

# code of federal regulations

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**Indians**

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**Revised as of April 1, 1982**

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

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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 superintendent, 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.

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

SOURCE: 46 FR 47776, Sept. 30, 1981, unless otherwise noted. Redesignated at 47 FR 13327, Mar. 30, 1982.

#### § 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.

#### § 114.2 Definitions.

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

(b) "IMPL account" means Account 14X8500, Indian Moneys, Proceeds of Labor, U.S. Treasury.

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

(d) "Proportionately" means in the same proportion that the amount of each principal account bears to the total amount of all principal accounts.

(e) "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 required when bidding on and awaiting approval of mining leases on trust or restricted Indian lands, including oil, gas, coal, and other minerals,

(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,

(4) Deposits for rights of way over such Indian lands and anticipated right-of-way damages held until such damages are determined, and

(5) Deposits for grazing fees on such Indian lands.

(f) "Special deposit funds" means those funds held in special deposits.

§ 114.3 Investment of special deposit funds.

It is the policy of the Bureau to invest all special deposit funds which have been paid to the Bureau on behalf of Indians or Indian tribes pending the eventual payment for the sale, lease, or other transfer of tribal or individual Indian property and funds which are deposited solely for the purpose of guaranteeing performance.

§ 114.4 Payment and distribution of interest on special deposit funds.

(a) It is the general policy of the Bureau that interest and earnings from the investment of special deposit funds be credited to the principal accounts upon which the interest was earned. Therefore, interest and earnings from special deposit funds will not be deposited into the Bureau's IMPL account, except as expressly provided in this section.

(b) At the time that a withdrawal is made from a special deposit account, the interest earned by the principal account being withdrawn will be computed and withdrawn from the account as a part of the same transaction. The interest earned by the subject principal amount will be computed into two parts:

(1) The portion of interest credited during the prior interest period which was attributable to this principal; and

(2) The portion of interest which has been earned by this principal amount but has not yet been credited to the account because the interest period is not complete. This will be computed by using the month-end balances since the last interest period times the last period's factor.

(c) Interest earned from the investment of funds on special deposit accounts which have less than the minimum average month-end balances as determined by the Division of Accounting Management will be credited to the Agency's IMPL account.

**PART 115—INDIVIDUAL INDIAN MONEY ACCOUNTS**

Sec.

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- 115.2 Osage agency.
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- 115.12 Assets of Members of the Agua Caliente Band of Mission Indians.
- 115.13 Appeals.

**AUTHORITY:** R.S. 441, as amended, R.S. 463, R.S. 465; 5 U.S.C. 301; 25 U.S.C. 2, 9; 43 U.S.C. 1457.

**SOURCE:** 23 FR 7942, Oct. 15, 1958, unless otherwise noted. Redesignated at 47 FR 13327, Mar. 30, 1982.

§ 115.1 Definitions.

As used in this part:

(a) The term "individual Indian money accounts" means those accounts under the control of the Secretary of the Interior or his authorized representative belonging to individuals.

(b) The term "minor" means an individual who has not reached his majority as defined by the laws of the State of his domicile.

§ 115.2 Osage agency.

The provisions of this part do not apply to funds the deposit or expenditure of which is subject to the provisions of Part 117 of this subchapter.

§ 115.3 Individual accounts.

Except as otherwise provided in this part, adults shall have the right to withdraw funds from their accounts. Upon their application, or an applica-