

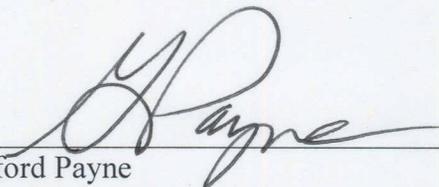
# INDIAN AFFAIRS DIRECTIVES TRANSMITTAL SHEET

(modified DI-416)

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## EXPLANATION OF MATERIAL TRANSMITTED:

This is a complete rewrite of IAM Part 26 Budget, which was last updated in 2001. These chapters provide information on the authority, policies, and responsibilities for: budget formulation; administrative control of funds; the fund distribution process; requesting reimbursement authority; reprogramming procedures; and the process used to request revisions to program and organization codes used for budget and accounting purposes in the Federal Financial System (FFS). This document no longer contains chapters on Undisclosed Obligations and the Quarterly Reporting for Annual Performance Goals, neither of which are a Budget responsibility.



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Grayford Payne  
Acting Deputy Assistant Secretary - Indian Affairs (Management)

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## FILING INSTRUCTIONS:

Remove: 26 IAM 1 - 6 #01-03, 8/17/01

Insert: 26 IAM 1 - 6

# INDIAN AFFAIRS MANUAL

- 1.1 Purpose.** This chapter provides information on the authority, policies, and responsibilities for budget formulation within Indian Affairs (IA).
- 1.2 Scope.** This applies to all resources budgeted for Indian Affairs, including the Bureau of Indian Affairs (BIA) and the Bureau of Indian Education (BIE).
- 1.3 Policy.** It is the policy of Indian Affairs to actively encourage the participation of Tribal governments in the budget process to the greatest extent possible by incorporating collective tribal priorities into annual budget requests.
- 1.4 Authority**
- A. Title 31 U.S.C. §§ 1104 - 1113,** the Budget Process
  - B. Title 25 U.S.C. § 476,** Indian Reorganization Act
  - C. Title 25 U.S.C. § 450j-1(i),** Indian Self Determination and Education Assistance Act, as amended
- 1.5 Guidance. Office of Management and Budget (OMB) Circular A-11,** Preparation, Submission and Execution of the Budget.
- 1.6 Responsibilities.**
- A. Assistant Secretary - Indian Affairs,** within the guidelines issued by the Department, determines the budget requests that are submitted to the Secretary.
  - B. Director, Bureau of Indian Affairs and Director, Bureau of Indian Education** make recommendations to the Assistant Secretary based upon an evaluation of budget proposals provided by Tribal governments and by Indian Affairs directors and managers under their direct supervision.
  - C. Central Office Directors** develop budget proposals and justifications supporting requests for assigned programs or functions, and provide associated program performance information, measurements and goals.
  - D. Regional Directors**
    - (1) Formulate budgets for the Regional Office and submit budgets to Central Office;
    - (2) Distribute budgetary data to Agency Superintendents/Field Representatives, and Tribal governments;
    - (3) Provide opportunities for participation of Tribal governments in the development of budget requests; and
    - (4) Ensure the timely submission of budget data pursuant to deadlines established by Central Office.

**E. Director, Office of Budget Management (OBM)**

- (1) Ensures the timely distribution of OMB and Departmental guidance on formulating the budget request;
- (2) Provides relevant budgetary data that will aid Tribal governments and Indian Affairs officials in making informed recommendations for changes in the budget;
- (3) Meets with Tribal representatives to present preliminary budget decisions to enable the Tribal community to provide comments, and to communicate collective Tribal priorities and proposed Tribal changes to the Assistant Secretary;
- (4) Coordinates and consolidates recommendations for changes to the budget;
- (5) Works with officials from the Department and from OMB to resolve budget issues;
- (6) Prepares and submits budget documents based upon decisions of the Assistant Secretary, the Secretary, and the President;
- (7) Communicates budget decisions to appropriate Indian Affairs officials; and
- (8) Provides Regional and Central Office Directors with the information required to be provided to Tribes under the terms of the Indian Reorganization Act as requested.

**F. Director, Office of Planning, Policy and Analysis** is responsible for coordination, collection and final review of all program performance information, measurements and goals for submission and inclusion in the various budget submissions.

**1.7 Compliance with the Requirements of the Indian Reorganization Act.** While all budget estimates are to be held confidential until released to the Congress by the President (reference OMB Circular A-11), the Secretary is also required by statute (Title 25 U.S.C. 476) to advise Tribal governments of “. . . all appropriation estimates or Federal projects for the benefit of the Tribe prior to the submission of such estimates to the Office of Management and Budget and the Congress.” To resolve this contradiction, the Department of the Interior and OMB have agreed that Indian Affairs officials may notify a Tribe of the specific programs or projects for the benefit of that Tribe, but may not make available information on the overall budget for Indian Affairs prior to the transmittal of the budget to the Congress.