unresolved Hunting & Fishing	2,214,000
		TOTAL	16,819,000

19 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 DEPUTY COMMISSIONER OF INDIAN AFFAIRS

20 RECEIVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES

(RETURN A SIGNED COPY TO THE CENTRAL OFFICE, FINANCIAL MANAGEMENT)

BIAM Release #9302  
 8/6/93  
 Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



SUBALLOTMENT DOCUMENT  
BIA-4124 Instructions

General: The Suballotment Document provides for the distribution of funds to the area offices by program class. The funds are distributed by the central office directors.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1    DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2    DATE	Date the document was processed is entered by the Budget Execution Branch.
3    FFS DOC. REF. ID. NO.	FFS document identification number is entered by the Budget Execution Branch.
4    DATE ENTERED	Date the FFS document was encoded is entered by the Budget Execution Branch.
5    COPIES	Enter office codes for distribution of copies.
6    TO	Enter office receiving the Suballotment Document.
7    APPROPRIATION SYMBOL, TITLE & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
8    FUND	Enter FFS fund code.
9    PROGRAM CLASS	Enter FFS program class code.
10   TITLE	Enter title of program class.
11   PREVIOUS	Enter funds previously suballotted for the program class.

SUBALLOTMENT DOCUMENT  
BIA-4124 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
12 INCREASE/DECREASE	Enter amount that the previous fund and program class are being increased or decreased.
13 PRESENT	Enter net total of (11) and (12).
14 TOTAL	Enter totals of the columns.
15 REMARKS	Cite the applicable authority for distribution of funds.
16 STATE PURPOSE OF OF FUNDS	Provide specific guidance on the purpose for which the suballotments are being distributed.
17 PROGRAM ALLOCATION	Enter FFS program allocation code and title.
18 ALLOCATE/UNALLOCATE	Enter amount allocated or unallocated.
19 TOTAL	Enter total of the funds allocated or unallocated.
20 APPROVED BY	Individual responsible for approving the suballotment of funds on this document; give title.
21 RECEIVED BY	Individual receiving the suballotment of funds on this document; give title.

SAMPLE

BIA-4124  
 (8/93)

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 SUBALLOTMENT DOCUMENT

1 DOC. REF. NO.:	93F33000-02
2 DATE:	Nov. 20, 1992
3 FFS DOC. REF. ID. NO.:	93F33000-01
4 DATE ENTERED:	Nov. 21, 1992
5 COPIES:	720A, 720B, 720

5 TO: MINNEAPOLIS AREA OFFICE  
 7 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100 - OIP, FY 1993  
 8 FUND: 33000 NON-RECURRING PROGRAMS

SUBALLOTMENT				
9 PROGRAM CLASS	10 TITLE	11 PREVIOUS	12 INCREASE/DECREASE	13 PRESENT
337	Agriculture	20,000	(10,000)	10,000
339	Forestry	700,000	90,000	790,000
340	Water Resources	100,000	50,000	150,000
341	Unresolved Hunting & Fishing Rights	200,000	19,000	219,000
14 TOTAL		1,020,000	149,000	1,169,000

15 REMARKS: These funds are made available pursuant to P.L. 102-381, the Department of the Interior and Related Agencies Appropriations Act, 1993, signed October 5, 1992.

16 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions of 41 BIAM Supplement 4.

AMOUNT TO BE ALLOCATED OR UNALLOCATED			18 ALLOCATE	UNALLOCATE
17 PROGRAM ALLOCATION:	33710	Prairie Dog Program	10,000	10,000
	33910	Forest Development	790,000	
	34010	Program Management	150,000	
	34100	Unresolved Hunting & Fishing	219,000	
19 TOTAL			1,169,000	10,000

20 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES

21 RECEIVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 AREA DIRECTOR

THIS SUBALLOTMENT DOCUMENT HAS BEEN ENTERED INTO THE FEDERAL FINANCE SYSTEM (FFS) BY CENTRAL OFFICE.

BIAM Release #9302  
 8/6/93  
 Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

BIA-4125  
 (8/93)

UNITED STATES DEPARTMENT OF INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ALLOCATION/SUBALLOCATION DOCUMENT

1 ALLOCATION  
 2 SUBALLOCATION  
 3 DOC. REF. NO.:  
 4 DATE ENTERED:  
 5 COPIES TO:


6 TO:  
 7 ORGANIZATION/AREA/AGENCY CODE:  
 8 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR:  
 9 FUND:

10 PROGRAM	11 TITLE	12 PREVIOUS	13 INCREASE/ DECREASE	14 PRESENT
15 TOTAL				

16 REMARKS:

17 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

PREVIOUS ALLOCATIONS OR SUBALLOCATIONS					
18 DOC REF NO.	19 AMOUNT	DOC REF NO.	AMOUNT	DOC REF NO.	AMOUNT

20 RECOMMENDED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

21 APPROVED BY: \_\_\_\_\_

DATE: \_\_\_\_\_



ALLOCATION/SUBALLOCATION DOCUMENT  
BIA-4125 Instructions

General: The Allocation/Suballocation Document provides for the distribution of funds to organizations and tribes by program. The funds are distributed by the Area Directors.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 ALLOCATION	Indicate if document is an allocation document.
2 SUBALLOCATION	Indicate if document is a suballocation document.
3 DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
4 DATE ENTERED	Date the FFS document was encoded is entered by the Budget Execution Branch.
5 COPIES TO	Enter organization or tribal codes for distribution of copies.
6 TO	Enter organization or tribe receiving the allocation/suballocation documents.
7 ORGANIZATION/AREA AGENCY	Enter FFS organization/area/agency code.
8 APPROPRIATION SYMBOL, TITLE & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
9 FUND	Enter FFS fund code.
10 PROGRAM	Enter FFS program allocation code.
11 TITLE	Enter title of program allocation.
12 PREVIOUS	Enter funds previously allocated/ suballocated for the program.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

ALLOCATION/SUBALLOCATION DOCUMENT  
BIA-4125 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
13 INCREASE/DECREASE	Enter amount that the previous program allocation is being increased or decreased.
14 PRESENT	Enter net total of (12) and (13).
15 TOTAL	Enter totals of columns.
16 REMARKS	Cite applicable authority for distribution of funds.
17 STATE PURPOSE OF OF FUND	Provide specific guidance on the purpose for which the funds are being distributed.
18 DOC REF NO.	Enter document reference tracking number assigned by program manager.
19 AMOUNT	Enter dollar amount of document referenced.
20 RECOMMENDED BY	Individual responsible for recommending the allocation/suballocation of funds on this document; give title.
21 APPROVED BY	Individual responsible for approving the allocation/suballocation of funds on this document; give title.

BIA-4125  
 (8/93)

SAMPLE

UNITED STATES DEPARTMENT OF INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ALLOCATION/SUBALLOCATION DOCUMENT

1 ALLOCATION	XX
2 SUBALLOCATION	
3 DOC. REF. NO.:	93F521-02
4 DATE ENTERED:	Nov 22, 1992
5 COPIES TO:	

6 TO: RED LAKE AGENCY, BRANCH OF FORESTRY  
 7 ORGANIZATION/AREA/AGENCY: F52100  
 8 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100, OIP, FY 1993  
 9 FUND: 33000 Non-Recurring

10 PROGRAM	11 TITLE	12 PREVIOUS	13 INCREASE/ DECREASE	14 PRESENT
34010	Program Management	20000	100,000	120,000
15 TOTAL		20,000	100,000	120,000

Agencies Appropriations Act, 1993 signed October 5, 1992.

17 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

PREVIOUS ALLOCATIONS OR SUBALLOCATIONS					
18 DOC REF NO.	19 AMOUNT	DOC REF NO.	AMOUNT	DOC REF NO.	AMOUNT
93-F52100-01	20,000				
93-F52100-02	100,000				

20 RECOMMENDED BY: \_\_\_\_\_  
 AREA BUDGET OFFICER

DATE: \_\_\_\_\_

21 APPROVED BY: \_\_\_\_\_  
 AREA DIRECTOR

DATE: \_\_\_\_\_

BIAM Release #9302  
 8/6/93  
 Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

DIA-4120  
(8/93)

UNITED STATES DEPARTMENT OF INTERIOR  
BUREAU OF INDIAN AFFAIRS  
APPLICATION FOR REIMBURSEMENT AUTHORITY

1 DOC. REF. NO.:   
2 DATE ENTERED:   
3 COPIES TO:

4 DIVISION:  
5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR:  
6 FUND:

7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/ DECREASE	11 PRESENT

12 AUTHORITY:

[Cite Public Law and provide description of work to be performed.]  
PROVIDE COPY OF MEMORANDUM OF AGREEMENT THAT APPLIES.

CONDITIONS: This authority is subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

13 REQUESTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE

*FOR CENTRAL OFFICE USE ONLY*

RECOMMENDED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
CHIEF, BUDGET EXECUTION BRANCH

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
CHIEF, DIV. OF PROGRAM DEVELOPMENT AND IMPLEMENTATION

APPLICATION FOR REIMBURSEMENT AUTHORITY  
BIA-4129 Instructions

General: The Application for Reimbursement Authority Document provides for the distribution of reimbursable authority to the areas. The authority is approved and entered into the finance system by central office.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2 DATE ENTERED	Date the FFS document was encoded by the Budget Execution Branch.
3 COPIES TO	Enter office codes for distribution of copies.
4 DIVISION	Enter division receiving authority.
5 APPROPRIATION SYMBOL, TITLE, & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
6 FUND	Enter FFS fund code.
7 PROGRAM CLASS	Enter FFS program class code.
8 TITLE	Enter title of program class.
9 PREVIOUS	Enter previous reimbursement authority for the program class.
10 INCREASE/DECREASE	Enter amount that the previous fund and program classes are being increased or decreased.

BIA-4129  
(8/93)

41 BIAM Supp. 4  
Illustration 5  
Page 3 of 4

APPLICATION FOR REIMBURSEMENT AUTHORITY  
BIA-4129 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
11 PRESENT	Enter net total of (9) and (10).
12 AUTHORITY	Cite the public law that authorizes the reimbursement authority.
13 REQUESTED BY	Individual requesting the reimbursement authority; give title.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

BIA-4129  
 (8/93)

SAMPLE

UNITED STATES DEPARTMENT OF INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 APPLICATION FOR REIMBURSEMENT AUTHORITY

1 DOC. REF. NO.:	93-F933-001
2 DATE ENTERED:	Nov. 22, 1992
3 COPIES TO:	720B, 720C, 600

4 DIVISION: F - MINNEAPOLIS  
 5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100, OIP, FY 1993  
 6 FUND: 99000

7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/DECREASE	11 PRESENT
995	Resource Management	0	100,000	100,000

12 AUTHORITY: Reimbursement Authority is authorized pursuant to the Economy Act, 31 USC 1535.

[Cite Public Law and provide description of work to be performed.]  
 PROVIDE COPY OF MEMORANDUM OF AGREEMENT THAT APPLIES.

CONDITIONS: This authority is subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

13 REQUESTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 TITLE

FOR CENTRAL OFFICE USE ONLY	
RECOMMENDED BY:	DATE: _____
CHIEF, BUDGET EXECUTION BRANCH	
APPROVED BY:	DATE: _____
CHIEF, DIV. OF PROGRAM DEVELOPMENT AND IMPLEMENTATION	

BLA-4123  
 (8/93)

DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 REPROGRAMMING REQUEST

**AREA OFFICE USE ONLY:**

1 Area Office Control Number: \_\_\_\_\_

2 Area: \_\_\_\_\_

**CENTRAL OFFICE USE ONLY:**

Central Office Control Number: \_\_\_\_\_

Date Control No. assigned: \_\_\_\_\_

Increase	
3 FY Symbol:	_____
4 Fund:	_____
5 Program Class	_____
6 Program Title:	_____
7 Organization Code:	_____
8 Organization Name:	_____
9 Initial Suballotment	_____
10 Revised Suballotment after this request:	_____
11 Unobligated Balance Available:	_____
12 Accounting Period Ending Date:	_____
13 Amount to be reprogrammed:	_____

Decrease	
FY Symbol:	_____
Fund:	_____
Program Class	_____
Program Title:	_____
Organization Code:	_____
Organization Name:	_____
Initial Suballotment	_____
Revised Suballotment after this request:	_____
Unobligated Balance Available:	_____
Accounting Period Ending Date:	_____
Amount to be reprogrammed:	_____

14 Justification for this increase:

\_\_\_\_\_

\_\_\_\_\_

15 Impact of this decrease:

\_\_\_\_\_

\_\_\_\_\_

16 Requesting or Concurring Officials:

Requestor: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Tribe: \_\_\_\_\_ ; Concur \_\_\_\_\_ ; Non-concur \_\_\_\_\_

Signature/Date \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_ ; Concur \_\_\_\_\_ ; Non-concur \_\_\_\_\_

Signature/Date \_\_\_\_\_

Title: \_\_\_\_\_

Area Director: \_\_\_\_\_ ; Concur \_\_\_\_\_ ; Non-concur \_\_\_\_\_

Signature/Date \_\_\_\_\_

17 Approving Officials:

Area Director: Approve \_\_\_\_\_ ; Disapprove \_\_\_\_\_

Signature/Date \_\_\_\_\_

Allotment: Approve \_\_\_\_\_ ; Disapprove \_\_\_\_\_

Signature/Date \_\_\_\_\_

Title: \_\_\_\_\_

Approve \_\_\_\_\_ ; Disapprove \_\_\_\_\_

Signature/Date \_\_\_\_\_

FD&I Div. Chief

Approve \_\_\_\_\_ ; Disapprove \_\_\_\_\_

Signature/Date \_\_\_\_\_

Deputy Commissioner

*For Central Office Use Only:*

Reapportionment: Yes _____ ; No _____	Prior Congressional Approval Required: Yes _____ ; No _____
Date Reapportionment Requested: _____	Senate: Approved: _____ Disapproved: _____
Date Reapportionment Approved: _____	House: Approved: _____ Disapproved: _____
Allotment: Yes _____ ; No _____	Cash Transfer (SF-1151) Required: Yes _____ ; No _____
Date Allotment Revised: _____	
SD# _____ ; Date Funds Distributed: _____	
Central Office Entry Required: Yes _____ ; No _____	Included in Departmental Reprogramming Report
Date of Entry: _____	for the _____ Quarter.



REPROGRAMMING REQUEST  
Form BIA-4123 Instructions

General: This form displays the data required for reprogramming of funds within an appropriation account from one fund or program class to another.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1     AREA OFFICE CONTROL NUMBER	Enter the number established in the area office for controlling and tracking reprogramming requests.
2     AREA	Enter the name of the area (or central office directorate) making the request.
3     FY SYMBOL	Enter the numeric budget fiscal year for the year in which the funds were initially distributed (e.g., 92 = annual 1992 funds; 92/93 = multi-year 1992/1993 funds).
4     FUND	Enter the budget fund or funds to be affected by the reprogramming request.
5     PROGRAM CLASS	Enter the program class code for the programs affected by the reprogramming request.
6     PROGRAM TITLE	Enter the name of the program.
7     ORGANIZATION CODE	Enter the organization code.
8     ORGANIZATION NAME	Enter the name of the organization.
9     INITIAL ALLOTMENT OR SUBALLOTMENT	Enter the amount initially distributed.

REPROGRAMMING REQUEST  
Form BIA-4123 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
10 REVISED DISTRIBUTION AFTER THIS REQUEST	Enter the revised distribution assuming approval of the reprogramming request.
11 UNOBLIGATED BALANCE AVAILABLE	Enter the current unobligated balance as stated on the most recent accounting reports.
12 ACCOUNTING PERIOD ENDING DATE	Enter the period ending date from the accounting report used to obtain the unobligated balance.
13 AMOUNT TO BE REPROGRAMMED	Enter the amount requested for reprogramming.
14 JUSTIFICATION FOR THIS INCREASE	Describe concisely the purpose and the reason for the proposed increase. Indicate whether program is contracted.
15 IMPACT OF THIS DECREASE	Explain the programmatic impact of the proposed reduction. Indicate whether program is contracted.
16 REQUESTING OR CONCURRING OFFICIALS	There are four inset boxes for requesting and concurring officials. Provide the requestors name, title, and date of request in the first box. Provide the Tribal concurrence in the second box. Provide the Agency's concurrence in the third box. Provide the Area Director's concurrence in the fourth box only if this request is outside the approval authority of the area director. Provide the

REPROGRAMMING REQUEST  
Form BIA-4123 Instructions

NUMBER & TITLE

INSTRUCTIONS

- Agency Superintendent's concurrence if the request is outside the approval authority of the Superintendent.
- 17 APPROVING OFFICIALS
- There are four inset boxes for approving officials. If the request is within the approval authority of the Area Director, then the Area Director should complete the first box, indicating approval and providing signature and date. If the request is within the approval authority of the Agency Superintendent, then the Superintendent should complete the first box, indicating approval and providing signature and date. If other central office approvals are required, then the appropriate officials should complete the appropriate box.
- o SHADED AREAS
- Central office staff will complete all shaded areas of the form.

SAMPLE

BLA-4123  
 (8/93)

DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 REPROGRAMMING REQUEST

**AREA OFFICE USE ONLY:**

1 Area Office Control Number: 93K400-02

2 Area:

**CENTRAL OFFICE USE ONLY:**

Central Office Control Number: FDI-001

Date Control No. assigned: Nov. 16, 1992

Increase	
3 FY Symbol:	93
4 Fund:	39000
5 Program Class:	390
6 Program Title:	Self-Governance
7 Organization Code:	G08905
8 Organization Name:	Cherokee
9 Initial SubAllotment	
10 Revised SubAllotment after this request:	
11 Unobligated Balance Available:	
12 Accounting Period Ending Date:	
13 Amount to be reprogrammed:	\$300,000

Decrease	
FY Symbol:	93
Fund:	37000
Program Class:	378
Program Title:	Hazardous Waste
Organization Code:	K00401
Organization Name:	Environ. Quality Svc.
Initial SubAllotment	\$3,154,366
Revised SubAllotment after this request:	\$3,154,366
Unobligated Balance Available:	\$3,154,366
Accounting Period Ending Date:	10/30/92
Amount to be reprogrammed:	\$300,000

14 Justification for this increase:

Transfer to Cherokee Trib, Self-Governance Compact Tribe.

This meets the 93 compact funding to satisfy waste cleanup at the the Kowood, SIn, Spavson sites.

15 Impact of this decrease:

This transfer will not significantly impact the Hazardous Waste Program.

16 Requesting or Concurring Official:

Requestor:

Title: Acting Chief, Environmental Svc. Staff

Date: Oct. 30, 1992

Trib: Concur ; Non-concur

Signature/Date

Title:

Agency: Concur ; Non-concur

Signature/Date

Title:

Area Director: Concur XX ; Non-concur

Signature/Date

Director, Office of Self-Governance

17 Approving Official:

Area Director: Approve ; Disapprove

Signature/Date

Allottee: Approve XX ; Disapprove

Signature/Date

Title: Actg. Director, Trust & Economic Develop.

Approve ; Disapprove

Signature/Date

FD&I Div. Chief

Approve ; Disapprove

Signature/Date

Deputy Commissioner

*For Central Office Use Only*

Reappropriation: Yes ; No

Date Reappropriation Requested:

Date Reappropriation Approved:

Allotment: Yes ; No

Date Allotment Revised:

SD# ; Date Funds Distributed:

Central Office Entry Required: Yes ; No

Date of Entry:

Prior Congressional Approval Required: Yes ; No

Senate: Approved: Disapproved:

House: Approved: Disapproved:

Cash Transfer(SP-1151) Required: Yes ; No

Included in Departmental Reprogramming Report for the Quarter.

BIAM Release #9302  
 8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

BIA-4217  
(8/93)

DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

1 DOCUMENT REFERENCE NUMBER: \_\_\_\_\_ 2 VENDOR CODE: \_\_\_\_\_

3 EXPLANATION OF WHY THE OBLIGATION WAS NOT RECORDED IN THE YEAR OF AVAILABILITY:  
\_\_\_\_\_  
\_\_\_\_\_

DATE GOODS OR SERVICES WERE: 4 Ordered: \_\_\_\_\_ 5 Received: \_\_\_\_\_

6 ACCOUNTING LINE: 7 ACCOUNTING CODE: 8 AMOUNT: \_\_\_\_\_

9 ATTACHMENT:  Voucher package.  Copy of obligation document.

10 Responsible Program Official (Signature) 11 Telephone Number \_\_\_\_\_

12 Typed Name 13 Title 14 Program \_\_\_\_\_

AREA CERTIFICATION	
15 REVIEWED BY:	Area Accounting Officer (Signature) _____ Date _____
16 Requested for Obligation by:	Alfotse/Subalfotse (Signature) _____ Date _____

D.A.M. CERTIFICATION

17 CERTIFICATE OF FUND AVAILABILITY:  
Branch Chief/Division of Accounting Management (Signature) \_\_\_\_\_ Date \_\_\_\_\_

- 18
- Disapproved The account referenced has been closed and all balances have been cancelled under Sections 1552, 1555, or 1557, of Title 31, USC (P.L. No. 101-810 dated November 4, 1990).
    - The undisclosed obligations must be charged to an account current this fiscal year.
    - The undisclosed obligations exceed the funds remaining under the original appropriation. A report of an Antideficiency is required.
  - Approved

19 Chief, Division of Accounting Management (Signature) \_\_\_\_\_ Date \_\_\_\_\_

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

General: Any Bureau organization that finds valid obligations chargeable to a prior year expired account is to request the obligation of such funds on a Request for Recordation of Undisclosed Obligations to Prior Year Accounts Document. The completed document shall be sent to the Area Accounting Office for certification. The certified Illustration 7 Requests must then be submitted to the Division of Accounting Management for processing.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 DOCUMENT REFERENCE NUMBER	Enter the 11 digit number assigned to the obligating document (purchase order, contract, etc.), i.e., PS3K0027301.
2 VENDOR CODE	Enter the FFS Vendor Code assigned to this vendor.
3 EXPLANATION	Explain why the obligation was not recorded in the year of availability.
4 DATE GOODS OR SERVICES WERE ORDERED	Provide the original date (MM/DD/YY) of the obligation.
5 DATE OF RECEIPT OF GOODS OR SERVICES	Provide the date (MM/DD/YY) that goods or services were received.
6 ACCOUNTING LINE	Enter the accounting line identifier, i.e., 001.
7 ACCOUNTING CODE	Enter account to be charged for the obligation, i.e., FY, Fund, Organization, Program, and if required, Project Cost Code.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
8 AMOUNT	Enter the undisclosed obligation amount.
9 ATTACHMENT	Check applicable box to identify attachments.
10 RESPONSIBLE PROGRAM OFFICIAL	The program official responsible for the obligation.
11 TELEPHONE NUMBER	Provide program official's telephone number.
12 TYPED NAME	Type name of program official.
13 TITLE	Type program official's title.
14 PROGRAM	Type the name of the program.
15 REVIEWED BY	The Area Accounting Officer's signature and date indicates that the source documents are complete and the accounting codes and amount requested are accurate.
16 REQUESTED FOR OBLIGATION BY	The Allottee/Suballottee obligating the funds shall sign and date the form.  <u>Allottees</u> are the Directors of the Offices of Management and Administration, Tribal Services, Trust Responsibilities, Economic Development, Indian Education Programs, Trust Funds Management, Construction Management, and the Office of Self-Governance.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
	<u>Suballottees</u> are Area Directors, Central Office Directors, Assistant Directors, Division Chiefs, Area Education Program Administrators, Agency Superintendents for Education, Officers in charge of schools, and the Presidents of Bureau-operated institution of post-secondary education.
17 CERTIFICATE OF FUND AVAILABILITY .	The Branch Chief, Division of Accounting Management verifies that funds are available for this request by signing on this line.
18 APPROVED/DISAPPROVE	The Chief, Division of Accounting Management checks appropriate box(es) to show approval or disapproval and basis for disapproval.
19 CHIEF, DIVISION OF ACCOUNTING MANAGEMENT	The Chief, Division of Accounting Management's signature and date indicates that the request has been approved or disapproved.



REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

Exceptions: An Illustration 7 is not required for the following:

1. Direct Expenditure Documents

During the fiscal year these documents establish obligations and expenditures simultaneously in FFS. Therefore, an Illustration 7 is not required. At year-end, estimated obligations for the following documents are entered with the MY transaction code.

<u>DOCUMENT CONFIGURATION PREFIX</u>	<u>FORM</u>	
PF	SF-44A	PURCHASE/ORDER/INVOICE VOUCHER
PT	SF-1145	PAYMENT OF TORT CLAIMS
GC	INVOICE	GASOLINE CREDIT CARDS
PB	SF-1129	CASHIER REIMBURSEMENT VOUCHER
MO	SF-1034	SCHOOL BOARD STIPENDS
MO	SF-1034	EASEMENT PAYMENTS
MO	SF-1034	EEO CLAIMS

2. Blanket Purchase Agreements

None required for orders placed against existing blanket purchase orders which were initially obligated for \$1.00 for each accounting line.

3. Erroneous Obligation Liquidation

None required for those payments against obligations which were erroneously closed by the entry of a final payment rather than a partial.

4. P638 Contracts

None required for reobligations of unexpended balances ("contract savings") for P638 contracts.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

5. Amendments/Modifications to Purchase Orders  
None required for amendments or modifications less than \$300.00.

6. Unexpired Two-Year Accounts and No-Year Accounts

None required for those orders against a two-year account that has not expired or a no-year account. These orders should be entered as new obligations regardless of when the order was placed in the prior fiscal year. Use the appropriate budget fiscal years for the unexpired accounts and use the current fiscal year for the obligations against no-year accounts.

7. OPAC Transactions

None required for orders placed with other federal agencies that are paid through Treasury Department's OPAC (On-Line Payment and Accounting) System (i.e., GSA Federal Supply, GSA Printing, GSA Telephone, DOI Aircraft Services, etc.). If obligations are not entered for any OPAC charges, they will be charged to the default program codes.

BIA-4217  
(8/93)

SAMPLE

DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

1 DOCUMENT REFERENCE NUMBER: MX PA3C5100058 2 VENDOR CODE: NATAMEOFF

3 EXPLANATION OF WHY THE OBLIGATION WAS NOT RECORDED IN THE YEAR OF AVAILABILITY:  
Obligation was not entered into finance system at time of order. Goods were received and consumed at area  
in 03/31/92.

DATE GOODS OR SERVICES WERE: 4 Ordered: FY 1989 5 Received: FY 1990

6 ACCOUNTING LINE: 7 ACCOUNTING CODE: CS1370/93/51010 8 AMOUNT: \$301.00

9 ATTACHMENT:  Voucher package.  Copy of obligation document.

10 Responsible Program Official (Signature) 11 Telephone Number

12 Typed Name 13 Title 14 Program

AREA CERTIFICATION	
13 REVIEWED BY:	Date
Area Accounting Officer (Signature)	
15 Requested by/Objection by:	Date
Area/Subalottee (Signature)	

D.A.M. CERTIFICATION

17 CERTIFICATE OF FUND AVAILABILITY:  
Branch Chief/Division of Accounting Management (Signature) Date

- 18
- Disapproved
    - The account referenced has been closed and all balances have been cancelled under Sections 1552, 1555, or 1557, of Title 31, USC (P.L. No. 101-510 dated November 4, 1990).
    - The undisclosed obligations must be charged to an account current this fiscal year.
    - The undisclosed obligations exceed the funds remaining under the original appropriation. A report of an Antideficiency is required.
  - Approved

19 Chief, Division of Accounting Management (Signature) Date

BIAM Release #9302  
8/6/93  
Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

Form 4101  
dated 5/6/88

41 BIAM Supp. 4  
Illustration 1

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

Date \_\_\_\_\_

ADVICE OF ALLOTMENT

Number \_\_\_\_\_

Copies: \_\_\_\_\_

To: \_\_\_\_\_

Appropriation Symbol and Title \_\_\_\_\_

Activity	Element/ Component	Title	AMOUNT	
			Increase	Decrease

APPROVED:      Date: \_\_\_\_\_      BY: \_\_\_\_\_

RECEIVED:      Date: \_\_\_\_\_      BY: \_\_\_\_\_

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

FUND DISTRIBUTION PLAN

Program: \_\_\_\_\_

Element/Component/Title: \_\_\_\_\_

Location	\$000	Remarks/Explanation
A00-01 ABERDEEN		
B00-01 ANADARKO		
C50-01 BILLINGS		
E00-01 JUNEAU		
F50-01 MINNEAPOLIS		
G00-01 MUSKOGEE		
H50-01 PHOENIX		
J50-01 SACRAMENTO		
K00- CENTRAL OFC.		
K00-		
L01-01 SIPI		
L01-01 HASKELL		
M00-01 ALBUQUERQUE		
N00-01 NAVAJO		
P00-01 PORTLAND		
S50-01 EASTERN		
TOTAL DISTRIBUTED		
TOTAL AVAILABLE		
BALANCE AVAILABLE		

Approved by: \_\_\_\_\_  
Deputy to the Assistant Secretary - Indian  
Affairs ( )

Date: \_\_\_\_\_

X-FORM BIA-4128  
Issued 9/88

41 BIAM Supp. 4  
Illustration 3

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

REQUEST FOR FUND DISTRIBUTION OR REDISTRIBUTION

Office: \_\_\_\_\_ Date: \_\_\_\_\_

Appropriation symbol and title: \_\_\_\_\_

Activity/subactivity: \_\_\_\_\_

Location Code	Program Element (Number and Title)	Present Status	Increase	Decrease	Proposed Status

Justification (state briefly for what purpose this money is to be used or the purpose of the change):

Requestor \_\_\_\_\_

Title \_\_\_\_\_

Recommended: \_\_\_\_\_

Approved: \_\_\_\_\_

Allottee

\_\_\_\_\_

Title

Date: \_\_\_\_\_

X-Form 4124  
issued 5/6/88

41 BIAM Supp. 4  
Illustration 4

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
FUND DISTRIBUTION DOCUMENT

Number \_\_\_\_\_

Date \_\_\_\_\_

To: \_\_\_\_\_

Copies: \_\_\_\_\_

Location Code: \_\_\_\_\_

Appropriation Symbol and Title \_\_\_\_\_

Activity	Element/ Component	Title	AMOUNT	
			Increase	Decrease

Activity: Funds distributed for FY:

Doc.	EL	Amount	Doc.	EL	Amount	Doc.	EL	Amount

Previous Total: \_\_\_\_\_

Present Total: \_\_\_\_\_

APPROVED: Date: \_\_\_\_\_

BY: \_\_\_\_\_

RECEIVED: Date: \_\_\_\_\_

BY: \_\_\_\_\_

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

APPLICATION FOR REIMBURSEMENT AUTHORITY

Office: \_\_\_\_\_ Date: \_\_\_\_\_

Appropriation symbol and title: \_\_\_\_\_

Activity/subactivity: \_\_\_\_\_

Location Code	Program Element (Number and Title)	Present Status	Increase	Decrease	Proposed Status

Legal Authority (cite specific provision(s) of law which authorize the Bureau to retain these funds rather than depositing such funds into the Treasury as miscellaneous receipts-include citation number and title):

ATTACH COPY OF MEMORANDUM OF UNDERSTANDING WHICH IS TO INCLUDE ACCURATE ACCOUNTING DATA, THE ESTIMATE OF REIMBURSEMENTS FOR THE CURRENT FISCAL YEAR, AND SIGNATURES OF AUTHORIZING OFFICIALS FOR THE CURRENT FISCAL YEAR.

Requestor \_\_\_\_\_ Title \_\_\_\_\_

Recommended: \_\_\_\_\_ Approved: \_\_\_\_\_  
Allottee

\_\_\_\_\_ Date: \_\_\_\_\_  
Title



X-Form 4125  
issued 5/6/88

41 BIAM Supp. 4  
Illustration 6

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
REIMBURSEMENT AUTHORITY

Number \_\_\_\_\_  
Date \_\_\_\_\_

To: \_\_\_\_\_

Copies:

Location Code: \_\_\_\_\_

Appropriation Symbol and Title \_\_\_\_\_

Activity	Element/ Component	Title	AMOUNT	
			Increase	Decrease

Remarks:

Activity: Authority distributed for FY:

Doc.	EL	Amount	Doc.	EL	Amount	Doc.	EL	Amount

Previous Total:

Present Total:

APPROVED: Date: \_\_\_\_\_ BY: \_\_\_\_\_

RECEIVED: Date: \_\_\_\_\_ BY: \_\_\_\_\_

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

NOTIFICATION OF CONTRACT AUTHORITY

NO: \_\_\_\_\_

DATE: \_\_\_\_\_

COPIES: \_\_\_\_\_

TO: \_\_\_\_\_

LOCATION: \_\_\_\_\_

APPROPRIATION SYMBOL AND TITLE: \_\_\_\_\_

ACTIVITY	TITLE	INCREASE	DECREASE

KS:

Activity authority allotted for FY

Doc.	Amount
	\$

Doc.	Amount
	\$

Doc.	Amount
	\$

Doc.	Amount
	\$

Previous Total:

Present Total:

APPROVED: Date: \_\_\_\_\_ BY: \_\_\_\_\_

REVED: Date: \_\_\_\_\_ BY: \_\_\_\_\_

UNITED STATES DEPARTMENT OF THE INTERIOR  
 Bureau of Indian Affairs

Tribe/Agency Reprogramming Report  
 Fiscal Year 19 \_\_\_\_\_

- 1 Area:
- 2 Agency:
- 3 Location Code:

Element/Component	Initial FY Allocation (4)	This Quarter (5)	Previous Reprogramming (6)	Cumulative Total (7)	Change Col. (7)/(4) (8)	Revised Allocation (9)	Remarks (10)
1365 Scholarships							
1367 TCCC's Supplement							
1362 Adult Education							
2865 Adult Vocational Training							
2861 Other Employment Assist.							
2090 Community Services General							
2170 Community Fire Protection							
2165 Tribal Courts							
2190 Other Aid to Tribal Govt.							
22XX Social Services							
23XX Law Enforcement							
2661 Self-Determination Grants							
2663 Self-Determ. Trng. & Tech.							
32XX Credit and Financing							
50XX Natural Resources General							
51XX Agriculture							
5168 Agriculture Extension Serv.							
52XX Forestry							
54XX Water Resources							
57XX Wildlife and Parks							
53XX Minerals and Mining							
40XX Trust Services, General							
4122 Environmental Quality Prot.							
4190 Other Rights Protection							
4261 Real Estate Appraisals							
4290 Other Real Estate Services							
71XX Executive Direction							
72XX Administrative Services							
7271 Safety Management							

TOTALS

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

TRIBE/AGENCY REPROGRAMMING REPORT FORM  
X-Form BIA-4121 Instructions

General: This report is to be prepared for each quarter of the fiscal year in which reprogrammings take place. The report applies to all Tribe/Agency reprogrammings whether approved by the Area Director or by officials in the central office. Complete one form for each agency and one form which consolidates all agency reprogrammings at the area level.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 AREA	Enter name and location code of the area office.
2 AGENCY	Enter agency name.
3 LOCATION CODE	Enter finance system location code where funds were initially distributed.
4 INITIAL FY ALLOCATION	Enter initial amount of funding distributed to the location code.
5 THIS QUARTER	Enter amount being reprogrammed during the quarter for which the report is being submitted.
6 PREVIOUS REPROGRAMMING	Enter cumulative amount reprogrammed and reported in previous quarters of the current fiscal year.
7 CUMULATIVE TOTAL	Add columns (5) and (6).
8 CHANGE COLUMN	Enter percent derived by dividing column 7 by column 4.
9 REVISED ALLOCATION	If the change column is less than 100 percent subtract column 7 from column 4. If the change column is greater than 100 percent, add column 7 to column 4.
10 REMARKS	Enter a brief description of the reprogramming action, as stated in the Reprogramming Request. Include both the justification for the program being increased and the impact on the program being decreased. These remarks will be used to compile the national reprogramming report to the Department and Congress. Area Directors are to review carefully before submission of report, to ensure that remarks are appropriate to report to both the Department and Congress.

1 Area Control No. \_\_\_\_\_  
2 Area: \_\_\_\_\_  
3 Agency: \_\_\_\_\_  
4 Increase Location Code: \_\_\_\_\_

5 Central Office Control No. \_\_\_\_\_  
6 Date of Submission: \_\_\_\_\_  
7 Decrease Location Code: \_\_\_\_\_

PROGRAM INFORMATION

INCREASE

DECREASE

FY Symbol: \_\_\_\_\_ Activity: \_\_\_\_\_  
Program Element/Component: \_\_\_\_\_  
Initial Fund Distribution: \_\_\_\_\_  
Current Fund Distribution: \_\_\_\_\_  
Amount to be Reprogrammed: \_\_\_\_\_

FY Symbol: \_\_\_\_\_ Activity: \_\_\_\_\_  
Program Element/Component: \_\_\_\_\_  
Initial Fund Distribution: \_\_\_\_\_  
Current Fund Distribution: \_\_\_\_\_  
Amount to be Reprogrammed: \_\_\_\_\_

Justification: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Impact Statement: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8 Requestor: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

9 Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

10 Non Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Non-Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

11 Approval: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Disapproval: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

FOR CENTRAL OFFICE USE ONLY

Reapportionment: Yes  No   
Reapportionment Request: \_\_\_\_\_  
Reapportionment Approved: \_\_\_\_\_  
Cash Transfer Required: Yes  No

Advice of Allotment: Yes  No   
Revised Allotment: \_\_\_\_\_  
Fund Distribution: \_\_\_\_\_  
Reserve Entry Required: Yes  No   
Date of Reserve Entry: \_\_\_\_\_

Prior Congressional Notification Required: \_\_\_\_\_  
Congressional Approval: House: \_\_\_\_\_

Yes  No   
Senate: \_\_\_\_\_ Denied: \_\_\_\_\_

Included in the Reprogramming Report for the \_\_\_\_\_ Quarter

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs  
Reprogramming Request  
Instructions

<u>NUMBER AND TITLE</u>	<u>INSTRUCTIONS</u>
1 Area Control No.	Enter the number used in the area office to control and track reprogramming actions each fiscal year.
2 Area	Enter area title if applicable, or central office.
3 Agency	Enter title of agency or program office reprogramming affects.
4 Increase Location Code	Enter location code of reprogramming increase.
5 Central Office Control No.	For central office use only; from national reprogramming log maintained in the Budget Execution Branch.
6 Date of Submission:	Self-explanatory.
7 Decrease Location Code	Enter location code of reprogramming decrease.
FY Symbol	Alpha or numeric fiscal year indicator in which funds were initially distributed. Examples: 9 = annual 1989 funds; J = multi-year 1989/1990 funds.
Activity:	Enter budget activity in which funds were initially distributed.
Program Element/Component	Enter code for element/component the reprogramming applies to.
Initial Fund Distribution	Amount initially distributed by Fund Distribution Document.
Current Fund Distribution	Enter initial fund distribution plus or minus any reprogramming actions that have taken place and have been approved and reported.
Amount to be reprogrammed	Self-explanatory.
Justification	Enter brief but clear justification for program being increased. (Reportable to the Department and Congress.)

<u>NUMBER AND TITLE</u>	<u>INSTRUCTIONS</u>
Amount to be reprogrammed:	Self-explanatory.
Justification:	Enter brief but clear justification for program being increased. (Reportable to the Department and Congress.)
Impact Statement:	Enter brief but clear impact on program being decreased. (Reportable to the Department and Congress.)
8 Requestor	Signature, title, and date of requesting official.
9 Concurrence	Signature, title, and date of the appropriate officials who concur with the request.
10 Non Concurrence	Signature, title, and date of the appropriate officials who do not concur with the request.
1 APPROVAL DISAPPROVAL	Signature, title and date of the Area Director if the reprogramming is within area approval authority. Enter appropriate central office official if the request requires such approval.
12 For Central Office Use Only	The central office budget execution is to complete this portion before making data entry.

BIA-4127  
10/89

DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

REQUEST FOR AUTHORIZATION TO RECORD NEW OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

Explanation of why the obligation was not recorded in the year of  
availability:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

OFFICIAL RESPONSIBLE: \_\_\_\_\_  
Name Title

CERTIFICATIONS: (Check applicable box and obtain appropriate signatures.)

Unobligated funds are available as shown on the Agency Allocation  
Status Report as of \_\_\_\_\_  
(Period ending date) (Account)

\_\_\_\_\_  
Finance Officer

Obligation document number \_\_\_\_\_ in the amount of \$ \_\_\_\_\_  
cancelled and the deobligation processed on \_\_\_\_\_.

Funds (are) (are not) available for restoration within the prior  
year sub-activity allotment.

\_\_\_\_\_  
Budget Officer

Voucher payment package attached.

Financial Accounting System Code Sheet attached.

Copy of obligation document to be recorded attached.

\_\_\_\_\_  
Central Office Allottee Date Area Director Date

\_\_\_\_\_  
Chief, Division of Accounting  
Management

\_\_\_\_\_  
Assistant Director,  
Financial Management



99th Congress  
1st Session

HOUSE OF REPRESENTATIVES

REPORT  
99-714

DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES  
APPROPRIATION BILL, 1987

July 24, 1986.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. YATES, from the Committee on Appropriations,  
submitted the following

REPORT

[To accompany H.R. 5234]

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for the Department of the Interior and Related Agencies for the fiscal year ending September 30, 1987. The bill provides regular annual appropriations for the Department of the Interior (except the Bureau of Reclamation) and for other related agencies, including the Forest Service, the Department of Energy, the Smithsonian Institution, and the National Foundation on the Arts and the Humanities.

CONTENTS

	Page	
	Bill	Report
Department of the Interior:		
Bureau of Land Management.....	2	10
U.S. Fish and Wildlife Service.....	7	16
National Park Service.....	11	24
Geological Survey.....	17	35
Minerals Management Service.....	19	38
Bureau of Mines.....	21	43
Office of Surface Mining Reclamation and Enforcement.....	22	45
Bureau of Indian Affairs.....	24	49
Territorial and International Affairs.....	29	57
Departmental Offices.....	31	62
Related Agencies:		
Forest Service, USDA.....	45	66

62-227 O

Item	Fiscal Year—		
	1985	1986	1987
New obligational authority .....	\$8,117,336,000	\$8,456,353,000	\$8,747,192,000
Receipts:			
Department of the Interior .....	7,648,259,000	7,931,586,000	7,647,113,000
Forest Service .....	1,024,789,000	1,321,553,000	1,229,475,000
Naval petroleum reserves .....	1,299,200,000	763,200,000	716,200,000
Total .....	9,972,248,000	10,016,339,000	9,592,788,000

### REPROGRAMMING PROCEDURES

The following are the current procedures governing reprogramming actions for programs and activities funded in the Interior Appropriations Act:

1. *Definition.*—"Reprogramming," as defined in these procedures, includes the reallocation of funds from one budget activity to another. In cases where either Committee report displays an allocation of an appropriation below the activity level, that more detailed level shall be the basis for reprogramming. For construction accounts, a reprogramming constitutes the reallocation of funds from one construction project identified in the justifications to another. A reprogramming shall also consist of any significant departure from the program described in the agency's budget justifications. This includes proposed reorganizations even without a change in funding.

2. *Criteria for reprogramming.*—(a) Any project or activity which may be deferred through reprogramming shall not later be accomplished by means of further reprogramming; but, instead, funds should again be sought for the deferred project or activity through the regular appropriation process.

(b) A reprogramming should be made only when an unforeseen situation arises; and then only if postponement of the project or the activity until the next appropriation year would result in actual loss or damage. Mere convenience or desire should not be factors for consideration.

(c) Reprogramming should not be employed to initiate new programs or to change allocations specifically denied, limited or increased by the Congress in the Act or the report. In cases where unforeseen events or conditions are deemed to require such changes, proposals shall be submitted in advance to the Committee, regardless of amounts involved, and be fully explained and justified.

3. *Reporting and approval procedures.*—(a) Any proposed reprogramming must be submitted to the Committee in writing prior to implementation if it exceeds \$250,000 annually or results in an increase or decrease of more than 10 percent annually in affected programs, with the following exceptions:

(1) Any land purchase not exceeding \$100,000.

(2) Any construction project, not exceeding \$100,000, or which results in an increase or decrease of not more than 25 percent annually.

(3) Savings from a construction project in one of the Trust Territory governments may be applied to a shortfall on another project in the same area.

Timely reports on these reprogramings shall be forwarded to the Committee by the Department.

(b) All reprogramings shall be reported to the Committee quarterly and shall include cumulative totals.

(c) Any significant shifts of funding among object classifications should also be reported to the Committee in a timely manner.

(d) Reprograming proposals submitted to the Committee for prior approval shall be considered approved after 30 calendar days if the Committee has posed no objection. However, agencies will be expected to extend the approval deadline if specifically requested by either Committee.

4. *Administrative Overhead Accounts.*—For all appropriations where costs of overhead administrative expenses are funded in part from "assessments" of various budget activities within an appropriation, the assessments shall be shown in justifications under the discussion of administrative expenses.

5. *Contingency Accounts.*—For all appropriations where assessments are made against various budget activities or allocations for contingencies, the Committee expects a full explanation, separate from the justifications. The explanation shall show the amount of the assessment, the activities assessed, and the purpose of the fund. The Committee expects reports each year detailing the use of these funds. In no case shall such a fund be used to finance projects and activities disapproved or limited by Congress or to finance new permanent positions or to finance programs or activities that could be foreseen and included in the normal budget review process. Contingency funds shall not be used to initiate new programs.

6. *Declarations of taking.*—An increasing number of declarations of taking are resulting in court awards far in excess of amounts deposited with the court. The Committee, therefore, directs the Bureau of Land Management, the Fish and Wildlife Service, the National Park Service, and the Forest Service to seek Committee approval in advance of filing declarations of taking.

7. *Report language.*—Any limitation, directive, or earmarking contained in either the House or Senate report which is not contradicted by the other report nor specifically denied in the conference report shall be considered as having been approved by both Houses of Congress.

8. *Government Comptrollers.*—Vacancies occurring in the offices of the Government Comptrollers, Office of the Inspector General, shall not be reallocated to any other organization unless approved through reprogramming procedures.

9. *U.S. Forest Service.*—The following procedures shall apply to the U.S. Forest Service, Department of Agriculture:

(a) The Forest Service shall not change the boundaries of any region, abolish any region, move or close any regional office for research, State and private forestry, or National Forest System administration, without the consent of the House and Senate Committees on Appropriations and the Senate Committee on Agriculture, Nutrition, and Forestry, and the House Committee on Agriculture, in compliance with these reprogramming procedures.

925

of the Federal contribution to the Federal Employee Retirement System.

#### APPLICATION OF GENERAL REDUCTIONS

The level at which reductions shall be taken pursuant to the Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987, if such reductions are required in fiscal year 1988, is defined by the managers as follows:

As provided for by section 252(a)(1)(B)(i) of Public Law 100-119 and for the purposes of a Presidential Order issued pursuant to section 252 of said Act, the term "program, project, and activity" for items under the jurisdiction of the Appropriations Subcommittee on the Department of the Interior and Related Agencies of the House of Representatives and the Senate is defined as (1) any item specifically identified in tables or written material set forth in the Interior and Related Agencies Appropriations Act, or accompanying committee reports or the conference report and accompanying joint explanatory statement of the managers of the committee of conference; (2) any Government-owned or Government-operated facility; and (3) management units, such as national parks, national forests, fish hatcheries, wildlife refuges, research units, regional, State and other administrative units and the like, for which funds are provided in fiscal year 1988.

The Committee emphasizes that any item for which a specific dollar amount is mentioned in an accompanying report, including all increases over the budget estimate approved by the Committee, shall be subject to a percentage reduction no greater or less than the percentage reduction applied to all non-defense accounts.

#### REPROGRAMMING GUIDELINES

The managers agree to amend the reprogramming guidelines by adding a new provision as follows:

12. GRANTS.—No grant may be made by an agency in the Department of the Interior and Related Agencies bill to an agency receiving funds in the Department of the Interior and Related Agencies bill unless the grant is submitted to the Committees on Appropriations for approval in compliance with these procedures.

#### GENERAL PROVISIONS—TITLE III

Bill language has been included amending the language proposed by the Senate which includes the Bureau of Land Management in a provision carried in last year's appropriation. The language provides that the Forest Service and the Bureau of Land Management may continue to manage lands under their jurisdiction under existing land and resource management plans pending the completion of new plans; and that existing plans may not be challenged solely on the basis that the plans are outdated or that there is new information, unless the claim includes information as to substantive concerns related to the new information. Any particular activities, such as individual timber sales, may continue to be challenged as always.

100TH CONGRESS } HOUSE OF REPRESENTATIVES { REPORT  
1st Session } 100-171

DEPARTMENT OF THE INTERIOR AND RELATED  
AGENCIES APPROPRIATION BILL, 1988

JUNE 18, 1987.—Committed to the Committee of the Whole House on the State of  
the Union and ordered to be printed

Mr. YATES, from the Committee on Appropriations,  
submitted the following

REPORT

together with

ADDITIONAL VIEWS

[To accompany H.R. 2712]

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for the Department of the Interior and Related Agencies for the fiscal year ending September 30, 1988. The bill provides regular annual appropriations for the Department of the Interior (except the Bureau of Reclamation) and for other related agencies, including the Forest Service, the Department of Energy, the Smithsonian Institution, and the National Foundation on the Arts and the Humanities.

CONTENTS

	Page	Report
	Bill	
Department of the Interior:		
Bureau of Land Management.....	2	8
U.S. Fish and Wildlife Service.....	7	13
National Park Service.....	10	20
Geological Survey.....	16	29
Minerals Management Service.....	18	31
Bureau of Mines.....	19	36
Office of Surface Mining Reclamation and Enforcement.....	20	38
Bureau of Indian Affairs.....	23	42
Territorial and International Affairs.....	30	54

74-268

**BUREAU OF INDIAN AFFAIRS**  
**OPERATION OF INDIAN PROGRAMS**

Appropriation enacted, 1987.....	\$921,182,000
Budget estimate, 1988.....	910,181,000
Recommended, 1988.....	965,966,000
Comparison:	
Appropriation, 1987.....	+44,774,000
Budget estimate, 1988.....	+55,775,000

The amount recommended by the Committee for fiscal year 1988 compared with the budget estimates by activity is as follows:

	FY 1987 Enacted	(in thousands of dollars) Budget Estimate	Committee Bill	Change from Estimate
<b>Education</b>				
School operations.....	185,471	187,411	187,733	+322
Johnson O'Malley educational assistance.....	22,750	20,361	20,361	---
Continuing education.....	58,549	29,989	29,190	+9,317
Substance abuse/counsel program.....	8,480	7,400	7,400	---
<b>Subtotal, Education.....</b>	<b>175,150</b>	<b>135,061</b>	<b>134,684</b>	<b>+3,377</b>
<b>Indian Services</b>				
Tribal government services.....	32,420	8,562	8,562	+23,858
Social services.....	111,881	90,516	92,016	+21,265
Law enforcement.....	53,413	3,177	4,427	+1,250
Self-determination services.....	21,624	90,542	48,587	+41,955
Employment development.....	26,182	7,430	2,216	+23,966
Tribe/Agency operations.....	---	146,801	161,826	+15,025
<b>Subtotal, Indian Services.....</b>	<b>144,100</b>	<b>246,928</b>	<b>210,608</b>	<b>+36,320</b>
Navajo-Hopi settlement program.....	2,421	1,871	1,871	---
<b>Economic Development and Employment Programs</b>				
Business enterprise development.....	14,295	13,146	18,071	+4,925
Road maintenance.....	23,187	267	1,767	+22,420
Tribe/Agency operations.....	---	26,797	27,797	+1,000
<b>Subtotal, Economic Development &amp; Employment.....</b>	<b>37,482</b>	<b>40,110</b>	<b>47,635</b>	<b>+7,525</b>
<b>Natural Resources Development</b>				
Natural resources, general.....	2,830	1,880	1,880	---
Agriculture.....	22,870	3,400	3,950	+1,550
Forestry.....	23,354	6,831	12,490	+5,659
Water resources.....	11,012	467	9,467	+8,000
Wildlife and parks.....	20,167	10,381	14,832	+4,451
Fire suppression.....	26,208	---	26,000	+26,000
Minerals and mining.....	10,215	8,430	7,900	+2,515
Irrigation and power.....	7,587	7,610	6,818	+869
Tribe/Agency operations.....	---	67,862	62,300	+5,562
<b>Subtotal, Natural Resources Development.....</b>	<b>102,296</b>	<b>98,360</b>	<b>140,840</b>	<b>+42,480</b>
<b>Trust Responsibilities</b>				
Rights promotion.....	17,816	18,848	11,349	+7,500
Bank notes and financial services.....	32,312	19,813	17,923	+14,900
Tribe/Agency operations.....	---	24,878	24,978	---
<b>Subtotal, Trust Responsibilities.....</b>	<b>50,128</b>	<b>63,539</b>	<b>54,250</b>	<b>+8,279</b>
<b>Facilities Management</b>				
.....	69,845	60,987	82,387	+21,400
<b>General Administration</b>				
Equipment and administration.....	40,720	28,100	37,500	+9,400
ADP services.....	17,441	17,731	16,831	+700
Program management.....	8,848	6,127	6,827	+2,700
Employee compensation payments.....	7,830	12,131	12,131	---
Consolidated training program.....	840	840	840	---
Tribe/Agency operations.....	---	18,400	18,400	---
<b>Subtotal, General Administration.....</b>	<b>75,680</b>	<b>83,229</b>	<b>92,499</b>	<b>+9,270</b>
<b>Total, Operation of Indian Programs.....</b>	<b>871,162</b>	<b>818,181</b>	<b>966,462</b>	<b>+148,281</b>

*Tribe/agency operations.*—The Committee has agreed to the new structure proposed by the Bureau, which includes separate identification of the programs funded for tribe/agency operations, with several exceptions, which will be noted in the paragraphs below. As a part of this proposal, the Bureau requested increased reprogramming flexibility for these programs, which are determined by tribal priority. The Committee is willing to give authority, on a trial basis for fiscal year 1988, to a change in the current reprogramming

guidelines only for the activities included under this heading in each program area. For these activities, the Bureau may administratively agree to reprogramming requests from the affected tribe, up to 25 per cent of the affected line item, e.g., adult education, agricultural extension services, real estate appraisals, etc., without seeking Committee approval in advance. However, all such reprogrammings shall be reported quarterly, in detail, by tribe. All other reprogramming guidelines shall remain in effect, including the prohibition on new initiatives through reprogramming, and the requirement to submit all reorganizations through the reprogramming process for advance approval. This change shall apply only to activities included under the tribe/agency operations category, and each such change must be requested by or approved by the affected tribe before the Bureau shall consider it. Any abuse of this increased flexibility, or failure to report completely and in a timely manner on all such reprogrammings approved by the Bureau, will be cause to return to the previous budget structure, and reprogramming guidelines.

The Committee also restates the concerns expressed last year when a more extensive tribe/agency operations proposal was included in the budget: that the proposal might be a precursor to a block grant type of program, with accompanying budget reductions, or that it might result in the Bureau disavowing its trust responsibilities in certain program areas, particularly natural resources and rights protection. The Committee also notes the concern of some of the tribes that this structure might be used by Bureau agency offices to increase their staffs or funding, at the expense and without the consent of the affected tribes. The Committee cautions the Bureau that if any of these concerns are realized, the Committee will take action to return these activities to the previous program structure.

Concerns have been received regarding the adequacy of funding provided to the Chitimacha Tribe of Louisiana. The Committee directs the preparation of an analysis of funding levels which would enable the Tribe to manage its resources, expand economically and provide social, municipal and educational services to its members. The report should examine the findings of an assessment of the status of the Chitimacha Tribe prepared by the Institute for Indian Development, Baton Rouge, LA, and it should be submitted to the Committee by July 10, 1987.

*Education.*—The Committee recommends an increase of \$3,639,000 for education. Included is a net increase of \$322,000 for school operations, which consists of increases of \$397,000 for Maine Indian education and \$25,000 for a second law enforcement position at the Riverside, OK boarding school; and a decrease of \$100,000 to the gifted and talented pilot program, while program results are being evaluated and a proposal for a Bureau-wide program is being developed. The Committee expects the proposal, and related funding, to be included in the fiscal year 1989 budget request. The funds for Maine Indian education are needed because of the requirements of the Maine Indian Claims Settlement Act of 1980, which made the Maine Indian schools subject to State law. As such, the schools must meet the requirements of the Maine Education Reform Act of 1984, or be subject to penalties and fines. Up

(b) The appropriation structure for the Forest Service shall not be altered without advance approval of the House and Senate Committees on Appropriations.

(c) Provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) and of 7 U.S.C. 147b shall apply to appropriations available to the Forest Service only to the extent that the proposed transfer is approved by the House and Senate Committees on Appropriations in compliance with these reprogramming procedures.

10. *Assessments.*—No assessments shall be levied against any program, budget activity, subactivity, or project funded by the Interior Appropriations Act unless such assessments and the basis therefor are presented to the Committees on Appropriations and are approved by such committees, in compliance with these procedures.

11. *Land acquisitions.*—Lands shall not be acquired for more than the approved appraised value (as addressed in section 301(3) of Public Law 91-646) except for condemnations and declarations of taking, unless such acquisitions are submitted to the Committees on Appropriations for approval in compliance with these procedures.

#### APPLICATION OF GENERAL REDUCTIONS

The level at which reductions shall be taken pursuant to the Deficit Reduction Act of 1985, if such reductions are required in fiscal year 1987, is defined by the Committee as follows:

As provided for by section 252(a)(1)(B)(i) of Public Law 99-177 and for the purposes of a Presidential Order issued pursuant to section 252 of said Act, the term "program, project, and activity" for items under the jurisdiction of the Appropriations Subcommittees on the Department of the Interior and Related Agencies of the House of Representatives and the Senate is defined as (1) any item specifically identified in tables or written material set forth in the Interior and Related Agencies Appropriations Act, or accompanying committee reports or the conference report and accompanying joint explanatory statement of the managers of the committee of conference; (2) any Government-owned or Government-operated facility; and (3) management units, such as national parks, national forests, fish hatcheries, wildlife refuges, research units, regional, state and other administrative units and the like, for which funds are provided in fiscal year 1987.

The Committee emphasizes that any item for which a specific dollar amount is mentioned in an accompanying report, including all increases over the budget estimate approved by the Committee, shall be subject to a percentage reduction no greater or less than the percentage reduction applied to all non-defense accounts.

#### ENERGY INITIATIVES

Circumstances in energy markets have changed substantially in the past year. Oil prices have dropped to low levels causing marginal producing wells in the United States to be shut-in or abandoned, and exploratory activity for new sources of oil has decreased dramatically. This has led to projections of increased import dependence in the future compared to previous estimates. Despite



Until recently, the schools were able to meet these extra requirements with the assistance provided under the Department of Education's Impact Aid program; however, new regulations have removed the schools' eligibility for these funds. The Committee urges the Bureau and the authorizing committee to address this situation as quickly as possible. Until a longer term solution is found, the Committee has included the \$397,000 required for the three elementary schools to remain in operation and in compliance with the law, for one-year only.

Bill language has been included prohibiting the Bureau from implementing its proposed education initiative, which would have involved turning over operation of all current Bureau-operated schools to either the tribes, or if the tribes declined, to local education agencies or the State. Under Public Law 93-638, tribes may request to assume operation of Bureau schools under contract at any time. The Committee does not believe the tribes should be coerced to take over operation of the schools under threat of having the schools turned over to local or State authorities if they choose not to contract for operation of the schools. The Committee established at its hearing with the Bureau that the Bureau and the Department have failed to address a number of currently existing requirements under the law related to school operations. The Bureau is also in the process of preparing a Comprehensive Education Plan which should be the vehicle to address the requirements of the Bureau schools, and how best to address them. The Committee urges the Bureau to complete these requirements and present a comprehensive proposal, along with adequate funding, to meet the needs of those Indian students for which no adequate alternatives in the public school system exist.

Bill language has also been included which will require that the Phoenix Indian Boarding School be kept open at least throughout fiscal year 1988, and that no disposition of the facility will be made without Congressional direction through legislation. The Bureau is expected to continue to provide adequate staffing and funding for the school pending final disposition of the facility.

The Committee is concerned about the lack of action taken by the Bureau to address the needs of its schools, in order to comply with its own education standards. The Bureau is directed to submit a report by February 1, 1988, detailing the needs identified by Bureau-funded schools to meet the standards, the status of meeting these needs, additional funding or other action required to meet the balance of these needs, and a timetable or plan for meeting them.

An increase of \$3,317,000 is recommended for continuing education. Included are \$400,000 for transition costs for the Institute of American Indian Arts; \$1,257,000 to restore the post-secondary schools to the 1987 level; \$500,000 for special higher education scholarships; \$160,000 to reinstate the summer law program; \$750,000 for Title I tribally-controlled community colleges; and \$250,000 for the Navajo Community College. Bill language has been included prohibiting the charging of tuition at the three post-secondary schools. Information received by the Committee indicated that such charges would likely result in a significant number of students not being able to continue their studies at these institu-

tions, particularly with the proposed reductions by the Administration in other sources of funds, such as student loans or Pell grants, that might be used by the students to help cover the tuition charges. Bill language has also been included prohibiting the proposed changes in higher education regulations. The Committee has received comments from a number of tribes opposed to these changes, which are considered to be more stringent than the requirements placed on non-Indian students who receive other sources of Federal funds for higher education.

The Committee is concerned about the potential lack of health professionals for the Indian Health Service, with the end of the National Health Service Corps program, and expects the special higher education program to place special emphasis on increasing the number of health professions scholarships to the extent possible. The Committee has agreed to include \$500,000, as requested by the Bureau, to establish the tribally-controlled community colleges endowments. However, the Committee does not agree with the Bureau's proposal to offset endowment income with program reductions, as this was not the intent of the law establishing the endowments.

*Indian services.*—The Committee recommends an increase of \$10,615,000 for Indian services. For tribal services, an increase of \$3,300,000 is recommended, which includes \$3,000,000 for new tribes funding. If funds were not included for newly recognized tribes, the initial funding for such tribes would have to be taken from other tribes' existing funding. Among the current requirements for such funding are the Klamath tribe, for which approximately \$1,500,000 will be needed (not including a new office or land acquisition, the needs for which should be reported on by the Bureau by February 1, 1988); and the Wampanoag tribe of Gay Head, MA, for which approximately \$550,000 will be needed, both of which were recognized in 1987. There is also an increase of \$800,000, to continue substance abuse judicial training. This is a decrease from the 1987 funding level of \$1,000,000 for this purpose. Of the budgeted increase of \$1,000,000 for tribal courts, the Committee directs that \$150,000 be allocated to the Winnebago tribal court; and \$50,000 to the Fort Peck reservation, to help meet the special needs of the tribes there with regard to child abuse offenders.

A net increase of \$2,500,000 is recommended for social services, which consists of an increase of \$2,700,000 to restore Indian Child Welfare Act (ICWA) grants to the 1986 level; and a decrease of \$200,000 to all other social services. This decrease can be accomplished by locating the quality control unit in the field instead of at headquarters, and coordinating it with the other proposed increases in area office staffing. As in the past, the Committee intends the ICWA grants to be made available for the highest priority projects, whether on or off reservation.

Bill language has been included prohibiting implementation of the economic self-assistance initiative. There is no objection to a limited effort by the Bureau to fund several demonstration efforts, as long as a full report on such efforts is provided to the Committee prior to the fiscal year 1989 hearings, and no effort is made to expand these efforts until Committee approval is received.

The Committee has been made aware of concerns over the level of welfare assistance payments in South Dakota. Although these payments are set by regulation, the Committee requests the Bureau to prepare a study of the level of payments in South Dakota, including any recommended changes in how the level is determined, and submit it to the Committee by February 1, 1988.

An increase of \$1,250,000 is recommended for law enforcement, including \$1,000,000 to continue substance abuse training. This compares to the 1987 funding level of \$3,000,000. Although no additional funding has been included for the special Papago drug enforcement grant, for which \$500,000 was provided in 1987, the Committee understands that most of those funds will be available for expenditure in fiscal year 1988, and expects the Bureau to continue funding this special effort for as long as necessary. The balance of the increase, \$250,000, will allow the special drug abuse coordination office to continue operations in fiscal year 1988. The Committee intends for at least three additional FTE's to be provided to staff this office.

A decrease of \$1,000,000 is recommended for self-determination services. Included is an increase of \$2,000,000 for contract support of which \$500,000 is for the expected shortfall in fiscal year 1987. It is likely this is the minimum amount that will be needed as a result of the Bureau's decision not to implement a flat 15 percent administrative fee on tribal contracts, on which the budget request was based. Bill language has also been included prohibiting the implementation of any changes in the method of funding tribal contractor indirect costs, including imposition of a flat rate during fiscal year 1988. If the amount provided for contract support is not adequate, the Bureau is directed to submit a request for the additional amount required, through supplemental appropriation or re-programming, as soon as the shortfall is known.

A decrease of \$3,000,000 is recommended to the small tribes/specialized technical assistance initiative. The Committee does not agree with the Bureau's proposal to terminate tribe/agency funding for self-determination grants, and has restored \$4,000,000 under the tribe/agency portion of the budget. The Committee directs that those tribes who so choose be allowed to reprogram funds back to self-determination grants if desired, or to other high priority activities of the tribe's choosing. A report on the changes that result should be submitted to the Committee as soon after October 1, 1988, as possible. In the future, if the Bureau wants to fund new initiatives, it should not reduce tribe/agency programs for that reason, but either seek new funding, or identify other Bureau programs as the source of funds.

A decrease of \$160,000 is recommended to employment development. Included is a reduction of \$220,000 for the Central Office self-assistance staff and related costs, since the initiative will not be implemented as planned in 1988. An increase of \$60,000 is recommended for the United Tribes Education Technical Center.

An increase of \$4,725,000 is recommended for Indian services tribe/agency operations, including \$725,000 for the law enforcement programs of the following tribes: Lummi (\$100,000); Quinalt (\$175,000); Winnebago (\$100,000); and Cheyenne River Sioux

(\$350,000). The balance of \$4,000,000 is to restore self-determination grants, or other high priority activities, as discussed above.

*Economic development and employment.*—A decrease of \$75,000 is recommended for economic development and employment. Included is a net decrease of \$3,075,000 to business enterprise development, which consists of an increase of \$425,000 for a grant to the Michigan Indian tribes for economic development activities in concert with the State of Michigan; and decreases of \$1,000,000 to the business development grant program and \$2,500,000 to credit and financing, technical assistance. Of this amount, \$2,000,000 will be restored to the tribe/agency operations part of the budget, as described below, for distribution according to tribal priority. The Committee directs that no additional funds are to be used to fund existing or additional model business opportunity centers, until the direction provided in the Committee's letter of May 20, 1987 is adhered to, and the required report is provided to the Committee. The grant to the Michigan tribes is for the activities included in the proposal of the American Indian Business Development Consortium, with the exception of internships, and promotional materials.

There is an increase of \$1,000,000 for road maintenance, to be used for road sealing. Under tribe/agency operations, the \$2,000,000 deleted from the credit and financing technical assistance program as noted above is restored.

*Natural resources development.*—The Committee recommends an increase of \$51,336,000 for natural resources development. In agriculture, there is an increase of \$650,000 for new crop establishment on the Gila River Farms project. The \$700,000 increase requested for agricultural technical centers is deleted, and there is an increase of \$400,000 for noxious weed and soil erosion control activities, for a total of \$730,000.

An increase of \$5,867,000 is recommended for forestry. Included is \$417,000 to restore Area Office operations to the 1987 level, and \$5,550,000 to restore the forest development program to the 1987 level, including the transfer in of \$2,400,000 which the Bureau had proposed moving to the tribe/agency operations line item. These increases are offset by a decrease of \$100,000 to the new marketing assistance initiative, leaving \$228,000. Given its professed emphasis on economic development and job creation/retention, it is difficult to understand the Bureau's proposals to seek such large reductions in the forestry program, including those under tribe/agency operations, and the job losses that would result.

There is an increase of \$9,000,000 for water resources, which restores water studies to the 1987 level, including a transfer back of the \$7,500,000 proposed for transfer to Indian rights protection. If there are inadequate funds under Indian rights protection to pursue water rights negotiations or litigation, the Bureau should request funds under that program to meet those needs, rather than continuing to propose the water studies funds be transferred. Within these funds, the Committee expects the Bureau to continue funding the Zuni, Yakima and Flathead studies at the required levels, and to provide \$284,000 for water resources planning and development on Seminole tribal lands in Florida. These funds are subject to signing and acceptance of the pending compact with the

Upper Columbia Water Management District by all the parties concerned.

An increase of \$4,035,000 is recommended for wildlife and parks. For the Pacific Salmon treaty, there is an increase of \$380,000 for the Northwest Indian Fisheries Commission (NWIFC), and the Columbia River Intertribal Fish Commission (CRITFC), and \$63,000 for the Metlakatla, AK salmon tagging project. It is the Committee's understanding that the NWIFC and the CRITFC are not receiving Federally mandated pay increases in a manner similar to individual Tribes contracting with the Bureau of Indian Affairs. The Committee sees no reason for this discrepancy in treatment, and directs the Bureau to restore the base finding level for the two Commissions to that which would have been available had they received equivalent treatment to other Tribal contractors. The Committee also expects that this equivalent treatment will continue should similar situations arise in the future. An increase of \$1,200,000 is recommended for the Great Lakes Indian Fish and Wildlife Commission, to meet the additional requirements on the Commission as a result of the February, 1987 court decision.

There is an increase of \$250,000 to establish a cyclical maintenance fund for tribal hatcheries. The Bureau shall establish a priority system, to be in place by October 1, 1987, for distribution of these funds to the highest priority projects. Bill language has been included, allowing for the expenditure of these funds. An increase of \$112,000 is recommended, to reimburse the Fish and Wildlife Service for operation and maintenance of the hatcheries it operates for tribes. There is an increase of \$210,000 for research on and restoration activities related to three species of suckers on the Klamath reservation, which are in a threatened status. An increase of \$220,000 is included for the Blackfoot Tribe, including \$120,000 to continue the grizzly bear study, and \$100,000 to initiate a fish and wildlife program for the tribe. A decrease of \$400,000 is recommended, to reduce special management/development projects to \$500,000, since the Bureau did not have specific plans for this funding. An increase of \$496,000 is included for operating costs of the Upper Columbia United Tribes Fisheries Research Center in Washington. While the Committee is providing these funds to allow the Center to operate in fiscal year 1988, the Committee expects the Center to seek other sources of operating funds for fiscal year 1989 and beyond, including funds from the Bonneville Power Administration.

Finally, there is an increase of \$2,000,000 to fund the Timber-Fish-Wildlife initiative. Negotiations involving the 20 Boldt Case Area tribes, the timber industry, the State of Washington and a variety of environmental groups recently resulted in an agreement covering the future management of watersheds and fish and wildlife habitat in the State of Washington. The State of Washington is seeking biennial funding of \$6,500,000, and the timber industry and environmental organizations are seeking funds to fulfill their responsibilities under the agreement. The recommendation of \$2,000,000 will allow the tribes to have increased involvement in on-site evaluation of forest practices which, in the past, have had adverse impacts on fisheries resources.

For fire protection, there is an increase of \$20,000,000. This will provide for the repayment of costs incurred for fighting forest fires on Indian lands in fiscal year 1987.

For minerals and mining, the Committee recommends an increase of \$1,050,000. Included is \$800,000 to partially restore the minerals assessments funding, for Phase II studies. These funds may be made available for tribal contracting. There is also an increase of \$250,000, to continue funding for the Council of Energy Resource Tribes at the 1987 level.

For irrigation and power, an increase of \$400,000 is recommended, for increased operation and maintenance requirements of the Navajo Indian Irrigation project.

Under tribe/agency operations, a net increase of \$5,138,000 is recommended. This consists of an increase of \$7,538,000, to restore the timber sales administration budget to the 1987 level, and a decrease of \$2,400,000, to transfer the forestry funds back to the forestry line item, as discussed above. Bill language has also been included to prohibit the Bureau from collecting timber administrative fees to offset the costs of this program, and also to prohibit the Bureau from contracting out the forestry program, unless a proposal to do so is submitted to the Appropriations Committees and approved in advance. The bill language also prohibits any reorganizations or proposed "regionalization" of Bureau programs, including the removal of programs from the Indian Priority System, without review and approval of any such proposals in advance by the Appropriations Committees.

*Trust responsibilities.*—A decrease of \$9,090,000 is proposed to trust responsibilities. A reduction of \$7,500,000 results from transferring the water resources funding back to that line item under Natural resources development. Under real estate and financial trust services, there are reductions of \$300,000 to the requested increase for a resource allocation study; \$500,000 to lands record improvements, leaving an increase of \$1,500,000; \$100,000, due to assuming a 25 percent lapse rate in filling vacancies in land title offices; and \$690,000 to the increase related to trust fund contracting, leaving \$1,800,000. Bill language is included to prohibit the contracting of trust fund services until an accounting of the funds involved has been provided to the tribe(s) involved, the proposed contractual agreement has been submitted to the Appropriations Committees and approved, and the Bureau has consulted adequately with the affected tribes.

No additional funds have been provided for litigation support or attorneys' fees, based on the Bureau's assertions that the amounts provided in the past have been more than adequate, and the decreased levels requested will be sufficient to meet all expected needs. If this does not prove to be the case, the Committee expects the Bureau to report promptly on the shortfall and to request the additional funds needed through a supplemental appropriation or reprogramming.

The Committee is concerned about the lack of action on hazardous waste sites on Indian land, and requests that the Bureau develop a plan and identify funds to be used to address all such known sites within the next two years. The plan should be submitted to the Committee by February 1, 1988.

*Facilities management.*—An increase of \$1,460,000 is recommended, consisting of an increase of \$500,000 related to overestimating the savings from the currently planned demolition or transfer program; and a decrease of \$40,000 to new facilities operation and maintenance, based on current estimates of completion dates. There is also an increase of \$1,000,000, to restore partially the proposed reduction based on planned consolidation of facilities, because the plan has not yet been developed.

The Committee has directed that the policy and program control of the Bureau facilities program, including facilities O&M, new construction, and facilities improvement and repair, be retained by the Office of Construction Management, which the Committee recommends be moved to the National Park Service. Further discussion of this matter is included under the Office of Construction Management.

*General administration.*—A decrease of \$1,614,000 is recommended. Under management and administration, there is an increase of \$100,000 for EEO complaint investigations, and a decrease of \$23,000 to financial management data systems. There are also decreases of \$374,000 to the request for new contracts/grants personnel, and \$200,000 for new personnel positions, to reflect anticipated lapse rates in new hiring. A decrease of \$117,000 to Departmental billings is included, based on a re-estimate of the requirements, and deletion of the amount included for contingencies. Any proposed changes in this item should be included in the budget justification and explained, the same as for any other line item.

A decrease of \$800,000 is recommended to ADP services, consisting of \$200,000 for software development, \$100,000 for hardware requirements, and \$500,000 for systems improvement initiatives. The Committee is concerned about the costs related to two new computers recently acquired by the Bureau under GSA excess regulations, and requests a report be prepared and submitted by January 1, 1988 on all the costs related to the new computers, including maintenance, utilities and site preparation; and the estimated savings (cost avoidance) due to discontinuing the previous processing services.

A decrease of \$200,000 is proposed to program management, which deletes the requested increase for construction management since the control and direction of the facilities program is to remain with the Office of Construction Management rather than return to the Bureau.

*Bill language.*—Language has been included modifying the language carried in the 1987 appropriation, which placed a moratorium on carrying out section 1128(b) of P.L. 95-561, which would have otherwise required additional payments to certain schools. The Committee agreed to this language on the basis that it would be a one-year moratorium only. However, due to the Bureau's inability to complete the required report as to what this section of law would have required, including related costs, in time for the Committee to act in this bill, the Committee has reluctantly agreed to extend the language, only until a report has been submitted by the Bureau, but no later than July 1, 1988. By that time, the report should have been received and the Committee will be able to ad-

dress the issue in the fiscal year 1988 supplemental appropriations bill.

Bill language has also been included modifying provisions carried in previous years' appropriations acts, regarding authority for funding the Institute of American Indian Art, and language for the the Chippewa-Ottawa Fisheries Treaty Management program.

**CONSTRUCTION**

Appropriation enacted, 1987.....	\$88,601,000
Budget estimate, 1988.....	57,894,000
Recommended, 1988.....	73,967,000
Comparison:	
Appropriation, 1987.....	-14,634,000
Budget estimate, 1988.....	+16,073,000

The Committee recommends an appropriation of \$73,967,000, an increase of \$16,073,000 over the budget estimate. The action taken by the Committee, compared to the budget estimate, is reflected in the following table:

	(in thousands of dollars)			Change from Estimate
	FY 1987 Enacted	Budget Estimate	Committee Bill	
Buildings and utilities.....	48,119	32,389	23,884	+11,524
Fish hatcheries.....	---	---	2,399	+2,399
Irrigation systems.....	17,886	9,184	14,479	+6,295
Hoarding.....	22,000	17,348	22,000	+4,652
<b>Total, Construction.....</b>	<b>88,005</b>	<b>57,894</b>	<b>73,967</b>	<b>+16,073</b>

*Buildings and utilities.*—The Committee recommends an increase of \$1,524,000 over the budget estimate. Included are increases of \$1,274,000 for reconstruction of the Choctaw, MS elementary school; and \$1,250,000 to the facilities improvement and repair program (FI&R), to continue rehabilitation of Haskell Junior College. There is also a decrease of \$1,000,000 to FI&R, which will maintain the minor repair program at the previous year's level of \$2,500,000. The criteria for the use of these funds should be better defined before the program is expanded. Within the funds provided for FI&R construction, the Committee expects the Bureau to fund the Ramah Navajo project, which the Committee understands will be ready for construction in 1988. The Committee also requests report be prepared and submitted by February 1, 1988 on the total FI&R needs at both Haskell and the Southwestern Indian Polytechnic Institute (SIPI), including estimated costs, and the new facility requirements at both institutions. The Committee is very concerned about the conditions of facilities recently reported at Haskell, and expects the Bureau to complete designs in fiscal year 1989 for all the required FI&R projects, and to include funds in the fiscal year 1989 budget to proceed with the actual rehabilitation expeditiously as possible.

The Committee is concerned that a study of the structural integrity of the existing school buildings at Pine Ridge, SD, has apparently not been completed, and directs the Bureau to complete the study and submit it to the Appropriations Committees as promptly as possible.



The Committee repeats its previous directive, that all new construction projects, as well as major reconstruction or rehabilitation projects under the FI&R program, should be designed for pre-engineered (modular) construction, unless the Bureau submits a report to the Appropriations Committees requesting and justifying an exception to this directive in advance.

*Fish hatcheries.*—An increase of \$2,800,000 is recommended for a new category of construction, fish hatcheries, including \$2,000,000 for rehabilitation. Bill language has been included, allowing the use of these funds for tribally-owned hatcheries. The fish hatcheries funded through the Bureau, both Federal and tribal, are vitally important in tribal economies, as well as contributing to local, State and regional economies. The Bureau has had no program to assist with the rehabilitation needs of these existing hatcheries, and the Committee believes this relatively small amount of funding should be made available to begin to address the accumulated needs, currently identified at over \$6,000,000. Prior to distributing these funds, the Bureau must complete a priority system, which will allow the funds to be allocated fairly on a national basis, taking the unique needs of different areas into account.

The balance of \$300,000 is for construction of a Queets River salmon hatchery for the Quinault Tribe, with an additional \$1,000,000 to be provided by the State of Washington.

*Irrigation systems.*—An increase of \$6,235,000 is recommended for irrigation construction. Included is a decrease of \$1,165,000, for funds not needed in fiscal year 1988 by three projects included in the budget, Ganado, Washakie, and part of Pablo.

An increase of \$350,000 is recommended to allow completion of the Moreau River irrigation project, and an additional \$5,600,000 is provided for the Navajo Indian Irrigation Project. This will allow completion of construction of Block 6 of the project. There is also an increase of \$950,000 for the next increment of construction of the Gila River Farms project, and \$500,000 for dredging existing canals on the Seminole reservation in Florida.

The Committee has no objection to release of the funds already appropriated for the Miner Flat Dam.

*Housing.*—The Committee recommends an increase of \$5,514,000, which will restore the housing program to the 1987 level, including continuing construction of new units. Bill language has been included prohibiting the implementation of any new regulations or policies that would have the effect of changing eligibility for the housing program, specifically to limit eligibility to the elderly and handicapped only. While the Committee would have no objection to giving priority to such cases where appropriate, there are too many people waiting for decent housing who would not fit these categories to allow such a limitation of the program at this time.

As requested by the Administration, the Committee has earmarked \$1,482,000 in construction for counseling, archeological clearances, water production including continued monitoring of the Puerco River by the Geological Survey, and administration related to the Navajo and Hopi Indian Relocation program. The Committee encourages BIA to continue to work with the Navajo and Hopi Indian Relocation Commission, the Indian Health Service, the Navajo tribe and relocatees to develop the new lands to meet the

needs of the relocatees and fulfill the intent of the Relocation Act of providing decent, safe and sanitary homes to those eligible for relocation.

**ROAD CONSTRUCTION**

Appropriation enacted, 1987.....	
Budget estimate, 1988.....	
Recommended, 1988.....	\$1,000,00
Comparison:	
Appropriation, 1987.....	+1,000,00
Budget estimate, 1988.....	+1,000,00

The Committee recommends an appropriation of \$1,000,00 for construction of the Indian Road from Honobia to Octavia in Oklahoma.

The balance of project funds for road construction will be included in the fiscal year 1988 allocation of contract authority from the Federal Lands Highway program, Department of Transportation.

**MISCELLANEOUS PAYMENTS TO INDIANS**

Appropriation enacted, 1987.....	
Budget estimate, 1988.....	13,628,00
Recommended, 1988.....	13,340,00
Comparison:	
Appropriation, 1987.....	+13,340,00
Budget estimate, 1988.....	-288,00

The Committee recommends an appropriation of \$13,340,000, a decrease of \$288,000 from the estimate. Included are \$500,000 for administrative expenses related to the White Earth Settlement Act, \$2,140,000 for the Old Age Assistance Claims Settlement Act and \$10,700,000 for the Gila Bend Indian Reservation Lands Replacement Act. With regard to the White Earth Settlement Act the Committee expects expenses of the Solicitor's office and the Office of Hearings and Appeals related to this activity to be funded under those offices.

**TRIBAL TRUST FUNDS**

Appropriation enacted, 1987.....	\$1,000,00
Budget estimate, 1988.....	1,000,00
Recommended, 1988.....	1,000,00
Comparison:	
Appropriation, 1987.....	
Budget estimate, 1988.....	

The Committee recommends an appropriation of \$1,000,000, the budget estimate, for tribal trust funds. Tribal funds are deposited into the U.S. Treasury pursuant to various acts of Congress to be made available for expenditure for the use and benefit of the respective tribal groups.

The Committee has agreed with proposed bill language which will make permanent the provision of this \$1,000,000, as well as the balance of the tribal trust funds so requested by the tribes.

**REVOLVING FUND FOR LOANS**

Appropriation enacted, 1987.....	
Budget estimate, 1988.....	\$2,912,00
Recommended, 1988.....	



# United States Department of the Interior

BUREAU OF INDIAN AFFAIRS  
WASHINGTON, D.C. 20245



IN REPLY REFER TO:

41 BIAM Supp. 4, Bulletin 3  
September 13, 1988

## Memorandum

To: Holders of 41 BIAM

From: Deputy to the Assistant Secretary - Indian Affairs (Operations)

Subject: Administrative Control of Funds

1.1 Purpose. This bulletin replaces 41 BIAM, Supplement 4, Bulletin 2, issued May 19, 1988. The changes contained herein are made to bring the BIAM into conformance with the most recent Departmental Manual draft procedures on administrative control of funds. This bulletin establishes the Bureau of Indian Affairs' fund distribution procedures and identifies the responsibilities of Bureau officials for the further subdivision of funds and the control of obligations. This bulletin shall insure that: (a) Bureau programs shall be operated and funds shall be expended pursuant to enacted appropriations bills and in consideration of specific Congressional directives; and (b) administrative controls of funds are established and enforced to restrict obligations and expenditures to the enacted appropriations, approved apportionments, reapportionments, allotments, and distributions of funds.

1.2 Policy. It shall be the policy of the Bureau of Indian Affairs that each Bureau officer receiving funds shall be held responsible and accountable to the Assistant Secretary - Indian Affairs for all funds appropriated to him. Each officer shall restrict obligations and expenditures for each appropriation to the amount of the appropriations, statutory limitations, allotments, and fund distributions. All Bureau officials who are designated as allottees shall be subject to the provisions of the Anti-Deficiency Act (31 U.S.C. 1341-1342, 1349-1350, 1511-1519).

1.3 Authority. The Office of Management and Budget (OMB) provides direction on agency fund control systems in Circular A-34. A list of legal citations pertinent to the administrative control of funds is provided below.

A. Money and Finance. Title 31, United States Code:

(1) Sections 1341-1342, 1349-1351, 1511-1519 (part of the Anti-Deficiency Act, as amended).

BULLETIN EXPIRES: March 13, 1989

MANUAL BULLETIN

- (2) Sections 1101, 1104-1108, 3324 (part of the Budget and Accounting Act, as amended).
  - (3) Sections 1501-1502, (part of Section 1311 of the Supplemental Appropriations Act of 1950).
  - (4) Sections 1112, 1531, 3511-3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).
- B. Title X of Public Law 93-344. Title 2 U.S.C. 681-688.
  - C. OMB Circular No. A-34, "Instructions on Budget Execution" and related OMB guidelines.
  - D. Appropriations Acts for the Department of Interior and Related Agencies.
  - E. Other laws that directly involve the Bureau of Indian Affairs, whether the funds are appropriated directly to the Bureau or by transfer from another agency.

1.4 Scope. The Bureau's fund distribution process has been modified to fix responsibility for obligating and expending funds in excess of an appropriation, statutory limitation, or other subdivision of funds and authority. This shall enable the Bureau head to determine accurately and quickly the exact responsibility for the overobligation or overexpenditure of appropriations, statutory limitations, apportionments, allotments, and fund distributions.

1.5 Application of Anti-Deficiency Act. The Bureau is responsible for reporting Anti-Deficiency Act violations of the following character:

A. Overobligation or Overexpenditure of an Appropriation or Fund. This is any case where an officer or employee of the United States has made or authorized an expenditure from, or created or authorized an obligation against, any appropriation or fund in excess of the amount available in the account. For expired accounts, the "amount available" includes amounts available for restoration to the account. (Title 31 U.S.C. 1341(a))

B. Contract or Obligation in Advance of an Appropriation. This is any case where an officer or employee of the United States has involved the Government in a contract or other obligation for the payment of money for any purpose in advance of appropriations made for such purposes, unless such contract or obligation is authorized by law. If authorized by law but not financed by an appropriation, the budget authority recorded to cover such transactions is known as contract authority. If the contract authority is provided in anticipation of receipts, then obligations incurred against such contract authority cannot be liquidated unless either the receipts are collected and credited to the account or an appropriation to liquidate has been enacted. (Title 31 U.S.C. 1341(a))

C. Acceptance of Voluntary Service. This is any case where an officer or employee of the United States has accepted voluntary service for the United States or employed personal services in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property. (Title 31 U.S.C. 1342)

D. Overobligation or Overexpenditure of an Apportionment or Reapportionment. This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure in excess of an apportionment or reapportionment. This includes adjustments that cause obligations in expired accounts that have not been merged to exceed the apportionment for the year in which such obligations were incurred. (Title 31 U.S.C. 1517(a))

E. Overobligation or Overexpenditure of an Allotment. This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure in excess of the amount permitted by the prescribed and approved agency fund control system. (Title 31 U.S.C. 1517(a))

F. Overobligation or Overexpenditure of a Credit Limitation. This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure exceeding a credit limitation contained in an appropriations act restricting the amount that can be obligated or committed for a credit program. (Title 31 U.S.C. 1517(a))

G. Overobligation or Overexpenditure of Other Administrative Subdivisions of Funds. Generally, the overobligation of other administrative subdivisions of funds, e.g., fund distributions, operating budgets, allowances, financial plans, statutory limitations other than those found in the appropriations act and other than those defined as a statutory limitation in Circular A-34, is a violation of the Anti-Deficiency Act only when it causes an overobligation or overexpenditure of an allotment, apportionment or appropriation unless the apportionment or agency's fund control regulations specify otherwise. (31 U.S.C. 1517(a))

H. Penalties. A part of the Anti-Deficiency Act, 31 U.S.C. 1349-1350, 1517-1519, subjects an employee to either administrative discipline or to criminal penalty. Violations of this Act may result in administrative action involving one of the following: suspension from duty without pay; a letter of reprimand or censure to be included in the employee's Official Personnel File; an unsatisfactory performance rating; a transfer to another position; a suspension from duty without pay; or removal from office. The criminal penalties which may be imposed against an employee who knowingly and willfully violates 31 U.S.C. 1341(a), 1342, or 1517(a), include a fine of not more than \$5,000, imprisonment for not more than two years, or both.

### 1.6 Responsibilities.

A. Officials designated responsibility as recipients of an advice of allotment are: Deputy to the Assistant Secretary - Indian Affairs (Operations); Deputy to the Assistant Secretary - Indian Affairs (Tribal Services); Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development); Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs); and the Director, Office of Construction Management. If future appropriations language provides the funds to the Bureau of Indian Affairs and the program responsibility to another office within the Department, the Director, Head, or Chief of that office will be the recipient of an advice of allotment. These allottees shall be held responsible for the obligation and expenditure of all funds appropriated, allotted, distributed, and authorized to their respective programs. They are responsible for submitting fund distribution plans of all appropriated funds. Each of these officials is subject to the provisions of the Anti-Deficiency Act as outlined in section 1.5 of this Bulletin.

B. Those officials responsible below the allotment level are: central office directors, assistant directors, division chiefs, branch chiefs, program managers, area directors, assistant area directors, agency superintendents, area education program administrators, agency superintendents for education, officers in charge of schools, the presidents of Bureau-operated institutions of postsecondary education, and project managers of the independent irrigation projects. These officials are responsible for the obligation and expenditure of funds issued to them through fund distribution documents or other authority such as contract limitation and contract authority. Each of these officials are subject to administrative discipline if an overobligation of funds distributed occurs, and may be subject to the provisions of the Anti-Deficiency Act if such overobligation of funds causes an overobligation or overexpenditure of an allotment, apportionment or appropriation.

C. Officials receiving fund distribution documents for amounts budgeted for intradepartmental or interdepartmental billings shall not be subject to disciplinary action if the amount of these billings, which is outside the control of the Bureau of Indian Affairs, exceeds the amount distributed.

### 1.7 Fund Distribution at the Allotment Level.

A. Upon passage of an appropriations act, the Bureau's Division of Program Development and Implementation shall be responsible for developing an Apportionment plan as required by the Office of Management and Budget (OMB) and the Department of the Interior, Office of Budget. Upon approval of an apportionment, the apportioned amounts shall be recorded in the Bureau's financial accounting system as allotted reserves.

B. Notification of the available appropriated funds, anticipated reimbursements, and unobligated balances brought forward shall be provided through an Advice of Allotment, X Form BIA-4101 (Illustration 1). The Advice of Allotment shall include: (1) specific programmatic instructions identified in the appropriations act and Congressional reports; (2) a statement which notifies the allottee that any overobligation or overexpenditure of the allotment of funds shall result in a violation of the Anti-Deficiency Act; (3) the identification of funds available for obligation; and (4) the period of time during which such funds may be obligated.

C. The Advice of Allotment shall be issued to all officials designated as allottees in section 1.6(A) of this directive. The allottees shall sign one copy of the Advice of Allotment and return it to the Division of Program Development and Implementation.

D. Allottees shall control obligations and expenditures and insure that:

(1) Fund distributions shall not be made in excess of the allotments and statutory limitations.

(2) Obligations shall not be incurred or expenditures made unless funds have been apportioned, reapportioned, allotted, distributed, or authorized under an appropriations act or other specific authority. In the absence of an appropriations act, obligations shall not be made unless funds have been apportioned, reapportioned, allotted, distributed, or authorized under a continuing resolution.

(3) Obligations or expenditures shall not be made in excess of the amount available at the time the obligation or expenditure is made. Obligations against allotments, distributions, or other authority involving Nonexpenditure Fund Transfers (SF-1151), reimbursements, and other earned income shall be restricted to the amounts available.

(4) No obligation or expenditure shall be made until the responsible official has determined that funds are available.

(a) Any overobligation or expenditure of funds at the allotment level shall constitute a violation of the Anti-Deficiency Act. Violations of this Act are reportable to the President and to the Congress through the Secretary of the Interior and the Director of the Office of Management and Budget.

(b) Thirty (30) days prior to the beginning of each fiscal year, and with the assistance of the Division of Program Development and Implementation, each office of the Deputy to the Assistant Secretary - Indian Affairs shall prepare a Fund Distribution Plan, X Form BIA-4127, (Illustration 2), for the total amount of non-tribe/agency appropriated funds contained in the Advice of Allotment if appropriations have been enacted and funds apportioned and allotted. If appropriations have not

been enacted, or apportionments not received, or allotments not made, the Fund Distribution Plan shall be based on the amounts approved in the conference report, if available, or on the lower of the amounts contained in appropriations bills passed by the House of Representatives and the Senate, or on the lower of the amounts available in the current year or in the House-passed bill if only the House of Representatives has acted. The plan shall identify the proposed distribution for each Bureau organization; i.e., area office, agency, school, tribe, etc. Funds not committed to specific projects, tribes, or Bureau organizations shall remain in the allotted reserve account pending further distribution. The plan shall include programmatic instructions and location codes to be included in the Fund Distribution Documents. All plans shall be signed by the appropriate Deputy to the Assistant Secretary - Indian Affairs.

(c) Requests for distribution of the non-education funds remaining in the allotted reserve account after the initial distribution shall be made on a Request for Fund Distribution or Redistribution, X-Form BIA-4128 (Illustration 3). The request shall include any specific programmatic instructions regarding the use of the funds to be distributed. The Request for Fund Distribution or Redistribution shall be signed by the appropriate Deputy to the Assistant Secretary - Indian Affairs and provided to the Division of Program Development and Implementation. Distribution of education funds remaining in the allotted reserve account shall be made by the Branch of Financial Services within the Office of the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs).

#### 1.8 Fund Distribution Below the Allotment Level.

A. Based upon the Fund Distribution Plans, Fund Distribution Documents, X Form BIA-4124 (Illustration 4), for all non-education programs shall be prepared by the Division of Program Development and Implementation and signed by the appropriate allottee described in section 1.6(A) of this bulletin. Fund Distribution Documents for education programs shall be prepared by the Branch of Financial Services. Fund Distribution Documents and notifications of contract authority shall be distributed by the Division of Program Development and Implementation and the Branch of Financial Services.

B. The Fund Distribution Document shall serve as the notification and authority for recipients to incur obligations and expenditures.

C. Fund Distribution Documents shall be issued to the officials identified in section 1.6(B) of this bulletin.

D. Recipients of Fund Distribution Documents who overobligate or over-expend funds distributed shall be subject to the administrative actions and penalties described in section 1.5 of this bulletin. All recipients of non-education Fund Distribution Documents shall sign, date, and return one copy to the Division of Program Development and Implementation.



Fund Distribution Documents for education funds shall be returned to the Office of the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs).

#### 1.9 Reimbursement Authority.

A. Estimates for reimbursement authority shall be based on anticipated collections for the entire fiscal year and shall be submitted to the Division of Program Development and Implementation or to the Branch of Financial Services within the Office of Indian Education Programs, as appropriate, 30 days before the beginning of each fiscal year.

B. All requests for reimbursement authority shall be submitted on an Application for Reimbursement Authority, X Form BIA-4129 (Illustration 5), and shall be submitted through the Area Budget Officer or through the appropriate Deputy to the Assistant Secretary - Indian Affairs and shall be approved by the Chief, Division of Program Development and Implementation, or the Branch of Financial Services within the Office of Indian Education Programs, as appropriate. Within 5 days of receipt of such requests, Reimbursement Authority, X Form BIA-4125 (Illustration 6), shall be prepared for signature by the Chief, Program Development and Implementation, or the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs), as appropriate. Distribution of these documents shall be made by the Division of Program Development and Implementation or by the Branch of Financial Services.

C. Reimbursement Authority will be issued only when requests include documented evidence and assurance that anticipated reimbursements/receipts will be collected. In addition, reimbursements or other receipts may be collected into Bureau programs only if authorized by law. This authority includes the Economy Act and other authority specific to individual Bureau programs. Requests shall include citation of the appropriate authority. Reimbursements not authorized by law must be recorded and reported to Treasury as miscellaneous receipts.

D. An Application for Reimbursement Authority which does not contain the required documentation and legal citations shall be returned to the requesting office without approval. Listed below are three widely used Bureau programs and the authorities for each.

(1) Equipment Pool Operations. The authorities which provide for the recovery of allowable costs for the use of the Bureau-owned roads equipment, and the distribution of these costs to benefiting projects are found under 23 U.S.C. 120 and 121, and under regulation at 23 CFR 140, Subpart G, and 48 CFR, Subpart 31.6.

(2) Quarters, Operation and Maintenance. The Federal Employees Quarters and Maintenance Act (Pub. L. 88-459) provides the authority under which the Secretary of the Interior utilizes quarter rental funds to defer

the costs of operations and maintenance. Leases or tenant agreements between the Bureau (or the contractor if the program is contracted) and the tenants of all Bureau quarters are to be signed and retained in the official files at the location in which the quarters are physically located. Applications for Reimbursement Authority are to include certification that leases or tenant agreements have been signed and are on file. The citation of law to be used on the request is provided above.

(3) Operation and Maintenance, Irrigation and Power Systems.

Applications for authority based on anticipated receipts should be accompanied by the portion of the Federal Register that contains the user rates applicable for the specified period. The citation to be used is the appropriate portion of 25 CFR Part 171.

E. Reimbursement Authority shall not be considered as budgetary resources available for obligation unless (a) valid orders, including written reimbursable agreements, have been received; (b) goods or services have been furnished and there is entitlement, i.e., reimbursements have been earned; or (c) in the case of orders from the public, advance payments have been received.

F. When earned reimbursements exceed or are less than the amounts anticipated, requests for adjustments in the reimbursement authorizations shall be submitted to the Division of Program Development and Implementation. Obligations in excess of earned reimbursements which result in an overobligation of the total budgetary resources available to the account (budget activity) shall result in the administrative penalties outlined in section 1.5 of this bulletin.

G. Recipients of Reimbursement Authority shall maintain careful oversight to ensure that reimbursements and other income are earned and properly recorded in the financial system. Area staff responsible for providing administrative support to education programs should review current procedures and practices to ensure that bills for collection of reimbursements and related transactions are properly recorded in the financial system in a timely manner.

1.10 Notifications of Contract Authority.

A. Approved Project Listings (APL) for the distribution of contract limitation and contract authority for the Indian Reservation Roads Program shall be reviewed and approved by the Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development) and by the Federal Highway Administration. The Notification of Contract Authority, X Form BIA 4126 (Illustration 7), shall include the identification of the amounts by project based on the Approved Project Listing. The authorization documents shall be prepared by the Division of Program Development and Implementation and signed by the Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development).

Distribution of these documents shall be made by the Division of Program Development and Implementation.

B. Notification of Contract Authority for the Emergency Relief Program shall be prepared by the Division of Program Development and Implementation based on notification of project approval by the Federal Highway Administration. The authorization documents for this program as well as all authority issued in the Highway Trust Fund Appropriation shall be issued to the appropriate central office branch chief, area directors and agency superintendents. The Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development) shall sign the authorization documents, and the distribution shall be made by the Division of Program Development and Implementation.

C. Notification of Contract Authority documents shall serve as the notification and authority for recipients to incur obligations. The Division of Program Development and Implementation shall prepare requests to the Federal Highway Administration for the transfer of cash based on the actual and estimated outlays in the Federal Highway Trust Fund appropriation.

D. Any overobligation or overexpenditure of contract limitation or contract authority by a recipient shall be subject to the administrative action and penalties described in section 1.5 of this bulletin. All recipients of Notifications of Contract Authority shall sign, date, and return one copy to the Division of Program Development and Implementation.

#### 1.11 Reprogramming.

A. Reprogramming is the reallocation of funds within an appropriation account from one budget activity (or finer level of detail below the activity level when displayed in either Appropriations Committee report) to another. For construction accounts, reallocation of funds from one construction project identified in the budget justification or Appropriations Committee reports to another is also a reprogramming. Reprogramming procedures are identified in the House of Representatives Report No. 99-714, accompanying H.R. 5234, the Department of the Interior and Related Agencies Appropriations Act, 1987. Additional procedures are identified in the House Report No. 100-171, accompanying H.R. 2712, the Department of the Interior and Related Agencies Appropriations Act, 1988.

B. Reprogrammings shall not be employed to initiate new programs or to change allocations specifically denied, limited, or increased by the Congress. In cases where unforeseen events or conditions are deemed to require such changes, proposals shall be submitted in advance to the Committees on Appropriations, regardless of amounts involved.

C. Reprogrammings shall not be made between appropriations accounts.

D. A reprogramming shall be made only when an unforeseen event arises; and then only if postponement of the project or the activity until the next fiscal year would result in actual loss or damage. Mere convenience or desire shall not be factors for consideration.

E. Any project or activity which is delayed or deferred due to a reprogramming shall not later be accomplished by means of further reprogramming.

F. To assure an orderly close-out of the fiscal year, no reprogrammings shall be approved after August 31 of each year at the area level, or after the second Friday in August for those requiring central office approval. Reprogrammings requiring advance Congressional notification shall be submitted to the Division of Program Development and Implementation by July 31 of each year.

G. All reprogrammings shall be reported quarterly to the Committees on Appropriations.

H. The procedures for reprogrammings within the Tribe/Agency activity and for all other situations are described below.

(1) Tribe/Agency Reprogrammings:

(a) Area Directors may approve tribally-initiated reprogrammings which do not increase or decrease a budget line by more than 25 percent of the amount available at the area level for each program included in the Indian Priority System (IPS). Concurrence of an Area Education Program Administrator or Agency Superintendent for Education, shall be required for reprogramming of current year education funds (scholarships, adult education, and tribally controlled community college supplements) up to 25 percent of each tribe/agency program line item. Such reprogrammings shall be reported to the Division of Program Development and Implementation in the format provided in Reprogramming Request, X-Form BIA-4121 (Illustration 8), along with copies of the reprogramming requests.

(b) The Chief of the Division of Program Development and Implementation may approve tribally-initiated reprogramming requests recommended by the Area Director which exceed the Area Director's 25 percent limitation if such reprogrammings are within the 25 percent Bureauwide limitation.

(c) No reprogramming of scholarship funds during the second year of availability may occur during Fiscal Year 1989. Beginning with Fiscal Year 1990, funds may be reprogrammed only between the adult vocational training and scholarship programs during the second year of availability of the funds appropriated for these two programs.

(d) Because reprogrammings are based on the budget justification rather than on the IPS formulation process, not all program components separately identified in the IPS fall under the definition of reprogramming.

Illustration 8 displays the level of detail required to report IPS reprogrammings.

(e) Based on prudent management and fiscal reasonableness, Area Directors may request reprogrammings of tribe/agency funds which are not tribally-initiated or which do not have tribal concurrence. Such requests shall be fully justified and shall be submitted to the central office for approval by the appropriate allottee. Affected tribes shall be notified of such reprogrammings.

(f) Reprogrammings approved by Area Directors shall be submitted to the Division of Program Development and Implementation within ten working days of approval by the Area Director. Quarterly reports shall be submitted by the fifth working day following the end of the first three quarters of the fiscal year. The report for the fourth quarter shall be submitted by the fifth working day in September of each fiscal year.

(2) All other reprogrammings:

(a) The Bureau may administratively approve reprogrammings up to the lesser of ten percent or \$250,000 (25 percent or \$100,000 for construction projects) of the affected line item without seeking advance approval from the Committees on Appropriations. Such reprogrammings shall be submitted to the Division of Program Development and Implementation in the format provided in Reprogramming Request, X-Form BIA-4123 (Illustration 9).

(b) Reprogrammings within the same activity which are within the limitations cited above may be approved by the allottee. Once approved, such reprogrammings shall be submitted to the Division of Program Development and Implementation for data entry into the Bureau's financial system.

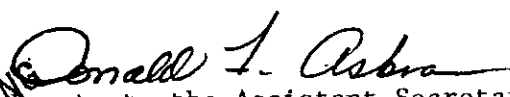
(c) Reprogrammings between activities require reapportionment approval by the Office of Management and Budget. Reprogrammings in this category, therefore, shall be approved by the affected allottees and by the Assistant Secretary - Indian Affairs. The requests shall then be submitted to the Division of Program Development and Implementation for preparation of a reapportionment request. Upon approval of the reapportionment request, the Division of Program Development and Implementation shall prepare revised allotments. Obligations shall not be made against funds proposed for reprogramming between activities prior to receipt of an approved revised allotment.

(d) Reprogramming proposals within or between activities which exceed the dollar or percentage limitations identified above shall be submitted in advance to the Committees on Appropriations. All such proposals shall be transmitted to the Division of Program Development and Implementation for coordination with the Department of the Interior, the Office of Management and Budget, and the Committees on Appropriations.

I. All entries in the finance system to reflect changed allocations resulting from reprogrammings shall be made only by the Division of Program Development and Implementation.

1.12 Financial Programs. Recipients of Fund Distribution Documents and Reimbursement Authority shall prepare and record financial programs in the financial system for each program element, program component, and work order, if used to record obligations in more detail. Financial programs shall be prepared annually and may include the following categories of funds or other authority: appropriated funds, earned reimbursements, and unobligated balances brought forward. Financial programs shall be updated quarterly based on actual obligations and changes in program requirements. Detailed instructions on the preparation of financial programs can be found in the Handbook for Financial Planning.

1.13 Summary - Official Funding Documents. The documents issued to the appropriate allottees described in section 1.7 of this bulletin shall be entitled Advices of Allotment. The documents issued below the allotment level described in sections 1.8, 1.9, and 1.10 of this bulletin shall be entitled Fund Distribution Documents, Reimbursement Authority and Notification of Contract Authority, respectively. Memos and telegrams, or the like, shall not be used in lieu of these official documents as notification to authorize the obligation of funds in the Bureau's financial system. Allottees and recipients of Fund Distribution Documents, Notification of Contract Authority, and Reimbursement Authority shall be the officials bearing responsibility for funds distributed to them, regardless of the varying program structures in the Bureau's area offices and agencies.

*ACTING*   
Deputy to the Assistant Secretary -  
Indian Affairs (Operations)

Filing Reference: 41 BIAM Supplement 4

BULLETIN EXPIRES: March 13, 1989

Form BIA-4101  
Rev. 5/6/88

41 BIAM Supp. 4  
Illustration 1

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

No. \_\_\_\_\_  
Date: \_\_\_\_\_  
Copies: \_\_\_\_\_

ADVICE OF ALLOTMENT

To: \_\_\_\_\_

Appropriation Symbol and Title: \_\_\_\_\_

ACTIVITY	TITLE	Increase	Decrease

REMARKS:

APPROVED: Date: \_\_\_\_\_

BY: \_\_\_\_\_

RECEIVED: Date: \_\_\_\_\_

BY: \_\_\_\_\_

UNITED STATES DEPARTMENT OF THE INTERIOR  
 Bureau of Indian Affairs

FUND DISTRIBUTION PLAN

Program: \_\_\_\_\_

Element/Component/Title: \_\_\_\_\_

Location	\$000	Remarks/Explanation
A00-01 ABERDEEN		
B00-01 ANADARKO		
C50-01 BILLINGS		
E00-01 JUNEAU		
F50-01 MINNEAPOLIS		
G00-01 MUSKOGEE		
H50-01 PHOENIX		
J50-01 SACRAMENTO		
K00- CENTRAL OFF.		
K00-		
L01-01 SIPI		
L03-01 HASKELL		
M00-01 ALBUQUERQUE		
N00-01 NAVAJO		
P00-01 PORTLAND		
S50-01 EASTERN		
W00- C.O. FIELD		
TOTAL DISTRIBUTED*		
TOTAL AVAILABLE		
BALANCE AVAILABLE		

Approved by: \_\_\_\_\_  
 Deputy to the Assistant Secretary -  
 Indian Affairs ( )

Date: \_\_\_\_\_



UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

REQUEST FOR FUND DISTRIBUTION OR REDISTRIBUTION

Office: \_\_\_\_\_ Date: \_\_\_\_\_

Appropriation symbol and title: \_\_\_\_\_

Activity/subactivity: \_\_\_\_\_

Location Code	Program Element (Number and Title)	Present Status	Increase	Decrease	Proposed Status

Justification (state briefly for what purpose this money is to be used or the purpose of the change):

Requestor \_\_\_\_\_ Title \_\_\_\_\_

Recommended: \_\_\_\_\_ Approved: \_\_\_\_\_  
Allottee

\_\_\_\_\_ Date: \_\_\_\_\_



UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

**APPLICATION FOR REIMBURSEMENT AUTHORITY**

Office: \_\_\_\_\_ Date: \_\_\_\_\_

Appropriation symbol and title: \_\_\_\_\_

Activity/subactivity: \_\_\_\_\_

Location Code	Program Element (Number and Title)	Present Status	Increase	Decrease	Proposed Status

Legal Authority (cite specific provision(s) of law which authorize the Bureau to retain these funds rather than depositing such funds into the Treasury as miscellaneous receipts):

ATTACH COPY OF MEMORANDUM OF UNDERSTANDING WHICH IS TO INCLUDE ACCURATE ACCOUNTING DATA, THE ESTIMATE OF REIMBURSEMENTS FOR THE CURRENT FISCAL YEAR, AND SIGNATURES OF AUTHORIZING OFFICIALS FOR THE CURRENT FISCAL YEAR.

Requestor \_\_\_\_\_ Title \_\_\_\_\_  
=====

Recommended: \_\_\_\_\_ Approved: \_\_\_\_\_

Date: \_\_\_\_\_





(b) The appropriation structure for the Forest Service shall not be altered without advance approval of the House and Senate Committees on Appropriations.

(c) Provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) and of 7 U.S.C. 147b shall apply to appropriations available to the Forest Service only to the extent that the proposed transfer is approved by the House and Senate Committees on Appropriations in compliance with these reporting procedures.

10. Assessments.—No assessments shall be levied against any program, budget activity, subactivity, or project funded by the Interior Appropriations Act unless such assessments and the basis therefor are presented to the Committees on Appropriations and are approved by such committees, in compliance with these procedures.

11. Land acquisitions.—Lands shall not be acquired for more than the approved appraised value (as addressed in section 301(3) of Public Law 91-646) except for condemnations and declarations of taking, unless such acquisitions are submitted to the Committees on Appropriations for approval in compliance with these procedures.

#### APPLICATION OF GENERAL REDUCTIONS

The level at which reductions shall be taken pursuant to the Deficit Reduction Act of 1985, if such reductions are required in fiscal year 1987, is defined by the Committee as follows:

As provided for by section 252(a)(1)(B)(i) of Public Law 99-177 and for the purposes of a Presidential Order issued pursuant to section 252 of said Act, the term "program, project, and activity" for items under the jurisdiction of the Appropriations Subcommittees on the Department of the Interior and Related Agencies of the House of Representatives and the Senate is defined as (1) any item specifically identified in tables or written material set forth in the Interior and Related Agencies Appropriations Act, or accompanying committee reports or the conference report and accompanying joint explanatory statement of the managers of the committee of conference; (2) any Government-owned or Government-operated facility; and (3) management units, such as national parks, national forests, fish hatcheries, wildlife refuges, research units, regional, state and other administrative units and the like, for which funds are provided in fiscal year 1987.

The Committee emphasizes that any item for which a specific dollar amount is mentioned in an accompanying report, including all increases over the budget estimate approved by the Committee, shall be subject to a percentage reduction no greater or less than the percentage reduction applied to all non-defense accounts.

#### ENERGY INITIATIVES

Circumstances in energy markets have changed substantially in the past year. Oil prices have dropped to low levels causing marginal production in the United States to be shut-in or abandoned, and activity for new sources of oil has decreased dramatically. This has led to projections of increased import dependence in the future compared to previous estimates. Despite

New obligational authority	Fiscal Year		
	1965	1966	1967
Receipts:			
Department of the Interior	7,648,239,000	7,931,566,000	7,647,113,000
Forest Service	1,024,789,000	1,371,553,000	1,229,475,000
Naval petroleum reserves	1,299,200,000	763,200,000	716,200,000
Total	9,972,248,000	10,016,339,000	9,592,788,000

### REPROGRAMMING PROCEDURES

The following are the current procedures governing reprogramming actions for programs and activities funded in the Interior Appropriations Act:

1. *Definition.*—"Reprogramming," as defined in these procedures, includes the reallocation of funds from one budget activity to another. In cases where either Committee report displays an allocation of an appropriation below the activity level, that more detailed level shall be the basis for reprogramming. For construction accounts, a reprogramming constitutes the reallocation of funds from one construction project identified in the justifications to another. A reprogramming shall also consist of any significant departure from the program described in the agency's budget justifications. This includes proposed reorganizations even without a change in funding.

2. *Criteria for reprogramming.*—(a) Any project or activity which may be deferred through reprogramming shall not later be accomplished by means of further reprogramming; but, instead, funds should again be sought for the deferred project or activity through the regular appropriation process.

(b) A reprogramming should be made only when an unforeseen situation arises; and then only if postponement of the project or the activity until the next appropriation year would result in actual loss or damage. Mere convenience or desire should not be factors for consideration.

(c) Reprogramming should not be employed to initiate new programs or to change allocations specifically denied, limited or increased by the Congress in the Act or the report. In cases where unforeseen events or conditions are deemed to require such changes, proposals shall be submitted in advance to the Committee, regardless of amounts involved, and be fully explained and justified.

3. *Reporting and approval procedures.*—(a) Any proposed reprogramming must be submitted to the Committee in writing prior to implementation if it exceeds \$250,000 annually or results in an increase or decrease of more than 10 percent annually in affected programs, with the following exceptions:

- (1) Any land purchase not exceeding \$100,000.
- (2) Any construction project, not exceeding \$100,000, or which results in an increase or decrease of not more than 25 percent annually.

(3) Savings from a construction project in one of the Trust Territory governments may be applied to a shortfall on another project in the same area.

Timely reports on these reprogrammings shall be forwarded to the Committee by the Department.

(b) All reprogrammings shall be reported to the Committee quarterly and shall include cumulative totals.

(c) Any significant shifts of funding among object classifications should also be reported to the Committee in a timely manner.

(d) Reprogramming proposals submitted to the Committee for prior approval shall be considered approved after 30 calendar days if the Committee has posed no objection. However, agencies will be expected to extend the approval deadline if specifically requested by either Committee.

4. *Administrative Overhead Accounts.*—For all appropriations where costs of overhead administrative expenses are funded in part from "assessments" of various budget activities within an appropriation, the assessments shall be shown in justifications under the discussion of administrative expenses.

5. *Contingency Accounts.*—For all appropriations where assessments are made against various budget activities or allocations for contingencies, the Committee expects a full explanation, separate from the justifications. The explanation shall show the amount of the assessment, the activities assessed, and the purpose of the fund. The Committee expects reports each year detailing the use of these funds. In no case shall such a fund be used to finance projects and activities disapproved or limited by Congress or to finance permanent positions or to finance programs or activities that could be foreseen and included in the normal budget review process. Contingency funds shall not be used to initiate new programs.

6. *Declarations of taking.*—An increasing number of declarations of taking are resulting in court awards far in excess of amounts deposited with the court. The Committee, therefore, directs the Bureau of Land Management, the Fish and Wildlife Service, the National Park Service, and the Forest Service to seek Committee approval in advance of filing declarations of taking.

7. *Report language.*—Any limitation, directive, or earmarking contained in either the House or Senate report which is not contradicted by the other report nor specifically denied in the conference report shall be considered as having been approved by both Houses of Congress.

8. *Government Comptrollers.*—Vacancies occurring in the offices of the Government Comptrollers, Office of the Inspector General, shall not be reallocated to any other organization unless approved through reprogramming procedures.

9. *U.S. Forest Service.*—The following procedures shall apply to the U.S. Forest Service, Department of Agriculture:

(a) The Forest Service shall not change the boundaries of any region, abolish any region, move or close any regional office for research, State and private forestry, or National Forest System administration, without the consent of the House and Senate Committees on Appropriations and the Senate Committee on Agriculture, Nutrition, and Forestry, and the House Committee on Agriculture, in compliance with these reprogramming procedures.



# United States Department of the Interior

BUREAU OF INDIAN AFFAIRS  
WASHINGTON, D.C. 20245

IN REPLY REFER TO:

BIAM Supp. 4 Bulletin 1

November 19, 1987

## Memorandum

To: Holders of 41 BIAM Supplement 4  
From: <sup>Acting</sup> Deputy to the Assistant Secretary - Indian Affairs (Operations)  
Subject: Procedural Changes in Distribution of Funds for FY 1988

There have been recent changes in the Bureau's distribution of funds responsibilities and procedures. As there is currently no one document that addresses these issues, this bulletin outlines current policy along with changes in fund distribution and reprogramming authority for use pending issuance of a Bureau manual release.

1.1 Purpose. This bulletin outlines the Bureau of Indian Affairs fund distribution procedures and identifies the responsibilities of Bureau officials for the further subdivision of funds and the control of obligations. This directive shall insure that (a) Bureau programs shall be operated and funds shall be expended in accordance with enacted appropriations bills and in consideration of specific Congressional directives; and (b) administrative controls of funds are established and enforced to restrict obligations and expenditures to the enacted appropriations, approved apportionments, reapportionments, allotments, and suballotments.

1.2 Policy. It shall be the policy of the Bureau of Indian Affairs that each Bureau office receiving funds shall be held responsible and accountable to the Assistant Secretary - Indian Affairs for all funds appropriated to it. Each office shall restrict obligations and expenditures for each appropriation to the amount of the appropriations, statutory limitations, allotments, and suballotments. All Bureau officials who are designated as allottees or recipients of suballotments shall be subject to the provisions of the Anti-Deficiency Act (31 U.S.C. 1341-1342, 1349-1350, 1511-1518).

1.3 Scope. The Bureau's fund distribution process shall be modified to fix responsibility for obligating and expending funds in excess of an appropriation, statutory limitation, or other subdivision of funds and authority. This shall enable the Bureau head to determine accurately and quickly the exact responsibility for the overobligation or overexpenditure of appropriations, statutory limitations, allotments, and suballotments.

12/17/87  
PWS

BULLETIN EXPIRES: May 19, 1988

MANUAL BULLETIN



1.4 Application of Anti-Deficiency Act. A part of the Anti-Deficiency Act, 31 U.S.C. 1349-1350, 1517-1519, subjects an employee to either administrative discipline or to criminal penalty. Violations of this Act may result in administrative action involving one of the following: suspension from duty without pay, a letter of reprimand or censure to be included in the employee's Official Personnel File; an unsatisfactory performance rating; a transfer to another position; a suspension from duty without pay or removal from office. The criminal penalties which may be imposed against an employee who knowingly and willfully violates 31 U.S.C. 1341(a), 1342, or 1517(a) include a fine of not more than \$5,000, imprisonment for not more than two years, or both.

1.5 Responsibilities.

A. Officials designated responsibility as recipients of an advice of allotment are: Deputy to the Assistant Secretary - Indian Affairs (Operations); Deputy to the Assistant Secretary - Indian Affairs (Tribal Services); Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development); and Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs). These allottees shall be held responsible for the obligation and expenditure of all funds appropriated, allotted, sub-allotted and authorized to their respective programs. They are responsible for submitting fund distribution plans of all appropriated funds.

B. Those officials responsible below the allotment level are: central office directors, assistant directors, division chiefs, branch chiefs, program managers, area directors, assistant area directors, agency superintendents, area education program administrators, agency superintendents for education, officers in charge of schools, the presidents of the three Bureau operated institutions of postsecondary education, and project managers of the independent irrigation projects. These suballottees are responsible for the obligation and expenditure of funds issued to them through fund distribution documents or other authority such as contract limitation and contract authority.

C. Each of the above allottees and suballottees are subject to the provisions of the Anti-Deficiency Act as outlined in section 1.4 of this directive.

1.6 Fund Distribution at the Allotment Level.

A. Upon passage of an appropriation act, the Bureau's Division of Program Development and Implementation at the headquarters level shall be responsible for developing a proposed apportionment plan and related

supplementary information as required by the Office of Management and Budget (OMB) and the Department of the Interior, Office of Budget. Upon approval of the apportionment, the apportioned amounts shall be recorded in the Bureau's financial accounting system as allotted reserves.

B. Notification of the available appropriated funds, anticipated reimbursements, and unobligated balances brought forward shall be provided through an advice of allotment. The advice of allotment shall include: (1) specific programmatic instructions identified in the appropriations act and Congressional reports; (2) a statement which notifies the allottee that any overobligation or overexpenditure of the allotment of funds shall result in a violation of the Anti-Deficiency Act; and (3) the identification of funds available for obligation.

C. The advice of allotment shall be issued to all officials designated as allottees in section 1.5A of this directive. The allottees shall sign one copy of the advice of the allotment and return it to the Division of Program Development and Implementation.

D. Allottees shall control obligations and expenditures and insure that:

(1) Suballotments shall not be made in excess of the allotments and statutory limitations.

(2) Obligations shall not be incurred or expenditures made unless funds have been apportioned, reapportioned, allotted, suballotted or authorized under an appropriations act or other specific authority. In the absence of an appropriations act, obligations shall not be made unless funds have been apportioned, reapportioned, allotted, suballotted, or authorized under a continuing resolution.

(3) Obligations or expenditures shall not be made in excess of the amount available at the time the obligation or expenditure is made. Obligations against allotments, suballotments, or other authority involving Nonexpenditure Fund Transfers (SF-1151), reimbursements, and other earned income shall be restricted to the amounts available.

(4) No obligation or expenditure shall be made until the responsible official has determined that funds are available.

(a) Any overobligation or expenditure of funds at the allotment level shall constitute a violation of the Anti-Deficiency Act. Violations of this Act are reportable to the President and to the Congress through the Secretary of the Interior and the Director of the Office of Management and Budget (OMB).

(b) Within thirty (30) days of receipt of an Advice of Allotment, and with the assistance of the Division of Program Development and Implementation, each office of the Deputy to the Assistant Secretary - Indian Affairs shall prepare a Fund Distribution Plan of the total amount of non-tribe/agency appropriated funds contained in the advice of allotment. The plan shall identify the proposed distribution for each Bureau organization, i.e., area office, agency, school, tribe, etc. Funds not committed to specific projects tribes, or Bureau organizations shall remain in the allotted reserve account pending further distribution. The plan shall include programmatic instructions to be included in the suballotments or Fund Distribution Documents. All plans shall be signed by the appropriate Deputy to the Assistant Secretary - Indian Affairs and shall be submitted to the Assistant Secretary - Indian Affairs, through the Division of Program Development and Implementation, for final approval. Plans approved by the Assistant Secretary - Indian Affairs shall be provided to the Division of Program Development and Implementation.

(c) Requests for distribution of the non-Education funds remaining in the allotted reserve account shall be made on a Request for Allotment or Change in Allotment. The request should include any specific programmatic instructions regarding the use of the funds to be distributed. The Request for Allotment or Change in Allotment shall be signed by the appropriate Deputy to the Assistant Secretary - Indian Affairs and provided to the Division of Program Development and Implementation. Distribution of Education funds remaining in the allotted reserve account shall be made by Branch of Financial Services within the Office of the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs).

#### 1.7 Fund Distribution Below the Allotment Level.

A. Based upon the Fund Distribution Plans approved by the Assistant Secretary - Indian Affairs, fund distribution documents for non-education programs shall be prepared by the Division of Program Development and Implementation and signed by the appropriate Deputy to the Assistant Secretary - Indian Affairs. Fund distribution documents for education programs shall be prepared by the Branch of Financial Services and signed by the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs). Fund distribution documents shall be distributed by the Division of Program Development and Implementation and the Branch of Financial Services.

B. The fund distribution document shall serve as the notification and authority for recipients to incur obligations and expenditures. Issuance of this document confirms that the designated recipient shall be held accountable for the exercise of the same authorities and responsibilities as the allottees.

C. Fund distribution documents shall be issued to the officials identified in section 1.5B of this directive.

D. Any overobligation or overexpenditure of funds by recipients of fund distribution documents shall be subject to administrative action in accordance with penalties described in section 1.4 of this directive. All recipients of non-education fund distribution documents shall sign, date, and return one copy to the Division of Program Development and Implementation. Fund distribution documents for education shall be returned to the Branch of Financial Services, Office of the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs).

#### 1.8 Reimbursement Authority.

A. All requests for reimbursement authority shall be approved by the appropriate Deputy to the Assistant Secretary - Indian Affairs and provided to the Division of Program Development and Implementation, or the Branch of Financial Services within the Office of Indian Education Programs. Within five (5) days of receipt of such request, Authorizations of Reimbursement Authority shall be prepared for signature by the appropriate Deputy to the Assistant Secretary - Indian Affairs. Distribution of these documents shall be made by the Division of Program Development and Implementation, or the Branch of Financial Services.

B. Reimbursement authorizations shall not be considered as budgetary resources available for obligation unless (a) valid orders, including written reimbursable agreements, have been received; (b) goods or services have been furnished and there is entitlement, i.e., reimbursements have been earned; or (c) in the case of orders from the public, advance payments have been received.

C. When earned reimbursements exceed or are less than the amounts anticipated, requests for adjustments in the reimbursement authorizations shall be submitted to the Division of Program Development and Implementation. Obligations in excess of earned reimbursements which result in an overobligation of the total budgetary resources available to the account (budget activity) shall be subject to the administrative penalties outlined in section 1.4 of this directive.

#### 1.9 Authorizations of Contract Limitation and Contract Authority.

A. Approved Project Listings (APL) for the distribution of contract limitation and contract authority for the Indian Reservation Roads Program shall be reviewed and approved by the Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development). The contract limitation and contract authorization documents shall include the identification of the amounts by project based on the Approved Project Listing. The authorization documents shall be prepared by the Division of Program Development and Implementation and signed by the Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development). Distribution of these documents shall be made by the Division of Program Development and Implementation.

B. Authorizations of contract authority for the Emergency Relief Program shall be prepared by the Division of Program Development and Implementation based on notifications of project approval by the Federal Highway Administration. The authorization documents shall be issued to the central office Chief, Division of Transportation, central office Branch of Transportation, Albuquerque, New Mexico, area directors, area program managers, and agency superintendents. The Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development) shall sign the authorization documents, and the distribution shall be made by the Division of Program Development and Implementation.

C. The contract limitation and contract authorization documents shall serve as the notification and authority for recipients to incur obligations. The Division of Program Development and Implementation shall prepare requests to the Federal Highway Administration for the transfer of cash based on the anticipated expenditures by the Indian Reservation Roads Program and the Emergency Relief Program.

D. Any overobligation or overexpenditure of contract limitation or contract authority by a recipient shall be subject to administrative action in accordance with the penalties described in section 1.4 of this directive. All recipients of a contract limitation and contract authorization document shall sign, date, and return one copy to the Division of Program Development and Implementation.

#### 1.10 Reprogramming.

A. The reprogramming procedures are identified in the attached House of Representatives Report No. 99-714, accompanying H.R. 5234, the Department of the Interior and Related Agencies Appropriation Bill, 1987. In addition to the procedures described in the House report, the following criteria, reporting and approval procedures also apply:

(1) Reprogramming requests initiated by tribes or requests initiated by the Bureau and approved by tribes may be administratively implemented without seeking advance approval by this office or the Appropriations Committees.

(a) An Area Director, Agency Superintendent for Education, or Area Education Program Administrator may authorize reprogrammings of funds approved by tribes for an amount not to exceed 25 percent of the funds available to each line item program within the tribe/agency operations subactivity at each agency or field operations location. Area Directors may authorize reprogrammings of non-education funds. Agency Superintendents for Education or Area Education Program Administrators, as appropriate, may authorize reprogrammings of education funds, i.e., scholarships, adult education, and tribally controlled community colleges. All such reprogrammings shall be reported by location, by tribe, and by line item on a quarterly basis.

(b) Reprogrammings of funds in excess of 25 percent of each tribe/agency line item program amount and all reprogrammings for non-tribe/agency funds shall be submitted for central office approval. Reprogrammings of non-education funds shall be submitted to the Division of Program Development and Implementation. Reprogrammings for education funds shall be submitted to the Branch of Financial Services within the Office of Indian Education Programs.

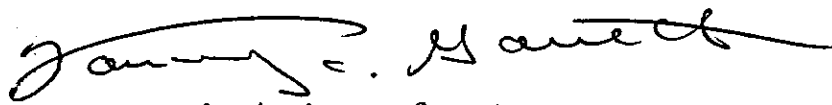
(c) Reprogrammings that result in a cumulative Bureau-wide change (increase or decrease) in excess of \$250,000 for: (1) any non-tribe/agency program element or subactivity; (2) any line item program within tribe/agency operations subactivity, except those reprogrammings described in section 1.9A(1)(a) of this directive; or (3) any activity shall be submitted to the Appropriations Committees for approval prior to implementation.

(d) Reprogrammings that result in a cumulative Bureau-wide change of less than \$250,000 for: (1) any non-tribe/agency program element or subactivity; (2) any line item program within the tribe/agency operations subactivity, except those described in section 1.9A(1)(a) of this directive; or (3) any activity shall be submitted to the Division of Program Development and Implementation for central office approval prior to implementation.

(e) All reprogrammings must be reported to the Appropriations Committees quarterly, and shall include cumulative totals.

1.11 Financial Programs. Recipients of fund distribution documents, authorizations of reimbursement authority or contract limitation and contract authority shall prepare and record financial programs in the financial system for each program element, program component, and work order, if used to record obligations in more detail. Financial programs shall be prepared annually and may include the following categories of funds or other authority: appropriated funds, earned reimbursements, contract limitation and contract authority, and unobligated balances brought forward. Financial programs shall be updated quarterly based on actual obligations and changes in program requirements. Detailed instructions on the preparation of financial programs can be found in the Handbook for Financial Program Planning.

Acting



Deputy to the Assistant Secretary -  
Indian Affairs (Operations)

Filing Reference: 41 BIAM

BULLETIN EXPIRES: May 19, 1988

85th CONGRESS  
1st Session

HOUSE OF REPRESENTATIVES

REPORT  
99-714DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES  
APPROPRIATION BILL, 1987

July 24, 1986.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. YATES, from the Committee on Appropriations,  
submitted the following

## REPORT

[To accompany H.R. 5234]

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for the Department of the Interior and Related Agencies for the fiscal year ending September 30, 1987. The bill provides regular annual appropriations for the Department of the Interior (except the Bureau of Reclamation) and for other related agencies, including the Forest Service, the Department of Energy, the Smithsonian Institution, and the National Foundation on the Arts and the Humanities.

## CONTENTS

	Page	
	Bill	Report
Department of the Interior:		
Bureau of Land Management.....	2	10
U.S. Fish and Wildlife Service .....	7	16
National Park Service.....	11	24
Geological Survey .....	17	35
Minerals Management Service.....	19	38
Bureau of Mines.....	21	43
Office of Surface Mining Reclamation and Enforcement .....	22	45
Bureau of Indian Affairs .....	24	49
Territorial and International Affairs.....	29	57
Departmental Offices .....	31	62
Related Agencies:		
Forest Service, USDA .....	45	66

62-227 O

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

Tribe/Agency Reprogramming Report  
Fiscal Year 19

1 Area:	2 Agency:	3 Location Code:	Initial FY Allocation (4)	This Quarter (5)	Previous Reprogramming (6)	Cumulative Total (7)	Change Col. (7)/(4) (8)	Revised Allocation (9)	Remarks (10)
13	Scholarships								
13	TCCC's Supplement								
13	Adult Educational Training								
28	Other Vocational Training								
28	Other Employment Assist.								
20	Community Services General								
21	Community Fire Protection								
21	Tribal Courts								
21	Other Aid to Tribal Govt.								
22	Social Services								
23	Law Enforcement								
26	Self-Determination Grants								
26	Self-Determ. Trng. & Tech.								
32	Credit and Financing								
50	Natural Resources General								
51	Agriculture								
51	Agriculture Extension Serv.								
52	Forestry								
54	Water Resources								
57	Wildlife and Parks								
53	Minerals and Mining								
40	Trust Services, General								
41	Environmental Quality Prot.								
41	Other Rights Protection								
42	Real Estate Appraisals								
42	Other Real Estate Services								
71	Executive Direction								
72	Administrative Services								
72	Safety Management								

TOTALS



UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

TRIBE/AGENCY REPROGRAMMING REPORT FORM  
X-Form BIA-4121 Instructions

General: This report is to be prepared for each quarter of the fiscal year in which reprogrammings take place. The report applies to all Tribe/Agency reprogrammings whether approved by the Area Director or by officials in the central office. Complete one form for each agency and one form which consolidates all agency reprogrammings at the area level.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 AREA	Enter name and location code of the area office.
2 AGENCY	Enter agency name.
3 LOCATION CODE	Enter finance system location code where funds were initially distributed.
4 INITIAL FY ALLOCATION	Enter initial amount of funding distributed to the location code.
5 THIS QUARTER	Enter amount being reprogrammed during the quarter for which the report is being submitted.
6 PREVIOUS REPROGRAMMING	Enter cumulative amount reprogrammed and reported in previous quarters of the current fiscal year.
7 CUMULATIVE TOTAL	Add columns (5) and (6).
8 CHANGE COLUMN	Enter percent derived by dividing column 7 by column 4.
9 REVISED ALLOCATION	If the change column is less than 100 percent subtract column 7 from column 4. If the change column is greater than 100 percent, add column 7 to column 4.
10 REMARKS	Enter a brief description of the reprogramming action, as stated in the Reprogramming Request. Include both the justification for the program being increased and the impact on the program being decreased. These remarks will be used to compile the national reprogramming report to the Department and Congress. Area Directors are to review carefully before submission of report, to ensure that remarks are appropriate to report to both the Department and Congress.

1 Area Control No. \_\_\_\_\_  
2 Area: \_\_\_\_\_  
3 Agency: \_\_\_\_\_

4 Central Office Control No. \_\_\_\_\_  
5 Date of Submission: \_\_\_\_\_

PROGRAM INFORMATION

6 INCREASE

7 DECREASE

FY Symbol: \_\_\_\_\_ Activity: \_\_\_\_\_  
Program Element/Component: \_\_\_\_\_  
Current Fund Distribution: \_\_\_\_\_  
Amount to be Reprogrammed: \_\_\_\_\_

FY Symbol: \_\_\_\_\_ Activity: \_\_\_\_\_  
Program Element/Component: \_\_\_\_\_  
Current Fund Distribution: \_\_\_\_\_  
Amount to be Reprogrammed: \_\_\_\_\_

Justification: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Impact Statement: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8 Requestor: \_\_\_\_\_  
Title: \_\_\_\_\_  
Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

9 Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

10 Non Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Non Concurrence: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

11 Approval: \_\_\_\_\_  
Title: \_\_\_\_\_

Disapproval: \_\_\_\_\_  
Date: \_\_\_\_\_

12 FOR CENTRAL OFFICE USE ONLY

Reapportionment: Yes \_\_\_\_\_ No \_\_\_\_\_  
Reapportionment Request: \_\_\_\_\_  
Reapportionment Approved: \_\_\_\_\_  
Cash Transfer Required: Yes \_\_\_\_\_ No \_\_\_\_\_  
Date of Cash Transfer: \_\_\_\_\_  
Prior Congressional Notification Required: Yes \_\_\_\_\_ No \_\_\_\_\_  
Congressional Approval: House: \_\_\_\_\_

Advice of Allotment: Yes \_\_\_\_\_ No \_\_\_\_\_  
Revised Allotment: \_\_\_\_\_  
Fund Distribution: \_\_\_\_\_  
Reserve Entry Required: Yes \_\_\_\_\_ No \_\_\_\_\_  
Date of Reserve Entry: \_\_\_\_\_  
Senate: \_\_\_\_\_ Denied: \_\_\_\_\_

Included in Reprogramming Report for the \_\_\_\_\_ Quarter

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

REPROGRAMMING REQUEST  
X-Form BIA-4123 Instructions

General: A Reprogramming Request shall be prepared for each proposed reprogramming of funds within an appropriation.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 AREA CONTROL NO.	Enter area control number.
2 AREA	Enter area name and location code.
3 AGENCY	Enter agency name and finance system location code.
4 CENTRAL OFFICE CONTROL NO.	Enter Central Office control number.
5 DATE OF SUBMISSION	Enter date of signature by requesting official.
6 INCREASE	Enter appropriate accounting data for the program proposed to receive funds and a detailed justification of the need for the increase.
7 DECREASE	Enter appropriate accounting data for the program proposed to be reduced and a detailed statement of the impact on the program.
8 REQUESTOR	Enter name and title of the requesting official.
9 CONCURRENCE	Enter name and title of the appropriate officials concurring in the proposed reprogramming. Any officials who do not concur in the proposal shall indicate on the lines provided for Non Concurrence.
10 NON CONCURRENCE	Enter name and title of appropriate officials who do not concur in the reprogramming request.
11 APPROVAL DISAPPROVAL	Enter name and title of the Area Director if the reprogramming is within his authority. Enter the name and title of the appropriate Central Office Official if the request requires approval at that level.
12 FOR CENTRAL OFFICE USE ONLY	Enter appropriate accounting, approval, and reporting data.



# United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

WASHINGTON, D.C. 20245

IN REPLY REFER TO:

Memorandum

41 BIAM Supp. 4, Bulletin 2

To: Holders of 41 BIAM

May 19, 1988

From: Deputy to the Assistant Secretary - Indian Affairs (Operations)

Subject: Distribution and Accountability of Funds, and Reprogramming Guidelines

1.1 Purpose. This bulletin outlines the Bureau of Indian Affairs fund distribution procedures and identifies the responsibilities of Bureau officials for the further subdivision of funds and the control of obligations. This bulletin shall insure that (a) Bureau programs shall be operated and funds shall be expended pursuant to enacted appropriations bills and in consideration of specific Congressional directives; and (b) administrative controls of funds are established and enforced to restrict obligations and expenditures to the enacted appropriations, approved apportionments, reapportionments, allotments, and sub-allotments.

1.2 Policy. It shall be the policy of the Bureau of Indian Affairs that each Bureau officer receiving funds shall be held responsible and accountable to the Assistant Secretary - Indian Affairs for all funds appropriated to him. Each officer shall restrict obligations and expenditures for each appropriation to the amount of the appropriations, statutory limitations, allotments, and sub-allotments. All Bureau officials who are designated as allottees or recipients of suballotments shall be subject to the provisions of the Anti-Deficiency Act (31 U.S.C. 1341-1342, 1349-1350, 1511-1519).

1.3 Authority. The Office of Management and Budget (OMB) provides direction on agency fund control systems in Circular A-34. A list of legal citations pertinent to the administrative control of funds is provided below.

A. Money and Finance. Title 31, United States Code:

(1) Sections 1341-1342, 1349-1351, 1511-1519 (part of the Anti-Deficiency Act, as amended).

(2) Sections 1101, 1104-1108, 3324 (part of the Budget and Accounting Act, as amended).

(3) Sections 1501-1502, (part of Section 1311 of the Supplemental Appropriations Act of 1950).

(4) Sections 1112, 1531, 3511-3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).

B. Title X of Pub.L. 93-344, found at 2 U.S.C. 681-688

BULLETIN EXPIRES: November 21, 1988

MANUAL BULLETIN

41 BIAM Supp. 4, Bulletin 2

C. OMB Circular No. A-34, "Instructions on Budget Execution" and related OMB guidelines.

D. Appropriations Acts for the Department of Interior and Related Agencies.

E. Other laws that directly involve the Bureau of Indian Affairs, whether the funds are appropriated directly to the Bureau or by transfer from another agency.

1.4 Scope. The Bureau's fund distribution process has been modified to fix responsibility for obligating and expending funds in excess of an appropriation, statutory limitation, or other subdivision of funds and authority. This shall enable the Bureau head to determine accurately and quickly the exact responsibility for the overobligations or overexpenditure of appropriations, statutory limitations, apportionments, allotments, and suballotments.

1.5 Application of Anti-Deficiency Act. The Bureau is responsible for reporting Anti-Deficiency Act violations of the following character:

A. Overobligation or overexpenditure of an appropriation or fund. This is any case where an officer or employee of the United States has made or authorized an expenditure from or created or authorized an obligation against any appropriation or fund in excess of the amount available in the account. For expired accounts, the "amount available" includes amounts available for restoration to the account. (31 U.S.C. 1341(a))

B. Contract or obligation in advance of an appropriation. This is any case where an officer or employee of the United States has involved the Government in a contract or other obligation for the payment of money for any purpose in advance of appropriations made for such purposes, unless such contract or obligation is authorized by law. If authorized by law but not financed by an appropriation, the budget authority recorded to cover such transactions is known as contract authority. If the contract authority is provided in anticipation of receipts, then obligations incurred against such contract authority cannot be liquidated unless either the receipts are collected and credited to the account or an appropriation to liquidate has been enacted. (31 U.S.C. 1341(a))

C. Acceptance of voluntary service. This is any case where an officer or employee of the United States has accepted voluntary service for the United States or employed personal services in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property. (31 U.S.C. 1342)

D. Overobligation or overexpenditure of an apportionment or reapportionment. This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure in excess of an apportionment or reapportionment. This includes adjustments that cause obligations in expired accounts that have not been merged to exceed the apportionment for the year in which such obligations were incurred. (31 U.S.C. 1517(a))

41 BIAM Supp. 4, Bulletin 2

E. Overobligation or overexpenditure of an allotment or suballotment. This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure in excess of the amount permitted by the prescribed and approved agency fund control system. (31 U.S.C. 1517(a))

F. Overobligation or overexpenditure of a credit limitation. This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure exceeding a credit limitation contained in an appropriations act restricting the amount that can be obligated or committed for a credit program. (31 U.S.C. 1517(a))

G. Overobligation or overexpenditure of other administrative subdivisions of funds. Generally, the overobligation of other administrative subdivisions of funds, e.g., operating budgets, allowances, financial plans, statutory limitations other than those found in the appropriations act and other than those defined as a statutory limitation in Circular A-34 are violations of the Anti-Deficiency Act only when it causes an overobligation or overexpenditure of an allotment, apportionment or appropriation unless the apportionment or Agency's fund control regulations specify otherwise. (31 U.S.C. 1517(a))

A part of the Anti-Deficiency Act, 31 U.S.C. 1349-1350, 1517-1519, subjects an employee to either administrative discipline or to criminal penalty. Violations of this Act may result in administrative action involving one of the following: suspension from duty without pay; a letter of reprimand or censure to be included in the employee's Official Personnel File; an unsatisfactory performance rating; a transfer to another position; a suspension from duty without pay; or removal from office. The criminal penalties which may be imposed against an employee who knowingly and willfully violates 31 U.S.C. 1341(a), 1342, or 1517(a), include a fine of not more than \$5,000, imprisonment for not more than two years, or both.

#### 1.6 Responsibilities.

A. Officials designated responsibility as recipients of an advice of allotment are: Deputy to the Assistant Secretary - Indian Affairs (Operations); Deputy to the Assistant Secretary - Indian Affairs (Tribal Services); Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development); Deputy to the Assistant Secretary/Director Indian Affairs (Indian Education Programs); and the Director, Office of Construction Management. If future appropriations language provides the funds to the Bureau of Indian Affairs and the program responsibility to another office within the Department, the Director, Head, or Chief of that office will be the recipient of an advice of allotment. These allottees shall be held responsible for the obligation and expenditure of all funds appropriated, allotted, suballotted and authorized to their respective programs. They are responsible for submitting fund distribution plans of all appropriated funds.

41 BIAM Supp. 4, Bulletin 2

B. Those officials responsible below the allotment level are: central office directors, assistant directors, division chiefs, branch chiefs, program managers, area directors, assistant area directors, agency superintendents, area education program administrators, agency superintendents for education, officers in charge of schools, the presidents of Bureau-operated institutions of postsecondary education, and project managers of the independent irrigation projects. These suballottees are responsible for the obligation and expenditure of funds issued to them through fund distribution documents or other authority such as contract limitation and contract authority. Each of the above allottees and suballottees are subject to the provisions of the Anti-Deficiency Act as outlined in section 1.5 of this supplement.

#### 1.7 Fund Distribution at the Allotment Level.

A. Upon passage of an appropriations act, the Bureau's Division of Program Development and Budget Implementation shall be responsible for developing an Apportionment plan as required by the office of Management and Budget (OMB) and the Department of Interior, Office of Budget. Upon approval of an apportionment, the apportioned amounts shall be recorded in the Bureau's financial accounting system as allotted reserves.

B. Notification of the available appropriated funds, anticipated reimbursements, and unobligated balances brought forward shall be provided through an advice of allotment. The advice of allotment shall include: (1) specific programmatic instructions identified in the appropriations act and Congressional reports; (2) a statement which notifies the allottee that any over-obligation or overexpenditure of the allotment of funds shall result in a violation of the Anti-Deficiency Act; and (3) the identification of funds available for obligation.

C. The advice of allotment shall be issued to all officials designated as allottees in section 1.6(A) of this directive. The allottees shall sign one copy of the advice of allotment and return it to the Division of Program Development and Implementation.

D. Allottees shall control obligations and expenditures and insure that:

(1) Suballotments shall not be made in excess of the allotments and statutory limitations.

(2) Obligations shall not be incurred or expenditures made unless funds have have been apportioned, reapportioned, allotted, suballotted or authorized under an appropriations act or other specific authority. In the absence of an appropriations act, obligations shall not be made unless funds have been apportioned, reapportioned, allotted, suballotted, or authorized under a continuing resolution.

(3) Obligations or expenditures shall not be made in excess of the amount available at the time the obligation or expenditure is made. Obligations against allotments, suballotments, or other authority involving Nonexpenditure Fund Transfers (SF-1151), reimbursements, and other earned income shall be restricted to the amounts available.

(4) No obligation or expenditure shall be made until the responsible official has determined that funds are available.

(a) Any overobligation or expenditure of funds at the allotment level shall constitute a violation of the Anti-Deficiency Act. Violations of this Act are reportable to the President and to the Congress through the Secretary of the Interior and the Director of the Office of Management and Budget.

(b) Within 30 days of receipt of an Advice of Allotment, and with the assistance of the Division of Program Development and Implementation, each office of the Deputy to the Assistant Secretary - Indian Affairs shall prepare a Fund Distribution Plan of the total amount of non-tribe/agency appropriated funds contained in the advice of allotment. The plan shall identify the proposed distribution for each Bureau organization; i.e., area office, agency, school, tribe, etc. Funds not committed to specific projects, tribes, or Bureau organizations shall remain in the allotted reserve account pending further distribution. The plan shall include programmatic instructions and location codes to be included in the suballotments or Fund Distribution Documents. All plans shall be signed by the appropriate Deputy to the Assistant Secretary - Indian Affairs and shall be submitted to the Assistant Secretary - Indian Affairs, through the Division of Program Development and Implementation, for final approval. Plans approved by the Assistant Secretary - Indian Affairs shall be provided to the Division of Program Development and Implementation for the actual distribution of funds.

(c) Requests for distribution of the non-Education funds remaining in the allotted reserve account after the initial distribution shall be made on a Request for Allotment or Change in Allotment. The request should include any specific programmatic instructions regarding the use of the funds to be distributed. The Request for Allotment or Change in Allotment shall be signed by the appropriate Deputy to the Assistant Secretary - Indian Affairs and provided to the Division of Program Development and Implementation. If the request varies from the currently approved Fund Distribution Plan, a revised Plan shall be prepared and forwarded for approval as described in section 1.6D(4b) of this bulletin. Distribution of Education funds remaining in the allotted reserve account shall be made by the Branch of Financial Services within the Office of the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs).

#### 1.8 Fund Distribution Below the Allotment Level.

A. Based upon the Fund Distribution Plans approved by the Assistant Secretary - Indian Affairs, fund distribution documents for all non-Education programs shall be prepared by the Division of Program Development and Implementation and signed by the appropriate allottee described in section 1.6(A) of this bulletin. Fund distribution documents for Education programs shall be prepared by the Branch of Financial Services. Fund distribution documents shall be distributed by the Division of Program Development and Implementation and the Branch of Financial Services.



41 BIAM Supp. 4, Bulletin 2

B. The fund distribution document shall serve as the notification and authority for recipients to incur obligations and expenditures. Issuance of this document confirms that the designated recipient shall be held accountable for the exercise of the same authorities and responsibilities as the allottees.

C. Fund distribution documents shall be issued to the officials identified in section 1.6(B) of this bulletin.

D. Any overobligation or overexpenditure of funds by recipients of fund distribution documents shall be subject to the administrative action and penalties described in section 1.5 of this bulletin. All recipients of non-Education fund distribution documents shall sign, date, and return one copy to the Division of Program Development and Implementation. Fund distribution documents for education shall be returned to the Office of the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs).

#### 1.9 Reimbursement Authority.

A. All requests for reimbursement authority shall be approved by the Chief, Division of Program Development and Implementation, or the Branch of Financial Services within the Office of Indian Education Programs, as appropriate. Within 5 days of receipt of such requests, Reimbursement Authorizations shall be prepared for signature by the Chief, Program Development and Implementation, or the Deputy to the Assistant Secretary/Director - Indian Affairs (Indian Education Programs), as appropriate. Distribution of these documents shall be made by the Division of Program Development and Implementation, or the Branch of Financial Services.

B. Reimbursement Authorizations will be issued only when requests include documented evidence and assurance that anticipated reimbursements/receipts will be collected. In addition, reimbursements or other receipts may be collected into Bureau programs only if authorized by law. This authority includes the Economy Act and other authority specific to individual Bureau programs. Requests shall include citation of the appropriate authority.

Reimbursements not authorized by law must be recorded and reported to Treasury as miscellaneous receipts. Listed below are four widely used Bureau programs and their specific authorities.

Equipment Pool Operations. The authorities which provide for the recovery of allowable costs for the use of the Bureau-owned roads equipment, and the distribution of these costs to benefiting projects are found under 23 U.S.C. 120 and 121, and under regulation at 23 CFR 140, Subpart G, and 48 CFR, Subpart 31.6.

Quarters, Operation and Maintenance. The Federal Employees Quarters and Maintenance Act (Pub. L. 88-459) provides the authority under which the Secretary of the Interior utilizes quarter rental funds to defer the costs of operations and maintenance. Leases or tenant agreements between the Bureau (or the contractor if the program is contracted) and the tenants of all Bureau quarters are to be signed and retained in the official files at the location in which the quarters are physically located. Requests for reimbursement authority are to include certification that leases or tenant agreements have been signed and are on file. The citation of law to be used on the request is provided above.

41 BIAM Supp. 4, Bulletin 2

Operation and Maintenance, Irrigation and Power Systems. Requests for authorizations based on anticipated receipts should be accompanied by the portion of the Federal Register that contains the user rates applicable for the specified period. The citation to be used is the appropriate portion of 25 CFR Part 171.

C. Reimbursement authorizations shall not be considered as budgetary resources available for obligation unless (a) valid orders, including written reimbursable agreements, have been received; (b) goods or services have been furnished and there is entitlement, i.e., reimbursements have been earned; or (c) in the case of orders from the public, advance payments have been received.

D. When earned reimbursements exceed or are less than the amounts anticipated, requests for adjustments in the reimbursement authorizations shall be submitted to the Division of Program Development and Implementation. Obligations in excess of earned reimbursements which result in an overobligation of the total budgetary resources available to the account (budget activity) shall result in the administrative penalties outlined in section 1.5 of this bulletin.

E. Recipients of Reimbursements Authorizations should maintain careful oversight to ensure that reimbursements and other income are earned and properly recorded in the financial system. Area staff responsible for providing administrative support to education programs should review current procedures and practices to ensure that bills for collection of reimbursements and related transactions are properly recorded in the financial system in a timely manner.

#### 1.10 Notifications of Contract Authority.

A. Approved Project Listings (APL) for the distribution of contract limitation and contract authority for the Indian Reservation Roads Program shall be reviewed and approved by the Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development) and by the Federal Highway Administration. The notification of contract authority shall include the identification of the amounts by project based on the Approved Project Listing. The authorization documents shall be prepared by the Division of Program Development and Implementation and signed by the Deputy to the Assistant Secretary - Indian Affairs (Trust and Economic Development). Distribution of these documents shall be made by the Division of Program Development and Implementation.

B. Authorizations of contract authority for the Emergency Relief Program shall be prepared by the Division of Program Development and Implementation based on notifications of project approval by the Federal Highway Administration. The authorization documents for this program as well as all authority issued in the Highway Trust Fund Appropriation shall be issued in the same manner fund distribution documents are issued. That is, to the appropriate central office branch chief, area directors and agency superintendents. The Deputy to the Assistant Secretary-Indian Affairs (Trust and Economic Development) shall sign the authorization documents, and the distribution shall be made by the Division of Program Development and Implementation.

41 BIAM Supp. 4, Bulletin 2

C. Notifications of Contract Authority documents shall serve as the notification and authority for recipients to incur obligations. The Division of Program Development and Implementation shall prepare requests to the Federal Highway Administration for the transfer of cash based on the actual and estimated outlays in the Federal Highway Trust Fund appropriation.

D. Any overobligation or overexpenditure of contract limitation or contract authority by a recipient shall be subject to the administrative action and penalties described in section 1.5 of this bulletin. All recipients of Notifications of Contract Authority shall sign, date, and return one copy to the Division of Program Development and Implementation.

#### 1.11 Reprogramming.

A. Reprogramming procedures are identified in the attached House of Representatives Report No. 99-714, accompanying H.R. 5234, the Department of the Interior and Related Agencies Appropriation Act, 1987. Additional procedures are identified in the House Report No. 100-171, accompanying H.R. 2712, the Department of the Interior and Related Agencies Appropriation Act, 1988.

B. On a trial basis, Congress provides authority to change the current reprogramming guidelines for Tribe/Agency operations. The Bureau may grant administrative approval of tribally initiated requests up to 25 percent of the affected program line item, without seeking advance committee approval. All reprogrammings are to be reported quarterly, in detail, by tribe. This language specifically states that this authority applies only to activities under Tribe/Agency operations, and that each such change must be requested by or approved by the affected tribe before the Bureau shall consider it. The language also states that any abuse of the increased reprogramming flexibility, or failure to meet reporting requirements in a timely fashion, will result in the loss of flexibility and a return to the previous budget structures and reprogramming guidelines. All other reprogramming guidelines set forth in the FY 1987 language remain in effect. The FY 1988 language reiterates the prohibition on new initiatives through reprogramming, and the requirement to submit all reorganizations through the reprogramming process for advance approval by the Committee on Appropriations.

C. The Bureau will be operating under two separate reprogramming procedures: one for those programs on the Indian Priority System (IPS) and one for non-banded programs. These procedures are provided below.

#### Tribe/Agency IPS Programs

Area Directors have the authority to approve tribally initiated reprogrammings which do not increase or decrease a budget line by more than up to 25 percent of the amount available at the area level for each IPS program.

An Area Director, with the concurrence of an Area Education Program Administrator or Agency Superintendent for Education, may authorize reprogramming of education fund, (scholarships, adult education, and tribally controlled community college supplements) up to 25 percent of each tribe/agency program line item. Because of the apportionment, it is imperative that all education reprogrammings be reported promptly to the central office Division of Program Development and Implementation. Failure to do so may result in an Anti-Deficiency violation.

As reprogrammings are based on the budget justification presentation rather than on the IPS formulation process, not all program components separately identified in the IPS fall under the definition of reprogramming. Illustration 1 displays the level of detail required to report IPS reprogrammings.

Funds in direct programs shall not be reprogrammed into or out of contract support without Central Office approval and Congressional concurrence, if required. The reprogramming of funds between tribe/agency operations and non-banded programs, even though within the same program element, require reapportionment between budget activities.

D. Area IPS Reprogrammings (Area Direct). Area Directors may administratively approve reprogramming of up to 10 percent of the funds available for "area direct" programs. Illustration 2 displays the level of detail to be used to report these reprogrammings.

E. Reprogrammings Requiring Central Office Approval. The following reprogrammings must be submitted to and approved at the Central Office level:

(1) Reprogrammings between tribe/agency IPS (3900) and non-banded activities (even when within the same program element);

(2) Tribe/agency IPS reprogrammings which exceed the 25 percent limitation on increases or decreases (submit complete reprogrammings for approval rather than splitting the request as partially approved by an Area Director and partially by the Central Office);

(3) Area direct reprogrammings which exceed the 10 percent limitation on increases or decreases; and

(4) All reprogrammings for non-banded programs.

F. Reporting Requirements for Reprogrammings Approved at the Area Level. As all tribe/agency and area direct programs are entered in the financial system from the Central Office, all subsequent entries must be made by the Central Office as well. Illustrations 3 and 4 provide the format for the reprogramming reports. The 25 percent limitation applies to the initial amount in each program line item; not the revised allocations as the year progresses. These are to be submitted to the Central Office, Division of Program Development and Implementation quarterly, by the fifth working day following the end of each of the first three quarters of the fiscal year. The report for the last quarter is to be submitted by the fifth working day in September of each year.

41 BIAM Supp. 4, Bulletin 2

(1) In order to ensure that the financial system correctly reflects all reprogramming actions, no reprogrammings will be approved after August 31 of each year. Only those reprogrammings received in the Division of Program Development and Implementation by the fifth working day in September of each year will be entered into the financial system. Reprogramming received after that date will not be entered in the system.

(2) These reports will be used to make all reprogramming entries in the financial system. If the quarterly entry of these reprogrammings poses a problem, areas may submit monthly reports for entry; however, the quarterly reports must still be submitted, as they will be compiled and forwarded to meet Departmental, OMB, and Congressional requirements.

(3) As a part of the quarterly reporting package, include copies of the tribal resolutions submitted with reprogramming requests. These will be retained in the official files in the Division of Program Development and Implementation to easily respond to any inquiries that may arise. Since the new authority is on a trial basis for FY 1988, it is anticipated that the Bureau will be required to present documentation that established procedures were followed.

G. Non-banded Programs. Non-banded reprogrammings are to be submitted to the central office Division of Program Development and Implementation using the format provided on Illustration 5. (This format must also be used to request reprogrammings between banded and non-banded programs.) The requests are to include the following information:

(1) Clearly state the purpose and need for the reprogramming. The justifications should be written taking the Congressional procedures contained in the 1987 appropriations language into consideration: "A reprogramming should be made only when an unforeseen situation arises; and then only if postponement of the project on the activity until the next appropriation year would result in actual loss or damage. Mere convenience or desire should not be factors for consideration. Reprogramming should not be employed to initiate new programs or to change allocations specifically denied, limited or increased by Congress in the Act or the report. In cases where unforeseen events or conditions are deemed to require such changes, proposals shall be submitted in advance to the Committee on Appropriations, regardless of amounts involved, and be fully explained and justified.

(2) Identify the dollar amount to be reprogrammed.

(3) Identify the program from which the funds are being reprogrammed and the program receiving the funds, including the budget activity, program element, and program component.

(4) Explain why the funds are available in the contributing program, and why it is more advantageous to use funds from the contributing program instead of other program resources.

41 BIAM Supp. 4, Bulletin 2

(5) Describe the program effects on both programs involved in the reprogramming.

H. Reprogrammings that result in a cumulative Bureau-wide increase or decrease in excess of \$250,000 for any program element, subactivity, or activity must be submitted to the Committee on Appropriations for approval prior to implementation of the reprogrammings, and entry in the financial system.

I. The Appropriations Act includes language that states grants made between bureaus within the Department of the Interior, require the approval of the Appropriations Committee prior to implementation. The language also states that abuse of the Bureau's increased reprogramming flexibility, or the failure to comply with the reporting requirements, will result in the loss of this flexibility. To assure compliance, it will be the responsibility of each Area Director to monitor the approval of tribe/agency reprogrammings and remain within the 25 percent limitation, and to submit the required reports on time.

1.12 Financial Programs. Recipients of fund distribution documents and reimbursements authorizations shall prepare and record financial programs in the financial system for each program element, program component, and work order, if used to record obligations in more detail. Financial programs shall be prepared annually and may include the following categories of funds or other authority: appropriated funds, earned reimbursements, and unobligated balances brought forward. Financial programs shall be updated quarterly based on actual obligations and changes in program requirements. Detailed instructions on the preparation of financial programs can be found in the Handbook for Financial Planning.

1.13 Summary - Official Funding Documents. The documents issued to the appropriate allottees described in section 1.7 of this bulletin shall be entitled Advices of Allotment. The documents issued below the allotment level described in sections 1.8, 1.9, and 1.10 of this bulletin shall be entitled Fund Distribution Documents, Reimbursements Authorizations and Notifications of Contract Authority, respectively. Memos and telegrams, or the like, shall not be used in lieu of these official documents as notification to authorize the obligation of funds in the Bureau's financial system. Allottees and suballottees will be the officials bearing responsibility for funds distributed to them, regardless of the varying program structures in the Bureau's area offices and agencies.



Deputy to the Assistant Secretary -  
Indian Affairs (Operations)

Filing Reference: 41 BIAM

BULLETIN EXPIRES: November 21, 1988

100th Congress  
1st Session

HOUSE OF REPRESENTATIVES

REPORT  
99-714DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES  
APPROPRIATION BILL, 1987

July 24, 1986.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. YATES, from the Committee on Appropriations,  
submitted the following

## REPORT

[To accompany H.R. 5234]

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for the Department of the Interior and Related Agencies for the fiscal year ending September 30, 1987. The bill provides regular annual appropriations for the Department of the Interior (except the Bureau of Reclamation) and for other related agencies, including the Forest Service, the Department of Energy, the Smithsonian Institution, and the National Foundation on the Arts and the Humanities.

## CONTENTS

	Page Bill	Page Report
Department of the Interior:		
Bureau of Land Management.....	2	10
U.S. Fish and Wildlife Service.....	7	16
National Park Service.....	11	24
Geological Survey.....	17	35
Minerals Management Service.....	19	33
Bureau of Mines.....	21	43
Office of Surface Mining Reclamation and Enforcement.....	22	45
Bureau of Indian Affairs.....	24	49
Territorial and International Affairs.....	29	57
Departmental Offices.....	31	62
Related Agencies:		
Forest Service, USDA.....	45	66

(3) Savings from a construction project in one of the Trust Territory governments may be applied to a shortfall on another project in the same area.

Timely reports on these reprogrammings shall be forwarded to the Committee by the Department.

(b) All reprogrammings shall be reported to the Committee quarterly and shall include cumulative totals.

(c) Any significant shifts of funding among object classifications should also be reported to the Committee in a timely manner.

(d) Reprogramming proposals submitted to the Committee for prior approval shall be considered approved after 30 calendar days if the Committee has posed no objection. However, agencies will be expected to extend the approval deadline if specifically requested by either Committee.

4. *Administrative Overhead Accounts.*—For all appropriations where costs of overhead administrative expenses are funded in part from "assessments" of various budget activities within an appropriation, the assessments shall be shown in justifications under the discussion of administrative expenses.

5. *Contingency Accounts.*—For all appropriations where assessments are made against various budget activities or allocations for contingencies, the Committee expects a full explanation, separate from the justifications. The explanation shall show the amount of the assessment, the activities assessed, and the purpose of the fund. The Committee expects reports each year detailing the use of these funds. In no case shall such a fund be used to finance projects and activities disapproved or limited by Congress or to finance new permanent positions or to finance programs or activities that could be foreseen and included in the normal budget review process. Contingency funds shall not be used to initiate new programs.

6. *Declarations of taking.*—An increasing number of declarations of taking are resulting in court awards far in excess of amounts deposited with the court. The Committee, therefore, directs the Bureau of Land Management, the Fish and Wildlife Service, the National Park Service, and the Forest Service to seek Committee approval in advance of filing declarations of taking.

7. *Report language.*—Any limitation, directive, or earmarking contained in either the House or Senate report which is not contradicted by the other report nor specifically denied in the conference report shall be considered as having been approved by both Houses of Congress.

8. *Government Comptrollers.*—Vacancies occurring in the offices of the Government Comptrollers, Office of the Inspector General, shall not be reallocated to any other organization unless approved through reprogramming procedures.

9. *U.S. Forest Service.*—The following procedures shall apply to the U.S. Forest Service, Department of Agriculture:

(a) The Forest Service shall not change the boundaries of any region, abolish any region, move or close any regional office for research, State and private forestry, or National Forest System administration, without the consent of the House and Senate Committees on Appropriations and the Senate Committee on Agriculture, Nutrition, and Forestry, and the House Committee on Agriculture, in compliance with these reprogramming procedures.

Item	Fiscal Year—		
	1965	1966	1967
New obligated authority	\$4,117,336,000	\$5,458,333,000	\$4,747,197,000
Department of the Interior	7,642,259,000	7,331,546,000	7,647,113,000
Forest Service	3,024,789,000	3,314,553,000	3,279,075,000
Federal petroleum revenues	1,278,800,300	763,200,000	716,200,000
Total	9,972,248,000	10,808,319,000	9,332,798,000

**REPROGRAMMING PROCEDURES**

The following are the current procedures governing reprogramming actions for programs and activities funded in the Interior Appropriations Act:

1. *Definition.*—"Reprogramming," as defined in these procedures, includes the reallocation of funds from one budget activity to another. In cases where either Committee report displays an allocation of an appropriation below the activity level, that more detailed level shall be the basis for reprogramming. For construction accounts, a reprogramming constitutes the reallocation of funds from one construction project identified in the justifications to another. A reprogramming shall also consist of any significant departure from the program described in the agency's budget justifications. This includes proposed reorganizations even without a change in funding.

2. *Criteria for reprogramming.*—(a) Any project or activity which may be deferred through reprogramming shall not later be accomplished by means of further reprogramming; but, instead, funds should again be sought for the deferred project or activity through the regular appropriation process.

(b) A reprogramming should be made only when an unforeseen situation arises, and then only if postponement of the project or the activity until the next appropriation year would result in actual loss or damage. Mere convenience or desire should not be factors for consideration.

(c) Reprogramming should not be employed to initiate new programs or to change allocations specifically denied, limited or increased by the Congress in the Act or the report. In cases where unforeseen events or conditions are deemed to require such changes, proposals shall be submitted in advance to the Committee, regardless of amounts involved, and be fully explained and justified.

3. *Reporting and approval procedures.*—(a) Any proposed reprogramming must be submitted to the Committee in writing prior to implementation if it exceeds \$250,000 annually or results in an increase or decrease of more than 10 percent annually in affected programs, with the following exceptions:

- (1) Any land purchase not exceeding \$100,000.
- (2) Any construction project, not exceeding \$100,000, or which results in an increase or decrease of not more than 25 percent annually.



6

(b) The appropriation structure for the Forest Service shall not be altered without advance approval of the House and Senate Committees on Appropriations.

(c) Provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) and of 7 U.S.C. 147b shall apply to appropriations available to the Forest Service only to the extent that the proposed transfer is approved by the House and Senate Committees on Appropriations in compliance with these reporting procedures.

10. *Assessments.*—No assessments shall be levied against any program, budget activity, subactivity, or project funded by the Interior Appropriations Act unless such assessments and the basis therefor are presented to the Committees on Appropriations and are approved by such committees, in compliance with these procedures.

11. *Land acquisitions.*—Lands shall not be acquired for more than the approved appraised value (as addressed in section 301(3) of Public Law 91-646) except for condemnations and declarations of taking, unless such acquisitions are submitted to the Committees on Appropriations for approval in compliance with these procedures.

#### APPLICATION OF GENERAL REDUCTIONS

The level at which reductions shall be taken pursuant to the Deficit Reduction Act of 1985, if such reductions are required in fiscal year 1987, is defined by the Committee as follows:

As provided for by section 252(a)(1)(B)(i) of Public Law 99-177 and for the purposes of a Presidential Order issued pursuant to section 252 of said Act, the term "program, project, and activity" for items under the jurisdiction of the Appropriations Subcommittees on the Department of the Interior and Related Agencies of the House of Representatives and the Senate is defined as (1) any item specifically identified in tables or written material set forth in the Interior and Related Agencies Appropriations Act, or accompanying committee reports or the conference report and accompanying joint explanatory statement of the managers of the committee of conference; (2) any Government-owned or Government-operated facility; and (3) management units, such as national parks, national forests, fish hatcheries, wildlife refuges, research units, regional, state and other administrative units and the like, for which funds are provided in fiscal year 1987.

The Committee emphasizes that any item for which a specific dollar amount is mentioned in an accompanying report, including all increases over the budget estimate approved by the Committee, shall be subject to a percentage reduction no greater or less than the percentage reduction applied to all non-defense accounts.

#### ENERGY INITIATIVES

Circumstances in energy markets have changed substantially in the past year. Oil prices have dropped to low levels causing marginal producing wells in the United States to be shut-in or abandoned, and exploratory activity for new sources of oil has decreased dramatically. This has led to projections of increased import dependence . the future compared to previous estimates. Despite

nd museum management  
e hired in order to meet  
rant applications.

#### ARTS

SES

0 proposed by the House  
s request for a fiscal year  
reestimate of the cost of  
Employee Retirement

#### COMMISSION

SES

expenses, National Cap-  
7,000 as proposed by the  
nate.  
vel is due to the Admin-  
lateral contribution to the

#### NT CORPORATION

S

000 as proposed by the  
stration's reestimate of  
Federal Employee Re-

inds are necessary for  
not be budgeted for or

#### IAL COUNCIL

ICIL

Memorial Council in-  
and \$2,183,000 as pro-

led in the Holocaust.  
a separate portion of  
to these children. The  
been raised as to the  
subject of the Holo-  
anagers believe that  
o be used by the Holo-  
e Children and the  
answer relevant and  
ing is separate from  
for the Committee to

9,000 reduction from  
estimate of the cost

of the Federal contribution to the Federal Employee Retirement System.

#### APPLICATION OF GENERAL REDUCTIONS

The level at which reductions shall be taken pursuant to the Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987, if such reductions are required in fiscal year 1988, is defined by the managers as follows:

As provided for by section 252(a)(1)(B)(i) of Public Law 100-119 and for the purposes of a Presidential Order issued pursuant to section 252 of said Act, the term "program, project, and activity" for items under the jurisdiction of the Appropriations Subcommittee on the Department of the Interior and Related Agencies of the House of Representatives and the Senate is defined as (1) any item specifically identified in tables or written material set forth in the Interior and Related Agencies Appropriations Act, or accompanying committee reports or the conference report and accompanying joint explanatory statement of the managers of the committee of conference; (2) any Government-owned or Government-operated facility; and (3) management units, such as national parks, national forests, fish hatcheries, wildlife refuges, research units, regional, State and other administrative units and the like, for which funds are provided in fiscal year 1988.

The Committee emphasizes that any item for which a specific dollar amount is mentioned in an accompanying report, including all increases over the budget estimate approved by the Committee, shall be subject to a percentage reduction no greater or less than the percentage reduction applied to all non-defense accounts.

#### REPROGRAMMING GUIDELINES

The managers agree to amend the reprogramming guidelines by adding a new provision as follows:

12. GRANTS.—No grant may be made by an agency in the Department of the Interior and Related Agencies bill to an agency receiving funds in the Department of the Interior and Related Agencies bill unless the grant is submitted to the Committees on Appropriations for approval in compliance with these procedures.

#### GENERAL PROVISIONS—TITLE III

Bill language has been included amending the language proposed by the Senate which includes the Bureau of Land Management in a provision carried in last year's appropriation. The language provides that the Forest Service and the Bureau of Land Management may continue to manage lands under their jurisdiction under existing land and resource management plans pending the completion of new plans; and that existing plans may not be challenged solely on the basis that the plans are outdated or that there is new information, unless the claim includes information as to substantive concerns related to the new information. Any particular activities, such as individual timber sales, may continue to be challenged as always.

X-Form BIA-4119  
Issued 5/5/88

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

41 BIAM Supp. 4  
Illustration 1

Tribe/Agency Operations  
Reprogramming Criteria

Activity: Tribe/Agency Operations

Subactivity: Indian Services

- Scholarships
- TCCC's Supplement
- Adult Education
- Adult Vocational Training
- Other Employment Assistance
- Community Services General
- Community Fire Protection
- Tribal Courts
- Other Aid to Tribal Government
- Social Services
- Law Enforcement
- Self-Determination Grants
- Self-Determination Training & Tech. Assist.

Subactivity: Economic Development

- Business Enterprise Development
- Credit and Financing
- Road Maintenance

Subactivity: Natural Resources Development

- Natural Resources General
- Agriculture
- Agriculture Extension Services
- Forestry
- Water Resources
- Wildlife and Parks
- Minerals and Mining

Subactivity: Trust Responsibilities

- Trust Services, General
- Environmental Quality Protection
- Other Rights Protection
- Real Estate Appraisals
- Other Real Estate Services

Subactivity: General Administration

- Executive Direction
- Administrative Services
- Safety Management

X-Form BIA-4120  
Issued 5/5/88

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

41 BIAM Supp. 4

Illustration 2

Area Office Direct Operations  
Reprogramming Criteria

Activity: Indian Services  
Community Services General  
Other Aid to Tribal Government  
Social Services  
Law Enforcement  
Self-Determination Training & Tech. Assist.  
Adult Vocational Training  
Other Employment Assistance (D.E.)

Activity: Economic Development  
Credit and Financing

Activity: Natural Resources Development  
Natural Resources General  
Agriculture  
Forestry

Activity: Trust Responsibilities  
Trust Services, General  
Other Rights Protection  
Real Estate Appraisals  
Other Real Estate Services

Subactivity: General Administration  
Executive Direction  
Administrative Services  
Safety Management





X-Form BIA-4123  
Issued 5/5/88

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
REPROGRAMMING REQUEST/NON-BANDED PROGRAMS

Illustration 5

Area, Reprogramming Number: \_\_\_\_\_  
Date of Submittal: \_\_\_\_\_  
Area: \_\_\_\_\_  
Agency: \_\_\_\_\_

Central Office Number: \_\_\_\_\_

PROGRAM INFORMATION

INCREASE

DECREASE

Appropriation: \_\_\_\_\_  
Activity Title: \_\_\_\_\_  
Program Element Title: \_\_\_\_\_  
Component Title: \_\_\_\_\_  
Current Program Allocation: \_\_\_\_\_  
Amount to be Reprogrammed: \_\_\_\_\_

Appropriation: \_\_\_\_\_  
Activity Title: \_\_\_\_\_  
Program Element Title: \_\_\_\_\_  
Component Title: \_\_\_\_\_  
Current Program Allocation: \_\_\_\_\_  
Amount to be Reprogrammed: \_\_\_\_\_

Impact Statement:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Recommendation:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Area Director/Deputy to the Assistant Secretary)

CENTRAL OFFICE ACTION:

Recommendation/Comment(s): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Acting Chief, Division of Program Development and Implementation      Date: \_\_\_\_\_

Recommendation/Comment(s): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Deputy to the Assistant Secretary - Indian Affairs      Date: \_\_\_\_\_

\_\_\_\_\_  
Deputy to the Assistant Secretary - Indian Affairs      Date: \_\_\_\_\_

Approved: \_\_\_\_\_      Not Approved: \_\_\_\_\_  
Assistant Secretary - Indian Affairs      Date      Assistant Secretary - Indian Affairs      Date

## ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Table of Contents

---

## 0. TABLE OF CONTENTS

1. INTRODUCTION
  - .1 Purpose
  - .2 Policy
  - .3 Scope
  - .4 Authority
2. DEFINITION OF TERMS
  - .1 Introduction
  - .2 Definitions
3. APPLICATION OF ANTIDEFICIENCY ACT
  - .1 Introduction
  - .2 Penalties
  - .3 Reporting Violations
4. RESPONSIBILITIES OF OFFICIALS RECEIVING FUNDS
  - .1 Introduction
  - .2 Officials Receiving Funds
  - .3 Responsibilities
  - .4 Preparation of Bureau Funding Plan
5. DISTRIBUTION OF AUTHORITY
  - .1 Distribution Process
  - .2 Reimbursement Authority
  - .3 Receipts Accounts
  - .4 Contract Authority
  - .5 Fund Control Assurance
6. FEDERAL FINANCIAL SYSTEMS CODES (FFS)
  - .1 Introduction
  - .2 Procedures for Code Changes
7. REPROGRAMMING GUIDELINES
  - .1 Introduction
  - .2 Reprogramming Procedures
8. PRIOR YEAR (EXPIRED) ACCOUNTS
  - .1 Introduction
  - .2 Undisclosed Obligations



- .3 Apportionment
- .4 Request Form
- .5 Reporting and Approval Requirements

9. YEAR-END CLOSING PROCEDURES

- .1 Introduction
- .2 Cash Transactions
- .3 Noncash Transactions
- .4 Reimbursable Agreements

41 BIAM SUPPLEMENT 4

0

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Table of Contents

---

- .5 Reprogrammings
- .6 Public Law 93-638 Contract Obligations
- .7 Payroll Error Corrections
- .8 Recurring Services
- .9 Budget Execution
- .10 Annual Report
- .11 Prevention of Wasteful Year-End Spending

Illustrations No. 1 - 7

- 1. Funding Plan (BIA-4127)
- 2. Advice of Allotment (BIA-4101)
- 3. Funding Document (BIA-4124)
- 4. Estimated Reimbursements Plan (BIA-4125)
- 5. Application for Reimbursement Authority (BIA-4129)
- 6. Reprogramming Request (BIA-4123)
- 7. Request for Recordation of Undisclosed Obligations to Prior Year Accounts (BIA-4217)

## ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Introduction

## 1. INTRODUCTION

1.1 Purpose. This manual establishes the Bureau of Indian Affairs' (hereafter referred to as the Bureau) Administrative Control of Funds policies and identifies the responsibilities of Bureau officials in the control and distribution of obligational authority and the expenditure of funds. These procedures are intended to:

A. Ensure that the Bureau's programs are executed and funds are expended pursuant to enacted appropriations and in accordance with specific directives of the Congress.

B. Provide the framework in which the Bureau will operate a positive administrative control of funds system designed to restrict obligations and expenditures against each appropriation or fund account to the amount available therein.

C. Enable the agency head to determine responsibility for the over obligation or over disbursement of appropriations, apportionments, statutory limitations, allotments, suballotments, and other administrative subdivisions, as well as violations of limitations imposed by the agency.

D. Provide procedures for dealing with violations of the Antideficiency Act as well as violations of limitations imposed by the agency, including reporting requirements.

1.2 Policy. It is the policy of the Bureau that each official receiving funds shall be held administratively responsible and accountable to the Commissioner of Indian Affairs for all funds distributed to the individual. The Bureau officials who are designated as allottees shall be subject to the provisions of the Antideficiency Act (31 U.S.C. 1341-1342, 1349-1351, 15111-15119). Officials and other employees receiving obligational authority through the Bureau's fund distribution system at levels below the allotment also shall be subject to appropriate administrative disciplines under this policy.

1.3 Scope. The instructions in this manual shall apply to all

Bureau organizations, including the head of each office, area, agency, school or project receiving funds subject to the Antideficiency Act, including funds not subject to apportionment, e.g., Miscellaneous Trust Funds.

1.4 Authority. The Office of Management and Budget (OMB) provides direction on agency fund control systems in OMB Circular

41 BIAM SUPPLEMENT 4

1.4A

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Introduction

---

Number A-34, Instructions on Budget Execution. A list of legal citations pertinent to administrative control of funds is provided below.

A. Money and Finance, Title 31, United States Code:

(1) Sections 1341-1342, 1349-1351, 1511-1519 (part of the Antideficiency Act, as amended).

(2) Sections 1101, 1104-1108, 3324 (part of the Budget and Accounting Act of 1921, as amended).

(3) Sections 1501-1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).

(4) Sections 1112, 1531, 3511-3512, 3524 (part of The Budget and Accounting Procedures Act of 1950).

(5) Section 1535 and 1536 of the Economy Act.

B. Federal Managers' Financial Integrity Act, (P.L. 97-255).

C. Title X of Pub. L. 93-344, found at 2 U.S.C. 681-688.

D. OMB Circular No. A-34, "Instructions on Budget Execution" and related OMB bulletins and circulars.

E. Appropriations Acts for the Department of the Interior and Related Agencies.

F. Title 7, GAO's Policy and Procedures Manual for Guidance of Federal Agencies.

G. Principles of Federal Appropriations Law, GAO Volume I, Second Edition.

H. The Omnibus Budget Reconciliation Act of 1990, (P.L. 101-510).

I. Chief Financial Officers Act of 1990, (P.L. 101-576).

## ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Definition of Terms

---

## 2. DEFINITION OF TERMS

2.1 Introduction. All definitions, terminology and concepts in OMB Circular No. A-34 and in Part 328 of the Departmental Manual apply.

2.2 Definitions. The following additional definitions are important in understanding and implementing the Bureau's fund control system.

A. Appropriations. Budget authority provided by Congress in an appropriation act to become available to Federal agencies to incur obligations in a fiscal year or more.

B. Anticipated Appropriations. Appropriations expected to be realized and become available during the year based on existing appropriation law. Estimated receipts are recorded as anticipated appropriations and become realized appropriations and available for obligations when collected.

C. Apportionments. A distribution made by OMB of amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account. The apportionment process is intended to prevent obligation of amounts available within an appropriation or fund account in a manner that would require supplemental appropriations, reprogrammings, transfers between accounts, and deficiency apportionments and to achieve the most effective and economical use of amounts made available for obligation.

D. Allotments and Suballotments. An authorization by the agency head to officials and then those officials to the area to incur obligations within a specified amount. Allotted amounts shall not exceed the apportionment. The sum of suballotment amounts issued shall not exceed the allotment amount. They shall be changed only when authorized by the authority who issued the subdivision initially. Congressional restrictions contained in appropriation acts and agency administrative restrictions shall be followed.

E. Allocations and Suballocations. The Federal Financial System's (FFS) terminology for the distribution of funds below the level of allotment and suballotment by organization for various programs or projects within the limitations of allotments and suballotments approved by OMB. This is comparable to "Resource Distribution" within the Departmental Manual. Each official receiving an allotment or suballotment is responsible

41 BIAM SUPPLEMENT 4

2.2F

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Definition of Terms

---

for determining that allocations are established at an organization and program under their control that will allow for the effective tracking and reporting on funds utilized.

F. Reimbursements. Sums received by the Bureau as a repayment for goods sold or services furnished either to the public or to another Government account that are authorized by law to be credited directly to specific appropriation and fund accounts.

G. Transfer of Funds. When specifically authorized in law, all or part of the budget authority in one account (appropriation level) that is transferred to another account.

H. Federal Finance System (FFS). The Department's standardized, core accounting system that the Bureau uses to execute the accounting and fiscal reporting responsibilities under regulatory guidelines established by General Accounting Office, OMB and Treasury.

Note: The Department has established two Administrative Service Centers (ASC), one at the Bureau of Reclamation in Denver, Colorado, and the other at the U.S. Geological Survey (USGS) in Reston, Virginia, to operate and manage this computer based system which supports the bureaus and offices. The Bureau is supported by the ASC operated by USGS.

I. Fund/Program Class/Program/Project. These are the principal data elements within FFS that control the various levels of fund distribution described in B, above, and the level at which the associated obligations and expenditures of funds are reported.

(1) Fund. Within the Bureau, this relates to the highest level of fund control within FFS, i.e., appropriations and apportioned authorities.

(2) Program Class. This is the first level below fund and is the level to which funds are allotted, suballotted to the areas, and summarized for budget control and reports.

(3) Program. This is the level below fund and program class at which allocations are issued and expenditures are reported. This is the level that must be entered on each obligation and expenditure document for purposes of identifying the use of funds within the Bureau.

41 BIAM SUPPLEMENT 4

2.2I

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Definition of Terms

---

(4) Project. This is an extension of the program field that identifies specific fund authority and/or use of funds by project as may be required by law, Congressional directive, by the transferring agency, or Bureau policy. Within FFS, the data for project level reporting is acquired by the use of job code numbers.

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Application of Antideficiency Act

---

3. APPLICATION OF ANTIDEFICIENCY ACT

3.1 Introduction. The Bureau is responsible for reporting Antideficiency Act violations of the following character.

A. Obligation or Expenditure of an Appropriation or Fund In Excess of the Amount Available in the Account in the Current Year or in Expired Accounts.

(1) New obligations or new expenditures charged to an account causes the total obligations or expenditures in that account to exceed the amount available in the original appropriation.

(2) New obligations or payments charged against an expired or canceled account.

B. Obligations or Expenditures in Excess of Apportionment, Reapportionments, Allotments, Suballotments, or Other Administrative Subdivision of Funds.

(1) Adjustments that cause obligations in expired accounts to exceed the apportionment for the year in which such obligations were incurred.

(2) An officer or employee exceeds the amount permitted by the prescribed and approved agency fund control system.

(3) Overobligation of other administrative subdivisions of funds e.g., operating budgets, allowances, financial plans, and statutory limitations. They are violations of the Antideficiency Act as specified in this Administrative Control of Funds Handbook.

C. Contract or Other Obligation in Advance of an Appropriation, Unless Authorized By Law. If authorized by law but not financed by an appropriation, the budget authority recorded to cover such transactions is known as contract authority. If the contract authority is provided in anticipation of receipts to be credited to a revolving fund or other accounts,



then obligations incurred against such contract authority cannot be liquidated unless either the receipts are collected and credited to the account or an appropriation to liquidate has been enacted, (31 U.S.C. 1341(a)).

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Application of Antideficiency Act

---

D. Acceptance of Voluntary Service. The Bureau cannot accept voluntary service by an officer or employee of the United States in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property (31 U.S.C. 1342).

E. Obligation or Expenditure in Excess of a Credit Limitation. The Appropriations Act restricts the amount that can be obligated or committed for a credit program (31 U.S.C. 1517(a)).

3.2 Penalties. In accordance with 31 U.S.C. 1349 and 1518 of the Antideficiency Act, an officer or employee violating 31 U.S.C. 1341(a) or 1517(a) shall be subject to one of the following administrative disciplines: suspension from duty without pay; a letter of reprimand or censure to be included in the employee's Official Personnel File; an unsatisfactory performance rating; a transfer to another position; or removal from office. In addition, in accordance with 31 U.S. C. 1350 and 1519 an officer or employee convicted of willfully and knowingly violating 31 U.S.C. 1341(a), 1342, or 1517(a) shall be fined not more than \$5,000, imprisoned for not more than 2 years or both.

3.3 Reporting Violations. All violations, regardless of amount, must be reported immediately upon discovery. Any individual with knowledge of a possible violation has the responsibility to report it to their immediate supervisor or to the official responsible for the funds involved, i.e., the allottee or suballottee, as may be appropriate. That official shall notify the Chief Financial Officer (CFO) of the Bureau. Upon verification, the CFO shall undertake the appropriate

notification to the President, through OMB, in the form of a letter, signed by the agency head

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

4. RESPONSIBILITIES OF OFFICIALS RECEIVING FUNDS

4.1 Introduction. Due to the decentralized organizational structure of the Bureau, it is necessary to affix responsibilities to ensure appropriate fund controls.

A. The Commissioner or Deputy Commissioner for Indian Affairs has overall responsibility for allotment of funds within the apportionment level; for ensuring proper funds control; and reporting violations of such controls.

B. The Director, Office of Management and Administration, as the Chief Financial Officer (CFO) of the Bureau, has the responsibility for proper fund controls and reporting violations of such controls. The Director is the approving official for submitting requests to the Department of the Interior's Office of Budget for apportionment and reapportionment of appropriated and other funds available to the Bureau.

4.2 Officials Receiving Funds. The following officials have the responsibilities for control of funds:

A. Allotment recipients are Central Office Directors and the Directors of the Office of Construction Management and the Office of Self Governance. These allottees shall ensure that amounts suballotted by them are within the amounts allotted.

B. Suballotment recipients are area directors, central office directors, assistant directors, and division chiefs, area education program administrators, agency superintendents for education, officers in charge of schools, and the presidents of Bureau operated institutions of postsecondary education.

C. Officials who are responsible for the obligation and expenditure of funds below the suballotment level may include: branch chiefs, program managers, assistant area directors, agency superintendents, and project managers of independent irrigation projects. Each recipient of an allocation may be subject to administrative discipline for any violation of the Bureau's Administrative Control of Funds policy.

4.3 Responsibilities. In order to effect administrative control and reporting on fund status, the recipients of suballotments shall allocate those funds to programs (full 5 digit allocation

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

code level) and to organizations under their responsibility. This will ensure that the controls inherent in FFS are utilized to support the recipients in meeting their responsibilities pursuant to the provisions of the Antideficiency Act as outlined in Chapter 3 of this handbook. In addition, each official receiving funds shall ensure that there is in place in the organizations and functions under his/her control, adequate procedures and understanding by subordinate officials and staff of the following criteria for executing obligation and expenditure transactions:

A. Obligations incurred and expenditures made are restricted to the amounts realized or otherwise made available as budgetary resources at the time the obligation or expenditure is made. Estimated reimbursements are to be considered budgetary resources available for obligation only to the extent that:

(1) Valid orders (including written agreements) have been received or in the case of orders from the public, advance payment has been received (except for those items listed in 25 CFR Part §143), or

(2) Collections based on fees and/or formula are received.

B. Obligating documents in excess of \$25,000 shall be cleared with the Contracting Officer responsible for determining the availability of funds.

C. Obligations shall be identified with the correct fiscal year, organization code, program cost code and if required, job code number, and shall be supported by documentary evidence.

D. Expenditures shall be identified with the obligation document transaction number, fiscal year, organization code, program cost code, and if required, job code number.

4.4 Preparation of Bureau Funding Plan. To ensure the availability of budgetary resources at the beginning of each fiscal year, the following guidance applies:

A. Each allottee shall prepare a form BIA-4127, Funding Plan, (Illustration 1), based on the President's Budget request for the ensuing fiscal year.

B. The plan shall be used as the basis for an initial distribution of authority under a continuing resolution or other

41 BIAM SUPPLEMENT 4

4.4C

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Responsibilities of Officials Receiving Funds

authority and for establishing apportionment and allotment level controls within FFS. The amount of the initial distribution shall be no greater than 75% of the President's Budget at the program class level, except for Tribally Controlled Community Colleges (TCCC), which shall be distributed at 95% to meet statutory requirements. The plan shall also serve as the basis for requesting apportionment authority for receipt accounts and estimated carry over balances from unexpired accounts.

C. The plan shall serve to notify suballottees of anticipated funding levels which may be used in contract negotiations for the new fiscal year. The portion of the annual plan relating to receipt accounts is based on receipts collected for the prior fiscal year and adjusted, as may be required, for actual results during the first six months of the current fiscal year. This includes all appropriations in which the Bureau receives receipts, with the exception of the Miscellaneous Trust Funds appropriation.

D. The plan shall identify each allottee's distribution of funds by program class at the appropriate suballotment level, e.g., area, agency, school, or tribe. Funds not distributed shall be identified as unsuballotted balances on the plan. It may also be used to distribute allocations to appropriate programs and divisions. Funds not allocated shall be identified as unallocated balances on the plan.

E. The plan shall be submitted to the Deputy Commissioner of Indian Affairs for approval and, upon approval, forwarded to the Division of Program Development and Implementation by August 1 of each year. After analysis and data entry of the plan into FFS by the Division of Program Development and Implementation, a copy will be submitted to each area budget office for their records.

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Distribution of Authority

---

5. DISTRIBUTION OF AUTHORITY

5.1 Distribution Process. The Bureau's administrative control of funds process is initiated with the entry of the appropriation and other authority into FFS at the fund level. The following paragraphs summarize the various processes for making authority available for obligation.

A. Appropriated Funds (Funds Authorized by Legislation to be Appropriated to the Bureau). Budget authority, based upon the Appropriations Act, is recorded in FFS by the Branch of Budget Execution at the fund level.

B. Apportioned Funds. Upon passage of an Appropriations Act, the Branch of Budget Execution prepares a request for apportionment as required by OMB and the Department of the Interior's Office of Budget. Upon receipt of the approved apportionment from OMB, the apportioned amounts are recorded in FFS by the Branch of Budget Execution.

C. Allotment. Upon receipt of an approved apportionment, the distribution of the available appropriated funds and anticipated reimbursement authority is accomplished by the Branch of Budget Execution in a form BIA-4101, Advice of Allotment, (Illustration 2), to each of the allottees. The allotment shall include:

(1) Citation of the legal authority, e.g., Appropriations Act, which makes funds available.

(2) Specific programmatic instructions identified in the Appropriations Act or Congressional reports.

(3) A statement that the document is issued subject to all restrictions and instructions set forth in this supplement.

(4) The identification of total resources available for obligation, including the limitation (percentage/amount), if any,

to be applied to total resources for purposes of fund control.

(5) The time period funds are available for obligation.

D. Suballotment. Each allottee is responsible for the preparation of form BIA-4124, Funding Document, (Illustration 3). Signed funding documents shall be forwarded to the Division of Program Development and Implementation which shall be responsible for entry of the suballotment into the finance system, the

41 BIAM SUPPLEMENT 4

5.1E

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Distribution of Authority

assignment of a document control number, and for distribution of the signed funding documents to the areas.

(1) The Division of Program Development and Implementation shall prepare the funding documents for Tribal Priority Allocations, except for Self-Governance Compacts and Area Office Operations. These documents are signed by the Deputy Chief Financial Officer.

(2) The request for distribution of unballotted education funds shall follow the same process, with the exception that the revised funding documents shall be submitted to the Branch of Financial Services within the Office of Indian Education Programs.

E. Allocation of Funds. The Bureau's Administrative Control of Funds system includes the capability to control obligations at each level of the distribution process. The further subdivision of allotted and suballotted funds is accomplished by the preparation and issuance of the form BIA-4124, Funding Document, (Illustration 3).

5.2 Reimbursement Authority. In addition to appropriated funds, the Bureau also receives authority to incur obligations and expenditures as a result of work performed for the public or for another federal agency (reimbursable activities).

A. Authority to enter into reimbursable agreements or to otherwise receive funds as a result of work performed for other



federal agencies, e.g., Federal Highway Administration (FHWA), Indian Health Service (IHS), and Public Health Service (PHS), or for the public are authorized pursuant to the Economy Act, 31 U.S.C. 1535, or other special authority.

B. General guidance for requesting reimbursement authority and the associated procedures are:

(1) Before August 1 each year, Area Budget or Education Budget Officers should review their interagency agreements and memoranda of understandings to estimate the reimbursable authority required for the next fiscal year. Included in the estimates are expected reimbursements from the public. Estimates should be submitted on form BIA-4125, Estimated Reimbursements Plan (Illustration 4), to the Division of Program Development and Implementation, Branch of Budget Execution, who will apportion, allot, and suballot reimbursement authority based on the

41 BIAM SUPPLEMENT 4

5.2C

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Distribution of Authority

---

estimates. Requests for additional authority during the fiscal year, based on new or revised agreements that were unknown at time of the estimates, may also be submitted on form BIA-4125. At the end of each fiscal year, any reimbursement authority that is unobligated is canceled during the year-end closing process. Reimbursement authority shall be re-established each fiscal year for all reimbursable funds.

(2) Agency requests for reimbursement authority should be submitted on a form BIA-4129, Application for Reimbursement Authority, (Illustration 5) and forwarded to the Area Budget Officer for review and recommendation to the Area Director for approval. Upon receipt of a valid request and proper agreement, authority will be allocated by the Area Budget Officer to the requested agency and program. The complete reimbursement package is forwarded to the Division of Accounting Management as detailed in 42 BIAM, Reimbursable Agreements.

(3) Reimbursable agreements are proper within the Bureau between appropriations accounts only; not within a single

appropriation account. Reimbursement authority is issued for all appropriations in the 9XXXX FFS fund series of accounts.

C. The allottee and recipient(s) of suballotments (areas) are required to monitor reimbursement authority to ensure that obligations do not exceed authority and reimbursements or other income are earned as planned. In agreements with the public, an advance of funds is required unless otherwise permitted by law. Exceptions to this requirement include those goods/services that are listed in 25 CFR Part §143.5, Charges for Goods and Services provided to Non-Federal Users, Payment, which are collected after a bill is submitted to the customer. In agreements with other government agencies, the agreement establishes the basis for the incurring of obligations, recording accounts receivable, and the subsequent billing and collection.

5.3 Receipts Accounts. In addition to direct appropriations, the Bureau has permanent indefinite budget authority to spend certain receipts collected from the operation of the program.

A. The Bureau's receipt accounts are Operations and Maintenance, Indian Irrigation Projects; Power Systems, Indian Irrigation Projects; Alaska Resupply Program; and Operations and Maintenance of Quarters. Revenues collected from the receipt accounts are deposited and credited in the Treasury to the respective account and are used by the Bureau to support the costs of the programs.

B. Obligations and expenditures from receipts accounts account during the fiscal year from the operation of the program.

C. Initial distribution of funds for the fiscal year will consist of unobligated balances brought forward at the start of the fiscal year.

D. The Budget Execution Branch shall provide allottees, on a monthly basis, with a copy of SF 133, Report on Budget Execution, that shows appropriations realized year-to-date in the

receipt accounts. During the year, the allottees may distribute additional budget authority, based on realized appropriations, using form BIA 4124, Funding Document (Illustration 3).

5.4 Contract Authority. Another source of funding which is administratively controlled is contract authority.

A. The contract authority from the Department of Transportation's Federal Highway Administration (FHWA) for the Indian Reservation Roads and Emergency Relief Programs is received by letter. Authority issued is based on the Approved Project Listing (APL) which has been reviewed by both the cognizant Bureau official and FHWA.

B. The Division of Program Development and Implementation shall prepare a memorandum request to the Federal Highway Administration for a SF 1151, Nonexpenditure Transfer Authorization, based on the actual and estimated outlays in the Federal Highway Trust Fund Appropriation, and upon receipt of the SF 1151, will enter the transfers into FFS as contract authority.

5.5 Fund Control Assurance. To ensure compliance with the Antideficiency Act and the Department's Administrative Control of Funds policies, full control shall be established at the appropriation, apportionment, allotment, and suballotment levels. Accordingly, Program Development and Implementation shall ensure that data elements and fields within FFS are properly established to restrict the obligation and/or expenditure of funds to the amount appropriated and apportioned.

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Federal Financial Systems Codes (FFS)

---

6. FEDERAL FINANCIAL SYSTEMS CODES (FFS)

6.1 Introduction. The issuance, maintenance, and revision of codes used in FFS to identify organization, program class, program expenditure, job number, and object class shall be controlled in a manner that assures consistency in use and purpose. Due to the timing of appropriation actions and other operational considerations, the issuance of codes shall be accomplished through publication in the BIA manual system on an as needed basis.

6.2 Procedures for Code Changes. The following guidelines are established for requesting, approving, and issuing revisions to the present FFS codes:

A. Fund Codes - These codes are established to reflect the major programs of the Bureau as authorized by the various appropriation, receipt, reimbursable, and other accounts. The identification and subsequent naming and numbering of this category of code is the responsibility of Financial Management. The only reason for changing or adding to the existing list would be a direct result of Congressional or other budget action.

B. Program Codes - These codes are subsets of the fund codes and reflect the programs and activities identified in the budget as justification for the funds provided to the Bureau. Requests for adding or deleting program codes or for changes to titles or numbers within this category of code shall be submitted in writing to the appropriate Office Director, i.e., Office of Tribal Services, Office of Indian Education Programs, etc. The request shall specify the reason for the change and the justification as to why the information to be identified cannot be obtained other than by a program code change. The Office Director shall act on the request in consultation with Financial Management. If the change is to be made, Financial Management shall issue a notice of revision within 10 days identifying the change (addition, deletion, or modification) with a date at which the change will be effective within the Federal Financial System.

A revision to the FFS Handbook will be made.

C. Organization Codes - These codes are established for each office, division, branch, or section to which Bureau personnel are assigned for purposes of supervision and budget control. All requests for additions, deletions, or other changes to these codes shall be submitted to Financial Management through the servicing personnel office and be accompanied by a current, approved organizational chart that is published in 5 BIAM or its 41 BIAM SUPPLEMENT 4 6.2D

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK

Federal Financial Systems Codes (FFS)

---

area addenda. The requests must state the reason for the change and identify existing codes affected by the change.

The justification must identify the new code as representing a valid organizational entity. Once approved, Financial Management will receive the change action and follow the same process as noted above for program cost code.

D. Tribal Codes - Any request for revisions to the existing list of tribal codes shall be forwarded to the Office of Tribal Services for review and approval. Once a revision is approved, Financial Management shall follow the above established process of issuing and changing the manual.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

7. REPROGRAMMING GUIDELINES

7.1 Introduction. Reprogramming is defined as the reallocation of funds, within the same appropriation account, from one budget activity (fund) to another, using the most detailed budget activity or subactivity (program class) level available as the basis for the reprogramming. Reprogrammings for construction accounts constitute the reallocation of funds from one construction project to another which were identified in the budget justification or House or Senate Committee on Appropriations (herein referred to as the Committees) report. A reprogramming also consists of any significant departure from programs described in the agency's budget justifications, including proposed reorganizations, even without a change in funding.

7.2 Reprogramming Procedures. Reprogramming procedures are identified in the following reports:

House of Representatives Report No. 103-551, accompanying H.R. 4602, The Department of the Interior and Related Agencies Appropriations Act, 1995.

House of Representatives Report No. 103-158, accompanying H.R. 2520, The Department of the Interior and Related Agencies Appropriations Act, 1994.

House of Representatives Report No. 102-626, accompanying H.R. 5503, the Department of the Interior and Related Agencies Appropriations Act, 1993.

House of Representatives Report No. 101-789, accompanying H.R. 5769, the Department of the Interior and Related Agencies Appropriations Act, 1991 in reference to reprogramming within Facilities Improvement & Repair (FI&R).

A. Guidelines for Reprogramming. This section describes the guidelines to follow when making decisions to request

reprogrammings and the procedures to follow in submitting requests.

(1) Reprogrammings should only be made when unforeseen situations arise; and then only when delaying the project or activity until the next fiscal year would result in loss or damage. Mere convenience or desire shall not be factors for consideration.

(2) A project or activity that is put on hold through the reprogramming process cannot be continued through additional reprogrammings. Instead, funds must be sought through the regular appropriations process.

(3) Reprogrammings should not be used to begin new programs or to change allocations specifically denied, limited, or increased by Congress in the appropriations acts or reports. In cases where unforeseen events or conditions make changes necessary, proposals (which should fully explain and justify the reprogramming) should be submitted to the Committees in advance, regardless of amounts involved.

(4) If the Committees have raised no objections to reprogramming proposals after 30 days, the reprogramming is to be considered approved; except if either Committee has requested more time for review.

B. Criteria and Exceptions. This section describes the fiscal limitations to consider in requesting a reprogramming.

(1) The Bureau may administratively approve reprogrammings up to the lesser of ten percent or \$500,000 for each subactivity in an activity, i.e., Human Services in Other Recurring Programs, or 25 percent or \$100,000 for construction projects and \$500,000 for projects in the FI&R program only.

Proposed reprogrammings that move large amounts of funds should be coordinated with the Budget Office to ensure they don't exceed the subactivity level for the year. Reprogramming actions in the same fund which are within the aforementioned limitations may be approved by the appropriate allottee(s).

(2) Any proposed reprogramming that exceeds \$500,000 or 10 percent a year must be submitted to the Committees in writing prior to implementation with the following exceptions: There are no restrictions on reprogrammings in the BIA Tribal Allocations activity of OIP. However, BIA is required to submit two reports a year on reprogrammings in this activity, due May 1 and November 1.

(3) Approval of the Committees is not required for the movement of program funds, which are identified for specific tribes and for programs for which equitable distributions have been determined, from Other Recurring Programs to Tribal Priority Allocations based on the request of individual tribes.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

(4) After the first year of availability, program funds which are appropriated for multiple fiscal years may be reprogrammed only between programs within the same time period. When the program increase in any reprogramming action involves annual and multi-year funding, the increase shall be made to the annual account rather than the multi-year account.

C. Reprogramming Requests and Approval. The following paragraphs outline the internal procedures to request a reprogramming and identify the responsibility for approval of a reprogramming, including those that require Congressional action.

(1) All requests for reprogramming are to be submitted on a form BIA-4123, Reprogramming Request, (Illustration 6).

(2) Reprogramming of funds provided for Tribal Priority Allocations require neither central office approval nor advance notification to the Committees on Appropriations so long as the



reprogramming remains within the Tribal Priority Allocation activity. The limitations and conditions listed below do apply to these reprogrammings:

(a) Only during the initial year of availability may funds be reprogrammed from Scholarships, Johnson-O'Malley Educational Assistance, or Adult Vocational Training to other programs within Tribal Priority Allocations. Areas must submit a form BIA-4123, Reprogramming Request Form, (Illustration 6), to the Division of Program Development and Implementation to move budget authority from the two-year to the annual account. The Division of Program Development & Implementation will perform the FFS system entries and notify the Department of Treasury of the cash transfer.

(b) Any proposed reprogramming of funds from the education program must be coordinated with the Education Line Officer, with assistance from the Area Budget Office if necessary. A copy of the form BIA-4123, Reprogramming Request, signed by the tribe, the Education Line Officer, and the Area Director, shall be submitted to the Office of Indian Education Programs. They shall provide a copy of the Reprogramming Request to the Division of Program Development and Implementation for adjustments to the allotments/suballotments that result from the reprogramming. Any necessary revised suballotments will be issued to the Director, Office of Indian Education Programs for education programs, and to the Area Director for non-education programs for the preparation of revised allocations.

(c) Funds to be reprogrammed to or from the Self-Governance Compacts program require an appropriate delegation of authority signed by the Director, Office of Self-Governance and the signature of the allottee releasing the funds for reprogramming.

(d) The reprogramming flexibility in no way modifies or alters any current or future authority or responsibility of Bureau officials with respect to contracting or procurement. If the funds proposed for reprogramming are obligated under a P.L. 93-638 contract, it is necessary to:

(i) Enter into negotiations for a contract modification.

(ii) Reduce the existing obligation for the program from which funds are to be reprogrammed if the contract is modified.

(iii) Process the reprogramming.

(iv) Process the increased obligation to the receiving program.

(e) Funds shall not be reprogrammed from any Tribal Priority Allocation program on the assumption that budgetary resources from another activity will be made available to cover any resulting shortfall in the losing program.

(f) The increased reprogramming flexibility in no way relieves federal officials of any other responsibilities or duties enumerated in this supplement or of any other management or oversight responsibilities necessary to ensure the programmatic and administrative responsibilities, including but not limited to, fulfillment of the trust responsibility.

(g) Any proposed Tribal Priority Allocation reprogramming which would result in a reorganization is subject to the reprogramming guidelines applicable to all other bureau funds.

## ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Prior Year (Expired) Accounts

## 8. PRIOR YEAR (EXPIRED) ACCOUNTS

8.1 Introduction. The following paragraphs discuss recording of undisclosed obligations and the requirements of the Omnibus Reconciliation Act of 1990, P.L. 101-510, dated November 5, 1990.

8.2 Undisclosed Obligations. New obligations against a prior year expired accounts shall be entered only after approval by Division of Accounting Management. It is essential that all valid obligations chargeable to each fiscal year be entered before the end of a fiscal year. It is recognized that there are exceptions, such as when a court ruling, subsequent to the end of a fiscal year, includes a statement that a certain amount of funds must be paid from the Bureau's appropriations. Such rulings may be unanticipated at the time a fiscal year ends and funds expire.

8.3 Apportionment. If it is deemed necessary, the Bureau shall separately apportion one percent of every annual and multi-year account at the beginning of each fiscal year for the purpose of paying legitimate obligations related to canceled appropriations. To the extent that these funds are not needed for paying such obligations, reapportionment of such funds will be requested, freeing the amounts for ongoing annual programs.

8.4 Request Form. Any Bureau organization that finds valid obligations chargeable to a prior year expired account shall request the obligation of such funds on a form BIA-4217, Request For Recordation of Undisclosed Obligations to Prior Year Accounts, (Illustration 7). The completed document shall be sent to the Division of Accounting Management.

8.5 Reporting and Approval Requirements. There are specific reporting and approval requirements for certain obligation adjustments in expired accounts related to "contract changes" - an order related to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause.

Obligation increases related to a contract change must be requested and approved in advance if they meet certain dollar thresholds. Approval by the agency head or a designated officer in his immediate office must be requested when a transaction will cause cumulative increases for contract changes during a fiscal year to exceed \$4 million, at the appropriation level. Contract

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Prior Year (Expired) Accounts

---

changes after cumulative adjustments of \$25 million during a fiscal year also require special approval. These pending obligations must be reported in writing by the agency head, in advance of the obligation, to the appropriate authorizing committees of Congress and the Committees on Appropriations in both the House and Senate. The report must include a description of the legal basis for the obligation and the policy reasons for the proposed obligation. The obligation may not be made or recorded in the agency's accounting records until:

- A. The report has been submitted.
- B. A period of 30 days has elapsed after the report is submitted.
- C. In the approval process for contract changes against expired Operation of Indian Program accounts, the following approvals are required:

<u>Contract Change Amount</u>	<u>Approval Level</u>
\$1 - \$3,999,999	Chief, Division of Contract and Grants
\$4,000,000 - \$24,999,999	Deputy Commissioner of Indian Affairs
\$25,000,000 & over	Appropriate Authorizing

Committee of  
Congress and the  
House and Senate  
Committees on  
Appropriations

## ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Year-End Closing Procedures

## 9. YEAR-END CLOSING PROCEDURES

9.1 Introduction. The following guidelines shall be followed at the end of each fiscal year as part of the Bureau's Administrative Control of Funds system. Line officials may establish additional procedures, including procurement cutoff dates, to effectively monitor the validity and timeliness of obligations and to ensure that proper utilization, obligations, and expenditures are made as intended by law.

9.2 Cash Transactions. The Division of Accounting Management shall establish an annual cutoff date for cash transactions to comply with Treasury reporting requirements. The date will be no later than close of business on September 20. Cash transactions shall include all collections, payments, or adjustments of cash.

A. Imprest Cash Cutoff. Area finance officers shall implement procedures within their service area to ensure that final imprest cash replenishment vouchers are submitted at the close of business fourteen working days prior to October 1 of each year. After that date, only emergency payments may be made from the imprest fund.

B. Voucher Scheduling. Any form SF1166, OCR, Voucher or Schedule of Payments, including firefighter's payroll and social services benefits, should be forwarded by overnight mail to the Division of Accounting Management so as to be received by September 20 of each fiscal year.

9.3 Noncash Transaction. The financial system will remain open for entry and processing of obligational transactions through the close of business September 30 of each year. Valid transactions include any obligation or accrual that meets the criteria of 31 U.S.C. 1501. These include any loan accounting transactions (loan commitments, estimated loan interest subsidies, etc.) that must be recorded in the financial accounting system prior to year-end closing.

9.4 Reimbursable Agreements. Guidance on processing charges and

collections under interagency, reimbursable agreements is set forth in 19 BIAM Supplement 10. Each area and central office program manager is required to review all current agreements with other federal entities to determine if obligations or receivables, as appropriate, have been entered into the automated accounting system. The Division of Accounting Management should be notified of receivables not recorded.

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Year-End Closing Procedures

---

9.5 Reprogrammings. To assure an orderly close-out of the fiscal year, for those requiring central office approval, no reprogrammings shall be approved after the 15th day of August. Reprogrammings that require advance Congressional notification must be submitted to Division of Program Development & Implementation by July 31 of each year.

9.6 Public Law 93-638 Contract Obligations. Area and central office program managers shall conduct a review of each P.L. 93-638 contract obligation against each fiscal year to ensure that the amount shown as obligated in the financial system equals the amount shown on the source documents (contract, plus amendments and modifications). Differences must be immediately corrected. The FFS reports on P-638 contracts should be monitored to ensure that payments under P-638 are recorded in the correct fund and program class.

9.7 Payroll Error Corrections. Payroll errors should be corrected each pay period based on the Payroll Error Listing and Transaction Report. The continual correction of payroll errors will minimize the need for major adjustments during the year-end process. At year-end, there is normally a split payroll which requires allocation of these expenditures. The Bureau's policy shall be to allocate the split pay-period based on the number of pay days in the last complete payroll processed within the current fiscal year. This allocation is accomplished within the Division of Accounting Management as part of its year-end process. An opportunity to adjust the final, split pay period

will be provided, but it should be noted that it will be on an exception and material value basis only.

9.8 Recurring Services. Estimated obligations must be established for those goods and services ordered during the fiscal year but for which formal obligation documents are not normally issued. Year-end estimated obligations will automatically be reversed by the Division of Accounting Management. Included in this category are the following types of services:

- A. Telephone (non-GSA), utilities and freight (Airborne Express, etc.).
- B. Gasoline credit card purchases.
- C. GSA motor pool, Fedstrip orders and telephone.
- D. Office of aircraft service.

- E. Lump sum leave payments.
- F. Cash awards.
- G. Imprest replenishment vouchers.

9.9 Budget Execution. Regarding the obligation of funds, each Bureau line official shall be held responsible within the Administrative Control of Funds process for the proper execution of the following basic policies of obligation law:

- A. All obligations against appropriated and nonappropriated funds or contract authority are made in accordance with the time limitations of each authorizing account and for the purpose for which the funds were appropriated or otherwise authorized.
- B. All obligations incurred during a fiscal year are



properly recorded in the financial accounting system (FFS) within five working days of the issuance of the obligated document, but no later than September 30 each year. Obligations incurred include the amounts for procurement, including contract and grant awards, and other similar obligations for goods and services or other liabilities which will require payment in the future. All reported obligations must be supported by documentary evidence and must be authorized by law.

C. Completed contracts shall be closed as soon as practical after completion of the contract's requirements and final payment actions are effected to ensure that any contract savings are identified and realized. An annual review of the status of open contracts should be conducted as a routine part of each area/agency year-end process.

9.10 Annual Report. At the close of each fiscal year, the head of each federal agency is required to submit to the Department of the Treasury, a report on obligations and a certification that the obligations are valid as defined in 31 U.S.C. 1501. Each recipient of an advice of allotment or suballotment shall be required to submit to the Division of Accounting Management a certification statement that the obligations reported are valid. The certification shall apply to obligations reported at the fiscal year-end in the account(s) to which the funds were distributed.

9.11 Prevention of Wasteful Year-End Spending. Each allottee and recipient of funding authority is required to monitor the use

41 BIAM SUPPLEMENT 4

9.11A

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

Year-End Closing Procedures

of funds throughout the year in order to effectively execute the programs of the Bureau. A major aspect of this responsibility is the avoidance of wasteful year-end spending of annual appropriations. Attention should be given to methods of preventing wasteful year-end spending, such as:

A. Providing incentives to employees to encourage the prevention of wasteful spending at any time and especially at the end of the fiscal year.

B. Recommending disciplinary action against employees who waste public funds and obligate funds for the sole purpose of preventing them from being reported as unobligated at the end of the fiscal year.

C. Maintaining obligations in the fourth quarter at a level no higher than the average for the first three quarters except for seasonal requirements and essential program objectives, and where sufficient lead times have been established.

D. Conducting thorough reviews of small purchases and contracts to assure that awards are made only to the extent justified and are not awarded to keep funds from being reported as unobligated.

FUNDING PLAN

## BIA-4127 Instructions

General: The Funding Plan, prepared by central office allottees, is used as the basis for an initial distribution of authority under a continuing resolution or other authority and establishing apportionment and allotment level controls within FFS. It also serves as the basis for requesting apportionment authority for reimbursable and/or receipt accounts and estimated carryover balances from unexpired accounts.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 FUND	Enter FFS fund code.
2 BUDGET SUBACTIVITY	Enter name of budget subactivity.
3 LOCATION	Enter division/area office/organization for which authority is being distributed.
4 PROGRAM CLASS/ PROGRAM	Enter FFS program class/program code.
5 TOTAL	Enter total of all program classes/programs by area.
6 TOTAL DISTRIBUTED	Enter total of program class/programs for all areas.
7 TOTAL AVAILABLE	Enter total authority available for distribution in the program class/program.
8 NOT DISTRIBUTED	Enter difference between total distributed (6) and (7) total available.
9 COMMENTS	Provide any comments or special instructions applicable to the program classes/programs or the division/area

office/organization.

10 REQUESTED BY

Individual responsible for the distribution of funds in this plan; give title.

11 APPROVED BY

Individual responsible for the approval of this plan; give title.

ADVICE OF ALLOTMENT  
BIA-4101 Instructions

General: The Advice of Allotment Document provides for the allotment, by the Budget Execution Branch, of appropriated funds, anticipated reimbursement authority, appropriations realized (receipts) and carryover balances available for distribution to the Bureau's allottees.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1     DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2     DATE	Date the document was processed is entered by the Budget Execution Branch.
3     COPIES	Enter office codes for the distribution of copies.
4     TO	Enter office receiving the Advice of Allotment document.
5     APPROPRIATION SYMBOL, TITLE, & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
6     FUND	Enter FFS fund code.
7     PROGRAM CLASS	Enter FFS program class code.
8     TITLE	Enter title of program class.
9     PREVIOUS	Enter funds previously allotted for the program class.

- 10 INCREASE/DECREASE Enter amount the previous fund and program class are being increased or decreased.
- 11 PRESENT Enter net total of (9) and (10).
- 12 REMARKS Cite applicable authority for distribution of allotments.

BIA-4101 41 BIAM Supp.  
 4 Illustration  
 2 Page 3 of 4

ADVICE OF ALLOTMENT  
 BIA-4101 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
13 STATE PURPOSE OF FUNDS	Provide specific guidance on the purpose for which the allotments are being distributed.
14 TOTAL ALLOTTED	Cite the applicable fiscal year for total allotted.
15 FUND	Enter FFS fund code.
16 PROGRAM CLASS	Enter FFS program class code.
17 TITLE	Enter title of program class.
18 FY 19__ RESOURCES AVAILABLE	Enter fiscal year and total amount of fiscal year authority made available on the Advice of Allotment document.
19 APPROVED BY	Individual responsible for approving the allotment of funds on this document; give title.

20 RECEIVED BY

Individual receiving the allotment of  
funds on this document; give title.

FUNDING DOCUMENT  
BIA-4124 Instructions

General: The Funding Document provides for the distribution of funds to the area offices at the Suballotment, Allocation, and Suballocation levels. The funds are distributed by the central office directors.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 FFS DOC. REF. ID. NO.	Document tracking number identification number is assigned by the Budget Execution Branch.
2 DATE ENTERED INTO FFS	Date the document was processed is entered by the Budget Execution Branch.
3 COPIES FOR DISTRIBUTION	Program Office enters organizational codes that receive copies.
4 AREA/DIVISION	Enter area and division code(s) receiving funding at the Suballotment level.
5 ORGANIZATION(S)	Enter organization and code receiving funding at the Allocation level.
6 APPROPRIATION SYMBOL	Enter appropriation symbol.
7 APPROPRIATION TITLE & FISCAL YEAR	Enter appropriation title and applicable fiscal year.
8 FUND	Enter FFS fund code.
9 PROGRAM CLASS	Enter FFS program class code.
10 TITLE	Enter title of program class.



- 11 PREVIOUS Enter funds previously suballotted for the program class.
- 12 INCREASE/DECREASE Enter amount that the previous fund and program class are being increased or decreased.
- 13 PRESENT Enter net total of (11) and (12).

BIA-4124

4

3

5

41 BIAM Supp.

Illustration

Page 3 of

FUNDING DOCUMENT  
BIA-4124 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
14 TOTAL	Enter totals of the columns.
15 REMARKS	Cite the applicable authority for the distribution of funds.
16 STATE PURPOSE OF OF FUNDS	Provide specific guidance on the purpose for which the suballotments, allocations, and suballocations are being distributed.
17 ORGANIZATION ALLOCATION	Enter organization allocation code(s).
18 PROGRAM CODE(S)	Enter program allocation code(s).
19 PROGRAM TITLE(S)	Enter program title(s).
20 PREVIOUS	Enter funds previously allocated for the program.

- 21 INCREASE/DECREASE Enter amount that the previous program code(s) are being increased or decreased.
- 22 PRESENT Enter net total of (20) and (21).
- 23 TOTAL Enter total of the columns.
- 24 ORGANIZATION  
SUBALLOCATION Enter organization suballocation code(s).
- 25 PROGRAM CODE(S) Enter program allocation code(s).
- 26 PROGRAM TITLE(S) Enter program title(s).
- 27 PREVIOUS Enter funds previously suballocated for the program code(s).

BIA-4124

41 BIAM Supp. 4  
Illustration  
Page 4 of 5

3

FUNDING DOCUMENT  
BIA-4124 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
28 INCREASE/DECREASE	Enter amount that the previous program code(s) are being increased or decreased.
29 PRESENT	Enter net total of (27) and (28).
30 TOTAL	Enter total of the columns.
31 APPROVED BY	Individual responsible for approving the distribution of funds on this document; give title and date.
32 RECEIVED BY	Individual receiving the distribution of funds on this document; give title and date.

ESTIMATED REIMBURSEMENT PLAN  
BIA-4125 Instructions

General: The Estimated Reimbursement Plan, prepared by area and central office budget coordinators, is used as the basis for an initial request to the Office of Management and Budget (OMB) for requesting apportionment authority for reimbursements for the entire fiscal year. It also serves as the plan for distribution by area and program class within FFS.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 AREA	Enter Area title.
2 PROGRAM CLASS	Enter FFS program class code.
3 AMOUNT	Enter the amount requested for which program class(es).
4 TOTAL	Enter total of all program classes.
5 SUBMITTED BY	Individual responsible for the request of reimbursement authority in this plan; give title.

APPLICATION FOR REIMBURSEMENT AUTHORITY

## BIA-4129 Instructions

General: The Application for Reimbursement Authority Document provides for the distribution of reimbursable authority to the areas. The authority is approved and entered into the finance system by central office.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1     DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2     DATE ENTERED	Date the FFS document was encoded by the Budget Execution Branch.
3     COPIES TO	Enter office codes for distribution of copies.
4     DIVISION	Enter division receiving authority.
5     APPROPRIATION SYMBOL, TITLE, & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
6     FUND	Enter FFS fund code.
7     PROGRAM CLASS	Enter FFS program class code.
8     TITLE	Enter title of program class.
9     PREVIOUS	Enter previous reimbursement authority for the program class.
10    INCREASE/DECREASE	Enter amount that the previous fund and program classes are being increased or decreased.

- 11    PRESENT                    Enter net total of (9) and (10).
- 12    AUTHORITY                    Cite the public law that authorizes the  
reimbursement authority.
- 13    REQUESTED BY                Individual requesting the reimbursement  
authority; give title.

Reprogramming Request  
BIA-4123 Instructions

General: The Reprogramming Request Document provides for the reprogramming of funds between appropriations (multi-year to annual, no-year to annual) and between activities and subactivities. Requests are received in the Branch of Budget Execution for processing and entry into the finance system

NUMBER & TITLE	INSTRUCTIONS
1 APPROPRIATION	Enter appropriation symbol of the decreasing appropriation.
2 FUND	Enter FFS fund code of the decreasing fund.
3. PROGRAM CLASS	Enter FFS program class code of the decreasing program class.
4 PROGRAM TITLE	Provide the title of the decreasing program class.
5 DIVISION/AREA	Enter division/area office requesting the reprogramming.
6 AMOUNT	Enter amount to be reprogrammed.
7 APPROPRIATION	Enter appropriation symbol of the receiving appropriation.
8 FUND	Enter FFS fund code of the receiving fund.
9 PROGRAM CLASS	Enter FFS program class code of the receiving program class.
10 PROGRAM TITLE	Enter title of the receiving program.
11 DIVISION/AREA	Enter division/area office receiving the reprogrammed dollars.

- 12 AMOUNT Enter amount to be reprogrammed.
- 13 JUSTIFICATION Provide reasons why the reprogramming is necessary, what it provides, and the impact upon the decreased program.



REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

General: Any Bureau organization that finds valid obligations chargeable to a prior year expired account is to request the obligation of such funds on a Request for Recordation of Undisclosed Obligations to Prior Year Accounts Document. The completed document shall be sent to the Area Accounting Office for certification. The certified Illustration 7 Requests must then be submitted to the Division of Accounting Management for processing.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1     DOCUMENT REFERENCE NUMBER	Enter the 11 digit number assigned to the obligating document (purchase order, contract, etc.), i.e., PS3K0027301.
2     VENDOR CODE	Enter the FFS Vendor Code assigned to this vendor.
3     EXPLANATION	Explain why the obligation was not recorded in the year of availability.
4     DATE GOODS OR SERVICES WERE ORDERED	Provide the original date (MM/DD/YY) of the obligation.
5     DATE OF RECEIPT OF GOODS OR SERVICES	Provide the date (MM/DD/YY) that goods or services were received.
6     ACCOUNTING LINE	Enter the accounting line identifier, i.e., 001.

- 7 ACCOUNTING CODE Enter account to be charged for the obligation, i.e., FY, Fund, Organization, Program, and if required, Project Cost Code.
- 8 AMOUNT Enter the undisclosed obligation amount.

BIA-4217

41 BIAM Supp. 4  
Illustration 7  
Page 3 of 7

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
9 ATTACHMENT	Check applicable box to identify attachments.
10 RESPONSIBLE PROGRAM OFFICIAL	The program official responsible for the obligation.
11 TELEPHONE NUMBER	Provide program official's telephone number.
12 TYPED NAME	Type name of program official.
13 TITLE	Type program official's title.
14 PROGRAM	Type the name of the program.
15 REVIEWED BY	The Area Accounting Officer's signature and date indicates that the source documents are complete and the accounting codes and amount requested are accurate.
16 REQUESTED FOR	The Allottee/Suballottee obligating

OBLIGATION BY

the funds shall sign and date the form.

Allottees are the Directors of the Offices of Management and Administration, Tribal Services, Trust Responsibilities, Economic Development, Indian Education Programs, Trust Funds Management, Construction Management, and the Office of Self-Governance.

Suballottees are Area Directors, Central Office Directors, Assistant Directors, Division Chiefs, Area Education Program Administrators, Agency Superintendents for Education, Officers in charge of

BIA-4217

41 BIAM Supp. 4  
Illustration 7  
Page 4 of 7

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

NUMBER & TITLE

INSTRUCTIONS

schools, and the Presidents of Bureau-operated institution of post-secondary education.

17 CERTIFICATE OF FUND  
AVAILABILITY

The Branch Chief, Division of Accounting Management verifies that funds are available for this request by signing on this line.

18 APPROVED/DISAPPROVE

The Chief, Division of Accounting Management checks appropriate box(es) to show approval or

disapproval and basis for  
disapproval.

- 19 CHIEF, DIVISION OF . The Chief, Division of Accounting  
ACCOUNTING MANAGEMENT Management's signature and date  
indicates that the request has been  
approved or disapproved.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

Exceptions: An Illustration 7 is not required for the following:

1. Direct Expenditure Documents

During the fiscal year these documents establish obligations and expenditures simultaneously in FFS. Therefore, an Illustration 7 is not required. At year-end, estimated obligations for the following documents are entered with the MY transaction code.

DOCUMENT CONFIGURATION <u>PREFIX</u>	<u>FORM</u>	
PF	SF-44A	PURCHASE/ORDER/INVOICE VOUCHER
PT	SF-1145	PAYMENT OF TORT CLAIMS
GC	INVOICE	GASOLINE CREDIT CARDS
PB	SF-1129	CASHIER REIMBURSEMENT VOUCHER
MO	SF-1034	SCHOOL BOARD STIPENDS
MO	SF-1034	EASEMENT PAYMENTS
MO	SF-1034	EEO CLAIMS

2. Blanket Purchase Agreements

None required for orders placed against existing blanket purchase orders which were initially obligated for \$1.00 for each accounting line.

3. Erroneous Obligation Liquidation

None required for those payments against obligations which were erroneously closed by the entry of a final payment rather than a partial.

4. P638 Contracts

None required for reobligations of unexpended balances ("contract savings") for P638 contracts.

5. Amendments/Modifications to Purchase Orders

None required for amendments or modifications less than \$300.00.

BIA-4217

41 BIAM Supp. 4  
Illustration 7  
Page 6 of 7

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

6. Unexpired Two-Year Accounts and No-Year Accounts

None required for those orders against a two-year account that has not expired or a no-year account. These orders should be entered as new obligations regardless of when the order was placed in the prior fiscal year. Use the appropriate budget fiscal years for the unexpired accounts and use the current fiscal year for the obligations against no-year accounts.

7. OPAC Transactions

None required for orders placed with other federal agencies that are paid through Treasury Department's OPAC (On-Line Payment and Accounting) System (i.e., GSA Federal Supply, GSA Printing, GSA Telephone, DOI Aircraft Services, etc.). If obligations are not entered for any OPAC charges, they will be charged to the default program codes.



# United States Department of the Interior

BUREAU OF INDIAN AFFAIRS  
WASHINGTON, D.C. 20245



IN REPLY REFER TO:

RECEIVED

AUG 06 1993

OCT 29 1993

TRUST FUNDS MANAGEMENT  
BIAM Release No. 9302

## Memorandum

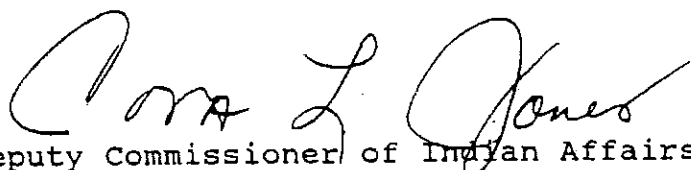
To: All Holders of 41 BIAM

From: Deputy Commissioner of Indian Affairs

Subject: Administrative Control of Funds Handbook

This release of 41 BIAM, Supplement 4 replaces 41 BIAM, Supplement 4, issued November 24, 1989.

The subject manual establishes the Bureau of Indian Affairs' fund distribution procedures and identifies the responsibilities of Bureau officials for the subdivision of funds and the control of obligations. This update incorporates new terminology and procedures the Bureau utilizes under the Federal Financial System (FFS) which became operational on October 1, 1991.

  
*Acting* Deputy Commissioner of Indian Affairs

### Filing Instructions:

- (a) Remove superseded material:
- |                                    |             |
|------------------------------------|-------------|
| 41 BIAM, Supplement 4, Release 1   | (31 sheets) |
| Sections 1.1-1.15 (dated 11/24/89) |             |
| Table of Contents (dated 11/24/91) | (1 sheet)   |
- (b) Insert new material transmitted:
- |  |             |
|--|-------------|
| 41 BIAM, Supplement 4, Sections 1.1 - 9.11 | (33 sheets) |
| Table of Contents                          | (1 sheet)   |
- (c) Pen-and-ink changes:
- None

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Table of Contents

---

0. TABLE OF CONTENTS

1. INTRODUCTION
  - .1 Purpose
  - .2 Policy
  - .3 Scope
  - .4 Authority
2. DEFINITION OF TERMS
  - .1 Introduction
  - .2 Definitions
3. APPLICATION OF ANTIDEFICIENCY ACT
  - .1 Introduction
  - .2 Penalties
  - .3 Reporting Violations
4. RESPONSIBILITIES OF OFFICIALS RECEIVING FUNDS
  - .1 Introduction
  - .2 Officials Receiving Funds
  - .3 Responsibilities
  - .4 Preparation of Bureau Suballotment Plan
5. DISTRIBUTION OF AUTHORITY
  - .1 Distribution Process
  - .2 Reimbursement Authority
  - .3 Receipts Accounts
  - .4 Contract Authority
  - .5 Fund Control Assurance
6. FEDERAL FINANCIAL SYSTEMS CODES (FFS)
  - .1 Introduction
  - .2 Procedures for Code Changes
7. REPROGRAMMING GUIDELINES
  - .1 Introduction
  - .2 Reprogramming Procedures
8. PRIOR YEAR (EXPIRED) ACCOUNTS
  - .1 Introduction
  - .2 Undisclosed Obligations
  - .3 Apportionment
  - .4 Request Form
  - .5 Reporting and Approval Requirements

BIAM Release #9302

8/6/93

Replaces Table of Contents dated 11/24/91



---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Table of Contents

---

9. YEAR-END CLOSING PROCEDURES
- .1 Introduction
  - .2 Cash Transactions
  - .3 Noncash Transactions
  - .4 Reimbursable Agreements
  - .5 Reprogrammings
  - .6 Public Law 93-638 Contract Obligations
  - .7 Payroll Error Corrections
  - .8 Recurring Services
  - .9 Budget Execution
  - .10 Annual Report
  - .11 Prevention of Wasteful Year-End Spending

Illustrations No. 1 - 7

- 1. Suballotment Plan (BIA-4127)
- 2. Advice of Allotment (BIA-4101)
- 3. Suballotment Document (BIA-4124)
- 4. Allocation/Suballocation Document (BIA-4125)
- 5. Application for Reimbursement Authority (BIA-4129)
- 6. Reprogramming Request (BIA-4123)
- 7. Request for Recordation of Undisclosed Obligations to Prior Year Accounts (BIA-4217)

BIAM Release #9302

8/6/93

Replaces Table of Contents dated 11/24/91

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Introduction

---

1. INTRODUCTION

1.1 Purpose. This manual establishes the Bureau of Indian Affairs' (hereafter referred to as the Bureau) Administrative Control of Funds policies and identifies the responsibilities of Bureau officials in the control and distribution of obligational authority and the expenditure of funds. These procedures are intended to:

A. Ensure that the Bureau's programs are executed and funds are expended pursuant to enacted appropriations and in accordance with specific directives of the Congress.

B. Provide the framework in which the Bureau will operate an administrative control of funds system to restrict obligations and expenditures to the enacted amount of the appropriations as provided through apportionment, allotment, suballotment, transfer, or any other administrative subdivision of funds.

C. Fix responsibility for the creation of any obligation or the making of any expenditure in excess of established levels of obligational authority.

1.2 Policy. It is the policy of the Bureau that each official receiving funds shall be held administratively responsible and accountable to the Commissioner of Indian Affairs for all funds distributed to the individual. The Bureau officials who are designated as allottees shall be subject to the provisions of the Antideficiency Act (31 U.S.C. 1341-1342, 1349-1351, 1511-1519). Officials and other employees receiving obligational authority through the Bureau's fund distribution system at levels below the allotment also shall be subject to appropriate administrative disciplines under this policy.

1.3 Scope. The instructions in this manual shall apply to all Bureau organizations, including the head of each office, area, agency, school or project receiving funds subject to the Antideficiency Act, including funds not subject to apportionment, e.g., Miscellaneous Trust Funds.

1.4 Authority. The Office of Management and Budget (OMB) provides direction on agency fund control systems in OMB Circular Number A-34, Instructions on Budget Execution. A list of legal citations pertinent to administrative control of funds is provided below.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Introduction

---

A. Money and Finance, Title 31, United States Code:

(1) Sections 1341-1342, 1349-1351, 1511-1519 of the Antideficiency Act, as amended.

(2) Sections 1101, 1104-1108, 3324 of the Budget and Accounting Act of 1921, as amended.

(3) Section 1311 of the Supplemental Appropriations Act of 1955, codified at 31 U.S.C. Sections 1501-1502.

(4) Sections 1112, 1531, 3511-3512, 3524 of The Budget and Accounting Procedures Act of 1950, as amended.

(5) Section 1535 of the Economy Act.

B. Federal Managers' Financial Integrity Act, (P.L. 97-255).

C. Title X of Pub. L. 93-344, Title 2 U.S.C. 681-688.

D. OMB Circular No. A-34, "Instructions on Budget Execution" and related OMB bulletins and circulars.

E. Appropriations Acts for the Department of the Interior and Related Agencies.

F. Title 7, GAO's Policy and Procedures Manual for Guidance of Federal Agencies.

G. Principles of Federal Appropriations Law, GAO Volume I, Second Edition.

H. The Omnibus Budget Reconciliation Act of 1990, (P.L. 101-510).

I. Chief Financial Officers Act of 1990, (P.L. 101-576).

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Definition of Terms

---

2. DEFINITION OF TERMS

2.1 Introduction. All definitions, concepts, and terminology in OMB Circular No. A-34 and in Part 328 of the Departmental Manual apply.

2.2 Definitions. The following additional definitions are important in understanding and implementing the Bureau's fund control system.

A. Anticipated Appropriations. Appropriations expected to be realized/available during the year based on existing appropriation law. Estimated receipts are recorded as anticipated appropriations and become realized appropriations and available for obligations when collected.

B. Allocation and Suballocation. The Federal Financial System's (FFS) terminology for the distribution of funds below the level of allotment and suballotment by organization for various programs or projects within the limitations of allotments and suballotments approved by OMB. This is comparable to "Resource Distribution" within the Departmental Manual. Each official receiving an allotment or suballotment is responsible for determining that allocations are established at an organization and program under their control that will allow for the effective tracking and reporting on funds utilized.

C. Federal Finance System (FFS). The Department's standardized, core accounting system that the Bureau uses to execute the accounting and fiscal reporting responsibilities under regulatory guidelines established by General Accounting Office, OMB and Treasury.

Note: The Department has established two Administrative Service Centers (ASC), one at the Bureau of Reclamation in Denver, Colorado, and the other at the U.S. Geological Survey (USGS) in Reston, Virginia, to operate and manage this computer based system which supports the bureaus and offices. The Bureau is supported by the ASC operated by USGS.

D. Fund/Program Class/Program/Project. These are the principal data elements within FFS that control the various levels of fund distribution described in B, above, and the level at which the associated obligations and expenditures of funds are reported.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Definition of Terms

---

(1) Fund. Within the Bureau, this relates to the highest level of fund control within FFS, i.e., appropriations and apportioned authorities.

(2) Program Class. This is the first level below fund and is the level to which funds are allotted and summarized for budget control and reports.

(3) Program. This is the level below fund and program class at which allocations are issued and expenditures are reported. This is the level that must be entered on each obligation and expenditure document for purposes of identifying the use of funds within the Bureau.

(4) Project. This is an extension of the program field that identifies specific fund authority and/or use of funds by project as may be required by law, Congressional directive, by the transferring agency, or Bureau policy. Within FFS, the data for project level reporting is acquired by the use of job code numbers.

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Application of Antideficiency Act

---

3. APPLICATION OF ANTIDEFICIENCY ACT

3.1 Introduction. The Bureau is responsible for reporting Antideficiency Act violations of the following character.

A. Obligation or Expenditure of an Appropriation or Fund In Excess of the Amount Available in the Account in the Current Year, or in Expired Accounts.

(1) New obligations or new expenditures charged to an account causes the total obligations or expenditures in that account to exceed the amount available in the original appropriation.

(2) New obligations or payments charged against a canceled account.

B. Contract or Other Obligation in Advance of an Appropriation, Unless Authorized By Law. If authorized by law but not financed by an appropriation, the budget authority recorded to cover such transactions is known as contract authority. If the contract authority is provided in anticipation of receipts to be credited to a revolving fund or other accounts, then obligations incurred against such contract authority cannot be liquidated unless either the receipts are collected and credited to the account or an appropriation to liquidate has been enacted, (31 U.S.C. 1341(a)).

C. Acceptance of Voluntary Service. The Bureau cannot accept voluntary service by an officer or employee of the United States in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property (31 U.S.C. 1342).

D. Obligation or Expenditure in Excess of an Appropriation, Apportionment, Reapportionment, or Allotment. This includes statutory limitations other than those found in the Appropriations Act and other than those defined as statutory limitation in OMB Circular No. A-34 in excess of funds authorized.

E. Obligation or Expenditure in Excess of a Credit Limitation. The Appropriations Act restricts the amount that can be obligated or committed for a credit program (31 U.S.C. 1517(a)).

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

## ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK

## Application of Antideficiency Act

3.2 Penalties. Part 31 U.S.C. 1349-1350, 1517-1519 of the Antideficiency Act subjects an employee to either administrative Discipline or to criminal penalty. Violations of this Act may result in administrative action involving one of the following: suspension from duty without pay; a letter of reprimand or censure to be included in the employee's Official Personnel File; an unsatisfactory performance rating; a transfer to another position; a suspension from duty without pay, or removal from office. The criminal penalties which may be imposed against an employee who knowingly and willfully violates 31 U.S.C. 1341(a), 1342, or 1517(a), include a fine of not more than \$5,000, imprisonment for not more than two years, or both.

3.3 Reporting Violations. All violations, regardless of amount, must be reported immediately upon discovery. Any individual with knowledge of a possible violation has the responsibility to report it to their immediate supervisor or to the official responsible for the funds involved, i.e., the allottee or suballottee, as may be appropriate. That official shall notify the Chief Financial Officer (CFO) of the Bureau. Upon verification, the CFO shall undertake the appropriate notification to the Department of the Interior.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

4. RESPONSIBILITIES OF OFFICIALS RECEIVING FUNDS

4.1 Introduction. Due to the decentralized organizational structure of the Bureau, it is necessary to affix responsibilities to ensure appropriate fund controls.

A. The Commissioner or Deputy Commissioner for Indian Affairs has overall responsibility for allotment of funds within the apportionment level; for ensuring proper funds control; and reporting violations of such controls.

B. The Director, Office of Management and Administration, as the Chief Financial Officer (CFO) of the Bureau, has the responsibility for proper fund controls and reporting violations of such controls.

C. The Assistant Director of Administration for Financial Management, as the Bureau's Deputy CFO, is the official responsible for submitting requests to the Department of the Interior's Office of Budget for apportionment and reapportionment of appropriated and other funds available to the Bureau.

4.2 Officials Receiving Funds. The following officials have the responsibilities for control of funds:

A. Allotment recipients are Central Office Directors and the Directors of the Office of Construction Management and the Office of Self Governance. These allottees shall ensure that amounts suballotted by them are within the amounts allotted.

B. Suballotment recipients are area directors, central office directors, assistant directors, and division chiefs, area education program administrators, agency superintendents for education, officers in charge of schools, and the presidents of Bureau operated institutions of postsecondary education.

C. Officials who are responsible for the obligation and expenditure of funds below the suballotment level may include: branch chiefs, program managers, assistant area directors, agency superintendents, and project managers of independent irrigation projects. Each recipient of an allocation may be subject to administrative discipline for any violation of the Bureau's Administrative Control of Funds policy.



ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

4.3 Responsibilities. In order to effect administrative control and reporting on fund status, the recipients of suballotments shall allocate those funds to programs (full 5 digit allocation code level) and to organizations under their responsibility. This will ensure that the controls inherent in FFS are utilized to support the recipients in meeting their responsibilities pursuant to the provisions of the Antideficiency Act as outlined in Section 3 of this handbook. In addition, each official receiving funds shall ensure that there is in place in the organizations and functions under his/her control, adequate procedures and understanding by subordinate officials and staff of the following criteria for executing obligation and expenditure transactions:

A. Obligations incurred and expenditures made are restricted to the amounts realized or otherwise made available as budgetary resources at the time the obligation or expenditure is made. Estimated reimbursements are to be considered budgetary resources available for obligation only to the extent that:

(1) Valid orders (including written agreements) have been received or in the case of orders from the public, advance payment has been received, or

(2) Collections based on fees and/or formula are received.

B. Obligating documents in excess of \$25,000 shall be cleared with the Contracting Officer responsible for determining the availability of funds.

C. Obligations shall be identified with the correct fiscal year, organization code, program cost code and if required, job code number, and shall be supported by documentary evidence.

D. Expenditures shall be identified with the obligation document transaction number, fiscal year, organization code, program cost code, and if required, job code number.

4.4 Preparation of Bureau Suballotment Plan. To ensure the availability of budgetary resources at the beginning of each fiscal year, the following guidance applies:

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Responsibilities of Officials Receiving Funds

---

A. By July 1 of each year, each allottee shall prepare a form BIA-4127, Suballotment Plan, (Illustration 1), based on the President's Budget request for the ensuing fiscal year.

B. The plan shall be used as the basis for an initial distribution of authority under a continuing resolution or other authority and for establishing apportionment and allotment level controls within FFS. The amount of the initial distribution shall be no greater than 75% of the President's Budget at the program class level, except for Tribally Controlled Community Colleges (TCCC), which shall be distributed at 95% to meet statutory requirements. The plan shall also serve as the basis for requesting apportionment authority for reimbursable and/or receipt accounts and estimated carry over balances from unexpired accounts.

C. The plan shall serve to notify suballottees of anticipated funding levels which may be used in contract negotiations for the new fiscal year. The portion of the annual plan relating to reimbursements or receipt accounts is based on reimbursements earned or receipts collected for the prior fiscal year and adjusted, as may be required, for actual results during the first six months of the current fiscal year. This includes all appropriations in which the Bureau receives reimbursements or receipts, with the exception of the Miscellaneous Trust Funds appropriation.

D. The plan shall identify each allottee's distribution of funds by program class at the appropriate suballotment level, e.g., area, agency, school, or tribe. Funds not distributed shall be identified as unballotted balances on the plan.

E. The plan shall be submitted to the Deputy Commissioner of Indian Affairs for approval and, upon approval, forwarded to the Division of Program Development and Implementation by August 1 of each year.

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

## 5. DISTRIBUTION OF AUTHORITY

5.1 Distribution Process. The Bureau's administrative control of funds process is initiated with the entry of the appropriation and other authority into FFS at the fund level. The following paragraphs summarize the various processes for making authority available for obligation.

A. Appropriated Funds (Funds Authorized by Legislation to be Appropriated to the Bureau). Budget authority, based upon the Appropriations Act, is recorded in FFS by the Branch of Budget Execution at the fund level.

B. Apportioned Funds. Upon passage of an Appropriations Act, the Branch of Budget Execution prepares a request for apportionment as required by OMB and the Department of the Interior's Office of Budget. Upon receipt of the approved apportionment from OMB, the apportioned amounts are recorded in FFS by the Branch of Budget Execution.

C. Allotment. Upon receipt of an approved apportionment, the distribution of the available appropriated funds and anticipated reimbursement authority is accomplished by the Branch of Budget Execution in a form BIA-4101, Advice of Allotment, (Illustration 2), to each of the allottees. The allotment shall include:

(1) Citation of the legal authority, e.g., Appropriations Act, which makes funds available.

(2) Specific programmatic instructions identified in the Appropriations Act or Congressional reports.

(3) A statement that the document is issued subject to all restrictions and instructions set forth in this supplement.

(4) The identification of total resources available for obligation, including the limitation (percentage/amount), if any, to be applied to total resources for purposes of fund control.

(5) The time period funds are available for obligation.

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

D. Suballotment. Each allottee is responsible for the preparation of form BIA-4124, Suballotment Document, (Illustration 3). Signed suballotment documents shall be forwarded to the Division of Program Development and Implementation which shall be responsible for entry of the suballotment into the finance system, the assignment of a document control number, and for distribution of the signed suballotment documents to the areas.

(1) The Division of Program Development and Implementation shall prepare the suballotment documents for Tribal Priority Allocations, except for Self-Governance Compacts and Area Office Operations. These documents are signed by the Deputy Chief Financial Officer.

(2) The request for distribution of unsuballotted education funds shall follow the same process, with the exception that the revised suballotment documents shall be submitted to the Branch of Financial Services within the Office of Indian Education Programs.

E. Allocation of Funds. The Bureau's Administrative Control of Funds system includes the capability to control obligations at each level of the distribution process. The further subdivision of allotted and suballotted funds is accomplished by the preparation and issuance of the form BIA-4125, Allocation/Suballocation Documents, (Illustration 4).

5.2 Reimbursement Authority. In addition to appropriated funds, the Bureau also receives authority to incur obligations and expenditures as a result of work performed for the public or for another federal agency (reimbursable activities).

A. Authority to enter into reimbursable agreements or to otherwise receive funds as a result of work performed for other federal agencies, e.g., Federal Highway Administration (FHWA), Indian Health Service (IHS), and Public Health Service (PHS), or for the public are authorized pursuant to the Economy Act, 31 U.S.C. 1535, or other special authority.

B. Requests for reimbursement authority shall be submitted on a form BIA-4129, Application for Reimbursement Authority, (Illustration 5). This shall be forwarded by the appropriate director to the Division of Program Development and Implementation, Branch of Budget Execution.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

(1) Directors may request reimbursement authority for the entire fiscal year. At the end of each fiscal year, any reimbursement authority that is unobligated is canceled during the year-end closing process. Reimbursement authority shall be re-established each fiscal year, for all reimbursable funds.

(2) Reimbursable agreements are proper within the Bureau between appropriations accounts only; not within a single appropriation account. Reimbursement authority is issued for all appropriations in the 9XXXX FFS fund series of accounts.

C. The allottee and recipient(s) of suballotments are required to monitor reimbursement authority to ensure that reimbursements or other income are earned as planned. In agreements with the public, an advance of funds is required unless otherwise permitted by law. In agreements with other government agencies, the agreement establishes the basis for the incurring of obligations, recording accounts receivable, and the subsequent billing and collection.

5.3 Receipts Accounts. In addition to direct appropriations, the Bureau has permanent indefinite budget authority to spend certain receipts collected from the operation of the program.

A. The Bureau's receipt accounts are Operations and Maintenance, Indian Irrigation Projects; Power Systems, Indian Irrigation Projects; Alaska Resupply Program; and Operations and Maintenance of Quarters. Revenues collected from the receipt accounts are deposited and credited in the Treasury to the respective account and are used by the Bureau to support the costs the programs.

B. Obligations and expenditures from receipts accounts cannot exceed the balances available in the accounts. The balances consist of unobligated balances brought forward at the start of the fiscal year and receipts deposited directly to the account during the fiscal year from the operation of the program.

C. Initial distribution of funds for the fiscal year will consist of unobligated balances brought forward at the start of the fiscal year.

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Distribution of Authority

---

D. The Budget Execution Branch shall provide allottees, on a monthly basis, with a copy of SF 133, Report on Budget Execution, that shows appropriations realized year-to-date in the receipt accounts. During the year, the allottees may request distribution of additional budget authority, based on realized appropriations, using form BIA 4124, Suballotment Document (Illustration 3).

5.4 Contract Authority. Another source of funding which is administratively controlled is contract authority.

A. The contract authority from the Department of Transportation's Federal Highway Administration (FHWA) for the Indian Reservation Roads and Emergency Relief Programs is received by letter. Authority issued is based on the Approved Project Listing (APL) which has been reviewed by both the cognizant Bureau official and FHWA.

B. The Division of Program Development and Implementation shall prepare a memorandum request to the Federal Highway Administration for a SF 1151, Nonexpenditure Transfer Authorization, based on the actual and estimated outlays in the Federal Highway Trust Fund Appropriation, and upon receipt of the SF 1151, will enter the transfers into FFS as contract authority.

5.5 Fund Control Assurance. To ensure compliance with the Antideficiency Act and the Department's Administrative Control of Funds policies, full control shall be established at the appropriation, apportionment, allotment, and suballotment levels. Accordingly, Financial Management shall ensure that data elements and fields within FFS are properly established to restrict the obligation and/or expenditure of funds to the amount appropriated and apportioned.

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Federal Financial Systems Codes (FFS)

---

6. FEDERAL FINANCIAL SYSTEMS CODES (FFS)

6.1 Introduction. The issuance, maintenance, and revision of codes used in FFS to identify organization, program class, program expenditure, job number, and object class shall be controlled in a manner that assures consistency in use and purpose. Due to the timing of appropriation actions and other operational considerations, the issuance of codes shall be accomplished through publication in the BIA manual system on an as needed basis.

6.2 Procedures for Code Changes. The following guidelines are established for requesting, approving, and issuing revisions to the present FFS codes:

A. Fund Codes - These codes are established to reflect the major programs of the Bureau as authorized by the various appropriation, receipt, reimbursable, and other accounts. The identification and subsequent naming and numbering of this category of code is the responsibility of Financial Management. The only reason for changing or adding to the existing list would be a direct result of Congressional or other budget action.

B. Program Codes - These codes are subsets of the fund codes and reflect the programs and activities identified in the budget as justification for the funds provided to the Bureau. Requests for adding or deleting program codes or for changes to titles or numbers within this category of code shall be submitted in writing to the appropriate Office Director, i.e., Office of Tribal Services, Office of Indian Education Programs, etc. The request shall specify the reason for the change and the justification as to why the information to be identified cannot be obtained other than by a program code change. The Office Director shall act on the request in consultation with Financial Management. If the change is to be made, Financial Management shall issue a notice of revision within 10 days identifying the change (addition, deletion, or modification) with a date at which the change will be effective within the Federal Financial System. A revision to the FFS Handbook will be made.

---

ADMINISTRATIVE CONTROL OF FUND HANDBOOK  
Federal Financial Systems Codes (FFS)

---

C. Organization Codes - These codes are established for each office, division, branch, or section to which Bureau personnel are assigned for purposes of supervision and budget control. All requests for additions, deletions, or other changes to these codes shall be submitted to Financial Management through the servicing personnel office and be accompanied by a current, approved organizational chart that is published in 5 BIAM or its area addenda. The requests must state the reason for the change and identify existing codes affected by the change. The justification must identify the new code as representing a valid organizational entity. Once approved, Financial Management will receive the change action and follow the same process as noted above for program cost code.

D. Tribal Codes - Any request for revisions to the existing list of tribal codes shall be forwarded to the Office of Tribal Services for review and approval. Once a revision is approved, Financial Management shall follow the above established process of issuing and changing the manual.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

7. REPROGRAMMING GUIDELINES

7.1 Introduction. Reprogramming is the shifting of funds within an appropriation account from one fund or program class to another. For construction accounts, reallocation of funds in excess of specified amounts from one construction project identified in the budget justification or House or Senate Committee on Appropriations (herein referred to as the Committees) report to another is also a reprogramming. A reprogramming request also may be required when a major reorganization occurs even though there would be no change in funding.

7.2 Reprogramming Procedures. Reprogramming procedures are identified in the House of Representatives Report No. 102-116, accompanying H.R. 2686, the Department of the Interior and Related Agencies Appropriations Acts, 1992, House of Representatives Report No. 102-626, accompanying H.R. 5503, the Department of the Interior and Related Agencies Appropriations Act, 1993, and Report 101-789, accompanying H.R. 5769, 1991 in reference to reprogramming within Facilities Improvement & Repair (FI&R).

A. Criteria for Requesting Reprogramming. This section describes the basic criteria against which decisions to request reprogramming should be made and the procedures to follow in submitting requests.

(1) A reprogramming should be made only when an unforeseen situation arises; and only if postponement of the project or the activity until the next appropriation year would result in actual loss or damage. Mere convenience or desire shall not be factors for consideration.

(2) A reprogramming shall not be employed to initiate new programs or to change allocations specifically denied, limited, or increased by Congress in the act or the report. In cases where unforeseen events or conditions are deemed to require such changes, proposals shall be submitted in advance to the Committee, regardless of amounts involved, and be fully explained and justified.

(3) Any project or activity which may be deferred through reprogramming shall not later be accomplished by means of

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

further reprogramming; but, instead, funds should again be sought for the deferred project or activity through the regular appropriations process.

(4) After the first year of availability, program funds which are appropriated for multiple fiscal years may be reprogrammed only between programs within the same time period. When the program increase in any reprogramming action involves annual and multi-year funding, the increase shall be made to the annual account rather than the multi-year account.

B. Reprogramming Requests and Approval. The following paragraphs outline the internal procedures to request a reprogramming and identify the responsibility for approval of a reprogramming, including those that require Congressional action.

(1) All requests for reprogramming are to be submitted on a form BIA-4123, Reprogramming Request, (Illustration 6).

(2) The Bureau may administratively approve reprogramming up to the lesser of ten percent of \$250,000 (25 percent of \$100,000 for Construction projects and \$500,000 for projects in the FI&R program only) of the affected line item, providing advance notification to the Committees on Appropriations. Reprogramming actions in the same fund which are within the aforementioned limitations may be approved by the appropriate allottee(s).

(3) Except as noted under (2) and (5), reprogramming requests shall be submitted to the Committees in writing prior to implementation if it exceeds \$250,000 annually or results in an increase or decrease of more than 10 percent annually in the affected programs.

(4) Reprogramming proposals submitted to the Committees for prior notification shall be considered approved after 30 calendar days if the Committee has posed no objection unless a deadline extension has been requested by the Committee.

(5) Reprogramming of funds provided for Tribal Priority Allocations require neither central office approval nor advance notification to the Committees on Appropriations so long as the reprogramming remains within the Tribal Priority Allocation activity. The limitations and conditions listed below do apply to these reprogramming:

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

(a) Only during the initial year of availability may funds be reprogrammed from Scholarships or Adult Vocational Training to any other program within Tribal Priority Allocations. Areas must submit a form BIA-4123, Reprogramming Request Form, (Illustration 6), to the Division of Program Development and Implementation in order to move the budget authority from the two-year account to the annual account. This is required in order to notify the Department of Treasury of the cash transfer. The Division of Program Development & Implementation will perform the FFS system entries and return a completed form that is signed and annotated that the transaction has been accomplished.

(b) Any proposed reprogramming of funds from the education program must be coordinated with the Education Line Officer, with assistance from the Area Budget Office if necessary. A copy of the form BIA-4123, Reprogramming Request, signed by the Tribe, the Education Line Officer, and the Area Director, shall be submitted to the Office of Indian Education Programs. They shall provide a copy of the Reprogramming Request to the Division of Program Development and Implementation for adjustments to the allotments/suballotments that result from the reprogramming. Any necessary revised suballotments will be issued to the Director, Office of Indian Education Programs for education programs, and to the Area Director for non-education programs, for the preparation of revised allocations.

(c) Funds shall not be reprogrammed to or from the Self-Governance Compacts program without a suballotment document and an appropriate delegation of authority signed by the Director, Office of Self-Governance.

(d) The reprogramming flexibility in no way modifies or alters any current or future authority or responsibility of Bureau officials with respect to contracting or procurement. If the funds proposed for reprogramming are obligated under a P.L. 93-638 contract, it is necessary to:

(i) enter into negotiations for a contract modification;

(ii) reduce the existing obligation for the program from which funds are to be reprogrammed if the contract is modified;

(iii) process the reprogramming; and

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Reprogramming Guidelines

---

(iv) process the increased obligation to the receiving program

(e) Funds shall not be reprogrammed from any Tribal Priority Allocation program on the assumption that budgetary resources from another activity will be made available to cover any resulting shortfall in the losing program.

(f) The increased reprogramming flexibility in no way relieves federal officials of any other responsibilities or duties enumerated in this supplement or of any other management or oversight responsibilities necessary to ensure the programmatic and administrative responsibilities, including but not limited to, fulfillment of the trust responsibility.

(g) Any proposed Tribal Priority Allocation reprogramming which would result in a reorganization is subject to the reprogramming guidelines applicable to all other bureau funds.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Prior Year (Expired) Accounts

---

8. PRIOR YEAR (EXPIRED) ACCOUNTS

8.1 Introduction. The following paragraphs discuss recording of undisclosed obligations and the requirements of the Omnibus Reconciliation Act of 1990, P.L. 101-510, dated November 5, 1990.

8.2 Undisclosed Obligations. New obligations against a prior year expired accounts shall be entered only after approval by Division of Accounting Management. It is essential that all valid obligations chargeable to each fiscal year be entered before the end of a fiscal year. It is recognized that there are exceptions, such as when a court ruling, subsequent to the end of a fiscal year, includes a statement that a certain amount of funds must be paid from the Bureau's appropriations. Such rulings may be unanticipated at the time a fiscal year ends and funds expire.

8.3 Apportionment. If it is deemed necessary, the Bureau shall separately apportion one percent of every annual and multi-year account at the beginning of each fiscal year for the purpose of paying legitimate obligations related to canceled appropriations. To the extent that these funds are not needed for paying such obligations, reapportionment of such funds will be requested, freeing the amounts for ongoing annual programs.

8.4 Request Form. Any Bureau organization that finds valid obligations chargeable to a prior year expired account shall request the obligation of such funds on a form BIA-4217, Request For Recordation of Undisclosed Obligations to Prior Year Accounts, (Illustration 7). The completed document shall be sent to the Division of Accounting Management.

8.5 Reporting and Approval Requirements. There are specific reporting and approval requirements for certain obligation adjustments in expired accounts related to "contract changes" - an order related to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause. Obligation increases related to a contract change must be requested and approved in advance if they meet certain dollar thresholds. Approval by the agency head or a designated officer in his immediate office must be requested when a transaction will cause cumulative increases for contract changes during a fiscal year to exceed \$4 million, at the appropriation level. Contract

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
 Prior Year (Expired) Accounts

---

changes after cumulative adjustments of \$25 million during a fiscal year also require special approval. These pending obligations must be reported in writing by the agency head, in advance of the obligation, to the appropriate authorizing committees of Congress and the Committees on Appropriations in both the House and Senate. The report must include a description of the legal basis for the obligation and the policy reasons for the proposed obligation. The obligation may not be made or recorded in the agency's accounting records until:

- A. The report has been submitted.
- B. A period of 30 days has elapsed after the report is submitted.
- C. In the approval process for contract changes against expired Operation of Indian Program accounts, the following approvals are required:

<u>Contract Change Amount</u>	<u>Approval Level</u>
\$1 - \$3,999,999	Chief, Division of Contract and Grants
\$4,000,000 - \$24,999,999	Deputy Commissioner of Indian Affairs
\$25,000,000 & over	Appropriate Authorizing Committee of Congress and the House and Senate Committees on Appropriations

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

9. YEAR-END CLOSING PROCEDURES

9.1 INTRODUCTION. The following guidelines shall be followed at the end of each fiscal year as part of the Bureau's Administrative Control of Funds system. Line officials may establish additional procedures, including procurement cutoff dates, to effectively monitor the validity and timeliness of obligations and to ensure that proper utilization, obligations, and expenditures are made as intended by law.

9.2 Cash Transactions. The Division of Accounting Management shall establish an annual cutoff date for cash transactions to comply with Treasury reporting requirements. The date will be no later than close of business on September 20. Cash transactions shall include all collections, payments, or adjustments of cash.

A. Imprest Cash Cutoff. Area finance officers shall implement procedures within their service area to ensure that final imprest cash replenishment vouchers are submitted at the close of business fourteen working days prior to October 1 of each year. After that date, only emergency payments may be made from the imprest fund.

B. Voucher Scheduling. Any form SF1166, OCR, Voucher or Schedule of Payments, including firefighter's payroll and social services benefits, should be forwarded by overnight mail to the Division of Accounting Management so as to be received by September 20 of each fiscal year.

9.3 Noncash Transaction. The financial system will remain open for entry and processing of obligational transactions through the close of business September 30 of each year. Valid transactions include any obligation or accrual that meets the criteria of 31 U.S.C. 1501. These include any loan accounting transactions (loan commitments, estimated loan interest subsidies, etc.) that must be recorded in the financial accounting system prior to year-end closing.

9.4 Reimbursable Agreements. Guidance on processing charges and collections under interagency, reimbursable agreements is set forth in 19 BIAM Supplement 10. Each area and central office program manager is required to review all current agreements with other federal entities to determine if obligations or

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

receivables, as appropriate, have been entered into the automated accounting system. The Division of Accounting Management should be notified of receivables not recorded.

9.5 Reprogrammings. To assure an orderly close-out of the fiscal year, for those requiring central office approval, no reprogrammings shall be approved after the 15th day of August. Reprogrammings that require advance Congressional notification must be submitted to Division of Program Development & Implementation by July 31 of each year.

9.6 Public Law 93-638 Contract Obligations. Area and central office program managers shall conduct a review of each P.L. 93-638 contract obligation against each fiscal year to ensure that the amount shown as obligated in the financial system equals the amount shown on the source documents (contract, plus amendments and modifications). Differences must be immediately corrected. The FFS reports on P-638 contracts should be monitored to ensure that payments under P-638 are recorded in the correct fund and program class.

9.7 Payroll Error Corrections. Payroll errors should be corrected each pay period based on the Payroll Error Listing and Transaction Report. The continual correction of payroll errors will minimize the need for major adjustments during the year-end process. At year-end, there is normally a split payroll which requires allocation of these expenditures. The Bureau's policy shall be to allocate the split pay-period based on the number of pay days in the last complete payroll processed within the current fiscal year. This allocation is accomplished within the Division of Accounting Management as part of its year-end process. An opportunity to adjust the final, split pay period will be provided, but it should be noted that it will be on an exception and material value basis only.

9.8 Recurring Services. Estimated obligations must be established for those goods and services ordered during the fiscal year but for which formal obligation documents are not normally issued. Year-end estimated obligations will automatically be reversed by the Division of Accounting Management. Included in this category are the following types of services:

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

- A. Telephone (non-GSA), utilities and freight (Airborne Express, etc.).
- B. Gasoline credit card purchases.
- C. GSA motor pool, Fedstrip orders and telephone.
- D. Office of aircraft service.
- E. Lump sum leave payments.
- F. Cash awards.
- G. Imprest replenishment vouchers.

9.9 Budget Execution. Regarding the obligation of funds, each Bureau line official shall be held responsible within the Administrative Control of Funds process for the proper execution of the following basic policies of obligation law:

A. All obligations against appropriated and nonappropriated funds or contract authority are made in accordance with the time limitations of each authorizing account and for the purpose for which the funds were appropriated or otherwise authorized.

B. All obligations incurred during a fiscal year are properly recorded in the financial accounting system (FFS) within five working days of the issuance of the obligated document, but no later than September 30 each year. Obligations incurred include the amounts for procurement, including contract and grant awards, and other similar obligations for goods and services or other liabilities which will require payment in the future. All reported obligations must be supported by documentary evidence and must be authorized by law.

C. Completed contracts shall be closed as soon as practical after completion of the contract's requirements and final payment actions are effected to ensure that any contract savings are identified and realized. An annual review of the status of open contracts should be conducted as a routine part of each area/agency year-end process.

---

ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK  
Year-End Closing Procedures

---

9.10 Annual Report. At the close of each fiscal year, the head of each federal agency is required to submit to the Department of the Treasury, a report on obligations and a certification that the obligations are valid as defined in 31 U.S.C. 1501. Each recipient of an advice of allotment or suballotment shall be required to submit to the Division of Accounting Management a certification statement that the obligations reported are valid. The certification shall apply to obligations reported at the fiscal year-end in the account(s) to which the funds were distributed.

9.11 Prevention of Wasteful Year-End Spending. Each allottee and recipient of funding authority is required to monitor the use of funds throughout the year in order to effectively execute the programs of the Bureau. A major aspect of this responsibility is the avoidance of wasteful year-end spending of annual appropriations. Attention should be given to methods of preventing wasteful year-end spending, such as:

A. Providing incentives to employees to encourage the prevention of wasteful spending at any time and especially at the end of the fiscal year.

B. Recommending disciplinary action against employees who waste public funds and obligate funds for the sole purpose of preventing them from being reported as unobligated at the end of the fiscal year.

C. Maintaining obligations in the fourth quarter at a level no higher than the average for the first three quarters except for seasonal requirements and essential program objectives, and where sufficient lead times have been established.

D. Conducting thorough reviews of small purchases and contracts to assure that awards are made only to the extent justified and are not awarded to keep funds from being reported as unobligated.



SUBALLOTMENT PLAN  
BIA-4127 Instructions

General: The Suballotment Plan, prepared by central office allottees, is used as the basis for an initial distribution of authority under a continuing resolution or other authority and establishing apportionment and allotment level controls within FFS. It also serves as the basis for requesting apportionment authority for reimbursable and/or receipt accounts and estimated carryover balances from unexpired accounts.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 FUND	Enter FFS fund code.
2 BUDGET SUBACTIVITY	Enter name of budget subactivity.
3 LOCATION	Enter the area office for which funds are being suballotted.
4 PROGRAM CLASS	Enter FFS program class code.
5 TOTAL	Enter total of all program classes by area.
6 TOTAL SUBALLOTTED	Enter total of program class for all areas.
7 TOTAL AVAILABLE	Enter total funds available for suballotment for the program class.
8 UNSUBALLOTTED	Enter difference between total suballotted (6) and (7) total available.
9 COMMENTS	Provide any comments or special instructions applicable to the program classes or the areas.
10 REQUESTED BY	Individual responsible for the distribution of funds in this plan; give title.
11 APPROVED BY	Individual responsible for the approval of this plan; give title.

SAMPLE

BIA-4127  
 (8/93)

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 FY 1993 SUBALLOTMENT PLAN

1 FUND: 33000 Non-Recurring Programs  
 2 BUDGET SUBACTIVITY: Resources Management

3 LOCATION	4 PROGRAM CLASS 337	PROGRAM CLASS 338	PROGRAM CLASS 339	PROGRAM CLASS 340	PROGRAM CLASS 341	PROGRAM CLASS 342	PROGRAM CLASS 343	5 TOTAL
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Aberdeen	650,000	0	0	75,000	128,000			853,000
Anadarko	80,000	0	93,000	0	38,000			211,000
Billings	400,000	0	500,000	450,000	40,000			1,390,000
Juneau	0	0	130,000	0	0			130,000
Minneapolis	10,000	0	790,000	150,000	219,000			1,169,000
Muskogee	60,000	0	112,000	0	15,000			187,000
Phoenix	500,000	199,000	636,000	75,000	52,000			1,462,000
Sacramento	10,000	0	247,000	150,000	75,000			482,000
Central Office	0	245,000	255,000	3,175,000	1,515,000			5,190,000
Central Office West	0	0	0	0	0			0
Haskell	0	0	0	0	0			0
Sipi	0	0	0	0	0			0
Albuquerque	150,000	0	758,000	75,000	15,000			998,000
Navajo	125,000	0	250,000	75,000	75,000			525,000
Portland	200,000	0	3,331,000	300,000	42,000			3,873,000
Eastern	30,000	0	244,000	75,000	0			349,000
6 TOTAL SUBALLOTTED	2,219,000	444,000	7,348,000	4,800,000	2,214,000			16,819,000
7 TOTAL AVAILABLE	2,969,000	592,000	10,113,000	6,134,000	2,952,000			22,760,000
8 UNSUBALLOTTED	754,000	148,000	2,767,000	1,534,000	738,000			5,941,000

9 COMMENTS:

10 REQUESTED BY: \_\_\_\_\_ Date: \_\_\_\_\_  
 DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES

11 APPROVED BY: \_\_\_\_\_ Date: \_\_\_\_\_  
 DEPUTY COMMISSIONER OF INDIAN AFFAIRS

BIA-4101  
 (8/93)

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ADVICE OF ALLOTMENT

1 DOC. REF. NO.:   
 2 DATE:   
 3 COPIES:

4 TO:  
 5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR:

6 FUND	7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/ DECREASE	11 PRESENT
		TOTAL			

12 REMARKS:

13 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

14 TOTAL ALLOTTED FOR FY :			18 FY _____ RESOURCES AVAILABLE
15 FUND	16 PROGRAM CLASS	17 TITLE	
		TOTAL	

19 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

20 RECEIVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

(RETURN A SIGNED COPY TO THE CENTRAL OFFICE, FINANCIAL MANAGEMENT)

BIAM Release #9302  
 8/6/93  
 Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

ADVICE OF ALLOTMENT  
BIA-4101 Instructions

General: The Advice of Allotment Document provides for the allotment, by the Budget Execution Branch, of appropriated funds, anticipated reimbursement authority, appropriations realized (receipts) and carryover balances available for distribution to the Bureau's allottees.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2 DATE	Date the document was processed is entered by the Budget Execution Branch.
3 COPIES	Enter office codes for the distribution of copies.
4 TO	Enter office receiving the Advice of Allotment document.
5 APPROPRIATION SYMBOL, TITLE, & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
6 FUND	Enter FFS fund code.
7 PROGRAM CLASS	Enter FFS program class code.
8 TITLE	Enter title of program class.
9 PREVIOUS	Enter funds previously allotted for the program class.
10 INCREASE/DECREASE	Enter amount the previous fund and program class are being increased or decreased.
11 PRESENT	Enter net total of (9) and (10).

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

ADVICE OF ALLOTMENT  
BIA-4101 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
12 REMARKS	Cite applicable authority for distribution of allotments.
13 STATE PURPOSE OF FUNDS	Provide specific guidance on the purpose for which the allotments are being distributed.
14 TOTAL ALLOTTED	Cite the applicable fiscal year for total allotted.
15 FUND	Enter FFS fund code.
16 PROGRAM CLASS	Enter FFS program class code.
17 TITLE	Enter title of program class.
18 FY 19__ RESOURCES AVAILABLE	Enter fiscal year and total amount of fiscal year authority made available on the Advice of Allotment document.
19 APPROVED BY	Individual responsible for approving the allotment of funds on this document; give title.
20 RECEIVED BY	Individual receiving the allotment of funds on this document; give title.



SAMPLE

BIA-4101  
 (8/93)

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ADVICE OF ALLOTMENT

1 DOC. REF. NO.: 93-33000-01  
 2 DATE: Nov. 22, 92  
 3 COPIES: 720A, 720B

4 TO: DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES  
 5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100, OIP, FY 1993

6 FUND	7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/DECREASE	11 PRESENT
33000	337	Agriculture	0	2,215,000	2,215,000
	338	Irrigation Drainage	0	444,000	444,000
	339	Forestry	0	7,346,000	7,346,000
	340	Water Resources	0	4,600,000	4,600,000
	341	Unresolved Hunting & Fishing	0	2,214,000	2,214,000
		TOTAL	0	16,819,000	16,819,000

12 REMARKS: These funds are made available pursuant to P. L. 102-381, the Department of the Interior and Related Agencies Appropriations Act, 1993, signed October 5, 1992.

13 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

14 TOTAL ALLOTTED FOR FY 1993:			18 FY 1993 RESOURCES AVAILABLE
15 FUND	16 PROGRAM CLASS	17 TITLE	
33000	337	Agriculture	2,215,000
	338	Irrigation Drainage	444,000
	339	Forestry	7,346,000
	340	Water Resources	4,600,000
	341	Unresolved Hunting & Fishing	2,214,000
		TOTAL	16,819,000

19 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 DEPUTY COMMISSIONER OF INDIAN AFFAIRS

20 RECEIVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES

(RETURN A SIGNED COPY TO THE CENTRAL OFFICE, FINANCIAL MANAGEMENT)

BIAM Release #9302  
 8/6/93  
 Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



SUBALLOTMENT DOCUMENT  
BIA-4124 Instructions

General: The Suballotment Document provides for the distribution of funds to the area offices by program class. The funds are distributed by the central office directors.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2 DATE	Date the document was processed is entered by the Budget Execution Branch.
3 FFS DOC. REF. ID. NO.	FFS document identification number is entered by the Budget Execution Branch.
4 DATE ENTERED	Date the FFS document was encoded is entered by the Budget Execution Branch.
5 COPIES	Enter office codes for distribution of copies.
6 TO	Enter office receiving the Suballotment Document.
7 APPROPRIATION SYMBOL, TITLE & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
8 FUND	Enter FFS fund code.
9 PROGRAM CLASS	Enter FFS program class code.
10 TITLE	Enter title of program class.
11 PREVIOUS	Enter funds previously suballotted for the program class.

SUBALLOTMENT DOCUMENT  
BIA-4124 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
12 INCREASE/DECREASE	Enter amount that the previous fund and program class are being increased or decreased.
13 PRESENT	Enter net total of (11) and (12).
14 TOTAL	Enter totals of the columns.
15 REMARKS	Cite the applicable authority for distribution of funds.
16 STATE PURPOSE OF OF FUNDS	Provide specific guidance on the purpose for which the suballotments are being distributed.
17 PROGRAM ALLOCATION	Enter FFS program allocation code and title.
18 ALLOCATE/UNALLOCATE	Enter amount allocated or unallocated.
19 TOTAL	Enter total of the funds allocated or unallocated.
20 APPROVED BY	Individual responsible for approving the suballotment of funds on this document; give title.
21 RECEIVED BY	Individual receiving the suballotment of funds on this document; give title.

SAMPLE

BIA-4124  
 (8/93)

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 SUBALLOTMENT DOCUMENT

1 DOC. REF. NO.:	93F33000-02
2 DATE:	Nov. 20, 1992
3 FFS DOC. REF. ID. NO.:	93F33000-01
4 DATE ENTERED:	Nov. 21, 1992
5 COPIES:	720A, 720B, 720

6 TO: MINNEAPOLIS AREA OFFICE  
 7 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100 - OIP, FY 1993  
 8 FUND: 33000 NON-RECURRING PROGRAMS

SUBALLOTMENT				
9 PROGRAM CLASS	10 TITLE	11 PREVIOUS	12 INCREASE/DECREASE	13 PRESENT
337	Agriculture	20,000	(10,000)	10,000
339	Forestry	700,000	90,000	790,000
340	Water Resources	100,000	50,000	150,000
341	Unresolved Hunting & Fishing Rights	200,000	19,000	219,000
14 TOTAL		1,020,000	149,000	1,169,000

15 REMARKS: These funds are made available pursuant to P.L. 102-381, the Department of the Interior and Related Agencies Appropriations Act, 1993, signed October 5, 1992.

16 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions of 41 BIAM Supplement 4.

AMOUNT TO BE ALLOCATED OR UNALLOCATED			18 ALLOCATE	UNALLOCATE
17 PROGRAM ALLOCATION:	33710	Prairie Dog Program	10,000	10,000
	33910	Forest Development	790,000	
	34010	Program Management	150,000	
	34100	Unresolved Hunting & Fishing	219,000	
19 TOTAL			1,169,000	10,000

20 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 DIRECTOR, OFFICE OF TRUST RESPONSIBILITIES

21 RECEIVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 AREA DIRECTOR

THIS SUBALLOTMENT DOCUMENT HAS BEEN ENTERED INTO THE FEDERAL FINANCE SYSTEM (FFS) BY CENTRAL OFFICE.

BIAM Release #9302  
 8/6/93  
 Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

BIA-4125  
 (8/93)

UNITED STATES DEPARTMENT OF INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ALLOCATION/SUBALLOCATION DOCUMENT

1 ALLOCATION  
 2 SUBALLOCATION  
 3 DOC. REF. NO.:  
 4 DATE ENTERED:  
 5 COPIES TO:


6 TO:  
 7 ORGANIZATION/AREA/AGENCY CODE:  
 8 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR:  
 9 FUND:

10 PROGRAM	11 TITLE	12 PREVIOUS	13 INCREASE/ DECREASE	14 PRESENT
15 TOTAL				

16 REMARKS:

17 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

PREVIOUS ALLOCATIONS OR SUBALLOCATIONS					
18 DOC REF NO.	19 AMOUNT	DOC REF NO.	AMOUNT	DOC REF NO.	AMOUNT

20 RECOMMENDED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

21 APPROVED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

ALLOCATION/SUBALLOCATION DOCUMENT  
BIA-4125 Instructions

General: The Allocation/Suballocation Document provides for the distribution of funds to organizations and tribes by program. The funds are distributed by the Area Directors.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 ALLOCATION	Indicate if document is an allocation document.
2 SUBALLOCATION	Indicate if document is a suballocation document.
3 DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
4 DATE ENTERED	Date the FFS document was encoded is entered by the Budget Execution Branch.
5 COPIES TO	Enter organization or tribal codes for distribution of copies.
6 TO	Enter organization or tribe receiving the allocation/suballocation documents.
7 ORGANIZATION/AREA AGENCY	Enter FFS organization/area/agency code.
8 APPROPRIATION SYMBOL, TITLE & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
9 FUND	Enter FFS fund code.
10 PROGRAM	Enter FFS program allocation code.
11 TITLE	Enter title of program allocation.
12 PREVIOUS	Enter funds previously allocated/ suballocated for the program.

ALLOCATION/SUBALLOCATION DOCUMENT  
BIA-4125 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
13 INCREASE/DECREASE	Enter amount that the previous program allocation is being increased or decreased.
14 PRESENT	Enter net total of (12) and (13).
15 TOTAL	Enter totals of columns.
16 REMARKS	Cite applicable authority for distribution of funds.
17 STATE PURPOSE OF OF FUND	Provide specific guidance on the purpose for which the funds are being distributed.
18 DOC REF NO.	Enter document reference tracking number assigned by program manager.
19 AMOUNT	Enter dollar amount of document referenced.
20 RECOMMENDED BY	Individual responsible for recommending the allocation/suballocation of funds on this document; give title.
21 APPROVED BY	Individual responsible for approving the allocation/suballocation of funds on this document; give title.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



BIA-4125  
 (8/93)

SAMPLE

UNITED STATES DEPARTMENT OF INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 ALLOCATION/SUBALLOCATION DOCUMENT

1 ALLOCATION	XX
2 SUBALLOCATION	
3 DOC. REF. NO.:	93F521-02
4 DATE ENTERED:	Nov 22, 1992
5 COPIES TO:	

6 TO: RED LAKE AGENCY, BRANCH OF FORESTRY  
 7 ORGANIZATION/AREA/AGENCY: F52100  
 8 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100, OIP, FY 1993  
 9 FUND: 33000 Non-Recurring

10 PROGRAM	11 TITLE	12 PREVIOUS	13 INCREASE/ DECREASE	14 PRESENT
34010	Program Management	20000	100,000	120,000
15 TOTAL		20,000	100,000	120,000

Agencies Appropriations Act, 1993 signed October 5, 1992.

17 STATE PURPOSE OF FUNDS:

CONDITIONS: These funds are subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

PREVIOUS ALLOCATIONS OR SUBALLOCATIONS					
18 DOC REF NO.	19 AMOUNT	DOC REF NO.	AMOUNT	DOC REF NO.	AMOUNT
93-F52100-01	20,000				
93-F52100-02	100,000				

20 RECOMMENDED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 AREA BUDGET OFFICER

21 APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 AREA DIRECTOR

BIAM Release #9302  
 8/6/93  
 Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

BIA-4120  
(8/93)

UNITED STATES DEPARTMENT OF INTERIOR  
BUREAU OF INDIAN AFFAIRS  
APPLICATION FOR REIMBURSEMENT AUTHORITY

1 DOC. REF. NO.:  
2 DATE ENTERED:  
3 COPIES TO:


4 DIVISION:  
5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR:  
6 FUND:

7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/ DECREASE	11 PRESENT

12 AUTHORITY:

[Cite Public Law and provide description of work to be performed.]  
PROVIDE COPY OF MEMORANDUM OF AGREEMENT THAT APPLIES.

CONDITIONS: This authority is subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

13 REQUESTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE

FOR CENTRAL OFFICE USE ONLY	
RECOMMENDED BY:	DATE:
CHIEF, BUDGET EXECUTION BRANCH	
APPROVED BY:	DATE:
CHIEF, DIV. OF PROGRAM DEVELOPMENT AND IMPLEMENTATION	

APPLICATION FOR REIMBURSEMENT AUTHORITY  
BIA-4129 Instructions

General: The Application for Reimbursement Authority Document provides for the distribution of reimbursable authority to the areas. The authority is approved and entered into the finance system by central office.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 DOC. REF. NO.	Document tracking number identification is assigned by the Budget Execution Branch.
2 DATE ENTERED	Date the FFS document was encoded by the Budget Execution Branch.
3 COPIES TO	Enter office codes for distribution of copies.
4 DIVISION	Enter division receiving authority.
5 APPROPRIATION SYMBOL, TITLE, & FISCAL YEAR	Enter appropriation symbol, title, and applicable fiscal year.
6 FUND	Enter FFS fund code.
7 PROGRAM CLASS	Enter FFS program class code.
8 TITLE	Enter title of program class.
9 PREVIOUS	Enter previous reimbursement authority for the program class.
10 INCREASE/DECREASE	Enter amount that the previous fund and program classes are being increased or decreased.

BIA-4129  
(8/93)

41 BIAM Supp. 4  
Illustration 5  
Page 3 of 4

APPLICATION FOR REIMBURSEMENT AUTHORITY  
BIA-4129 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
11 PRESENT	Enter net total of (9) and (10).
12 AUTHORITY	Cite the public law that authorizes the reimbursement authority.
13 REQUESTED BY	Individual requesting the reimbursement authority; give title.

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

BIA-4129  
 (8/93)

SAMPLE

UNITED STATES DEPARTMENT OF INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 APPLICATION FOR REIMBURSEMENT AUTHORITY

1 DOC. REF. NO.:	93-F933-001
2 DATE ENTERED:	Nov. 22, 1992
3 COPIES TO:	720B, 720C, 600

4 DIVISION: F - MINNEAPOLIS  
 5 APPROPRIATION SYMBOL, TITLE, AND FISCAL YEAR: 14 3 2100, OIP, FY 1993  
 6 FUND: 99000

7 PROGRAM CLASS	8 TITLE	9 PREVIOUS	10 INCREASE/ DECREASE	11 PRESENT
995	Resource Management	0	100,000	100,000

12 AUTHORITY: Reimbursement Authority is authorized pursuant to the Economy Act, 31 USC 1535.

[Cite Public Law and provide description of work to be performed.]  
 PROVIDE COPY OF MEMORANDUM OF AGREEMENT THAT APPLIES.

CONDITIONS: This authority is subject to the conditions and restrictions contained in 41 BIAM Supplement 4.

13 REQUESTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 TITLE

FOR CENTRAL OFFICE USE ONLY	
RECOMMENDED BY:	DATE: _____
CHIEF, BUDGET EXECUTION BRANCH	
APPROVED BY:	DATE: _____
CHIEF, DIV. OF PROGRAM DEVELOPMENT AND IMPLEMENTATION	

BLA-4123  
 (8/93)

DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 REPROGRAMMING REQUEST

**AREA OFFICE USE ONLY:**

1 Area Office Control Number: \_\_\_\_\_

2 Area: \_\_\_\_\_

**CENTRAL OFFICE USE ONLY:**

Central Office Control Number: \_\_\_\_\_

Date Control No. assigned: \_\_\_\_\_

**Increase**

3 FY Symbol: \_\_\_\_\_

4 Fund: \_\_\_\_\_

5 Program Class: \_\_\_\_\_

6 Program Title: \_\_\_\_\_

7 Organization Code: \_\_\_\_\_

8 Organization Name: \_\_\_\_\_

9 Initial Suballotment: \_\_\_\_\_

10 Revised Suballotment after this request: \_\_\_\_\_

11 Unobligated Balance Available: \_\_\_\_\_

12 Accounting Period Ending Date: \_\_\_\_\_

13 Amount to be reprogrammed: \_\_\_\_\_

**Decrease**

FY Symbol: \_\_\_\_\_

Fund: \_\_\_\_\_

Program Class: \_\_\_\_\_

Program Title: \_\_\_\_\_

Organization Code: \_\_\_\_\_

Organization Name: \_\_\_\_\_

Initial Suballotment: \_\_\_\_\_

Revised Suballotment after this request: \_\_\_\_\_

Unobligated Balance Available: \_\_\_\_\_

Accounting Period Ending Date: \_\_\_\_\_

Amount to be reprogrammed: \_\_\_\_\_

14 Justification for this increase:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

15 Impact of this decrease:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

16 Requesting or Concurring Officials:

Requestor: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Tribes: \_\_\_\_\_ Coscur ; Non-coscur

Signature/Date: \_\_\_\_\_

Title: \_\_\_\_\_

Agency: \_\_\_\_\_ Coscur ; Non-coscur

Signature/Date: \_\_\_\_\_

Title: \_\_\_\_\_

Area Director: \_\_\_\_\_ Coscur ; Non-coscur

Signature/Date: \_\_\_\_\_

17 Approving Officials:

Area Director: Approve ; Disapprove

Signature/Date: \_\_\_\_\_

Allottee: Approve ; Disapprove

Signature/Date: \_\_\_\_\_

Title: \_\_\_\_\_

Approve ; Disapprove

Signature/Date: \_\_\_\_\_

FD&I Div. Chief

Approve ; Disapprove

Signature/Date: \_\_\_\_\_

Deputy Commissioner

**For Central Office Use Only:**

Reapportionment: Yes ; No

Date Reapportionment Requested: \_\_\_\_\_

Date Reapportionment Approved: \_\_\_\_\_

Allotment: Yes ; No

Date Allotment Revised: \_\_\_\_\_

SD# ; Date Funds Distributed: \_\_\_\_\_

Central Office Entry Required: Yes ; No

Date of Entry: \_\_\_\_\_

Prior Congressional Approval Required: Yes ; No

Senate: Approved: ; Disapproved: \_\_\_\_\_

House: Approved: ; Disapproved: \_\_\_\_\_

Cash Transfer(SF-1151) Required: Yes ; No

Included in Departmental Reprogramming Report  
 for the \_\_\_\_\_ Quarter.

REPROGRAMMING REQUEST  
Form BIA-4123 Instructions

General: This form displays the data required for reprogramming of funds within an appropriation account from one fund or program class to another.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1     AREA OFFICE CONTROL NUMBER	Enter the number established in the area office for controlling and tracking reprogramming requests.
2     AREA	Enter the name of the area (or central office directorate) making the request.
3     FY SYMBOL	Enter the numeric budget fiscal year for the year in which the funds were initially distributed (e.g., 92 = annual 1992 funds; 92/93 = multi-year 1992/1993 funds).
4     FUND	Enter the budget fund or funds to be affected by the reprogramming request.
5     PROGRAM CLASS	Enter the program class code for the programs affected by the reprogramming request.
6     PROGRAM TITLE	Enter the name of the program.
7     ORGANIZATION CODE	Enter the organization code.
8     ORGANIZATION NAME	Enter the name of the organization.
9     INITIAL ALLOTMENT OR SUBALLOTMENT	Enter the amount initially distributed.

REPROGRAMMING REQUEST  
Form BIA-4123 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
10 REVISED DISTRIBUTION AFTER THIS REQUEST	Enter the revised distribution assuming approval of the reprogramming request.
11 UNOBLIGATED BALANCE AVAILABLE	Enter the current unobligated balance as stated on the most recent accounting reports.
12 ACCOUNTING PERIOD ENDING DATE	Enter the period ending date from the accounting report used to obtain the unobligated balance.
13 AMOUNT TO BE REPROGRAMMED	Enter the amount requested for reprogramming.
14 JUSTIFICATION FOR THIS INCREASE	Describe concisely the purpose and the reason for the proposed increase. Indicate whether program is contracted.
15 IMPACT OF THIS DECREASE	Explain the programmatic impact of the proposed reduction. Indicate whether program is contracted.
16 REQUESTING OR CONCURRING OFFICIALS	There are four inset boxes for requesting and concurring officials. Provide the requestors name, title, and date of request in the first box. Provide the Tribal concurrence in the second box. Provide the Agency's concurrence in the third box. Provide the Area Director's concurrence in the fourth box only if this request is outside the approval authority of the area director. Provide the

BIAM Release #9302

8/6/93

Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89



REPROGRAMMING REQUEST  
Form BIA-4123 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
	Agency Superintendent's concurrence if the request is outside the approval authority of the Superintendent.
17 APPROVING OFFICIALS	There are four inset boxes for approving officials. If the request is within the approval authority of the Area Director, then the Area Director should complete the first box, indicating approval and providing signature and date. If the request is within the approval authority of the Agency Superintendent, then the Superintendent should complete the first box, indicating approval and providing signature and date. If other central office approvals are required, then the appropriate officials should complete the appropriate box.
o SHADED AREAS	Central office staff will complete all shaded areas of the form.

BIA-4123  
(8/93)

DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
REPROGRAMMING REQUEST

AREA OFFICE USE ONLY:	
1 Area Office Control Number:	93K400-02
2 Area:	

CENTRAL OFFICE USE ONLY:	
Central Office Control Number:	FDI-001
Date Control No. assigned:	Nov. 16, 1992

Increase	
3 FY Symbol:	93
4 Fund:	39000
5 Program Class:	390
6 Program Title:	Self-Governance
7 Organization Code:	G00905
8 Organization Name:	Cherokee
9 Initial Suballotment:	
10 Revised Suballotment after this request:	
11 Unobligated Balance Available:	
12 Accounting Period Ending Date:	
13 Amount to be reprogrammed:	\$300,000

Decrease	
FY Symbol:	93
Fund:	37000
Program Class:	378
Program Title:	Hazardous Waste
Organization Code:	K00401
Organization Name:	Enviro. Quality Svc.
Initial Suballotment:	\$3,454,386
Revised Suballotment after this request:	\$3,154,386
Unobligated Balance Available:	\$3,154,355
Accounting Period Ending Date:	10/30/92
Amount to be reprogrammed:	\$300,000

14 Justification for this increase:  
Transfer to Cherokee Trib, Self-Governance Compact Tribe.  
This meets the 93 compact funding to satisfy waste cleanup at the  
the Rowwood, Silo, Spavnon sites.

15 Impact of this decrease:  
This transfer will not significantly impact the Hazardous Waste Program.

16 Requesting or Concurring Officials:

Requestor:  
Title: Acting Chief, Environmental Svc. Staff  
Date: Oct. 30, 1992

Trib: Concur ; Non-concur  
Signature/Date  
Title:

Agency: Concur ; Non-concur  
Signature/Date  
Title:

Area Director: Concur XX ; Non-concur  
Signature/Date  
Director, Office of Self-Governance

17 Approving Officials:

Area Director: Approve ; Disapprove  
Signature/Date

Allotter: Approve XX ; Disapprove  
Signature/Date  
Title: Actg. Director, Trust & Economic Develop.

Approve ; Disapprove  
Signature/Date  
FD&I Div. Chief

Approve ; Disapprove  
Signature/Date  
Deputy Commissioner

For Central Office Use Only

Reapportionment: Yes ; No	Prior Congressional Approval Required: Yes ; No
Date Reapportionment Requested:	Senate: Approved: Disapproved:
Date Reapportionment Approved:	House: Approved: Disapproved:
Allotment: Yes ; No	Cash Transfer(SF-1151) Required: Yes ; No
Date Allotment Revised:	Included in Departmental Reprogramming Report for the Quarter.
SD# ; Date Funds Distributed:	
Central Office Entry Required: Yes ; No	
Date of Entry:	

BIA-4217  
(8/93)

DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

1 DOCUMENT REFERENCE NUMBER: \_\_\_\_\_ 2 VENDOR CODE: \_\_\_\_\_

3 EXPLANATION OF WHY THE OBLIGATION WAS NOT RECORDED IN THE YEAR OF AVAILABILITY:  
\_\_\_\_\_  
\_\_\_\_\_

DATE GOODS OR SERVICES WERE: \_\_\_\_\_ 4 Ordered: \_\_\_\_\_ 5 Received: \_\_\_\_\_

6 ACCOUNTING LINE: \_\_\_\_\_ 7 ACCOUNTING CODE: \_\_\_\_\_ 8 AMOUNT: \_\_\_\_\_

9 ATTACHMENT:  Voucher package.  Copy of obligation document.

10 Responsible Program Official (Signature) \_\_\_\_\_ 11 Telephone Number \_\_\_\_\_

12 Typed Name \_\_\_\_\_ 13 Title \_\_\_\_\_ 14 Program \_\_\_\_\_

AREA CERTIFICATION	
15 REVIEWED BY:	_____
Area Accounting Officer (Signature)	Date
16 Requested for Obligation by:	_____
Attorney/Subattorney (Signature)	Date

D.A.M. CERTIFICATION

17 CERTIFICATE OF FUND AVAILABILITY:  
Branch Chief/Division of Accounting Management (Signature) \_\_\_\_\_ Date \_\_\_\_\_

- 18
- Disapproved
    - The account referenced has been closed and all balances have been cancelled under Sections 1552, 1555, or 1557, of Title 31, USC (P.L. No. 101-510 dated November 4, 1990).
    - The undisclosed obligations must be charged to an account current this fiscal year.
    - The undisclosed obligations exceed the funds remaining under the original appropriation. A report of an Antideficiency is required.
  - Approved

19 Chief, Division of Accounting Management (Signature) \_\_\_\_\_ Date \_\_\_\_\_

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

General: Any Bureau organization that finds valid obligations chargeable to a prior year expired account is to request the obligation of such funds on a Request for Recordation of Undisclosed Obligations to Prior Year Accounts Document. The completed document shall be sent to the Area Accounting Office for certification. The certified Illustration 7 Requests must then be submitted to the Division of Accounting Management for processing.

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
1 DOCUMENT REFERENCE NUMBER	Enter the 11 digit number assigned to the obligating document (purchase order, contract, etc.), i.e., PS3K0027301.
2 VENDOR CODE	Enter the FFS Vendor Code assigned to this vendor.
3 EXPLANATION	Explain why the obligation was not recorded in the year of availability.
4 DATE GOODS OR SERVICES WERE ORDERED	Provide the original date (MM/DD/YY) of the obligation.
5 DATE OF RECEIPT OF GOODS OR SERVICES	Provide the date (MM/DD/YY) that goods or services were received.
6 ACCOUNTING LINE	Enter the accounting line identifier, i.e., 001.
7 ACCOUNTING CODE	Enter account to be charged for the obligation, i.e., FY, Fund, Organization, Program, and if required, Project Cost Code.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
8 AMOUNT	Enter the undisclosed obligation amount.
9 ATTACHMENT	Check applicable box to identify attachments.
10 RESPONSIBLE PROGRAM OFFICIAL	The program official responsible for the obligation.
11 TELEPHONE NUMBER	Provide program official's telephone number.
12 TYPED NAME	Type name of program official.
13 TITLE	Type program official's title.
14 PROGRAM	Type the name of the program.
15 REVIEWED BY	The Area Accounting Officer's signature and date indicates that the source documents are complete and the accounting codes and amount requested are accurate.
16 REQUESTED FOR OBLIGATION BY	The Allottee/Suballottee obligating the funds shall sign and date the form.  <u>Allottees</u> are the Directors of the Offices of Management and Administration, Tribal Services, Trust Responsibilities, Economic Development, Indian Education Programs, Trust Funds Management, Construction Management, and the Office of Self-Governance.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS  
BIA-4217 Instructions

<u>NUMBER &amp; TITLE</u>	<u>INSTRUCTIONS</u>
	<u>Suballottees</u> are Area Directors, Central Office Directors, Assistant Directors, Division Chiefs, Area Education Program Administrators, Agency Superintendents for Education, Officers in charge of schools, and the Presidents of Bureau-operated institution of post-secondary education.
17    CERTIFICATE OF FUND AVAILABILITY .	The Branch Chief, Division of Accounting Management verifies that funds are available for this request by signing on this line.
18    APPROVED/DISAPPROVE	The Chief, Division of Accounting Management checks appropriate box(es) to show approval or disapproval and basis for disapproval.
19    CHIEF, DIVISION OF ACCOUNTING MANAGEMENT	The Chief, Division of Accounting Management's signature and date indicates that the request has been approved or disapproved.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

Exceptions: An Illustration 7 is not required for the following:

1. Direct Expenditure Documents

During the fiscal year these documents establish obligations and expenditures simultaneously in FFS. Therefore, an Illustration 7 is not required. At year-end, estimated obligations for the following documents are entered with the MY transaction code.

<u>DOCUMENT CONFIGURATION PREFIX</u>	<u>FORM</u>	
PF	SF-44A	PURCHASE/ORDER/INVOICE VOUCHER
PT	SF-1145	PAYMENT OF TORT CLAIMS
GC	INVOICE	GASOLINE CREDIT CARDS
PB	SF-1129	CASHIER REIMBURSEMENT VOUCHER
MO	SF-1034	SCHOOL BOARD STIPENDS
MO	SF-1034	EASEMENT PAYMENTS
MO	SF-1034	EEO CLAIMS

2. Blanket Purchase Agreements

None required for orders placed against existing blanket purchase orders which were initially obligated for \$1.00 for each accounting line.

3. Erroneous Obligation Liquidation

None required for those payments against obligations which were erroneously closed by the entry of a final payment rather than a partial.

4. P638 Contracts

None required for reobligations of unexpended balances ("contract savings") for P638 contracts.

REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

5. Amendments/Modifications to Purchase Orders  
None required for amendments or modifications less than \$300.00.

6. Unexpired Two-Year Accounts and No-Year Accounts

None required for those orders against a two-year account that has not expired or a no-year account. These orders should be entered as new obligations regardless of when the order was placed in the prior fiscal year. Use the appropriate budget fiscal years for the unexpired accounts and use the current fiscal year for the obligations against no-year accounts.

7. OPAC Transactions

None required for orders placed with other federal agencies that are paid through Treasury Department's OPAC (On-Line Payment and Accounting) System (i.e., GSA Federal Supply, GSA Printing, GSA Telephone, DOI Aircraft Services, etc.). If obligations are not entered for any OPAC charges, they will be charged to the default program codes.



BIA-4217  
(8/93)

SAMPLE

DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS  
TO PRIOR YEAR ACCOUNTS

1 DOCUMENT REFERENCE NUMBER: MX PA3C5100058 2 VENDOR CODE: NATAMEOFF

3 EXPLANATION OF WHY THE OBLIGATION WAS NOT RECORDED IN THE YEAR OF AVAILABILITY:  
Obligation was not entered into finance system at time of order. Goods were received and consumed at area  
in 03/31/92.

DATE GOODS OR SERVICES WERE: 4 Ordered: FY 1989 5 Received: FY 1990

6 ACCOUNTING LINE: 7 ACCOUNTING CODE: CS1370/93/51010 8 AMOUNT: \$301.00

9 ATTACHMENT:  Voucher package.  Copy of obligation document.

10 Responsible Program Official (Signature) 11 Telephone Number

12 Typed Name 13 Title 14 Program

AREA CERTIFICATION	
13 REVIEWED BY:	Date
Area Accounting Officer (Signature)	
15 Requested for Obligation by:	Date
Area/Supervisor (Signature)	

D.A.M. CERTIFICATION

17 CERTIFICATE OF FUND AVAILABILITY:  
Branch Chief/Division of Accounting Management (Signature) Date

18  
 Disapproved The account referenced has been closed and all balances have been cancelled under Sections 1552, 1555, or 1557, of Title 31, USC (P.L. No. 101-510 dated November 4, 1990).  
 The undisclosed obligations must be charged to an account current this fiscal year.  
 The undisclosed obligations exceed the funds remaining under the original appropriation. A report of an Antideficiency is required.

Approved  
19 Chief, Division of Accounting Management (Signature) Date

BIAM Release #9302  
8/6/93  
Replaces 41 BIAM, Supp. 4, Release 1 dated 11/24/89

---

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

---

PART VI

PROCESSING INSTRUCTIONS

INTRODUCTION

This section of the Accounts Handbook is intended primarily for clerical desk use at the agency or program operating level. The instructions are arranged to facilitate use by the clerical personnel working with appropriated accounts, and those working with ISSDA accounts. The constructive format is built around the various uses of the most commonly used "accounting" forms used by field personnel.

It is not intended that all types of transactions be illustrated here, but rather only the most common transactions. In most cases an individual can search the various illustrations, pick the illustration(s) that appears to most closely fit the requirements of their specialized need and revise the wording and format to fill the need.

There is no intention of providing, or indicating suggestion of authority for the various transactions. The illustrations only provide a suggested method of procedure, with the assumption that authority does exist for the transaction. This explanation is particularly important in the preparation and use of forms not really considered "Finance" forms, but the accurate reporting of accounting information is vital to the accuracy, validity, and ability to process certain data through the automatic data system. Each operating unit is responsible to determine the authority of the person signing any document involving the collection, recording, or disbursement of Federal money. Delegations of authority vary between areas and agencies within areas. The authorities indicated do not necessarily reflect the existing authority of any one area or agency.

ADVANCE COPY



United States Department of the Interior



BUREAU OF INDIAN AFFAIRS  
WASHINGTON, D.C. 20245

IN REPLY REFER TO:

AUG 09 1994

BIAM Release NO. 9407

Memorandum

To: All Holders of 42 IAM

From: Deputy Commissioner of Indian Affairs

Subject: Removal of 42 IAM From Bureau of Indian Affairs Directives System

Part 42 of the Indian Affairs Manual (42 IAM) related to Budget and Finance is obsolete due to legislative, regulatory, and internal Departmental and Bureau of Indian Affairs (BIA) policy changes effected after its several issuances. In addition, the General Services Administration required that the IAM be either incorporated into the Bureau of Indian Affairs Manual (BIAM) system or be abolished. Since the 42 IAM is obsolete, it shall be removed from the BIA directives system to eliminate conflicting and confusing instructions to Bureau personnel and to assure that the BIA directives system provides proper documentation of current Bureau policies and procedures.

Note: Due to the irregularities of sheet and page issuances, and due to inconsistencies in printing procedures used in the IAM system, for purposes of rescission, the sheet count is based on 2 pages equals one sheet for narratives and one page equals one sheet for illustrations. Accordingly, for purposes of removing 42 IAM, the total pages in the official set of 42 IAM are 240.

This transmittal shall serve as final abolishment of all remaining parts of 42 IAM from the BIA directives system.

*Patrick A. Hayes*

Acting Deputy Commissioner of Indian Affairs

ADVANCE COPY

Filing Instructions:(a) Remove superseded materials:

Table of Contents, Part II, (dated 2/20/53)	(1 sheet)
General Instructions and Procedures 42 IAM, Sec. 2.4, Release 42-107, (dated 5/22/67)	(1 sheet)
Plant In Service Accounts  42 IAM, Sec. 5.4.1, 5.4.2, Release 42-3, (dated 1/28/57)	(1 sheet)
Table of Contents, Part 6, Release 42-81, (dated 10/8/64)	(2 sheets)
Bureau Accounting Procedures 42 IAM, Sec. 6.1 - 6.7, Release 42-7, (dated 1/20/58)	(3 sheets)
42 IAM, 6.1, Illustration 1, Release 42-7, (dated 1/20/58)	(1 sheet)
42 IAM, 6.1, Illustration 2, Release 42-7, (dated 1/20/58)	(1 sheet)
42 IAM, 6.1, Illustration 3, Release 42-7, (dated 1/20/58)	(1 sheet)
42 IAM, 6.2.1-6.2.8, Release 42-26, (dated 4/26/62)	(2 sheets)
42 IAM, 6.2.8A-6.2.11, Release 42-7, (dated 1/20/58)	(1 sheet)
Cash Accounting Procedures Table of Contents 42 IAM, Release 42-51, (dated 9/6/63)	(3 sheets)
Table of Contents 42 IAM, Release 42-59, (dated 11/26/63)	(1 sheet)
42 IAM, 6.3 - 6.3.C(2), Release 42-51, (dated 9/6/63)	(2 sheets)
42 IAM, 6.3.2C(3) - 6.3.2E, Release 42-77, (dated 8/28/64)	(1 sheet)

# ADVANCE COPY

3

42 IAM, 6.3.2F - 6.3.2G(2) (b), Release 42-57, (dated 11/6/63)	(1 sheet)
42 IAM, 6.3.2H - 6.3.3E(1), Release 42-51, (dated 9/6/63)	(8 sheets)
42 IAM, 6.3.3E(2) - 6.3.4B(1), Release 42-88, (dated 3/30/65)	(1 sheet)
42 IAM, 6.3.4B(2) - 6.3.4E, Release 42-51, (dated 9/6/63)	(3 sheets)
42 IAM, 6.3.4F, Release 42-72, (dated 5/11/64)	(1 sheet)
42 IAM, 6.3.5 - 6.3.5M3(b), Release 42-51, (dated 9/6/63)	(7 sheets)
42 IAM, 6.3.7 I -6.3.7 O, Release 42-59, (dated 11/26/63)	(6 sheets)
42 IAM, 6.4.1 - 6.4.4C(1), Release 42-16, (dated 11/23/59)	(4 sheets)
42 IAM, 6.4.3D - 6.4.3E, Release 42-22, (dated 4/6/61)	(1 sheet)
42 IAM, 6.4.3E(1) - 6.4.4C(1) (c), Release 42-16, (dated 11/23/59)	(5 sheets)
42 IAM, 6.4.4C(1) (d) - 6.4.4C(6) (a), Release 42-22, (dated 4/6/61)	(3 sheets)
42 IAM, 6.4.4C(7) -6.4.4F, Release 42-16, (dated 11/23/59)	(4 sheets)
42 IAM, 6.4.4G - 6.4.4G(3), Release 42-40, (dated 3/27/63)	(1 sheet)
42 IAM, 6.4.4G(3) (a) - 6.6.4H, Release 42-22, (dated 4/6/61)	(1 sheet)
42 IAM, 6.4.4I - 6.4.5B, Release 42-70, (dated 4/22/64)	(2 sheets)
42 IAM, 6.4.5C - 6.4.7A, Release 42-16, (dated 11/23/59)	(1 sheet)
42 IAM, 6.4.7B - 6.4.8D, Release 42-46, (dated 7/11/63)	(5 sheets)

# ADVANCE COPY

# ADVANCE COPY

4

42 IAM, 6.4.8D(1) - 6.4.9B(1), Release 42-16, (4 sheets)  
(dated 11/23/59)

42 IAM, 6.4.9B(2) - 6.4.9C(5), Release 42-25, (1 sheet)  
(dated 1/3/62)

42 IAM, 6.4.9C(6) - 6.4.12B(2), Release 42-16, (3 sheets)  
(dated 11/23/59)

42 IAM, 6.4, Illustration 1, Release 42-22, (1 sheet)  
(dated 4/6/61)

42 IAM, 6.4, Illustration 2, Release 42-16, (1 sheet)  
(dated 11/23/59)

42 IAM, 6.4, Illustration 3, Release 42-22, (1 sheet)  
(dated 4/6/61)

42 IAM, 6.4, Illustration 4, Release 42-16, (1 sheet)  
(dated 11/23/59)

42 IAM, 6.5.9 - 6.5.11, Release 42-54, (1 sheet)  
(dated 10/9/63)

42 IAM, 6.6.3C - 6.6.9E(5), Release 42-78, (18 sheets)  
(dated 42-78)

42 IAM, 6.7 - 6.7.7, Release 42-63, (3 sheets)  
(dated 1/29/64)

42 IAM, 6.8 - 6.8 3C, Release 42-60, (1 sheet)  
(dated 12/20/63)

42 IAM, 6.8.3D- 6.8.5, Release 42-69, (1 sheet)  
(dated 4/21/64)

42 IAM, 6.8.6, Release 42-65, (1 sheet)  
(dated 3/20/64)

42 IAM, 6.10 - 6.10.6B, Release 42-86, (1 sheet)  
(dated 2/24/65)

Part II, Chapter 7, Reports

42 IAM, 701.01 - 701.02G, Release 110, (6 sheets)  
(dated 7/25/52)

42 IAM, Chapter 7, Illustrations 1 - 14, (21 sheets)  
Release 110  
(dated 7/25/52)

# ADVANCE COPY

PART VI

TABLE OF CONTENTS

<u>FORM NO.</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
5-4314	Requisition, General Use	
	Illustration 1, Imprest Cash	2
	Illustration 2, Used to request Purchase Order	3
	Illustration 3, Used to request Contract	4
	Illustration 4, Fedstrip Requisition	5.1
	Illustration 5, Fedstrip Requisition Continuation	5.2
SF-44	Purchase Order - Invoice - Voucher	6
	<u>Illustration 1</u>	<u>7</u>
SF-147	Order for Supplies or Services	8
	<u>Illustration 1, Purchase Equipment</u>	<u>9</u>
	<u>Illustration 2, Open market procurement w/continuation</u>	<u>10</u>
5-4311	Receiving Report	12
	Illustration 1	13
	Illustration 2, Reverse of SF-147	14
	Illustration 3, Invoice	15
SF-1034	Public Voucher for Purchases and Services Other Than Personal	16
	<u>Illustration 1, Payment without invoice</u>	<u>17</u>
	<u>Illustration 2, Advance of Tribal Trust Funds</u>	<u>18</u>
	<u>Illustration 3, Advance of loan funds</u>	<u>19</u>
	Illustration 4, Advance of Expert Assistance Loan	20
	Illustration 5, General Assistance Grants	21
	Illustration 6, Education Assistance Grants	24
	Illustration 7, Adult Vocational Trainee Grants	26
	Illustration 8, Direct Employment Assistance Grants	28
	<u>Illustration 9, Housing Improvement Program Grants</u>	<u>30/31</u>
5-	Miscellaneous Obligation Record	34
	Illustration 1	35
SF-1143	Advertising Order	36
	<u>Public Voucher for Advertising</u>	<u>37</u>
SF-1129	Reimbursement Voucher	38
	Illustration 1, Receipt for Cash-Subvoucher	38
	<u>Illustration 2</u>	<u>39</u>
DI-1020	Travel Authorization	40
	<u>Illustration 1, Use of private vehicle</u>	<u>41</u>
	<u>Illustration 2, Standard Authorization</u>	<u>42</u>
	Illustration 3, General Authorization	43

*2nd chance paper*

*- CODING SHEET SAMPLES*

BUREAU OF FEDERAL RESERVE  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

SF-1012	Travel Voucher	44
	<u>Illustration 1, Claim for mileage</u>	<u>46</u>
	Illustration 2, Claim for per diem & Miscellaneous Expenses	48
	Illustration 3, Claim for three types of travel on one voucher	50
	<u>Illustration 4, Claim for moving expenses</u>	<u>51</u>
	<i>ILLUSTRATION 5, EMPLOYEE APPLICATION FOR REIMBURSEMENT.</i>	<i>53 56</i>
SF-1038	Application and Account For Advance of Funds	58
	<u>Illustration 1, Request from RDO</u>	<u>59</u>
	Illustration 2, Request from Imprest Cash	60
	Illustration 3, Supporting SF-1012 Travel Voucher	61
SF-1169	U.S. Government Transportation Request	62
	Specimen	65
	Charter Order	66
SF 1172	Certificate In Lieu Of Lost United States Of America Transportation Request	67
SF-1031	Voucher and Schedule of Withdrawals and Credits	68
	<u>Illustration 1, Billing another Agency</u>	<u>69</u>
	<u>Illustration 2, Billed by another Agency</u>	<u>70</u>
SF-1098	Schedule of Canceled Checks	72
	Illustration 1, Cancellation of ISSDA checks	73
	<u>Illustration 2, Cancellation of RDO checks</u>	<u>74</u>
DI-1040	Bill For Collection	76
	Illustration 1, Customer copy	77
	Illustration 2, Official Receipt - Customer Copy	78
	<u>Illustration 3, Unbilled Accounting Copy</u>	<u>79</u>
	<u>Illustration 4, Unbilled Loan Payment</u>	<u>80</u>
	Illustration 5, Unbilled Probate fee	81
5-	Intra-Bureau Correction and Billing Voucher (BF-349)	82
	Illustration 1, Correction of coding	83
	Illustration 2, Application of a Travel Advance	84
	Illustration 3, Deferred Irrigation Charges	85
	Illustration 4, Transfer of Assessment funds, no lien	86
	Illustration 5, Transfer of Assessment funds - lien	87
SF-1047	Public Voucher for Refunds	88
	Illustration 1, Refund over-deposit water charges	89
	Illustration 2, Refund - Cash bond	90
	Illustration 3, Refund - Bid deposit	91
	Illustration 4, Payment Non-Indian lease income	92
	Illustration 5, Payment of lease fee from suspense	93



BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

5-4201	Individual Indian Account Application	94
	Illustration 1, One-Time Unrestricted application	95
	Illustration 2, Application by parent for minor's funds.	96
	Illustration 3, Application by Agency Social worker to disburse a minor's funds.	97
	Illustration 4, One-Time Authorization	98
	Illustration 5, Permanent Authorization	99
	Illustration 6, Programmed Authorization	100
5-	Claim Settlement Authorization	101
	Illustration 1	102
SF-1180	Request for Stop Payment	103
	Illustration 1	104
SF-1181	Request for Removal of Stop Payment	103
	Illustration 2	104
	Statement of Claimant Requesting Stoppage of Payment On the Check Described Below	103
	Illustration 3	105
SF-1184	Unavailable-Check Cancellation	107
	Illustration 1, Check issued by RDO	108
	Illustration 2, Check issued from ISSDA accounts	108
SF-10176	Journal Voucher	109
	Illustration 1, Distribution of lease income	110
	Illustration 2, Crediting Interest earnings	111
	Illustration 3, Distribution of an estate	112

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

SF 1098, SCHEDULE OF CANCELED CHECKS:

The SF 1098, Schedule of Canceled Checks is used to report the cancellation of US Treasury checks that have been taken into the accounts. The same form is used to report the cancellation of both an ISSDA check or a check issued by the Regional Disbursing Office. Both types of checks shall be stamped "NOT NEGOTIABLE--For Payment and Credit in Treasurer's Account" before forwarding to the servicing Finance Office. A separate SF 1098 shall be issued for each RDO symbol.

Illustration 1. This illustration of the use of the SF 1098 shows the cancellation of three checks issued from an agency ISSDA accounts section. The original and two copies of the form, with the original of the check stamped as instructed above, is forwarded to the servicing Finance Office. One copy of the SF 1098 is maintained in the local numerical file. All schedules issued shall be numbered with the organization code number, the fiscal year, and numerical sequence.

Illustration 2. This illustration of the use of the SF 1098 shows the cancellation of checks issued by the Regional Disbursing Officer. The original and seven copies of the form, with the original checks, will be forwarded to the servicing Finance Office.

SCHEDULE OF CANCELED CHECKS

DEPARTMENT OR ESTABLISHMENT INTERIOR - INDIAN - BILLINGS AREA		SCHEDULE NUMBER C51-75-14
BRANCH OR OFFICE C51 - BLACKFEET AGENCY		SHEET NUMBER 1 of 1
LOCATION BROWNING, MONT. 59417		D. O. SYMBOL NO. 4844

DATE OF ISSUE	CHECK NUMBER	PAYEE	VOUCHER NUMBER APPLICABLE	AMOUNT	SYMBOL OF APPROPRIATION OR FUND TO CREDITED
7/12/74	1,927,001	Janet Minor M-134		\$50.00	6039 206.
7/26/74	1,928,224	Leo Bellevue B-765		15.90	6039 206.
8/9/74	2,001,019	Jerry Topco T-468		75.50	6039 206.
SUMMARY					
C51 14x6039 0039 0611					

3 Checks TOTAL \$141.40

The amount of the above check(s) was deposited in credit in the account of the Treasurer, U.S., on certificate of Deposit No.	DATE OF CERTIFICATE	FORWARDED (Date)
		August 23, 1974
	DISBURSING OR ACCOUNTABLE OFFICER	BY (Name)
	DATE	/S/
		TITLE
		Deputy Disbursing Agent

SCHEDULE OF CANCELED CHECKS

DEPARTMENT OF THE INTERIOR - BUREAU OF INDIAN AFFAIRS 14-20-0699		SCHEDULE NUMBER TD8P0012
DIVISION OF FINANCIAL MANAGEMENT		SHEET NUMBER 1 of 1
LOCATION P. O. BOX 127, ALBUQUERQUE, NEW MEXICO, 87103		D. O. SYMBOL NO. 313

DATE OF ISSUE	CHECK NUMBER	PAYEE	VOUCHER NUMBER APPLICABLE	AMOUNT	SYMBOL OF APPROPRIATE OR FUND TO WHICH CREDITED
7/15/74	60,213,457	Sally Allen	234A	\$ 12.00	1452100
7/23/74	60,214,230	Jerry Smith	275A	82.65	"
8/5/74	61,200,046	George White	542A	450.00	14x7473
SUMMARY					
		P10-01 5 3200 1354 001 41T		\$ 94.65	
		P11124 X 7473 2651 0990		450.00	
3 Checks				TOTAL	\$544.65

The amount of the above check(s) was deposited to credit in the account of the Treasurer, U.S., on Certificate of Deposit No.

DISBURSING OR ACCOUNTABLE OFFICER	DATE OF CERTIFICATE	FORWARDED (Date)
	DATE	August 25, 1974
		BY (Name) /S/ TITLE Administrative Manager

---

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

---

Reserved

Blue DI-1040 supports the deposit,  
is kept where deposit is made.  
It is filed in <sup>consequence</sup> consequence.

1st green copy DI-1040 is retained by  
unit cell and filed in Bill Number  
sequence.

2nd green DI-1040 submitted to Area  
Office with code sheet / acct. Rec.

3rd green DI-1040 submitted to branch  
for "case file."

4th green copy ~~is prepared~~ prepared for  
receivable copy.

DI-1040 BILL FOR COLLECTION:

*6-part*

The DI-1040 Bill for Collection shall be used for all billing and receipting of funds due or paid to the Bureau of Indian Affairs, except in those cases where revised forms have been approved to accommodate mechanical or automatic processing. Forms are prepared in a 7-part snap-out, precarboned assembly. All forms issued to a billing office are prenumbered and each set must be ACCOUNTED FOR. As the forms are used, each billing office shall maintain a numerical file to reflect the disposition of each number, whether issued, spoiled in preparation, or otherwise rendered invalid. One copy of each spoiled bill shall be so indicated and placed in the billing office numerical file, and one copy, with indication it has been spoiled, shall be forwarded to the servicing Finance Office. SPOILED BILLS SHALL NOT BE DESTROYED WITHOUT PROPER ACCOUNTABILITY.

*one in  
numerical  
Bill file  
one copy  
to servicing  
office*

Illustration 1. This illustration of the DI-1040 is prepared to illustrate the portion of the assembly that is delivered to the user of a Government owned water system. These bills shall be issued promptly in advance of the service period, except when the billing is based on meter readings. The pink or receipt copy, the accounting copy (blue) and one Administrative copy, (green) are retained in the unpaid bill file until the collection is made. One green copy, with a code sheet, is forwarded to the servicing Finance Office. One green copy is filed in the numerical accountability file. The remaining green copy is for local requirements.

Illustration 2. The pink copy of the DI-1040 is the Official Receipt for payments made to the Bureau. It is signed by the Collection Officer at the time the collection is made and delivered to the payer. The illustration shows this collection was not previously billed, so a code sheet is prepared and it, with the blue and one copy of the green DI-1040 is sent with the remittance to the servicing Finance Office, or to support submission to a local depository, if authorized. (Refer to basic manual for procedural instructions). The first, or white copy of the Bill for Collection is removed from the assembly and discarded when payment is received without having been previously billed.

Illustration 3. This illustration of the DI-1040 shows preparation of a receipt of refund from the state for the school lunch program.

Illustration 4. The DI-1040 is used here to receipt a Tribal Group for payment on a revolving loan from the Government.

Illustration 5. This use of the DI-1040 is to illustrate receipt of a check drawn on the request of the Superintendent for payment of a probate fee as directed by the Administrative Law Judge.

# BILL FOR COLLECTION

Make Remittance Payable To: **BUREAU OF INDIAN AFFAIRS, STANDING ROCK AGENCY**

Bill N(Prenumber

**8/1/74**

Date.....

Payment To: **FORT YATES, NO. DAK. 58538**  
(Bureau or Office)  
(Address)

PAYER:

**WILLIAM SMITH**  
**Box 236**  
**Fort Yates, No. Dak. 58538**

Please detach top portion of this bill and return with remittance.

Amount of Payment \$.....

Date	DESCRIPTION	Quantity	Unit Price		Amount
			Cost	Per	
8/1/74 thru 8/31/74	Domestic water for the month of Aug. 1974 (Flat rate billing)	1	\$6.00	mo	\$6.00

AMOUNT DUE THIS BILL, \$ **6.00**

NOTE: Receipt will be issued for all cash remittances and for all other remittances when required by applicable procedures. Failure to receive a receipt for cash payment should be promptly reported to the bureau or office shown above.



BILL FOR COLLECTION

UNBILLED

CV N35-75-99

BUREAU OF INDIAN AFFAIRS, CHINLE AGENCY  
(Bureau or Office)

Bill No (Prenumber)

Date 9/10/74

CHINLE, ARIZ. 86503

(Address)

PAYER:

MARGARET WARREN  
Chinle,  
Ariz. 86503

To be issued as official receipt  
for all cash remittances and for all  
other remittances when required  
by applicable procedure.

DATE	DESCRIPTION	Quantity	Unit Price		Amount
			Cost	Per	
9/10/74	Occasional noon lunches at Government maintained table	10	.80	ea	\$8.00
AMOUNT DUE THIS BILL,					\$ 8.00

RECEIVED as payment on above bill, Pers. Check No. 593 dated 9/10/74

Date Sept. 10, 1974

Signature /S/

Title Collection Officer

ACCOUNTING COPY  
**BILL FOR COLLECTION**

UNBILLED

CV H52-75-758

Bill No (Prenumbered)

Date: Feb. 5, 1975

BUREAU OF INDIAN AFFAIRS, FORT APACHE AGENCY

(Bureau or Office)

WHITERIVER, ARIZ. 85941

(Address)

PAYER:

ARIZONA DEPARTMENT OF EDUCATION  
 1535 W. Jefferson  
 Phoenix, Arizona 85007

Date	DESCRIPTION	Quantity	Unit Price		Amount
			Cost	Per	
2/5/75	Deposit of refund received for the cost of milk purchased during the months of November and December, 1974.				
	Nov., 1974 State voucher 91-113/1221				\$106.24
	Dec., 1974 State voucher 91-112/1221				120.88

AMOUNT DUE THIS BILL, \$ 227.12

St. Warrants 4236833 & 423821 Amount received \$ 227.12 Dated 1/31/75

Feb. 5, 1975

/S/

Collection Officer

ACCOUNTING CLASSIFICATION (Appropriation Symbol must be shown; other classification optional)

H52-21 1452100 3100 9213

ACCOUNTING COPY  
**BILL FOR COLLECTION**

UNBILLED

Classification 4  
 CV A04-75-185  
 Bill No (Prenumbered)  
 10/1/74

BUREAU OF INDIAN AFFAIRS, FORT BERTHOLD AGENCY

NEW TOWN, NO. DAK. 58763  
(Bureau or Office)

PAYER

(Address)

Three Affiliated Tribes  
 P.O. Box 000  
 New Town, N. Dak. 58763

Date	DESCRIPTION	Quantity	Unit Price		Amount
			Cost	Per	
	Loan Payment to the Bureau of Indian Affairs on Loan Contract No. A00C14205867.				
	Principal		\$6,500.00		
	Interest		2,999.03		
AMOUNT DUE THIS BILL,					\$ 9,499.03

Tribal Check No. 9876  
 10/1/74

Amount received, \$ 9,499.03

Oct. 1, 1974

/S/

Collection Officer

ACCOUNTING CLASSIFICATION (Appropriation Symbol must be shown; other classification optional)

A04-01	1300	9585 - Principal	\$6,500.00
A04-01	1300	9570 - Interest	2,999.03

ACCOUNTING COPY  
**BILL FOR COLLECTION**

UNBILLED

CV A10-75-87  
 Bill No (Prenumber)  
 8/1/74  
 Date

BUREAU OF INDIAN AFFAIRS, STANDING ROCK AGENCY  
(Bureau or Office)  
 FORT YATES, NO. DAK. 58538

PAYER:

(Address)

Superintendent, Standing Rock Agency  
 Gerald Broderick Est. A12387

Date	DESCRIPTION	Quantity	Unit Price		Amount
			Cost	Per	
	Probate fee, Probate IP AB 197 75, Aberdeen Area, dated July 31, 1974.				25.00

AMOUNT DUE THIS BILL, \$ 25.00

US 2,183,299 8/1/74

Amount received, \$ 25.00

Aug. 1, 1974

/s/

symbol 4844

Collection Office

ACCOUNTING CLASSIFICATION (Appropriation Symbol must be shown; other classification optional)

A10-01 140869 3400 9001

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

5- INTRA-BUREAU CORRECTION AND BILLING VOUCHER:

The Intra-Bureau Correction and Billing Voucher is used to correct errors in the Financial Management System, and as a billing/payment voucher for Intra-Bureau transactions NOT requiring processing by a Regional Disbursing Officer.

Illustration 1. The illustration on the facing page has been prepared to correct erroneous charges to program element/component 1164 and to enter these charges against 1161. The alpha suffix to the correction voucher number, position 58, is used to match each 65F transaction with the related 55F transaction. Special care must be exercised to insure these amounts match exactly. Those lines not matching will be rejected by the computer.

Illustration 2. This illustration is to show use of the form as a billing voucher for application of a travel advance.

Illustration 3. This illustration shows the transfer of Irrigation O & M (appropriated) to 0800 to cover reimbursable charges for Indians financially unable to pay. A lien is established in the amount of such transfer.

Illustration 4. This Intra-Bureau Correction and Billings Voucher is used to transfer Irrigation O & M (appropriated) funds to cover Reimbursable charges for Indian water users financially unable to pay. This transfer does not establish a lien.

Illustration 5. This illustration shows the coding required for transfer of funds to cover an assessment against Indian water user where reimbursement is not required. This assessment does not establish a lien.

INTRA-BUREAU CORRECTION  
AND BILLING VOUCHER

Description of correction or billing:

To correct charges on 5H50-0100052 (item 3) and 5H50-0100023 (item 1) erroneously charged to element/component 1164 that are properly chargeable to element/component 1161.

Approved (Billing Office)

Approved for payment (Billed office)

Title \_\_\_\_\_ Date \_\_\_\_\_ Title Educ. Prog. Adm. \_\_\_\_\_ Date April 5 74

DOC. REF.	AGENCY	LOC.	APPROPRIATION SYMBOL	ACTIVITY	CTG CODE	PROGRAM	WORK ORDER	PROGRAM DETAIL	PROJECT CLASS	DESCRIPTION	OTHER DATA	TRANSIT	AMOUNT
2													
1	34	5	673	7	11	11							
B	G/L		-01	H	0,0,7,7								
3	AREA												
14	147	15	19	23	22	23	24	25	26	27	28	29	30
4	50												
A													
APPROPRIATION TOTAL \$2,244.00													

DOC. REF.	AGENCY	LOC.	APPROPRIATION SYMBOL	ACTIVITY	CTG CODE	PROGRAM	WORK ORDER	PROGRAM DETAIL	PROJECT CLASS	DESCRIPTION	OTHER DATA	TRANSIT	AMOUNT
1	34	5	673	7	11	11							
B	G/L		-01	H	0,0,7,7								
3	AREA												
14	147	15	19	23	22	23	24	25	26	27	28	29	30
4	50												
A													
APPROPRIATION TOTAL \$2,244.00													

DE TO CHARGE AGAINST 1161  
DE TO CORRECT ERRORS  
CHARGES TO 1164

APPROPRIATION TOTAL \$2,244.00







MINNESOTA CONSTITUTION  
AND BILLING VOUCHER

Amount \$

Description of correction or billing:

Approved (Billing Office)

Approved for payment (Billed Office)

DOCUMENT REFERENCE									
1	2	3	4	5	6	7	8	9	10
1	2	3	4	5	6	7	8	9	10

Title \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

DOC. REF. AGENCY	AREA	LOC.	F. Y.	APPROP. SYMBOL	ACTIVITY	ACTG. CODE	PROGRAM			JOB ORDER	PROGRAM DETAIL	OBJECT CLASS	DESCRIPTION	OTHER DATA			DATE	AMOUNT	
							ELEM.	COMP.	ORDER					15	16	17			
5	H.S.	0	1	1	3	8													
APPROPRIATION TOTAL \$																			

DOC. REF. AGENCY	AREA	LOC.	F. Y.	APPROP. SYMBOL	ACTIVITY	ACTG. CODE	PROGRAM			JOB ORDER	PROGRAM DETAIL	OBJECT CLASS	DESCRIPTION	OTHER DATA			DATE	AMOUNT	
							ELEM.	COMP.	ORDER					15	16	17			
H.S.	0	1	1	1	3	8													
APPROPRIATION TOTAL \$																			



BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

SF 1047 PUBLIC VOUCHER FOR REFUNDS:

The SF 1047 is used for processing refunds due remitters and should be prepared by the program official concerned with the particular deposit. The voucher should show the name and address of the depositor, the appropriation, and a brief description of the deposit and reason for the refund. Refunds from the ISSDA accounts should be prepared in the original and copies for the jacket file of the account from which the refund was made, and for the numerical control file. Additional copies should be made to meet local requirements. Preparation of the form for refund from deposit funds other than ISSDA should be in accordance with 7 GAO.

Illustration 1. The preparation of the SF 1047 illustrated on the facing sheet shows the form being used to refund an overdeposit made as a result of estimated costs of water delivered above the annual apportionment.

Illustration 2. This use of the SF 1047 is to illustrate use of the form to make refund of a cash bond held on deposit during the period of a lease. The situation would be unusual, in that in most cases the cash bond is in the amount of the last year's rental, and the lessee would normally request application of the bond against the rental.

Illustration 3. The form has been used here to refund a bid deposit made at the time of bidding on a Range Unit. The refund would normally be made at the time of opening the bids, unless the deposit was made by personal check through the mail. In that event the refund should not be made until the deposit has cleared.

Illustration 4. Although leases, permits, and other transactions administered by the Bureau should exclude the interest of Non-Indians, collections of funds belonging to Non-Indians are frequently made. Superintendents should not arbitrarily determine that an individual is Non-Indian. The Office of the Solicitor has concluded that the Administrative Law Judge will state in the Orders Determining Heirs whether heirs or devisees of deceased Indians are Indian or Non-Indian. When collections are made belonging to Non-Indians the receipts should be deposited to account 0630 Deposits-Other. The heir then makes claim and an SF 1047 is prepared as illustrated.

Illustration 5. Receipts for payment of fees will normally be deposited directly into the applicable Miscellaneous Receipt account. Sometimes this is not practical. The advance payment of fees should be deposited to account 0630 and an SF 1047 prepared as illustrated to authorize writing a check payable to the Bureau. The check is then deposited in the normal manner.

# PUBLIC VOUCHER FOR REFUNDS

Voucher No. H57-75-23

Schedule No. ....

J. S. INTERIOR - INDIAN - PHOENIX AREA - PIMA AGENCY

(Department or Establishment, Bureau or Office)

Location: SACATON, ARIZ. 85247

Appropriation or Fund: 14X6039 0039 206.70 0630

To Robert Allen and Robert A. Taylor  
Address 1099 W. Erie  
Chandler, Ariz. 85224

PAID BY

Deposit received from the above-named depositor on August 23, 1973  
for advance deposit for excess water charges.

has been applied as herein stated and the balance indicated is returned herewith:

Amount of deposit..... \$ 1,480.00

Applied as explained in "Remarks" below..... 1,370.69

Balance authorized to be refunded..... \$ 109.31

Remarks:

Excess water charges applied:  
1459.24 ac. ft. @ \$0.50 per ac. ft = \$ 729.62  
427.38 ac. ft. @ \$1.50 per ac. ft = 641.07  
\$1,370.69

(Sign original /S/  
only)

Title Irrigation Manager

Refund  
by

Check No. 3,239,893 8/5/74

Cash, \$..... on..... (Signature  
of payee)

(Sign original only)

Other method, \$.....

(Describe)

# PUBLIC VOUCHER FOR REFUNDS

Voucher No. A04-74-16

Schedule No. \_\_\_\_\_

U. S. INTERIOR - INDIAN - ABERDEEN AREA - FORT BERTHOLD AGENCY  
(Department or Establishment, Bureau or Office)

Location: NEWTOWN, NO. DAK. 58763

Appropriation or Fund: 14X6039 0039 206.70 0630

PAID BY

To  
Address Nathan Little Soldier  
Star Route 1  
Beulah, No. Dak. 58523

Deposit received from the above-named depositor on January 1, 1971  
for Cash bond on Farm Lease A04-71-987

has been applied as herein stated and the balance indicated is returned herewith:

Amount of deposit.....	\$	500.00
Applied as explained in "Remarks" below.....		0.00
-----		
Balance authorized to be refunded.....	\$	500.00

Remarks:  
Deposit authorized to be refunded due to expiration of lease and all obligations paid.

(Sign original only) /S/  
Title Realty Officer

Refund by {  
Check No. 5,123,456 7/10/74  
Cash, \$ \_\_\_\_\_ on \_\_\_\_\_ (Signature of payee) \_\_\_\_\_ (Sign original only) AS-10-71  
Other method, \$ \_\_\_\_\_ (Describe)

# PUBLIC VOUCHER FOR REFUNDS

Voucher No. A06-75-1

Schedule No. \_\_\_\_\_

U. S. INTERIOR - INDIAN - ABERDEEN AREA - PINE RIDGE AGENCY  
(Department or Establishment, Bureau or Office)

Location: PINE RIDGE, SO. DAK. 57770

Appropriation or Fund: 14x6039 0039 206.70 0630

To  
Address JOHN M. ARNOLD  
GEN. DEL.  
RUSHVILLE, NEBR. 69360

PAID BY

Deposit received from the above-named depositor on April 1, 1974  
for Bid deposit on Range Unit, A06-67, Advertisement, Rn. 74-164

has been applied as herein stated and the balance indicated is returned herewith:

Amount of deposit..... \$ 3,456.00

Applied as explained in "Remarks" below..... 0.00

Balance authorized to be refunded..... \$ 3,456.00

Remarks: Refund authorized to unsuccessful bidder.

(Sign original only) /S/

Title Land Operations Officer

Refund by { Check No. 4,732,941 7/8/74

Cash, \$..... on..... (Signature of payee)..... (Sign original only)

Other method, \$..... (Describe)

# PUBLIC VOUCHER FOR REFUNDS

Voucher No. All-75-19

Schedule No. \_\_\_\_\_

U. S. INTERIOR - INDIAN - ABERDEEN AREA - TURTLE MOUNTAIN AGENCY

(Department or Establishment, Bureau or Office)

Location: BELLCOURT, NO. DAK. 58316

Appropriation or Fund: 14X6039 0039 206.70 0630

To Robert LaClair  
Gen. Del.  
Address Rolla, No. Dak. 58367

PAID BY

Deposit received ~~XXXXXXXXXXXXXXXXXXXX~~ on April 1, 1974  
for lease rental on Farm Lease All-70-67

has been applied as herein stated and the balance indicated is returned herewith:

Amount of deposit \_\_\_\_\_ \$ 6.87

Applied as explained in "Remarks" below \_\_\_\_\_ 0.00

Balance authorized to be refunded \_\_\_\_\_ \$ 6.87

Remarks:

Robert LaClair was found by the Administrative Law Judge to be non-Indian, but an heir to John Walker, Indian. Estate lands of John Walker were leased prior to this determination and the undivided Non-Indian interest of Robert LaClair was included in the lease.

Letter of claim for money's due is attached.

(Sign original only) /S/

Title Probate Clerk

Refund by { Check No. 4,957,837 7/12/74

Cash, \$ \_\_\_\_\_ on \_\_\_\_\_ (Signature of payee) \_\_\_\_\_  
(Sign original only)

Other method, \$ \_\_\_\_\_ (Describe)

# PUBLIC VOUCHER FOR REFUNDS

Illustration 5  
Voucher No. A04-74-17

Schedule No. \_\_\_\_\_

U. S. INTERIOR - INDIAN - ABERDEEN AREA - FORT BERTHOLD AGENCY  
(Department or Establishment, Bureau or Office)

Location: NEWTOWN, NO. DAK. 58763

Appropriation or Fund: 14X6039 0039 206.70 0630

PAID BY
---------

To BUREAU OF INDIAN AFFAIRS  
Address

Deposit received from the above named depositor on July 1, 1974  
for advance deposit on pending lease.

has been applied as herein stated and the balance indicated is returned herewith:

Amount of deposit..... \$ 515.00

Applied as explained in "Remarks" below..... 500.00

-----

Balance authorized to be refunded..... \$ 15.00

Remarks: \$500.00 of the deposit has been applied as payment of the rental fee after approval of the lease. Balance of the deposit is for payment of fees in accordance with 25 CFR 131.13

Deposit account A04 14X2499 3400 0100

(Sign original only) /s/

Title Real Property Management C

Refund by

Check No. 5,123,457 7/10/74

Cash, \$..... on..... (Signature of payee)..... (Sign original only)

Other method, \$..... (Describe)



BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

Form 5-4201, INDIVIDUAL INDIAN ACCOUNT APPLICATION:

This form is for use of individuals with money on deposit in the ISSDA accounts. The original has the check information placed on it at the time of writing the check and is then filed with the records of the account. Other copies may be prepared to meet local requirements.

Illustration 1. The illustration of the IIM application shown on the facing sheet is the most common use of the form. In this case the applicant appeared at the office and requested all money deposited to his account. The Finance Office has not completed the "Mailed" block, nor is the receipt portion completed. This indicates that the account holder appeared in person. If the application had been received through the mail, the date of mailing the check would have been noted.

Illustration 2. This form is slightly different in format than the one used in Illustration 1. It provides for a third party payee, and the recommendation of a staff officer. (Refer to 25 CFR 104 for instructions on third party checks.) A date has been inserted in the "mailed" block indicating the check was mailed to the address of the payee.

Illustration 3. This illustration shows preparation of the application by the Agency Social Worker, to disburse funds to a minor. The check has been released to a third party, who has receipted for the check.

Illustration 4. Refer to 42 BIAM Supp. 3 for instructions on completion and processing.

Illustration 5. Refer to 42 BIAM Supp. 3 for instructions on completion and processing.

Illustration 6. Refer to 42 BIAM Supp. 3 for instructions on completion and processing.

Form 5-  
(July 1974)

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

INDIVIDUAL INDIAN ACCOUNT APPLICATION

Superintendent, Pima Agency  
Sacaton  
Arizona, 85247

Acc't.No. A-67

Sir:

I hereby request my funds be disbursed to me from my Individual Indian Account.

/S/ John Aaron  
(Signature)  
1234 N. Central Ave.  
(P. O. Box or Street Address)  
Phoenix, Ariz. 85011  
(City) (State) (Zip Code)

FOR AGENCY USE

Identification No. GNAL 764 Tribe Pima-Maricopa  
(Other than Acc't No.) (Enrolled or Affiliation)

Approved for disbursement of \$ 159.67 per authority of 25 CFR 104.3:

/S/  
Superintendent or Authorized Representative

FOR FINANCE USE

Check no. 3,176,894 Dated 7/8/74 Mailed \_\_\_\_\_  
(Date)

I hereby acknowledge receipt of the above check in accordance with the attached letter (or note) signed by the payee. (This section to be completed only when the check is delivered to a third party per instructions of the payee.)

\_\_\_\_\_  
(Signature)

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

INDIVIDUAL INDIAN ACCOUNT APPLICATION  
(SUPERVISED ACCOUNT)

Social Worker Acc't. No. B-758  
Pima Agency  
Sacaton, Ariz. 85247

Sir:

I hereby request that \$ 100.00 of funds on deposit to the credit of  
Jane Aaron be disbursed for the following purpose:  
(Name of Account Holder)  
purchase school clothing

MAKE CHECK PAYABLE TO: John Aaron  
1234 N. Central Ave.  
(Printed name of payee)  
(P.O. Box or Street Address)  
Phoenix, Ariz. 85011  
(City) (State) (Zip Code)

/S/ John Aaron  
(Signature of Applicant)

FOR AGENCY USE

Identification No. GRID 7896 Tribe Pima-Maricopa  
(Enrollment or other, i.e. SSN)

I recommend the above request be approved (disapproved) for \$ 75.00

/S/

APPROVED (Disapproved) for \$ 90.00 per authority of 25 CFR 104.4  
(Signature of Social Worker or Other Recommendation)

/S/

(Superintendent or Other Authorized Representative)

FOR FINANCE USE

CHECK NO. 3,176,905 Dated 7/9/74 Mailed 7/9/74

I hereby acknowledge receipt of the above check in accordance with the attached  
letter (or note) signed by the parent, guardian, fiduciary or account holder.

(Signature)

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

INDIVIDUAL INDIAN ACCOUNT APPLICATION  
(SUPERVISED ACCOUNT)

Superintendent \_\_\_\_\_ Acc't. No. C-793  
\_\_\_\_\_  
\_\_\_\_\_

Sir:

I hereby request that \$ 50.00 of funds on deposit to the credit of  
Ima Minor be disbursed for the following purpose:  
(Name of Account Holder)  
Pay family utility bills.

MAKE CHECK PAYABLE TO: Ima Minor  
(Printed name of payee)  
Gen. Del.  
(P.O. Box or Street Address)  
Sacaton, Ariz. 85247  
(City) (State) (Zip Code)

/S/  
Social Worker (Signature of Applicant)

FOR AGENCY USE

Identification No. GRID 8769 Tribe Pima  
(Enrollment or other, i.e. SSN)

I recommend the above request be approved (disapproved) for \$ 50.00  
/S/

APPROVED (Disapproved) for \$ 50.00 per authority of 25 CFR 104.4  
(Signature of Social Worker or Other Recommendation)

/S/  
(Superintendent or Other Authorized Representative)

FOR FINANCE USE

CHECK NO. 3,176,968 Dated 7/9/74 Mailed \_\_\_\_\_

I hereby acknowledge receipt of the above check in accordance with the attached  
letter (or note) signed by the parent, guardian, fiduciary or account holder.

/S/ Ruth Minor  
(Signature)

Form 5-4247  
September 1972  
INTERIOR  
INDIAN

ALBUQUERQUE, NEW MEXICO

CHECK NO. \_\_\_\_\_

AUTH.

ACCT.

INDIVIDUAL INDIAN ACCOUNTS APPLICATION  
(One-Time Authorization)

Area Director or Superintendent

I hereby apply for \$ \_\_\_\_\_ of Indian money credited to my account No. \_\_\_\_\_  
\_\_\_\_\_ for use as follows:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Witnesses to Thumbprint: \_\_\_\_\_

Thumbprint  
signature:

RECOMMENDATION AND APPROVAL

The above application is hereby recommended and approved for \$ \_\_\_\_\_  
from the account of \_\_\_\_\_ as of  
\_\_\_\_\_ 19\_\_.

\_\_\_\_\_  
Recommending Officer

\_\_\_\_\_  
Approving Officer

(DISTRIBUTION: Original - upon completion of upper portion when check drawn place  
authorization in book file.)

Account No. \_\_\_\_\_

One-Time Authorization

Form 5-4249  
September 1972  
INTERIOR

ALBUQUERQUE, NEW MEXICO

ILLUSTRATION 5

CHECK NO. \_\_\_\_\_

INDIAN

AUTH.

ACCT.

INSTRUCTIONS: When check drawn against authorization on file complete this portion (leave lower portion blank) and place in book file. Show address on check when mailed.

INDIVIDUAL INDIAN ACCOUNTS APPLICATION  
(Permanent Authorization)

Deputy Disbursing Agent: \_\_\_\_\_

Date: \_\_\_\_\_

As provided by 42 BIAM 3.10H(1) it has been administratively determined that no supervision is required of \_\_\_\_\_ (name of Indian) funds. Therefore, any and all funds accruing to Account No. \_\_\_\_\_ should be immediately disbursed to the account owner.

This authorization is to remain in effect until rescinded.

\_\_\_\_\_  
Approving Officer

DISTRIBUTION OF AUTHORIZATION: Original - Jacket File  
(Notate Ledger Account)

Account No. \_\_\_\_\_

Permanent Authorization

VI-99

Form 5-4248  
September 1972  
INTERIOR

ALBUQUERQUE, NEW MEXICO

CHECK NO. \_\_\_\_\_

INDIAN

AUTH.

ACCT.

INSTRUCTIONS: When check drawn against authorization on file complete this portion (leave lower portion blank) and place in book file. Show address on check when mailed.

INDIVIDUAL INDIAN ACCOUNTS APPLICATION  
(Programmed Authorization)

Area Director or Superintendent

Date: \_\_\_\_\_

As provided by 42 BIAM 3.10H(1) it has been administratively determined that supervision is required of \_\_\_\_\_ (name of Indian) funds derived from following source: Any and All ( ), Land Sale ( ), Timber Sale ( ), Tribal Payment ( ), Other ( ) Specify: \_\_\_\_\_ Therefore, it is agreed that any funds derived from the source indicated and credited to Account No. \_\_\_\_\_ will be used as follows:

Witnesses to Thumbprint: \_\_\_\_\_

Thumbprint  
signature:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Recommending Officer

Approving Officer

DISTRIBUTION: Original - Jacket File  
Copy - Working File

Account No. \_\_\_\_\_

< Programmed Authorization >

---

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

---

FORM 5- CLAIM SETTLEMENT AUTHORIZATION:

The Claim Settlement Authorization form is used to authorize the Indian Service Special Disbursing Agent to make payment of claims from available funds as ordered by the Administrative Law Judge in the Order Determining Heirs.

Illustration 1. The use of this form is illustrated on the facing sheet. The probate clerk, or other person responsible for distribution of estates should prepare the top portion of the form when the findings of the Administrative Law Judge have become final. As payments are made proper entries should be made in the Record of Payment section. Other than the Bill for Collection for the probate fee, no other authorization voucher is required.



UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS

**CLAIM SETTLEMENT AUTHORIZATION**

ROSEBUD AGENCY  
(Agency)

Rosebud, So. D.  
(Location)

Superintendent

July 15, 1974  
(Date)

Rosebud Agency

Rosebud, So. Dak. 57570

Sir: Attention: ISSDA Finance Section

You are hereby notified that on July 11 1974, the final order was made in the estate of John Short Hair deceased 2/18/74. Identification No. ID 10753 IIA Account No. S-947. SF 1040 Bill No. 34,795,043 dated 7/12/74 in the amount of \$25.00 was issued to cover the probate fee. The following claims were allowed in the priority indicated and are recommended for payment, after payment of the probate fee. The final date for making payment on general creditor claims expires as of the close of business April 15, 1977.

/S/

(Probate Clerk)

approved for payment as allowed, subject to availability of funds as they accrue to the credit of the account. This authorization expires on April 15, 1977

July 15, 1974

(Date)

/S/

(Authorizing Officer)

**RECORD OF PAYMENT**

Name and Address of Claimant	Priority No.	Amount of Claim	Amount Paid	Check No.	Balance Due
BUREAU OF INDIAN AFFAIRS	1	\$ 25.00	\$ 25.00	3,785,742	\$ none
Valentine Funeral Home Valentine, Nebr. 69201	P-1	225.00	225.00	3,785,743	none
Rosebud Trading Post Rosebud, S. Dak. 57570	G-1	115.00	25.00	3,785,744	90.00
Rosebud Trading Post Rosebud, S. Dak. 57570	G-1		70.00	3,786,976	20.00

Final distribution of Estate Account was made on JV \_\_\_\_\_ dated \_\_\_\_\_

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

SF 1180 REQUEST FOR STOP PAYMENT:

The SF 1180 is a 6-part snap-out, precarboned assembly to be used to stop payment on a check that has been issued and has subsequently been lost, stolen, or not received by the payee. Refer to 42 BIAM 3.4 for detailed instructions of procedures to be followed in the event the check is located, or it is necessary to request a substitute check. In no case should the payee or claimant cash a recovered check, except strictly in accordance with Treasury instructions. All copies of the assembly are forwarded to the servicing Finance Office, except the buff retain record copy.

Illustration 1. The upper illustration on the facing sheet shows how the Stop Payment Request is processed. The request should be signed by a disbursing officer authorized to sign checks under the disbursing symbol shown in block 5 of the form.

SF 1181 REQUEST FOR REMOVAL OF STOP PAYMENT:

This form is a 3-part snap-out, precarboned assembly to be used to remove a stop payment requested by processing an SF 1180. The original and one copy of the form is forwarded to the servicing Finance Office. The record copy is to be retained, and filed with the Request for Stop Payment Form.

Illustration 2. The lower illustration on the facing sheet shows how the SF 1181 is prepared. The request should be signed by a disbursing officer authorized to sign checks under the disbursing symbol shown.

STATEMENT OF CLAIMANT REQUESTING STOPPAGE OF PAYMENT ON THE CHECK DESCRIBED BELOW:

This is a suggested form for use by claimants to request stop payment on a check due the payee. A statement of this nature must accompany the SF 1180 Request for Stop Payment.

Illustration 3. The blank form illustrated is considered self-explanatory and may be completed in accordance with individual requirement.

Standard Form 1180  
 Treasury Form No. 6 (Rev.)

**REQUEST FOR STOP PAYMENT**

(Forward to Office of Treasurer, U.S.)

1. Date of request 8/1/74	2. Reason <input checked="" type="checkbox"/> Non-receipt <input type="checkbox"/> Other: <input type="checkbox"/> "x" if confirmation <input type="checkbox"/> Lost <input type="checkbox"/> Stolen <input type="checkbox"/> "x" if correction	3. Amount \$140.00	4. Date of Check 7/15/74	5. Symbol 4844	6. Check Number 2,933,763
7. Payee's Name (enter only when not identical to the claimant's name in Box 9) Janet Jones					
8. Remarks (including identification or reference):			9. Claimant of Check and Current Address Janet A. Jones P.O. Box 223 Billings, Mont. 59101		
10. To: TREASURER, U. S., CHECK CLAIMS DIVISION, STOP PAY BRANCH, WASHINGTON, D. C. 20226 From: Disbursing Officer  /S/			11. (RESERVED FOR TREAS. U. S.)		
			STOPPED		
			NOT PAID	REM'L AUTH'D BY	
			BOND/APPL/LETTER		
			TO	ON	
			1208	OTHER	
			1133		
			MISC.		

1180-116

Illustration 2

Standard Form 1181 7 GAO 6000 1181-105		<b>REQUEST FOR REMOVAL OF STOP PAYMENT</b>				NOTE.—DRAWER WILL FORWARD TO TREASURER, U.S.
DATE OF THIS REQUEST 8/5/74	DATE STOP REQUESTED 8/1/74	AMOUNT \$140.00	DATE OF CHECK 7/15/74	SYMBOL 4844	CHECK NUMBER 2,983,763	
PAYEE ENTITLED TO PROCEEDS <input type="checkbox"/> Check remailed to payee. <input type="checkbox"/> Check forwarded herewith. XX Other (describe): Check received in the mail 8/3/74		NAME AND ADDRESS OF CLAIMANT Janet A. Jones P.O. Box 223 Billings, Mont. 59101			PAYEE NOT ENTITLED TO PROCEEDS <input type="checkbox"/> Check forwarded herewith; Standard Form 1184 previously submitted.	
TO THE TREASURER OF THE UNITED STATES, CHECK CLAIMS DIVISION, WASHINGTON, D. C. 20226						
According to the records of this office, stoppage of payment against the check described above may be removed for the reason indicated.						
/S/						Disbursing Officer.

16-74268-1



RESERVED

---

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

---

SF 1184 UNAVAILABLE - CHECK CANCELLATION:

The SF 1184 is prescribed by the Comptroller General to be used to cancel an unavailable check which has been reported lost, stolen, destroyed, or not received, and payment is not due the payee. This is an 8-part snap-out, precarboned set. The last copy is retained for Agency records, and the balance is forwarded to the Servicing Finance Office.

Illustration 1. The top illustration on the facing sheet shows the preparation of the SF 1184 when it is determined necessary to cancel a check issued by the Regional Disbursing Office because the check is not due the payee, and it cannot be recovered. The appropriation and other accounting information must be the same as shown on the disbursement document.

Illustration 2. The bottom illustration on the facing sheet shows preparation of the SF 1184 to cancel a check issued from the ISSDA Accounts because the check is not due the payee, and it cannot be recovered.

Standard Form No. 1184 Form prescribed by Comp. Gen., U. S. November 9, 1956, Gen. Regs. No. 132				UNAVAILABLE—CHECK CANCELLATION Request for Stop Payment		No. (Treas. U. S. will supply)	
DATE OF REQUEST	D. O. VOUCHER NO.	CREDIT D.O. SYMBOL	DATE OF CHECK	Charge D.O. Symbol	CHECK NO.	AMOUNT	
7/4	VD07P0089	313	7/25/74		60,267,723	500.00	
TO TREASURER, U. S.: Place Stoppage of Payment and treat as canceled if check is not paid.  (Signature) _____ (Agency and address)— Auth. Certif. Off P. O. Box 3785 Portland, OR 97208			PAYEE Janice M. Allen Riverside Indian School Anadarko, OK 73005		APPROPRIATION OR FUND SYMBOL AND TITLE 1452100 P06 3100 1167		
<input type="checkbox"/> Check on file (Agency should submit Standard Form 1098 to the D. O.) <input type="checkbox"/> Check not on file at Disbursing Activity.			REASON/REMARKS Check lost and not due payee.		(Space below reserved for Treasurer, U. S.) STOP RECORDED Check Not Paid (Date) _____		
(Signature) _____ D.O.			DISBURSING ACTIVITY (Title of D.O., Station, Location) WHICH IS TO TAKE UP AMOUNT IF DEPOSITED Division of Financial Mgmt. Bureau of Indian Affairs 14-20-0699 P. O. Box 27 Albuquerque, NM		CANCELLATION ACCOMPLISHED ON: Check Paid (Initials) _____		

Administrative Agency will forward to Treasurer, U. S., through Disbursing Activity

Standard Form No. 1184 Form prescribed by Comp. Gen., U. S. November 9, 1956, Gen. Regs. No. 132				UNAVAILABLE—CHECK CANCELLATION Request for Stop Payment		No. (Treas. U. S. will supply)	
DATE OF REQUEST	D. O. VOUCHER NO.	CREDIT D.O. SYMBOL	DATE OF CHECK	Charge D.O. Symbol	CHECK NO.	AMOUNT	
9/10/74	---	4844	8/27/74		2,191,230	50.00	
TO TREASURER, U. S.: Place Stoppage of Payment and treat as canceled if check is not paid.  (Signature) _____ (Agency and address)— Administrative Mgr Warm Springs Agency Warm Springs, OR 97767			PAYEE Marian Swanson Riverside Indian School Anadarko, OK 73005		APPROPRIATION OR FUND SYMBOL AND TITLE 14X6039 P06 206.10 S-678		
<input type="checkbox"/> Check on file (Agency should submit Standard Form 1098 to the D. O.) <input type="checkbox"/> Check not on file at Disbursing Activity.			REASON/REMARKS Check lost and not due payee.		(Space below reserved for Treasurer, U. S.) STOP RECORDED Check Not Paid (Date) _____		
(Signature) _____ D.O.			DISBURSING ACTIVITY (Title of D.O., Station, Location) WHICH IS TO TAKE UP AMOUNT IF DEPOSITED Indian Serv. Special Disb. Agt. P. O. Box 127 Albuquerque, NM 87103		CANCELLATION ACCOMPLISHED ON: Check Paid (Initials) _____		

Administrative Agency will forward to Treasurer, U. S., through Disbursing Activity

BUREAU OF INDIAN AFFAIRS  
FINANCIAL MANAGEMENT - ACCOUNTS HANDBOOK

STOCK FORM 1017-G JOURNAL VOUCHER:

This form is prescribed by the General Accounting Office for use as a source accounting document for transactions for which a specific form has not been designated. Its use is generally limited in the Bureau to transfers between accounts of the Indian Service Special Disbursing Agent accounts, however it may be used in some cases for unusual local requirements. The original signed J. V. is filed numerically in the office of the accounts; one copy is filed with the records of the case which generated the voucher, i.e. lease contract interest file, probate file, etc. One copy, with code sheet attached, if more than one General Ledger Account is affected, is transmitted to the servicing Finance Office. Other copies are prepared to meet local requirements.

Illustration 1. This use of the Journal Voucher is illustrated to show the preparation for distribution of lease income, that had been previously deposited to a "Special Deposit" account of the lessee. A code sheet is required with the copy submitted to the servicing Finance Office.

Illustration 2. This illustration shows preparation of the Journal Voucher for crediting interest earned for the final period before distribution of the account to the heirs. A code sheet is also required with this use of the Journal Voucher.

Illustration 3. The Journal Voucher has been used here to distribute the balance of an estate account to the heirs. A code sheet is not required for this use of the J. V., because it does not generate postings between General Ledger Accounts. It only affects the local subsidiary accounts to the Bureau's General Ledger Accounts.



JOURNAL VOUCHER

J. V. No. H57-75-296

Date April 8, 1975

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Distribution of 1975 rental on Lease No. GR-3473.		
G.L. 206.70	ISSDA Deposit Funds, Other	\$900.00	
	0670 Allen Robert Baylor \$900.00		
206.10	Individual Indians or Organizations		\$900.00
	0610 S-475 Jane Seto GRAL-565 \$600.00		
	S-163 John Seto GRAL-3108 300.00		
	TOTAL,	\$900.00	\$900.00

Prepared by /S/

(Signature)

Realty Specialist

(Title)

Approved by /S/

(Signature)

Administrative Manager

(Title)

## JOURNAL VOUCHER

J. V. No. H57-75-280

Date March 27, 1975

REFERENCE	EXPLANATION	DEBIT	CREDIT
	To record interest earned on Individual Indian Estate Account at the time of distribution to heirs.		
G.L.			
206.23	Undistributed Interest-Field Distribution of Bureau Level Earnings.	\$50.67	
206.10	Individual Indians or Organizations		\$50.57
	0610 T-5 Tom Leslic Est. GRAL 3635 \$50.67		
TOTAL,		\$50.57	\$50.67

Prepared by /s/  
(Signature)  
Gen. Accounting Clerk  
(Title)

Approved by /s/  
(Signature)  
Administrative Manager  
(Title)

JOURNAL VOUCHER

J. V. No. 1157-75-255

Date March 19, 1975

REFERENCE	EXPLANATION	DEBIT	CREDIT
	To transfer funds within G.L. 206.10 amounts due from the estate of Irene Hall, GRAL 2421 in accordance with Probate IP PH 1001 75, dated 1/17/75.		
0610	H-148 Irene Hall, Est. GRAL 2421	\$292.89	
0610	J-1049 Rose Jones, GRID 7452		97.63
	J-1050 Robert Jones, GRID 1135		97.63
	J-348 Lewis Jones, GRAL 2088 Life Est.		97.63
TOTAL,		\$292.89	\$292.89

Prepared by /s/  
 (Signature)  
Probate Clerk  
 (Title)

Approved by /s/  
 (Signature)  
Administrative Manager  
 (Title)

## memorandum

DATE: JUN 29 1982

TO: Chief, Division of Accounting Management

SUBJECT: Automatic Cancellation of Available Checks

TO: All Finance Officers

*Rosemary*

*your copy*

The Department of the Treasury has advised (see attached IRKM Bulletin No. 82-14) that effective June 1, 1982, all checks will be automatically cancelled within twenty-four hours of receipt by the Regional Disbursing Offices (RDO). The RDO will provide this office a SF-1098 "Schedule of Cancelled or Undelivered Checks" along with a photocopy of each check cancelled. This office will enter the TC 25 for all checks scheduled on our automated voucher scheduling system (this includes the field certified schedules we process) and will reschedule the checks for issuance. Areas are not to reschedule these checks.

Cancelled checks originally issued under field schedules submitted directly to RDO by the certifying officer such as social service payments and per capita payments will be reversed (TC 25 entered) in lump sum total by this office against the Area Office location code. We will provide the Area with the accounting classification charged and a photocopy of the checks involved. Finance Offices will be responsible for processing a BF-349 transfer to the appropriate document and accounting classification and rescheduling the checks.

Employees of this office will need to obtain accounting and other data from your office in order to process the cancelled checks in a timely manner. We will appreciate your full and immediate cooperation in providing the requested data. If you have questions or comments on this matter please contact Don Gray on FTS 474-3496.

*Butler W. Galt*

Attachment

## memorandum

DATE: January 6, 1985

REPLY TO  
ATTN OF: Cash Management Officer

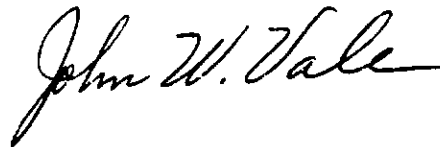
SUBJECT: Notification of collection activity for Indian Trust Funds starting  
January 14, 1985

TO: ALL AREA DIRECTORS

The Bureau is in the process of accelerating the inflow of information regarding cash, so the funds can be invested sooner. Starting January 21, 1986, each Area Collection Officer or any office that prepares SF 215 deposit tickets will prepare a report (copy attached) each day and call in the information by 11:45 a.m. Mountain Time. The report should include all funds that are to be deposited that day. Two code-a-phones (recorders) have been installed in the Investment Office to receive these reports. The information will be consolidated and used for the "overnight" investment for that day. The number to call is FTS 474-8471 or 8472; commercial (505) 766-8471 or 8472.

It is very important that Indian Trust Fund collections be encoded the same day they are deposited. There are a number of Areas that are not encoding the same day the deposit is made. Late encoding will be monitored very closely and appropriate officials will be notified of the deficiencies.

Your cooperation is needed in this very important function of cash management in order to maximize the earnings for the Indian Trust Funds.



Attachment

DAILY CASH REPORT

Name of Person Calling:

Area/Agency Office:

Date Deposit Made:

Date to be encoded:

<u>Deposits</u>	<u>Amount</u>	<u>SF 215 Number</u>
14X8365 Tribal	\$	
14X6039 IIM	\$	
14X5240 Irrigation	\$	
14X5648 Power	\$	

Effective date of BF 349 :

<u>BF 349 Transfers</u>	<u>Amount</u>	<u>BF 349 Number</u>
14X8365 Tribal	\$	
14X6039 IIM	\$	

Note: Make a separate report for each day's transactions. A BF 349 transfer from IIM to tribal should be shown as a positive amount for tribal and a negative amount for IIM.

*Summary*

UNITED STATES GOVERNMENT

# memorandum

DATE: **AUG 11 1981**

REPLY TO  
ATTN OF: **ACTING Area Director**

SUBJECT: **Guaranteed Check Policy**

TO: **Agency Superintendents  
School Superintendents  
Division and Branch Chiefs**

*WJ  
Jhe  
5-21-86*

Attached is copy of memorandum from Chief, Division of Accounting Management, establishing Bureau policy that other than employee payroll deductions, only guaranteed remittances such as cashiers checks, certified checks, bank drafts and money orders, be accepted for payment owed to the Federal Government through the BIA.

This rescinds our May 19, 1981 statement concerning personal checks.

Please inform all persons concerned with collections of this policy and the contents of the attached memorandum.

Policy effective upon receipt.

*Charles E. Delaney*  
Area Director  
**ACTING**

Encl.



# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

JUL 31 1981

### Memorandum

To: Area Directors  
Assistant Director, Financial Management  
Assistant Director, Administrative Services  
Attention: Finance Officers

From: Chief, Division of Accounting Management

Subject: Guaranteed Check Policy

The large volume of uncollectible items, frequency of occurrence and the cash management responsibilities of the Bureau, necessitate that the following procedures, implemented by the Aberdeen Area Office, be adopted on a Bureau-wide basis. Policy will be effective upon receipt.

1. Policy. It shall be the general policy of the Bureau of Indian Affairs that other than employee payroll deductions, only guaranteed remittances such as cashiers checks, certified checks, bank drafts, and money orders, be accepted for payment owed to the Federal Government through the BIA. All bills that are issued shall contain the following statement:  

"Payment is to be made by cashiers check, certified check, bank draft or money order. Personal checks will not be accepted."
2. Currency. Based on the local history of payments to a Bureau office, it shall be discretionary by each location to accept currency. Collections officers, however, should strive to encourage debtors to use one of the guaranteed means of payment. When currency is accepted, it is to be exchanged for bank checks or money orders for transmittal through the mail.
3. Examination. Collectors shall examine all remittances and return to the remitter incomplete or improperly prepared checks, drafts, money orders, etc., for correction, completion, or reissuance. Checks are invalid if the payer's signature is omitted, if there is a difference between script and numerical amount, or if the check is postdated. Checks bearing conditional endorsements are not acceptable for deposit unless the condition in the endorsement is fulfilled by the payment. Expenses incurred by such errors are to be borne by the remitter.



4. Inscription. Remitters are to be instructed to make all checks and negotiable instruments payable to the "BUREAU OF INDIAN AFFAIRS." In no event should the remitters be instructed to make checks, money orders, or other instruments payable to individual officers or employees of the Bureau by name. Remittances made payable to the "U. S. Treasury", "Superintendent", "Agency" (i.e., Cheyenne River Agency), or estate of an individual Indian received by mail may be accepted by the Agency Collection Officer and submitted to the Area Office after endorsement as cited below. However, if such remittances are recurring (monthly, semi-annual, etc.) the payer is to be contacted and instructed to make all subsequent remittances payable to the "BUREAU OF INDIAN AFFAIRS". Remittances delivered in person which are made payable to other than the Bureau of Indian Affairs should not be accepted.
5. Endorsement. Remittances made payable to the "BUREAU OF INDIAN AFFAIRS" need not be endorsed prior to submission by the Agency Collection Officer to the Area Office for deposit. Remittances made payable to the U. S. Treasury, Superintendent, or Agency must be endorsed by the Superintendent as shown below before submission to the Area Office.

For Deposit Only  
Bureau of Indian Affairs

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Agency

Remittances made payable to the estate of an individual Indian must also contain the endorsement as follows:

For Deposit Only  
Bureau of Indian Affairs  
Estate Account of \_\_\_\_\_

\_\_\_\_\_  
Superintendent

Institution of this policy is based on results of a query sent to Bureau offices from this location on April 21, 1981, and will become an inclusion to 42 BIAM 3.9.

*Barton W. Wright*



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

26 AUG 1981

Memorandum

To: Area Directors  
Assistant Director, Financial Management  
Assistant Director, Administrative Services  
Attention: Finance Officers

From: Chief, Division of Accounting Management

Subject: Guaranteed Check Policy

By memorandum of July 31, 1981, subject as above, you were notified by this office that Bureau offices are no longer to accept personal checks as remittance to the Federal Government via the BIA.

Although institution of this policy was prompted by an increasing volume of uncollectible personal checks relating primarily to IIM accounts, consideration was also given to all Accounts Receivables and to bad check experiences of an organizational nature from profit and non-profit entities.

To safeguard all remittances, the Guaranteed Check Policy is to encompass both individual and organizational debtors. Therefore, policy wording in the July 31, 1981 memorandum is herewith amended from "personal checks" to "personal and business checks". The change will be effective upon receipt of this transmittal. All collection officers are to be furnished with a copy and must immediately inform all affected remitters of this action.

May 23, 1986

Budget and Program Officer, Anadarko

IIM Manual Review for Anadarko and Muskogee Area Offices

Superintendent, Shawnee Agency

Attached is a draft on collections and disbursement as they relate to IIM accounting procedures. The draft is in the format of questions and answers. The draft was not meant to be a "how to" or an explanation of the "nuts and bolts" procedures of IIM accounting.

The draft is meant to give a broad overview of policies/procedures of IIM, and be a reference/learning tool which could be a quick reference for an employee.

The draft could be used as a training tool for new employees going into IIM, or for employees not familiar with IIM procedures. The question type approach would force the reader into the regulations. If an employee would read the questions and familiarize themselves with the regulations that answer the questions, the IIM Section in the Area would eliminate many of the IIM problems cited in the OIG audit reports.

SGD. M. MITCHELL CHOUTEAU

**Attachments**

cc: Area Budget Officer  
Finance Officer, AAO  
Social Services, AAO  
Bob Wood, MAO

MCHOUTEAU:yae 5/23/86

# memorandum

DATE: SEP 16 1982

TO: *Acting*  
Deputy Assistant Secretary - Indian Affairs (Operations)

*By [Signature] to Super*  
*copy*  
*[Signature]*

SUBJECT: Overdrafts on IIM Accounts

TO: All Area Directors  
Attn: Superintendents

Recently the Office of Inspector General completed an audit of the Individual Indian Money (IIM) accounts. The audit revealed that overdrafts, both intentional and inadvertent, are widespread. The Inspector General stated and we agree, that allowing overdrafts unfairly penalizes other IIM account holders.

The purpose of this memorandum is to prohibit overdrafts of IIM accounts. Under no circumstances should any Bureau of Indian Affairs' personnel allow an overdraft to occur. Superintendents responsible for making disbursements must be sure to review documentation for a disbursement, to ensure:

- There are sufficient funds in the account to cover the withdrawal;
- The withdrawal is authorized by the account holder; and
- The file contains necessary documentation to authorize the transaction.

Where overdrafts occur inadvertently, we have requested a report from the Agency Administrative Officer through the Superintendent and Area Director to the Division of Accounting Management explaining the following:

Who was responsible for the error;

Corrective action taken and copies of documentation for the corrective action (either a journal voucher and encoding sheet or a bill for collection);

Remedial actions taken to prevent errors of the same type from happening in the future.

RECEIVED  
SEP 24 1 28 PM '82  
FINANCE  
AREA  
INDIAN AFFAIRS  
CONCHO

CONCHO  
AGENCY  
SEP 20 1982  
CONCHO,  
OK. 73022

In the monthly reports we expect the amount showing on the monthly overdraft report to be explained as well as overdrafts which are covered before the end of the month. The Division of Accounting Management will report any unexplained overdraft amounts to our office. Unexplained overdrafts will be taken into consideration at the time performance evaluations for the Area Directors are due.

Regarding the outstanding overdrafts, they must be explained in the September report. If you have any questions regarding how to report the overdrafts or what follow-up action you should take please contact Bart Wright on (FTS) 474-3498.

Attachments

*Theodore B. Hughes*

CONCHO  
AGENCY

SEP 23 1992

CONCHO,  
OK. 73022



United States Department of the Interior  
BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

W  
114

IN REPLY REFER TO:

MAR 15 1977

Memorandum

To: Area Directors  
Assistant Director, Financial Management  
Field Finance Officer

From: Acting Chief, Division of Accounting Management

Subject: Endorsement stamp on deposited checks

Quite frequently checks and debit vouchers are sent to this office for action instead of to the depositing office. The reason for this is that the endorsement stamp does not contain the proper information.

Please review all the endorsement stamps in offices under your jurisdiction to ensure that the endorsement and legend on checks deposited meet the requirements set forth in Section 2040 of Part 5 of the Treasury Fiscal Requirements Manual. Section 2040.30 (copy attached for easy reference) indicates the information required in the consolidated endorsement and legend. It is important that the name and address of the depositing office be shown on the endorsement.

*A. W. [Signature]*

Enclosure

- A stamped signature or title of the depositor; and
- The depositor's address.

2040.20 - Legend for Payment at Par. Depositors will place on either the front or reverse of each check deposited to the account of the U.S. Treasury a legend to include: (1) the words "This check is in payment of an obligation to the United States and must be paid at par. N.P. Do not wire non-payment."; and (2) the name of the department or agency. Depositories will endeavor to collect every check at par. If a check is not paid at par by the bank on which it is drawn, it will be returned to the depositor in the same manner as a dishonored check.

2040.30 - Consolidation of Endorsement and Legend. The depositors' endorsement and legend for payment at par may be consolidated into a legend which includes:

- As appropriate, the checking account symbol, the agency station number or the Treasury regional disbursing office number (I TFRM 5-3030);
- The words, "Pay to the order of any Federal Reserve Bank or Branch or General Depository for credit to the United States Treasury. This check is in payment of an obligation to the United States and must be paid at par. N.P. Do not wire non-payment.";
- The date of endorsement (I TFRM 5-2040.50);
- A stamped signature or title of the depositor; and
- The name of the department or agency and the address of the depositor.

2040.40 - Deposit Symbol and Address in the Endorsement of Checks. All depositors must show in the endorsement on checks the same deposit symbol and depositor address as shown on the certificate of deposit. This will allow depositories to completely execute TFS Form 5504 "Debit Voucher" (I TFRM 5-5020) without having to refer to the related certificate of deposit. The deposit symbol is the accounting station symbol, checking account symbol, or Treasury regional disbursing office number, whichever is applicable.

2040.50 - Modification of Endorsement. The date in the endorsement may be omitted if a depositor is able to determine from other records the date on which each check is deposited. Changes to the form or content of the endorsement as prescribed herein, for any reason, must have the prior approval of the Treasury. Depositors should request approval for such changes from the Domestic Banking Staff, Bureau of Government Financial Operations, Treasury Department, Washington, D.C. 20226.

#### Section 2050 - SORTING AND LISTING DEPOSITS

2050.10 - General Depositories. Checks deposited with general depositories need not be sorted, but must be accompanied by an adding machine tape or other listing, unless other arrangements have been made by the Treasury. General depositories will give immediate credit in the account of the U.S. Treasury for items received during normal business hours.

2050.20 - Division of Cash Services. Government offices making deposits with the Division of Cash Services, Bureau of Government Financial Operations, for credit to the U.S. Treasury will separate items for deposit in four major categories and prepare separate certificates of deposit for each category. The Division of Cash Services will credit the Treasury's account on the day of receipt, if deposits are received early enough to be processed the same day.

MAY 10 1985

Area Director, Anadarko Area Office

Supervised IIM Accounts

Agency Superintendents

Other essential information to be filed in the record includes:

The purpose of this memorandum is to notify you of Area Office policy concerning the administration of Individual Indian Money Accounts and provide you with guidelines to manage these accounts. The attached memorandum from the Southwest Regional Solicitor's Office is also being provided for your information and guidance.

We generally agree with the Solicitor's opinion regarding the protection of minor's funds. However, we are also concerned that a rigid interpretation of 25 CFR Part 115, Section 4 may not be in the best interest of the minor. Therefore, you are directed to establish a disbursement plan for each minor having trust funds under your jurisdiction. The plan must reflect that the disbursement will enhance the minor's health, education or welfare. This will be accomplished by involving parents or guardians and the minor if twelve or over, in the planning process.

The plan should provide for realistic expenditures for goods or services suitable for the child's age and status and for the savings of surplus. Providing that adequate funds are available, reasonable disbursements for special occasions such as birthdays and Christmas are considered to be appropriate expenditures. We believe that the psychological benefits that a minor receives from sharing in special events is an enhancement to his or her feelings of self-worth and personal welfare.

In addition to establishing a plan for minors, you are also required to maintain a record for each adult whose funds are being supervised. The record will contain the Superintendent's justification for placing the funds of an adult under supervision. If the individual is determined to be non-compos-mentis, a copy of the signed court order must be on file. If, however, the adult is legally competent, but in need of assistance in managing his or her funds pursuant to 25 CFR Part 115, Section 9, a statement of finding and the basis for such finding shall be a part of the file. Specific criteria in assisting you to make the need for assistance determination may be found under 66 BIAM 6.4.7 F. Guidelines.

Other essential information to be filed in the record includes:

Other essential information



1. The identity of the account holder and his/her legal dependents and the extent of that individuals ability to support himself/herself and his/her legal dependents from trust resources.
2. An inventory of trust property and income from such property.
3. A disbursement schedule for payments to meet the requirements for the individuals' support, health and welfare and for his/her legal dependents.
4. The identity of the court appointed guardian or curator and a copy of the appointing court order.

When establishing a disbursement schedule for an adult, the first objective will be to insure that the account holder's income will be used to meet the basic needs for him or her and his or her legal dependents. The second objective will be to conserve funds, when possible, so as to prevent him or her from becoming a liability on public welfare. The account holder's type and degree of disability will be the major factor to consider in determining the amount of funds to conserve for this purpose. A third objective in scheduling the disbursement of funds, will be to assure that the best interest of the account holder is met.

We acknowledge that the term "best interest" is somewhat subjective, and open for a variety of interpretations. Therefore, disbursements of adult funds based on best interest issues will be discretionary and shall be documented. With this in mind, Superintendents and Social Workers are encouraged to evaluate the emotional needs of adults in determining "best interest". For example, we believe that an adult Indian with ample income and who resides with others will receive psychological benefits from sharing in the purchase of necessary household items or equipment to be used for all household members. Also, among many tribes, it is a traditional practice for elders to give gifts to their children. Therefore, in our opinion you will be justified in authorizing money gifts to the children of an account holder providing that his or her trust income is clearly in excess of his or her projected lifetime needs and he or she is mentally capable of articulating the desire to expend funds for this purpose. The gifts must be moderate in amount and be recorded as part of the disbursement plan.

Finally the question has been raised on how to administer the accounts of an adult Indian who is not in need of supervision pursuant to 25 CFR Part 115, Sections .5 or .9, but request that their funds be held in an IIM Account. In this situation, the Superintendent will review each request and if it is determined that the removal of funds from the account will cause a substantial hardship for the account holder, an exception will be made and his or her funds will be deposited pursuant to 25 CFR Part 115, Section 115.6. The justification for this decision will be recorded in the account holder's file.

To summarize, individual files will be set up for all account holders who are supervised pursuant to 25 CFR Part 115, Sections .4, .5 and .9. Each file will contain a plan for the disbursement of funds. In addition, the justification for supervising adult accounts shall be appropriately documented and recorded in the files. For management purposes, all supervised accounts will be coded in the automated system under N.61, N-63, or B21.

7s7 William P. Ragsdale

**Attachment**

cc: Area Director's Reading Copy.

JBridges:lv 4-29-85

COMPARATIVE TRIAL BALANCE AS OF \_\_\_\_\_

AGENCY NAME \_\_\_\_\_

CODE \_\_\_\_\_

DATE PREPARED \_\_\_\_\_

ACCOUNT NUMBER		AREA/AGENCY		GENERAL LEDGER PRINTOUT		DIFFERENCE DETAIL ON REVERSE
		DR	CR	DR	CR	
104.10	CASH BALANCE START OF YEAR					
104.31	CURRENT YEAR DISBURSEMENTS					
104.60	CUR. YR. DISB. INTRA-BUREAU					
104.71	CURRENT YEAR DEPOSITS					
104.80	CUR. YR. DEPOSITS INTRA-BUREAU					
104.90	CUR. YR. ADVICES OF CHARGE & COLLECTION					
	SUB-TOTALS					
206.11	DEPOSITS-INDIVIDUAL INDS.					
206.13	DEPOSITS-TRIBAL FUNDS					
206.22	UNDISTRIBUTED INT-OTHER					
206.23	UNDISTRIBUTED INTEREST					
206.50	CONTRACT ADVANCES TO TRIBES					
206.70	DEPOSITS - OTHER					
	SUB-TOTALS					
TOTALS						

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF INDIAN AFFAIRS  
DAILY ISSDA DISBURSEMENT REPORT  
D. O. SYMBOL: 4844 CHECK SYMBOL: 4844  
[See reverse side for instructions]

AREA AGENCY LOC  

--	--	--

DATE CHECKS ISSUED: 

MO	DAY	Y
/	/	/

AGENCY NAME: \_\_\_\_\_

CHECK ISSUE DATA				
DOCUMENT NUMBER	LINE NUMBER	BEGINNING CHECK NUMBER	ENDING CHECK NUMBER	NUMBER OF CHECKS
VT	a			
	b			
	c			
	d			
	e			
TOTAL NUMBER OF CHECKS ISSUED FOR THIS DAY (including all voided checks).....				
NUMBER OF VOIDED CHECKS.....				

VOIDED CHECKS IN SEQUENCE

CHECK NUMBER	CHECK NUMBER	CHECK NUMBER	CHECK NUMBER

ACCOUNTING DATA

DEPOSITS	ACCOUNT NUMBER	DEBIT AMOUNT	CREDIT AMOUNT
IIM (Individual Indians/Organizations)	206.11		
Tribal Funds	206.13		
Contract Advances to Indian Tribes	206.50		
Other (Suspense)	206.70		
DISBURSEMENTS	104.31		

Date Encoded \_\_\_\_\_ Batch Number \_\_\_\_\_

SIGNATURE, disbursing office DEPUTY ISSDA \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE, encoding site DEPUTY ISSDA \_\_\_\_\_ DATE \_\_\_\_\_  
(Required if encoding site is other than disbursing office site)

# JOURNAL VOUCHER

J. V. No. ....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	TOTAL,		

Prepared by .....

(Signature)

Approved by .....

(Signature)

(Title)

(Title)

## SCHEDULE OF CANCELED CHECKS

DEPARTMENT OR ESTABLISHMENT	SCHEDULE NUMBER
BRANCH OR OFFICE	SHEET NUMBER
LOCATION	D. O. SYMBOL NO.

DATE OF ISSUE	CHECK NUMBER	PAYEE	VOUCHER NUMBER APPLICABLE	AMOUNT	SYMBOL OF APPROPRIATION OR FUND TO BE CREDITED

<b>TOTAL</b>			
The amount of the above check(s) was deposited credit in the account of the Treasurer, U.S., on Certificate of Deposit No.	DATE OF CERTIFICATE	FORWARDED (Date)	
SIGNING OR ACCOUNTABLE OFFICER	DATE	BY (Name)	
		TITLE	











D A I L Y  
I S S D A F U N D S  
B A L A N C E S H E E T

---

AGENCY NAME: \_\_\_\_\_

AS OF: \_\_\_\_\_

CODE: \_\_\_\_\_

DATE PREPARED: \_\_\_\_\_

G/L NO.	DESCRIPTION	DEBIT	CREDIT
104.10	OPENING BALANCE	_____	_____
104.31	DISBURSEMENTS	_____	_____
104.40	DISBURSEMENTS/INTRA-BUREAU	_____	_____
104.71	COLLECTIONS	_____	_____
104.80	COLLECTIONS/INTRA-BUREAU	_____	_____
104.90	ADVICES OF CHARGE & COLLECTIONS	_____	_____
206.11	DEPOSITS - INDIVIDUAL INDIANS	_____	_____
206.13	DEPOSITS - TRIBAL FUNDS	_____	_____
206.22	UNDISTRIBUTED INTEREST - OTHER	_____	_____
206.23	UNDISTRIBUTED INTEREST - INDIV. & TRIBES	_____	_____
206.50	DEPOSITS - CONTRACT ADVANCES TO TRIBES	_____	_____
206.70	DEPOSITS - OTHER	_____	_____
	TOTALS - - - - -	_____	_____

PREPARED BY: \_\_\_\_\_  
Title/Date

APPROVED BY: \_\_\_\_\_  
Title/Date

\_\_\_\_\_ AGENCY

FY \_\_\_\_\_

MONTHLY RECONCILIATION OF ISSDA ACCOUNTS  
FOR THE PERIOD BEGINNING \_\_\_\_\_ ENDING \_\_\_\_\_

<u>G/L</u> <u>ACCOUNT</u>	<u>IN-TRANSIT</u> <u>DOCUMENTS</u> <u>AGENCY</u>	<u>AGENCY</u> <u>BALANCE</u>	<u>IN-TRANSIT</u> <u>DOCUMENTS</u> <u>DFMR</u>	<u>DFMR</u> <u>BALANCE</u>
------------------------------	--	---------------------------------	--	-------------------------------

PREPARED BY: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_  
DEPUTY ISSDA

to: Anadarko Area Office  
Muskogee Area Office

Furnished in accordance with 42 BIAM Supplement 3, Section 3.10 F (4).

NOV - 6 1975

Memorandum

To: Commissioner of Indian Affairs

From: Office of the Area Director, Aberdeen Area

Subject: Permissibility of Tribal and individual Indian voluntary deposits in IIM accounts

The following questions were posed by officials and staff of the Oglala Sioux Tribe, Pine Ridge, South Dakota concerning services available through the Bureau's General Trustee Services system.

1. May the Tribe deposit funds from Tribal activities, BIA contracts (advance and progress payments) and other Federal sources such as Revenue Sharing and FIA loan funds in individual Tribal money accounts under disbursing symbol 4044 and fund symbol 14X6039, Individual Indian Money.
2. May an individual deposit funds in an IIM account under any special conditions.

Both of the above relate to voluntary deposits. The only regulations relating to voluntary deposits to IIM accounts are set forth in 25 CFR 104.6.

"As a general rule, voluntary deposits shall not be accepted. Indians who require banking service shall be encouraged to utilize commercial facilities. If in any case it is determined, tha that an exception to this prohibition should be made to avoid substantial hardship the facts in the case shall be considered by the Secretary or his authorized representative and an exception will be allowed or denied."

The above, of course, relates only to individual Indians and would answer question two above.

At one time it was permissible to deposit contract advances to Indian tribes in IIM accounts, however, by memorandum dated July 6, 1973 the Assistant Secretary, Management prohibited such deposits. The prohibition was deemed desirable on the basis that the use of IIM accounts does nothing to acquaint Indian contractors with modern day financial practices which is one of the many goals the Bureau is striving to achieve. The accounts were non-interest bearing.

We are not aware of any other Public law, or regulation, or written policy of the Department or Bureau which requires, permits, or advocates the voluntary deposit of Tribal funds in IIM accounts. Nevertheless, it is a common practice to accept such deposits. We are not, however, fully certain as to the status of such funds -- trust or non-trust -- which in turn dictates our responsibility, or the impact of the practice to accept tribal voluntary deposits upon accomplishment of Indian self-determination and sufficiency. We feel this practice requires review by your office and guidance provided to field personnel.

If you find that the use of IIM accounts by Tribes as a depository a desirable and needed service to be provided tribes by the Bureau we recommend the following:

1. That Part 104 of 25 CFR be revised to include:
  - a. Tribal funds
  - b. The circumstances, if any, under which such voluntary deposits by tribes will be allowed.
  - c. The types of money which may or may not be deposited -- i.e. funds from Tribal activities, contract, loan, or grant funds from BIA or other federal agencies, etc.
2. That a determination be made as to whether the services, if provided, are similar to demand account services provided by commercial banks in which case the Bureaus trustee responsibilities should be the same as that of a bank, or whether the Tribal funds take on the same trust status as money belonging to individual Indians collected by the Bureau.
3. That a determination be made as to whether the tribal accounts would be interest bearing. At the present time tribal funds are accounted for in General Ledger Account 206.11 along with individual Indian moneys. Consequently, interest is paid on tribal funds regardless of source.

(Sgd) Harley D. Zaphier  
Area Director

cc:  
Superintendent, Pine Ridge Agency

subject  
Chrony  
DMGRAY:lkz:11-5-75



DEPARTMENT OF THE TREASURY  
FISCAL SERVICE  
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS  
WASHINGTON, D. C. 20226

VOLUME

TREASURY FISCAL REQUIREMENTS MANUAL FOR  
GUIDANCE OF DEPARTMENTS AND AGENCIES

May 6, 1982

TRANSMITTAL LETTER NO. 357

TO HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES AND OTHERS CONCERNED:

1. PURPOSE

This transmittal letter releases TFRM Bulletin No. 82-14 which advises agencies for which Treasury disburses of the implementation date for cancellation of available miscellaneous checks. The procedure is prescribed in I TFRM 4-7020.

2. MATERIAL SUBMITTED

TFRM Bulletin No. 82-14

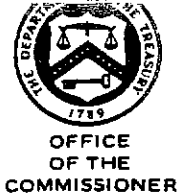
3. EFFECTIVE DATE

June 1, 1982.

4. INQUIRIES

Any questions concerning this bulletin should be directed to the Management Services Branch, Division of Disbursement, Bureau of Government Financial Operations, Department of the Treasury, Treasury Annex No. 1, Washington, D. C. 20226 (Telephone 202-634-2030).

Michael D. Serlin  
Assistant Commissioner



DEPARTMENT OF THE TREASURY  
FISCAL SERVICE  
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS  
WASHINGTON, D. C. 20226

VOLUME

TREASURY FISCAL REQUIREMENTS MANUAL FOR  
GUIDANCE OF DEPARTMENTS AND AGENCIES

BULLETIN NO. 82-14

RETENTION: January 31, 1983

TO HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES AND OTHERS CONCERNED:

1. PURPOSE

This bulletin advises administrative agencies for which Treasury disburses of the implementation date for cancellation of available miscellaneous checks.

The check cancellation procedure is prescribed in I TFRM 4-7020, released under Transmittal Letter 333, dated June 19, 1981. The procedure states that "all available checks, whether due or not due the payee or payee's estate, will be automatically canceled within twenty-four hours after receipt by the disbursing centers." This procedure does not apply to automatic check cancellation procedures previously developed between Treasury and agencies for immediate cancellation of recurring payments and certain other checks.

2. REVISED INSTRUCTIONS FOR AUTOMATIC CANCELLATION OF MISCELLANEOUS CHECK PAYMENTS

Treasury disbursing centers will begin automatic cancellation of miscellaneous payment checks (including salary and foreign payments) on June 1, 1982. The objective will be to cancel automatically these payments within twenty-four hours of receipt. However, when there is a high volume of returned checks, it may not be possible to meet the twenty-four hour requirement. In such cases, the checks will be canceled without undue delay, but no later than seventy-two hours after receipt.

If the Treasury disbursing center has sent the agency "Returned Check Notices" concerning returned or held checks, it will be necessary to authorize their disposition prior to May 31, 1982. After that date, if the agency has not authorized the disposition of the undeliverable checks, the disbursing center will begin scheduling these payments for cancellation on SF 1098, Schedule of Canceled or Undelivered Checks, crediting "Budget Clearing and Suspense Account F3875." No SF 1098's will be accepted from the agency on or after June 1, 1982, unless accompanied by the undeliverable checks listed on the schedule.

The SF 1098's will be forwarded to the agency with appropriate cancellation information annotated on the schedule. The schedule will be accompanied by photocopies of the canceled checks, check listing, and, when appropriate, punched cards. The photocopies of the checks will facilitate the identification of the payments within various departments of the agency. The agency will be responsible for crediting the correct appropriation or fund account.



3. EFFECTIVE DATE

June 1, 1982.

4. INQUIRIES

Any questions concerning this bulletin should be directed to the Management Services Branch, Division of Disbursement, Bureau of Government Financial Operations, Department of the Treasury, Treasury Annex No. 1, Washington, D.C. 20226 (Telephone 202-634-2030).

*Michael D. Serlin*  
Michael D. Serlin  
Assistant Commissioner

Date: May 6, 1982

RECEIVED  
MAY 10 1982  
U.S. DEPARTMENT OF THE TREASURY  
DIVISION OF DISBURSEMENT  
MANAGEMENT SERVICES BRANCH



DEPARTMENT OF THE TREASURY  
FISCAL SERVICE  
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS  
WASHINGTON, D. C. 20226

VOLUME I

TREASURY FISCAL REQUIREMENTS MANUAL FOR  
GUIDANCE OF DEPARTMENTS AND AGENCIES

BULLETIN NO. 83-21

RETENTION: September 30, 1983

TO HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES AND OTHERS CONCERNED:

1. PURPOSE

This bulletin notifies agencies of the percentage rate based on the current value of funds to Treasury to be used (1) in assessing interest charges for outstanding debts on claims owed the Government under I TFRM 6-8020.20 "Charges for Late Payments" and the Debt Collection Act of 1932 (Pub. L. 97-365); and (2) as a comparison point in evaluating the cost-effectiveness of a cash discount under I TFRM 6-8040.30 "Cash Discounts."

2. RESCISSION

This bulletin rescinds TFRM Bulletin No. 83-15 (T/L 395).

3. RATE FOR CHARGES ON LATE PAYMENTS AND COMPARISON POINT FOR CASH DISCOUNTS

The percentage rate to be applied during the period July 1 through September 30, 1983, is 11.00 percent.

This annual percentage rate based on the current value of funds to Treasury will be transmitted in a TFRM bulletin each calendar quarter for application to overdue payments and determination of the cost-effectiveness of cash discounts during the succeeding calendar quarter.

4. EFFECTIVE DATE

July 1, 1983.

5. INQUIRIES

Any questions concerning this bulletin should be directed to the Cash Management Regulations and Compliance Staff, Bureau of Government Financial Operations, Department of the Treasury, Treasury Annex No. 1, PB-711, Washington, D.C. 20226 (Telephone 202-634-5707).

Michael D. Serlin  
Assistant Commissioner

Date: May 3, 1983

APR 30 1977

Memorandum

To: Area Directors

From: Acting Deputy Commissioner of Indian Affairs

Subject: Change in the Method of Computing Interest on Certain Individual Indian Money Accounts Effective April 1, 1977

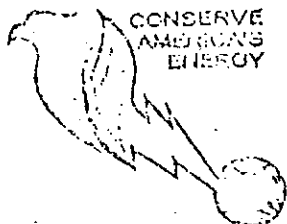
A need has developed to change the method of computing interest on certain Individual Indian Money accounts. The changes will be effective with the six-month interest period starting April 1, 1977.

The provisions of 42 BIAM 3.11.8E provide that "the product of the sum of balances in each Individual Indian Money ledger at the end of each month included in the interest period multiplied by the interest factor will be the amount, if it meets the minimum requirements, to distribute to that account."

This portion of the manual will be modified to require a special computation of interest for certain Individual Indian Money accounts as follows:

1. If an IIM account has a balance of \$100,000 or more at any time during a month, the average balance will be computed by adding the balance as of the 8th, 15th, 23rd and the end of the month. The four balances will be added, and the sum will be divided by four. This amount will then be used for the month-end balance. (See example attached.)

2. The interest earnings on the initial deposit to an IIM minor's account of a per capita share of judgment funds will be computed on a daily basis for the month in which the deposit is first made, i.e., a \$3 million check is received and deposited to the U. S. Treasury on April 18, 1977. (See 25 CFR 104.4(b).) This



Save Energy and You Serve America!

represents 2,500 minors' share or \$1,200 per share. The interest will be computed as follows:

April 18, 1977, to April 30, 1977, is 12 days. The sum-of-the-month balance to be used for April will be

$$\$1,200 \times 30 = \$40 \times 12 = \$480$$

Month End Balance Per Account	Days in the Month	Per Day Balance	No. of Days on Deposit	Sum-of- the-Month Balance
-------------------------------------	----------------------	--------------------	---------------------------	---------------------------------

The effective date to start crediting interest will be the date the deposit is made into a Federal Depository. All Regional Disbursing Officer checks for per capita shares of judgment funds to be deposited to IIM should be mailed to the Area Collection Officer or the final collection point for deposit to the U. S. Treasury.

*Theodore G. Henzke*

Attachment

*Kenneth*

<u>Date</u>	<u>Charges</u>	<u>Credit</u>	<u>Balance</u>
Oct 3, 1976		\$ 50,000.00	\$ 50,000.00
Nov 5, 1976		105,000.00	155,000.00
Nov 12, 1976	\$ 40,000.00		115,000.00
Nov 19, 1976		80,000.00	195,000.00
Nov 25, 1976	130,000.00		65,000.00
Dec 14, 1976		10,000.00	75,000.00
Jan 12, 1977	25,000.00		50,000.00
Feb 29, 1977		40,000.00	90,000.00
Mar 3, 1977		50,000.00	140,000.00
Mar 19, 1977		60,000.00	200,000.00
Mar 28, 1977		30,000.00	230,000.00

Sum-of-the-month balances

Oct 1976	\$ 50,000.00
Nov 1976 <sup>1/</sup>	132,500.00
Dec 1976	75,000.00
Jan 1977	50,000.00
Feb 1977	90,000.00
Mar 1977 <sup>2/</sup>	177,500.00
	<u>\$575,000.00</u> X .0059 (interest factor) =

\$3,392.50 interest to be credited to account

1/ November 1976

8th	\$155,000	
15th	115,000	
23rd	195,000	
30th	65,000	
	<u>\$530,000</u>	\$530,000 ÷ 4 = \$132,500

2/ March 1977

8th	\$140,000	
15th	140,000	
23rd	200,000	
31st	230,000	
	<u>\$710,000</u>	\$710,000 ÷ 4 = \$177,500

UNITED STATES GOVERNMENT  
memorandum

DATE: OCT 31 1985

REPLY TO  
ATTN OF: Chief, Branch of Finance and Accounting

SUBJECT: SF 1081 Transfers to BIA from MMS of Individual Indian Gas and Oil  
Royalty Payments

TO: All Area Directors  
Attn: Finance Officers

Effective November 1, 1985 all gas and oil royalty payments belonging to individual Indians transferred to BIA from MMS by SF 1081 will be recorded by this office in General Ledger 206.70 at the agency location level. Check the 99 batch information on your daily finance input register for the detail of these deposits.

IIM offices must establish GL 206.70 control accounts in their IIM account systems for the subject deposits. When the Indian Distribution Reports (IDR) are received from MMS the IDR amounts distributed, <sup>and</sup> recorded to GL 206.11 must be journal vouchered by the IIM accounting office from the 206.70 control accounts in both the IIM accounting system and the Bureau Finance System.

*Donald M. Gray*

*ATTN:  
M. CLOWTEAL*



United States Department of the Interior  
BUREAU OF INDIAN AFFAIRS  
Post Office Box 127  
Albuquerque, New Mexico 87103

IF REPLY REFER TO:

MEMORANDUM

SEP 26 1984

TO: Deputy, Indian Service Special Disbursing Agents

FROM: Blanche B. Martinez, ISSDA Section

SUBJECT: Instructions for Completion of SF-1184's For IIM Checks

Enclosed are new instructions for the preparation of SF-1184's for IIM Checks only. These revised instructions are for use for those checks issued for Individual Indian Monies only. DO NOT use these instructions for any other checks.

If you have any questions, please call me. My numbers are as follows:

Commercial: (505) 766-3393 and FTS: 474-3393.

*Blanche B. Martinez*

Enclosures

STOP REASON CODES

<u>STOP REASON</u>	<u>CODE</u>	<u>CONDITIONS FOR USING</u>
Recertified	A	<ol style="list-style-type: none"><li>1. Payee entitled.</li><li>2. Payee claims nonreceipt, loss, theft or mutilation.</li><li>3. If lost or stolen, check was <u>not</u> endorsed.</li><li>4. Agency is certifying a second payment.</li><li>5. Payment was <u>not</u> direct deposit-electronic funds transfer.</li></ol>
[Reserved]	B	
[Reserved]	C	
Entitlement - Do Not Issue Substitute	D	<ol style="list-style-type: none"><li>1. Conditions 1, 2, and 3 for recertified request.</li><li>2. Agency prefers to certify the second payment after the status of the original payment is determined.</li></ol>
Deceased	E	<ol style="list-style-type: none"><li>1. Payee died prior to issuance of check.</li><li>2. Payee's estate is not entitled to the proceeds of the check.</li></ol>
Nonentitlement	F	<ol style="list-style-type: none"><li>1. Payee is not entitled to all or part of the proceeds of the check.</li></ol>
Lost/Stolen - Endorsed	G	<ol style="list-style-type: none"><li>1. Payee is entitled.</li><li>2. Check was endorsed and then lost or stolen.</li></ol>
[Reserved]	H	
[Reserved]	I	
[Reserved]	J	
Photocopy	K	<ol style="list-style-type: none"><li>1. Photocopy of check required for administrative purposes of the agency or other authorized office.</li><li>2. No indications of nonreceipt, loss, theft or other evidence that a claim for a check is involved.</li></ol>



Certified Photocopy	L	<ol style="list-style-type: none"><li>1. Photocopy of check will not satisfy legal requirements of the agency or other authorized office.</li><li>2. No indications of nonreceipt, loss, theft or other evidence that a claim for a check is involved.</li></ol>
Status - No Photocopy	M	<ol style="list-style-type: none"><li>1. Payment status of check required for administrative purposes of the agency or other authorized office.</li><li>2. No indications of nonreceipt, loss, theft or other evidence that a claim for a check is involved.</li></ol>
[Reserved]	N	
[Reserved]	O	
[Reserved]	P	
[Reserved]	Q	
Follow-up to Pre-recertification Stop	R	<ol style="list-style-type: none"><li>1. Agency requires information on a stop payment <u>submitted prior to the implementation of recertification</u>, either for itself or on behalf of the payee.</li></ol>
Agency Match - Nonentitlement	S	<ol style="list-style-type: none"><li>1. Agency's Inspector General determines the agency's payee(s) is no longer entitled to the proceeds of check.</li></ol>
Agency Match - Deceased	T	<ol style="list-style-type: none"><li>1. Agency's Inspector General determines the agency's payee(s) died before the issue date of check.</li></ol>
Legal Incapacitation	U	<ol style="list-style-type: none"><li>1. Agency determines payee is no longer legally entitled to the proceeds of check. The date of the event establishing legal incapacitation will be placed in the "Date of Death" field of SF 1184.</li></ol>

INSTRUCTIONS ON HOW TO FILL OUT SF 1184  
"UNAVAILABLE CHECK CANCELLATION"  
FOR SYMBOL 4844 - IIM CHECKS

1. CHECK SYMBOL - Will always be 4844.
2. CHECK NUMBER - Insert number of check which was issued and for which claim is being made.
3. CHECK AMOUNT - Insert amount payment was certified for. The disbursing activity (you, as Deputy ISSDA) that issued the check will verify the issue amount against the certified amount.
4. CHECK DATE - Insert date that check was dated when issued by you, the Deputy ISSDA.
5. AGENCY/PAYEE ID NO. - Insert number that you assigned to payee for this case your Agency Identification or IIM Account No., or other ID which you wish to use. Be consistent.
6. LINE CODE - Insert numeric total of lines used for payee name and address.
7. STOP CODE - Insert alpha Stop Reason Code appropriate for reason the stop payment is being placed. See Attachment III for "Stop Reason code and Conditions".
8. AGENCY CODE - This Agency code will always be "M".
9. PAYEE NAME - Insert name of payee check to whom the check was issued.
10. ADDRESS -
  - a. Insert payee address for Stop Codes "A", "D", and "G" (see Attachment III, Stop Reason Codes).
  - b. Insert Agency address for Stop Codes "E", "F", "K", "L", "M", "R", "S", "T", and "U" (see Attachment III, Stop Reason Codes.)
11. NAME OF DECEDENT - Insert deceased payee's name for Stop Reason Codes "E" and "T", (see Attachment III, Stop Reason Codes).
12. DATE OF DEATH
  - a. Insert date of payee's death for Stop Reason Codes "E" and "T".
  - B. Insert date of Event for Stop Reason Code "U".

13. AMOUNT TO BE RECLAIMED - This amount must ALWAYS be filled in for the amount of the original check. This amount must agree with Item 3.
14. AGENCY LOCATION CODE - This code will always be 4844.
15. AGENCY OUTPUT - The numeric 2 will always be typed into this space.
16. FOR AGENCY REFERENCE - This area is to be used to indicate the accounting classification. (e.g. BOO/-01/X/0039/10/0611)
17. AGENCY - Insert name of Agency.
18. SIGNATURE - Your Deputy Disbursing Agent will sign in this space.

Submit three copies of the completed SF 1184 to Treasury; retain page 4 "Administrative Agency Copy - Agency Retain this copy for Internal Use".

Submit all completed SF 1184's at the end of the day to the following address:

US Department of the Treasury  
Division of Check Claims  
Stop Pay and Analysis Branch  
401 - 14th Street, SW  
Washington, DC 20227

A Batch Control Sheet must accompany the completed SF 1184's. Instructions on the preparation of Batch control Sheets are attached.

Standard Form No. 1184 (Rev. 5-6-41)  
Prescribed by Dept. of the Treasury  
TFAM 4-7000  
1184-108  
Previous Edition Unusable

UNAVAILABLE CHECK CANCELLATION

Order Stock Number

1 CK. SYM.	2 CK. SERIAL	3 CK. AMOUNT	4 CK. DATE	5 AGY. PAYEE ID NO.
4844				

6 LINE CODE	7 STOP CD.	8 AGENCY CODE
		M

FOR D. O. USE

Request processed

Payment returned and cancelled by DO on \_\_\_\_\_

No payment issued

Incorrect/incomplete SF-1184

\_\_\_\_\_  
D. O. Activity

\_\_\_\_\_  
(Signature)

9 PAYEE NAME

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10 a, b. ADDRESS

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11 NAME OF DECEDENT

\_\_\_\_\_

12 D. OF DEATH	13 AMT. TO BE RECLAIMED	14 AGY. LOC. CODE	15 AGENCY OUTPUT
		4844	2

AGENCY REFERENCE

\_\_\_\_\_

16 FOR AGENCY USE

4844 083184 001

17 Agency \_\_\_\_\_ (Signature)

ORIGINAL—ADMINISTRATIVE AGENCY WILL FORWARD TO BGFO THROUGH DISBURSING OFFICE

DISBURSING OFFICE COPY—O.O. RETAIN THIS COPY FOR INTERNAL USE

AGENCY RECEIPT COPY—O.O. SEND THIS COPY TO AGENCY

ADMINISTRATIVE AGENCY COPY—AGENCY RETAIN THIS COPY FOR INTERNAL USE

INSTRUCTIONS FOR COMPLETING BATCH CONTROL SHEETS TO TREASURY  
TRANSMITTING COMPLETED SF 1184'S

Each batch of SF 1184's will be transmitted to Treasury on a daily basis. These batches are to be transmitted with a Batch Control Sheet.

A blank SF 1184 will be completed as follows:

1. DISBURSING OFFICER'S ADDRESS: This address will always be:

ISSDA  
Branch of Finance and Accounting  
P O Box 127  
Albuquerque, NM 87103

2. FOR DO USE - SIGNATURE: The Deputy Disbursing Agent will sign in this space.

3. FOR AGENCY USE:

- a. In this space you will type "BATCH CONTROL NO. \_\_\_\_\_". This batch control number will be composed of the DO's Station Symbol, 4844; the date, 0884; and a three-digit sequential number starting each day with 001.
- b. BATCH SF 1184 TOTAL \_\_\_\_\_. This is the total individual SF 1184's to be submitted to Treasury on that day. If you have four individual SF 1184's - the number 4 would be typed on this space.

4. AGENCY - Type name of Agency

This completed BATCH CONTROL SHEET will be submitted to Treasury with all completed SF 1184's on a daily basis - otherwise it will be returned.

You will submit copies 1 and 2 of this Batch control Sheet to Treasury. Keep copies 3 and 4 for your use.

U.S. GOVERNMENT PRINTING OFFICE: 1974 O 281-100

Standard Form No. 1184  
Prescribed by Dept. of the Treasury  
SF 1184-100  
Previous Edition Unavailable

UNAVAILABLE CHECK CANCELLATION

CK. SYM.	CK. SERIAL	CK. AMOUNT	CK. DATE	AGY. PAYEE ID NO.

LINE CODE	STOP CD.	AGENCY CODE

PAYEE NAME

ADDRESS

① ISSDA - Br. of Finance & Acctg.  
P. O. Box 127  
Albuquerque, New Mexico 87103

NAME OF DECEDENT

FOR D. O. USE

Request processed

Payment returned and cancelled by DO on \_\_\_\_\_

No payment issued

Incorrect/incomplete SF-1184

D. O. Activity

② (Signature) Deputy, ISSDA

D. OF DEATH	AMT. TO BE RECLAIMED	AGY. LOC. CODE	AGENCY OUTPUT

AGENCY REFERENCE

FOR AGENCY USE ③

BATCH CONTROL NO. 4844 083184 001

SF 1184 Total 1

④ Agency (Signature)

ORIGINAL—ADMINISTRATIVE AGENCY WILL FORWARD TO BGFO THROUGH DISBURSING OFFICE

DISBURSING OFFICE COPY—D O RETAIN THIS COPY FOR INTERNAL USE

AGENCY RECEIPT COPY—D O SEND THIS COPY TO AGENCY

ADMINISTRATIVE AGENCY COPY—AGENCY RETAIN THIS COPY FOR INTERNAL USE

## memorandum

FEB 23 1986

## DATE:

REPLY TO  
ATTN OF: Assistant Area Director, Administration

SUBJECT: ISSDA Reconciliation Procedures and Functions

TO: Area Directors, Anadarko and Muskogee Area Offices  
Superintendents, Anadarko and Muskogee Areas  
ISSDA Deputy Disbursing Agents, Anadarko and Muskogee Areas

The main purpose of these instructions is to establish standard operational procedures pertaining to the reconciliation of Indian Service Special Disbursing Agent funds. The effective date of these instructions is March 3, 1986.

General Ledger Detail List - ISSDA Funds - "Print-Out"

At the end of each month there is furnished an ISSDA report from the ADP System. The report is titled "General Ledger Detail List - ISSDA Funds," and will reflect all transactions which have been encoded at Area Level. The resultant balances for each General Ledger Account maintained at each agency disbursing station will also be shown.

Preparation of "Comparative Trial Balance"

It shall be the responsibility of each Agency Disbursing Point, where the subsidiary accounts are kept, to reconcile with the monthly "General Ledger Detail List - ISSDA Funds". The reconciliation is to be made after receipt of the "General Ledger Detail List - ISSDA Funds" for the month involved. This will enable the preparation of the "Comparative Trial Balance" (Exhibit A attached) with appropriate explanation and reconciliation of any difference between agency and General Ledger Detail List Print-Out Account balances shown. The "Comparative Trial Balance" is to be prepared in an original and two (2) copies. The original and one (1) copy should be forwarded to your Area Office, by C.O.B. on the 21st day of the month following the report period for subsequent transmission of the original to the Division of Financial Management, Albuquerque, New Mexico. Send Trial Balances to:

Bureau of Indian Affairs  
Anadarko Area Office  
Financial Trust Svcs  
P. O. Box 368  
Anadarko, OK 73005

Bureau of Indian Affairs  
Muskogee Area Office  
Financial Trust Svcs  
Federal Building  
Muskogee, OK 74401

ISSDA Transactions

Please be sure to show the caption, "ISSDA Transactions", on the lower left hand corner of the envelope to facilitate delivery.

#### Preparation of "Lot Sheet - Disbursements"

Agency Disbursing Points are to submit the "Lot Sheet - Disbursements" (Exhibit B attached) on a daily basis to area offices (Encoding Point). Disbursements shall be detailed by entering the disbursement block number - the first and last check number, the agency code effected, the summary total of approved check disbursements and the general ledger accounts to be debited and credited. Disbursements - Intra Bureau shall be detailed by entering the Document Number and/or Form BF-349 number, etc. and the agency code effected, the disbursement amount and the general ledger accounts to be debited and credited. Source documents must be attached for all non-check disbursements. Form 5-4236 Financial Accounting System Code Sheets are required. The "Lot Sheet" is to be prepared in an original and two (2) copies. The original and one (1) copy is to be forwarded to your Area Office (Encoding Point). Area Offices will then encode the transactions, mark the original and copy "Encoded (applicable batch number/julian date)", and return the copy to the Agency Disbursing Point.

#### Preparation of "Lot Sheet - Collections"

Agency Disbursing Points are to submit the "Lot Sheet - Collections" (Exhibit C attached) on a daily basis to Area Offices (Encoding Point). Cash Collections shall be detailed by entering the SF-215 Certificate of Deposit Ticket Number, Agency code effected, the summary total amount, and the general ledger accounts to be debited and credited. Collections - Intra Bureau shall be detailed by entering the Document Number and/or Form BF-349, etc., the agency code effected, the collection amount and the general ledger accounts to be debited and credited. Source documents must be attached for all collections. Form 5-4236 Financial Accounting System Code Sheets are required. The "Lot Sheet" is to be prepared in an original and two (2) copies. The original and one (1) copy is to be forwarded to your Area Office (Encoding Point). Area Offices will then encode the transactions, mark the original and copy "Encoded (applicable batch number/julian date)", and return the copy to the Agency Disbursing Point.

#### Preparation of "Lot Sheet - Journal Vouchers"

Agency Disbursing Points are to submit the "Lot Sheet - Journal Vouchers" (Exhibit D attached) on a daily basis to Area Offices (Encoding Point). Journal Vouchers shall be detailed by entering the journal voucher number, agency code effected, amount and the general ledger accounts to be debited and credited. Source documents must be attached. Form 5-4236 Financial Accounting System Code Sheets are required. The "Lot Sheet" is to be prepared in an original and two (2) copies. The original and one (1) copy is to be forwarded to your Area Office (Encoding Point). Area Offices will then encode the transactions, mark the original and copy "Encoded (applicable batch number/julian date)", and return the copy to the Agency Disbursing Point.



### General Ledger Accounts

Agency Disbursing Points are to maintain Control Ledgers for each ISSDA "General Ledger Account" (Exhibit E attached) on a daily basis. The Control Ledgers are to be reconciled with the monthly "General Ledger Detail List - ISSDA Funds", (See Preparation of "Comparative Trial Balance" above). The General Ledger Account balances are to be summarized on the "ISSDA FUNDS BALANCE SHEET" (Exhibit F attached) on a daily basis. A copy of the accomplished daily ISSDA Funds Balance Sheet is to be forwarded to your Area Office (encoding point).

### Instructions for Issuance of Checks and Procedures for Handling Void and Cancelled Checks

Checks should not be issued on the last two (2) working days of the month. You may, however, issue checks during that period if determined to be an emergency. If encoding cannot be accomplished within the month of issue, it is to be done in the subsequent month. The transaction will be considered business for the month in which encoded.

In the future, Treasury checks issued from ISSDA accounts are to be Voided only when spoiled in preparation and the amounts have not been taken into the accounts. When amounts have been taken into the accounts, Treasury checks are to be CANCELLED within the month of issue or in subsequent months.

There will be only three (3) categories of checks as follows:

1. Check issued for a normal disbursement
2. Check spoiled in preparation, amount not taken into accounts marked "VOID"
3. Check Cancelled, when amounts have been taken into the accounts

### Chart of General Ledger Accounts

A chart of accounts together with definitions for ISSDA General Ledger Accounts are attached. (Attachment 1).

### Expenditure and Deposit Structure for ISSDA Funds

This list shows Transaction Codes to be used in Field 14 of the Form 5-4236 Financial Accounting System Code Sheet. Do not use any other Transaction Codes except those listed in the attached Schedule. (Attachment 2). Also, note that Transaction Code 50 and 59 are restricted for use in Intra-Bureau transactions without the issuance of a check.

Summary

The foregoing procedures and functions are of extreme importance to the success of the ISSDA operations and you are reminded of the March 3, 1986 effective date. Failure to follow the prescribed methods will result in a delay of the encoding of your ISSDA transactions into the ADP System. Questions should be directed to the Branch of Finance and Accounting, FTS 743-7276.

*Mark Eugene Guinn*

COMPARATIVE TRIAL BALANCE AS OF

AGENCY NAME \_\_\_\_\_

CODE \_\_\_\_\_

DATE PREPARED \_\_\_\_\_

ACCOUNT NUMBER		AREA/AGENCY		GENERAL LEDGER PRINTOUT		DIFFERENCE DETAIL ON REVERSE
		DR	CR	DR	CR	
104.10	CASH BALANCE START OF YEAR					
104.31	CURRENT YEAR DISBURSEMENTS					
104.40	CUR. YR. DISB. INTRA-BUREAU					
104.71	CURRENT YEAR DEPOSITS					
104.80	CUR. YR. DEPOSITS INTRA-BUREAU					
104.90	CUR. YR. ADVICES OF CHARGE & COLLECTION					
	SUB-TOTALS					
206.11	DEPOSITS-INDIVIDUAL INDS.					
206.13	DEPOSITS-TRIBAL FUNDS					
206.22	UNDISTRIBUTED INT-OTHER					
206.23	UNDISTRIBUTED INTEREST					
206.50	CONTRACT ADVANCES TO TRIBES					
206.70	DEPOSITS - OTHER					
	SUB-TOTALS					
TOTALS						









D A I L Y  
I S S D A F U N D S  
BALANCE SHEET

---

AGENCY NAME: \_\_\_\_\_

AS OF: \_\_\_\_\_

CODE: \_\_\_\_\_

DATE PREPARED: \_\_\_\_\_

G/L NO.	DESCRIPTION	DEBIT	CREDIT
104.10	OPENING BALANCE	_____	_____
104.31	DISBURSEMENTS	_____	_____
104.40	DISBURSEMENTS/INTRA-BUREAU	_____	_____
104.71	COLLECTIONS	_____	_____
104.80	COLLECTIONS/INTRA-BUREAU	_____	_____
104.90	ADVICES OF CHARGE & COLLECTIONS	_____	_____
06.11	DEPOSITS - INDIVIDUAL INDIANS	_____	_____
206.13	DEPOSITS - TRIBAL FUNDS	_____	_____
206.22	UNDISTRIBUTED INTEREST - OTHER	_____	_____
206.23	UNDISTRIBUTED INTEREST - INDIV. & TRIBES	_____	_____
206.50	DEPOSITS - CONTRACT ADVANCES TO TRIBES	_____	_____
206.70	DEPOSITS - OTHER	_____	_____
	TOTALS - - - - -	_____	_____

PREPARED BY: \_\_\_\_\_  
Title/Date

APPROVED BY: \_\_\_\_\_  
Title/Date



ATTACHMENT I

Chart C, Trust Activities: ISSDA Funds

A. General Ledger Accounts

The General Ledger is the most important record in the accounting system. It is the record in which all the transactions are summarized. It contains all the principal accounts which form the basis for the balance sheet, and includes the control accounts for income and expenses. The General Ledger constitutes the main control point of the accounting system. In general, all detailed accounting is decentralized to the Agency Disbursing Points.

B. Chart and Definitions of Accounts

(1) Chart of Accounts - ISSDA Funds  
Balance Sheet Accounts

ASSETS AND OTHER DEBITS

104.10 Cash Balance Start of Year - ISSDA Funds  
104.31 Current Year Disbursements  
104.40 Current Year Disbursements - Intra Bureau  
104.71 Current Year Repayments  
104.80 Current Year Deposits - Intra Bureau  
104.90 Current Year Advances of Charge and  
Collections

LIABILITIES AND OTHER CREDITS

206.11 Deposits - Individual Indians  
206.13 Deposits - Tribal Funds  
206.50 Deposits - Advances to Tribes (non-interest  
bearing)  
206.70 Deposits - Others  
206.22 Undistributed Interest - Other Deposits  
206.23 Undistributed Interest - Individual Indians  
and Tribal Deposits

(2) Definitions of Accounts - ISSDA Funds

104.10 Cash Balance Start of Year - ISSDA Funds  
This is a debit balance account maintained to show the balance of all funds deposited to the credit of an Indian Service Special Disbursing Station in account with the Treasurer of the United States at the beginning of the year.

- 104.31 Current Year Disbursements  
This is a credit balance account which shows cash disbursements accomplished by the Indian Service Special Disbursing Station.
- 104.40 Current Year Disbursements - Intra Bureau  
This is a credit balance account which shows Intra-Bureau disbursements accomplished by the Indian Service Special Disbursing Station.
- 104.71 Current Year Repayments  
This is a debit balance account which shows cash collections of ISSDA Deposit Funds.
- 104.80 Current Year Deposits - Intra Bureau  
This is a debit balance account maintained to reflect Intra-Bureau collections of ISSDA Deposit Funds.
- 104.90 Current Year Advices of Charge and Collections  
This is a debit balance account maintained for processing expenditure withdrawals and credits between appropriation, fund, and receipt accounts where checks are not to be drawn by the Treasury Department and delivered to the billing office.
- 206.11 Deposits - Individual Indians  
This is a credit balance category control account and shall be maintained to show the accountability of the Bureau for cash and securities purchased from restricted personal funds derived from trust properties which funds and securities are held for Individual Indians. The cash balances of accounts subsidiary hereto is that on deposit to the credit of an Indian Service Special Disbursing Station.
- 206.13 Deposits - Tribal Funds  
This is a credit balance category control account and shall be maintained to show the accountability of the Bureau for cash and

securities purchased from restricted tribal funds derived from trust properties, which funds and securities are held for tribal organizations. The cash balances of accounts subsidiary hereto is that on deposit to the credit of an Indian Service Special Disbursing Station.

206.50 Deposits - Advances to Tribes

This is a credit balance category control account and shall be maintained to show the Advance Payments under contracts negotiated with Indian Tribes. This account is a custodial control account. Interest should not be applied to these accounts as funds involved are appropriated. The cash balances of accounts subsidiary hereto is that on deposit to the credit of an ISSDA station.

206.70 Deposits - Other

This is a credit balance category control account that temporarily shall include deposits which at the time of deposit cannot be credited to specific Individual Indian or Tribal accounts and also deposits, the nature of which is not provided for elsewhere in these accounts. Separate subsidiary account shall be maintained by deposit. When the deposit is identified as to what deposit account should be credited, it is then transferred to the proper account. The cash balances of accounts subsidiary hereto is that on deposit to the credit of an ISSDA Station.

206.22 Undistributed Interest - Other Deposits

This is a debit balance account maintained as a deposit and disbursing account to record distribution of Bureau level interest earnings to Deposits - Other subsidiary accounts to general ledger accounts 206.70

206.23 Undistributed Interest - Individual Indians and Tribal Deposits

This is a debit balance account maintained as a deposit and disbursing account to record distribution of Bureau level interest earnings to Deposits Individual Indians and Tribal Funds subsidiary accounts to general ledger accounts 206.11 and 206.13.

SCHEDULE OF EXPENDITURE AND DEPOSIT ACCOUNTS FOR ISSDA FUNDS

FIELD 8 PROGRAM CODE	EXPENDITURE	FIELD 14 TRANS CODE	GENERAL LEDGER DR	CR	EXPLANATION OF TRANSACTION
0611	Deposits-Individual Indians	10	206.11	104.31	To record disbursement of check and reduce balance in IIM account.
0613	Deposits-Tribal Funds	10	206.13	104.31	To record disbursement of check and reduce balance in Tribal account.
0650	Deposits-Advances To Tribes	10	206.50	104.31	To record disbursement of check and reduce balance in Advances to Tribes account.
0670	Deposits-Other	10	206.70	104.31	To record disbursement of check and reduce balance in Special Deposit Account.
XXXX	Adjusting Entries	20	As selected		TC 20 is to be used only for correcting or adjusting any of the above transactions.

EXPENDITURES: Posting media; Daily Lot Sheet - Disbursements. Daily postings of Disbursements shall be recorded in the General Ledger Control Accounts by entering the disbursement block number, the first and last check number, and the summary total of disbursements.

## SCHEDULE OF EXPENDITURE AND DEPOSIT ACCOUNTS FOR ISSDA FUNDS

FIELD 8 PROGRAM CODE	COLLECTION	FIELD 14 TRANS CODE	GENERAL LEDGER		EXPLANATION OF TRANSACTION
			DR	CR	
0611	Deposits-Individual Indians	19	104.71	206.11	To record cash collection and deposits to IIM accounts
0613	Deposits-Tribal Funds	19	104.71	206.13	To record cash collection and deposits to Tribal Fund Account.
0622	Undistributed Inte- rest-Other	19	104.71	206.22	To record cash collection and deposit to undistributed interest-other account from Bureau level earnings.
0623	Undistributed Inte- rest-Individual Indians & Trust Funds	19	104.71	206.23	To record cash collection and deposit to undistributed interest-Individual Indians and Tribal Funds accounts from Bureau level earnings.
0650	Deposits-Advances To Tribes	19	104.71	206.50	To record cash collection and deposits to Advances to tribes account for a contract advance.
0670	Deposits-Other	19	104.71	206.70	To record cash collection and deposits which at the time of deposit cannot be credited to a specific account.
XXXX	Adjusting Entries	29	As Selected		TC 29 is to be used only for correcting or adjusting any of the above transactions.

COLLECTIONS: Posting Media; Daily Lot Sheet - Collections. Daily posting of collections shall be recorded in the General Ledger Control Accounts by entering the SF-215 Certificate of Deposit Ticket Number, the first and last collection voucher number and the summary total of collections.

## SCHEDULE OF EXPENDITURE AND DEPOSIT ACCOUNTS FOR ISSDA FUNDS

FIELD 8 PROGRAM CODE	INTRA-BUREAU TRANSACTIONS	FIELD 14 TRANS CODE	GENERAL LEDGER DR	CR	EXPLANATION OF TRANSACTION
0611	Deposits-Individual Indians	50	206.11	104.40	To record intra-bureau disbursement not involving check issuance and reduce balance in IIM account.
0613	Deposits-Tribal Funds	50	206.13	104.40	To record intra-bureau disbursement not involving check issuance and reduce balance in Tribal Fund Account.
0670	Deposits-Other	50	206.70	104.40	To record intra-bureau disbursement not involving check issuance and reduce balance in Special Deposit Account.
XXXX	Adjusting Entries	60	As Selected		TC 60 is to be used only for correcting or adjusting any of the above transactions.
0611	Deposits-Individual Indians	17	206.11	206.70	To record journal voucher transfer of funds from an individual Indian account to a Special Deposit Account
0613	Deposits-Tribal Funds	17	206.13	206.11	To record journal voucher transfer of funds from a Tribal Fund Account to an Individual Indian Account.
0622	Undistributed Interest Other	17	206.22	206.70	To record journal voucher transfer of undistributed interest-field level earnings to a Special Deposit Account.
0623	Undistributed Interest - Individual Indians and Tribal Funds	17	206.23	206.11	To record journal voucher transfer of undistributed interest - field level earnings to an Individual Indian Account.
0623	Undistributed Interest - Individual Indians and Tribal Funds	17	206.23	206.13	To record journal voucher transfer of undistributed interest - field level earnings to a tribal account.

## SCHEDULE OF EXPENDITURE AND DEPOSIT ACCOUNTS FOR ISSDA FUNDS

FIELD 8 PROGRAM CODE	INTRA-BUREAU TRANSACTIONS	FIELD 14 TRANS CODE	GENERAL LEDGER DR	CR	EXPLANATION OF TRANSACTION
0670	Deposits - Other	17	206.70	206.11	To record journal voucher transfer of funds from a Special Deposit Account to an Individual Indian Acct.
XXXX	Adjusting Entries	27	As Selected		TC 27 is to be used only for correcting or adjusting any of the above transactions.
0611	Deposits - Individual Indians	59	104.80	206.11	To record intra-Bureau collection not involving a cash receipt and increase balance in an Individual Indian account.
0613	Deposits-Tribal Funds	59	104.80	206.13	To record intra-Bureau collection not involving a cash receipt and increase balance in a Tribal Fund Account.
0670	Deposits - Other	59	104.80	206.70	To record intra-Bureau collection not involving a cash receipt and increase balance in a Special Deposit Account.
XXXX	Adjusting Entries	69	As Selected		TC 69 is to be used only for correcting or adjusting any of the above transactions.
0670	Deposits - Others	79	104.90	206.70	To record Oil & Gas Royalty collections, Proceeds from MMS and increase balance in the Special Deposit Account.
XXXX	Adjusting Entry	89	As Selected		TC 89 is to be used only for correcting or adjusting the above transaction.



United States Department of the Interior  
BUREAU OF INDIAN AFFAIRS  
Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

JUN 29 1984

ISSDA MEMORANDUM NO. 84-000

To: All Area Directors  
All Finance Officers  
All Indian Service Deputy Disbursing Agents

From: Indian Service Special Disbursing Agent

Subject: Announcement of the ISSDA memorandum series

In view of the limited existence of standardized policies and procedures pertaining to the duties and responsibilities of Deputy Disbursing Agents and the operation of Individual Indian money accounting offices, I have initiated an ISSDA Memorandum Series to provide guidance in these areas. Please maintain each memorandum received sequentially in a loose-leaf binder and ensure that all personnel associated with DDA and IIM operations have a copy.

I would appreciate your suggestions on topics that you would like to see covered.

Donald M. Gray





# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: JUN 29 1984

ISSDA MEMORANDUM NO. 84-001

To: All Area Directors

From: Indian Service Special Disbursing Agent (ISSDA)

Subject: Requests for designation and revocation of Indian Service Deputy Disbursing Agents

The following requirements are effective for the designation and revocation of Indian Service Deputy Disbursing Agents:

1. All requests must be signed by the Area Director.
2. All requests for designations must be made on Attachment A and requests for revocation of designation on Attachment B. (See illustrations 1 and 2 for samples of completed Attachments A and B).
3. Each request for designation must be accompanied by the following:
  - a. One Form TUS 5583 completed on the front only (Attachment C) signed in black ink by the Deputy Disbursing Agent designee. This form will be sent to the Treasurer of the United States.
  - b. One Form TUS 5583 completed front and back (Attachment D), and signed in black ink by the Deputy Disbursing Agent designee and notarized by a Public Notary. The form will be retained by the ISSDA.
  - c. One GFO Form 3023 (Attachment E) signed in black ink by the Deputy Disbursing Agent designee.
  - d. One Attachment F to this memo signed in black ink by the Deputy Disbursing Agent designee on the Indian Service Deputy Disbursing Agent line.

Requests will be returned without action if they are not in full compliance with the above requirements.

In addition, all revocation requests must be accompanied by a request for designation of a new Deputy Disbursing Agent. This requirement is necessary to assure that a location is not functioning without a Deputy.

A supply of the above-cited forms is enclosed.

Attachments

*Donald M. Gray*

Attachment A

Date:  
From: Area Director, \_\_\_\_\_ Area  
Subject: Designation of Indian Services Deputy Disbursing Agent  
To: Indian Services Special Disbursing Agent

I hereby request that \_\_\_\_\_ be designated as  
your \_\_\_\_\_ Deputy Disbursing Agent at \_\_\_\_\_  
\_\_\_\_\_ pursuant to the provisions of 25 USC 53. Treasury  
Department Forms TUS 5583 and TUS 3023, and designation letter to the  
Treasurer of the United States signed by the above-named designee are  
attached.

Attachments

Date:

From: Area Director, \_\_\_\_\_ Area

Subject: Revocation of Designation of Indian Services Deputy  
Disbursing Agent

To: Indian Services Special Disbursing Agent

Please revoke the designation of \_\_\_\_\_ as your

\_\_\_\_\_ Deputy Disbursing Agent at the \_\_\_\_\_

\_\_\_\_\_ effective \_\_\_\_\_.

Date:

From: Area Director, Aberdeen Area

Subject: Designation of Indian Services Deputy Disbursing Agent

To: Indian Services Special Disbursing Agent

I hereby request that John J. Doe be designated as your Primary Deputy Disbursing Agent at Turtle Mountain Agency All-01 pursuant to the provisions of 25 USC 53. Treasury Department Forms TUS 5583 and TUS 3023, and designation letter to the Treasurer of the United States signed by the above-named designee are attached.

Attachments

Attachment B  
Illustration 2

Date: 6/29/84

From: Area Director, Aberdeen Area

Subject: Revocation of Designation of Indian Services Deputy  
Disbursing Agent

To: Indian Services Special Disbursing Agent

Please revoke the designation of Sally Smith as your  
Primary Deputy Disbursing Agent at the Turtle Mountain Agency  
Belcourt, ND effective 7/15/84.

Treasury Department  
Office of Treasurer, U. S.  
Check Accounting Division  
FORM TUS 5583

Department of the Interior  
Bureau of Indian Affairs

**SIGNATURE CARD**

Notify Treasurer of the  
United States of any  
change in this  
address.

Sign here, in form to  
be used on checks:

I certify that the above  
signature is that of the  
disbursing officer  
named.

Indian Service Special  
Disbursing Agent

The signature of person certifying should be known to the Treasurer of the United States.

(Title)

Date: \_\_\_\_\_

When signed forward immediately to the Treasurer of the United States, Washington, D. C. 20226

GPC 896-617

Treasury Department  
Office of Treasurer, U. S.  
Check Accounting Division  
FORM TUS 5583

Department of the Interior  
Bureau of Indian Affairs

**SIGNATURE CARD**

Notify Treasurer of the  
United States of any  
change in this  
address.

Sign here, in form to  
be used on checks:

I certify that the above  
signature is that of the  
disbursing officer  
named.

Indian Service Special  
Disbursing Agent

The signature of person certifying should be known to the Treasurer of the United States.

(Title)

Date: \_\_\_\_\_

When signed forward immediately to the Treasurer of the United States, Washington, D. C. 20226

GPO 896-617

Primary \_\_\_\_\_ Alternate \_\_\_\_\_ (Check one)

Social Security Number: \_\_\_\_\_

Area/Agency/Location Code: \_\_\_\_\_

Pay Plan Series/Grade: \_\_\_\_\_

Position Title: \_\_\_\_\_

Duties: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Treasurer of the United States  
Check Accounting Division  
Washington, D. C. 20226

My official signature as it will appear on checks drawn on the Treasurer of the United States is shown in *EACH* of the 14 spaces below.

I understand that a legible signature is desirable and that signatures on checks should conform closely to these specimens. I will use a permanent ink of a dark-blue, blue-black, or black color.

I will furnish new specimen signatures if a change in the form of my signature is to be made, and I will observe all of the provisions of Treasury Department Circular No. 8 in the issue, care, and use of checks.

-----  
(Date)

-----  
(Signature)

*When the signograph is used, submit additional specimen signatures on blank sheets*

**SPECIMEN SIGNATURES**

**SPECIMEN SIGNATURES**





# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Area \_\_\_\_\_

Agency \_\_\_\_\_

Date: \_\_\_\_\_

The Treasurer of the United States

Dear Sir:

Pursuant to the provisions of 25 USC 53, I hereby designate

\_\_\_\_\_ as my Deputy Disbursing Agent to act in my place and discharge all the duties vested in me by law or regulation, including the signing of checks drawn upon any funds currently standing, or which hereafter may be placed to my official credit with the Treasurer of the United States. I certify that the signature of my Deputy, which appears below is genuine.

\_\_\_\_\_  
Indian Service Special Disbursing Agent

\_\_\_\_\_  
Indian Service Deputy Disbursing Agent



# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

JUN 29 1984

ISSDA MEMORANDUM NO. 84-002

To: All Area Directors

From: Indian Service Special Disbursing Agent

Subject: Requirement for both Primary and Alternate Deputy Disbursing Agents

Each Individual Indian money disbursement location must have a primary and an alternate Deputy Disbursing Agent. Attached is a list of Deputy Disbursing Agents by Bureau location. Please advise for your locations whether the designated Deputy is primary or alternate. If you do not have a primary or alternate at a disbursing location, please submit a request for designation in accordance with ISSDA MEMORANDUM NO. 84-001. The report on this task is due in my office by July 13, 1984.

Note: A disbursing location is one at which Treasury checks are issued against an Individual Indian Money Account.

*Donald M. Gray*

Attachment

INDIAN SERVICE DEPUTY DISBURSING AGENTS

<u>Name</u>	<u>Area</u>	<u>Agency</u>
Groehler, Judy A.	Aberdeen Area	Area Office
Wilson, Thomas O	Aberdeen Area	Area Office
Whitener, Donald L.	Aberdeen Area	Cheyenne River Agency
Hudson, Marilyn C.	Aberdeen Area	Ft. Berthold Agency
Marsette, Edith M.	Aberdeen Area	Ft. Berthold Agency
Gipp, William C.	Aberdeen Area	Ft. Totten Agency
Trottier, Wayne J.	Aberdeen Area	Ft. Totten Agency
Tyon, Agnes L.	Aberdeen Area	Pine Ridge Agency
Whirlwind Horse, Anthony	Aberdeen Area	Pine Ridge Agency
Barber, Wilson, Jr.	Aberdeen Area	Rosebud Agency
Behrends, Laura	Aberdeen Area	Rosebud Agency
Olson, Marvin A.	Aberdeen Area	Sisseton Agency
Wilkinson, Wilbur D.	Aberdeen Area	Sisseton Agency
Chase the Bear, Lionel M.	Aberdeen Area	Standing Rock Agency
Eagle, Eugene W.	Aberdeen Area	Standing Rock Agency
Allery, Clifford S.	Aberdeen Area	Turtle Mountain Agency
Bruce, Dorene R.	Aberdeen Area	Turtle Mountain Agency
Christie, Joe C.	Aberdeen Area	Winnebago Agency
Jones, Cora L.	Aberdeen Area	Winnebago Agency
Roseland, Raymond E.	Aberdeen Area	Winnebago Agency
Martinez, Tillie L.	Albuquerque Area	Area Office
Redbird, Ernest E.	Anadarko Area	Anadarko Agency
Thompson, Rupert	Anadarko Area	Anadarko Agency
Rogers, Gary L.	Anadarko Area	Area Office
Toyobo, Rosemary	Anadarko Area	Area Office
Dowell, Tom	Anadarko Area	Concho Agency
Thompson, Alseade G.	Anadarko Area	Pawnee Agency
Faulk, Erma E.	Anadarko Area	Shawnee Agency
Walker, Joe B.	Anadarko Area	Shawnee Agency
Boyer, Donna M.	Billings Area	Area Office
Harwood, Daniel T.	Billings Area	Blackfeet Agency
Magee, Merle	Billings Area	Blackfeet Agency
Jacobs, Carmen M.	Billings Area	Crow Agency
Pease, William P.	Billings Area	Crow Agency
Peterson, Arthur J.	Billings Area	Crow Agency
Plumage, Charles D.	Billings Area	Ft. Belknap Agency
Whitelaw, Michael P.	Billings Area	Ft. Belknap Agency
Limberg, James A.	Billings Area	Ft. Peck Agency
Merchant, Frank E.	Billings Area	Ft. Peck Agency
Whiteman, Dennis T.	Billings Area	Ft. Peck Agency
Moran, Ernest T., Sr.	Billings Area	No. Cheyenne Agency
Peck, Lillian	Billings Area	No. Cheyenne Agency
Collier, Lavern W.	Billings Area	Wind River Agency
Harbour, Richard A.	Billings Area	Wind River Agency
Steinwand, Martin J.	Billings Area	Wind River Agency
Gray, Donald M.	C/O - West	Central Office
Reed, Richard J.	C/O - West	Central Office
Vale, John W.	C/O - West	Central Office
McLaughlin, Curtis	Eastern Area	Area Office
Benn, Robert C.	Eastern Area	Choctaw Agency
Eldemar, David A.	Juneau Area	Area Office

<u>Name</u>	<u>Area</u>	<u>Agency</u>
Wilkinson, Betty L.	Juneau Area	Area Office
Sayers, Carolyn R.	Minneapolis Area	Red Lake Mills
Wood, Robert F.	Muskogee Area	Area Office
Shadlow, Lois L.	Muskogee Area	Osage Agency
Showalter, Ray F.	Navajo Area	Area Office
Abeita, Andy R.	Navajo Area	Eastern Navajo Agency
Plummer, Edward O.	Navajo Area	Eastern Navajo Agency
Frejo, Orren K.	Navajo Area	Shiprock Agency
Hayes, Patrick A.	Phoenix Area	Colorado River Agency
Mojado, Marcus	Phoenix Area	Colorado River Agency
Rideshorse, Samuel, Jr.	Phoenix Area	Colorado River Agency
Racine, Albert J.	Phoenix Area	Eastern Nevada Agency
Whiteford, Thomas, Sr.	Phoenix Area	Eastern Nevada Agency
King, Lonnie W.	Phoenix Area	Ft. Apache Agency
Rolfe, Eileen G.	Phoenix Area	Ft. Apache Agency
Begay, Nathan C.	Phoenix Area	Hopi Agency
Fred, Davis	Phoenix Area	Hopi Agency
Secakuku, Alph H.	Phoenix Area	Hopi Agency
Paisano, Robert	Phoenix Area	Papago Agency
Ross, John, Jr.	Phoenix Area	Papago Agency
Nuvamsa, Benjamin H.	Phoenix Area	Pima Agency
Thompson, Edmund L., Sr.	Phoenix Area	Pima Agency
Villalobos, Claudio	Phoenix Area	Pima Agency
Hilliard, Samuel L.	Phoenix Area	Salt River Agency
McNeal, Susie W.	Phoenix Area	Salt River Agency
Bullis, Lonnie R.	Phoenix Area	San Carlos Agency
Manuelito, Ernest D.	Phoenix Area	San Carlos Agency
Taylor, Bob J.	Phoenix Area	San Carlos Agency
Henson, C. L.	Phoenix Area	Truxton Canon Agency
Lucero, Gerald C.	Phoenix Area	Truxton Canon Agency
Cuch, Henry T.	Phoenix Area	Uintah and Ouray Agency
Hunter, Robert L.	Phoenix Area	Western Nevada Agency
Morigeau, Paul, Jr.	Phoenix Area	Western Nevada Agency
Hatch, Petra	Portland Area	Area Office
Miller, Betty T.	Portland Area	Area Office
Davis, George M.	Portland Area	Colville Agency
Nicholson, William E.	Portland Area	Colville Agency
Neuman, John A.	Portland Area	Flathead Agency
Overberg, Karole D.	Portland Area	Flathead Agency
Spang, Alonzo T., Sr.	Portland Area	Flathead Agency
LaPointe, Eric J.	Portland Area	Fort Hall Agency
Thompson, Duane F.	Portland Area	Fort Hall Agency
McDonald, Wyman J.	Portland Area	No. Idaho Agency
Oberly, Acey Jr.	Portland Area	No. Idaho Agency
Alby, Frank S.	Portland Area	Olympic Peninsula Agency
Maldonado, Ray F.	Portland Area	Olympic Peninsula Agency
Black, William A.	Portland Area	Puget Sound Agency
Cannon, Gordon E.	Portland Area	Spokane Agency
Peone, Alfred M.	Portland Area	Spokane Agency
LaFrance, Gregory C.	Portland Area	Umatilla Agency
Sandoval, William D.	Portland Area	Umatilla Agency

<u>Name</u>	<u>Area</u>	<u>Agency</u>
Smith, Gerald L.	Portland Area	Warm Springs Agency
Topash, Bernard W.	Portland Area	Warm Springs Agency
Olney, Hiram E.	Portland Area	Yakima Agency
Williams, Henry S.	Portland Area	Yakima Agency
Chavarria, Ben	Sacramento Area	Area Office
Marion, Duane W.	Sacramento Area	Area Office



United States Department of the Interior  
BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: JUN 29 1984

ISSDA MEMORANDUM NO. 84-003

To: Area Director,

From: Indian Service Special Disbursing Agent

Subject: Request for position information and authenticity of signature of ISSDA Deputy Disbursing Agents for the purpose of their redesignation

Our records show the individuals on the attached list designated as Deputy Disbursing Agents (DDA) for your Area to the Indian Service Special Disbursing Agent (ISSDA).

Please have each Deputy complete for my records the front and back of one of the attached Form TUS 5583's. Please have the Deputy sign the form in black ink and have it notarized by a Public Notary. Be sure and check on the back of the form as to whether the Deputy is Primary or Alternate. (See the attached sample of a properly completed and notarized Form TUS 5583.)

Also have each person listed sign the attached DDA designation form and forward it to me for signature. After I sign the form as ISSDA, the original will be returned to the DDA and a record copy will be sent to your office.

Both of the above forms are due by July 13, 1984.

*Donald M. Gray*

Attachments

Treasury Department  
Office of Treasurer, U. S.  
Check Accounting Division  
FORM TUS 5583

Department of the Interior  
Bureau of Indian Affairs

Aberdeen Area Office  
Turtle Mountain Agency  
Belcourt, ND

SIGNATURE CARD

Notify Treasurer of the  
United States of any  
change in this  
address.

John J. Doe

OFFICIAL SEAL  
CINDIE WADE

Sign here, in form to  
be used on checks:

*John J. Doe* *my commission expires 9/1/84*

NOTARY PUBLIC - NEW MEXICO  
NOTARY BOND FILED WITH SECRETARY OF STATE

I certify that the above  
signature is that of the  
disbursing officer  
named.

Indian Service Special  
Disbursing Agent

The signature of person certifying should be known to the Treasurer of the United States.

(This)

Date: \_\_\_\_\_

When signed forward immediately to the Treasurer of the United States, Washington, D. C. 20226

GPO 896-617

Primary  X  Alternate \_\_\_\_\_ (Check one)

Social Security Number:  999-99-9999

Area/Agency/Location Code:  A11-01

Pay Plan Series/Grade:  GS 0525 07

Position Title:  Supvr Acctng Tech

Duties: \_\_\_\_\_

Supervises IIM Section

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



United States Department of the Interior  
BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Area \_\_\_\_\_

Agency \_\_\_\_\_

Date: \_\_\_\_\_

The Treasurer of the United States

Dear Sir:

Pursuant to the provisions of 25 USC 53, I hereby designate  
\_\_\_\_\_ as my Deputy Disbursing Agent to act  
in my place and discharge all the duties vested in me by law or regula-  
tion, including the signing of checks drawn upon any funds currently  
standing, or which hereafter may be placed to my official credit with  
the Treasurer of the United States. I certify that the signature of my  
Deputy, which appears below is genuine.

\_\_\_\_\_  
Indian Service Special Disbursing Agent

\_\_\_\_\_  
Indian Service Deputy Disbursing Agent





# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: **JUL 05 1984**

ISSDA MEMORANDUM NO. 84-004

To: All Indian Service Deputy Disbursing Agents

From: Indian Service Special Disbursing Agent

Subject: Signature Plate Accountability

An individual formally designated as the primary Deputy Disbursing Agent (DDA) is accountable for the personal possession, safeguarding, and use of any ISSDA signature plate assigned to him/her by the ISSDA until the ISSDA formally approves the transfer of the plates to another DDA. The following requirements for ISSDA signature plate accountability transfers are effective:

The primary Deputy Disbursing Agent will upon notice of revocation of designation as Deputy ISSDA, transfer the ISSDA Signature Plates to the new primary Deputy by signing the attached "Certification of Transfer of Possession of ISSDA Signature Plate". The new primary Deputy will sign the "Certification of Possession of ISSDA Signature Plates". The original certifications, plus three copies will be submitted to the ISSDA for approval. Upon approval by the ISSDA, the copies of the certification will be returned for the files of the Area Director, transferring Deputy, and receiving Deputy.

Illustration 1 shows a properly completed "ISSDA Signature Plates Certification of Transfer and Possession" for for your guidance.

*Donald M. Gray*

Attachment

ISSDA SIGNATURE PLATES CERTIFICATION OF TRANSFER AND POSSESSION

\*\*\*\*\*

Certification of Transfer of Possession  
of ISSDA Signature Plate

I certify that I transferred possession of ISSDA Signature Plates Nos. \_\_\_\_\_ through \_\_\_\_\_ bearing the signature of \_\_\_\_\_ to \_\_\_\_\_, Deputy Disbursing Agent for the \_\_\_\_\_ disbursing location.

\_\_\_\_\_  
Deputy Indian Service Disbursing Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Area/Agency/Location

\*\*\*\*\*

Certification of Possession of  
ISSDA Signature Plates

I certify that I am in personal possession of ISSDA Signature Plates Nos. \_\_\_\_\_ through \_\_\_\_\_ bearing the signature of \_\_\_\_\_. I also certify that the signature plates are adequately safeguarded to prevent unauthorized possession and use by others and that the signature plates will be used only for the authorized ISSDA activities at the \_\_\_\_\_ disbursing location.

I also acknowledge that I may be held personally responsible for the loss or unauthorized use of the above-cited signature plates resulting from negligence on my part in properly safeguarding the plate.

\_\_\_\_\_  
Deputy Indian Service Disbursing Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Area/Agency/Location

\*\*\*\*\*

APPROVAL

I approve the above transfer and possession of ISSDA Signature Plates Nos. \_\_\_\_\_ through \_\_\_\_\_ bearing my signature.

\_\_\_\_\_  
Indian Service Special Disbursing Agent

\_\_\_\_\_  
Date

ISSDA SIGNATURE PLATES CERTIFICATION OF TRANSFER AND POSSESSION

\*\*\*\*\*

Certification of Transfer of Possession of ISSDA Signature Plate

I certify that I transferred possession of ISSDA Signature Plates Nos. 6 through ~~xxxxxxx~~ bearing the signature of Donald M. Gray to Mary Jones, Deputy Disbursing Agent for the Turtle Mtn Agency All-01 disbursing location.

John Doe  
Deputy Indian Service Disbursing Agent

6/29/84  
Date

All-01  
Area/Agency/Location

\*\*\*\*\*

Certification of Possession of ISSDA Signature Plates

I certify that I am in personal possession of ISSDA Signature Plates Nos. 6 through ~~xxxxxxx~~ bearing the signature of Donald M. Gray. I also certify that the signature plates are adequately safeguarded to prevent unauthorized possession and use by others and that the signature plates will be used only for the authorized ISSDA activities at the Turtle Mtn Agency All-01 disbursing location.

I also acknowledge that I may be held personally responsible for the loss or unauthorized use of the above-cited signature plates resulting from negligence on my part in properly safeguarding the plate.

Mary Jones  
Deputy Indian Service Disbursing Agent

6/29/84  
Date

All-01  
Area/Agency/Location

\*\*\*\*\*

APPROVAL

I approve the above transfer and possession of ISSDA Signature Plates Nos.     through     bearing my signature.

\_\_\_\_\_  
Indian Service Special Disbursing Agent

\_\_\_\_\_  
Date



# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: **JUL 05 1984**

ISSDA MEMORANDUM NO. 84-005

To: All Indian Service Deputy Disbursing Agents  
From: Indian Service Special Disbursing Agent  
Subject: Notice of conversion to paper Government checks

The Department of the Treasury has advised that all Federal Government checks will be converted from the current punched card check to a new paper check by December 31, 1985. A photocopy of the paper checks is attached (Attachment A). The Treasury advises that the new paper check incorporates security features to deter forgeries, alteration, and color reproduction under current technology.

The Bureau of Indian Affairs plans to commence conversion to the paper check September 1, 1985. We will be ordering both continuous form checks and single checks with two tissue copies (check assembly Type B and D described in Attachment B). Attachment B1 lists our estimated annual check needs by assembly type for each disbursing point that was submitted to the Department of the Treasury. Please review the list and advise this office no later than July 18, 1984 of any adjustment in quantity by type you would like to make.

The Treasury has also requested our preprinted information needs for the new paper check. The phrase "BUREAU OF INDIAN AFFAIRS", "INDIAN DEPOSIT FUNDS" in the top center of the check; "IIM ACCT. NO." in the lower left side of the check; and the Account Symbol "4844" under the check number, as shown on the attached photocopy of the check are the preprinted requirements we have communicated to Treasury. If you have any suggestions on the preprinted information, please provide them to me by June 29, 1984.

When the new paper check is in use we plan to require the check issuing office to identify itself on the check plus we plan to require specific check issuance purposes to be placed on the check. If you have any suggestions in the latter area, please advise me.

A copy of all correspondence reviewed and sent to the Treasury is attached for your review. I will keep you informed as more information on the paper check conversion becomes available.

*Donald M. Gray*

Attachments

May 6-7-84

Mr. Ralph Echols  
Department of the Treasury  
Paper Check Conversion Team  
Shoreham Building - Room 410  
806 15th Street, NW  
Washington, DC 20005

JUN 14 1984

Dear Mr. Echols:

Enclosed is the completed "Paper Check Questionnaire" requested in Mr. Robert L. Langdon's May 7, 1984 letter. Also enclosed is a photocopy of the paper check showing our approximate preprint requirements. We cannot give precise character size specifications for the preprint information at this time without running some check printing tests. Accordingly we suggest the contractor you select work with each agency to develop proofs of the checks showing the preprint requirements before actual production.

We estimate that all of the disbursing sites in the Bureau of Indian Affairs could be converted by December 31, 1985 if the paper check stock is available September 1, 1985.

We also request that you provide us from your existing stock 1,000 continuous form two-up checks and 100 single cut checks for pre-conversion test processing. The checks are to be sent to Mr. Donald M. Gray, Indian Service Special Disbursing Agent, P. O. Box 127, Albuquerque, NM 87103. Mr. Gray is designated as the responsible official within the Bureau of Indian Affairs for the paper check conversion. All correspondence and other contacts are to be directed to Mr. Gray. His phone number is FTS 474-3496 or commercial 505-766-3496.

If you have recommended specifications for the envelope window location to accommodate the new paper check we would appreciate you sending them to us.

Sincerely yours,  
*Robert Walker*  
Acting Chief, Division of  
Accounting Management

Enclosure

cc:  
Surname ✓  
Chrono  
710 - RF  
Holdup Cy

DMGray:bs 6/6/84

United States Treasury <sup>15-51</sup> 000

BUREAU OF INDIAN AFFAIRS  
Indian Deposit Funds

Month Day Year

Month Day Year

Check No.

4844 -

Pay to  
the order of

DOLLARS

DOLLARS

IIM Acct No

**SPECIMEN  
NOT NEGOTIABLE**



PAPER CHECK QUESTIONNAIRE

If room on the front of this form is not sufficient, please use the back and cross reference by question number.

Return to: ~~PAPER CHECK CONVERSION TEAM  
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS  
MADISON PLACE & PENNSYLVANIA AVE., N.W.  
ROOM 500  
WASHINGTON, DC 20226~~

*Use address  
in letter*

1. What symbol(s) do you disburse under?

4844

2. What volume (number of checks) do you currently issue annually for each symbol?

640,000

3. Can you, at this time, estimate how long it will take you to convert from card to paper checks? If so, state in months.

three months

4. Do you anticipate a growing or declining volume of check issuances over the next five years?

Growing

5. Under paper checks, given the requirements for on-line MICR encoding and post/print verification, do you anticipate using preprinted stock or blank stock paper checks? If both, please break down by symbol number if possible.

Preprinted stock will be used.

Online MICR encoding and post/print verification not a requirement



6. What paper check assemblies do you anticipate needing (single checks, continuous form, 2 up, etc.). See Attachment B. If more than one type assembly is needed, indicate volume of each and whether they are preprinted or blank stock.

B - 65,000

D - 575,000

See attached list of disbursing locations and check volume for each.

CF on the list means type D assembly.

SF on the list means type B assembly.

The checks are to be sent directly from the contractor to the address shown for each disbursing location.

7. If you need preprinted stock, will you need control checks to replace spoils, etc.? If yes, please give volume.

No

8. Was this questionnaire sent to the right address?

XX yes                             no

9. If no, what is the proper name and address for your organization?

N/A

10. If other than yourself, please provide a contact with whom we can talk on this matter.

Name: Donald M. Gray

Telephone No. (Area Code) 505-766-3496 FTS: 474-3496

Other \_\_\_\_\_

11. In regard to the Disbursing Offices you represent as focal point to the paper check conversion effort, are all requisitions for check stock procurement consolidated by your office prior to submission to BGFO? If no, please provide the name, address and telephone number of the central point to which such requests must be submitted.

<sup>Yes</sup>  
General Comments/Suggestions:

Billing address for check stock is as follows:

Bureau of Indian Affairs  
Indian Service Special Disbursing Agent  
P.O. Box 127  
Albuquerque, New Mexico 87103

NAME: Donald M. Gray

DATE: June 6, 1984

TELEPHONE: FTS 474-3496 or (505) 766-3496

Bureau of Indian Affairs Billings Area Office 316 No. 26th Street Billings, Montana 59102	125,000 CF	Bureau of Indian Affairs Colorado River Agency Parker, Arizona 85344	500 SF
Bureau of Indian Affairs Cheyenne River Agency P. O. Box 135 Eagle Butte, So. Dak. 57625	2,000 SF	Bureau of Indian Affairs Ft. Apache Agency Whiteriver, Arizona 85941	500 SF
Bureau of Indian Affairs Fort Berthold Agency New Town, No. Dak. 58763	2,000 SF	Bureau of Indian Affairs Uintah & Ouray Agency Fort Duchesne, Utah 84026	500 SF
Bureau of Indian Affairs Pine Ridge Agency Pine Ridge, So. Dak. 5770	2,000 SF	Bureau of Indian Affairs Albuquerque Area Office P. O. Box 8327 Albuquerque, New Mex. 87108	2,000 SF
Bureau of Indian Affairs Rosebud Agency Rosebud, South Dakota 57570	2,000 SF	Bureau of Indian Affairs Navajo Area Office P. O. Box 1060 Gallup, New Mexico 87301	10,000 SF
Bureau of Indian Affairs Standing Rock Agency Fort Yates, No. Dak. 58538	2,000 SF	Bureau of Indian Affairs PORTLAND AREA OFFICE P. O. Box 3785 Portland, Oregon 97208	125,000 CF
Bureau of Indian Affairs ABERDEEN AREA OFFICE 115 4th Avenue, S. E. Aberdeen, South Dakota 57401	125,000 CF	Bureau of Indian Affairs Colville Agency P. O. Box 111 Nespelem, Washington 99155	1,000 SF
Bureau of Indian Affairs Crow Agency Crow Agency, Montana 59022	500 SF	Bureau of Indian Affairs Fort Hall Agency Fort Hall, Idaho 83203	500 SF
Bureau of Indian Affairs Fort Peck Agency P. O. Box 637 Poplar, Montana 59255	500 SF	Bureau of Indian Affairs Northern Idaho Agency Lapwai, Idaho 83540	500 SF
Bureau of Indian Affairs Muskogee Area Office Federal Building Muskogee, Oklahoma 74401	500 SF	Bureau of Indian Affairs Olympic Peninsula Agency P. O. Box 120 Hoquiam, Washington 98550	500 SF
Bureau of Indian Affairs Osage Agency Wichita, Oklahoma 74056	500 SF	Bureau of Indian Affairs Umatilla Agency P. O. Box 520 Pendleton, Oregon 97801	500 SF
Bureau of Indian Affairs PHOENIX AREA OFFICE P. O. Box 7007 Phoenix, Arizona 85011	100,000 CF	Bureau of Indian Affairs Warm Springs Agency Warm Springs, Oregon 97761	1,000 SF

Bureau of Indian Affairs Flathead Agency 100 Colby Street, Fed Bldg. Butte, Montana 59701	500 SF	Bureau of Indian Affairs Pima Agency Sacaton, Arizona	500 SF
Bureau of Indian Affairs Yakima Agency P. O. Box 632 Toppenish, Washington 98948	1,000 SF	Bureau of Indian Affairs San Carlos Agency San Carlos, Arizona 85550	500 SF
Bureau of Indian Affairs ANADARKO AREA OFFICE P. O. Box 363, Federal Building Anadarko, Oklahoma 73005	100,000 CF	Bureau of Indian Affairs Western Nevada Agency 5533 Mark Twain Avenue Carson City, Nevada 89701	500 SF
Bureau of Indian Affairs Horton Agency Horton, Kansas 66439	500 SF	Bureau of Indian Affairs Eastern Nevada Agency Elko, Nevada 89801	500 SF
Bureau of Indian Affairs Concho Agency Concho, Oklahoma 73002	500 SF	Bureau of Indian Affairs Hopi Agency Keams Canyon, Arizona 86034	500 SF
Bureau of Indian Affairs Anadarko Agency Anadarko, Oklahoma 73005	500 SF	Bureau of Indian Affairs Truxton Canyon Agency Valentine, Arizona 86437	500 SF
Bureau of Indian Affairs Shawnee Agency Shawnee, Oklahoma 74058	500 SF	Bureau of Indian Affairs JUNEAU AREA OFFICE PO Box 3-8000 Room 215 Juneau, Alaska 99802	500 SF
Bureau of Indian Affairs Shawnee Agency Shawnee, Oklahoma 74801	500 SF	Bureau of Indian Affairs SACRAMENTO AREA OFFICE 2800 Cottage Way Sacramento, California 95825	1,000 SF
Bureau of Indian Affairs Northern Cheyenne Agency Lame Deer, Montana 59043	500 SF	Bureau of Indian Affairs EASTERN AREA OFFICE 1951 Constitution Avenue NW Washington, D. C. 20245	2,000 SF
Bureau of Indian Affairs Wind River Agency Ft. Washakie, Wyoming 82514	500 SF	Bureau of Indian Affairs Division of Acctg. Mgmt. P. O. Box 127 Albuquerque, New Mexico 87103	22,000 SF
Bureau of Indian Affairs Papago Agency Sells, Arizona 85634	500 SF	Bureau of Indian Affairs Flathead Agency Ronan, Montana 59864	500 SF
Bureau of Indian Affairs Salt River Agency Route 1, Box 907 Tombstone, Arizona	500 SF		
Bureau of Indian Affairs McDowell Agency Tombstone, Arizona	500 SF		
		TOTAL SINGLE FORM	65,000
		TOTAL CONTINUOUS FORM	<u>575,000</u>
		GRAND TOTAL	640,000



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: JUN 29 1984

ISSDA MEMORANDUM NO. 84-006

To: All Indian Service Deputy Disbursing Agents

From: Indian Service Special Disbursing Agent

Subject: Ordering Check Envelope Stock Instructions

The new paper check (see ISSDA Memorandum No. 84-005) will require a repositioning of the envelope address window. When known, the window specifications will be sent to you. In the meantime, do not order quantities of current window envelopes that exceed your needs to December 31, 1985.

Donald M. Gray



# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: **DEC** 17 1984

ISSDA MEMORANDUM NO. 84-007

To: All Indian Service Deputy Disbursing Agents

From: Indian Service Special Disbursing Agent

Subject: Procedures for Name Change of Deputy Disbursing Agent

When a Deputy Disbursing Agent has a name change you must follow the procedures set forth in ISSDA Memo 84001 dated June 29, 1984 to redesignate the person with the new name. The only deviation will be in the memo from the Area Director which will include the reason for the name change (marriage, divorce with resumption of former name or possibly a court action). If the name change is the result of a court action supporting documentation must be submitted.

The only other thing required is a copy of the signature of the person with the name on the current designation.

*Donald M. Gray*

United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Post Office Box 127

Wash. Field, Ne. Mexico 87107

IN REPLY REFER TO

Date: JUN 21 1985

ISSDA MEMORANDUM NO. 85-001

To: All Indian Service Deputy Disbursing Agents

From: Indian Service Special Disbursing Agent

Subject: Procedures for Relocation of Deputy Disbursing Agents within an Area

When a Deputy Disbursing Agent is transferred from one location to another within an Area and he/she will be assuming the responsibilities of a Deputy ISSDA in the new location, it is not necessary to revoke the designation as an ISSDA deputy.

In order for this office to be advised of the change in location, you must submit a completed "Relocation of Deputy ISSDA" form, as attached.

If the Deputy was a primary deputy and responsible for a Signature Plate in the old location you must submit a "Transfer of Possession of Signature Plate" form to the replacement deputy and the replacement deputy must sign a "Certification of Possession of U S Treasury Checks", if there are checks at the (old) location. NOTE: Each disbursing point must have a primary and alternate deputy.

Transfer of Deputies from one Area to another Area will follow the revocation procedures set forth in ISSDA Memorandum No. 84-001 dated June 29, 1984.

*Donald M. Gray*

Attachment

UNITED STATES GOVERNMENT  
memorandum<sup>2</sup>

DATE:

REPLY TO  
ATTN OF:

Area Director, \_\_\_\_\_ Area

SUBJECT:

Relocation of Indian Service Deputy Disbursing Agent

TO:

Indian Service Special Disbursing Agent

Please transfer \_\_\_\_\_, Primary/Alternate Deputy  
(Name)

Disbursing Agent, from \_\_\_\_\_ to \_\_\_\_\_  
(Old Location) (New Location)

effective \_\_\_\_\_  
(Effective Date)





United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Post Office Box 127

Albuquerque, New Mexico 87116

IN REPLY REFER TO

Date: JUN 21 1985

ISSDA MEMORANDUM NO. 85-002

To: All Deputy Indian Service Disbursing Agents

From: Indian Service Special Disbursing Agent (ISSDA)

Subject: Transfer of blank check stock between disbursing points

The following procedures and form will be used to account for the transfer of blank check stock between IIM disbursing points:

1. The Deputy Indian Services Disbursing Agent in need of blank check stock will submit a written request to the ISSDA stating quantity, type (continuous form or single) and potential source (location of the disbursing point that has stock to transfer). In an emergency, a telephone request will be accepted, but must be confirmed in writing.
2. The ISSDA will approve the transfer by signing the written request and submit it to the Deputy ISSDA at the Disbursing Point the check stock will be transferred from. In an emergency approval of the transfer by the ISSDA will be made by telephone.
3. The Deputy ISSDA transferring the check stock will complete the attached transfer document and send it, along with the check stock, to the Deputy ISSDA that requested the checks. The checks must be restricted to the receipt of a named Deputy ISSDA.
4. The Deputy ISSDA receiving the check stock will sign the form acknowledging receipt of the checks and immediately send it to the ISSDA and a copy to the sending Deputy ISSDA.

*Donald M. Gray*

Attachment

# memorandum

DATE:

REPLY TO  
ATTN OF:

Deputy Indian Service Special Disbursing Agent, (Enter Location)

SUBJECT:

Transfer of Blank US Treasury Checks - Symbol 4844

TO:

Deputy Indian Service Special Disbursing Agent, (Enter Location)

Enclosed are US Treasury Checks numbers \_\_\_\_\_ thru \_\_\_\_\_. Also enclosed is a BF 349 transferring the cost of these checks to your account.

You, as Deputy Indian Service Special Disbursing Agent, are accountable for receipt, safeguarding, and control of all US Treasury checks used in your ISSDA operations. Please acknowledge your personal receipt and possession of the referenced checks by signing below and sending this memorandum to the Indian Service Special Disbursing Agent, P. O. Box 127, Albuquerque, NM 87103. A copy of this receipt acknowledgement along with the approved and processed BF 349 transferring the cost is to be returned to me.

\* \* \* \* \*

I certify that I am in personal possession of US Treasury Check Nos. \_\_\_\_\_ thru \_\_\_\_\_. I also certify that these checks are adequately safeguarded to prevent unauthorized possession and use by others and that these checks will be used only for authorized ISSDA activities.

I also acknowledge that I may be held personally responsible for the loss or unauthorized use of the above-cited Treasury checks resulting from negligence on my part in improperly safeguarding the checks.

I also certify that the attached BF 349 has been processed and taken into our accounts.

\_\_\_\_\_  
Deputy Indian Service Special Disbursing Agent

\_\_\_\_\_  
Date



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Washington, D.C. 20547

TO BE FILED IN FILE NO.

Date: JUN 2, 1985

ISSDA MEMORANDUM NO. 85-003

To: All Deputy Indian Service Special Disbursing Agents

From: Indian Service Special Disbursing Agent

Subject: Cancellation of ISSDA Checks - Symbol 4844

This is to remind all Deputies that checks that have been issued and the disbursement transaction entered into the accounting system must be processed as cancelled on a SF 1098 if they are undeliverable, mutilated, or defaced. The instructions for cancelled checks are set forth in 42 BIAM Supplement 3, Section 3.4.E(1)(b).

A number of disbursing points are voiding undeliverable checks and adjusting the daily disbursement data in the accounting system by the entry of a reverse disbursement transaction. This is an incorrect procedure that results in unnecessary adjustment of the ISSDA's Treasury reports. It is also an action that cannot be accommodated by the new Treasury magnetic check issue reporting system scheduled for implementation September 1, 1985.

Please review your check voiding and cancellation practices to insure strict compliance with the referenced BIA Manual procedures.

*Donald M. Dray*

January 2, 1986

Area Financial Manager

New Processing Procedures

Deputy Indian Service Special Disbursing Agents,  
Anadarko and Muskogee Areas

Effective January 1, 1986 the following procedures will be implemented by all Deputy ISSDAs that have check issue authority.

(A) Manual Check Issue Sites

1. Send the Daily Disbursement Report, Form 5-4236, Financial Accounting System Code Sheet and buff copies of checks directly to the ISSDA, P. O. Box 127, Albuquerque, NM 87103 on a daily basis.

The ISSDA will encode the disbursement into the Accounting System.

2. The last week of each month telecopy the Daily Disbursement Report to the ISBRA. You must send the original report and buff check copies to the ISSDA on the same day the report is telecopied. DO NOT DELAY the sending of these documents.

3. DO NOT ISSUE checks on the last working day of the month as the ISSDA needs that day to assure all accounting transactions for checks issued during the month have been entered into the Accounting system.

(B) Automated Check Issue Sites

1. DO NOT encode the Daily Disbursement Report information into the Accounting System at the Area encoding site.

2. Telecopy the Daily Disbursement Report and a code sheet to the ISSDA each day. DO NOT DELAY THIS ACTION.

3. The ISSDA will encode the disbursement transaction based on the Daily Disbursement Report received by telecopy.

4. DO NOT ISSUE checks on the last workday of the month.

If you have any questions, please call the Branch of Finance FTS 743-7292.

SGD: M: MITCHELL CHOUTEAU



# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: AUG 23 1985

ISSDA MEMORANDUM NO. 85-004

To: All Deputy Indian Service Special Disbursing Agents

From: Indian Service Special Disbursing Agent (ISSDA)

Subject: Implementation of Treasury Department Level-8 Magnetic Tape Check Issue Reporting System

Effective September 1, 1985 all checks issued at Individual Indian Money (IIM) Disbursing Offices will be reported to the Treasury by the Level-8 magnetic tape method. The tape will be created in Albuquerque from our automated Level-8 check issue reporting system and submitted to the Treasury by the ISSDA. The tape will contain bureauwide IIM check issue activity.

In August 1985 the Deputy ISSDA at each area office was shipped a stock of checks (continuous form and/or single form checks with one carbon, one numbered tissue copy, and one numbered tabulating card) to be used when the Level-8 reporting became effective. The Level-8 check stock for all disbursing offices in an area was sent to the Deputy ISSDA located at the area office for control and distribution. Attached is a list, by area, of the Level-8 check stock quantity and serial numbers. The Level-8 checks are not the new paper checks that will be implemented approximately a year from now.

Each Area Office Deputy ISSDA will take the following steps to implement the Level-8 reporting system within their area:

1. Verify receipt of the Level-8 check quantity and serial numbers on the attached list and submit receipt documentation to the ISSDA.
2. Distribute to the Deputy ISSDA at each IIM Disbursing Office within the area a stock of Level-8 checks with instructions to begin using them on September 1, 1985. The Area Office Deputy ISSDA will also begin use of Level-8 checks on September 1, 1985 for all IIM disbursing activities at the area office. THESE CHECKS MUST NOT BE USED BEFORE SEPTEMBER 1, 1985.
3. As of close of business August 31, 1985 the Deputy ISSDA at each IIM Disbursing Office in an area will inventory all old check stock (non-Level-8), package and formally transfer (ship) them to the Area Office Deputy ISSDA for storage. The Area Office Deputy ISSDA will submit a report (use same format as the attached Level-8 check listing) to the ISSDA showing the quantity and serial number, by IIM Disbursing Office and check type, of the

old check stock in his/her possession. Instructions will be issued by the ISSDA at a later date on the disposition of the old check stock. THESE CHECKS MUST NOT BE USED AFTER AUGUST 31, 1985.

Note: The form and procedures specified in ISSDA Memorandum No. 84-002 will be required for the transfers described in items one and two above.

4. Effective September 1, 1985 all Disbursing Offices will use the attached Daily I.S.S.D.A. Disbursement Report (Form 5-4250). This form is mandatory as it is a computer input document to our automated Level-8 check issue reporting system. Use the attached form as the master for reproduction purposes. Do not redo the art work locally. If changes are necessary please contact this office for authorization.

An advance copy of the form was previously distributed to all IIM Disbursing Offices in the Bureau. Several changes have been made in the form so please destroy the advance copy and all other daily reports in use. Instructions on the preparation of the Report are provided on the back of the Form 5-4250. Please read them carefully and ensure they are reproduced on your stock of forms. Note in the instructions that the Deputy ISSDA at the IIM Disbursing Office must sign the form and that the Deputy ISSDA at the accounting system encoding site must also sign if encoding occurs at a site different than the IIM Disbursing Office. No other signature(s) will be accepted.

5. Effective September 1, 1985 the Deputy ISSDA at all automated IIM Disbursing Offices must telecopy the Daily ISSDA Disbursing Report to Albuquerque. This is necessary in order to have a timely match of the Daily Report data with the detailed check issue information electronically transmitted each day by the automated Disbursing Office. Stamp the original daily report as a "CONFIRMATION" and mail it as usual after the disbursement transaction has been encoded and accepted into the accounting system. The encoding date and batch number must be annotated on the form. Ensure that the Daily Report accompanies the "buff" card check issue information, or computer verification list if continuous form checks and the original voided checks. Do not separate them.
6. Each Deputy ISSDA must ensure that the document (VT) number of the Daily Disbursement Report is not duplicated anywhere within the area as this will cause the report to reject from our Level-8 automated system.

Questions may be directed to me by calling FTS 474-3496.

*Donald M. Gray*

Attachments

Treasury Level-8 Check Reporting System

Serial Numbers for IIM Checkes Issued Effective September 1, 1985

Area	Single Form		Continuous Form	
	Quantity	Serial Numbers	Quantity	Serial Number
Aberdeen	20,000	8,627,000 - 8,646,999	200,000	8,737,000 - 8,936,999
Anadarko	2,000	8,647,000 - 8,648,999	200,000	8,937,000 - 9,136,999
Billings	4,000	8,649,000 - 8,652,999	200,000	9,137,000 - 9,336,999
Juneau	2,000	8,653,000 - 8,654,999		
Phoenix	50,000	8,655,000 - 8,704,999		
Sacramento	2,000	8,705,000 - 8,706,999	20,000	9,337,000 - 9,356,999
Albuquerque	4,000	8,707,000 - 8,710,999		
Navajo	20,000	8,711,000 - 8,730,999		
Portland	2,000	8,731,000 - 8,732,999	148,000	9,357,000 - 9,504,999
Eastern	4,000	8,733,000 - 8,736,999		

**UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF INDIAN AFFAIRS  
 DAILY ISSDA DISBURSEMENT REPORT**

D. O. SYMBOL: 4.844 CHECK SYMBOL: 4844

[See reverse side for instructions]

AREA AGENCY LOC

DATE CHECKS ISSUED:  MO DAY YR

AGENCY NAME: \_\_\_\_\_

**CHECK ISSUE DATA**

DOCUMENT NUMBER	LINE NUMBER	BEGINNING CHECK NUMBER	ENDING CHECK NUMBER	NUMBER OF CHECKS
VT	a			
[Hatched Area]	b			
	c			
	d			
	e			
TC NUMBER OF CHECKS ISSUED FOR THIS DAY (including all voided checks).....				
NUMBER OF VOIDED CHECKS.....				

**VOIDED CHECKS IN SEQUENCE**

CHECK NUMBER	CHECK NUMBER	CHECK NUMBER	CHECK NUMBER

**ACCOUNTING DATA**

DEPOSITS	ACCOUNT NUMBER	DEBIT AMOUNT	CREDIT AMOUNT
IIM (Individual Indians/organizations)	206.11		[Hatched Area]
Tribal Funds	206.13		
Contract Advances to Indian Tribes	206.50		
Other (Suspense)	206.70		
DISBURSEMENTS	104.31	[Hatched Area]	

Disc. encoded \_\_\_\_\_ Batch Number \_\_\_\_\_

SIGNATURE, disbursing office DEPUTY ISSDA \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE, encoding site DEPUTY ISSDA \_\_\_\_\_ DATE \_\_\_\_\_  
 (Required if encoding site is other than disbursing office site)



## INSTRUCTIONS FOR PREPARATION

1. A separate disbursement report must be prepared for each check issuance day.
2. The "DATE CHECKS ISSUED" must be the same date as that of the checks being reported on the disbursement report.
3. If the checks issued in a single day cross the boundaries of multiple blocks of checks assigned to you, a separate line on the disbursement report must be completed for checks issued from each block.
4. Voided checks must be reported on the disbursement report in numerical sequence for the day on which those checks were voided.
5. This form is to be prepared in an original and two copies (or photocopies of the original). The form must be signed by the Deputy ISSDA at the IIM Disbursing Office. No other signature will be accepted. If the daily disbursement transaction is encoded into the accounting system at other than the Disbursing Office site the Deputy ISSDA at the accounting system encoding point must also sign the daily report before it is submitted to the ISSDA per instruction 8 below.
6. One copy of the report is to be retained at the Disbursing Office along with the paper copy of the single checks issued or the computer verification list when continuous form checks are issued.
7. The original and one copy of the report, a finance code sheet (Form 5-4236), related buff copies, or computer verification list of checks and original voided checks are to be sent to the servicing accounting office for encoding. The copy of the report and code sheet may be retained at the encoding point.
8. The original of the Daily Disbursing Report is to be forwarded, after the daily disbursement transaction is encoded, and accepted, by the automated accounting system, to the Indian Service Special Disbursing Agent, P.O. Box 127, Albuquerque, New Mexico 87103. If single form checks are issued the report must be accompanied by the buff card copies of the checks, the original spoiled (voided) checks and the adding machine tape of the check values in check number sequence. If computer-generated continuous form checks are issued the Report must be telecopied to the ISSDA the same day the checks are issued. The original will be stamped "Confirmation" and mailed along with the computer verification list and original of "voided" checks after the disbursement transaction has been encoded and accepted, by the automated accounting system (note signature requirement in instruction 5 above).
9. NO disbursements will be made in a month if it cannot be encoded into the accounting system during that month. On the last disbursement report of each month, show "FINAL FOR           (month/year)           in the Beginning/Ending Check Number section of Form 5-4250.



# United States Department of the Interior

## BUREAU OF INDIAN AFFAIRS

Post Office Box 127  
Albuquerque, New Mexico 87103

IN REPLY REFER TO:

Date: ~~Feb~~ 30 1985

ISSDA MEMORANDUM NO. 85-005

To: All Deputy Indian Service Special Disbursing Agents

From: Indian Service Special Disbursing Agent (ISSDA)

Subject: New Processing Procedures

An evaluation of the magnetic tape check issue reporting system for IIM checks that was implemented in September 1985 revealed the need for increased centralized control over data input. Therefore, effective January 1, 1986 the following procedures will be implemented by all Deputy ISSDAs that have check issue authority.

### Manual Check Issue Sites

1. Send the Daily Disbursement Report, Form 5-4236, Financial Accounting System Code Sheet and buff copies of checks directly to the ISSDA, P.O. Box 127, Albuquerque, NM on a daily basis.

The ISSDA will encode the disbursement into the Accounting System.

2. The last week of each month telecopy the Daily Disbursement Report to the ISSDA. You must send the original report and buff check copies to the ISSDA on the same day the report is telecopied. DO NOT DELAY the sending of these documents.
3. DO NOT ISSUE checks on the last workday of the month as the ISSDA needs that day to assure all accounting transactions for checks issued during the month have been entered into the Accounting System.

### Automated Check Issue Sites

1. DO NOT encode the Daily Disbursement Report information into the Accounting System at the area encoding site.
2. Telecopy the Daily Disbursement Report and a code sheet to the ISSDA each day. DO NOT DELAY THIS ACTION.
3. The ISSDA will encode the disbursement transaction based on the Daily Disbursement Report received by telecopy.

Do not telefax Encoding sheet  
Per Telephone from Blanche  
01-14-86

Issue encoding  
sheet with report -  
Albuquerque - 1-22-86

4. DO NOT ISSUE checks on the last workday of the month.

The failure of a Deputy ISSDA to comply with the above instructions will result in the authority for the site to issue checks to be revoked.

If you have questions, please call me at FTS 474-3496 or Sam Romero at FTS 474-1333.

Donald M. Gray

## SUMMARY OF IIM AUDIT RECOMMENDATION

The following are some general administrative guidelines for managing and maintaining IIM and Imprest fund accounts as recommended by the OIG:

### (A) Supervised Accounts -

Disbursement request properly prepared with specific justification.

Supervised Accounts require supporting documentation from guardian on all disbursements.

Supervised accounts files must show spending plan to meet individual's financial needs.

Supervised audit accounts must be reviewed once a year to determine if supervision is adequate and/or necessary.

Policy letter on minor's disbursements must be issued to all concerned parties.

Notify those institutions account holder receiving medicaid are in as to amount being held in IIM.

Comply with Area Office directive forbidding loans from IIM.

In case IIM loans, an attempt should be made to recoup delinquent portion.

Tribal council pressures should not determine IIM disbursements.

### (B) Special Deposit Accounts -

Review special deposit accounts and eliminate funds that are improperly retained.

Special Deposits should be established based on allotment or lease numbers.

Inactive accounts list should be reviewed semi-annually and if no longer needed initiate appropriate action.

### (C) Voluntary Deposits -

Eliminate all unnecessary tribal accounts.

Review supervised accounts; eliminate actually voluntary deposits unless they are hardship deposits.

Per capita accounts holder should be informed to submit a written request for their funds.

Minors accounts should be review semi-annually and balances eliminated once individual reaches 18 years.

(D) Interest Computation -

Account balances over \$100,000 for FY-81, 82, 83 & 84 recalculate interest using average weekly balance method and adjust those accounts for earned interest.

Calculate and post interest to all accounts on a timely basis.

Compute and post interest due on special accounts for missing interest payments.

(E) Internal Controls -

Perform monthly inventory of blank checks with individuals not in IIM.

Deposit all IIM receipts daily.

Only non IIM employees whose duties prescribe access to IIM records and office should be allowed.

IIM's sensitive records should be stored in vault and blank Treasury checks returned to Area Office.

Separate employee duties relating to cash receipts, disbursements and post to IIM records.

Return the unjoined Treasury checks.

Handle defaced, mutilated and undelivered checks according to 42 BIAM supplement #3.

Terminal room should be locked when operator not present.

Crosscheck daily balancing of all transactions on ADP batch proof listing with source documents.

Prepare and distribute IIM statement of accounts.

Imprest fund outstanding advances and shortages should be collected.

If imprest fund turnover is not 1½ times per month reduce authorized balance.

Replace principal and alternate cashier.

Schedule of Collection should be number sequentially and reviewed quarterly of collection activities.

Inform all agency personnel of their obligation to report fraud.

(F) Unclaimed Money -

Accounts under \$5.00 belonging to individuals whose whereabouts is unknown for more than one year should be transferred to Treasury.

Accounts over \$5.00 belong to individuals whose whereabouts is unknown a reasonable attempt should be made to locate them.

Account holder's funds that cannot be located should be transferred to Treasury.

(G) Closed Estate Accounts -

Close estate accounts with balances and make proper distribution of these funds.

Review and update the revenue distribution records on monthly basis.

Overdraft -

Overdraft IIM accounts balance should be determined and recover the overdraft amounts.

Submit overdraft reports to Area Office Field Solicitor requested 11/83.

Report overdraft balances on a monthly basis.

# ADVANCE COPY

5

42 IAM, 9.1 - 9.3, Release 42-82,  
(dated 10/20/64)

(4 sheets)

- (b) Insert new material transmitted:  
None
- (c) Pen-and-ink changes:  
None

ADVANCE COPY

U S E F U L   C I T A T I O N S

42 BIAM, Sup. 3

**Sec. 3.4**     U.S. Treasury Checks.     This section covers the procedures for checks issued by the RFC's of the U.S. Treasury Assistant Disbursing Officer and the ISSDA or his/her deputies.

**Sec. 3.8**     Debt Collection Procedures.     Policy and procedures for the collection, compromise, suspension and termination of debts and, if necessary, referral to GAO and DOJ for debt litigation.

**Sec. 3.9**     Billing and Collection Procedures.     Policy, procedures, forms and responsibilities relating to the billing, collection, deposit and management of money received at BIA installations.

**Sec. 3.10**    Individual Indian Money.     Accounting procedures for funds owned by individual Indian or groups of Indians maintained in a banking type operation under the control of the ISSDA Agent. (U.S. Treasury Disbursing Symbol 4844, fund symbol 14X6039)

**Sec. 3.10(H) (8)**   Overdrafts.     Disbursing officer and IIM clerks are responsible for losses due their errors of commission or omission. Other employees responsible for identifying the individual accounts involved and the amounts credited thereto respectively, are also liable for losses occasioned due to their errors.



CHAPTER

INDIVIDUAL INDIAN MONIES (IIM)

SUBSYSTEM

INTEGRATED RECORDS MANAGEMENT SYSTEM

(IRMS)

USER'S MANUAL

I R M S

I I M

TABLE OF CONTENTS

	<u>Page</u>
1.0 INTRODUCTION -----	96
1.1 IIM Account Number -----	97
2.0 FUNCTIONAL DESCRIPTION -----	98
2.1 Data Entry -----	98
2.2 Daily Update and Report Processing Master -----	99
2.3 Periodic Processing -----	100
3.0 TERMINAL OPERATIONS -----	101
3.1 Initiating the Data Entry and Edit Program -----	101
3.2 Transaction Selection -----	101
3.3 Transaction Entry -----	102
3.4 Error Messages -----	102
3.5 Transaction Termination -----	102
3.6 Program Termination -----	102
3.7 Screen Recovery -----	102
3.8 Transaction Recall -----	102
3.9 Terminal Recovery Procedure -----	103
4.0 TRANSACTION DESCRIPTIONS -----	104
4.1 Collection Receipt -----	105
4.2 Interest Payment -----	107
4.3 Collection Receipt Reversal -----	108
4.4 Disbursement Reversal -----	109
4.5 Journal Voucher -----	110
4.6 Debit Memo -----	111
4.7 Manual Check -----	112
4.8 Disbursement Request -----	113
4.9 Computer Generated Disbursement -----	114
4.10 Spoiled Check -----	115
4.11 Account Add -----	116
4.12 Account Update -----	117
4.13 Account Status Display -----	118
4.14 Transaction History Display -----	119
4.15 Batch Proof List -----	120
4.16 Program Termination -----	121

	<u>Page</u>
5.0 CODE LISTINGS -----	122
5.1 Tribe Codes -----	122
5.2 Account Classification Codes -----	122
5.3 Location Codes -----	122
5.4 Management Codes -----	123
5.5 Transaction Reference Codes -----	123
6.0 ERROR MESSAGES (an alphabetical listing) -----	125
7.0 SPOILED CHECK UPDATE -----	132
8.0 SEMI-ANNUAL INTEREST CALCULATION -----	133
9.0 ACCOUNT-TRANSACTION DELETE -----	135
10.0 OUTPUT REPORTS AND FINANCIAL CONTROLS -----	136
10.1 File Maintenance Memo -----	137
10.2 Overdraft List -----	138
10.3 Automatic Disbursement List -----	139
10.4 Control Acct. Posting Summary -----	140
10.5 Transaction Register -----	141
10.6 Check Register and Monthly Check Register -----	142
10.7 Control Account Listing -----	143
10.8 Daily Interest Calculations -----	144
10.9 Alphabetical Listing -----	145
10.10 Overdraft Account List -----	146
10.11 Interest Calculations -----	147
10.12 Annual Cash Clear -----	148

## 1.0 INTRODUCTION

The Individual Indian Monies (IIM) System is a subsidiary ledger accounting system which processes account maintenance and financial transactions to produce disbursements, statements, and supporting reports. The system accepts input in both interactive mode and in a batch environment, and performs updates and report writing in a batch environment only.

The IIM System will have four major functions: data entry and edit, daily updates and reports, monthly and periodic reports, and system back-up and recovery. The functional organization of the IIM System is illustrated in figure 1.

Data entry from computer terminals is in an interactive mode. The data is edited when it is received and any errors detected are returned to the originating terminal for correction. Transactions which are error-free are stored for the daily update and report processing. Data entered in batch from tape and card is edited and error-free data is stored for updating and report processing. There is no interactive correction operation for this type of operation. A stand-alone data entry subfunction is the Land System Interface which generates collection transactions from the Land System.

The daily update is a batch process and will consolidate the transactions accepted from all terminals and tape to perform an update of the files and generate disbursement transactions. Disbursement requests which do not cause an overdraft condition on the individual account will be processed to produce a computer-printed check. Any disbursement which does overdraft is listed on an overdraft report. All other transactions (collections,, reversals, etc.) are processed regardless of the result. The daily reports include checks, check register, transaction list, and a file maintenance memo. A special daily interest calculation is made on each account during the daily update.

The monthly processing produces a cumulative check register for the month, statements for selected accounts, and a summary of the general ledger control accounts. The IIM master is reconciled to the control accounts and the files are aged for the next month's processing.

The periodic processing includes interest calculations and posting, printing statements of account, and preparation of an alphabetic name list. At this time any transaction history over 6 months old is moved & purged stored on a historical file.

Routine file backup and special recovery procedures allow for recovery in event of hardware, software, or operator error.

### 1.1 IIM Account Number

IIM account numbers are derived from the Identification Numbers found on Ownership forms 2 & 3 and throughout the People Subsystem. To formulate the IIM account numbers it is necessary to understand how the ID numbers are built. Please see Section 2.4 of the People Subsystem.

## 2.0 FUNCTIONAL DESCRIPTION

This section describes in detail the functional capabilities of the IIM system.

### 2.1 Data Entry

The data entry system will have five subfunctions:

1. Account Maintenance. Maintain the non-financial data base account add and update transactions.
2. Accounting Transactions. Enter financial accounting data into the system, including adjustments.
3. Transaction Corrections. Correct errors in transactions as they are entered.
4. Account status. Display the status of any account in the IIM master file.
5. Transaction History. Display the most recent transactions, up to a limit of 20 on a screen at one time.

#### 2.2.1 Account Maintenance

Two forms of account maintenance are used: account add (transaction 91) and account update (transaction 92). When adding an account, it is necessary to enter all demographic data; any balance-forward data must be entered with accounting transactions. When an add is executed it creates a new record in the IIM master and creates a maintenance transaction for the file maintenance memo. To facilitate an account add, a format will be displayed on the screen of the terminal to enter the data items.

1. For an update the account number is entered. When the account is found, all demographic data will be displayed on the terminal allowing any field to be changed. The new data will overlay the old data and the updated transaction will be printed in the file maintenance memo.

#### 2.1. Transaction Corrections

Transactions are edited immediately upon entry from the terminal. The transaction is edited as specified for each transaction type in Section 4. If any errors are detected, the transaction and errors are displayed at the terminal. Fatal errors must be corrected and the transaction re-entered. Warning errors may be corrected and the transaction re-entered for editing, or the warning errors may be ignored, in which case the operator must instruct the computer to ignore the warnings and accept the transaction. In the case of collection vouchers, journal vouchers, manual disbursements and disbursement requests: a batch balance control is enforced. Each detail line is edited as entered, but the entire transaction is not accepted by the computer until the batch balances. The procedure for correcting collection voucher and journal voucher transactions is described with these transaction types.

### 2.3 Periodic Processing

On a monthly and semi-annual basis, special reports and file maintenance functions are performed.

#### 2.3.1 Reports

Statements of account are printed semi-annually for all accounts with a balance or transaction history over the previous six months. These statements are printed monthly for special accounts type "S" and "T". Also, on a semi-annual basis, an alphabetic list of all accounts is printed containing non-financial data.

#### 2.3.2 Periodic File Maintenance

Special file maintenance is conducted monthly and semi-annually. Monthly, the IIM accounts and control accounts are aged: the current month becomes the last month, the last month becomes 2 months previous, etc. Also monthly, all transaction older than six months are purged from the system. Annually, the control accounts 104.31 and 104.71 are posted to 104.10 and cleared.

### 3.3 Transaction Entry

Each of the data entry transactions contains the station ID and transaction type plus the areas to enter the transaction data. The transaction type may sometimes contain a code which is different from the transaction you are entering. IT IS IMPORTANT THAT YOU DO NOT CHANGE THE STATION ID OR TRANSACTION TYPE. This data are required for proper processing of the transaction.

### 3.4 Error Messages

There are two types of error messages: fatal and warning. The warning error messages are prefaced with WARNING. The fatal error messages have no preface. There are also advisory messages which are prefaced by asterisks (\*). An example of an advisory message is the account overdraft message. Fatal error messages require that the errors be corrected and the transaction retransmitted for editing. Warning error messages are handled in one of two ways. First, the item in error may be corrected and the transaction re-transmitted to the computer. Second, the operator may force the computer to disregard the warning message by entering OK in the account number and depressing the XMT button. The transaction will not be accepted by the computer unless the terminal operator performs on the two operations above. A list and description of all IIM error messages is in Appendix B.

### 3.5 Transaction Termination

To terminate entry of a transaction type, enter LAST in the account number field and depress XMT.

### 3.6 Program Termination

The data entry program IM100 is terminated by entering transaction 00 (zero-zero). It is very important that transaction zero-zero be entered before entering the sign off message (~~Z~~SIGN OFF). If a terminal enters the sign off message without entering transaction zero-zero, it is possible that all data entered by that terminal will be lost.

### 3.7. Screen Recovery

If you lose the transaction format, you may request the computer to retransmit the format. The procedure is: a) clear the display screen; b) enter the station identity; c) depress XMT. The transaction format will then be transmitted. Any data which was being entered when the screen format was lost must be re-entered. However, a transaction with warning errors may still be OK'd.

### 3.8 Transaction Recall

The terminal operator has the ability to use the RECALL function to examine the previous transaction accepted by the computer. To use this function, enter RECALL in the account number field and depress XMT. Occasionally, the terminal will respond with "TRANSACTION CANNOT BE RECALLED". When this occurs, request a Batch Proof List to examine the last transaction. Recall does not function with transactions 91 through 95.

## 4.0 TRANSACTION DESCRIPTION

This section describes in detail each data entry transaction. The descriptions include the usage of the transaction, a description of each field in each transaction (with editing criteria), and a sample of screen formats.

### 4.1 COLLECTION RECEIPT (01)

This transaction is a multiple entry transaction. When this transaction type is selected, the computer will request the operator to enter the batch balances, which is the total amount of money to be distributed (figure 4). After the amounts have been entered, the computer will display a format on the screen for entry of the distribution detail data (figure 5). As each distribution detail entry is made, the computer will edit check the entry. If any errors are detected, the errors are sent back to the terminal for correction and immediate re-entry. When all detail entries have been made, the terminal operator will enter LAST to indicate that there are no more entries and the computer will batch check the data. If the computed batch totals are equal to the batch totals entered by the operator, the data is accepted.

If a batch is out of balance, the computer will display the batch amounts which were entered, the amounts it computed, and the differences (figure 6). The difference amount is computed by subtracting the amount computed from the batch amount entered. The computer will then begin the correction processing.



#### 4.1.1 Collection Receipt, Batch Correction

The collection receipt correction processing will display all entries entered for the batch (figure 7). At the end of each screen you can request to change a transaction (CHNG), add a transaction (ADD), list more transactions (NEXT) or end the batch correction procedure (LAST).

CHNG - The batch correction screen (figure 8) will be sent to the terminal. Enter the record number of the transaction listed in figure 7 that needs to be corrected and depress XMT. The collection receipt correction screen will be sent to the terminal. Enter the correct dollar amount and depress XMT. The batch correction screen will now be sent to the terminal. You may enter the next record number you wish to correct or enter LAST to have the batch checked again.

To delete a transaction - enter the record number of the desired transaction on figure 8. Enter DELETE in the dollar amount of figure 9.

To purge the entire batch - enter the first record number of the transaction in the batch on figure 8. Enter PURGE in the dollar amount of figure 9.

ADD - The collection receipt screen (figure 5) will be sent to terminal. Add any transactions that need to be added. When done enter LAST in account number.

No other transactions may be entered until the batch balances correctly, or until the data is purged. It is not possible to change the batch total entry.

Collection vouchers cause the following posting:

Credit	<del>111</del>	IIM account
Credit	"	206.XX depending on the IIM account class
Debit		104.71

#### 4.2 Interest Payment (02)

~~4.1.1~~ Interest is generally a computer-generated transaction entered by magnetic tape; however, it may be entered at the terminal. The interest transaction does not compute the interest amount. This must be done by manual computation methods prior to entering the transaction. Interest entries cause the following posting:

Credit	<del>111</del>	IIM account
Credit	"	206.XX depending on the IIM account class
Debit		206.23

#### 4.4 COLLECTION RECEIPT REVERSAL (11)

The collection receipt reversal is used to correct a collection voucher posting error - more specifically, posting to an incorrect account or an incorrect amount. This is a single entry transaction and will reverse only one detail entry of a collection voucher. The original account and transaction number are entered. The original transaction is retrieved from the file and edit checked. The account number must agree and the original transaction must be a collection voucher transaction (01). Any errors detected are displayed on the terminal. If no errors are found, the transaction is accepted. The collection reversal will result in the posting:

Debit: <sup>6</sup>IIM account  
Debit: 206.XX depending on the IIM account class  
Credit: 104.71

TRANSACTION DESCRIPTION

TYPE 12 Disbursement Reversal

USAGE Cancel on agency written or computer generated check

SOURCE DOCUMENT

DISPOSITION Locate disbursement in TRANS, reverse, enter into TRANS, update IIM, update control account, update check register

FORMAT

FIELD	CHAR	TYPE	DESCRIPTION	EDIT CRITERIA	ERROR
1			Account number	Must agree with account in original transaction	Fatal
1a	3	n	Tribe code		
1b	1	a	Account classification		
1c	6	n	ID number		
2	11	n	Transaction number	Valid number for disbursement	Fatal
3	10	n	Original check number	Must agree with check register	Fatal

\*Note: Transaction number is automatically generated for this transaction type.

#### 4.6 JOURNAL VOUCHER (13)

The journal voucher (JV) transactions are for use in making adjustments to the IIM accounts. The JV transactions are (figure 14) multiple entry transactions and they must balance (debit equals credits). The terminal operator may make as many detail entries as necessary. Enter LAST to indicate that the last entry has been made, then the computer performs the batch balance. If debits equal credits, the transactions are accepted. If they are not equal the journal voucher batch screen (figure 15) is sent to the terminal. Press XMT to receive the list of transactions.

See 4.1.1 for correction procedures. (Same as collection receipt correction procedures).

TRANSACTION DESCRIPTION

TYPE 14 Debit Memo

USAGE Reverse a collection voucher - type 01

SOURCE DOCUMENT

DISPOSITION Enter into TRANS file, update IIM master, and update control accounts.

FORMAT

FIELD	CHAR	TYPE	DESCRIPTION	EDIT CRITERIA	ERROR
1			Account number	On IIM file	Fatal
1a	3	n	Tribe code		
1b	1	a	Account classification		
1c	6	n	ID number		
2	5	a	First name	Match first 5 characters in IIM	Warning
3	10	a	Last name	Match first 10 characters in IIM	Fatal
4	6	n	Transaction date	MMDDYY - Valid date	Fatal
5	3	n	Reference code	Match in table lookup	Fatal
6	20	a/n	Reference	Non blank	Warning
7	12	n	Debit amount - 9.2	Numeric	Fatal

\*Note: Transaction number is automatically generated for this transaction type.

#### 4.8 MANUAL CHECK (21)

The manual check transaction serves to record checks written by the agencies on IIM accounts. Manual checks are posted to the IIM accounts regardless of account balance. If an overdraft condition occurs, the account and transaction are shown on the overdraft list. The transaction is edited upon receipt from the terminal. Any errors are displayed on the terminal for immediate correction and re-entry. If the manual check causes an overdraft or the account is already overdrafted, a message is displayed on the terminal. This is only an advisory - the transaction will be accepted without any operator intervention. The manual checks are entered in batch format with the user entering a batch balance to begin with. All entries are then entered until "LAST" is keyed into the account field, then the computer performs the batch balance check. If the batch balances, then the transactions are posted. If it does not balance the manual check batch screen (figure 21) is sent to the terminal. Press XMT to received list of batch transaction. See 4.1.1 for correction procedures.

*Manual check screen result on terminal is as follows:*

*Direct IIM account  
Direct 255.00 becoming an IIM account on  
Direct 104.50*

4.9 DISBURSEMENT REQUEST 22

A disbursement request is used to initiate (request) a computer-printed check. The request is edited upon receipt from the terminal. Any errors in the transaction are displayed immediately. In addition, if the IIM account balance is not sufficient to cover the check, you will not be able to proceed until the amount is changed or transaction is changed. Please refer to the section on check processing for a description of the overdraft protection in the IIM system. The disbursement requests are entered in batch format with the user entering a batch balance to begin with. All entries are then entered until "LAST" is keyed into the account field, then the computer performs the batch balance check. If the batch balances then the transactions are posted. If it does not balance the disbursement request batch screen (figure 27) is sent to the terminal. Press XMT to receive list of batch transaction. See 4.1.1 for correction procedures.

DEBIT IIM ACCOUNT  
DEBIT IIM ACCOUNT  
CREDIT IIM B.

THE disbursement request screen shows a list of  
A credit is assigned. If the check is cash, the check  
will appear as a cash withdrawal from the account  
OWNER'S NAME AND THE CHECK NUMBER AND THE  
mailing address.

#### 4.10 COMPUTER GENERATED DISBURSEMENT (31)

The computer generated disbursements are generated for the IIM accounts which are eligible for automatic pay-out, and the account balance must be greater than or equal to the check writing minimum amount. See the management codes in Code Table 4, Appendix A for complete list. Computer generated disbursements are posted the same as disbursements requests.

#### 4.11 ACCOUNT ADD (91)

The account add creates a new record in the IIM master file. All errors detected in this transaction are fatal. Only the account demographic data is entered on an account add and all of the financial data is initialized to zero. Figure 31A (opposite) lists the data items which are entered and indicates which items are mandatory and which are optional. The third party payee data is mandatory for those management codes prefixed with "B". For all other management codes, the third party payee fields must be blank.

Certain items are edited against a known list of acceptable values. These items are: location code, management code, sex code, and the tribe and classification codes contained in the account number (the valid codes are in Appendix A; sex must be M or F). All other mandatory data items are edited for blank/non-blank. Dates are edited for proper month and day. The date deceased, however, contains zeroes for a person still living. The birthdate and date deceased are entered in the MMDDYYYY. If the birthdate is unknown, enter 99999999. The birthdate of nines will be recognized as an unknown birthdate and automatically changed to zeroes. If necessary, the tribe code error may be overridden by entering OK in the account number field in the same fashion as financial transactions.

Names and addresses are edited for non-blank. If the ZIP code is not known, enter 9999999. The ZIP code of nines will be recognized as an unknown ZIP and automatically changed to spaces.

Accounts adds are entered in the data base immediately, and can be retrieved for display, if required, with transaction 93 - Account Status Display.



TRANSACTION DESCRIPTION

TYPE 91 Account Add

USAGE Add new accounts to IIM

SOURCE DOCUMENT

DISPOSITION Update IIM master

FORMAT

FIELD	CHAR	TYPE	DESCRIPTION	EDIT CRITERIA	ERROR
1			Account number	Not in IIM	Fatal
1a	3	n	Tribe code		
1b	1	a	Account classification		
1c	6	n	ID number		
2	9	n	Social Security number	If non blank numeric	Fatal
3	3	a/n	Location code	non blank valid code	Fatal
4	15	a	First name	non blank	Fatal
5	1	a	Middle initial		
6	40	a	Last name	non blank	Fatal
7	3	a	Name suffix		
8	3	a/n	Management code 1	non blank	Fatal
9	3	a/n	Management code 2	not A11, A12, B13, valid code	Fatal
10	3	a/n	Management code 3	not A11, A12, B13, valid code	Fatal
11	3	a/n	Management code 4	not A11, A12, B13, valid code	Fatal
12	3	a/n	Management code 5	not A11, A12, B13, valid code	Fatal
13	25	a	Address line #1		
14	25	a	Address line #2		
15	23	a	City	non blank	Fatal
16	2	a	State	non blank	Fatal
17	9	n	Zip code	non blank, numeric	Fatal
18	1	a	Sex code	F or M only	Fatal
19	8	n	Birthdate	MMDDYYYY - Valid date	Fatal
20	8	n	Deceased date	MMDDYYYY - Valid date if management code needs this date	Fatal
21	40	a	Third party payee	non blank if management code needs this field	
22	25	a	Third party payee address 1		
23	25	a	Third party payee address 2		
24	23	a	Third party payee city	non blank if name is non blank	Fatal
25	2	a	Third party state	non blank if t.p. city is non blank	Fatal
26	9	n	Third party zip code	non blank & numeric if state is non blank	Fatal

## 5.0 CODE LISTING

- 5.1 Tribe Codes
- 5.2 Account Classification
- 5.3 Location Codes
- 5.4 Management Codes

### 5.1 Tribal Codes

See Code List (Appendix B) in this manual.

### 5.2 Account Classification

- A - Allotted
- U - Unallotted
- N - Non Enrolled
- T - Tribal
- S - Special Deposit
- G - Employment Assistance
- D - Contracts
- J - Judgement Accounts

### 5.3 Location Codes

See Code List (Appendix B), Areas and Agencies, in this manual.

### 5.4 Management Codes

#### 10 Automatic Payments:

- A11 No Restrictions - 139b on file authorizing disbursement to account holder.
- A12 Mirror - 139b authorizing disbursement to self.
- B13 Mirror or Other Account Holders - 139b authorizing disbursement to parent, guardian, or custodian. Requires third party payee.

#### 20 Regular Allowances:

- B21 Budgeted Account - Monthly allowance. Requires third party payee.
- B22 Budgeted Account - Semimonthly allowance. Requires third party payee.

#### 30 Programmed Funds:

- N31 Funds Programmed - Subject to contractual agreements and purchase orders.
- N32 Part of Funds Programmed. No restrictions on part of funds not subject to program - 139b on file to disburse to account holder.

#### 40 Overdrafts and Payments in Error:

- N41 Overdraft
- N42 Received money due others and to repay, or overdrafted to correct administrative error.

70 Estates:

- N71 Estate - Pending Probate
- N72 Estate - Probated - Claims and fee to be paid
- N73 Estate - Closed

80 Other Holds:

- N81 No instructions - hold for
- N82 No address - whereabouts unknown
- N83 Check returned - hold for better address

90 Indian Residing at Other than Jurisdiction of Registry:

- N91 Indian whose accounts being administered by Billings Area Agencies still holding account - funds to be transferred by check.  
(Note: Account for those for whom a 139b is on file to pay to account holder will be coded 11.)
- N92 Indians Outside Area - Funds to be transferred by check.  
(Note: Account of Indians outside Area for whom we have a 139b to pay to account holder will be coded 11.)

5.4 Management Codes

10 Automatic Payments:

- A11 No restrictions - 139b on file authorizing disbursement to account holder.
- A12 Minor - 139b authorizing disbursement to self.
- B13 Minor or Other Account Holders - 139b authorizing disbursement to parent, guardian, or custodian. Requires third party payee.

20 Regular Allowances:

- B21 Budgeted Account - Monthly allowance. Requires third party payee.
- B22 Budgeted Account - Semimonthly allowance. Requires third party payee.

30 Programmed Funds:

- N31 Funds programmed - Subject to contractual agreements and purchase orders.
- N32 Part of Funds Programmed. No restrictions on part of funds not subject to program - 139b on file to disburse to account holder.

40 Overdrafts and Payments in Error:

- N41 Overdraft
- N42 Received money due others and to repay, or overdrafted to correct administrative error.

50 Debts:

- N51 Delinquent debts - Loans - Restore status upon satisfaction.
- N52 Co-signer on delinquent loans. Hold for instructions.
- N53 Delinquent Debt - U.S. Restore status upon satisfaction.
- N54 Delinquent Debt - Tribal Court Order. Restore status upon satisfaction. (Checks to be forwarded to Agency for recording in Court records.)

60 Controlled Accounts:

- N61 Controlled by Welfare for:
  - Foster Care
  - General Assistance
  - Non Compos Mentis
  - Requires assistance in managing affairs.
- N62 State Aide - Categorical.
- N63 Minors
- N64 Support of Others - Voluntary.
- N65 Support of Others - under Court Order. (Copy of journal voucher to be forwarded to Agency for Court records.)
- N66 Controlled for various reasons as determined by Superintendent.
- N67 Controlled by tribe.

70 Estates:

- N71 Estate - Pending Probate
- N72 Estate - Probated - Claims and fee to be paid.
- N73 Estate - Closed.

80 Other Holds:

- N81 No instructions - hold for.
- N82 No address - whereabouts unknown.
- N83 Check returned - hold for better address.

90 Indians Residing at Other Than Jurisdiction of Registry:

- N91 Indians whose accounts being administered by Billings Area Agencies still handling accounts - funds to be transferred by check. (Note: Accounts for those for whom a 139b is on file to pay to account holder will be coded 11.)
- N92 Indians Outside Area - Funds to be transferred by check. Note: Accounts of Indians outside Area for whom we have a 139b to pay to account holder will be coded 11.)

- 30 Programmed Funds:
  - N31 Funds programmed - Subject to contractual agreements and purchase orders.
  - N32 Part of Funds Programmed. No restrictions on part of funds not subject to program - 139B or file to disburse to account holder
  
- 40 Overdrafts and Payments in Error:
  - N41 Overdraft
  - N42 Received money due others and to repay, or overdrafted to correct administrative error.
  
- 50 Debts:
  - N51 Delinquent debts - Loans - Restore status upon satisfaction.
  - N52 Co-signer or delinquent loans. Hold for instructions.
  - N53 Delinquent Debt - U.S. Restore status upon satisfaction.
  - N54 Delinquent Debt - Tribal Court Order. Restore status upon satisfaction. (Checks to be forwarded to Agency for recording in Court records.)
  
- 60 Controlled Accounts:
  - N61 Controlled by welfare for:
    - Foster Care
    - General Assistance
    - Non Compos Mentis
    - Requires assistance in managing affairs.
  - N62 State Aide - Categorical
  - N63 Minors
  - N64 Support of Others - Voluntary
  - N65 Support of Other - under Court Order. (Copy of journal voucher to be forwarded to Agency for court records.)
  - N66 Controlled for various reasons as determined by Superintendent.
  - N67 Controlled by tribe.
  - N68 Special Deposit - Controlled
  
- 70 Estates:
  - N71 Estate - Pending Probate
  - N72 Estate - Probated - Claims and fee to be paid
  - N73 Estate - Closed
  - N74 Estate
  
- 80 Other Holds:
  - N81 No instructions - hold for
  - N82 No address - whereabouts unknown
  - N83 Check returned - hold for better address
  - X86 Automatic Deletion - account will be deleted during year end processing if there are no transactions and a zero balance.
  
- 90 Indian Residing at Other than Jurisdiction of Registry:
  - N91 Indian whose accounts being administered by Area Agencies still holding accounts - funds to be transferred by check. (Note: Accounts for those for whom a 139B is on file to pay to account holder will be coded 11.)
  - N92 Indians Outside Area - Funds to be transferred by check. (Note: Accounts of Indians outside Area for whom we have a 139B to pay to account holder will be coded 11.)

#### 4.13 ACCOUNT STATUS DISPLAY (93)

The current status of any account can be displayed with this transaction. A sample of this display is in figure 34. At the bottom of the display is a field to enter account number for retrieval, or enter LAST to terminate this transaction.

The working balance shown on the display is the running balance which is updated as transactions are edited and accepted. The current balance field is the account balance as of the end of the previous day's posting. At the end of each daily update, the working balance is set equal to the current balance. Account overdraft warnings are determined by comparing the working balance and the amount of the disbursement.

#### 4.14 TRANSACTION HISTORY DISPLAY (94)

The transaction history for each account can also be displayed. The transactions are displayed 20 at one time. At the bottom of the display is a field to enter next for more transactions, another account number for their history or LAST to terminate the transaction history. A sample is shown in figure 34.

#### 4.15 BATCH PROOF LIST (95)

The Batch Proof List is a listing of financial transactions entered by the requesting station.

The report is formatted with page and column headings for readability. The report heading contains the station identity and the time (HH:MM) the batch proof was started (figure 35). This is to eliminate confusion should multiple Batch Proof List reports be printed. Each batch proof is cumulative. It shows all transactions entered regardless of the number of batch proof lists previously printed.

While the batch proof list is being printed, transaction entry is not permitted. The batch proof report cannot be interrupted or terminated prematurely from the terminal.

#### 4.16 PROGRAM TERMINATION

When all data has been entered and all necessary file maintenance completed, terminate the program by entering transaction 00 (zero-zero). The computer will send a message "Goodbye . . . PLEASE SIGN OFF". This indicates that the computer has properly saved the transactions you entered and you may enter the sign-off message "%SIGN OFF".

Because you can resume data entry by re-initiating the program, there is no reason to leave your terminal signed on when you are not actively entering data.

5.5 IIM TRANSACTION REFERENCE CODES

TRANSACTION REFERENCE  
CODE/TYPE CODE/DEFINITION

01 COLLECTION

13 JOURNAL VOUCHER (CREDIT)

- 001 OIL/GAS RENTAL
- 002 OIL/GAS BONUS INCOME
- 003 SEISMIC INCOME
- 005 RANGE LEASE INCOME
- 010 FARM PASTURE INCOME
- 015 ← FORESTRY INCOME
- 020 RIGHT AWAY INCOME
- 030 JUDGMENT INCOME
- 035 IRRIGATION INCOMF
- 040 SAND & GRAVEL INCOME
- 045 LAND SALE INCOME
- 050 LOAN PAYMENT
- 051 COURT FINE PAYMENT
- 052 VET-ADMIN PAYMENT
- 053 SOC-SEC PAYMENT
- 054 DIRECT EMPLOY PAY
- 055 HIGHER ED PAYMENT
- 060 CANCELED CHECK
- 070 TRANSFER OF FUNDS CR
- 099 MISCELLANEOUS CREDIT

02 INTEREST

025 INTEREST INCOME

10 INTEREST REVERSAL

125 INTEREST REVERSAL

11 COLLECTION REVERSAL

13 JOURNAL VOUCHER (DEBIT)

- 101 OIL/GAS RENTAL
- 102 OIL/GAS BONUS
- 103 SEISMIC
- 105 RANGE LEASE
- 110 FARM PASTURE
- 115 FORESTRY
- 120 RIGHT-OF-WAY
- 130 JUDGMENT
- 135 IRRIGATION
- 140 SAND AND GRAVEL
- 145 LAND SALE
- 150 LOAN DISBURSEMENT
- 151 COURT FINE DISB
- 152 VET-ADMIN DISB
- 153 SOC-SEC DISB
- 154 DIRECT EMPLOY DISB
- 155 HIGHER ED DISB
- 160 CANCELED CHECK CORR
- 165 ESTATE CORRECTION
- 170 TRANSFER OF FUNDS DR
- 199 MISCELLANEOUS DEBIT



\*\*\*DATA STORAGE CAPACITY HAS BEEN REACHED\*\*\*  
PLEASE TERMINATE INPUT - "LAST"

The storage allocated to the terminal has been filled. No additional data may be entered. Enter LAST to terminate processing. If collection voucher or journal voucher entry was not completed, enter PURGE when correction processing begins. A daily update must be performed before data entry can be resumed.

\*\*\*DATABASE RECOVERY IN PROGRESS  
PLEASE SIGN OFF AND TRY AGAIN IN 10 MINUTES

The IIM files are being re-created by the computer. Data entry cannot be resumed until re-creation is complete.

\*\*\*IIM SYSTEM IS BUSY  
PLEASE SIGN OFF AND TRY AGAIN IN 10 MINUTES

IIM cannot accept data at this time.

\*\*\* INVALID TRANSACTION TYPE ENTERED\*\*\*

The transaction type must be one of the two digit numbers listed on the transaction selection display.

\*\*\*NO TRANSACTIONS FOUND\*\*\*

Self-explanatory response to a request for account transaction history (94).

\*\*\*NO TRANSACTIONS HAVE BEEN ACCEPTED\*\*\*

Self-explanatory response to RECALL.

\*\*\*NO TRANSACTIONS ACCEPTED - BATCH CHECK NOT PERFORMED\*\*\*

Self-explanatory response to LAST for collection vouchers and journal vouchers.

\*\*\*POSSIBLE ACCOUNT OVERDRAFT IN LAST TRANSACTION

The amount of the disbursement transaction just entered, exceeds the account balance.

\*\*\*PREV. TRAN. IS DIFFERENT TYPE

The last transaction accepted is a different type than the transactions currently being entered.

\*\*\*PREVIOUS TRANSACTION\*\*\*

The data being displayed is the last transaction accepted.

DATE DECEASED INVALID

The date deceased is zero or the month is not 01 to 12, or the day is not 01 to 31, or the year is blank. Dates are entered MMDD:YY. Enter zeroes for a person who is still alive.

DOLLAR AMOUNT INVALID

The dollar amount field contains non-numeric characters, or contains more than one decimal point, or is zero or blank.

DUPLICATE ACCOUNT NUMBER

The account number entered on the account add is already in the IIM Master file.

FIRST NAME IS BLANK OR NUMERIC

Self-explanatory.

GOODBYE...PLEASE SIGN OFF

Informational message displayed after transaction 00 (zero) has been entered.

ID NO. IN ACCOUNT NO. INVALID

The ID number in the IIM account number is non-numeric or does not contain six digits.

INPROPER MAIL-TO ADDRESS

The first line of the mail-to address is blank, and either line two or three is non-blank. To use the mail-to feature, the first line must be non-blank.

INVALID INPUT - BYE  
STATION DID NOT ENTER

Transaction 00 (zero) was entered before the HELLO message was successfully processed.

INVALID PASSWORD

The password entered from the terminal does not match the password in the IIM file.

INVALID DB/CR REFERENCE CODE COMBINATION

The D or C is not valid for the reference code entered.

INVALID STATION ID

The station identity entered from the terminal does not match any station ID codes in the IIM file.

PERFORMING BATCH BALANCE CHECK

Self-explanatory.

PLEASE ENTER YOUR STATION ID AND EXT

Clear the display screen, enter the four character station ID, and depress XMT.

SECONDARY MGMT CODE ERROR

If MGMT code is A11, A12, or B13, all other MGMT codes must be blank or A11, A12, or B13 can not be in secondary MGMT codes.

REF CODE NOT FOUND FOR THIS TRAN TYPE

The TRAN TYPE/REFERENCE code combination is not in the table.

RECORD NUMBER NOT NUMERIC

Record number entered is either blank or alphabetic.

RECORD NUMBER NOT IN BATCH

Record number entered is not contained in batch listing.

SEX CODE NOT M OR F

Self-explanatory.

STATION HAS NOT ENTERED "HELLO"  
PLEASE ENTER "HELLO" YOUR STATION ID, PASSWORD

The station has attempted to enter transactions before the HELLO message was successfully processed.

T.P. CITY IS BLANK

Self-explanatory - Third Party Payee error.

T.P. PAYEE IS BLANK

Self-explanatory - Third Party Payee error.

T.P. ZIP CODE IS BLANK

Self-explanatory. If the ZIP code is unknown, enter 9999999. The nines will be changed to blanks.

TRANSACTION DATE INVALID

The date is zero or the month is not 01 to 12, or the day is not 01 to 31, or the year is blank. Dates are entered MMDDYY.

## 7.0 SEMI-ANNUAL INTEREST CALCULATION

The Semi-Annual Interest Calculation program is used exclusively by the Billings Area Office IIM Section. This program calculates the semi-annual interest and generates interest transactions for later posting to the IIM files. The Semi-Annual Interest Calculation program is named IM800 and is initiated in the same manner as IM100, the Data Entry and Edit program. After the program is initiated, the terminal must identify itself with the HELLO message. Only the primary IIM terminal may enter data to this program.

The program begins operation by requesting the interest factor monthly rate, minimum account balance eligible for interest, and the transaction reference (see parameters, Figure 2.4). The interest factor is entered as an all decimal number. For readability, you may enter a decimal point as the leftmost character (e.g., .00550). The minimum account balance may be entered left-justified for convenience. This number is compared to the sum of the six previous month balance. The accounts whose sum is less than this number will not have interest calculated. The transaction reference may not be blank.

After the interest factor, minimum account balance, and transaction reference have been entered, the program begins calculating interest for the eligible accounts. The account data used for interest computation will be displayed along with the amount of interest calculated to allow the operator to confirm that the terminal operator must then instruct the computer in what to do next by entering one of the following commands:

NEXT:	Calculate and display the next account.
CONT:	Continue calculating interest without further operator displays and interaction.
STOP:	Discontinue the program without creating any transactions.
RATE:	Re-enter the interest rate and minimum balance and restart calculations.

When CONT is entered, the program will run to completion. The program will then display a set of statistics concerning the interest calculations.

The program creates a printed report (figure 36) and a magnetic tape of interest transactions. The printed report must be carefully examined. If necessary this program may be re-run because it does not post or change the IIM master file. After ensuring that the interest calculations are correct, the data processing section must be instructed to post the interest transactions.

## 9.0 OUTPUT REPORTS AND FINANCIAL CONTROLS

This manual describes each of the following reports and the financial controls for the Area IIM Section.

- 9.1 File Maintenance Memo
- 9.2 Overdraft List
- 9.3 Control Acct. Posting Summary
- 9.4 Transaction Register
- 9.5 Check Register and Monthly Check Register
- 9.6 Control Accounting Listing
- 9.7 Daily Interest Calculation
- 9.8 Alphabetical Listing
- 9.9 Overdraft Account List
- 9.10 Interest Calculations
- 9.11 Annual Cash Clear

### 9.1 File Maintenance Memo

The File Maintenance Memo is produced by the daily batch update. The report provides an audit of file maintenance performed on the IIM data base.

The entire record is printed showing all fields entered on the terminal. The type defines whether it was an add or change type transaction.

↑

### 9.2 Overdraft List

The Overdraft List is produced during the posting phase of the daily batch update. Its function is to show any account which were overdrawn by a transaction and to show any disbursement request (transaction 22) which were not processed due to insufficient funds.

Item A (Account) and Item B (Name) identify the account by account code and the account holder's first initial and last name. Item C (Current Bal.) shows the balance in the account after the transaction has been processed. Dollar values which show a minus sign indicate an overdrawn account. Item D (Type) is the transaction type for this transaction. Item E (Date) is the transaction date. Item F (Reference) is the transaction reference. Item G (Tran. Amount) lists the dollar value of the transaction. Item H (no label) shows the transaction which were not processed. This is applicable only to transaction type 22.

### 9.3 Control Acct. Posting Summary

The Control Acct. Posting Summary is the final report produced in the daily batch update posting. This report provides a summary of the posting due to the control accounts.

Item A (Location) divides the posting summary into sections by agency code. Item B (Account) is the general ledger control account to which posting has

## INDEX OF FIGURES

	-----	Page
1 - Functional Operations	-----	96
2 - Data Entry Transactions	-----	98
3 - Transaction Selection Display	-----	101
4 - Collection Receipt Batch Balance	-----	105
5 - Collection Receipt Detail	-----	105
6 - Collection Receipt Correction	-----	106
7 - Interest Payment	-----	107
8 - Collection Receipt Reversal	-----	108
9 - Disbursement Reversal	-----	109
10 - Journal Voucher	-----	110
11 - Journal Voucher Correction	-----	110
12 - Debit Memo	-----	111
13 - Manual Check	-----	112
14 - Disbursement Request	-----	113
15 - Spoiled Check Transaction	-----	115
16 - New Account Add	-----	116
17 - IIM Account Maintenance	-----	116
18 - Account Update	-----	117
19 - Account Status Display	-----	118
20 - Transaction History Display	-----	119
21 - Batch Proof List	-----	120
22 - Spoiled Check Update	-----	132
23 - Spoiled Check Update Operation	-----	132
24 - Semi-Annual Interest Parameters	-----	133
25 - Semi-Annual Interest Calculations	-----	133
26 - Semi-Annual Interest Report	-----	134
27 - Delete Account	-----	135

SIGN ON SCREEN

@HELLO]

STATION ID [ ]

PASSWORD [ ]

PUT CURSOR HERE [ ]

FIGURE 2 - SIGN ON SCREEN

COLLECTION RECEIPT

STATION [TIM1]  
TRAN. TYPE [01]

ACCOUNT [ ]  
F. INITIAL [ ]  
LAST NAME [ ]  
TRAN. DATE [ ]  
REFER. CODE [ ]  
REFERENCE [ ]  
CREDIT AMT. [ ]

ETX [ ]

FIGURE 5 - COLLECTION RECEIPT DETAIL



COLLECTION RECEIPT

BATCH TRANSACTION LIST

REC. NO.	ACCT. NO.	FIRST	LAST NAME	AMOUNT
0000000077	280 A 555555	JOHN	SMITH	169.43
0000000028	280 U 999999	TAMI	WINNIE	13.27

STA ID [KSI1] TRAN TYPE [ER] ENTER CHNG, LAST, NEXT, ADD [ ] ETX [ ]

FIGURE 7 - COLLECTION RECEIPT TRANSACTION LIST

COLLECTION RECEIPT CORRECTION

ACCOUNT	LOCN	NAME	D/C	AMOUNT
204A000038	C55	MAE S STIFFARM	C	25.15
STATION [IIM1]	TRAN. TYPE [51]	CORRECTION [	]	ETX [ ]

FIGURE 9 - COLLECTION RECEIPT CORRECTION

INTEREST PAYMENT

STATION [11M1]  
TRAN. TYPE [02]

ACCOUNT [ ]  
F. INITIAL [ ]  
LAST NAME [ ]  
TRAN. DATE [ ]  
REFER. CODE [ ]  
REFERENCE [ ]  
CREDIT AMT. [ ]

ETX [ ]

FIGURE 10 - INTEREST PAYMENT

INTEREST REVERSAL

STATION [ ]  
TRAN. TYPE [ ]  
ACCOUNT [ ]  
ORIG. TRAN. [ ]

ETX [ ]

FIGURE 11 - INTEREST REVERSAL.

COLLECTION REVERSAL

STATION [IIMI]  
TRAN. TYPE [11]

ACCOUNT [ ]  
ORIG. TRAN. [ ]

ETX [ ]

FIGURE 12 - COLLECTION RECEIPT REVERSAL

JOURNAL VOUCHER

STATION [11MI]  
TRAN. TYPE [13]

ACCOUNT [ ]  
F. INITIAL [ ]  
LAST NAME [ ]  
TRAN. DATE [ ]  
REFER. CODE [ ]  
REFERENCE [ ]  
DEBIT AMT. [ ]  
CREDIT AMT. [ ]

ETX [ ]

FIGURE 14 - JOURNAL VOUCHER

JOURNAL VOUCHER

BATCH TRANSACTION LIST

RF. NO.	ACCT. NO.	FIRST	LAST NAME	AMOUNT
00000027	280A55555	JOHN	SMITH	169.43
00000028	280U99999	TAMI	WINNIE	13.27

STA ID [KSTI] TRAN TYPE [ER] ENTER CHNG, LAST, NEXT, ADD [ ] ETX [ ]

FIGURE 16 - JOURNAL VOUCHER

JOURNAL VOUCHER CORRECTION

ACCOUNT	LOCN	NAME	D/C	AMOUNT
204A000038	C55	MAE S STIFFARM	C	25.15

STATION [1111] TRAN. TYPE [53] CORRECTION [ ] D/C [ ] ETX [ ]

FIGURE 18 - COLLECTION RECEIPT CORRECTION



MANUAL DISBURSEMENT

STATION [KSII]  
TRAN. TYPE [MC]

PLEASE ENTER BATCH BALANCE

ACCOUNT 206.11 [ ]  
ACCOUNT 206.70 [ ]  
ACCOUNT 206.50 [ ]  
ACCOUNT 206.23 [ ]  
ACCOUNT 206.22 [ ]

BATCH TOTAL [ ] EFX [ ]

FIGURE 19 - MANUAL DISBURSEMENT BATCH BALANCE

STATION [KS11]  
TRAN. TYPE [FR]

\*\*\*BATCH IS IN ERROR\*\*\*

	INPUT	CALCULATED	DIFFERENCE
ACCOUNT 206.11			
ACCOUNT 206.70			
ACCOUNT 206.50			
ACCOUNT 206.23			
ACCOUNT 206.??			

BATCH TOTAL

DEPRESS XMT TO CONTINUE XMT [ ]

FIGURE 21 - MANUAL DISBURSEMENT BATCH ERROR

BATCH CORRECTION

STATION [KS11]  
TRAN. TYPE [CH]

ENTER RECORD NUMBER TO CHANGE [ ] ETX [ ]

FIGURE 23 - MANUAL DISBURSEMENT BATCH CORRECTION

DISBURSEMENT REQUEST

STATION [IINH]  
TRAN. TYPE [22]  
ACCOUNT [ ]  
F. INITIAL [ ]  
LAST NAME [ ]  
TRAN. DATE [ ]  
REFER. CODE [ ]  
REFERENCE [ ]  
DEBIT AMT. [ ]  
MAIL-TO: [ ]  
ADDRESS [ ]  
CITY [ ] STATE [ ]  
ZIP CODE [ ]  
ETX [ ]

FIGURE 26 - DISBURSEMENT REQUEST

STATION [KS11]  
TRAN. TYPE [ER]

\*\*\*BATCH IS IN ERROR\*\*\*

	INPUT	CALCULATED	DIFFERENCE
ACCOUNT 206.11			
ACCOUNT 206.70			
ACCOUNT 206.50			
ACCOUNT 206.50			
ACCOUNT 206.23			
ACCOUNT 206.22			

BATCH TOTAL

DEPRESS XMT TO CONTINUE XMT [ ]

FIGURE 27 - DISBURSEMENT REQUEST BATCH ERROR

BATCH CORRECTION

STATION [KS11]

TRAN. TYPE [CH]

ENTER RECORD NUMBER TO CHANGE [ ] ETX [ ]

FIGURE 29 - DISBURSEMENT REQUEST BATCH CORRECTION

ACCOUNT ADD

STATION [IIMI]  
TRAN. TYPE [91]

ACCOUNT [ ]  
SOCIAL SECURITY [ ]  
LOCATION [ ]  
FIRST NAME [ ] MIDDLE INITIAL [ ]  
LAST NAME [ ]  
NAME SUFFIX [ ]  
MANAGEMENT CODES [ ] [ ] [ ] [ ] [ ]  
ADDRESS LINE #1 [ ] #2 [ ] STATE [ ]  
CITY [ ]  
ZIP CODE [ ] SEX CODE [ ]  
BIRTHDATE [ ] DATE DECEASED [ ]  
THIRD PARTY PAYEE [ ]  
T.P. ADDRESS #1 [ ] #2 [ ]  
T.P. CITY [ ] T.P. STATE [ ]  
T.P. ZIP [ ]

ETX [ ]

FIGURE 31 - ACCOUNT ADD

ACCOUNT MAINTENANCE

STATION [KS11]  
TRAN. TYPE [92]

ACCOUNT [ ]  
SOCIAL SECURITY # [ ]  
LOCATION [ ] MIDDLE INITIAL [ ]  
FIRST NAME [ ]  
LAST NAME [ ]  
NAME SUFFIX [ ]  
MANAGEMENT CODES [ ] [ ] [ ] [ ] [ ]  
ADDRESS LINE # 1 [ ] #2 [ ]  
CITY [ ] STATE [ ]  
ZIP CODE [ ] SEX CODE [ ]  
BIRTHDATE [ ] DATE DECEASED [ ]  
THIRD PARTY PAYEE [ ]  
T.P. ADDRESS #1 [ ] #2 [ ]  
T.P. CITY [ ] T.P. STATE [ ]  
T.P ZIP CODE [ ]

ETX [ ]

FIGURE 33 - ACCOUNT MAINTENANCE



TRANSACTION HISTORY 207 G 000005 R.J CLARK

DATE	TYPE	LOCN	TRAN. #	CODE	REFERENCE	CHECK #	AMOUNT
05/25/76	13	C50	76071500020	320	13-052576-06B		25.00
06/25/76	21	C50	76071500026	105	21-062576-12	9999	5.00

STATION [KS11] TRAN. TYPE [94] ACCOUNT NO. [ ] ETX [ ]

FIGURE 34 - TRANSACTION HISTORY

*Jimi Paris Fern*

BUREAU OF INDIAN AFFAIRS  
Location Code: \_\_\_\_\_  
Detail of Trust Fund Reconciliation - EXPENDITURES  
For the Month Ending: \_\_\_\_\_

Tribe: \_\_\_\_\_ Appropriation No.: \_\_\_\_\_

I.	<u>TRANSACTION TYPE</u>	<u>Document Code Type</u>	<u>Per Agency/Area Office</u>	<u>Per Detail of Trust Fund</u>	<u>Variance Detail Report-Agency Over(Under)</u>
1.	Per Capita and Other Payments to Indians	TD, VD VS, TS	\$ XXXCR	\$ XXXCR	\$ XXXCR
2.	Tribal General Operations	BB	XXXCR	XXXCR	XXXCR
3.	Investments (per detail report)	VT, TT, AW	XXXCR	XXXCR	XXXCR
4.	TOTALS		<u>\$ XXXCR</u>	<u>\$ XXXCR</u>	<u>\$ XXXCR</u>

II. PER AGENCY/AREA OFFICE RECORDS

(A) Total Expenditures for Month Per Agency/Area Office (See Part I Item 4 above) \$ XXXCR

(B) ADD: Expenditure Items in Transit @ end of month (on detailed report but not recorded by Agency/Area)

TOTAL EXPENDITURES IN TRANSIT (See attachment 1) XXXCR

(C) ADJUSTMENTS: Items Recorded on Detail Report Other than Routine Expenditure Items but not Received or Recorded by Agency/Area

TOTAL ADJUSTMENTS (See attachment 2) XXXCR

(D) ADJUSTED TOTAL RECEIPTS FOR THE MONTH AGENCY/AREA OFFICE \$ XXXCR

Prepare in Triplicate: Copy 1 - Branch of Indian Trust Fund Accounting - Albuquerque  
Copy 2 - Area Office  
Copy 3 - Agency

(Continued-Detail of Trust Fund Reconciliation - EXPENDITURES)

III. PER DETAIL OF TRUST FUNDS REPORT

(A) Total Receipts for Month \$ XXXCR  
 Per Detail of Trust Funds  
 (See Part I Item 4 above)

(B) Add: Expenditures in Transit  
 @ end of month (recorded  
 by Agency/Area but not  
 on Detail Report)

TOTAL EXPENDITURES IN TRANSIT (See attachment 3) XXXCR

(C) Adjustments: Items  
 Recorded Improperly in  
 Detail of Trust Funds  
 Report (according to  
 original source document  
 @ Agency/Area)

TOTAL ADJUSTMENTS (See attachment 4) XXXCR

(D) Adjusted Total Expendi- \$ XXXCR  
 tures for Month - Detail  
 of Trust Funds

INSTRUCTIONS:

Note 1. This form should be signed by the preparer and submitted to the Area Finance Officer for approval along with a memorandum detailing the action being taken to correct the DIF Report for all items identified in Part III(C). The Area Finance Officer must submit the reconciliation forms and copies of memoranda for Agencies in his area and for his own area office (IF APPLICABLE) within 60 calendar days after end of the report month to:

Department of the Interior  
 Bureau of Indian Affairs  
 Branch of Indian Trust Fund Accounting  
 P. O. Box 127  
 Albuquerque, NM 87103

Note 2: Item II(D) will always equal Item III(D)!

Note 3: The total variance identified in Item I(4) should be completely identified in either an in-transit item or an adjustment detailed in Item II(B) and (C) or Item III(B) and (C).

Prepared by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Prepare in Triplicate

BUREAU OF INDIAN AFFAIRS  
 Location Code: \_\_\_\_\_  
 Detail of Trust Fund Reconciliation - EXPENDITURES  
 For the Month Ending: \_\_\_\_\_

ITEM III (B) - Expenditure Items in Transit (for Detail Report)

<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Expense Code</u>	<u>Amount</u>
1.				\$ XXX
2.				XXX
3.				XXX
			TOTAL	<u>\$ XXX</u>

---

ITEM III (C) - Adjustments to Agency Records (for Detail Report)

<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Expense Code</u>	<u>Amount</u>
1.				\$ XXX
2.				XXX
3.				XXX
			TOTAL	<u>\$ XXX</u>

BUREAU OF INDIAN AFFAIRS  
 Location Code: \_\_\_\_\_  
 Detail of Trust Fund Reconciliation - EXPENDITURES  
 For the Month Ending: \_\_\_\_\_

ITEM III (B) - Expenditure Items in Transit (for Agency Records)

<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Expense Code</u>	<u>Amount</u>
1.				\$ XXX
2.				XXX
3.				XXX
			TOTAL	<u>\$ XXX</u>

---

ITEM III (C) - Adjustments to Detail Report (for Agency)

<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Expense Code</u>	<u>Amount</u>
1.				\$ XXX
2.				XXX
3.				XXX
			TOTAL	<u>\$ XXX</u>

Instructions for SF-XXXX  
Detail of Trust Fund Reconciliation - EXPENDITURES

Line #

- I(1) The "per capita" and other payments to Indians (disregarding General Operations distributions to Tribal Governments) recorded by the Agency/Area Office, and on the Detail of Trust Funds Report (DTF), and the related variance (each recorded under the appropriate heading). (Note: The variance amount will be the result of subtracting the Detail of Trust Funds amount from the Agency/Area Office amount.)
- I(2) The "General Operations" amount distributed to a Tribal Government during the report month as recorded by the Agency/Area Office and on the DTF Report, and the related variance should be recorded under the appropriate headings.
- I(3) The investment transactions recorded on the DTF Report posted during the report month should be entered under both the Agency/Area Office and the DTF Report columns. No variance will be applicable.
- I(A) The Agency/Area Office total on line I(4) above.
- II(B) Total amount from Attachment 1. This would include all "current year" expense items recorded on the DTF Report during the report month that have not yet been recorded by the Agency/Area Office as of the DTF Report date.
- II(C) Total amount from Attachment 2. This would include any current or prior year adjustments (of previously entered expense items) appearing on the DTF Report that have not yet been entered on the Agency/Area Office records.
- III(A) The DTF Report total on line I(4) above.
- III(B) Total amount from Attachment 3. This would include all "current year" expense items recorded by the Agency/Area Office records during the month that have not yet been recorded on the DTF Report.
- III(C) Total amount from Attachment 4. This would include any current or prior year adjustments entered on the Agency/Area Office records, but not yet entered on the DTF Report.

BUREAU OF INDIAN AFFAIRS  
 Location Code: \_\_\_\_\_  
 Detail of Trust Fund Reconciliation - RECEIPTS  
 For the Month Ending: \_\_\_\_\_

Tribe: \_\_\_\_\_ Appropriation No.: \_\_\_\_\_

I. <u>TRANSACTION TYPE</u>	<u>Document Code Type</u>	<u>Per Agency/Area Office</u>	<u>Per Detail of Trust Fund</u>	<u>Variance Detail Report-Agency Over[Under]</u>
1. EFTs Received During Month	CT	\$ XXX	\$ XXX	\$ XXX
2. Deposit Tickets During Month	CT	XXX	XXX	XXX
3. Interest Income-Recorded on Detail of Trust Funds Report During Month	AW	XXX	XXX	XXX
4. Other Items Entered During Month (i.e., adjustments, transfers, etc.)	BB,DT, TT,CT	XXX	XXX	XXX
5. TOTALS		<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

II. PER AGENCY/AREA OFFICE RECORDS

(A) Total Receipts for Month Per Agency/Area Office (See Part I(5) above) \$ XXX

(B) ADD: Deposits in Transit @ end of month (items recorded on Detail Report but not yet received and recorded by Agency/Area Office BB or TT

TOTAL DEPOSITS IN TRANSIT (See attachment 1) XXX

(C) ADJUSTMENTS: Items Recorded on Detail Report Other than Deposits (i.e., Current Year or Prior Year Adjustments, etc) that were not yet recorded by Agency/Area

TOTAL ADJUSTMENTS TO AGENCY/AREA (See attachment 2) [XXX]

(D) ADJUSTED TOTAL RECEIPTS FOR THE MONTH-AGENCY/AREA OFFICE \$ XXX

Prepare in Triplicate: Copy 1 - Branch of Indian Trust Fund Accounting - Albuquerque  
 Copy 2 - Area Office  
 Copy 3 - Agency

## (Continued-Detail of Trust Fund Reconciliation - RECEIPTS)

III. PER DETAIL OF TRUST FUNDS REPORT

(A) Total Receipts for Month Per Detail of Trust Funds (See Part I Item 5 above)	\$ XXX
(B) Add: <u>Deposits in Transit</u> @ end of month (deposit items recorded by Agency/Area but not on detail of Trust Funds Report) CT	
TOTAL DEPOSITS IN TRANSIT (See attachment 3)	XXX
(C) <u>Adjustments</u> : Items Recorded Improperly in Detail of Trust Funds (according to original source document @ Agency/Area)	
TOTAL ADJUSTMENTS (See attachment 4)	<u>XXX</u>
(D) Adjusted Total Receipts for the Month - Detail of Trust Funds	<u>\$ XXX</u>

## INSTRUCTIONS:

Note 1. This form should be signed by the preparer and submitted to the Area Finance Officer for approval along with a memorandum detailing the action being taken to correct the DTF Report for all items identified in Part III(C). The Area Finance Officer must submit the reconciliation forms and copies of memoranda for all Agencies and his own Area Office within 60 calendar days after end of the report month to:

Department of the Interior  
Bureau of Indian Affairs  
Branch of Indian Trust Fund Accounting  
P. O. Box 127  
Albuquerque, NM 87103

Note 2: Item II(D) will always equal Item III(D)!

Note 3: The total variance identified in Item I(5) should be completely identified in either an in-transit item or an adjustment detailed in Item II(B) and (C) or Item III(B) and (C).

Prepared by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Prepare in Triplicate



BUREAU OF INDIAN AFFAIRS  
 Location Code: \_\_\_\_\_  
 Detail of Trust Fund Reconciliation - RECEIPTS  
 For the Month Ending: \_\_\_\_\_

ITEM II (B) - Deposits in Transit

	<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Income Code</u>	<u>Amount</u>
1.					\$ XXX
2.					XXX
3.					XXX
				TOTAL	<u>\$ XXX</u>

---

ITEM II (C) - Adjustments

	<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Income Code</u>	<u>Amount</u>
1.					\$ XXX
2.					XXX
3.					XXX
				TOTAL	<u>\$ XXX</u>

BUREAU OF INDIAN AFFAIRS  
 Location Code: \_\_\_\_\_  
 Detail of Trust Fund Reconciliation - RECEIPTS  
 For the Month Ending: \_\_\_\_\_

ITEM III (B) - Deposits in Transit

	<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Income Code</u>	<u>Amount</u>
1.					\$ XXX
2.					XXX
3.					<u>XXX</u>
				TOTAL	<u>\$ XXX</u>

---

ITEM III (C) - Adjustments

	<u>Date</u>	<u>Document #</u>	<u>Description</u>	<u>Income Code</u>	<u>Amount</u>
1.					\$ XXX
2.					XXX
3.					<u>XXX</u>
				TOTAL	<u>\$ XXX</u>

Instructions for SF - XXXX  
Detail of Trust Fund Reconciliation - RECEIPTS

- Line #
- I(1) The electronic funds transfers (EFTs) recorded by the Agency/Area Office and on the Detail of Trust Funds Report (DTF), and the related variance should be recorded under the appropriate column headings. (Note: The variance amount will be the result of subtracting the Detail of Trust Funds amount from the the Agency/Area Office amount.)
- I(2) The deposit tickets recorded during the report month for the Agency/Area Office and on the DTF Report, and the related variance should be recorded under the appropriate headings.
- I(3) The interest income recorded on the DTF Report as earned and posted during the report month should be entered under both the Agency/Area Office and DTF Report columns. No variance amount will be applicable.
- I(4) Any documents recorded by the Agency/Area Office and on the DTF Report during the report month that were not previously taken into account on lines I(1), I(2), or I(3) above.
- II(A) The Agency/Area Office total on line I(5) above.
- II(B) Total amount from Attachment 1. This would include all "current year" deposit items recorded on the DTF Report during the report month that have not yet been recorded by the Agency/Area Office as of the DTF Report date.
- II(C) Total amount from Attachment 2. This would include any current or prior year adjustments (of previously entered deposit items) appearing on the DTF Report that have not yet been recorded on the Agency/Area Office records.
- III(A) The DTF Report total on line I(5) above.
- III(B) Total amount from Attachment 3. This would include all current year deposit items recorded by the Agency/Area Office records during the month that have not yet been recorded on the DTF Report.
- III(C) Total amount from Attachment 4. This would include any current or prior year adjustments entered on the Agency/Area Office records, but not yet recorded on the DTF Report.