



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

IN REPLY REFER TO:

National Policy Memorandum

Assistant Secretary – Indian Affairs

Deputy Assistant Secretary – Management

Effective: October 1, 2013

Expires: September 30, 2014

Number: NPM-BUDG-02

Title: Fiscal Year 2014 Fund Distribution Policy

1. Purpose

The purpose of this memorandum is to establish the Funding Distribution Policy.

2. Scope

This policy applies to all Indian Affairs (IA) headquarters, field, and program staff under the authority of the Assistant Secretary - Indian Affairs (AS-IA), including the Bureau of Indian Affairs (BIA) and the Bureau of Indian Education (BIE).

3. Policy

It is IA policy that Budget Version 0 (V0) and Budget Version (V1) are to be in agreement. After having completed one year using FBMS, Indian Affairs is implementing revised funding distribution policy, effective immediately. Weaknesses were identified in the funds distribution process at year end resulting from V0 and V1 not balancing. As a direct result, carryover from FY 2013 to FY 2014 was unable to be loaded into FBMS at the full functional area and fund center level in V1 because of the out of balance condition. Implementing the below processes, will prevent situations where V0 and V1 are not in agreement. This is imperative in the new finance system.

The revised processes are outlined below (and delineated in Table 2):

1. Central Office Budget loads authority into FBMS in V0 and V1 at the Suballotment (SALT) level (4 character Funds Center, 5 character Functional Area, except will be 10 character Funds Center/16 character Functional Area for TPA and ROP Base distributions).

2. Central Office Program Offices prepare Funding Execution Documents (FED) which will identify V0 and V1 entries, but will no longer make V1 entries into FBMS. Those entries into FBMS will be performed by the Central Office Budget Office.
3. Regional Budget Office will still process transfer and return documents, but will no longer process entry documents into FBMS in V1 as a result of the new implemented process.

4. Background:

Budget Versions

There are two Budget Versions for IA to conduct financial management processes. Budget V0 is designated as the production operating budget. Offices use V1 for their financial plan or cost target. Please see Table 1 (below) for a detailed explanation. For more information on **master data elements** the versions contain, please refer to the Master Data Fact Sheet (located on the FBMS intranet or SharePoint sites at <http://iimabqzucmw01p.ia.doi.net:16200/cs/groups/xocfo/documents/text/idc016719.pdf>).

Table 1: V0 – Operating Budget	V1 – Financial Plan
<ul style="list-style-type: none"> • Utilize for production purposes (i.e., updates the standard general ledger) • Evaluates consumable budget versus consumed amounts to calculate available budget for availability control • Documents the budget authority at regulatory levels, called Budget Address • Reflects Congressional appropriation limits, appropriation transfers, receipts and other funding 	<ul style="list-style-type: none"> • For Regions and Program Offices to distribute funding below budget address levels • Must be reconciled with Budget V0 on a monthly basis to capture revisions / additions to budget authority • Regions and Program Offices use V1 for their financial plan or cost target

Budget Address and Availability Control

Budget address is the level at which IA budgets, captures costs, and collects revenue. Indian Affairs has configured Budget Address for its Operating Account with the following criteria: ten character Fund (**145A2100DD**), the first four characters of the Fund Center (**AAAA001010**), and the first five characters of the Functional Area (**A0A901010.000000**). For instance:

145A2100DD AAAA001010 A0A911010.000000



145A2100DD AAAA000000 A0A900000.000000

In FBMS, Availability Control (AVC) is applied to spending transactions. AVC is the process in which the system confirms that a provided FM account assignment (i.e., Fund Center/Functional Area) has the necessary budget available to allow for a particular spending transaction, such as, the creation of a Purchase Order. If there is sufficient AVC, a Purchase Order can be processed in FBMS.

Business Process - Budget Entry

After reviewing budget processes, it is evident that in FY 2013 budget authority was loaded using multiple methodologies causing confusion and the end result was an out of balance situation in authority between V0 and V1. As a lesson learned, the following actions are being taken:

- a. Central Office Budget loads authority as indicated on the Budget Comp Table, in FBMS into V0 and V1 at the sub-allotment level to keep both Budget versions in balance, thereby facilitating budget reconciliation. This eliminates the Regional use of an 'Enter' (loads new or additional authority) document.
- b. Budget entry V1 will be performed for all Central Office Program and Regional Offices by Central Office Budget.
- c. Regional Offices will use 'Transfer' (move money), or 'Return' (returning budget authority to the parent allocation account) documents in FBMS for Budget V1 only.
- d. All reprogramming entries for both versions will be performed by Central Office Budget.
- e. Established monthly reconciliation for Central and Regional Office programs.
- f. Established revised roles and responsibilities among offices (see Table 2).
- g. Established a common location for processed FEDs within FBMS (see Attachment 1).
- h. Enabled the use of default reports in FBMS, BERT, and IA BOES to perform monthly reconciliation.

Additionally, it was determined that Central and Regional Budget Offices need to consistently use the same Document Types in processing FEDs. See Attachment 2 for a list of Document Types.

The table below delineates the roles and responsibilities of Central Office Budget, Central Office Program and Regional Budget/Program staff in regards to the Funding Distribution process for Fiscal Year 2014.

Table 2: Roles and Responsibility Matrix

Central Office Budget	Central Office Programs	Regional Budget/Programs
<ul style="list-style-type: none"> • Enters/Transfers/Returns new/carryover authority in V0/V1 at the 4 character Fund Center/5 character Functional Area at SALT level. • Enters/Transfers/Returns all TPA BASE Authority in V0 at the four character Fund Center/16 character Functional Area at the SALT Level/V1 at the 10 character Fund Center/16 character Functional Area Level. • Enters/Transfers and Returns for all TPA Non-BASE Authority in V0/V1 at the 4 character Fund Center/5 character Functional Area at the SALT level. • Enters/Transfers/Returns Budget Authority in Quarters and Highway Trust Accounts at the ALLT (Allotment) level. • Enters/Transfers/Returns Budget Authority in the Wildland Fire Account at the 4 character Fund Center at the ALLT (Allotment) level. • Responsible for processing Reprogrammings submitted by Central and Regional Staff. 	<ul style="list-style-type: none"> • Prepares FED Documents for Enters/Transfers/Returns for their respective programs at the 10 character Fund Center/16 character Functional Area at the SALT level. • Validates Central Office budget Enters/Transfers/Returns of Budget Authority. • Reconciles V0/V1 on a monthly basis to capture revisions/additions to budget authority. • Prepares Reprogrammings for Central Office Budget processing. 	<ul style="list-style-type: none"> • Transfers new/carryover authority in V1 at the 10 character Fund Center/16 character Functional Area at the SALT level. • Transfers all TPA Non-Base Authority in V0/V1 at the 10 character Fund Center/16 character Functional Area at the SALT level. • Prepares FED Documents for Transfers/Returns for their respective programs at the 10 character Fund Center/16 character Functional Area at the SALT level. • Validates Central Office budget Enters/Transfers/Returns of Budget Authority. • Prepares Reprogrammings for Central Office Budget approval and processing. • Reconciles V0/V1 on a monthly basis to capture revisions/additions to budget authority.

5. Approval



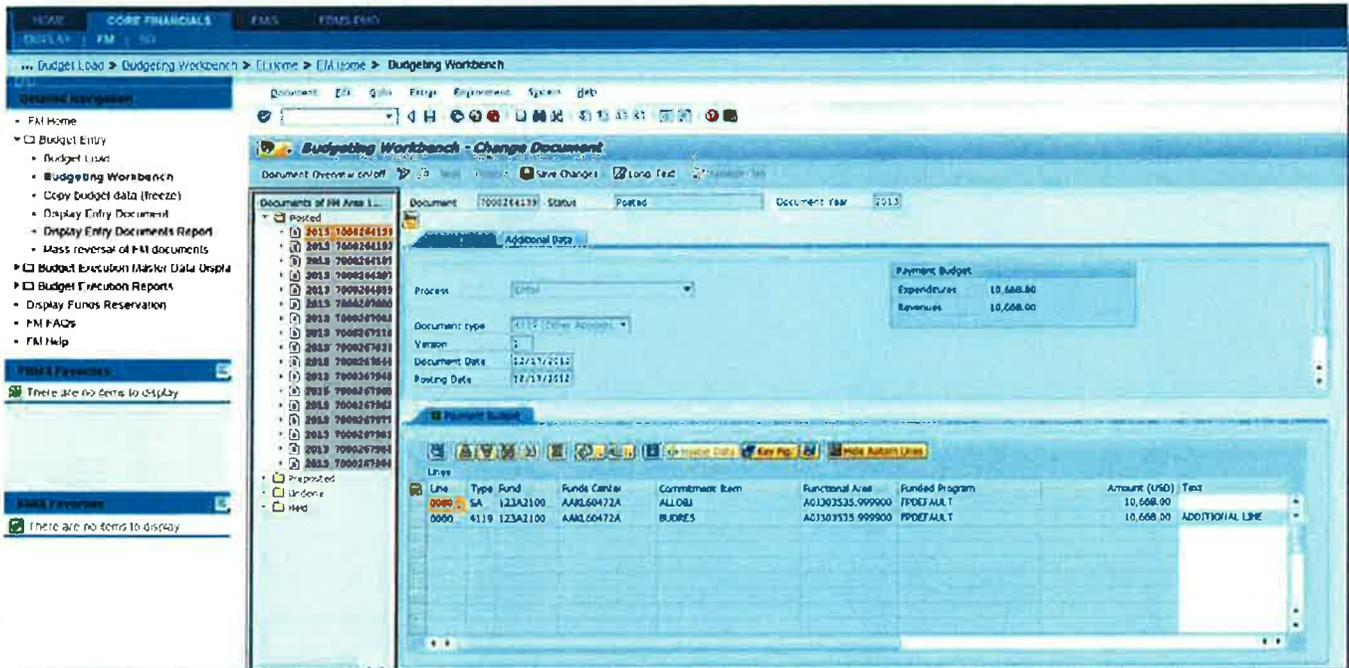
OCT 25 2013

Deputy Assistant Secretary – Indian Affairs (Management)

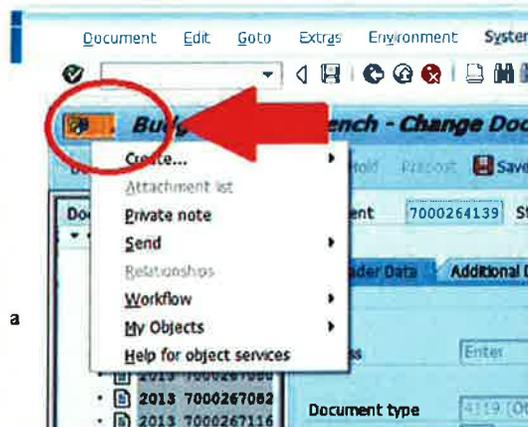
Attachments

Attachment 1 : How to Attach a FED in FBMS

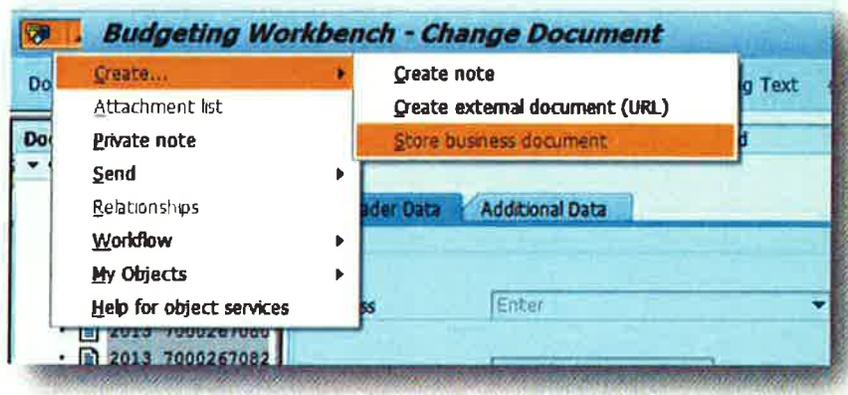
To attach any document type (Word, Excel or PDF file) to an Entry/Transfer or Return Document, log into to FBMS and go to Core Financials>FM>Budget Entry>Budgeting Workbench (this process will work on new Documents as well as older ones.) For previously posted documents, click on the ID # on the left.



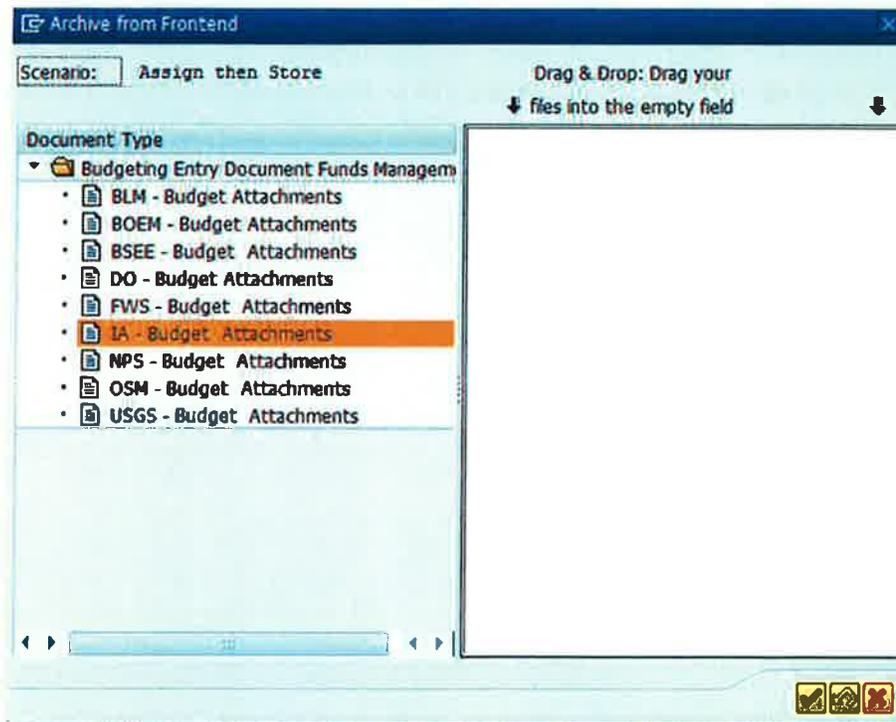
On the left corner, click on the arrow to display the drop down menu.



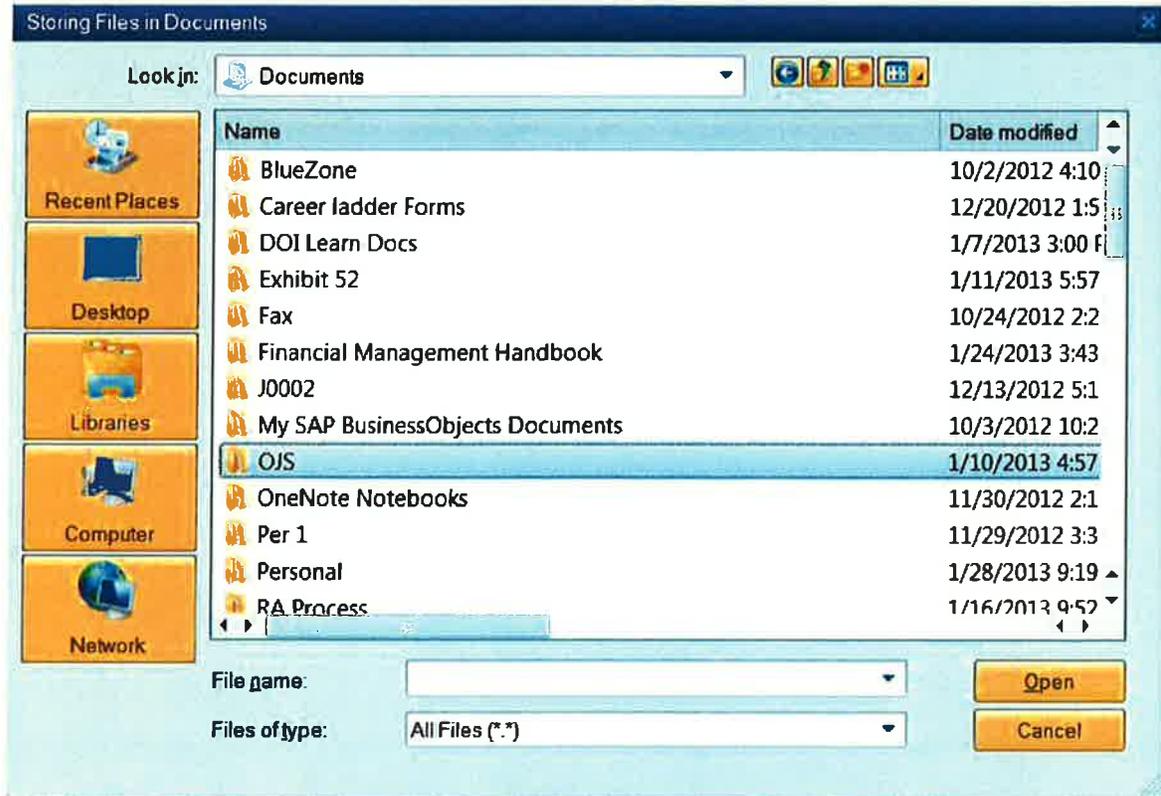
Select "Create..." then "Store business document".



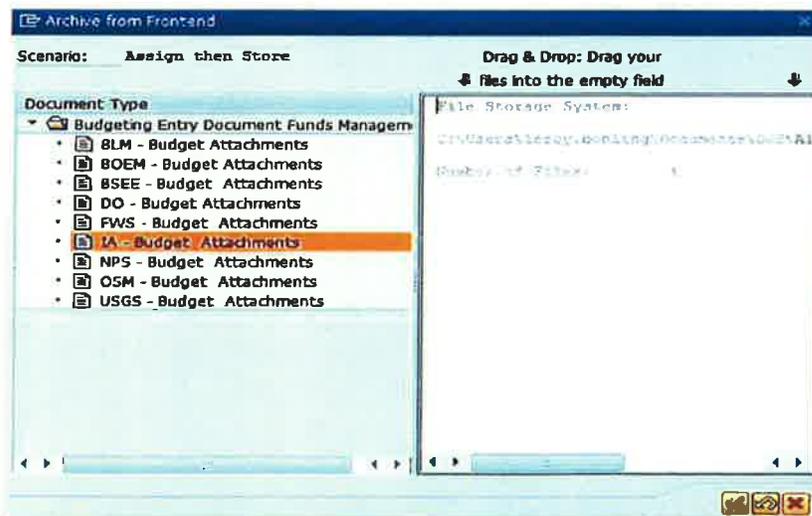
From the list, double click on "IA – Budget Attachments"



A document list screen will pop up. Choose the location of the file you want to attach.

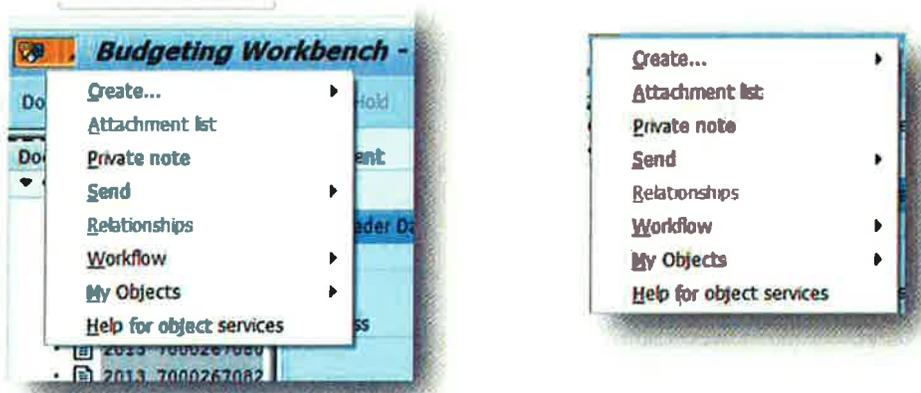


Double click on the file name and the file will attach as shown.

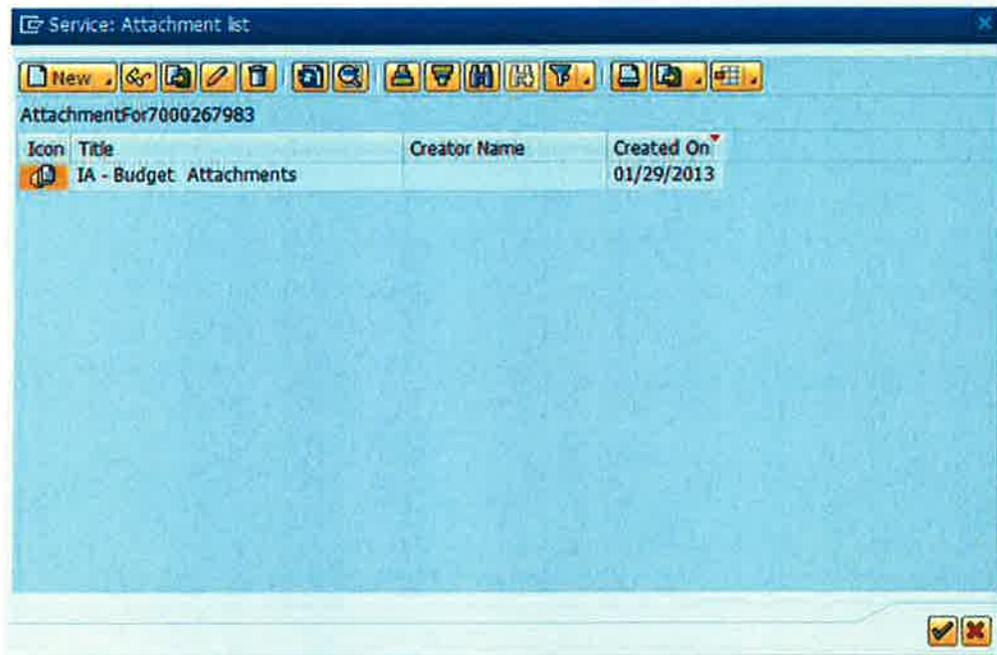


To remove a document that was attached in error:

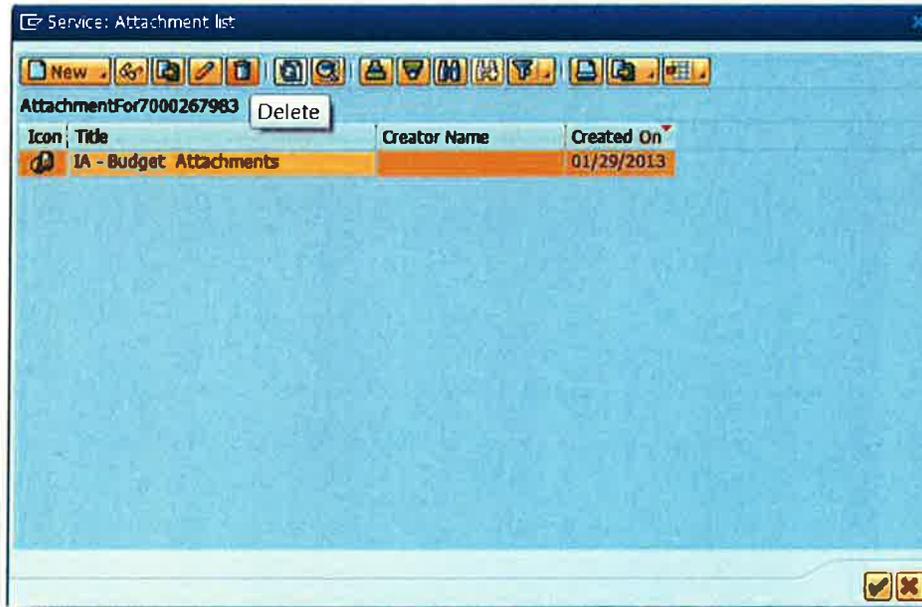
Log in, go to the Budgeting Workbench and click on the documents list in the posted folder. If there is no attachment, the “Attachment list” will be grayed out as shown on the left. However, if there is an attachment, the drop down menu will look like the image on the right.



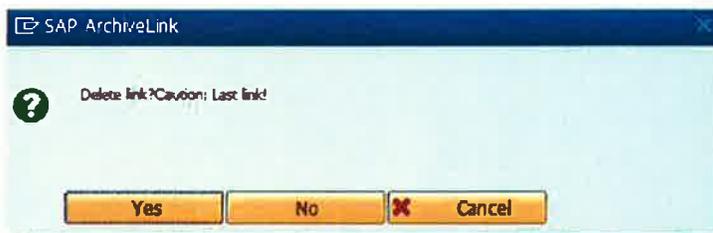
Clicking on the Attachment list brings up this screen:



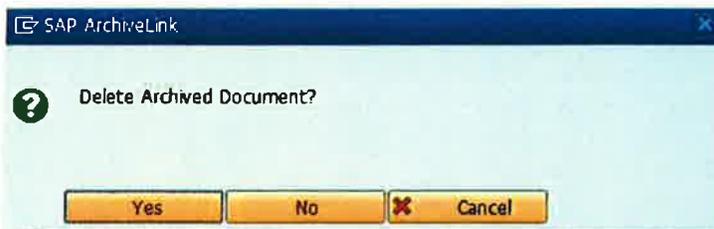
Highlight the attachment to be deleted by clicking on the name, and then clicking on the garbage can icon on the menu table above.



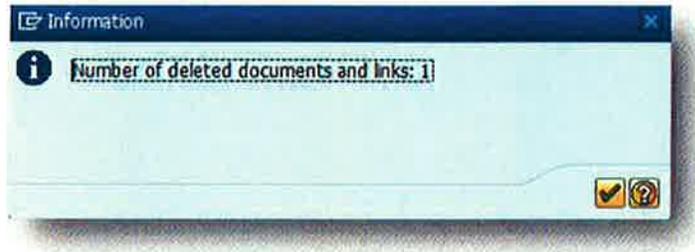
System prompts will display this message:



Answering yes will open the item as a new tab and bring up this message:



And a confirmation of items deleted will display.



Attachment 2: FBMS Document Types

Document Type	Description
113I	Trnfr In-UnavailRcpt
113O	TrnfrOut-UnavailRcpt
114C	Trnfr - SpcllRctCash
114I	Trnfr In-Avail Rcpt
114O	Trnfr Out-AvailRcpt
114S	Trnfr - SpcllRctCash
170F	CY GF-AvailRcpt4170
170I	Trnfr In-CY Authrty
170O	Trnfr Out-CY Authrty
175I	Trnfr In-CY ParAllc
175O	Trnfr Out-CY ParAllc
176I	Trnfr In-PY ParAllc
176O	Trnfr Out-PY ParAllc
190I	Trnfr In-PY Authrty
190O	Trnfr Out-PY Authrty
191I	BalTran In-Extsn Avl
191O	BalTranOut-Extsn Avl
195I	Trnfr In-Oblgtd Bal
195O	Trnfr Out-Oblgtd Bal
201V	WSFR Grants ABP
266C	Collect Non-Fed ABP
266L	Loan NonFed ABP Only
271D	Act Prgm Sub DirLoan
277C	Collect Fed ABP
4060	Anticptd Coll.NonFed
4070	Anticipated Coll.Fed
4113	Special ReceiptUnavl
4114	Special Receipt
4115	Loan Subsidy Approp
4117	Loan AdminExp Approp
4118	Re-est Ln SubsidyAppr
4119	Other Appropriations
4120	Anticiptd Indefinite
4123	Trsy-MngTrustFndResc
4126	Anticipated TF Coll.

Document Type	Description
4128	Spec Trsry-Mng Trust
4137	Anticipated TF CA.
4141	CY Borrwng Auth Rlzd
4142	ActRepofBorrwAuth
4145	BorrwAuthConvrtedCash
4146	CY Debt Repayment
4147	PY Debt Repayment
4148	ResrcsRlzdBrrwngAuth
4149	BorrwngAuthCarrdFwd
4151	ActlCapTrnfrGFCYAuth
4172	Transfrs-CY Auth-Pay
4173	NAIctTrfrInvstBITrfr
4201	Actual Resources
4210	Antcptd Reimburse
4215	AntcpApprTrstFndExpd
4221	Customer Orders
4222	Customer Orders RM1
4251	Reimbmts Billed
4252	Reimbmts Collected
4261	Collectins Non-FedBT
4262	Collections Loans P
4263	Collections Loans I
4266	Collections Non-Fed
4271	ActlProgFndSubsdyCol
4273	Collections-Interest
4277	Collections Federal
4283	Int RecvblefromTrsry
4310	Anticipated Recovery
4387	Temp Red Approp UnAR
4388	BA Temp Resc Prior
4392	Rescission
4393	Rescission-PY
CAUR	Canx Approp Unaval R
GSIP	GSIP
YRCL	Year end close