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9.1 Tribal Budgets.

- A. Objectives. To develop plans for the more definite managerial responsibilities over the tribal estate. To provide systematic procedures for preparing and executing tribal budgets, as well as the means for reviewing and evaluating tribal programs in terms of costs and accomplishments.
- B. Scope. Because of the complexity and variations in procedure, operational requirements and responsibilities that apply to budgeting for Indian tribal funds, it is necessary that the Bureau manual contain two parts. The primary difference between the two parts is that one relates to tribal funds on deposit in the United States Treasury, whereas the second part relates to funds on deposit in local tribal depositories such as banks, or Indian Service Disbursing Agent accounts when authorized.

9.2 Authority. Authorization to expend tribal funds held in trust for Indian tribes in the United States Treasury is contained in annual appropriation acts and/or in special acts of Congress for certain tribes.

9.3 Policy.

- A. General. Tribal budgets should be prepared under specific plans for carrying out tribal programs in a manner which will require economy as well as efficiency and will provide proper and adequate measures of control.
- B. Estimates. Tribal budget estimates should be based on accurate forecasts of costs in terms of personnel, materials, supplies, services and equipment. Although some tribal expenditures do not require specific appropriations by the Congress, all require review or approval of the Secretary. (See Illustration 1). Budgets requiring Departmental or Bureau approval will not be effective until approved.
- C. Tribal Participation. Tribal participation in developing budgets need not be limited to officers of the governing body. Wherever possible, various portions of the budget

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should be developed by tribal committees or sub-committees with responsibility for administering such programs. Final review and approval of the budget estimates shall be the responsibility of the governing body.

9.4 The Budget Process.

- A. Introduction. This section describes at some length the tribal budget and appropriation process to provide an understanding of the Bureau's tribal budget procedure. Area Directors may issue instructions to the operating level, implementing the instructions contained herein to the extent necessary to fit particular conditions or facilitate the budget process at the local level.
- B. Appropriation Structure (For Tribal Funds in the United States Treasury). The tribal fund authorization text, appearing in the annual Interior Department Appropriation Act covers three types of authorizations under which tribal funds on deposit in the United States Treasury may be expended. They are:
- (1) Permanent Authorization. Expenditures under this type of authorization are governed by special Congressional legislation authorizing the expenditure of tribal funds for specific purposes. (See Illustration 1)

The annual Interior Department Appropriation Act, under the appropriation heading "Tribal Funds" contains the statement "In addition to the tribal funds authorized to be expended by existing law, there is hereby appropriated _____" (underscoring supplied). That portion of the statement which is underscored refers to Permanent Authorization. Although expenditures under this authorization do not require annual Congressional action, prior approval by the Secretary of the Interior, or the Commissioner of Indian Affairs, is required.

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Tribal funds under the Permanent Authorization may be allotted for disbursement under regulations governing the expenditure of gratuity funds or the allotments may provide that the funds may be advanced to tribes for disbursement through bonded tribal treasurers or Indian Service Disbursing Agent accounts. The method of disbursement is sometimes covered by the language of specific legislation relating to certain tribes.

Allotments for expenditures or advance under authorities of the Permanent Authorization activity are identified by Account 2651 in the Bureau's regular chart of allotment accounts (42 IAM 5.8).

Allotment requests and the allotment document should cite the legislation under which expenditures are authorized. The Tribal Fund appropriation text merely recognizes authorizations in accordance with existing law in addition to Annual and Indefinite Authorizations. It does not alter in any way such existing legislation.

Examples of expenditures authorized under general Congressional legislation are as follows:

- (1) Per capita and other payments.
 - (2) Equalization of allotments.
 - (3) Education of Indian children in accordance with existing law.
 - (4) Payment of insurance premiums for protection of the property of the tribe against fire, theft, tornado, hail, earthquake, and other elements and forces of nature.
- (2) Annual Authorization. Expenditures under this authorization require annual Congressional action and are limited to the amount appearing in the annual Interior Appropriation Act under the appropriation

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"Tribal Funds". That part of the act beginning with " * * * there is hereby appropriated \$ * * * from tribal funds not otherwise available for expenditure for the benefit of Indians and Indian tribes, including pay and travel expenses of employees; care, tuition and other assistance to Indian children attending public and private schools (which may be paid in advance or from date of admission); purchase of land and improvements on land, title to which shall be taken in the name of the United States in trust for the tribe for which purchased; lease of lands and water rights; compensation and expenses of attorneys and other persons employed by Indian tribes under approved contracts; pay, travel, and other expenses of tribal officers, councils, and committees thereof, or other tribal organizations, including mileage for use of privately owned automobiles and per diem in lieu of subsistence at rates established administratively but not to exceed those applicable to civilian employees of the Government, relief of Indians, without regard to Section 7 of the Act of May 27, 1930 (46 Stat. 391), including cash grants; and employment of a recreational director for the Menominee Reservation and a curator for the Osage Museum, each of whom shall be appointed with the approval of the respective tribal councils and without regard to the classification laws: * * *", is the authority for use of tribal funds in the Treasury where specific legislation does not exist.

Allotments made under this Annual Authorization are available for expenditure for the purposes set forth in the annual portion of the appropriation text. Allotments and disbursements are subject to the same administrative regulations and procedures that apply to gratuity funds.

Funds allotted under the Annual Authorization text of the Tribal Funds appropriation are available for obligation on a fiscal year basis - from July 1 through June 30. Unobligated balances existing on June 30 of each fiscal year may not be obligated in the next fiscal year without reallocation.

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Funds cannot be advanced to a tribe under the Annual Authorization.

Allotments for expenditures are identified by 2652 in the Bureau's regular chart of allotment accounts. (42 IAM 5.8).

- (3) Indefinite Authorization. Expenditures under this authorization do not require further Congressional approval, but are limited as to purpose and amount only by the governing body of the tribe involved and the Secretary of the Interior as delegated to the Commissioner of Indian Affairs. That part of the appropriation act which reads, "* * * Provided, That in addition to the amount appropriated herein, tribal funds may be advanced to Indian tribes during the current fiscal year for such purposes as may be designated by the governing body of the particular tribe involved and approved by the Secretary: * * *" refers to Indefinite Authorization.

The purpose of this authorization is to make advances to those tribes who have demonstrated their ability to set up a tribal organization with the necessary staff to manage the funds advanced. Funds may be advanced to either bonded tribal treasurers or to the tribe in care of the Indian Service Disbursing Agents. Criteria and other conditions to be considered in advancing funds are covered in Section 9.4.D.

Although funds advanced under the Indefinite Authorization are identified with and authorized by a particular fiscal year's appropriation, the funds, once advanced to the tribe become classed as "Local Tribal Funds" and lose their identity as to fiscal year insofar as Federal Fiscal Year requirements are concerned.

Once advanced, the authority to expend and control the funds becomes a tribal responsibility.

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Allotments for advances to tribal treasurers or Indian Service Disbursing Agents are identified in the Bureau's regular chart of allotment accounts as 2653.

- C. Classification of Tribal Funds. As stated in Section 9.1.B., budgeting for Indian tribal funds is contained in two parts of the manual according to two main categories of tribal funds: (1) Tribal funds in the Treasury of the United States, and (2) Tribal funds in local depositories. Because the two categories are quite broad in character, a further breakdown is required to indicate the source and class of funds that make up the two categories.

Generally, there are five classes of tribal funds which must be considered from the standpoint of disposition and control. A description of each class follows under each of the categories mentioned above:

- (1) Tribal Funds on Deposit in the United States Treasury. These funds are derived from two main sources, generally:
- (a) Payments by the Federal Government to the tribe for lands ceded or other valuable consideration, usually arising out of a treaty, and,
 - (b) Payments made to Federal officials and receipted for by them from lessees, land purchasers, or other private parties in exchange for some benefit, generally tribal land or interest therein.

The authority to disburse this class of funds is derived from (a) annual appropriation acts, or (b) special legislation having the force and effect of permanent appropriations of tribal funds for specified purposes. In either case, Congress is vested with complete power over the disposition of these funds and has vested administrative control in the Secretary of the Interior who in turn has delegated it to the Commissioner of Indian Affairs.

- (2) Tribal Funds Held in Local Tribal Depositories. (Local Tribal Funds). Generally, there are three classes of local funds. They are:

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- (a) Those funds held in the treasury of a tribe which has become incorporated under Section 17 of the Act of June 18, 1934, or organized under Section 16 of that act. Departmental power and the scope of such power with respect to such funds is bound by the provisions of tribal constitutions ~~or~~ charters. In the case of incorporated tribes, such Departmental supervisory powers are generally temporary.
- (b) Funds which an Indian tribe has derived from its own members or from third parties independent of the Federal Government's efforts or jurisdiction, as where tribal authorities hold a fair, or dance and charge admission. Federal Government exercises no control over these funds.
- (c) Provisions of annual Interior Department Appropriation Acts and special acts for specific tribes make available the third class of local funds. These funds are usually referred to as advanced funds. They are tribal funds originally held on deposit in the United States Treasury, but are transferred or advanced to local tribal depositories through provisions of special permanent acts for specific tribes and the annual appropriation acts under the Indefinite Authorization.

Prior to advance, such funds are controlled by Congress, the Commissioner of Indian Affairs (as delegated by the Secretary) is vested with the power to approve as to purpose and amount, such amounts as are similarly approved and requested to be advanced by tribal governing bodies.

Once advanced to local tribal authorities, the authority to expend and control the funds becomes a tribal responsibility. Bureau and Departmental responsibility is advisory.

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- D. The Budget Estimates. Budget estimate schedules as required herein will (1) serve as the vehicle for presenting to the Commissioner of Indian Affairs the recommendations of the tribal governing bodies as to their needs for tribal funds to cover designated purposes; (2) indicate to Congress the amount of receipts and balances to be authorized to cover proposed expenditures as designated and approved by tribal governing bodies and the Secretary; and (3) serve as the medium for the exercise of internal controls in the use of the funds and the purposes designated.

The instructions which follow apply to budget formulation and execution for funds belonging to tribes on deposit in the United States Treasury.

- (1) Fiscal Year. Budget schedules will be prepared on a fiscal year basis, i.e., July 1 through June 30. The instructions which follow are intended to apply to any budget year. Therefore, for instructional purposes, the schedules and the narrative will designate fiscal years by the following letter groupings:

PY will refer to the Past Year (actual)
CY will refer to the Current Year
BY will refer to the Budget Year

In preparing the budget schedules, do not use the letter designations. Budget submissions must indicate the actual numerical fiscal year designation applicable to the budget estimates.

- (2) Call for Estimates. (Central Office). Each year the Central Office will issue a memorandum calling for the submission of tribal budgets in accordance with 42 IAM 3.3.4 (d). Complete budget estimates must be prepared and submitted so as to reach the Central Office by August 15. The call may contain special instructions or advice not covered in the manual.

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- (3) Contents of Tribal Budget Estimates: Tribal budget estimates will be prepared on forms similar to the schedules contained in Illustrations 2, 3, 4 and 5. The schedules are designed to reflect the following information for three consecutive fiscal years, viz, the past, current and budget years.
- (a) Schedule A. Statement of Tribal Fund Balance and Income.
- (1) Unobligated balance at beginning of year.
 - (2) Amount and source of income during the year.
 - (3) Total amount available during the year.
 - (4) Amount remaining available (unobligated) at the end of the year.
- (b) Schedule B. Tribal Programs.
- (1) Amounts obligated or estimated to be obligated for designated purposes under each of the three authorizations.

Permanent
Annual
Indefinite
- (c) Schedule C. Detail of Personal Services.
- (1) Listing of regular permanent positions and salaries.
 - (2) Amount programmed for other personal service costs.
 - (3) Net amount of annual personal service obligations.

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- (1) Schedule D. Explanation of Tribal Programs.
This schedule is required to support and explain the tribal program for the budget year only under each type of authorization contained in Schedule B.

The explanation of the program is intended to clarify or justify the tribal program, in whole or in part as the case may be, to those individuals who must review or evaluate the tribal program as to scope, objectives, timeliness, desirability and other factors.

The schedule provides that proposed expenditures under the Permanent Authorization be supported by reference to such general or specific Congressional acts which authorize expenditures without annual authorization by Congress.

- (4) Detailed Instructions for Preparation of Budget Schedules. The following detailed instructions are intended to serve as a guide in the preparation of each of the four schedules comprising a budget submission.

- (a) Schedule A. Statement of Tribal Fund Balance and Income.

Heading. The heading is self-explanatory requiring identification of the tribe whose funds are involved, the name of the reservation, the name of the Agency or other Bureau facility having jurisdiction over the tribe, and the name of the Area under whose jurisdiction the Agency belongs.

Column 2. This column represents actual data available from Bureau records for the past year. Information under this column must be obtained for each of the items relating to the tribes' fund balances and income reported in Column 1.

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Columns 3 and 4. These two columns represent estimates for the current year and the budget year for the items in Column 1 affecting the tribes' fund balances and income for these two years.

Since Column 3 represented budget year estimates in the previous year's schedule, the amounts should be brought up-to-date to reflect the most recent and reliable data available for the current year.

Line 1 - Unobligated Balance at Beginning of Fiscal Year. The amount for the past year (Column 2) is derived from the Bureau's June 30 accounting (operating) statement. This amount appears after the account title "prior year balance available", and will include the sum of the prior year's unallotted and unobligated balances.

The amounts for Columns 3 and 4 will be similar to the amounts appearing opposite Line 7 for Columns 1 and 2, respectively.

Line 2 - Source of Income. Lines 2a through 2f will include different sources of revenue or income deposited in the tribal accounts in the United States Treasury. (The sources appearing in the schedule are examples only).

The sources and amounts for Column 2 are obtainable from that part of the Bureau's June 30 accounting (operating) statement relating to Source of Revenue. The amounts in the "Cost to Date" column of this statement will be used.

The amounts for Columns 3 and 4 should represent the best estimates possible for each of these two years as to the source and amount of anticipated revenues.

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Line 3 - Adjustment to Actual Collections. This adjusting entry will be used for the past year (Column 2) only if necessary. It will be used only when the total amount of revenue as reported on the Bureau's June 30 tribal revenue statement (as applied under Line 2 above) differs from the amount shown for the fiscal year collections shown on the first line of the first page of the Bureau's June 30 operating statement. The latter amount must be used in order to reflect correctly year-end balances. Therefore, since the Bureau's revenue statement reflects amounts on a "billed" basis, which may or may not equal actual collections, either a plus or a minus entry will be entered on Line 3 to make the amount of Line 4 correspond to the actual collections shown on the first page of the June 30 operating statement.

Line 4 - Sub-total, Annual Collections. This is the total of Lines 2 and 3, representing actual collections deposited during the past year and estimated deposits in the current and budget years.

Line 5 - Total Amount Available. Total of Lines 1 and 4. These amounts represent the amount that was available for expenditure during the past year and the amounts estimated to be available in the current and budget years for programming purposes.

Line 6 - Total Amount Programmed (minus entry). This entry represents the amount that was actually obligated for the past year and the amounts estimated to be obligated in the current and budget years. The amounts shown here for all three years are the "Grand Total" amounts shown on the last page of Schedule B. The amount for the past year (Column 2) should be the same as the amount reflected on the first page of the June 30 operating statement opposite the account titled "Obligations Incurred".

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Line 7. Balance Available in Subsequent Year. These amounts represent the balance of tribal funds remaining unobligated at the end of each fiscal year. The balance is composed of (1) the unallotted balance in the United States Treasury, plus (2) the unobligated balance remaining on the Bureau's allotment ledger accounts as of June 30. The amounts are obtained from the Bureau's June 30 tribal operating statement opposite the entry Balance Available: (1) In subsequent years, (2) Unobligated allotments. The amounts also should be the difference between Line 5 and Line 6 of Schedule A.

The amount for the past year is carried forward to Line 1 of the current year column and Line 7 of the current year column as shown opposite Line 1 of the budget year column.

For the current and budget years, these amounts, plus the estimated revenues should serve as a guideline for future programming. Tribal programs may not exceed in any one year the total amount available shown on Line 5.

(b) Schedule B - Tribal Programs.

(1) General Instructions. Tribal Programs will be reflected on Schedule B. The schedule is intended to show for three consecutive fiscal years, actual and estimated costs and obligations for various activities performed with tribal funds within each of the three consecutive fiscal years, actual and estimated costs and obligations for various activities performed or to be performed with tribal funds within each of the three types of authorizations mentioned in the annual Interior Department Appropriation Act (See Chapter 9, Section 4.B, Appropriation Structure).

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This section of the manual relates only to the mechanics of reflecting the plans in prescribed format and making the funds available once tribal program plans have been established and recommendations made.

Care should be taken to choose the correct or appropriate type of authorization before preparing Schedule B. For those tribes having special legislation, usually their budgets will be reflected under the Permanent Authorization. For other tribes who do not operate under special acts of Congress, budgets will be prepared primarily under the Annual or Indefinite Authorization. The use of the Permanent Authorization by the latter group of tribes is restricted to the use of the tribal funds for per capita and other payments, equalization of allotments, education of Indian children in accordance with existing law where legislative authority for the use of their funds for such purposes existed prior to the Act of May 18, 1916, supra, and for payment of insurance premiums for protection of tribal property, etc.

Funds will not be advanced to tribal treasurers or Agency disbursing agents under the Permanent and Indefinite Authorizations unless certain criteria are set. These criteria are set forth in Section 9.4.D under Indefinite Authorization.

- (2) Programs Under the Permanent Authorization. Tribal expenditures applicable for programming under the Permanent Authorization are set forth in Chapter 9.4.B. The funds are made available for expenditure by (1) Bonded tribal treasurers, (2) Indian Service Disbursing Agents, (3) Regional Disbursing Offices, or (4) A combination of the preceding three.

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Criteria for making funds available under the Permanent Authorization will be similar basically to procedures permitted under the Indefinite Authorization, except that disbursements through Regional Disbursing Offices are disbursed under the Bureau's supervision and within Federal regulations.

Listing of Program Activities. The purpose which the tribe desires funds to be authorized for expenditure should be listed in the left hand column under "Program Activities" under three headings as follows:

- (a) Funds authorized to be expended under general legislation.
- (b) Funds authorized by special acts of Congress for certain tribes.
- (c) Funds authorized under (b) above, but limited to tribal activities disbursed through Regional Disbursing Offices under Bureau supervision.

Further breakdowns within each of the headings should be made if such breakdowns will help in the process of budget formulation and/or review and evaluation of the program. Since the Secretary must review and approve tribal expenditures under the Permanent Authorization, the budgetary breakdown should be detailed enough to provide sufficient information for proper review.

The narrative explanation of the program as required by Chapter 9.4.D, as well as supporting resolutions explained also in Chapter 9.4.D, may provide the means for supplementing information not available in Schedule B.

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Funds should be disbursed through Regional Disbursing Offices when the control of expenditures is exercised by the Bureau and when it is necessary to discharge properly the Bureau's responsibility by maintaining control of positions and expenses.

Personnel paid from such tribal funds thus advanced are employed subject to the rules and regulations of Federal classification laws, unless otherwise excepted under law.

- (3) Programs Under the Annual Authorization. Tribal expenditures under the Annual Authorization are set forth in Chapter 9.4.B and are subject to the same rules and regulations as apply to gratuity funds. When a tribal budget has been reviewed and approved by the Secretary for a given fiscal year, any funds in the budget not obligated as anticipated are not available for obligation the following year until such balances are included in a new annual budget and such budget is reviewed and approved by the Secretary. The availability of unobligated balances in a new budget is automatic in that all balances remaining at the end of a fiscal year are returned to the unallotted tribal account and may be authorized as required in subsequent years.

Listing of Program Activities. The purposes for which the tribe desires funds to be authorized under the Annual Authorization should be listed in the left column under "Program Activities" under two main categories as follows:

1. Capital Expenditures
2. Operating Expenses

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Under Capital Expenditures should be listed the various types of expenditures for major equipment and real property which cannot be considered as operating expenses. Examples of such expenditures are listed in the sample copy of Schedule B, page 1. (See Illustration 3).

A major item of equipment for the purpose of this section is defined as a movable item costing \$50 or more and/or as indicated on the Bureau's major equipment list (those items capitalized on the list). An item of equipment is further defined as an object that is not consumed or used in such a manner as to lose its identity or its original characteristics, such as an automobile, a desk, or a movie projector.

Operating expenses should be reflected on a functional ~~for~~ performance basis. The functions should conform as closely as possible to the primary activities contained in the Bureau's appropriation activity structure. However, the tribal activities listed need not be limited to Bureau activities. There are many tribal activities for which the Bureau does not have a comparable activity within its appropriation structure.

One line items are suggested for each major activity such as Welfare, Law and Order, Tribal Administration, Compensation and Expenses of Attorneys, etc.

The activity structure of the tribal program under the Annual Authorization should be selected with care. In selecting the activities to be shown, it must be borne in mind that tribal cost accounts must be developed by the tribe's jurisdictional accounting office to accumulate costs under

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each of the activities selected. (The accounting office will then make periodic reports showing the cost to date for each budgetary activity selected). Bureau cost accounts may be developed at the accounting office level to make available such additional cost detail below the primary activity level as is necessary to facilitate program execution. However, such cost detail should be kept at a minimum. Areas should not attempt to create cost data in the detail prescribed under the Bureau's cost system for each of its appropriation activities.

- (4) Programs Under the Indefinite Authorization. The authority and major purpose to expend funds under the Indefinite Authorization are set forth in Section 9.4.B.

This provision of the annual Interior Department Appropriation Act is a good one and it is urged that as many tribes as possible take advantage of it, but in a manner and for the purpose for which it was intended. In approving advances under the Indefinite Authorization, it is not the intent of the Commissioner to use this appropriation provision merely as a means to transfer funds from the Regional Disbursing Office accounts to Indian Service Disbursing Agent accounts or to bonded tribal treasurer accounts. Requests for advance of funds must be thoroughly justified on the basis that the advance will not be merely a convenience, but a distinct advantage.

As stated earlier, once the tribe's funds are transferred from the United States Treasury to local depositories, the funds are classed as local tribal funds and the power to expend and control the funds becomes a tribal responsibility. However, this does not mean that

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tribes may proceed to disburse the funds in a manner that does not conform to the budget as approved by the Secretary. Tribes operating under approved constitutions and bylaws are required to maintain adequate and proper accounts under their control, including the preparation of financial reports and the procurement of audits. However, to insure that the funds advanced are expended in accordance with the budget as approved by the Secretary, funds will be advanced upon the condition that, when and if necessary, the Bureau be permitted to audit the tribe's accounts.

Should it develop that funds advanced are not being expended in accordance with the condition of approved programs, the Secretary may not approve subsequent requests for advances until action has been taken to correct whatever malpractices or inadequacies are involved for past advances.

An accumulative balance will not be permitted to build up in the local tribal accounts as a result of advances. Where a balance remains at the end of an operating year due to savings or other circumstances, the balance should be reprogrammed to apply against the subsequent year's budgetary program thereby reducing the amount of new funds required from the United States Treasury balance to finance the next year's program.

Funds advanced to local depositories may not be returned to the account of the tribe in the United States Treasury. Funds requested for advance to tribes should be included in the tribal budget by purpose or major activity in the left column of Schedule B under "2653 - Indefinite Authorization." The activities and amounts shown on Schedule B should be shown on local tribal fund budgets as deposits. The

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activities or functions for which the funds are advanced should be descriptive enough to indicate the purpose for which the funds will be used. The activities listed may be explained further in Schedule D.

- (5) Criteria for Advancing Funds to Local Depositories. In order to insure the proper use of tribal treasury funds in relation to the Secretary's responsibilities toward such funds as required of him under law, it is necessary that certain conditions be met before he will consider approving and releasing the funds to tribes. These conditions are set forth below and are to serve as criteria to be considered before approval will be granted to advance funds to local depositories under the Permanent and Indefinite Authorizations.

- (a) For Advance to Tribes for Disbursement Through a Bank. When advances are to be made to tribes for disbursement through a bonded tribal treasurer or other authorized tribal official, a tribe must have a "governing body" acceptable to the Secretary of the Interior. To be acceptable to the Secretary, a "governing body" must be a duly elected body authorized by the tribal membership to represent and act for the tribe. All tribes organized under the Indian Reorganization Act meet this requirement. However, tribal governing bodies acceptable to the Secretary are not limited to those of Indian Reorganization Act tribes.

Have a bonded tribal official authorized to accept and disburse funds belonging to the tribe which are available locally. The amount of the bond should be stated.

Present a budget prepared pursuant to the instructions contained herein.

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Present a plan of operation setting forth the purposes for which the advance is requested. The plan of operation should include but need not be limited to (a) the major purposes correlated to the budget, (b) a brief outline of the procedures established to account for, disburse, and control the funds advanced, (c) the name of the tribe's depository, and (d) a provision for audits by public accountants.

Once a plan has been presented and approved, it need not be resubmitted each year to support subsequent years' budgets and advances provided there is no major change in the budget request or the plan itself. Plans of operation may be composed of one major plan for small operations or more than one for larger programs. Special plans may be developed to cover a particular program which is non-recurring in nature. All plans, however, should tie into a unified and regulated system of internal tribal control.

Plans of operation for smaller functions confined to non-enterprise activities may be incorporated into and made a part of the tribal resolution authorizing the request for cash advances. In such cases the plan must be repeated each time an advance is requested.

(b) For Advance to Tribes for Disbursement Through an Indian Service Disbursing Agent Account. When advances are to be made to a tribe for disbursement through an Indian Service Disbursing Agent, the following criteria are set forth:

(i) The tribe must have a "governing body" acceptable to the Secretary of the Interior,

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- (ii) A budget must be prepared pursuant to the instructions contained herein, setting forth the purposes for which the advance is requested if the workload cannot be absorbed by the existing staff.
- (iii) A plan must be presented indicating (1) the tribe's responsibility for carrying out the proposed program including the certification responsibilities of tribal officials in connection with disbursement of the funds, (2) the manner in which the funds will be accounted for and controlled including any records to be maintained by tribal officials and tribal employees, and (3) a statement from the tribe regarding the tribe's plan for auditing the tribal accounts by public accountants.
- (iv) A statement from the Area Director or his authorized representative should be submitted indicating (1) the effect the advance will have on the workload of the present staff, (2) whether or not Federal employees are or will be involved in the workload and if so to what extent, and (3) whether or not tribal budget includes funds for the necessary personnel to cover the full workload, or just a part of it.

In connection with advances to tribes to be disbursed through Indian Service Disbursing Agent accounts, Section 9.7.A4 outlines guidelines to be used in work assignments and funding arrangements of personnel involved in the workload created by such advances.

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- (6) Amounts to be Reported on Schedule B for All Activities. As indicated on the sample copy of Schedule B, sub-totals will be shown for obligations of (1) the Permanent Authorization Account 2651, (2) capital account and operating expenses under the Annual Authorization Account 2652, (3) Indefinite Authorization Account 2653, and (4) a grand total of all budget activities.

The grand total amounts must be shown opposite Line 6 of Schedule A, Statement of Tribal United States Treasury Fund Balances and Annual Income.

- (a) Past Year Column. The amounts for the past year column will indicate the actual amounts that were obligated for each type of authorization. The grand total amount must be the same as the "obligations incurred" amount reflected on the Bureau's fiscal June 30 operating statement. The actual amounts to be reflected for each activity and function will conform to the amounts appearing in the June 30 operating statements. This means that the amounts disbursed through the Regional Disbursing Office under the Permanent Authorization will be on an accrued expenditure basis. In order to reconcile the total accrued expenditures to obligations, it will be necessary to insert an adjusting entry at the end of the Annual Authorization activities. This amount may be either a plus or minus entry. This entry should be titled "Reconciliation of Accrued Expenditures to Obligations."
- (b) Current and Budget Year Columns. The amounts for these columns will represent the budget items requested to be authorized by Congress and/or approved by the Secretary of the Interior.

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The current year program amounts should reflect the latest and most up-to-date estimates available to the tribe.

- (c) Schedule C - Detail of Personal Services. Schedule C is required for the purpose of making available up-to-date information regarding the number, type and grade of positions being financed or are proposed to be financed from tribal funds on deposit in the United States Treasury. The schedule will include salaries and wages of positions paid through the Regional Disbursing Office. Tribal positions, financed by local tribal funds (including advanced funds) are to be reported on the schedules prescribed for local tribal funds and such positions will be excluded from Schedule C.

No detail is required for part-time and temporary positions. A lump sum amount should be reported for this class of personal services.

The past year column of the schedule will be prepared at the Area Office level from personnel and payroll data available from Area Office records.

- (d) Schedule D - Explanation of Tribal Program. The explanation of the tribal program schedule is intended to elaborate on or clarify the tribal program in whole or in part as the case may be on matters or budget proposals which are not fully covered in the preceding three schedules.

Generally, a short statement should be made as to why each particular authorization was selected for requesting the funds. The sample Schedule D (Illustration 5) includes a few general statements that should be made a part of the narrative explanation. Other pertinent statements may and should be included where applicable as for example, whether a plan of operation is in existence and whether or not the budget request for advances under the Indefinite Authorization necessitates a change in the plan.

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The program explanation may omit any pertinent information which duplicates similar material covered in a resolution supporting the budget year program.

- (e) Supporting Tribal Resolutions. The United States and the Indian tribe each have an interest in tribal funds which are held on deposit in the United States Treasury. It follows, therefore, that the common consent of the tribe and the Federal Government should be given in disposing of such funds. The usual medium by which a tribe expresses its willingness to the use of its funds for the purposes specified is the resolution. The Federal Government's consent is evidenced by approval of tribal budgets and the allotment of funds.

A tribal resolution should be obtained to support expenditure of tribal funds under budgets approved by either the Congress and/or the Secretary of the Interior. The resolution covering the budget year program may or may not accompany the completed estimates. It may not be possible or feasible without special expense, to have tribal governing bodies give formal approval of budget year estimates before the submission date. In such circumstances, the resolution may follow at a later date. However, the resolution should be available before the funds are expended. There is usually a time span of about eighteen months between the time a budget is required to be prepared and the time the money becomes available for expenditure. Nevertheless, for purposes of reviewing the tribal financial program it is essential that we have the official tribal resolution as soon as possible if it cannot be submitted with the budget so that there will be no misunderstandings about the tribe's budget.

The resolution should always refer to a particular fiscal year budget.

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A modifying or amending resolution to an original budget resolution is necessary when a tribe desires to change or modify a tribal budget. Such a resolution is required to be submitted to the Central Office under the following conditions:

- (1) Where a major change or changes occur within the original amount of the budget.
- (2) When the tribe desires to change the type of authorization under which it plans to operate (as for example, from the Annual to the Indefinite).
- (3) When the budget is increased above the amount originally approved.

Six copies of budget resolutions, including modifying or amending resolutions referred to above, are transmitted to the jurisdictional Area or other comparable Field Office. Three copies are forwarded to the Central Office and three retained in the Area Office.

Unless specifically required by tribal constitutions and bylaws or special acts, Area Offices need not approve resolutions. Such offices, however, are required to review the resolution as to purpose and intent and forward them to the Central Office with whatever recommendations deemed advisable under the circumstances.

If resolutions required to be transmitted to the Central Office need other Area Office actions, that action should be taken. An example of this is where a change in allotment is required. The Area Office in such circumstances will prepare the necessary allotment request form and forward it to the Central Office, together with the resolution for final action.

Only organized tribes under the Indian Reorganization Act of June 18, 1934 (48 Stat. 984), have authority to prevent the expenditure of their funds without

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their consent. The veto power of such organized tribes does not apply to gratuity appropriations by Congress. For further reference see Section 16 of the Act of June 18, 1934, supra.

Generally, Congress has the power to authorize an appropriation of tribal funds without the consent of the tribe. Therefore, consent of tribal officials (by resolution or otherwise) need not be obtained prior to action by Congress on a proposed tribal budget. Exceptions to this is where there is general and specific tribal legislation authorizing expenditure of tribal funds without further Congressional action.

Action of a tribe in forbidding use of appropriated tribal treasury funds is necessarily prospective in character. The validity of disbursements already made cannot be impugned. Whether a tribal resolution is effective to prevent a later disbursement, or whether the disbursement may be justified on the ground that action was undertaken before the resolution, must be determined with reference to the particular facts of any situation and the approved organic documents of the tribe. A tribe organized under the Indian Reorganization Act, in seeking to prevent an expenditure of tribal funds, may act either by formal resolution properly transmitted to Departmental officials or by the institution of court proceedings.

If such an organized tribe whose funds require Congressional action before expenditure has agreed to a given disposition of tribal funds recommended by Congress, whether or not the tribe was organized at the time, it is stopped thereafter from objecting to such disposition. Conversely, if such organized tribe has objected to a particular disposition of tribal funds prior to

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Congressional appropriation, such objection continues in force. In such circumstances, Federal officials may not disburse appropriated tribal funds without positive authorization from the tribe.

The area surrounding the management of tribal funds is varied and complex and no set of rules or procedures can cover all tribes. It must be remembered, therefore, that in administering tribal funds, the Secretary of the Interior, by law, has been delegated broad powers of authority for the management and protection of the Indians' resources. In discharging his responsibility, he must reserve the right to exercise certain judgments regarding the use and disposition of tribal assets and the exercise of this judgment may or may not follow a set pattern of circumstances or procedures.

- 9.5 The Appropriation Process. The budget schedules described in the preceding chapters are the initial stages of a tribe's participation in the legislative appropriation process. After the schedules are received in the Central Office, they undergo several transformations before they are finally acted upon by the Department of the Interior, the Bureau of the Budget, the two bodies of Congress, and the President of the United States.

In the appropriation process, the tribal budgets become a part of the total budget document of the Bureau of Indian Affairs. As such it follows the same route as the Bureau's regular non-tribal budgets. Since the progressive stages of the Bureau's budget processes are set forth in 42 IAM 3, only a recapitulation of the legislative stages will be stated here. They are listed in chronological order from the initial tribal stage to the final appropriation act.

Tribe
Field Installation
Area Office
Central Office
Department
Bureau of the Budget
House Sub-Committee on Appropriations

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Floor of the House
Senate Sub-Committee on Appropriations
Full Committee of Senate on Appropriations
House and Senate Conference Committees (final report approval)
President of the United States for Signature
(Enacted into law under the appropriation title "Tribal Funds")

As stated earlier, only tribal funds under the Annual Authorization require Congressional approval. It is possible, therefore, to request funds under either the Permanent or Indefinite Authorization at any time regardless of whether or not such requests are or have been included in the Bureau's budget estimates to Congress. Authority for approving expenditures under these two authorities has been delegated to the Secretary of the Interior by various statutes and he may authorize expenditures under the conditions and within the limitations provided in these various statutes. In so doing, however, the allotment of funds under either authorization is identified to the fiscal year in which issued, and the tribe and the Bureau reports the expenditure of the funds by means of the budget schedules described in this chapter. They are reported in the past year column of Budget Schedule B.

- A. Tribal. Tribal participation in the formulation of budget estimates will vary from tribe to tribe. This variance may be due to statutes, location in relation to Bureau facilities, the tribal organization, tribal attitudes or the scope and complexity of the tribal program.

Generally, since expenditure of tribal funds in the Treasury ordinarily requires the consent of duly elected and recognized tribal governing bodies, the Bureau expects the tribes to exercise good judgment in recommending approval and programming of tribal funds, both as to purpose and amount. The extent of tribal participation should be commensurate with the ability of the governing body to manage properly tribal funds entrusted to its care. As tribes gain more experience, they will be expected to assume more and more responsibilities in the technical fields of budget formulation.

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Tribal officials should attempt to familiarize themselves as much as possible with the Bureau's accounting reports. The information contained in the reports reflect currently the financial status of the tribal programs as the operations progress from month to month. The more tribal officials understand their day-to-day operations by reviewing and evaluating operating reports, the more successful they will become in developing future programs and the budgets to finance those programs.

- B. Reservation Federal Facility. Superintendents and Bureau personnel at the operating level will be expected to give the tribe assistance in the compilation of the more technical aspects of the various budget schedules. They will be responsible for completeness of the budget documents as called for by the Area Office. This will include proper format, accuracy of the data appearing on the schedules, applicability of the use of the types of authorization under which the funds are requested, and in general any other assistance which will result in a complete and well-balanced program budget.

The extent and degree of Bureau participation will depend upon such factors as the distance of the tribe from a Field Office which may affect the extent of consultative relationships between the tribe and the Bureau, the ability of tribal officials to manage their funds, including an understanding of the budgetary procedures involved in making those funds available, the magnitude and complexity of the proposed programs, and the time permitted to complete the estimates.

Since the preparation of tribal budgets covering tribal treasury funds is a Federal process, the final responsibility rests with Bureau officials in seeing that the budgets are prepared in accordance with established procedures and submitted in time to meet the date set for submission to the Area Office.

Agency Superintendents are expected to review and evaluate carefully the budget proposals of tribes under their jurisdiction. This review should be made with the understanding that the Secretary of the Interior must exercise

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certain judgments and prerogatives in approving tribal requests for funds for the purpose of executing properly their responsibilities under various statutes for the protection of tribal assets.

Each tribal budget should include a short and concise narrative statement by the Superintendent or other officer in charge outlining his viewpoint and recommendations on the budget and the programs proposed therein, as they relate to (1) the Bureau's social services, (2) the use and ownership of land and other physical resources, and (3) the Indian's assumption of responsibilities.

- C. Area Office. Area Office staff will transmit the budget estimates to the Central Office in accordance with the instructions contained herein and as supplemented by special instructions contained in annual calls for estimates.
- D. Central Office. The Central Office will issue an annual call for the submission of the budget estimates indicating the final date for submission. If it becomes necessary to select a different date from the one prescribed herein, it shall set the new date desired. If the submission date is set forward from the date contained herein, the annual call should be issued sufficiently in advance so as not to disrupt the standard time schedules Area Offices may set as a result of this manual release.

The Central Office will be responsible for the preparation of all tribal budgets for those tribes not assigned to a field installation.

In addition, the Central Office will (1) consolidate all field submissions as required, (2) prepare the various schedules and documents required by the Bureau of the Budget Circular A-11, as modified, or as requested by the Division of Administration, (3) from data obtainable from the budget submissions for both Treasury and local funds, prepare any supplemental data or tabulations that may be required by the Secretary, the Commissioner, and the Deputy or Assistant Commissioners, and (4) approve and issue allotment advices pursuant to the applicable provisions of the Indian Affairs Manual.

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The Commissioner of Indian Affairs and his immediate staff are responsible for final policy and program proposals and determinations reflected in the tribal budget estimates. Any tribe whose estimates reflect a deviation from such policies or other determinations shall be notified as soon as possible, but in no event longer than 90 days after receipt of the tribe's budget. Such notification shall be transmitted to the tribe through the Area Director and shall include statements relating to (1) the policy or other recommendations involved, (2) that portion which is in conflict with such policy or recommendations, (3) the factors involved, statutory or otherwise, leading to the disagreement, and (4) the Commissioner's recommendations for solution of the problem on such other alternatives as he may prescribe.

9.6 The Allotment Process.

- A. General. Upon enactment of the Interior Department Appropriation Act, tribal funds authorized under the act become available for allotment to the field accounting offices. The document used to allot funds is Standard Form 5-750, headed Advice of Allotment. (See Illustration 6). It is issued by the Central Office.

An approved Advice of Allotment serves two main purposes: (1) it serves as the legal authority to obligate tribal funds in the amount specified on the form under each of the three types of authorizations contained in the tribal funds appropriation language, and (2) it serves as an accounting document of an action taken affecting the balance of a tribe's funds on deposit in the United States Treasury.

- B. Allotment Action by the Central Office. The Central Office issues the initial advice of allotment. The initial advice of allotment should meet the following requirements:

- (1) It should identify the tribe.
- (2) It should identify the funds by symbol and title as they are carried on the books of the Treasury.

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- (3) It should indicate the fiscal year in which the funds are applicable.
 - (4) It should indicate the amount authorized under each of the following types of authorizations:
 - 2651 - Permanent Authorization
 - 2652 - Annual Authorization
 - 2653 - Indefinite Authorization
 - (5) It should indicate whether or not the tribe's program is approved in total or in part and if the latter, the amount and the reason for disapproval.
 - (6) Allotments made under the Indefinite Authorization will list the various purposes for which authorized and the amounts.
 - (7) Partial allotments will be explained, such as lack of funds, budget items disapproved, etc.
 - (8) Each allotment will make specific reference to (a) the tribal program involved, (b) the date and/or number of the supporting resolution. If a resolution is not of record, that fact will be stated, and (c) the citation of appropriate acts if the allotment is made pursuant to special legislation.
 - (9) Each advice of allotment will be numbered, dated, and approved in writing.
 - (10) Allotments made under the Permanent and Indefinite Authorizations for advance of funds to local tribal depositories will be effected so as to make the funds available for disbursement by tribal officials on July 1 of each year.
- C. Program Execution by the Area Office. Upon receipt of an approved program the Area Director shall notify the Superintendents and tribal officials of the program as approved.

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Ordinarily, the Area Office should not obligate a tribe's funds or take any other action that would result in the disbursement of a tribe's funds unless there is available and of record a tribal resolution supporting the budget and/or disbursement. This is the general policy even though the Central Office has approved the tribal budget and issued an advice of allotment for the program.

- D. Procedure for Advancing Funds to Local Tribal Depositories. To make the funds available to local depositories, funds will be advanced by means of Standard Form 1034 - Revised, Public Voucher, as follows:

For Advance to Bonded Tribal Treasurers. Such voucher is made out to the tribe in care of the Superintendent or other officer in charge. The authorized tribal official will sign for the tribe as payee.

The voucher will be supported by a copy of the resolution embodying the request for the advance of funds. A special or separate resolution is not necessary if the advance is covered in a previous resolution covering a tribal budget. The original of the resolution, however, must be manually signed and of record, not necessarily with each voucher. Otherwise, the document will be completed in the same manner as for other payments. Illustration 8 is an example of such a voucher payment.

For Advance to an Indian Service Disbursing Agent's Account. Such voucher is made out to the Bureau of Indian Affairs for the account of the tribe. The Superintendent or other authorized officer in charge will sign as payee. Otherwise, the voucher is completed in the same manner as for other payments. Illustration 7 is an example of such a voucher transaction.

9.7 Execution of the Tribal Budget.

A. Operating Responsibilities.

- (1) Bureau Functions. Where a tribe is financing a function which is basically a legal responsibility of the Bureau, employees performing the work of such function must be

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payrolled from tribal appropriated funds and organizationally responsible to the Bureau. Where such responsibility has been transferred to a tribe by statute or where there exists other legislation exempting this rule, the legal exception will govern.

- (2) Tribal Functions. The disbursement of and the accounting for funds advanced to local tribal depositories for activities or functions which are strictly tribal in nature is the direct responsibility of authorized officials of the tribe. Tribal authority over such funds and functions are set out in constitutions and bylaws, special acts for certain tribes, approved plans of operations and in some cases local tribal ordinances and resolutions.

The Superintendent or other responsible Federal official may only advise under such conditions. He should make himself available for consultation with tribal officials as the need arises on any administrative or operational problem for which they may seek advice.

The Superintendent should avail himself of every opportunity to keep himself informed of the tribe's progress in fiscal and program endeavors. His primary responsibility lies in the development and application of basic reservation programs for tribes, and local tribal enterprises may and should become a part of the overall reservation plan.

- (3) Bilateral Functions. An operation by its very nature may tend to cross organizational lines. In such circumstances, a plan of operation should be developed with lines of authority and responsibility, clearly defined and set out between the supervisory and clerical employees of the tribe and the Bureau. This is especially important where a ~~bi~~lateral function is financed, in whole or in part, from local tribal funds obtained under the Permanent or Indefinite Authorization and possibly comingled with strictly local tribal funds.

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- (4) Indian Service Disbursing Agent Accounts. This is one example of a bi-lateral function. Because it affects most agencies who handle funds advanced for disbursement through the Indian Service Disbursing Agent, the following is offered.

One of the Bureau's primary responsibilities lies in the protection and safeguarding of tribal assets. Money is a tribal asset. When money is advanced to an Indian tribe to be disbursed through an Indian Service Disbursing Agent's account, the cash accounting for such funds becomes a responsibility of the Bureau, even though by administrative directive the funds become local in nature and are disbursed under a plan of operation supervised and handled by authorized tribal officials.

Payments made from such funds are authorized and approved by tribal officials and are paid by check against the tribal account of the Indian Service Disbursing Agent.

Besides the tribal accounts, most Bureau field facilities also maintain accounts for monies belonging to individual Indians. The handling of such funds has been always a Bureau responsibility. These funds also are deposited to and disbursed through the Indian Service Disbursing Agent's account. Thus, the combination of accounts comprising two distinct classes of funds becomes a workload entity usually referred to as IM accounts.

Usually, to obtain the most effective and efficient results in handling the work involved in this function, staffs are developed and the workload assigned on the basis of a single organizational unit. The size of the unit depends upon the volume of work. The volume of work in turn depends upon the number of active accounts.

The Bureau has acknowledged the work related to individual Indian monies as its first and primary responsibility in Indian Service Disbursing Agent accounting and has for many years obtained funds for payment of

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salaries and expenses of clerks assigned to the work from the gratuity appropriation, Resources Management, under the activity "General Trustee Services."

Under a normal workload developed over a period of years, a basic staff has been created. The addition of local tribal fund workload naturally affects this fixed staffing pattern. A budget problem develops when the workload becomes greater than the normal staff can handle and new funds to finance additional staff becomes a necessity. When this happens, action must be taken to overcome the problem.

Under such circumstances, the following guidelines should be observed:

- (a) In the assignment of workload to a basic ISDA staff (usually financed from gratuity appropriations), first consideration should be given to the individual Indian money accounts.
- (b) The basic ISDA staff may be utilized in handling tribal accounts, if such work can be absorbed without additional staff.
- (c) Should the workload created by the assumption of tribal accounting exceed the ability of the basic staff to handle, additional funds for more staff will be obtained from one of the following sources:

Tribal funds under the Annual or Permanent Authorization presently available. (RDO funds)

Tribal funds under the Annual or Permanent Authorization to be secured. (RDO funds)

Judgment should be exercised in the application of these guidelines.

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- (d) Where existing organizations and financing arrangements are effective and do not create supervisory and local administrative problems, they may remain as they are but every effort should be made to require that all such employees connected with Indian Service Disbursing Agents functions are Civil Service employees and pay-rolled from appropriated tribal funds.
- (e) There should exist well-defined lines of authority and responsibility in the execution of this function, keeping in mind the Bureau's responsibility as stated earlier.

B. Operating Guidelines.

- (1) Budget and Program Adjustments. Generally, the execution of tribal budgets should conform as much as possible to the original budget. Since there was a mutual agreement between the tribe and the Secretary as to the purposes and limitations for which the funds could be expended, there exists an obligation on both parties to conform to this agreement.

It is realized, however, that a considerable amount of time elapses from the time the budget is prepared and when the funds become available. Within this period, conditions or circumstances change or develop, causing a need or a problem not foreseen at the time the tribal budget was prepared. It is possible that such needs or problems if unresolved may result in a less effective or efficient operation. In the circumstances, in order to permit as much flexibility as possible in achieving better program results, budgeting and program adjustments may be made but within the following approval or review conditions.

- (2) For Funds Advanced to Tribes and Disbursed Through Local Banks. Tribes operating under the Permanent and Indefinite Authorizations with tribal funds advanced for disbursement through local banks may effect

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changes as to amount and purpose when such changes are minor and conform to the authorities and provisions of tribal charters, constitutions and bylaws, and not in excess of the total amount of the approved budget. The changes must be reasonable and shall not depart drastically from the original annual program budget as initially approved by the Secretary. Gross misuse of funds as to purpose and amount will be considered by the Secretary in reviewing future budgets and may serve as justification for disapproving further advances.

- (3) For Funds Advanced to Tribes and Disbursed Through Indian Service Disbursing Agent Accounts. Tribes operating under the Permanent and Indefinite Authorizations with funds advanced for disbursement through Indian Service Disbursing Agent accounts may effect changes under the same conditions as stated above.
- (4) For Funds Allotted Under the Permanent and Annual Authorizations and Disbursed Through Regional Disbursing Offices. Tribal operations involving funds of this nature are supervised by Bureau officials and the accounts maintained in accordance with procedures and regulations applicable to gratuity appropriations. Although adjustments need not be more restrictive than for advanced funds, there is a need for greater cooperation between Federal and tribal officials in order to maintain properly the budget and fiscal records and reports required under Bureau regulations.

Adjustments or proposed changes requiring an additional amount of funds over that which was originally approved must be submitted to the Central Office for approval. All other adjustments or changes may be made in accordance with authority delegated to the Area Director.

- C. Administrative Functions. General. The primary guideline to be used in administering the expenditure of tribal funds is whether or not the funds are classed as tribal treasury funds or local tribal funds in the sense that they have

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been described in the preceding sections of this chapter. However, there is a more relevant distinction. It is whether or not tribal funds are disbursed through Federal Regional Disbursing Offices as opposed to disbursements through local tribal depositories such as a bank or an Indian Service Disbursing Agent account.

All transactions involved in executing a tribal program when disbursements are through a Regional Disbursing Office will conform in every way to the regulations and procedures prescribed for the expenditure and control of Federal gratuity appropriations.

Transactions involved in executing a tribal program when disbursements are through a local tribal depository will be governed by local tribal regulations and procedures established independently by each tribe in accordance with charters, constitutions and bylaws, ordinances, resolutions, etc.

Generally, Federal employees paid from gratuity appropriations will not devote any time in performing housekeeping functions on tribal operations financed by funds in local tribal depositories. The same criteria applies to Federal employees paid from tribal funds disbursed through Regional Disbursing Offices. However, Civil Service employees will maintain the ISDA accounts of funds advanced in this manner.

This does not mean, however, that Federal employees should not advise or otherwise help the tribal officials and employees in a particular phase of their operations. The technical skills of Federal employees should always be made available to the tribe on an advisory basis when requested. Federal employees should and must give technical assistance within the limits of their regular duty responsibilities and time for the purpose of improving the effectiveness and efficiency of the tribal administrative organization.

A few examples of specific cases of tribal actions follow:

- (1) Property and Supply Functions. Federal employees will perform the property and supply services for tribes whose funds are being disbursed through Regional

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Disbursing Offices under either the Permanent or Annual Authorization. The services will be accomplished within regulations and manual procedures prescribed for Federal appropriations.

Tribal organizations operating with funds through local depositories must perform property and supply functions outside the Bureau's regulations and procedures. However, tribes may adopt procedures and apply practices similar to the Bureau's if they so desire.

The services available to Federal agencies such as discounts, wholesale prices, etc., may not be obtained by local tribal organizations unless they are obtained on the same basis that apply to other non-Federal organizations. As an example, an automobile to be purchased with local tribal funds may not be obtained through GSA. The purchase of the vehicle must be negotiated by the tribe direct with a private automobile company. The tribe may not claim the discount or tax exemption available to the Bureau on the basis that the tribal organization is a Federal organization. The automobile must be purchased in the name of the tribe, must be licensed under State laws, and may not be assigned Government license tags or other related Federal identification markers.

- (2) Fiscal - Accounting - Reports. The Bureau will maintain all accounts and make all necessary fiscal reports of tribal funds disbursed through Federal Regional Offices under either the Permanent or Annual Authorization as prescribed in the Bureau's Finance Manual.

No comments will be made here for funds advanced to tribes to be disbursed through a bank. Recommended fiscal records and reports for such funds will be the subject of an additional chapter.

When funds are advanced to a tribe for disbursement through an Indian Service Disbursing Agent account, a minimum of record keeping will be practiced. The ISDA

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account should be considered as playing the same role as a private bank. It merely records receipts and disbursements and maintains the correct current balance. The ISDA account should not be used as a substitute for an accounting system, but more or less of a depository control account. Subsidiary accounting records should be maintained by the tribe in whatever detail it may desire for management, budgetary control and reporting purposes with provisions for balancing to the ISDA Control account.

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ILLUSTRATIONS

1. Laws relating to tribal funds
2. Schedule A.
3. Schedule B.
4. Schedule C.
5. Schedule D.
6. SF 5-750
7. SF 103a - Payment to tribe for disbursement through ISDA
8. SF 103a - Payment of advanced funds to bonded tribal treasurer

13-2
Release 82-3; 12-1-57

BIAM REISSUE
FEBRUARY 1984

LAWS RELATING TO TRIBAL FUNDS

25 USC 123. Expenditure from tribal funds without specific appropriations.

No money shall be expended from Indian tribal funds without specific appropriation by Congress except as follows: Equalization of allotments, education of Indian children in accordance with existing law, per capita and other payments, all of which are continued in full force and effect: Provided, that this shall not change existing law with reference to the Five Civilized Tribes. (May 18, 1916, ch. 125, Section 27, 39 Stat. 158).

Cross References

Insurance for protection of tribal property authorized to be paid for out of tribal funds, see Section 123a of this title.

25 USC 155. Disposal of miscellaneous revenues from Indian reservations, etc.

All miscellaneous revenues derived from Indian reservations, agencies, and schools, except those of the Five Civilized Tribes and not the result of the labor of any member of such tribe, which are not required by existing law to be otherwise disposed of, shall be covered into the Treasury of the United States under the caption "Indian moneys, proceeds of labor,"

and are made available for expenditure, in the discretion of the Secretary of the Interior, for the benefit of the Indian tribes, agencies, and schools on whose behalf they are collected, subject, however, to the limitations as to tribal funds, imposed by sections 123 and 142 of this title. (Mar. 3, 1883, ch. 141, Section 22; Stat. 590; Mar. 2, 1887, ch. 320, 24 Stat. 463; May 17, 1926, ch. 309, Section 1, 44 Stat. 560; May 29, 1928, ch. 901, Section 1, 45 Stat. 991.)

Reference in Text

Section 142 of this title, referred to in the text, was repealed by act May 29, 1928, ch. 901, Section 1, 45 Stat. 986, 992.

25 USC 161a. Tribal funds in trust in Treasury Department; rate of interest.

All funds with account balances exceeding \$500 held in trust by the United States and carried in principal accounts on the books of the Treasury Department to the credit of Indian tribes, upon which interest is not otherwise authorized by law, shall bear simple interest at the rate of 4 per centum per annum. (Feb. 12, 1929, ch. 178, Section 1, 45 Stat. 1164; June 13, 1930, ch. 483, 46 Stat. 584.)

25 USC 161b. Same; "Indian Money, Proceeds of Labor" fund; separate accounts for respective tribes; rate of interest.

All tribal funds arising under section 155 of this title on June 13, 1930, included in the fund "Indian Money, Proceeds of Labor," shall, on and after July 1, 1930, be carried on the books of the Treasury Department in separate accounts for the respective tribes, and all such funds with account balances exceeding \$500 shall bear simple interest at the rate of 4 per centum per annum from July 1, 1930. (Feb. 12, 1929, ch. 178, Section 2, as added June 13, 1930, ch. 483, 46 Stat. 584.)

25 USC 161d. Same; disposition of accrued interest.

The interest accruing on Indian tribal funds under sections 161a--161c of this title shall be subject to the same disposition as prescribed by existing law for the respective principal funds. (Feb. 12, 1929, ch. 178, Section 4, as added June 13, 1930, ch. 483, 46 Stat. 584.)

25 USC 123a. Tribal funds; use to purchase insurance for protection of tribal property.

The funds of any tribe of Indians under the control of the United States may be used for payments of insurance premiums for protection of the property of the tribe against fire, theft, tornado, hail, earthquake, or other elements and forces of nature, and for protection against liability on account of injuries or damages to persons or property and other like claims. (Apr. 13, 1926, ch. 118, 44 Stat. 242; Aug. 2, 1946, ch. 754, 60 Stat. 852.)

Release 83-2, 12-1-57

BIAM REISSUE
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Amendments

1946 -- Act Aug. 2, 1946, amended section to provide for the use of funds to pay premium on personal and property damage insurance.

25-USC 124. Expenditures from tribal funds of Five Civilized Tribes without specific appropriations.

No money shall be expended from tribal funds belonging to the Five Civilized Tribes without specific appropriation by Congress. (May 24, 1922, ch. 199, 42 Stat. 575.)

25 USC 125. Expenditure of moneys of tribes of Quapaw Agency.

No moneys shall be expended from tribal or individual funds belonging to the Quapaw or other tribes of Indians of the Quapaw Agency in the State of Oklahoma without specific authority of law. (June 30, 1919, ch. 4, Section 17, 41 Stat. 20.)

Release 83-2, 12-1-57

Budget Schedule A

Illustration 2

Statement of Tribal United States Treasury Fund Balances and Annual Income

Name of Tribe: _____ Reservation: _____
 Agency: _____ Area: _____

Line No.	Description of Items Relating to Fund Balances and Income	PY Actual Earned Income	CY Estimated Income	BY Estimated Income
	(1)	(2)	(3)	(4)
1.	Unobligated balance at beginning of fiscal year.....	\$1,005,058	\$1,200,000	\$1,217,997
2.	Source of Income (Collected and billed)			
	a. Interest on funds in U. S. Treasury	47,000	48,000	49,000
	b. Sale of timber (stumpage).....	603,499	620,797	695,826
	c. Grazing and leasing	95,000	100,000	100,000
	d. Fees for services	3,450	5,000	5,000
	e. Sale of miscellaneous products and scrap.....	150	2,000	2,000
	f. Recoveries and refunds.....	-	3,000	3,000
	g. Mining leases and royalties	47,750	51,000	61,000
3.	Adjustment to Actual Collections.....	340	-	-
4.	Sub-total, Annual Income	729,567	829,797	915,826
5.	Total Amount Available	1,801,567	2,029,797	2,133,823
6.	Total Amount programmed ()	601,567	811,800	850,500
7.	Balance available subsequent year	1,200,000	1,217,997	1,283,323

Budget Schedule B
Tribal Program - Tribal Treasury Funds

Illustration 3
(Page 1 of 3)

Name of Tribe: _____

Reservation: _____

Agency: _____

Area: _____

Program Activities	PY Actual Cost	Cy Estimated Cost	By Estimated Cost
2651-Permanent Authorization:			
(a) Per capita payments	\$ -	\$ 475,000	\$ 475,000
Grazing roll	25,000	25,000	25,000
(b) Advances to Indian tribes (List major activities)	256,000	260,000	280,000
(c) Other tribal activities (For expenditure through Regional Disbursing Office)	24,450	25,000	30,000
Subtotal, Permanent Authorization (2651)	\$305,450	\$ 500,000	\$ 500,000
2652-Annual Authorization:			
<u>Capital Expenditures:</u>			
Equipment (movable)	\$ 950	\$ 5,000	\$ 2,000
Construction roads & trails	14,332	35,000	50,000
Construction Buildings & utilities	33,280	25,000	(see 2653)
Acquisition of Trust lands	75,000	50,000	50,000
Acquisition of non-trust lands	-	-	5,000
Total Capital expenditure costs	\$123,622	\$ 115,000	\$ 107,000

Budget Schedule B
Tribal Programs --- Tribal Treasury Funds (continued)

Illustration 3
 (Page 2 of 3)

Name of Tribe: _____
 Agency: _____

Reservation: _____
 Area: _____

Program Activities	PY Actual Cost	CY Estimated Cost	BY Estimated Cost
<u>2652 - Annual Authorization</u>			
(continued)			
<u>Operating Expenses</u>			
Welfare Services	\$ 17,950	\$ 18,000	\$ 18,000
Law and order	9,890	10,000	15,000
Forest Management:			
Personal services, forestry ..	47,420	48,000	72,000
Other expenses, forestry	6,750	10,000	20,000
Agricultural extension	9,800	10,000	6,500
R & M of roads and trails	-	1,800	2,000
Land supervision & leasing	12,300	13,000	13,000
Tribal administration	10,375	10,500	10,000
Comper ation & expenses of			
Tribal attorneys	10,000	10,000	10,000
Tribal Council & committees ..	25,600	25,000	(see 2653)
Total operating expenses	150,185	163,300	175,000
Reconciliation of accrued expenditures to obligations ...	/ 1,260	-	-
Subtotal, Annual Authori- zation (2652).	\$275,067	\$278,300	\$282,000

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Budget Schedule B
Tribal Program - Tribal Treasury Funds (continued)

Name of Tribe: _____ Reservation: _____
Agency: _____ Area: _____

Program Activities	PY Actual Obligations	CY Estimated Obligations	BY Estimated Obligations
2653- Indefinite Authorization: (Advances) 1/			
Welfare Services	\$ 6,000	\$ 12,000	\$ 12,000
Credit operating expenses ...	6,500	6,500	6,500
Construction, buildings and utilities	-	-	15,000
Tribal Council & committees (List loans by type; such as:)	-	-	25,000
Revolving credit loans	7,550	13,000	8,000
Educational loans	1,000	2,000	2,000
Subtotal, indefinite authori- zation (2653)	\$ 21,050	\$ 33,500	\$ 68,500
Grand Total, 2651, 2652, 2653	\$601,567	\$811,800	\$850,500

1/ List by purpose as approved and allotted for the past year and as requested to be allotted for the current and budget years.

Budget Schedule C
Detail of Personal Services - U. S. Treasury Funds

Name of Tribe: _____ Reservation: _____
 Age _____
 AGENCY: _____ Area: _____

Pos. No.	Position Title	PY		CY		BY	
		U.S. Treasury		U.S. Treasury		U.S. Treasury	
		Grade Salary		Grade Salary		Grade Salary	
T. 16	Policeman			GS-4	\$ 8,500	GS-4	\$ 3,585
T. 17	Forester			GS-7	\$ 4,660	GS-7	\$ 4,795
T. 18	Real Property Asst.			GS-7	\$ 4,660	GS-7	\$ 4,795
T. 19	Clerk			GS-3	\$ 3,260	GS-3	\$ 3,345
T. 20	Telephone operator			GS-3	\$ 3,260	GS-3	\$ 3,345
	Total permanent positions				19,340		19,865
	Deduct lapses(vacancies)				-		-
	Net permanent positions				19,340		19,865
	Part-time & temporary positions				4,600		4,500
	Payments above basic rates				142		208
	Total personal services				24,082		24,573
	Deduct charges for quarters and subsistence.				1,235		1,235
	Net personal services				2,847		23,338

Budget Schedule D

Explanation of Tribal Program - U. S. Treasury Funds

Name of Tribe: _____ Reservation: _____

Agency: _____ Area: _____

Permanent Authorization, (Estimate, BY, (_____)

The Act of (cite statutory or code reference to permanent legislation) makes tribal funds in the Treasury to the credit of the _____ Tribe available for expenditure without annual authorization by Congress (subject to the approval of the Secretary for the following purposes:

Tribal activities conducted under this authority consist primarily of (sawmill operations, a livestock enterprise, and a credit program). Statement concerning each major activity and the effect or success of such programs. Cite reference to resolution for current year program.

Annual Authorization (Estimate, BY, (\$ _____)).

This request is for the continuation of the welfare, law and order, land and forestry activities conducted by the tribe on about the same basis as in the CY. Each program is described as follows:

(Describe program proposed for the BY).

- a. Welfare
- b. Law and order
- c. Etc., as shown on Exhibit B

This request for BY (is not covered by a tribal resolution but will be transmitted as soon as possible) is covered by an approved tribal resolution (cite reference number and date) which is attached. Also cite reference to the applicable resolution covering the current year program.

Budget Schedule D

Explanation of Tribal Program (Continued)

Indefinite Authorization (Estimate BY, \$ _____).

The _____ Tribe is an organized (unorganized) tribe (Under the IRA Act). Under their constitution and charter the treasurer (other tribal official) is authorized to accept and disburse funds belonging to the tribe. This official is (is not) bonded in the amount of \$ _____.

The advance of funds requested under this authority is for (deposit to local bank) (deposit) to an Indian Service Disbursing Agent's account) for disbursement under a plan of operation (shown below) attached hereto) (submitted to Central Office with 19__ fiscal year budget). The advance is for conducting credit operations (under) (outside) the provisions of 25 CFR 21.12. The tribe has a loan from the Revolving Credit Appropriation (from tribal funds under the old Industrial Assistance authorization). The accounting work load will not (will) be increased beyond the ability of the present staff if this request is approved. (The tribe has authorized the use of tribal funds for additional staff to meet the additional work load which will be created by the approval of this request by Resolution No. _____).

Cite reference to supporting resolution for current year program.

The approval of this request is recommended (not recommended for the following reasons):

UNITED STATES
 DEPARTMENT OF THE INTERIOR
 BUREAU OF INDIAN AFFAIRS

Illustration 6

No. 100

Date June 15, 19 CY

Copies to:

Tribal Government -- 3
 Fiscal ----- 2
 Budget ----- 1

ADVICE OF ALLOTMENT

To Area Director

Unit No. 14-20-500

Unit Name Portland Area Office

ACCOUNT No.	APPROPRIATION AND LIMITATION SYMBOL	AMOUNT ALLOTTED		PRIOR STATUS OF AMOUNT ALLOTTED	PRESENT STATUS OF AMOUNT ALLOTTED
		INCREASE	DECREASE		
	14X7475 Proceeds of Labor, Yakima Indians, Washington				
2551(CY)	Permanent Authorization	\$560,000			
2552(CY)	Annual Authorization	210,000			
53(CY)	Indefinite Authorization	125,000			
TOTAL,		\$895,000			

REMARKS: Put in sample remarks.

Approved by

BIAM REISSUE
 FEBRUARY 1984

 (Name of officer)
 Assistant Commissioner

 (Title)

**PUBLIC VOUCHER FOR PURCHASES AND
 SERVICES OTHER THAN PERSONAL**

U. S. Interior - Indian Blackhawk Agency, Blank, Montana
 (Department, bureau, or establishment)

Voucher prepared at Blackhawk Agency, Blank, Montana July 7, 1957
 (Give place and date)

THE UNITED STATES, Dr., Payee's Account No. _____

To Bureau of Indian Affairs
c/o Superintendent, Blackhawk Agency
Blank, Montana
(Address) (City) (State)

PAID BY _____
 (For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary) Discount Terms	QUANTITY	UNIT PRICE		AMOUNT Dollars
				Cost	Per	
		For deposit to the account of the Blackhawk Tribe in accordance with Resolution No. B-25-57, dated April 2, 1957, and tribal budget for Fiscal Year 1958. Copies attached.				\$50,000
PAYMENT: Complete <input type="checkbox"/> Partial <input type="checkbox"/> Final <input type="checkbox"/>						
Use continuation sheet(s) if necessary						
Shipped from _____ to _____ Weight _____ Government B/L No. _____				Total		\$50,000

I certify that the above bill is correct and just and that payment therefor has not been received.
 (Sign original only)

Date July 7, 1957 Payee Bureau of Indian Affairs
(This certificate was required when a late certificate is made by payee on selected bill or bills)

Per John Doe Title Superintendent
 Account verified: correct for _____
 (Signature or initials)

Contract No. _____ Date _____ Req. No. _____ Date _____ Invoice Rec'd _____

Pursuant to authority vested in me, I certify that this account is correct and proper for payment.

† Approved for \$ 50,000.00 _____
 (Authorized Certifying Officer)

By John Doe _____
 Title Superintendent _____
 Date _____

SIGN ORIGINAL ONLY

THE REVERSE OF THIS FORM MUST BE EXECUTED WHEN PURCHASES ARE MADE OR SERVICES SECURED WITHOUT WRITTEN AGREEMENT IN ANY FORM

ACCOUNTING CLASSIFICATION (For completion by Administrative Offices)						
Appropriation, limitation, or project symbol	Appropriation title				Limit'n. or Proj't. Amount	Appropriation Amount
	Amount	Objectives liquidated	COST ACCOUNT			
Allocation symbol	Amount	Objectives liquidated	Symbol	Amount	OBJECTIVE CLASSIFICATION -	
					Symbol	Amount

Paid by Cash \$ _____ on _____ 19____ Payee _____
 { on Treasurer of the United States m favor of payee named above.
(When original only)

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
 † If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign on the line below "Approved for \$ _____", and over his official title.

Per _____
 Title _____
 BIAM REIS
 FEBRUARY

METHOD OF OR ABSENCE OF ADVERTISING

METHOD OF ADVERTISING

- 1. Advertising in newspapers Yes No
- 2. (a) Advertising by circular letters sent to _____ dealers.
- (b) And by notices posted in public places Yes No .

(If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made below.)

ABSENCE OF ADVERTISING

- 3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident advertising.
- 4. Without advertising in accordance with _____
- 5. Without advertising, it being impracticable to secure competition because of _____

(Here state in detail the nature of the exigency or circumstances under which the securing of competition was impracticable under 3 and 4)

NOTE.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance or less formal agreement) Standard Form No. 1036—Revised should be used for abstracting the method of or absence of advertising a award of contract. (See General Regulations No. 51, as amended.)

INT.—DUP. SEC., WASH., D.C. 30172

**PUBLIC VOUCHER FOR PURCHASES AND
 SERVICES OTHER THAN PERSONAL**

I. S. Interior - Indian Central Office Washington, D. C.
 (Department, bureau, or establishment)

Voucher prepared at Cherokee Agency, Cherokee, N. C. January 8, 1957
 (Give place and date)

THE UNITED STATES, Dr. Payee's Account No. _____

To Eastern Band of Cherokee Indians
c/o Superintendent, Cherokee Agency
Cherokee, North Carolina
 (Address) (City) (State)

PAID BY _____
 (For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE		AMOUNT
				Cost	Per	
		Partial advance of tribal funds under "Indefinite Authorization" to Eastern Band of Cherokee Indians per authority of "Dept. of Int. & Related Agencies Approp. Act, 1956" and Resol. #55-41, passed 12/7/55. Said resolution authorized the advance of \$50,000 of tribal funds for further development of Boundary Tree Tribal Enterprise upon appropriate modification of Band's loan contract #1-12-Ind-1591 with U. S. The modification was approved by Commissioner of Indian Affairs on February 6, 1956. Use continuation sheet(s) if necessary				\$25,000

Shipped from _____ to _____ Weight _____ Government B/L No. _____ Total \$25,000

I certify that the above bill is correct and just and that payment therefor has not been received.

(Sign original only)
 Date 1/8/57 Payee EASTERN BAND OF CHEROKEE INDIANS
 Per John Doe Title Principal Chief

(Payee must NOT use this space)
 Differences _____
 Account verified; correct for _____
 (Signature or initials)

Contract No.	Date	Req. No.	Date	Invoice Rec d.

Pursuant to authority vested in me, I certify that this account is correct and proper for payment.

Approved for \$ 25,000.00
 By John Brown **SIGN ORIGINAL ONLY** Title _____
 Date Superintendent

THE REVERSE OF THIS FORM MUST BE EXECUTED WHEN PURCHASES ARE MADE OR SERVICES SECURED WITHOUT WRITTEN AGREEMENT IN ANY FORM

Appropriation, limitation, or project symbol	Appropriation title				Limit'n. or Proj't. Amount	Appropriation Amount
	Amount	Obligations liquidated	COST ACCOUNT			
Allotment symbol	Amount	Obligations liquidated	Symbol	Amount	OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

paid by Check No. _____ dated _____ 19____ for \$ _____ (on Treasurer of the United States in favor of payee named above.)
Cash \$ _____ on _____ 19____ Payee _____

* When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.
 If the ability to certify said authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign on the line below "Approved for \$ _____" and over his official title.

Per B. A. M. REISS
 Title _____
 FEBRUARY 11

METHOD OF OR ABSENCE OF ADVERTISING

METHOD OF ADVERTISING

1. Advertising in newspapers Yes No
2. (a) Advertising by circular letters sent to _____ dealers.
(b) And by notices posted in public places Yes No

(If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made below.)

ABSENCE OF ADVERTISING

3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident advertising.
4. Without advertising in accordance with _____
5. Without advertising, it being impracticable to secure competition because of _____

(Here state in detail the nature of the exigency or circumstances under which the securing of competition was impracticable under 3 and 4)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance less formal agreement) Standard Form No. 1036—Revised should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 51, as amended.)

BIAM REISSUE
FEBRUARY 1984