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BUDGET FORMULATION GUIDELINES  
Introduction

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1. INTRODUCTION

1.1 Purpose. This handbook provides budget policy, guidelines, instructions, forms, and other internal direction needed for completion of the Bureau's annual budget formulation process at the agency and area office levels. This issuance shall be updated, as needed, through annual BIAM releases of current instructions to ensure that accurate, adequate, and consistent budget formulation guidance is provided.

1.2 Policy. It is the policy of the Bureau of Indian Affairs (BIA) to provide the opportunity for tribal participation in the development of the Federal budget at the agency level.

1.3 Authority. Circular Number A-11, issued by the Office of Management and Budget (OMB), establishes budget development requirements for all agencies under the Executive Branch.

1.4 Responsibilities.

A. Central Office Directorates. Central office directorates shall assure a thorough and equitable review of area office requests for funding programs that are not included within the Indian Priority System (IPS). Within the limitations of appropriated program funds, central office review shall consider all information supplied by the area offices and evaluate it to ensure that budgets approved for field level use are sufficient to meet minimum program functional requirements. All budget submissions shall be made to the Office of Financial Management (OFM) within the designated time frames.

B. Office of Financial Management. The Office of Financial Management, located at the central office, is responsible for:

(1) Developing a Bureauwide budget formulation program including: guidelines development; coordination; monitoring; and evaluation within the parameters of applicable enabling legislation, Executive Orders, Office of Management and Budget, Departmental, and Bureau regulatory and internal guidelines and instructions.

(2) Issuing timely, complete, and accurate annual budget formulation instructions to all Bureau organizational levels in the form of an updated annual release containing budget formulation instructions and timeframes.

(3) Assuring centralized review, coordination, assembly, and submission of an adequate and accurately formulated Bureauwide budget, based on the budget formulation process outlined in this manual part.

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(4) Providing budget estimates, in tabular form, to Indian tribes prior to submission of the Department's request to the Office of Management and Budget and, again, prior to submission of the final budget request to the Congress.

C. Area Office Directors. Area office directors are responsible for submitting area proposed budgets.

(1) Proposed area budgets shall ensure that:

(a) Essential personnel and administrative resources are available on an areawide basis to meet all applicable legislative and regulatory requirements.

(b) Budgets developed for field operations are sufficient to meet at least minimum program requirements.

(c) Sufficient information is provided to the central office for BIA programs not on the Indian Priority System (IPS).

(d) Tribal priorities are met, to the extent possible, throughout the formulation process.

(e) Area budget formulations are submitted in accordance with timeframes established in the annual release.

(2) When area directors determine that areawide priorities and/or funding distributions need to be modified, they shall notify all tribes within that area of the proposed changes in emphasis and the reasons for the modification.

(3) Tribes shall be notified far enough in advance of the final budget submission deadline to assure thorough consideration of tribal response in preparing the area budget and submission of the budget within established timeframes.

D. Agency Superintendents. Agency superintendents shall submit proposed budgets which ensure that essential Federal administrative and program requirements shall be met.

(1) For agency programs included within the IPS, the superintendent shall provide the tribes with complete funding data and sufficient information to enable the tribes to identify:

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(a) the non-discretionary funds, by program, which are required to maintain Federal responsibilities imposed on the Bureau by higher authority and which cannot be eliminated by the Bureau of Indian Affairs;

(b) the discretionary funds actually available for program budget revisions;

(c) individual programs for which funding priorities are to be established; and

(d) other Federal program benefits and services.

(2) Budget allocations above the minimum funding level shall be developed in consultation with the affected tribe(s). (See Section 4.5 for the Superintendent's Report of Tribal Participation.) Tribal priorities should be met, to the extent possible, throughout the formulation process.

1.5 Designated Tribal Representatives. Bureau officials shall encourage tribal participation in the agency budget planning process.

A. The tribal government in office at the time of financial planning shall have the opportunity to:

(1) designate official tribal representatives to represent the tribe in the agency budget planning process; and

(2) provide tribal input into the formulation of the agency budget.

B. The tribal official(s) designated in the tribal constitution as responsible for the tribal budget planning function shall be recognized by the Bureau as the designated tribal representative(s) during the agency budget formulation process. In lieu of a tribal constitution, or if the tribal constitution does not identify a tribal official who is responsible for this function, the highest elected official, or that official's designee(s), shall be recognized by the Bureau as the tribal representative for the agency budget planning process.

C. Designated tribal officials, as defined in this section, shall have the opportunity to:

(1) participate in setting program priorities and establishing funding levels with their agency superintendents; and

(2) signify agreement or disagreement with the proposed agency budget on behalf of their tribe. Participation in the Bureau's budget process provides tribal opportunity to communicate current program funding priorities and issues. This allows the Bureau's budget system to respond to changing conditions at the agency and tribal level.

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Definition of Terms

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2. DEFINITION OF TERMS

2.1 Introduction: The majority of definitions used in this section are taken from A Glossary of Terms Used in the Federal Process, U.S. General Accounting Office, PAD-81-27, March 1981. Other definitions apply specifically to the Bureau of Indian Affairs.

A. Definitions. The following definitions are for those terms most often used by the Bureau of Indian Affairs during the budget formulation process.

(1) Account. Unit of financial recordkeeping established in the Treasury Department to record the financial transactions related to a particular appropriation, fund, or category of receipts. One or more accounts may be set up by the Treasury for each appropriation.

(2) Accrued Expenditures. Charges during a given period that reflect liabilities incurred and the need to pay for goods and other tangible property received, and services performed by employees, contractors, other Government accounts, vendors, carriers, grantees, lessors, and other payees. Expenditures accrue regardless of when cash payments are made, whether or not invoices have been rendered and, in some cases, whether or not goods have been physically delivered.

(3) Activity. The highest subdivision level in an appropriation, usually a program subcategory. It is identified in the summary of requirements table of the budget justifications and in the program and financing schedule of the Budget Appendix.

(4) Administrative Control of Funds. A financial management system which is required by law to restrict obligations or outlays against each appropriation to the amount of the apportionments, and which enables the head of the agency to fix the responsibility for obligations or outlays made in excess of an apportionment (or reapportionment).

(5) Advances. Amounts of money prepaid in contemplation of the later receipt of goods, services, or other assets. Advances are ordinarily made only to payees to whom an agency has an obligation, and not in excess of the amount of the obligation. A common example is travel advances made available to employees prior to the beginning of a trip.

(6) Agency. Generally, executive agency means any Executive Branch department. Also, within the Bureau of Indian Affairs, an organizational unit under the area office.

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(7) Allocation. The amount of obligational authority transferred from one agency, bureau, or account and set aside in a transfer appropriation account to carry out the purposes of the parent appropriation or funds. (The account to which the appropriation is made is called the parent account.) For example, allocations are made when one or more agencies share the administration of a program for which appropriations are made to only one of the agencies. Transactions involving allocation accounts appear in the object classification schedule with the corresponding program and financing schedule in the Budget Appendix.

For purposes of Section 302(a) of the Congressional Budget and Impoundment Control Act of 1974, an allocation is the distribution of total budget outlays or total new budget authority in a concurrent resolution on the budget to the various committees having spending responsibilities.

(8) Allotment. A specific authorization by the head of an agency (or other authorized employee) to a designated subordinate to incur obligations within a specified amount. Obligations or outlays cannot be made in excess of the allotment. An agency makes allotments pursuant to the requirements stated in OMB Circular No. A-34. The amounts allotted by an agency cannot exceed the amount apportioned by the Office of Management and Budget.

(9) Allowances. Secretarial allowances are the amounts which the Secretary determines will be requested from OMB for the budget year.

OMB allowances are the amounts which the President will request the Congress to appropriate for the budget year, as communicated to the Interior Department by OMB.

Congressional allowances, as used in the concurrent resolutions on the budget, represent a special functional classification designed to include amounts to cover possible requirements, such as civilian pay raises and contingencies. Allowances remain undistributed until they occur or become firm. They are then distributed to the appropriate functional classification(s).

(10) Amendment, Budget. A revision to some aspect of a previous budget request, submitted to the Congress by the President before the Congress completes appropriation action.

(11) Annual Release. Instructions issued by the Office of Financial Management, on a yearly basis, providing planning targets, deadlines for submission of budget data, and other necessary guidance for budget formulation.

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(12) Antideficiency Act. Sometimes referred to as Section 3679 of the Revised Statutes, this law was enacted by the Congress to: prevent the incurring of obligations or the making of expenditures or outlays in excess of amounts available in appropriations or funds; fix responsibility within an agency for the creation of any obligation or the making of any expenditure in excess of an apportionment (or reapportionment) or in excess of other subdivisions established pursuant to 31 U.S.C. 665(g); and assist in bringing about the most effective and economic use of appropriations and funds.

(13) Appeal. A request to decision-making officials (the Secretary, the President, or Members of Congress) that their decisions on the amount of budget authority for a given activity or operating unit be reconsidered. This is usually accompanied by a statement of the impact of the decision on the activity or unit.

(14) Apportionment. A distribution made by OMB of amounts available for obligation in an appropriation or fund account. Apportionments divide amounts available by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned are a legal limitation on the amount of obligations that may be incurred.

The apportionment process is intended to prevent obligation of funds in a manner that would require supplemental or deficiency appropriations and to achieve the most effective and economical use of amounts made available for obligation.

(15) Appropriations Account. A summary account established in the Treasury for each appropriation showing transactions to such accounts. Each such account provides the framework for establishing a set of balanced accounts on the books of the agency concerned.

(16) Appropriations Act. A statute, under the jurisdiction of the House and Senate Committees on Appropriations, that generally provides authority for Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.

The most common means of providing budget authority which generally follows enactment of authorizing legislation, unless the authorizing legislation itself provides the budget authority. An appropriations act may also serve as the authorizing legislation for some activities. Currently, there are 13 regular appropriations acts enacted annually. The Congress also regularly enacts supplemental appropriations acts.

(17) Appropriations Limitation. A statutory restriction in appropriations acts that establishes the maximum or minimum amount that may be obligated or expended for specified purposes.



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(18) Authorizing Committee. A standing committee of the House or the Senate with legislative jurisdiction over the subject matter of those laws, or parts of laws, that set up or continue the legal operations of Federal programs or agencies.

(19) Authorizing Legislation. Legislation enacted by the Congress that establishes or continues the legal operation of a Federal program or agency, either indefinitely or for a specific period of time, or sanctions a particular type of obligation or expenditure within a program. It is sometimes referred to as substantive legislation.

Authorizing legislation is normally a prerequisite for appropriations. It may place a limit on the amount of budget authority to be included in appropriations acts, or it may authorize the appropriation of "such sums as may be necessary." In some instances, authorizing legislation may provide authority to incur debts or to mandate payment to particular persons or political subdivisions of the country.

(20) Base Budget. The cost in the budget year of conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs which cannot be avoided or which are nonrecurring.

(21) Base Adjustments. Changes made to the level of funding in the current-year budget in order to carry out the same level of programs and services in the budget year. Normally, adjustments are made only for unavoidable costs and recurring costs.

(22) Budget. A plan for using financial and staff resources to accomplish specific goals and objectives.

(23) Budget Authority. Authority provided by law to enter into obligations that will result in immediate or future outlays of Federal Government funds. Budget authority does not include authority to insure or guarantee the repayment of indebtedness incurred by another person or government. The basic forms of budget authority are appropriations, authority to borrow, and contract authority. Budget authority may be classified by the period of availability (one-year, multiple-year, no-year), by whether or not annual Congressional action is required (current or permanent), or by the manner of determining the amount available (definite or indefinite).

(24) Budget Authority, Balances of. Balances of budget authority result from the fact that not all budget authority enacted in a fiscal year is obligated and paid out in that same year. Balances are classified as follows:

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(a) Obligated Balance. The amount of obligations already incurred for which payment has not yet been made. This balance can be carried forward indefinitely until the obligations are paid.

(b) Unobligated Balance. The portion of budget authority that has not yet been obligated. In one-year accounts the unobligated balance expires (ceases to be available for obligation) at the end of the fiscal year. In multiple-year accounts the unobligated balance may be carried forward and remain available for obligation for the period specified. In no-year accounts, the unobligated balance is carried forward indefinitely until (1) specifically rescinded by law, or (2) the purposes for which it was provided have not been made against the appropriation for two full consecutive years.

(c) Unexpended Balance. The sum of the obligated and unobligated balances.

(25) Budget Updates. Changes or revision sin requested budget authority, estimated outlays, and estimated receipts for the ensuing fiscal year. The President is required by the Congressional Budget and Impoundment Control Act of 1974 to transmit budget updates to the Congress by April 10 and July 15 of each year.

(26) Budget Year. The fiscal year for which appropriation requests are being made to the Secretary, OMB, and the Congress.

(27) Ceilings. The maximum limit of an item as determined by OMB or the Congress. Ceilings may be established each year for employment, outlays, travel, or other object classifications.

(28) Circulars, OMB. Permanent OMB instructions and requirements issued by OMB. These are designated by the letter "A" and a number, such as A-11, A-34, etc.

(29) Circular A-11. The basic OMB instructions on the preparation and submission of annual budget estimates.

(30) Collections. Amounts received by the Federal Government during the fiscal year. Collections are classified into two major categories:

(a) Budget Receipts. These collections consist primarily of tax receipts and social insurance premiums; also include receipts from certain licenses, court fines, and deposits of earnings by the Federal Reserve System. Budget receipts are compared with total outlays in calculating the budget surplus or deficit.

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(b) Offsetting Collections. Collections from Government accounts or from transactions with the public that are of a business-type or market-oriented nature. They are classified into two major categories: (a) collections credited to appropriation or fund accounts, and (b) offsetting receipts (i.e., amounts deposited in receipt accounts). In general, the distinction between these two major categories is that the collections credited to appropriation or fund accounts (category a) normally can be used without appropriation action by Congress, whereas funds in receipt accounts (category b) cannot be used without being appropriated. Offsetting collections are deducted from disbursement in calculating total outlays. Corresponding offsets are made in arriving at total budget authority and net obligations incurred.

(31) Concurrent Resolution on the Budget. A resolution passed by both Houses of the Congress setting forth, reaffirming, or revising the Congressional Budget for the United States Government for a fiscal year. It does not require the signature of the President. Two such resolutions are required before the start of a fiscal year. The first establishes the Congressional Budget targets for the next fiscal year and is due by May 15; the second sets a ceiling on budget authority and outlays and a floor on receipts and is scheduled to be passed by September 15.

(32) Conference Committee. A committee composed of members of the Senate and the House to reconcile differences between similar legislation passed by the two Houses.

(33) Conference Report. The Conference Committee's recommendations to the House and the Senate for a bill reconciling the differences between the bills passed by each House.

(34) Congressional Budget. The budget as set forth by Congress in a concurrent resolution on the budget. By law the resolution includes:

- the appropriate level of total budget outlays and total new budget authority;
- the amount, if any, of the surplus or deficit in the budget;
- the recommended level of Federal receipts;
- the appropriate level of the public debt; and

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- an estimate of budget outlays and new budget authority for each major functional category, for undistributed intergovernmental transactions, and for such other matters relating to the budget as may be appropriate to carry out the purposes of the 1974 Congressional Budget and Improvement Control Act.

(35) Consolidated Budget. One of two budget presentation forms which may be used by multi-tribe agencies. This option displays the total program dollars requested as available to the agency, not separately broken down by tribal allocations. All tribes must concur in the distribution of the funds among the program activities. The other option is the tribal budget.

(36) Continuing Resolution. Legislation enacted by the Congress to provide budget authority for Federal agencies (or specific activities) to continue operating until the regular appropriations are enacted. Continuing resolutions are enacted when action on appropriations has not been completed by the beginning of a fiscal year. The continuing resolution usually specifies a maximum rate at which the obligations may be incurred, based on the rate of the prior year, the President's budget request, or an appropriations bill passed by either or both Houses of the Congress.

(37) Contract Authority. Statutory authority under which contracts or other obligations may be entered into prior to an appropriation (liquidating cash) for the payment of such obligations.

(38) Controllability. The ability of the Congress and the President to increase and decrease budget outlays or budget authority in the year in question, generally the current or budget year. "Relatively uncontrollable" refers to spending that the Federal Government cannot increase or decrease without changing existing substantive law. Controllable funds may be referred to as discretionary; uncontrollable funds may be referred to as mandatory.

Controllability, as exercised by the Congress and the President, is determined by statute. In the case of the Congress, all permanent budget authority is uncontrollable. For example, most trust fund appropriations are permanent and uncontrollable, as are a number of Federal fund appropriations.

(39) Cooperative Agreement. A form of assistance award from the Federal government to a State or local government or other recipient to support and stimulate an activity or venture to accomplish a public purpose, and in which the Federal Government will be substantially involved during the performance of the contemplated activity.

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(40) Costs. The value of the resources to be consumed in carrying out a program, regardless of when the funds to acquire the resources were obligated or paid, and regardless of the source of funds.

(41) Cost-based Budgeting. Budgeting in terms of costs expected to be incurred during the budget year.

(42) Crosswalk. A table used to show the relationship between budgetary data from one set of classifications to another.

(43) Current Authority. Budget authority enacted by Congress in or immediately preceding the fiscal year involved.

(44) Current Services Estimates. Presidential estimates of budget authority and outlays for the ensuing fiscal year based on continuation of existing levels of service. These estimates reflect the anticipated costs of continuing Federal programs and activities at present spending levels without policy changes, that is, ignoring all new initiatives, Presidential or Congressional, that are not yet law. These estimates are required to be transmitted by the President to the Congress with the President's budget.

(45) Current Year. The fiscal year immediately preceding the budget year.

(46) Deferral. Any action or inaction by a U.S. Government officer or employee that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budget authority. Deferrals consist of (a) amounts reserved for contingencies pursuant to the Antideficiency Act (31 U.S.C 1512, former section 665), and (b) amounts temporarily withheld for other reasons pursuant to the Congressional Budget and Impoundment Control Act of 1974 (31 U.S.C. 684, former section 1403).

Deferrals may not extend beyond the end of the fiscal year in which the message reporting the deferral is transmitted and may be overturned by the passage of an impoundment resolution by either House of Congress.

(47) Deficiency Apportionment. An OMB apportionment that anticipates the need for supplemental budget authority. The need for additional budget authority is usually reflected by making the amount apportioned for the fourth quarter less than the amount that will actually be required. Such apportionments may only be made under certain specified conditions, such as when increased pay costs are granted in the current year.

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(48) Deficit, Budget. The amount by which the Government's budget outlays exceed its budget revenues (receipts) for a given fiscal year.

(49) Definite Authority. Budget authority stated as a specific sum at the time the authority is granted.

(50) Deobligation. A downward adjustment of previously recorded obligations. This results from the cancellation of a project or contract, price revisions, or corrections of estimates previously recorded as obligations.

(51) Direct Appropriation. An appropriation requiring specific Congressional action.

(52) Disbursement. The amount of checks issued and/or cash payments made, net of refunds received.

(53) Discretionary Budget Authority. Budget authority provided in accounts requiring annual appropriations action to make funds available. Also referred to as current or controllable authority.

(54) Estimates, Budget. Estimates of budget authority, outlays, receipts, or other budget measures that cover the current and budget years, as reflected in the President's Budget and budget updates. Also used to refer to the budget submission to OMB.

(55) Execution, Budget. The process by which the financial resources made available to an agency are directed and controlled toward achieving the purposes and objectives for which the budget was approved.

(56) First Concurrent Resolution on the Budget. The resolution which contains governmentwide budget targets for receipts, budget authority, and outlays and which guides the Congress in its subsequent consideration of appropriations and revenue measures. It is required to be adopted by both Houses of Congress no later than May 15, pursuant to the Congressional Budget and Impoundment Control Act of 1974.

(57) Fiscal Year. Any yearly accounting period. The fiscal year for the Federal government begins on October 1 and ends on September 30. It is designated by the calendar year in which it ends.

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(58) Formulation, Budget. The process by which the resources necessary to accomplish goals and objectives are determined and justified to decision makers (the Secretary, the President, the Congress). As the amount of available resources is determined, goals and objectives may have to be revised.

(59) Full Time Equivalent (FTE). A unit of measure used by the Federal government to establish personnel levels. One FTE equals 2,080 hours of work.

(60) Functional Classification. A system of classifying budget resources by function so that the budget authority and outlays of budget and off-budget Federal entities, loan guarantees, and tax expenditures can be related in terms of the national needs being addressed.

Budget accounts are generally placed in the single budget function (e.g., natural resources) that best reflects its major end purpose, addressed to an important national need, regardless of the agency administering the program. A function may be divided into two or more subfunctions, depending upon the complexity of the national need addressed by that function.

(61) Fund Distribution Document. The transfer of obligational authority to carry out the purposes of programs included in the parent budget activity.

*The amount of obligational authority cannot exceed the amount allotted to the parent budget activity.*

(62) Galley. The first stage of printing the President's Budget after the typed manuscript. This is followed by the page proof. There may be more than one galley depending upon the number of changes necessary in the first galley.

(63) Hearings. Meetings held by OMB and the Congress with agency directors to obtain clarification of issues raised in budget justifications.

(64) House Action. A vote by the House of Representatives on a bill or a portion of a bill.

(65) Identification Code. Each appropriation or fund account in the President's Budget carries an 11-digit code that identifies the agency, the account, the timing of the transmittal to Congress, the type of fund, and the account's functional classification.

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(66) Impoundment. Any action or inaction by an officer or employee of the United States Government that precludes the obligation or expenditure of budget authority provided by the Congress.

(67) Indefinite Authority. Budget authority which is not stated as a specific sum when the authority is granted but is determinable only at some future date.

(68) Indian Priority System (IPS). A computer program used to record and consolidate budget requests for portions of the budget of the Bureau of Indian Affairs developed at the agency and area levels using tribal input.

(69) Joint Resolution. A joint resolution requires the approval of both Houses of Congress and the signature of the President, just as a bill does, and has the force of law if approved. There is no real difference between a bill and a joint resolution. The latter is generally used in dealing with limited matters, such as a single appropriation for a specific purpose.

(70) Justification, Budget. A narrative and tabular description of an agency's or program's goals and objectives and the costs of achieving them.

(71) Lapse. The difference between the average number of persons actually employed in full-time permanent positions and the number of authorized positions. In other words, the number of authorized positions which are vacant. This is usually expressed as a percentage. Also refers to budget authority which was not obligated before authority to obligate expired.

(72) Liability. Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed, and amounts received but not as yet earned.

(73) Line Item. In formal budget documents, the lowest-level data shown in a distribution of the major elements of a program.

(74) Levels 1, 2, 3, and 4. Planning allowances used in budget formulation at the tribe/agency level. The allowances range from 80% of the agency's base budget (Level 1) to 110% (Level 4).

(75) Loans, Direct. A direct loan is a disbursement of funds, for direct Federal participation in loans, that is contracted to be repaid-with or without interest. Direct loans, unlike loan guarantees, are included (net of repayments) as outlays in the budget.



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(76) Loan Guarantee. A loan guarantee is an agreement by which the Government pledges to pay part or all of the loan principal and interest to a lender or holder of a security in the event of default by a third party borrower. If it becomes necessary for the Government to pay part or all of the loan principal or interest, the payment is a direct outlay. Otherwise, the guarantee does not directly affect Federal budget outlays.

(77) Mandatory Budget Authority. Budget authority provided in accounts for which funds are automatically made available through previous legislation. Also referred to as uncontrollable or permanent authority.

(78) Mark. The allowance given by OMB or the House or the Senate in response to a budget request.

(79) Markup. The process in which the House and Senate Appropriations Committees determine allowances. The allowances are written on the proposed bill, which is then "marked up."

(80) Mid-Session Review. A supplemental summary of the budget for the ensuing fiscal year transmitted to the Congress by the President on or before July 15 each year. The summary reflects all substantial alterations in or reappraisals of the estimates of expenditures and receipts and contains a complete and current estimate of the functions, obligations, requirements, and financial condition of the Government for that ensuing fiscal year.

(81) Minimum Funding. The funding and staffing amount determined by the agency superintendent and the area director (as appropriate) as essential to meet the requirements of law and regulations for programs funded by the Bureau of Indian Affairs.

(82) Monthly Treasury Statement. A summary statement prepared from agency accounting reports and issued by the Department of the Treasury. The MTS presents the receipts, outlays, and resulting budget surplus or deficit for the month and the fiscal year to date.

(83) Multi-Tribe Agencies. Agencies of the Bureau of Indian Affairs which serve more than one tribe.

(84) Multi-Year Planning Estimates. A budget planning process designed to make sure that the long-range consequences of budget decisions are identified and reflected in the budget totals. Currently, multi-year budget planning in the Executive Branch encompasses a policy review for a three-year period beginning with the budget year, plus projections for the subsequent two years.

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(85) New Budget Authority. Budget authority becoming available for the first time.

(86) Non-IPS Programs. Those portions of the budget of the Bureau of Indian Affairs which are not subject to priority setting at the agency or the area level.

(87) Object Classification. A uniform classification identifying the transactions of the Federal government by the nature of the goods or services purchased (such as personnel compensation, equipment, supplies and materials) without regard to the purpose of the programs for which they are used.

(88) Obligational Authority. The sum of (a) budget authority provided for a given fiscal year, (b) balances of amounts brought forward from prior years that remain available for obligation, and (c) amounts authorized to be credited to a specific fund or account during that year, including transfers between funds or accounts.

(89) Obligation-Based Budgeting. Financial transactions involving the use of funds are recorded in the accounts primarily when obligations are incurred, regardless of when the resources acquired are to be consumed.

(90) Obligations. Amounts of orders placed, contracts awarded, services received, and similar transactions during a given period that will require payment during the same or a future period. Such amounts will include outlays for which obligations had not been previously recorded and will reflect adjustments for differences between obligations previously recorded and actual outlays to liquidate those obligations.

(91) Off-Budget Federal Entities. Certain Federally owned and controlled entities whose transactions (e.g., budget authority or outlays) have been excluded from budget totals under provisions of law. The fiscal activities of these entities, therefore, are not reflected in either budget authority or budget outlay totals. However, the outlays of off-budget Federal entities are added to the budget deficit.

(92) Outlays. Payment of obligations when checks are issued or cash disbursed. Outlays during a fiscal year may be for payment of obligations incurred in prior years (prior-year outlays) or in the same year. Outlays, therefore, flow in part from unexpended balances of prior-year budget authority and in part from budget authority provided for the year in which the money is spent. Total budget outlays are stated net of offsetting collections, and exclude outlays of off-budget Federal entities.

BUDGET FORMULATION GUIDELINES  
Definition of Terms

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- (93) Output. Tangible end-products of agency efforts.
- (94) Page Proof. The second stage of printing after the galley.
- (95) Past Year. The fiscal year immediately preceding the current year.
- (96) Permanent Authority. Budget authority which is automatically made available each year by virtue of one-time or standing legislation and which does not require subsequent action by the Congress.
- (97) President's Budget. The document sent to the Congress by the President in January of each year in accordance with the Budget and Accounting Act of 1921, as amended, estimating Government receipts and outlays for the ensuing fiscal year and recommending appropriations in detail.
- (98) Printer's Set. The portions of the budget justifications which will be used by the printer.
- (99) Program. Generally defined as an organized set of activities directed toward a common purpose or goal, undertaken or proposed by an agency in order to carry out its responsibilities. In practice, however, the term program has many uses and is used to describe an agency's mission, programs, functions, activities, services, projects, and processes.
- (100) Projections. Estimates of budget authority, outlays, receipts, or other budget amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposed programs and legislation for an indefinite period of time. These include alternative program and policy strategies and ranges of possible budget amounts. Projections usually are not firm estimates of what will occur in future years, nor are they intended to be recommendations for future budget decisions. The third and fourth years beyond the current budget year (BY +3 and BY +4) are considered projections in the President's Budget.
- (101) Proprietary Receipts. Collections from the public deposited in receipt accounts of the general fund, special funds, or trust funds as a result of the Government's business-type or market-oriented activities (e.g., loan repayment, interest, sale of property and products, charges for non-regulatory services, and rents and royalties). Such collections are not counted as budget receipts; with one exception, they are offset against total budget authority and outlays by agency and by function. The exception is receipts from rents and royalties from outer continental shelf lands; these are deducted from total budget authority and outlays for the Government as a whole, rather than from any single agency or function.

## BUDGET FORMULATION GUIDELINES

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(102) Reapportionment. A revision by OMB of a previous apportionment. Agency requests for reapportionment are usually submitted to OMB as soon as a change in previous apportionment becomes necessary due to changes in amounts available, program requirements, or cost factors.

(103) Receipts. Funds collected from the public and deposited in Treasury receipts accounts as listed in Appendix D of Circular A-11. These may result from payment of taxes, payments for services rendered, or any number of other reasons.

(104) Reappropriation. Statutory authority to incur obligations and make payments amounting to part or all of the unobligated balance of an otherwise expired one-year or multiyear appropriation, whether for the same or a different purpose.

(105) Reconciliation Process. A process used by the Congress to reconcile amounts determined by tax, spending, and debt legislation for a given fiscal year, with the ceilings enacted in the second required concurrent resolution on the budget for that year. Section 310 of the Congressional Budget and Impoundment Control Act of 1974 (31 U.S.C. 641, former section 1331) provides that the second concurrent resolution on the budget, which sets binding totals for the budget, may direct committees to determine and recommend changes to laws, bills, and resolutions, as required to conform with the binding totals for budget authority, revenues, and the public debt. Such changes are incorporated into a reconciliation resolution or a reconciliation bill.

(106) Recoveries of Prior-Year Obligations. Amounts made available in no-year and unexpired multi-year accounts through (a) downward adjustments of prior-year obligations, including amounts returned from prior-year advances to consolidated working funds; (b) downward adjustment for the difference between obligations previously recorded and outlays made in payment thereof; and (c) refunds due to the recovery of erroneous payments or accounting adjustments.

(107) Reimbursements. Amounts earned by an agency for commodities, work, or services furnished to an individual, firm, corporation, state, local government or other Federal agency for which payments are required and which may be credited to an appropriation or fund. These amounts are deducted from the total obligations incurred and outlays made in determining net obligations and net outlays for such accounts. Anticipated reimbursements are, in the case of transactions with the public, estimated collections comprising advances expected to be received and reimbursements expected to be earned. In transactions between government accounts, anticipated reimbursements consist of orders expected to be received but for which no orders have been accepted.

BUDGET FORMULATION GUIDELINES  
Definition of Terms

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(108) Refunds. Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts.

(109) Reprogramming. Utilization of funds in an appropriation account for purposes other than those contemplated at the time of appropriation. (For a more detailed definition, see the Department of Interior Budget Handbook Part IV, Chapter 5 on reprogrammings.)

Reprogramming is generally preceded by consultation between the Federal agencies and the appropriate Congressional committees. It involves formal notification and, in some instances, opportunity for disapproval by the Congressional committees.

(110) Rescission. Congressional action to withdraw budget authority which would otherwise become available or continue to be available.

The Congressional Budget and Impoundment Control Act of 1974 specifies that whenever the President determines that all or part of any budget authority will not be needed to carry out the full objectives or scope of programs for which the authority was provided, the President will propose to the Congress that the funds be rescinded. Likewise, if all or part of any budget authority limited to a fiscal year—that is, annual appropriations or budget authority of a multiple-year appropriation in the last year of availability—is to be reserved from obligation for the entire fiscal year, a rescission will be proposed. Budget authority may also be proposed for rescission for fiscal policy or other reasons. Generally, amounts proposed for rescission are withheld for up to 45 legislative days while the proposals are being considered by the Congress.

All funds proposed for rescission, including those withheld, must be reported to the Congress in a special message. If both Houses have not completed action on a rescission proposed by the President within 45 calendar days of continuous session, any funds being withheld must be made available for obligation.

(111) Restoration. An unobligated amount previously withdrawn by administrative action that is again made available for obligation and outlay.

(112) Scorekeeping. Procedures for tracking the status of Congressional budgetary actions, including up-to-date tabulations and reports.

BUDGET FORMULATION GUIDELINES  
Definition of Terms

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(113) Second Concurrent Resolution on the Budget. The resolution adopted by the Congress containing budget ceilings classified by function for budget authority and outlays and a floor for budget receipts. This resolution may retain or revise the levels set earlier in the year, and can include directives to the appropriations committees and to other committees with jurisdiction over budget authority or entitlement authority.

Changes recommended by various committees pursuant to the second budget resolution are to be reported in a reconciliation bill (resolution, in some cases) on which Congress must complete action by September 25—a few days before the new fiscal year commences on October 1.

(114) Senate Appeal. A request to the Senate to restore reductions or reduce increases by the House of Representatives in an appropriation bill.

(115) Special Foreign Currency. General fund account for the payment of obligations and other transactions in excess foreign currencies, rather than in U.S. dollars.

(116) Special Fund. A fund credited with government receipts that are earmarked for a specific purpose, other than carrying out a cycle of operations.

(117) Spending Authority. A collective designation for appropriations, borrowing authority, contract authority, and entitlement authority (for which the budget authority is not provided in advance by appropriation acts). The latter three are also commonly referred to as backdoor authority.

(118) Subactivity. The next level below activity on the program and financing schedule and the summary of requirements table of the budget justifications.

(119) Substantive Law. Statutory public law other than appropriation law, sometimes referred to as authorizing legislation. Substantive law, usually couched in broad general terms, authorizes the Executive Branch to carry out a program of work. Annual determination of the amount of the work to be done, expressed in specific dollar amounts, is usually embodied in appropriation law.

(120) Supplemental Request. After enactment of the regular appropriation, an additional amount is requested for appropriation in the current year.

BUDGET FORMULATION GUIDELINES  
Definition of Terms

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(121) Supplemental Appropriation. An act appropriating additional funds for the current year after enactment of the regular appropriation. Supplemental appropriations provide additional budget authority beyond the original estimates when the need for funds is too urgent to be postponed until the next regular appropriations bill. Supplementals may sometimes include items not appropriated in the regular bills for lack of timely authorizations.

(122) Transfer. The statutory transfer of funds from one appropriation account to another. It can take the following forms: (a) transfer in the estimates for the budget year related to a permanent transfer of functions, (b) transfer in the current or past year related to a permanent transfer of functions, (c) transfer in the current or past year not related to a permanent transfer of functions.

(123) Treasury Combined Statement. An annual statement of budgetary results, on a cash basis, presented at the individual receipt and appropriation account level. It supports, in detail, the fiscal year-end results published in the Monthly Treasury Statement.

(124) Tribal Budget. One of two budget presentation forms which may be used by multi-tribe agencies. This option displays the distribution of program funds among the tribes served by the agency. Each tribe establishes its own priorities. The other option is the consolidated budget.

(125) Tribal Representatives. The tribal official(s) designated by the tribal constitution to represent the tribe in the formulation of the agency budget. If the tribal constitution does not identify the responsible official, the highest elected tribal officer or that official's designee shall represent the tribe. The tribal representative(s) shall have the opportunity to signify approval of a disagreement with the agency budget on behalf of their tribe.

(126) Trust Fund. A fund credited with receipts which are earmarked by law and held in trust or in a fiduciary capacity by the government for use in carrying out specific purposes and programs in accordance with an agreement or a statute.

(127) Uncontrollable Funds. Refers to Federal government spending which cannot be increased or decreased without changing existing law. The budget authority for this spending, usually provided through permanent appropriations, is available automatically without annual Congressional appropriation action.

## BUDGET FORMULATION GUIDELINES

## Definition of Terms

(128) Undistributed Offsetting Receipts. Composed of (a) payments to trust funds by government agencies for their employees' retirement; (b) interest paid to trust funds on their investments in government securities; and (c) proprietary receipts from rents and royalties on the Outer Continental Shelf lands. Undistributed offsetting receipts are included as a separate category in the Functional Classification.

(129) Unliquidated Obligations. Amounts which have been committed for a specific purpose but for which there has been no disbursement of funds. Also called undelivered orders.

(130) Unobligated Balance. The sum remaining after deducting the cumulative obligations from the gross amount available for obligation.

(131) Update, Budget. Changes or revisions in requested budget authority, estimated outlays, and estimated receipts for the ensuing fiscal year. The President is required by the Congressional Budget and Impoundment Control Act of 1974 to transmit budget updates to the Congress by April 10 and July 15 of each year.

(132) Veto. The President's refusal to sign legislation approved by the Congress. The Congress may override a veto by a two thirds vote of each House.

(133) Warrants. The official documents issued, pursuant to law, by the Secretary of the Treasury that establish the amount of money authorized to be withdrawn from the Treasury.

(134) Working Capital Fund. A revolving fund operating as an accounting entity in which the assets are capitalized, all income is in the form of receipts derived from its operations, and funds are available in their entirety to finance the fund's continuing cycle of operations without fiscal year limitation. A working capital fund is a type of intragovernmental revolving fund.

(135) Write-Off. The amount of no-year authority that is withdrawn from availability for obligation by administrative action, pursuant to U.S.C. 1555 (former section 706). A write-off excludes amounts withdrawn from expired accounts and amounts rescinded by the Congress.



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BUDGET FORMULATION GUIDELINES  
Federal Budget Process

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3. FEDERAL BUDGET PROCESS

3.1 Introduction. Approximately two years elapse between initial budget planning and the enactment of annual appropriations bills. At any point during the year, budget officers may work on budgets for three fiscal years: the current year budget (i.e. FY 1987); the budget estimate (i.e. FY 1988); and the planning year budget (i.e. FY 1989).

3.2 Overview of Budget Cycle. Illustration 1 provides an overview of the budget cycle.

3.3 Budget Planning. Prior to the start of each budget cycle, Departmental staff and the Assistant Secretary - Indian Affairs develop budget policy, goals, and strategy for a fiscal year approximately two years in the future. If necessary, the Office of Financial Management (OFM) develops budget procedures and guidelines to carry out the budget objectives.

3.4 Budget Development. The planning process starts with the development of tribe/agency, area, and central office budgets. The field planning shall begin when area officials receive the annual release and planning base allocations. Using base amounts provided by OFM, the agencies, in consultation with the affected tribe(s), shall begin to develop a detailed budget for the planning year. The budget development process, including resolution of disputes, shall be completed by the agencies and areas and submitted to the central office by the date identified in the annual release.

3.5 Draft Budget Estimate. Individual tribe/agency, area office, and central office budgets are consolidated into a single Draft Budget Estimate which shall be coordinated by the Office of Financial Management. The Draft Budget Estimate shall fund the Bureau's program objectives within a target allowance and shall be submitted to the Department of the Interior for review.

3.6 Final Draft Budget Estimate. The Final Draft Budget Estimate shall be completed and submitted to the Office of Management and Budget (OMB), incorporating Department of the Interior modifications, as required by OMB Circular No. A-11. Agency and area offices shall not modify budget estimates without approval of the central office and OMB after submission of the Final Draft Budget Estimate.

3.7 Budget Estimate. Budget changes resulting from OMB review shall be incorporated in the Budget Estimate which is the basis for preparation of the Bureau's congressional justification document. It shall be submitted by the date established in OMB Circular No. A-11.

BUDGET FORMULATION GUIDELINES  
Federal Budget Process

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**3.8 Congressional Review.** During the next six months, the Congress reviews the Budget Estimate. Both the House and the Senate Interior Appropriations Subcommittees hear testimony from the Department and the Bureau. Public witness testimony may be solicited for hearings or through the submission of written materials.

A. As provided by the Constitution, the House of Representatives acts first on any appropriations bill (all appropriations bill numbers begin with the designation H.R. to indicate the House origin). Accompanying the bill is a report which provides an explanation of House Appropriations Committee action.

B. Following passage by the House, the Senate considers amendments to the House passed bill, based on recommendations of the Senate Committee on Appropriations. A report also accompanies the bill, as amended, under consideration in the Senate.

C. Following Senate passage, a Conference Committee, composed of all members of the House and Senate Subcommittees on Interior Appropriations, meets to resolve the differences in funding levels approved by the respective Houses of Congress. A Conference Report is issued to accompany the compromise bill. The House of Representatives acts first on all appropriations bills which have cleared conference. If passed by the House, the Senate considers the conference bill. Although it rarely occurs, either the House of Representatives or the Senate may refer the bill back to the Conference Committee for additional adjustments by a majority vote. Following passage by both Houses of Congress, the appropriations bill is sent to the President.

**3.9 Appropriations Bill.** A bill becomes law on the date it is signed by the President. An appropriations bill which is vetoed is first reconsidered in the House of Representatives and then in the Senate. A two-thirds majority of each House is required to override a Presidential veto.

**3.10 Continuing Resolution.** If a final appropriations bill has not been enacted by October 1, the Congress may pass and the President may sign a continuing resolution (CR) to provide for the ongoing operations of the Federal government.

A. Although rarely followed, the technically correct funding for programs supported through a continuing resolution are as follows:

(1) If neither House of Congress has acted on the appropriations bill, funding shall be at the lower of the current level or the Budget Estimate.

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BUDGET FORMULATION GUIDELINES  
Federal Budget Process

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(2) If only the House has acted, funding shall be at the lower of the current level or the House passed level.

(3) If both the House of Representatives and the Senate have passed an appropriations bill, funding shall be at the lower of the House or Senate levels.

B. In practice, short-term continuing resolutions (30 days or less) maintain the current fiscal year level. In the 1980's, omnibus long-term continuing resolutions have become increasingly common. These CR's have provided year-long funding for most Federal programs. Individual appropriations bills under the jurisdiction of the 13 appropriations subcommittees may be written in their entirety in the CR, thus circumventing the technically correct funding levels described above. Conference reports accompanying long-term CR's provide as detailed explanations of congressional action as would be provided in conference reports accompanying regular appropriations bills.

**3.11 Apportionment.** Following enactment of an appropriations bill, or long-term continuing resolution, treasury warrants are issued. Apportionments, or obligational authority, are requested by the Department and issued by OMB. During periods when funding is provided by a short-term CR, apportionments are made on a monthly basis (i.e. 1/12 of the annual rate provided by the CR).

**3.12 Fund Distributions.** Once the apportionment is issued to the Department, redistribution of funding authority to the field is made based upon data developed by the field, as modified by the Congress. At this point, funds are available to support program operations.

Budget Cycle - Bureau of Indian Affairs

| FISCAL YEAR | Calendar Year 1986                       |      |      | Calendar Year 1987                                      |      |      |                                     |     |      |                  |      |      | Calendar Year 1988                            |      |      |
|-------------|--|------|------|---|------|------|-------------------------------------|-----|------|------------------|------|------|---|------|------|
|             | 1st Quarter FY87                         |      |      | 2nd Quarter FY87  |      |      | 3rd Quarter FY87                    |     |      | 4th Quarter FY87 |      |      | 1st Quarter FY88                              |      |      |
|             | Oct.                                     | Nov. | Dec. | Jan.  | Feb. | Mar. | Apr.                                | May | June | July             | Aug. | Sep. | Oct.  | Nov. | Dec. |
| FY 1987     | -----EXECUTION----->                     |      |      |   |      |      |                                     |     |      |                  |      |      | --CLOSE-OUT-->                                |      |      |
|             | Treasury Warrants/OMB Apportionments     |      |      |   |      |      |                                     |     |      |                  |      |      |   |      |      |
|             | Allotments/Authorizations                |      |      |   |      |      |                                     |     |      |                  |      |      |   |      |      |
|             | Allocations/Financial Programs           |      |      |   |      |      |                                     |     |      |                  |      |      |   |      |      |
|             | Obligations/Accruals/Disbursements-----> |      |      |   |      |      |                                     |     |      |                  |      |      | --Yearend Reporting                           |      |      |
|             |  |      |      | Reallocation/Reprogramming----->                        |      |      |                                     |     |      |                  |      |      |   |      |      |
|             |  |      |      | Financial Prog. Revision----->                          |      |      |                                     |     |      |                  |      |      |   |      |      |
|             |  |      |      | Reviews/Monitoring----->                                |      |      |                                     |     |      |                  |      |      | --Yearend Review/Analysis                     |      |      |
| FY 1988     | -----FORMULATION----->                   |      |      | -----PRESENTATION----->                                 |      |      |                                     |     |      |                  |      |      | --EXECUTION----->                             |      |      |
|             | OMB Reviews                              |      |      |   |      |      |                                     |     |      |                  |      |      | Treasury Warrants                             |      |      |
|             | OMB Passback                             |      |      |   |      |      |                                     |     |      |                  |      |      | OMB Apportionments                            |      |      |
|             | Prs. Bud. Prep.                          |      |      | President's Budget submitted                            |      |      |                                     |     |      |                  |      |      | Allotments/Auth.                              |      |      |
|             | Congr. Just. Prep.                       |      |      | Congressional Justifications completed                  |      |      |                                     |     |      |                  |      |      | Allocations/                                  |      |      |
|             |  |      |      | and Supplemental Information prepared                   |      |      |                                     |     |      |                  |      |      | Fin. Programs                                 |      |      |
|             |  |      |      | House ) (Witnesses ) (Conference                        |      |      |                                     |     |      |                  |      |      |   |      |      |
|             |  |      |      | Hearings-----) (Capability Statements )---->( Committee |      |      |                                     |     |      |                  |      |      |   |      |      |
|             |  |      |      | Senate )->(Q&A's/Inserts ) (Approp. Act                 |      |      |                                     |     |      |                  |      |      |   |      |      |
|             |  |      |      | Hearings) (Committee Reports/Marks)                     |      |      |                                     |     |      |                  |      |      | Obligations/Accruals/                         |      |      |
|             |  |      |      | (Appeals )  |      |      |                                     |     |      |                  |      |      | Disbursements----->                           |      |      |
| FY 1989     | -----PLANNING----->                      |      |      | -----FORMULATION----->                                  |      |      |                                     |     |      |                  |      |      |   |      |      |
|             | Policy/Goals (DOI/ASIA)                  |      |      | Tentative Allocations of                                |      |      | DOI reviews BIA Bud. Est.           |     |      |                  |      |      |   |      |      |
|             | Strategy (BIA)                           |      |      | FY88 as Base for FY89                                   |      |      | BIA assists dev. Secretarial Issues |     |      |                  |      |      |   |      |      |
|             | Prog. Planning commences                 |      |      | Instructions/Plng. Allow to Field                       |      |      | DOI Passback on Bud. Est.           |     |      |                  |      |      |   |      |      |
|             | (dev. of instructions & guidelines)      |      |      | Field Budget Dev. starts                                |      |      | BIA Response/Appeals                |     |      |                  |      |      |   |      |      |
|             |  |      |      | Field Budgets to C.O.                                   |      |      | Secretary's Decision                |     |      |                  |      |      |   |      |      |
|             |  |      |      | OMB Target Allowance to DOI                             |      |      | BIA prepares Budget Est.            |     |      |                  |      |      |   |      |      |
|             |  |      |      | DOI Issues BIA Target Allow.                            |      |      | Bud. Est. submitted to OMB          |     |      |                  |      |      |   |      |      |
|             |  |      |      | BIA distributes   |      |      | OMB Review commences                |     |      |                  |      |      |   |      |      |
|             |  |      |      | Target Allow./develops                                  |      |      | (meetings/ASIA hearing)             |     |      |                  |      |      |   |      |      |
|             |  |      |      | Initial FY89 Bud. Est.                                  |      |      | OMB Passback                        |     |      |                  |      |      |   |      |      |
|             |  |      |      | Bud. Est. to DOI  |      |      | Prs. Bud. Prep                      |     |      |                  |      |      |   |      |      |
|             |  |      |      |   |      |      | Cong. Just."                        |     |      |                  |      |      |   |      |      |
| FY 1990     |  |      |      |   |      |      |                                     |     |      |                  |      |      | --PLANNING----->                              |      |      |
|             |  |      |      |   |      |      |                                     |     |      |                  |      |      | Policy Goals (DOI/ASIA)                       |      |      |
|             |  |      |      |   |      |      |                                     |     |      |                  |      |      | Strategy (BIA)                                |      |      |
|             |  |      |      |   |      |      |                                     |     |      |                  |      |      | Program Planning                              |      |      |
|             |  |      |      |   |      |      |                                     |     |      |                  |      |      | commences (dev. of instructions & guidelines) |      |      |

BUDGET FORMULATION GUIDELINES  
Indian Priority System

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4. INDIAN PRIORITY SYSTEM

4.1 Introduction. Those Bureau programs for which budget development is to be effected primarily at the local level are included in the Indian Priority System (IPS).

4.2 Composition. Programs may be added to or deleted from the IPS based on central office administrative decisions or legislative directives. Decisions changing the composition of the IPS shall not be subject to appeal. Programs included in the IPS are displayed in Section 7, Illustration 3.

4.3 Tribe/Agency Programs. The agency superintendent shall be responsible for requesting the participation of the affected tribe(s) in the budget formulation process. All proposed agency budgets shall be subject to the approval of the superintendent.

4.4 Multi-Tribe Agencies. Agencies serving more than one tribe shall formulate either a consolidated budget or individual tribal budgets. The approach to be used shall be decided annually by a majority vote of tribes served by the agency with each tribe having one vote. The superintendent shall vote in case of a tie. Decisions regarding the local approach to be used shall be made in advance of the formulation process to allow time to establish tribal location codes in the system. All requests for new location codes shall be received in OFM no later than December 31. No requests shall be considered after this date.

4.5 Superintendent's Report of Tribal Participation. Each agency superintendent shall file a report annually with the appropriate area office, (report number BIA-87-(41-17)).

A. Minimum reporting requirements shall be as follows:

(1) Dates and locations of all meetings held to secure tribal input on the budget for the planning year.

(2) A list of tribal representatives invited to the meetings.

(3) A list of tribal representatives attending the meeting.

(4) An explanation of non-participation of invited tribal representatives.

(5) An explanation of non-concurrence by tribal representatives in the proposed agency budget.

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BUDGET FORMULATION GUIDELINES  
Indian Priority System

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B. The superintendent's report shall be submitted within fourteen (14) days of the deadline established by the annual release for submission of the proposed agency budget.

4.6 Area Office Program. Each area director shall be responsible for annually developing the area office IPS budget within funding and fulltime equivalent (FTE) limitations set forth in the annual release. Within available resources, the area director shall ensure that funds are distributed to fulfill requirements of laws and regulations.

A. The area office IPS is subdivided into direct operations and field operations:

(1) Direct operations support program management, oversight responsibilities, and administrative services.

(2) Field operations support services to the agencies which are more appropriately centralized at the area level. All funds provided to tribes under grants or contracts are included in this category. Any funding proposals which deviate from established categories for direct and field operations shall be identified and justified in the area's budget submission.

B. Illustration 2 displays allowable area direct and field operations by program.

Area Direct Operations and Field Operations

**General:** Direct operations fund personnel and services necessary for support of the area director's programmatic and administrative responsibilities. Field operations fund area office personnel and programs which are operated for areawide agency benefit. All funds provided to tribes under grants or contracts are included in field operations.

| Program Title                     | Direct | Field |
|-----------------------------------|--------|-------|
| Scholarships.....                 |        | X     |
| Adult Education.....              |        | X     |
| Community Services, General.....  | X      | X     |
| Agriculture Extension.....        |        | X     |
| Aid to Tribal Government.....     | X      | X     |
| Tribal Courts.....                | X      | X     |
| Social Services.....              | X      | X     |
| Law Enforcement.....              | X      | X     |
| Self-Determination Services.....  | X      | X     |
| Adult Vocational Training.....    | X      | X     |
| Other Employment Assistance.....  | X      | X     |
| Credit and Finance.....           | X      | X     |
| Natural Resources, General.....   | X      | X     |
| Agriculture.....                  | X      | X     |
| Forestry.....                     | X      | X     |
| Water Resources.....              |        | X     |
| Wildlife and Parks.....           |        | X     |
| Minerals and Mining.....          |        | X     |
| Trust Responsibilities, General.. | X      | X     |
| Environmental Quality Services... |        | X     |
| Other Rights Protection.....      | X      | X     |
| Real Estate Appraisals.....       |        | X     |
| Other Real Estate Services.....   | X      | X     |
| New Direct Rentals.....           | X      | X     |
| New GSA Rentals.....              | X      | X     |
| Executive Direction.....          | X      |       |
| Administrative Services.....      | X      |       |
| Safety Management.....            | X      |       |

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BUDGET FORMULATION GUIDELINES  
Area Non-IPS Programs

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5. AREA NON-IPS PROGRAMS

5.1 Introduction. Budget formulation for programs not included on the Indian Priority System (IPS) shall be accomplished by the central office. The area office shall assist in developing the necessary information.

5.2 Programs. Those programs not included on the IPS are identified in Illustration 6.

5.3 Limitations. Area offices may propose inclusion of new non-IPS programs in addition to those listed in Illustration 6, subject to the following limitations:

A. Funds shall not be requested for programs for which funds are distributed on a formula basis, namely:

- (1) School Operations
- (2) Johnson-O'Malley Educational Assistance
- (3) Tribally Controlled Community Colleges - Grants

B. Funds shall not be requested for which there exists a construction or renovation priority list, namely:

- (1) School Construction
- (2) Facilities Improvement and Repair
- (3) Housing Improvement Program
- (4) Dam Safety
- (5) Road Construction

C. Funds shall not be requested for programs for which fund distributions are based on an application process, namely:

- (1) Indian Child Welfare Act Grants
- (2) Specialized Technical Assistance Initiative
- (3) Economic Development Grants
- (4) Revolving Fund for Loans
- (5) Indian Loan Guaranty Fund
- (6) Small Tribes Core Management Grants

5.4 Submission of Non-IPS Budget Data. An area office shall assemble and submit non-IPS data as required by the annual release.



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BUDGET FORMULATION GUIDELINES  
Appeals

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6. APPEALS

6.1 Introduction. Appeals by tribes of administrative decisions made in the budget formulation process shall be in conformance with Title 25, Code of Federal Regulations (CFR), Part 2 - Appeals from Administrative Actions.

6.2 Notification. The official who made the decision that the appellant wishes to appeal shall provide notice to the Office of Financial Management within 10 days following receipt of a notice of appeal and also following service of the appeal document.

6.3 Extension. Should an extension of time be requested pursuant to 25 CFR §2.16, the officer to whom the appeal is taken shall make a reasonable effort to ensure that such extension shall not delay a final resolution of the appeal beyond the deadline for submission of the proposed Bureau budget to the Department of the Interior. This deadline shall be included in the annual release.

6.4 Submission. If the appeal is not resolved prior to the deadline for submission of the Bureau's budget to the Department, the budget levels proposed by the area director shall be included in the budget submission.

BUDGET FORMULATION GUIDELINES  
IPS Budget Forms

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7. IPS BUDGET FORMS

7.1 Introduction. This section contains all forms and instructions necessary to record budget data for agency and area IPS programs and for area non-IPS programs.

7.2 Provision of Forms. It shall be the responsibility of the area director to provide required forms to agencies.

7.3 Base Data. The Office of Financial Management shall provide base information by location to the area office through the annual release. Area directors shall distribute the base data information to the agencies.

7.4 Budget Forms. The following forms, with instructions, are provided:

A. For area and agency IPS programs (Phase I):

Illustration 3. Consolidated Funding and Staffing Form and Incremental Unit Worksheet (BIA-4104).

Illustration 4. Decision Ranking Chart (BIA-4106).

Illustration 5. Multi-Tribe Agency Worksheet (BIA-4105).

B. For area non-IPS programs (Phase I):

Illustration 6. Form Table for Non-IPS Programs.

Illustration 7. Standard Program Summary Table (BIA-4108).

Illustration 8. Standard Basis for Estimate (BIA-4115).

Illustration 9. Welfare Grants Program Summary Table (A) (BIA-4109).

Illustration 10. Basis for Estimate (Welfare Grants) (BIA-4116).

Illustration 11. Program Summary Table (B) (BIA-4110).

Illustration 12. Existing Facilities Program Summary Table (C) (BIA-4111).

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BUDGET FORMULATION GUIDELINES  
IPS Budget Forms

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Illustration 13. Program Summary Table (D)  
(BIA-4112).

Illustration 14. Program Summary Table (E)  
(BIA-4113).

Illustration 15. Program Summary Table (F)  
(BIA-4114).

C. For all programs (Phase II):

Illustration 16. Object Class Data  
(BIA-4118)

Illustration 17. Quantitative Program Indicators  
(BIA-4117)

D. For area and agency IPS programs (Phase II):

Illustration 18. Narrative Justification  
(BIA-4107)

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

INDIAN PRIORITY SYSTEM

CONSOLIDATED FUNDING AND STAFFING ALLOCATION FURN AND INCREMENTAL UNIT WORKSHEET

1 LOCATION: \_\_\_\_\_ 3 TITLE: \_\_\_\_\_  
2 LOCATION CODE: \_\_\_\_\_ 4 FISCAL YEAR: 19\_\_

(Dollars in Thousands)  
(FTE in Work Years & Tenches)

| EDUCATION   | PROC CODE | LINE CODE | 5       |     | 6              |     | 6              |     | 6               |     | 6               |     | 6         |     | 10        |     | 11        |       | 12        |     |           |       |  |
|---|-----------|-----------|---------|-----|----------------|-----|----------------|-----|-----------------|-----|-----------------|-----|-----------|-----|-----------|-----|-----------|-------|-----------|-----|-----------|-------|--|
|   |           |           | BASE \$ | FTE | 80X LEVEL 1 \$ | FTE | 90X LEVEL 2 \$ | FTE | 100X LEVEL 3 \$ | FTE | 110X LEVEL 4 \$ | FTE | INC. 1 \$ | FTE | INC. 2 \$ | FTE | INC. 3 \$ | FTE   | INC. 4 \$ | FTE | INC. 5 \$ | FTE   |  |
| Scholarships  | 1365      | 01        |         |     | (111)          |     |                |     |                 |     |                 |     |           |     | (012)     |     |           | (013) |           |     |           | (014) |  |
| Adult Education   | 1399      | 02        |         |     | (121)          |     |                |     |                 |     |                 |     |           |     | (022)     |     |           | (023) |           |     |           | (024) |  |
| Tribally Controlled Colls   | 1367      | 03        |         |     | (131)          |     |                |     |                 |     |                 |     |           |     | (032)     |     |           | (033) |           |     |           | (034) |  |
| 7a  |           |           |         |     |                |     |                |     |                 |     |                 |     |           |     | 13a       |     |           | 13a   |           |     |           | 13a   |  |
| SUBTOTAL (Education):   |           |           |         |     |                |     |                |     |                 |     |                 |     |           |     |           |     |           |       |           |     |           |       |  |
| =====   |           |           |         |     |                |     |                |     |                 |     |                 |     |           |     |           |     |           |       |           |     |           |       |  |
| INDIAN SERVICES   |           |           |         |     |                |     |                |     |                 |     |                 |     |           |     |           |     |           |       |           |     |           |       |  |
| Adult Vocational Training   | 3365      | 15        |         |     | (151)          |     |                |     |                 |     |                 |     |           |     | (152)     |     |           | (153) |           |     |           | (154) |  |
| Other Employment Assistance (D.E.)                                | 3399      | 16        |         |     | (161)          |     |                |     |                 |     |                 |     |           |     | (162)     |     |           | (163) |           |     |           | (164) |  |
| Community Serv. General   | 2000      | 17        |         |     | (171)          |     |                |     |                 |     |                 |     |           |     | (172)     |     |           | (173) |           |     |           | (174) |  |
| Community Fire Protection   | 2170      | 18        |         |     | (181)          |     |                |     |                 |     |                 |     |           |     | (182)     |     |           | (183) |           |     |           | (184) |  |
| Tribal Courts   | 2165      | 20        |         |     | (201)          |     |                |     |                 |     |                 |     |           |     | (202)     |     |           | (203) |           |     |           | (204) |  |
| Other Aid to Tribal Government                                    | 2199      | 21        |         |     | (211)          |     |                |     |                 |     |                 |     |           |     | (212)     |     |           | (213) |           |     |           | (214) |  |
| Social Services   | 2200      | 23        |         |     | (231)          |     |                |     |                 |     |                 |     |           |     | (232)     |     |           | (233) |           |     |           | (234) |  |
| Law Enforcement Self Determination - Training & Technical Assist. | 2300      | 24        |         |     | (241)          |     |                |     |                 |     |                 |     |           |     | (242)     |     |           | (243) |           |     |           | (244) |  |
| 7b  |           |           |         |     | (261)          |     |                |     |                 |     |                 |     |           |     | (262)     |     |           | (263) |           |     |           | (264) |  |
| 7b  |           |           |         |     |                |     |                |     |                 |     |                 |     |           |     | 13b       |     |           | 13b   |           |     |           | 13b   |  |
| SUBTOTAL (Indian Services):                                       |           |           |         |     |                |     |                |     |                 |     |                 |     |           |     |           |     |           |       |           |     |           |       |  |

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs

Form BIA-4104  
Issued 12/87

INDIAN PRIORITY SYSTEM

CONSOLIDATED FUNDING & STAFFING ALLOCATION FORM and INCREMENTAL UNIT WORKSHEET

(Dollars in Thousands)  
(FTE in Work Years & Tenths)

1 LOCATION: \_\_\_\_\_ 3 TRIBE: \_\_\_\_\_  
2 LOCATION CODE: \_\_\_\_\_ 4 FISCAL YEAR: 19 \_\_\_\_\_

| ECONOMIC DEVELOPMENT             | PROG CODE | LINE CODE | 5        |     | 6               |     | 6               |     | 6                |     | 10               |     | 11              |       | 12              |     |                 |
|----------------------------------|-----------|-----------|----------|-----|-----------------|-----|-----------------|-----|------------------|-----|------------------|-----|-----------------|-------|-----------------|-----|-----------------|
|                                  |           |           | BASE \$M | FTE | 80% LEVEL 1 \$M | FTE | 90% LEVEL 2 \$M | FTE | 100% LEVEL 3 \$M | FTE | 110% LEVEL 4 \$M | FTE | INCREMENT 1 \$M | FTE   | INCREMENT 2 \$M | FTE | INCREMENT 3 \$M |
| Credit & Financing               | 3200      | 32        |          |     | (321)           |     |                 |     |                  |     | (322)            |     |                 | (323) |                 |     |                 |
| 7c                               |           |           |          |     |                 |     |                 |     |                  | 13c |                  |     | 13c             |       |                 | 13c |                 |
| SUBTOTAL (Economic Dev.):        |           |           |          |     |                 |     |                 |     |                  |     |                  |     |                 |       |                 |     |                 |
| NATURAL RESOURCE DEVELOPMENT     | 5000      | 41        |          |     | (411)           |     |                 |     |                  |     | (412)            |     |                 | (413) |                 |     |                 |
| Natural Resources General        |           |           |          |     | (421)           |     |                 |     |                  |     | (422)            |     |                 | (423) |                 |     | (424)           |
| Agriculture                      | 5100      | 42        |          |     | (431)           |     |                 |     |                  |     | (432)            |     |                 | (433) |                 |     | (434)           |
| Agriculture Extension Srva.      | 2168      | 43        |          |     | (441)           |     |                 |     |                  |     | (442)            |     |                 | (443) |                 |     | (444)           |
| Timber Sale Management           | 5262      | 44        |          |     | (451)           |     |                 |     |                  |     | (452)            |     |                 | (453) |                 |     | (454)           |
| Forest Management Inven. & Plans | 5221      | 45        |          |     | (461)           |     |                 |     |                  |     | (462)            |     |                 | (463) |                 |     | (464)           |
| Forest Development               | 5231      | 46        |          |     | (471)           |     |                 |     |                  |     | (472)            |     |                 | (473) |                 |     | (474)           |
| Forest Protection                | 5261      | 47        |          |     | (481)           |     |                 |     |                  |     | (482)            |     |                 | (483) |                 |     | (484)           |
| Forest Program Mgmt. (Rel. Pct.) | 5299      | 48        |          |     |                 |     |                 |     |                  |     |                  |     |                 |       |                 |     |                 |

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs  
INDIAN PRIORITY SYSTEM

Form BIA-4104  
Issued 12/87

CONSOLIDATED FUNDING & STAFFING ALLOCATION FORM and INCREMENTAL UNIT WORKSHEET

(Dollars in Thousands)  
(FTE in Work Years & Tenths)

1 LOCATION: \_\_\_\_\_ 3 TRIBE: \_\_\_\_\_  
2 LOCATION CODE: \_\_\_\_\_ 4 FISCAL YEAR: 19 \_\_\_\_\_

| NATURAL RESOURCE DEVELOPMENT   | PROG CODE | LINE CODE | 5        |     | 6               |     | 6               |     | 6                |     | 6                |     | 6               |     | 10              |     | 11              |     | 12 |       |  |
|--------------------------------|-----------|-----------|----------|-----|-----------------|-----|-----------------|-----|------------------|-----|------------------|-----|-----------------|-----|-----------------|-----|-----------------|-----|----|-------|--|
|                                |           |           | BASE \$M | FTE | 80% LEVEL 1 \$M | FTE | 90% LEVEL 2 \$M | FTE | 100% LEVEL 3 \$M | FTE | 110% LEVEL 4 \$M | FTE | INCREMENT 1 \$M | FTE | INCREMENT 2 \$M | FTE | INCREMENT 3 \$M | FTE |    |       |  |
| Water Resources                | 5400      | 50        |          |     | (501)           |     |                 |     |                  |     |                  |     |                 |     | (502)           |     | (503)           |     |    | (504) |  |
| Anadromous Fisheries Mgmt.     | 5766      | 51        |          |     | (511)           |     |                 |     |                  |     |                  |     |                 |     | (512)           |     | (513)           |     |    | (514) |  |
| Great Lakes Fisheries Mgmt.    | 5767      | 52        |          |     | (521)           |     |                 |     |                  |     |                  |     |                 |     | (522)           |     | (523)           |     |    | (524) |  |
| Inland Fisheries Management    | 5763      | 53        |          |     | (531)           |     |                 |     |                  |     |                  |     |                 |     | (532)           |     | (533)           |     |    | (534) |  |
| Wildlife Mgmt.                 | 5761      | 54        |          |     | (541)           |     |                 |     |                  |     |                  |     |                 |     | (542)           |     | (543)           |     |    | (544) |  |
| Outdoor Recreation Mgmt.       | 5762      | 55        |          |     | (551)           |     |                 |     |                  |     |                  |     |                 |     | (552)           |     | (553)           |     |    | (554) |  |
| Fish Hatchery Ops. & Maint.    | 5764      | 56        |          |     | (561)           |     |                 |     |                  |     |                  |     |                 |     | (562)           |     | (563)           |     |    | (564) |  |
| Fish & Wildlife Resource Util. | 5799      | 57        |          |     | (571)           |     |                 |     |                  |     |                  |     |                 |     | (572)           |     | (573)           |     |    | (574) |  |
| Minerals & Mines.              | 5300      | 58        |          |     | (581)           |     |                 |     |                  |     |                  |     |                 |     | (582)           |     | (583)           |     |    | (584) |  |
| 7d                             |           |           |          |     |                 |     |                 |     |                  |     |                  |     |                 |     | 13d             |     | 13d             |     |    | 13d   |  |
| SUBTOTAL (Nat. Res. Dev.):     |           |           |          |     |                 |     |                 |     |                  |     |                  |     |                 |     |                 |     |                 |     |    |       |  |

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs  
INDIAN PRIORITY SYSTEM

Form BIA-4104  
Issued 12/87

CONSOLIDATED FUNDING & STAFFING ALLOCATION FORM and INCREMENTAL UNIT WORKSHEET

1 LOCATION: \_\_\_\_\_ (Dollars in Thousands) 3 TRIBE: \_\_\_\_\_  
2 LOCATION CODE: \_\_\_\_\_ (FTE in Work Years & Tenths) 4 FISCAL YEAR: 19 \_\_\_\_\_

| TRUST RESPONSIBILITIES      | PROG CODE | LINE CODE | 5        |     | 6               |     | 6               |     | 6                |     | 6                |     | 10              |     | 11              |     | 12              |     |
|-----------------------------|-----------|-----------|----------|-----|-----------------|-----|-----------------|-----|------------------|-----|------------------|-----|-----------------|-----|-----------------|-----|-----------------|-----|
|                             |           |           | BASE \$M | FTE | 80% LEVEL 1 \$M | FTE | 90% LEVEL 2 \$M | FTE | 100% LEVEL 3 \$M | FTE | 110% LEVEL 4 \$M | FTE | INCREMENT 1 \$M | FTE | INCREMENT 2 \$M | FTE | INCREMENT 3 \$M | FTE |
| Trust Serv. Gen.            | 4000      | 61        |          |     | (611)           |     |                 |     |                  |     |                  |     | (612)           |     | (613)           |     | (614)           |     |
| Environmental Quality Serv. | 4122      | 62        |          |     | (621)           |     |                 |     |                  |     |                  |     | (622)           |     | (623)           |     | (624)           |     |
| Other Rights Protection     | 4199      | 63        |          |     | (631)           |     |                 |     |                  |     |                  |     | (632)           |     | (633)           |     | (634)           |     |
| Real Estate Appraisals      | 4261      | 64        |          |     | (641)           |     |                 |     |                  |     |                  |     | (642)           |     | (643)           |     | (644)           |     |
| Other Real Estate Services  | 4299      | 65        |          |     | (651)           |     |                 |     |                  |     |                  |     | (652)           |     | (653)           |     | (654)           |     |
| 7e                          |           |           |          |     |                 |     |                 |     |                  |     |                  |     | 13e             |     | 13e             |     | 13e             |     |
| SUBTOTAL (Trust Respons.):  |           |           |          |     |                 |     |                 |     |                  |     |                  |     |                 |     |                 |     |                 |     |
| GENERAL ADMINISTRATION      |           |           |          |     |                 |     |                 |     |                  |     |                  |     |                 |     |                 |     |                 |     |
| Executive Direction         | 7100      | 71        |          |     | (711)           |     |                 |     |                  |     |                  |     | (712)           |     | (713)           |     | (714)           |     |
| Administrative Services     | 7199      | 72        |          |     | (721)           |     |                 |     |                  |     |                  |     | (722)           |     | (723)           |     | (724)           |     |
| Safety Management           | 7271      | 73        |          |     | (731)           |     |                 |     |                  |     |                  |     | (732)           |     | (733)           |     | (734)           |     |
| 7f                          |           |           |          |     |                 |     |                 |     |                  |     |                  |     | 13f             |     | 13f             |     | 13f             |     |
| SUBTOTAL (General Admin.):  |           |           |          |     |                 |     |                 |     |                  |     |                  |     |                 |     |                 |     |                 |     |

UNITED STATES DEPARTMENT OF THE INTERIOR  
Bureau of Indian Affairs  
INDIAN PRIORITY SYSTEM

Form BIA-4104  
Issued 12/87

CONSOLIDATED FUNDING & STAFFING ALLOCATION FORM and INCREMENTAL UNIT WORKSHEET

1 LOCATION: \_\_\_\_\_ (Dollars in Thousands)  
3 TRIBE: \_\_\_\_\_ (FTE in Work Years & Tenths)  
2 LOCATION CODE: \_\_\_\_\_ 4 FISCAL YEAR: 19\_\_

| FACILITIES MANAGEMENT           | PROG LINE CODE | 5<br>BASE | 6<br>80% LEVEL 1 |     | 6<br>90% LEVEL 2 |     | 6<br>100% LEVEL 3 |     | 6<br>110% LEVEL 1 |     | 10<br>INCREMENT 1 |       | 11<br>INCREMENT 2 |       | 12<br>INCREMENT 3 |       |     |
|---------------------------------|----------------|-----------|------------------|-----|------------------|-----|-------------------|-----|-------------------|-----|-------------------|-------|-------------------|-------|-------------------|-------|-----|
|                                 |                |           | \$M              | FTE | \$M              | FTE | \$M               | FTE | \$M               | FTE | \$M               | FTE   | \$M               | FTE   | \$M               | FTE   | \$M |
| New Direct Rental of Facilities | 6062 81        |           | (811)            |     |                  |     |                   |     |                   |     |                   | (812) |                   | (813) |                   | (814) |     |
| New GSA Rental of Facilities    | 6061 82        |           | (821)            |     |                  |     |                   |     |                   |     |                   | (822) |                   | (823) |                   | (824) |     |
| SUBTOTAL (Facilities Mgmt.):    |                |           |                  |     |                  |     |                   |     |                   |     |                   |       |                   |       |                   |       |     |
| LOCATION TOTAL:                 |                |           |                  |     |                  |     |                   |     |                   |     |                   |       |                   |       |                   |       |     |
| PERCENTAGE (%) OF BASE          |                |           |                  |     | 80%              |     | 90%               |     | 100%              |     | 110%              |       |                   |       |                   |       |     |

9 \_\_\_\_\_ AGENCY SUPERINTENDENT \_\_\_\_\_ TRIBAL OFFICIAL(S) \_\_\_\_\_ DATE \_\_\_\_\_



CONSOLIDATED FUNDING AND STAFFING ALLOCATION FORM  
and INCREMENTAL UNIT WORKSHEET  
Form BIA-4104 Instructions

General: This form is used to display program funding and staffing levels once decisions have been made through discussions among the agency superintendent and tribal officials.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>  |
|---------------------------|--|
| 1 LOCATION                | Enter name of agency on each page of form.   |
| 2 LOCATION CODE           | Enter location code of agency or tribe.  |
| 3 TRIBE                   | For tribal budgets enter the name of tribe.  |
| 4 FISCAL YEAR             | Enter the last two digits of the fiscal year for which budget is being proposed.   |
| 5 BASE                    | Enter amounts provided annually by OFM. No adjustments are allowed without written approval of the central office.   |
| 6 FUNDING LEVELS          | Dollar requirements shall be entered at four levels representing: a 20% reduction from the base (Level 1, 80%); a 10% reduction from the base (Level 2, 90%); current funding (Level 3, 100%); and a 10% increase from the base (Level 4, 110%). Only the total agency funding, not the individual program increases/decreases, are bound by the percentages. Program funding at Level 1 must be adequate to carry out all essential services and mandatory functions. |
| 6 FTE ALLOCATION          | The percentage limitations do not apply to FTE, however, the proposed dollar amount for a program must be sufficient to fund the planned FTE. The total planned FTE cannot exceed the agency FTE allocation. Include in FTE column only Federal staff; do not include tribal employees for contracted programs.  |
| 7a SUBTOTAL               | Enter sum of dollars and FTEs for Education.   |
| 7b SUBTOTAL               | Enter sum of dollars and FTEs for Indian Services.   |
| 7c SUBTOTAL               | Enter sum of dollars and FTEs for Economic Development.  |
| 7d SUBTOTAL               | Enter sum of dollars and FTEs for Natural Resources Dev.   |

CONSOLIDATED FUNDING & STAFFING ALLOCATION FORM  
and INCREMENTAL UNIT WORKSHEET  
Form BIA-4104 Instructions (Continued)

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>  |
|---------------------------|--|
| 7e SUBTOTAL               | Enter sum of dollars and FTEs for Trust Responsibilities.                                      |
| 7f SUBTOTAL               | Enter sum of dollars and FTEs for General Administration.                                      |
| 7g SUBTOTAL               | Enter sum of dollars and FTEs for Facilities Management.                                       |
| 8 LOCATION<br>TOTAL       | Add dollars and FTE subtotals and enter on this line.  |
| 9 SIGNATURE<br>BLOCK      | The superintendent and tribal official(s) shall sign and date the form.                        |
| 10 INCREMENT 1            | Subtract the Level 1 amount from the Level 2 amount for each program and enter the difference. |
| 11 INCREMENT 2            | Subtract the Level 2 amount from the Level 3 amount for each program and enter the difference. |
| 12 INCREMENT 3            | Subtract the Level 3 amount from the Level 4 amount for each program and enter the difference. |
| 13a SUBTOTAL              | Enter sum of dollars and FTE for Education.  |
| 13b SUBTOTAL              | Enter sum of dollars and FTEs for Indian Services.   |
| 13c SUBTOTAL              | Enter sum of dollars and FTEs for Economic Development.  |
| 13d SUBTOTAL              | Enter sum of dollars and FTEs for Natural Resources Dev.                                       |
| 13e SUBTOTAL              | Enter sum of dollars and FTEs, for Trust Responsibilities.                                     |
| 13f SUBTOTAL              | Enter sum of dollars and FTEs for General Administration.                                      |
| 13g SUBTOTAL              | Enter sum of dollars and FTEs for Facilities Management.                                       |
| 14 LOCATION<br>TOTAL      | Add dollar and FTE subtotals and enter on this line.   |



UNITED STATES DEPARTMENT OF THE INTERIOR  
 Bureau of Indian Affairs

**INDIAN PRIORITY SYSTEM**

**DECISION RANKING CHART**

(Dollars in Thousands)  
 (FTE in Work Years and Tenths)

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

3 TRIBE: \_\_\_\_\_

2 LOCATION CODE: \_\_\_\_\_

4 FISCAL YEAR: 19\_\_

| DECISION PACKAGES        |                      | PROGRAM TITLE | FUNDING & STAFFING LEVELS |     |                 |     |
|--------------------------|----------------------|---------------|---------------------------|-----|-----------------|-----|
| 5<br>PRIORITY<br>RANKING | 6<br>PACKAGE<br>CODE |               | 8<br>THIS<br>PACKAGE      |     | 9<br>CUMULATIVE |     |
|                          |                      |               | \$M                       | FTE | \$M             | FTE |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |
|                          |                      |               |                           |     |                 |     |

10 \_\_\_\_\_  
 SUPERINTENDENT

\_\_\_\_\_   
 TRIBAL OFFICIAL(S)

\_\_\_\_\_   
 DATE

DECISION RANKING CHART  
Form BIA-4106 Instructions

General: Complete the Consolidated Funding and Staffing Allocation Form and Incremental Unit Worksheet prior to using this form. This form is used to record Tribe/Agency priorities in descending order of importance. As many Decision Ranking Charts as needed may be used. Number each page.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>   |
|---------------------------|---|
| 1 LOCATION                | Enter name of agency on each page of form.  |
| 2 LOCATION CODE           | Enter agency or tribal location code.   |
| 3 TRIBE                   | When form is used for tribal budgets enter name of tribe.   |
| 4 FISCAL YEAR             | Enter last two digits of the fiscal year for which budget is being developed.   |
| 5 PRIORITY RANKING        | Enter the numeric ranking of each incremental unit in descending order of priority. In the ranking process, all Level 1 amounts must be ranked first. Then all Increment 1 amounts are to be ranked. Next, rank all Increment 2 amounts. Increment 3 amounts are to be ranked last. |
| 6 PROGRAM CODE            | For each program enter the three-digit computer code shown in parentheses on the Consolidated Funding and Staffing Allocation Form and Incremental Unit Worksheet. When ranking Level 1, use Level 1 codes; Increment 1, use Increment 1 codes, etc.                                |
| 7 PROGRAM TITLE           | Enter program title.  |
| 8 THIS PACKAGE            | Enter the dollar and FTE amounts for each incremental unit.   |
| 9 CUMULATIVE              | Enter the cumulative total of all dollar and FTE amounts.   |
| 10 SIGNATURE              | The superintendent and tribal official(s) shall signify approval of the priority ranking by signing and dating the last page of the Decision Ranking Chart. The completed form is an official financial document and shall be retained at the agency.                               |

UNITED STATES DEPARTMENT OF THE INTERIOR  
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**MULTI-TRIBE AGENCY WORKSHEET**  
(Dollars in Thousands)  
(FTE in Work Years & Tenths)

1 LOCATION: \_\_\_\_\_ 2 LOCATION CODE: \_\_\_\_\_ 3 FISCAL YEAR: 19\_\_

| EDUCATION                                   | 4 AGENCY BASE | 5 CONSOLIDATED FUNDS | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
|---|---------------|----------------------|---|---|---|---|---|---|---|
| Scholarships                                |               |                      |   |   |   |   |   |   |   |
| Adult Education                             |               |                      |   |   |   |   |   |   |   |
| Tribally Controlled *<br>Community Colleges |               |                      |   |   |   |   |   |   |   |
| 7a  |               |                      |   |   |   |   |   |   |   |
| SUBTOTAL EDUCATION                          |               |                      |   |   |   |   |   |   |   |
| INDIAN SERVICES                             | 4 AGENCY BASE | 5 CONSOLIDATED FUNDS | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Adult Vocational Training                   |               |                      |   |   |   |   |   |   |   |
| Other Employment Assistance (D.E.)          |               |                      |   |   |   |   |   |   |   |
| Community Services General                  |               |                      |   |   |   |   |   |   |   |
| Community Fire Protection                   |               |                      |   |   |   |   |   |   |   |
| Tribal Courts                               |               |                      |   |   |   |   |   |   |   |
| Other Aid to Tribal Government              |               |                      |   |   |   |   |   |   |   |
| Social Services                             |               |                      |   |   |   |   |   |   |   |
| Law Enforcement                             |               |                      |   |   |   |   |   |   |   |
| SDS-Training & Technical Assistance         |               |                      |   |   |   |   |   |   |   |
| 7b  |               |                      |   |   |   |   |   |   |   |
| SUBTOTAL (Ind. Svcs.):                      |               |                      |   |   |   |   |   |   |   |

\* Proposed tribal funding above formula amounts

Form BIA-4105  
 Issued 12/87

UNITED STATES DEPARTMENT OF THE INTERIOR  
 Bureau of Indian Affairs

MULTI-TRIBE AGENCY WORKSHEET

(Dollars in Thousands)  
 (FTE in Work Years & Tenths)

LOCATION: \_\_\_\_\_ 2 LOCATION CODE: \_\_\_\_\_ 3 FISCAL YEAR: 19\_\_

|                        | 4      | 5            | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
|------------------------|--------|--------------|---|---|---|---|---|---|---|
|                        | AGENCY | CONSOLIDATED | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
|                        | BASE   | FUNDS        |   |   |   |   |   |   |   |
| ECONOMIC DEVELOPMENT   |        |              |   |   |   |   |   |   |   |
| Credit & Financing     |        |              |   |   |   |   |   |   |   |
| 7c                     |        |              |   |   |   |   |   |   |   |
| SUBTOTAL (Econ. Dev.): |        |              |   |   |   |   |   |   |   |
| //////                 |        |              |   |   |   |   |   |   |   |
| NATURAL                |        |              |   |   |   |   |   |   |   |
| RESOURCES              |        |              |   |   |   |   |   |   |   |
| DEVELOPMENT            |        |              |   |   |   |   |   |   |   |
| Natural Resources      |        |              |   |   |   |   |   |   |   |
| General                |        |              |   |   |   |   |   |   |   |
| Agriculture            |        |              |   |   |   |   |   |   |   |
| Agriculture            |        |              |   |   |   |   |   |   |   |
| Extension Services     |        |              |   |   |   |   |   |   |   |
| Timber Sale Management |        |              |   |   |   |   |   |   |   |
| Forest Management      |        |              |   |   |   |   |   |   |   |
| Inventories & Plans    |        |              |   |   |   |   |   |   |   |
| Forest Development     |        |              |   |   |   |   |   |   |   |
| Forest Protection      |        |              |   |   |   |   |   |   |   |
| Forest Program Mgmt.   |        |              |   |   |   |   |   |   |   |
| (Related Functions)    |        |              |   |   |   |   |   |   |   |
| Water Resources        |        |              |   |   |   |   |   |   |   |
| Anadromous             |        |              |   |   |   |   |   |   |   |
| Fisheries Management   |        |              |   |   |   |   |   |   |   |

UNITED STATES DEPARTMENT OF THE INTERIOR  
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MULTI-TRIBE AGENCY WORKSHEET

(Dollars in Thousands)  
(FTE in Work Years & Tenths)

LOCATION: \_\_\_\_\_ 2 LOCATION CODE: \_\_\_\_\_ 3 FISCAL YEAR: 19 \_\_\_\_\_

|                                      | 4 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
|--------------------------------------|---|---|---|---|---|---|---|---|---|
|                                      | 4 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
|                                      | 4 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| NATURAL RESOURCES DEVELOPMENT        |   |   |   |   |   |   |   |   |   |
| Great Lakes Fisheries Magement       |   |   |   |   |   |   |   |   |   |
| Inland Fisheries Management          |   |   |   |   |   |   |   |   |   |
| Wildlife Management                  |   |   |   |   |   |   |   |   |   |
| Outdoor Recreation Management        |   |   |   |   |   |   |   |   |   |
| Fish Hatchery                        |   |   |   |   |   |   |   |   |   |
| Ops. & Maintenance                   |   |   |   |   |   |   |   |   |   |
| Fish & Wildlife Resource Utilization |   |   |   |   |   |   |   |   |   |
| Minerals & Mining                    |   |   |   |   |   |   |   |   |   |
| 7d                                   |   |   |   |   |   |   |   |   |   |
| SUBTOTAL Nat. Res. Dev:              |   |   |   |   |   |   |   |   |   |
| ////////////////////                 |   |   |   |   |   |   |   |   |   |
| TRUST RESPONSIBILITIES               |   |   |   |   |   |   |   |   |   |
| Trust Services General               |   |   |   |   |   |   |   |   |   |
| Environmental Quality Services       |   |   |   |   |   |   |   |   |   |
| Other Rights Protection              |   |   |   |   |   |   |   |   |   |
| Real Estate Appraisals               |   |   |   |   |   |   |   |   |   |
| Other Real Estate Services           |   |   |   |   |   |   |   |   |   |
| 7e                                   |   |   |   |   |   |   |   |   |   |
| SUBTOTAL (Trust Res.):               |   |   |   |   |   |   |   |   |   |



UNITED STATES DEPARTMENT OF THE INTERIOR  
 Bureau of Indian Affairs

MULTI-TRIBE AGENCY WORKSHEET

(Dollars in Thousands)  
 (FTE in Work Years & Tenths)

LOCATION: \_\_\_\_\_ 2 LOCATION CODE: \_\_\_\_\_ 3 FISCAL YEAR: 19 \_\_\_\_\_

|                         | 4      | 5            | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
|-------------------------|--------|--------------|---|---|---|---|---|---|---|
|                         | AGENCY | CONSOLIDATED |   |   |   |   |   |   |   |
|                         | BASE   | FUNDS        |   |   |   |   |   |   |   |
| GENERAL ADMINISTRATION  |        |              |   |   |   |   |   |   |   |
| Executive Direction     |        |              |   |   |   |   |   |   |   |
| Administrative Services |        |              |   |   |   |   |   |   |   |
| Safety Management       |        |              |   |   |   |   |   |   |   |
| 7f                      |        |              |   |   |   |   |   |   |   |
| SUBTOTAL (Gen. Admin.): |        |              |   |   |   |   |   |   |   |
| ////                    |        |              |   |   |   |   |   |   |   |
| FACILITIES MANAGEMENT   |        |              |   |   |   |   |   |   |   |
| New Direct Rental       |        |              |   |   |   |   |   |   |   |
| of Facilities           |        |              |   |   |   |   |   |   |   |
| New GSA Rental          |        |              |   |   |   |   |   |   |   |
| of Facilities           |        |              |   |   |   |   |   |   |   |
| 7g                      |        |              |   |   |   |   |   |   |   |
| SUBTOTAL (Fac. Mgmt.):  |        |              |   |   |   |   |   |   |   |
| 8                       |        |              |   |   |   |   |   |   |   |
| LOCATION TOTALS:        |        |              |   |   |   |   |   |   |   |

MULTI-TRIBE AGENCY WORKSHEET  
Form BIA-4105 Instructions

General: The agency is required to maintain a record of how base resources are distributed among tribes served by the agency. The Multi-Tribe Agency Worksheet is an optional form which may be used to record this data. Agencies are free to use any other format to document and record the apportionment of agency base resources among the tribes. All IPS programs are listed on the form provided. Not all programs are required to be funded at each agency. No funding may be provided for any activities not listed on the form.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>   |
|---------------------------|---|
| 1 LOCATION                | Enter name of agency.   |
| 2 LOCATION CODE           | Enter the agency location code.   |
| 3 FISCAL YEAR             | Enter the last two digits of the fiscal year for which this budget is being developed.  |
| 4 AGENCY BASE             | Enter the base amount provided annually by the Office of Financial Management.  |
| 5 CONSOLIDATED FUNDS      | Enter amounts that cannot be allocated to the tribal level because of law or regulation. Funds contracted by a tribe, or tribes, on an agencywide basis shall also be reserved at the agency level. |
| 6 TRIBES                  | At the top of each column enter the names of those tribes served having separate tribal budgets. Enter the approved distribution of program funds for each tribe.                                   |
| 7a SUBTOTAL               | Enter sum of dollars for Education.   |
| 7b SUBTOTAL               | Enter sum of dollars for Indian Services.   |
| 7c SUBTOTAL               | Enter sum of dollars for Economic Development.  |
| 7d SUBTOTAL               | Enter sum of dollars for Natural Resources Dev.   |
| 7e SUBTOTAL               | Enter sum of dollars for Trust Responsibilities.  |
| 7f SUBTOTAL               | Enter sum of dollars for General Administration.  |
| 7g SUBTOTAL               | Enter sum of dollars for Facilities Management.   |
| 8 LOCATION TOTALS         | Add dollar subtotals and enter on this line.  |

FORM TABLE FOR AREA NON-IPS PROGRAMS

General: This illustration presents non-IPS programs currently valid for budget formulation and the forms to be used for each.

| ACTIVITY                            | PROGRAM  | PROGRAM<br>SUMMARY TABLE            | BASIS<br>FOR<br>ESTIMATE |
|-------------------------------------|--|-------------------------------------|--------------------------|
|                                     |  | FORM BIA-                           | FORM BIA-                |
| INDIAN<br>SERVICES                  | Welfare Grants   | 4109                                | 4116                     |
|                                     | Navajo/Hopi<br>Settlement                                  | 4108                                | 4115                     |
| ECON. DEV.                          | Road Maintenance & Sealing                                 | 4108                                | 4115                     |
| NATURAL<br>RESOURCES<br>DEVELOPMENT | Indian Integrated Resources<br>Information Program (IIRIP) | 4108                                | 4115                     |
|                                     | Forest Development   | 4108                                | 4115                     |
|                                     | Forestry Inventories/Plans                                 | 4108                                | 4115                     |
|                                     | Forest Fire Presuppression                                 | 4108                                | 4115                     |
|                                     | Western Washington (Boldt)                                 | 4108                                | 4115                     |
|                                     | Columbia River<br>Fisheries Management                     | 4108                                | 4115                     |
|                                     | Klamath Conservation Program                               | 4108                                | 4115                     |
|                                     | Great Lakes Indian Fish &<br>Wildlife Commission (Voight)  | 4108                                | 4115                     |
|                                     | Michigan Settlement  | 4108                                | 4115                     |
|                                     | US/Canada Pacific Salmon                                   | 4108                                | 4115                     |
|                                     | Other Fish & Wildlife<br>Management                        | 4108                                | 4115                     |
|                                     | Irrigation O & M   | 4110                                | 4115                     |
|                                     | Energy & Mineral Resources                                 | 4108                                | 4115                     |
|                                     | TRUST<br>RESPONSIBILITIES                                  | Hazardous Waste<br>Survey & Testing | 4108                     |
| Archeological Clearances            |  | 4108                                | 4115                     |
| ANILCA Programs                     |  | 4108                                | 4115                     |

FORM TABLE FOR AREA NON-IPS PROGRAMS

| ACTIVITY                                 | PROGRAM  | PROGRAM<br>SUMMARY TABLE<br>FORM BIA- | BASIS<br>FOR<br>ESTIMATE<br>FORM BIA- |
|--|--|---------------------------------------|---------------------------------------|
| TRUST<br>RESPONSIBILITIES<br>(CONTINUED) | Water Rights<br>Negotiation/Litigation   | 4108                                  | 4115                                  |
|  | Other Litigation Support   | 4108                                  | 4115                                  |
|  | Attorneys Fees   | 4108                                  | 4115                                  |
|  | Unresolved Rights Issues   | 4108                                  | 4115                                  |
|  | Hunting & Fishing Rights   | 4108                                  | 4115                                  |
|  | Cadastral Surveys (Alaska)   | 4108                                  | 4115                                  |
|  | Cadastral Surveys (Lower 48)   | 4108                                  | 4115                                  |
|  | Land Records Improvement   | 4108                                  | 4115                                  |
|  | Lease Compliance   | 4108                                  | 4115                                  |
|  | Land Titles & Records Office<br>Financial Trust Services<br>(Individual Indian Monies) | 4108                                  | 4115                                  |
| FACILITIES<br>MANAGEMENT                 | Existing Facilities  | 4111                                  | 4115                                  |
|  | Facilities-Major Adjustments   | 4112                                  | 4115                                  |
| CONSTRUCTION                             | Project Construction   | 4113                                  | 4115                                  |
|  | Engineering & Supervision  | 4113                                  | 4115                                  |
|  | Surveys & Design   | 4113                                  | 4115                                  |
| LAND ACQUISITION                         | Land Acquisition   | 4108                                  | 4115                                  |
| OTHER<br>PROGRAMS                        | P.L. 93-638 Pay Costs  | 4114                                  | NONE<br>REQUIRED                      |
|  | Proposed New Programs  | 4108                                  | 4115                                  |



STANDARD PROGRAM SUMMARY TABLE  
Form BIA-4108 Instructions

**General:** The Standard Program Summary Table shall be used to present dollar and FTE requirements for most non-IPS programs (see Illustration 6).

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>  |
|---------------------------|--|
| 1 LOCATION                | Enter name of area office.   |
| 2 ACTIVITY                | Check only one activity. Use a separate form for each activity. If necessary, more than one page may be used for each activity.                                    |
| 3 PROGRAM/<br>PROJECT     | List in descending order of priority all program/project requests under the activity.  |
| 4a FISCAL YEAR            | Enter last two digits of fiscal year for which budget is being developed. List dollar and FTE requirements for each program/project.                               |
| 4b FISCAL YEAR            | Enter last two digits of fiscal year preceding the year for which the budget is being developed. List available dollars and FTE (if any) for each program project. |
| 4c FISCAL YEAR            | Enter last two digits of fiscal year preceding that indicated under 4b. List available dollars and FTE (if any) for each program/project.                          |
| 4d FISCAL YEAR            | Enter last two digits of fiscal year preceding that indicated under 4c. List available dollars and FTE (if any) for each program/project.                          |
| 5 SUBTOTAL/TOTAL          | Enter page subtotal if more than one page is used for an activity. Enter program total if only one page is used or on last page of multi-page submission.          |

UNITED STATES DEPARTMENT OF THE INTERIOR  
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STANDARD BASIS FOR ESTIMATE

1 LOCATION. \_\_\_\_\_

2 ACTIVITY (Check 1)

- \_\_\_\_\_ Indian Services
- \_\_\_\_\_ Economic Development
- \_\_\_\_\_ Natural Resources Development
- \_\_\_\_\_ Trust Responsibilities

3 NARRATIVE

4 RESPONSIBLE OFFICIAL: \_\_\_\_\_  
TELEPHONE NO: \_\_\_\_\_

Page of

**STANDARD BASIS FOR ESTIMATE**  
Form BIA-4115 Instructions

General: The Standard Basis for Estimate shall be submitted in conjunction with all Program Summary Tables, with the exception of Program Summary Table (A)(Welfare Grants). This form shall be used for area non-IPS programs.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>   |
|---------------------------|---|
| 1 LOCATION                | Enter name of area office.  |
| 2 ACTIVITY                | Check only one activity. Use a separate form for each activity. If necessary, more than one page may be used for each activity.   |
| 3 NARRATIVE               | <p>For each program/project listed on the Program Summary Table, a description shall be included which provides the following: (1) scope of work; (2) statement of objectives; (3) justification of any FTE requirements above the area limitation; and (4) out-year funding requirements (if any).</p> <p>Program/project narratives shall be in the same order as they appear on the Program Summary Table.</p> |
| 4 RESPONSIBLE OFFICIAL    | Enter name and telephone number of area official preparing the program package.   |



**PROGRAM SUMMARY TABLE (A)**  
 (Dollars in Thousands)  
 (FTE in Work Years & Tenths)

1 LOCATION: \_\_\_\_\_ PROGRAM WELFARE GRANTS

| AREA/AGENCY              | 2a<br>FY: 19<br>(ACTUAL) | 2b<br>FY: 19<br>(ESTIMATED) | 2c<br>FY: 19<br>(TENTATIVE) | 2d<br>FY: 19<br>(PROPOSED) |
|--------------------------|--------------------------|-----------------------------|-----------------------------|----------------------------|
| 3 AGENCY:                |                          |                             |                             |                            |
| General Assistance       | ( )                      | ( )                         | ( )                         | ( )                        |
| Child Welfare            | ( )                      | ( )                         | ( )                         | ( )                        |
| Miscellaneous Assistance | ( )                      | ( )                         | ( )                         | ( )                        |
| 3 AGENCY:                |                          |                             |                             |                            |
| General Assistance       | ( )                      | ( )                         | ( )                         | ( )                        |
| Child Welfare            | ( )                      | ( )                         | ( )                         | ( )                        |
| Miscellaneous Assistance | ( )                      | ( )                         | ( )                         | ( )                        |
| 3 AGENCY:                |                          |                             |                             |                            |
| General Assistance       | ( )                      | ( )                         | ( )                         | ( )                        |
| Child Welfare            | ( )                      | ( )                         | ( )                         | ( )                        |
| Miscellaneous Assistance | ( )                      | ( )                         | ( )                         | ( )                        |
| 3 AGENCY:                |                          |                             |                             |                            |
| General Assistance       | ( )                      | ( )                         | ( )                         | ( )                        |
| Child Welfare            | ( )                      | ( )                         | ( )                         | ( )                        |
| Miscellaneous Assistance | ( )                      | ( )                         | ( )                         | ( )                        |
| 3 AGENCY:                |                          |                             |                             |                            |
| General Assistance       | ( )                      | ( )                         | ( )                         | ( )                        |
| Child Welfare            | ( )                      | ( )                         | ( )                         | ( )                        |
| Miscellaneous Assistance | ( )                      | ( )                         | ( )                         | ( )                        |
| 3 AGENCY:                |                          |                             |                             |                            |
| General Assistance       | ( )                      | ( )                         | ( )                         | ( )                        |
| Child Welfare            | ( )                      | ( )                         | ( )                         | ( )                        |
| Miscellaneous Assistance | ( )                      | ( )                         | ( )                         | ( )                        |
| 4 AREAWIDE TOTAL         |                          |                             |                             |                            |
| General Assistance       | ( )                      | ( )                         | ( )                         | ( )                        |
| Child Welfare            | ( )                      | ( )                         | ( )                         | ( )                        |
| Miscellaneous Assistance | ( )                      | ( )                         | ( )                         | ( )                        |

**PROGRAM SUMMARY TABLE (A)**  
Form BIA-4109 Instructions

General: The Program Summary Table (A) shall be used to display estimated requirements for General Assistance Grants Child Welfare Assistance and Miscellaneous Assistance.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>   |
|---------------------------|---|
| 1 LOCATION                | Enter name of the area.   |
| 2a FISCAL YEAR            | Enter last two digits of fiscal year preceding the current fiscal year.   |
| 2b FISCAL YEAR            | Enter last two digits of current fiscal year.   |
| 2c FISCAL YEAR            | Enter last two digits of next fiscal year.  |
| 2d FISCAL YEAR            | Enter last two digits of planning year.   |
| 3 AGENCY                  | For each agency within the area, enter total estimated welfare grant requirements and the breakdown, by category, of assistance for each of the four fiscal years. Use more than one page if necessary. |
| 4 AREAWIDE<br>TOTAL       | Add agency subtotals and enter. If more than one page is used, enter areawide totals only on last page.   |

BASIS FOR ESTIMATE

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

PROGRAM: Welfare Grants

| 2  | SUMMARY OF REQUIREMENTS |               |               |             |
|----|-------------------------|---------------|---------------|-------------|
|    | CATEGORY                | GENERAL ASST. | CHILD WELFARE | MISC. ASST. |
| a. | DOLLAR                  |               |               |             |
| b. | CASELOAD NOS.           |               |               |             |
| c. | UNIT COST               |               |               |             |

3 NARRATIVE

4 RESPONSIBLE OFFICIAL: \_\_\_\_\_

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

BASIS FOR ESTIMATE  
Form BIA-4116 Instructions

General: The Basis for Estimate shall accompany the Program Summary Table (A).

| <u>NUMBER &amp; TITLE</u>  | <u>INSTRUCTIONS</u>  |
|----------------------------|--|
| 1 LOCATION                 | Enter name of area office.   |
| 2a SUMMARY OF REQUIREMENTS | Enter areawide totals from Column 2d, Program Summary Table (A).   |
| 2b SUMMARY OF REQUIREMENTS | Enter estimate of caseload for each of the three categories.   |
| 2c SUMMARY OF REQUIREMENTS | Enter estimated monthly cost per client for each of the three categories.  |
| 3 NARRATIVE                | (a) For each category of assistance, provide a brief statement of caseload trends and increases/decreases in the unit costs.<br><br>(b) For General Assistance: (i) provide information on current areawide Indian unemployment rate and the rate projected for the planning year; (ii) indicate current state payment levels for Aid to Families with Dependent Children (AFDC) and the state pro-rata reduction (if any); and (iii) provide estimated state AFCD payment level for the planning year and estimated state pro-rata reductions (if any). |
| 4 RESPONSIBLE OFFICIAL     | Enter name and phone number of area official responsible for the preparation of this program package.  |

UNITED STATES DEPARTMENT OF THE INTERIOR  
 Bureau of Indian Affairs

PROGRAM SUMMARY TABLE (B)

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

PROGRAM: Irrigation O & M Appropriated

| PROJECTS                |            |                         | 5<br>(Dollars in Thousands) |                            |                           | 19__ Changes<br>in Ceilings<br>(+ or -) |
|-------------------------|------------|-------------------------|-----------------------------|----------------------------|---------------------------|---|
| 2<br>Priority<br>Number | 3<br>Title | 4<br>Category<br>Number | (a)<br>19__<br>(Estimate)   | (b)<br>19__<br>(Tentative) | (c)<br>19__<br>(Proposed) | 6<br>FTE                                |
|                         |            |                         |                             |                            |                           |   |

**PROGRAM SUMMARY TABLE (B)**  
Form BIA-4110 Instructions

**General:** This table shall be submitted by all area offices having irrigation projects for which appropriated operation and maintenance funds are provided.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>   |
|---------------------------|---|
| 1 LOCATION                | Enter name of area office.  |
| 2 PRIORITY<br>NUMBER      | List projects in descending order of priority.  |
| 3 TITLE                   | Enter name of the irrigation project.   |
| 4 CATEGORY                | Enter O&M category (1-5 or NIIP).   |
| 5 FISCAL YEAR             | (a) Enter last two digits of current fiscal year and enter estimated appropriations for each project.<br><br>(b) Enter last two digits of next fiscal year and list tentative amounts for each project.<br><br>(c) Enter last two digits of planning fiscal year and list requested amounts for each project. |
| 6 FTE                     | Enter the increase or decrease in FTE proposed for the planning year as compared to the year prior to the planning year.  |

PROGRAM SUMMARY TABLE (C)

(Dollars in Thousands)  
 (FTE in Work Years & Tenths)

PROGRAM: FACILITIES MANAGEMENT-EXISTING

1 AREA: \_\_\_\_\_

| 2                 | LOCATION CODE |               | 3                           | 4  | 5                              | 6 | FTE |     |
|-------------------|---------------|---------------|-----------------------------|--|--------------------------------|---|-----|-----|
|                   | EDUCATION     | NON-EDUCATION |                             |  |                                |   | FY: | FY: |
|                   |               |               | FLOOR AREA<br>(Square Feet) | 4 OPERATIONS & MAINTENANCE<br>(Element 66) | DIRECT RENTALS<br>(Element 60) |   |     |     |
|                   |               |               |                             | FY:  | FY:                            |   |     |     |
| 8 LOCATION TOTAL: |               |               |                             |  |                                |   |     |     |

PROGRAM SUMMARY TABLE (C)  
Form BIA-4111 Instructions

General: The Program Summary Table (C) shall be used to show estimated costs; facilities operations and maintenance; and direct rentals by agency and area office location.

| <u>NUMBER &amp; TITLE</u>                     | <u>INSTRUCTIONS</u>   |
|---|---|
| 1 AREA  | Enter the name of the area on each page of form.  |
| 2 LOCATION CODE                               | Enter the location code for existing facilities in the appropriate education/non-education column. A facility may be listed twice if it is used for both of these functions. In such instances the education data is shown on one line and the non-education data on the next line. |
| 3 FLOOR AREA<br>(Square Feet)                 | List the floor area by education and non-education use for each facility in square feet rounded to the nearest thousands and tenths (47,365 would be shown as 47.4).  |
| 4 OPERATIONS &<br>MAINTENANCE<br>(Element 66) | Enter funding amounts for current fiscal year and planning fiscal year in the two columns provided. Enter fiscal year numbers at top of each column (eg. FY 1987 and FY 1989).  |
| 5 DIRECT RENTALS<br>(Element 60)              | Enter funding amounts for current fiscal year and planning fiscal year in the two columns provided. Enter fiscal year numbers at top of each column (eg. FY 1987 and FY 1989).  |
| 6 FTE   | Enter FTE for current year and for planning year. Enter appropriate fiscal year in each column.   |



BUDGET FORMULATION GUIDELINES  
IPS Data Entry

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8. IPS DATA ENTRY

8.1 Introduction. Data gathered and used for developing tribe/agency budgets is entered into the computerized Indian Priority System (IPS). This system electronically generates data which can be used easily to develop and prepare tribe/agency level budgets. It also is used to provide the basis for fund distribution when appropriations become available for expenditure.

8.2 Manuals. Documentation and detailed instructions necessary for the use of the system are contained in three user manuals: (a) the IPS Procedures Manual, (b) the IPS Operator's Manual, and (c) the IPS Programmer's Maintenance Manual. These manuals are used at all three organizational levels of the Bureau, i.e., the agencies, the area offices, and the central office. Each level has entry access into the system.

A. IPS Procedures Manual. The IPS Procedures Manual is commonly referred to as the Users Manual. It provides an overview of the entire IPS computerized system and a graphic description of the system, including several systems flow charts and detailed procedures to follow at the three organizational user levels.

(1) Tribe/Agency Entry. Budget planning is divided into two phases of data gathering and entry into the system. Necessary data, collected through the tribal consultation process (see Section 4. Indian Priority System), is entered into the system through the use of four forms. Each part of the cyclic process is commonly referred to by the name of the individual form used.

(a) Phase I of the computerized process involves the use of two forms: the Consolidated Funding and Staffing Form and Incremental Unit Worksheet, BIA-4156, and the Decision Ranking Chart, BIA-4159 (Illustrations 3 and 4). Activities required to gather the data for these two forms and for their entry into the IPS constitute the first two parts of the IPS. Each part of this phase is named for the form used and the data gathered, i.e., the Funding and Staffing and Incremental Data Part, and the Decision Ranking Data Part. Accurate and timely completion of each part of Phase I is essential to the development of the tribe/agency portion of the Bureau budget.

(b) Following input of the budget planning figures, the OFM shall aggregate the data and, based on central office guidance, run a Bureau-wide target for IPS programs. This data shall be provided to the area offices, by location, and shall be the basis for developing the information required in Phase II.

BUDGET FORMULATION GUIDELINES  
IPS Data Entry

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(c) Phase II is comprised of activities required for data gathering and information entry associated with object class data, quantitative program indicators (QPI's) data, and narrative data. Parts of this phase are: (a) the Object Class Data Part, entered on the Bureau of Indian Affairs Financial Program Plan, Illustration 16, Form BIA-4118; (b) the Quantitative Program Indicators Data Part, Illustration 17, Form BIA-4117; and (c) the Narrative Justification Data Part, Illustration 18, Form BIA-4107. The illustrations are provided at the end of this section. Data is used to generate output reports reflecting the final Bureau target budget amount, detailed expenditures within the budget, and related productivity output. Reports are the basis for determining how funds are spent and whether they are used effectively and efficiently.

(d) Other IPS computer programs are available at the tribe/agency level. The system has the capability to generate a model budget by entering a hypothetical target percentage to determine which priority packages can be included in the budget. It also contains the SEND program which transmits the data files created by the tribe/agency process to the central office. (See IPS User's Manual, Section 3.1, Procedures for Field Offices, containing specific detailed instructions for tribe/agency data entry.)

(2) Area Office Data Entry. Area offices enter the data described in Section 8.2A(1) for direct and field operations. (See IPS User's Manual, Section 3.3, Procedures for Area (Direct Operations) Offices, containing specific detailed instructions for area office data entry.)

(3) Central Office Data Entry. The Office of Financial Management, Division of Program Development and Implementation (PD&I), at the central office, is not responsible for entering tribe/agency and area office data. It is required to establish parameters within the IPS which are necessary prior to any new fiscal year data entry by the area.

B. Operator's Manual. The IPS Operator's Manual provides assistance to the Automated Data Processing (ADP) technical operators who have the responsibility for supporting the hardware and software requirements necessary to access the IPS. The operators are located at the ADP Information Center's (IMC's) at the area offices.

C. IPS Programmer's Maintenance Manual. The information included in the IPS Programmer's Maintenance Manual provides assistance to the maintenance programmer in maintaining the IPS computer software programs. It provides detailed information of all software and flowcharts for all IPS software programs.

UNITED STATES DEPARTMENT OF THE INTERIOR  
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Form BIA-4112  
 Issued 12/87

PROGRAM SUMMARY TABLE (D)

(Dollars in Thousands)  
 (FTE in Work Years & Tenths)

1 LOCATION: \_\_\_\_\_ 2 FY: 19 \_\_\_\_\_ PROGRAM: Facilities - Major Adjustments

| 3<br>LOCATION NAME & CODE | 4 EXISTING FACILITIES |           | 5 NEW CONSTRUCTION |                | 6 EXPANSIONS     |                | 7 REDUCTIONS     |                | 8 FTE REQUIREMENTS |                 |               |  |
|---------------------------|-----------------------|-----------|--------------------|----------------|------------------|----------------|------------------|----------------|--------------------|-----------------|---------------|--|
|                           | (a)<br>Sq. Ft         | (b)<br>\$ | (a)<br>Requested   | (b)<br>Full Yr | (a)<br>Requested | (b)<br>Full Yr | (a)<br>Requested | (b)<br>Full Yr | (a)<br>Existing    | (b)<br>Adjusted | (c)<br>Annual |  |
|                           |                       |           |                    |                |                  |                |                  |                |                    |                 |               |  |
| 9 LOCATION TOTAL:         |                       |           |                    |                |                  |                |                  |                |                    |                 |               |  |

PROGRAM SUMMARY TABLE (D)  
Form BIA-4112 Instructions

General: The Program Summary Table (D) shall be used to display requested O&M increases required by new construction or expansions and also to display O&M reductions associated with demolition or transfer of facilities.

| <u>NUMBER &amp; TITLE</u>    | <u>INSTRUCTIONS</u>   |
|------------------------------|---|
| 1 LOCATION                   | Enter area office name.   |
| 2 FISCAL YEAR                | Enter last two digits of planning year.   |
| 3 LOCATION<br>NAME &<br>CODE | Enter name and code of each facility for which additional funds are requested or from which savings will be realized.   |
| 4 EXISTING<br>FACILITIES     | (a) Enter square footage (in thousands and tenths) of existing facility (for new construction, enter -0-).<br>(b) Enter current O&M funding.  |
| 5 NEW<br>CONSTRUCTION        | Enter square footage in parenthesis.<br>(a) Enter estimated funding requirements for portion of planning year in which the new facility will be operational.<br>(b) Enter estimated annual O&M costs.                           |
| 6 EXPANSIONS                 | Enter additional square footage in parenthesis.<br>(a) Enter estimated funding requirements for portion of the planning year in which the expansion will be operational.<br>(b) Enter estimated annual O&M costs for expansion. |
| 7 REDUCTIONS                 | Enter square footage reduction resulting from demolition or transfer in parenthesis.<br>(a) Enter estimated O&M savings for the planning year.<br>(b) Enter estimated annual O&M savings.                                       |
| 8 FTE<br>REQUIREMENTS        | (a) Enter current O&M FTE for each facility listed.<br>(b) Enter adjusted FTE total based on proposed increases/decreases.<br>(c) Enter FTE total adjusted for full-year costs/savings.   |
| 9 LOCATION TOTAL             | Total each column and enter on this line.   |

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PROGRAM SUMMARY TABLE (E)

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

PROGRAM: Irrigation Construction

2 FISCAL YEAR: 19\_\_

| 3<br>PRIORITY<br>NUMBER | 4 PROJECT<br>CODE<br>NUMBER | 5<br><br>TITLE | 6<br>REQUIRE-<br>MENTS (\$M) | 7<br>FTE<br>(+ OR -) |
|-------------------------|-----------------------------|----------------|------------------------------|----------------------|
|                         |                             |                |                              |                      |

PROGRAM SUMMARY TABLE (E)  
Form BIA-4113 Instructions

General: The Program Summary Table (E) shall be used by all areas in which new irrigation construction or rehabilitation of existing systems are proposed.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>   |
|---------------------------|---|
| 1 LOCATION                | Enter area office name.   |
| 2 FISCAL YEAR             | Enter last two digits of planning year.   |
| 3 PRIORITY<br>NUMBER      | List proposed projects in descending order of priority. Components of a project may be listed separately and assigned different priorities. |
| 4 PROJECT<br>CODE NUMBER  | Enter project code number.  |
| 5 TITLE                   | Enter name of the project.  |
| 6 REQUIREMENTS<br>(\$M)   | Enter proposed funding levels.  |
| 7 FTE (+ or -)            | Enter any FTE changes necessary to support the proposed funding level.  |

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PROGRAM SUMMARY TABLE (F)

(Dollars in Thousands)  
(FTE in Work Years & Tenths)

1 LOCATION: \_\_\_\_\_ 2 FY: 19\_\_\_\_ PROGRAM: P.L. 93-638

| 3<br>PROGRAM | 4<br>NO. OF EMPLOYEES | 5<br>BASE SALARIES |
|--------------|-----------------------|--------------------|
|              |                       |                    |
| 6<br>TOTAL:  |                       |                    |

PROGRAM SUMMARY TABLE (F)  
Form BIA-4114 Instructions

General: Program Summary Table (F) provides the basis for distribution of P.L. 93-638 pay cost increases in the event Federal employees receive pay raises. For this table all data shall be aggregated at the area level (i.e. if forestry programs are contracted to six tribes, add all contracted forestry employees and salaries and display forestry only once). Include all (IPS and Non-IPS) P.L. 93-638 contracted programs. Also submit all back-up information, by program and location, for all Indian Priority System P.L. 93-638 contracted programs.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>  |
|---------------------------|--|
| 1 LOCATION                | Enter name of the area.  |
| 2 FISCAL YEAR             | Enter last two digits of the planning year.  |
| 3 PROGRAM                 | List each program element contracted by the tribe(s).  |
| 4 NO. OF<br>EMPLOYEES     | List number of tribal employees for each contracted program.   |
| 5 BASE SALARIES           | Enter total base salaries for tribal employees for each contracted program, rounded to the nearest thousand dollars. |
| 6 TOTAL                   | Enter area totals for Columns 4 and 5.   |



UNITED STATES DEPARTMENT OF THE INTERIOR  
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OBJECT CLASS DATA

(Dollars in Thousands)

1 Agency: \_\_\_\_\_ 4 Location Code: \_\_\_\_\_  
2 Area: \_\_\_\_\_ 5 Activity: \_\_\_\_\_  
3 FY: \_\_\_\_\_ 6 Change (+ or -) \_\_\_\_\_

| OBJECT CLASS | DESCRIPTION                | 7 DISTRIBUTION (\$) |
|--------------|----------------------------|---------------------|
| 64-92        | Personnel Services         |                     |
|              | Travel                     |                     |
| 21           | Gov't. Employee Travel     |                     |
| 27           | Non-Gov't. Employee Travel |                     |
| 25           | Contractual Services       |                     |
| 41           | Grants                     |                     |
| 22           | Transportation of Things   |                     |
| 23           | Rents, Comm. & Utilities   |                     |
| 24           | Printing                   |                     |
| 26           | Supplies/Materials         |                     |
| 31           | Equipment                  |                     |
|              |                            |                     |
|              |                            |                     |

OBJECT CLASS DATA  
Form BIA-4118 Instructions

General: This form displays the distribution of program funds by types of costs. A separate form shall be used for each program.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>   |
|---------------------------|---|
| 1 AGENCY                  | Enter name of agency for IPS program.   |
| 2 AREA                    | Enter name of area.   |
| 3 FISCAL YEAR             | Enter planning fiscal year.   |
| 4 LOCATION CODE           | Enter location code.  |
| 5 ACTIVITY                | Enter (i.e. Education, Indian Services, Economic Development, etc.)   |
| 6 CHANGE                  | Enter increase (+) or decrease (-) for the planning year as compared to the base.   |
| 7 DISTRIBUTION            | Divide the increase or decrease in program dollars among the appropriate categories. An entry does not have to be made in each category. To determine appropriate categories refer to 42 BIAM Supplement 2. |



QUANTITATIVE PROGRAM INDICATORS

Form BIA-4117 Instructions

General: This form displays planned outputs associated with the proposed funding level.

| <u>NUMBER &amp; TITLE</u>   | <u>INSTRUCTIONS</u>   |
|---|---|
| 1 FISCAL YEAR   | Enter planning fiscal year.   |
| 2 AREA  | Enter name of area.   |
| 3 LOCATION NAME   | Enter location name (agency/area office).   |
| 4 LOCATION CODE   | Enter location code.  |
| 5 LINE CODE   | Enter program line code from the Consolidated Funding and Staffing Allocation Form and Incremental Unit Worksheet, Form BIA-          |
| 6 PROGRAM TITLE   | Enter name of program.  |
| The computer will display the Quantitative Program Indicator number, description and unit of measure. |   |
| 7 PLANNED QUANTITY  | Based on tentative budget figures for the planning year provided by OFM, enter the planned output.                                    |
| 8 N/P   | Enter "N" for non-IPS programs. Enter "P" for IPS programs.   |
| 9 A/B/C   | Enter "A" for Bureau operations. Enter "B" for contract activities; or enter "C" for a combination of Bureau and contract operations. |

UNITED STATES DEPARTMENT OF THE INTERIOR  
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NARRATIVE JUSTIFICATION FORM

(Dollars in Thousands)  
(Full-Time Equivalent in Work Years and Tenths)

(1) LOCATION: \_\_\_\_\_ (2) LOCATION CODE: \_\_\_\_\_

(3) FISCAL YEAR: 19 \_\_\_\_\_ (4) PROGRAM: \_\_\_\_\_

(5) FUNDING: \_\_\_\_\_  
( \$M ) ( FTE )

(6) NARRATIVE:

(7) RESPONSIBLE OFFICIAL: \_\_\_\_\_  
TELEPHONE NO.: \_\_\_\_\_

UNITED STATES DEPARTMENT OF THE INTERIOR  
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NARRATIVE JUSTIFICATION FORM  
Form BIA-4107 Instructions

General: A Narrative Justification shall be completed for each program identified on the Consolidated Funding and Staffing Form and Incremental Unit Worksheet, Form BIA-4104 Instructions.

| <u>NUMBER &amp; TITLE</u> | <u>INSTRUCTIONS</u>  |
|---------------------------|--|
| 1 LOCATION                | Enter agency/area name.  |
| 2 LOCATION CODE           | Enter location code.   |
| 3 FISCAL YEAR             | Enter planning fiscal year.  |
| 4 PROGRAM                 | Enter name of program.   |
| 5 FUNDING                 | Enter the tentative budget figures for the planning year provided by the Office of Financial Management (OFM) and the planned FTE. |
| 6 NARRATIVE               | Provide a brief description of work to be accomplished at the proposed budget level.   |
| 7 RESPONSIBLE OFFICER     | Enter name and telephone number of official preparing the justification.   |