

# code of federal regulations

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**Indians**

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**Revised as of April 1, 1994**

**CONTAINING  
A CODIFICATION OF DOCUMENTS  
OF GENERAL APPLICABILITY  
AND FUTURE EFFECT**

**AS OF APRIL 1, 1994**

*With Ancillaries*

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available record—either census or annuity roll will be used.

**§ 112.6 Disposition of pro rata share in event of applicant's death.**

In the event of the death of an applicant prior to the approval of his application by the Secretary of the Interior, the share to which he would have been entitled, if living, will revert to the tribe. In case of the death of an applicant after approval of his application and the signing by the Secretary of the Interior of an order for the segregation of his share, but before payment is made, his share will descend to his legal heirs and should be deposited to the credit of the estate pending formal determination thereof.

**CROSS REFERENCE:** For regulations pertaining to the determinations of heirs and approval of wills, see part 16 and §§ 11.30 through 11.32C of this chapter.

**§ 112.7 Pro rata shares of minors.**

The shares of minors will not be withdrawn except when necessary for their own benefit. The application should be signed by the parent or guardian and transmitted to the Bureau by the superintendent with his recommendation as in other cases and a full explanation of the circumstances which justify the withdrawal. Such shares will be deposited to the credit of the minors subject to expenditure under the individual Indian money regulations. The term "minor," as used in this section, shall be interpreted in conformity with the State law.

**CROSS REFERENCE:** For individual Indian money regulations, see part 115 of this chapter.

**PART 113—INDIAN MONEYS,  
PROCEEDS OF LABOR (IMPL)**

Sec.

- 113.1 Purpose and scope.
- 113.2 Definitions.
- 113.3 Sources of IMPL funds.
- 113.4 Collection and deposit of IMPL funds.
- 113.5 Investment of IMPL funds.
- 113.6 Expenditure and use of IMPL funds.
- 113.7 Development and approval of IMPL use plans.
- 113.8 Limitations on use of IMPL funds.

**AUTHORITY:** 25 U.S.C. 2, 9, 155.

**SOURCE:** 46 FR 47774, Sept. 30, 1981, unless otherwise noted. Redesignated at 47 FR 13327, Mar. 30, 1982.

**§ 113.1 Purpose and scope.**

The purpose of these regulations is to set forth the conditions governing the receipt, deposit, investment, and use of miscellaneous revenues derived from BIA agencies and schools under the Act of March 3, 1883, as amended (25 U.S.C. 155). These regulations apply only to income belonging to the federal government and not to tribal funds or moneys belonging to individual Indians.

**§ 113.2 Definitions.**

(a) "Agency" means any field office of the Bureau officially designated as an Indian agency and which provides direct services at the local level to Indians and Indian tribes, who are recognized by the Bureau as eligible for federal services to Indians because of their status as Indians.

(b) "Agency Superintendent" means the Bureau official in charge of a Bureau agency.

(c) "Bureau" of "BIA" means the Bureau of Indian Affairs, Department of the Interior.

(d) "Enterprise operation" means an economic activity operated at a Bureau agency or school which is designated to provide goods or services where such goods or services are not available or are not provided in an effective or satisfactory manner, or which has as its primary purpose enhancement of the educational experience of Indian students and is only incidentally commercial in nature.

(e) "IMPL funds" means all miscellaneous revenues included within the definition of IMPL receipts under § 113.3 of this part which are covered into the U.S. Treasury as federal trust funds under Account 14X8500, Indian Moneys, Proceeds of Labor.

(f) "Pub. L. 638" means the Indian Self-Determination Act, Act of January 4, 1975, Title I, Pub. L. 93-638 (25 U.S.C. 450 et seq.).

(g) "Project basis" means a short-term Bureau program at an agency or school aimed at a specific objective which can usually be accomplished within one year's time, and which sup-

plements on-going Bureau programs of a more permanent nature.

(h) "School" includes any school operated directly by the Bureau of by an Indian tribe or organization pursuant to a Pub. L. 638 contract except that tribally controlled previously private contract schools are not included within the term "school" for the purpose of § 113.3(a)(1) of this part.

(i) "School Supervisor" means the Bureau official in charge of a Bureau school.

**§ 113.3 Sources of IMPL funds.**

(a) IMPL receipts include—

(1) All miscellaneous revenues collected on behalf of the Bureau through Bureau agencies and schools as income from the sale of goods or services by the Bureau, gross receipts from leases, rentals, permits, licenses, and fees for the use of Federal lands, facilities, and property and revenues from other Bureau activities, including gross receipts from activities financed by appropriated funds, except as otherwise provided by Federal statute superseding 25 U.S.C. 155; and

(2) Interest from the investment of IMPL funds.

(b) IMPL receipts do not include—

(1) Special deposits and interest on special deposits except to the extent provided under part 114;

(2) Funds belonging to individual Indians or Indian tribes;

(3) Fees collected under 25 U.S.C. 113 to cover the cost of work performed by the Bureau of Indian Affairs for Indian tribes or individual Indians;

(4) Fees collected under 40 U.S.C. 490 (k) as charges for space and services in Bureau facilities not in excess of actual operating and maintenance costs of providing such space or services; or

(5) Fees collected from the lease of federal buildings or the sale of supplies, equipment, or services to other government bureaus and departments under 31 U.S.C. 686 (b) or 40 U.S.C. 303b.

**§ 113.4 Collection and deposit of IMPL funds.**

IMPL receipts will be handled in accordance with the procedures set forth in Chapter 3—Collections, Title 7 Fiscal Procedures, General Accounting Office Policy and Procedures Manual for

Guidance of Federal Agencies. IMPL receipts will be deposited to appropriate income codes for Activity 2660, "IMPL", as contained in the Bureau Financial Management Accounts Handbook, as revised.

**§ 113.5 Investment of IMPL funds.**

IMPL funds not immediately required for expenditure will be invested by the Bureau as part of its regular investment program and will remain invested until notice is given that the funds are being allotted from the trust account for expenditure under an approved program plan.

**§ 113.6 Expenditure and use of IMPL funds.**

(a) IMPL funds may be used only for the benefit of the agency or school for which such receipts were collected, and in accordance with an approved program plan under § 113.7.

(b) IMPL funds may only be expended for a program or project at an agency or school for which the Bureau has statutory authority to operate and for which funding has been appropriated in the current fiscal year. They can not be used to fund programs or projects specifically reduced or disallowed by the Congress. IMPL funds may be expended directly by the Bureau or pursuant to a Pub. L. 93-638 contract covering tribal operation of an authorized agency or school program or project.

**§ 113.7 Development and approval of IMPL use plans.**

(a) Each agency superintendent, school supervisor, or other Bureau official responsible for a Bureau school or agency shall submit an annual IMPL program plan for the expenditure of IMPL funds held for, and IMPL receipts accruing to, such agency or school. Program plans will be developed within the budget cycle and will utilize guidelines, formats, exhibits, justifications, costs principles, and other procedures developed within the Bureau's financial management system.

(b) Each program plan shall be reviewed and approved or disapproved by the Bureau official having direct line authority over such agency super-

intendent, school supervisor, or other appropriate Bureau official.

(c) All expenditures of IMPL funds shall be in accordance with such program plan and any amendments or revisions thereto. Expenditures under "IMPL" use plans are subject to the same audit, review, and investigation as expenditures of appropriated funds under other Bureau programs.

#### § 113.8 Limitations on use of IMPL funds.

(a) IMPL funds may not be expended as part of a Pub. L. 638 grant, but may be expended under a separate Pub. L. 638 contract which supplements a program pursuant to a Pub. L. 638 grant.

(b) IMPL funds will not be expended for the construction or major alteration and improvement of Federal facilities, except as specifically authorized in the Bureau's annual budget or in case of emergency approved by the Commissioner of Indian Affairs.

(c) IMPL funds may not be expended to acquire lands for tribes or for the construction of tribal facilities, or for the operation and maintenance of tribal facilities except where such expenditure represents a portion of Bureau program costs in situations where such costs are paid by the Bureau in lieu of rent.

(d) IMPL funds may not be expended for any other use which, from time to time, may be excluded by executive order or by administrative limitations issued by the Secretary of the Interior, or his authorized representative.

## PART 114—SPECIAL DEPOSITS

Sec.

114.1 Purpose and scope.

114.2 Definitions.

114.3 Investment of special deposit funds.

114.4 Payment and distribution of interest on special deposit funds.

114.5 Distribution of IMPL Escrow Account.

AUTHORITY: 25 U.S.C. 2; 25 U.S.C. 9; Pub. L. 97-100; and Pub. L. 97-257.

SOURCE: 48 FR 48808, Oct. 21, 1983, unless otherwise noted.

#### § 114.1 Purpose and scope.

The purpose of these regulations is to set forth the conditions governing the deposit, investment, and distribution

of interest on funds held by the Bureau in special deposits; and to provide procedures required for determination of ownership and distribution of funds which are on deposit in account 14X6703 "Indian Moneys Proceeds of Labor Escrow Account—Pending Determination of Ownership".

#### § 114.2 Definitions.

(a) "Agency" means any field office of the Bureau officially designated as an Indian agency and which provides direct services at the local level to Indians and Indian tribes, who are recognized by the Bureau as eligible for federal services to Indians because of their status as Indians.

(b) "Agency IMPL Escrow Account" means that portion of the funds in 14X6703 identifiable to that agency.

(c) "Beneficiary" means a potential beneficiary who has signed an acceptance.

(d) "Bureau" or "BIA" means the Bureau of Indian Affairs, Department of the Interior.

(e) "Claimant" means an individual (or a tribe) who asserts an entitlement to a share of the IMPL Escrow Account but has not been determined as a potential beneficiary.

(f) "IMPL Escrow Account" means account 14X6703, Indian Moneys, Proceeds of Labor Escrow Account—Pending Determination of Beneficiaries, U.S. Treasury.

(g) "Potential Beneficiary" means an individual or tribe determined eligible to share in the IMPL Escrow Account provided a proper acceptance is received on behalf of the individual or tribe involved.

(h) "Principal account" means each separate payment or deposit of money to the Bureau which is held as a special deposit.

(i) "Special deposit" means any suspense account used for the temporary deposit of funds which cannot be credited to specific accounts or readily distributed, including, but not limited to:

(1) Advance deposits;

(2) Advance deposits on other leases and permits for such Indian lands;

(3) Advance payments and advance deposits required on sales of timber and other natural resources from such Indian lands;