

DOI BUDGET AND SELF GOVERNANCE FINANCE OVERVIEW - Part 2

SELF GOVERNANCE 101
AND FINANCIAL TRAINING
February 04, 2015
San Diego, CA

FEDERAL AND TRIBAL FINANCE SYSTEMS OVERVIEW

MILES READER, REVENUE ACCOUNTANT – KAWERAK INC.



•Check ASAP regularly



•Identifying the money



Identifying the money

OSG (Office of Self Governance)

Compact Year: 2015 | Compact: 2015 Open KAWERAK, INC.

Report of Funding Status - Budgetary Adjustments

This is the main report to which all other reports are linked. It is used to enter adjustments to funds requested and obligated based on the negotiated Funding Agreement (FA) and enactment of Congressional appropriations.

Column A records each program negotiated based on the annual President's Budget Request.

Columns B and C represent the funds base transferred from the respective BIA program accounts and the OIG shortfall account to the Self-Governance TPA Tribal Base account (FY2010 up through FY16, will be FY2010 beginning in FY17). TPA Tribal Base Funds are limited to OIG programs and exclude non-reporting or other restricted funds. Bases include those OIG funds authorized for base transfer as of the federal budget formulation deadline - historically nine months prior to each federal budget year. The report total for the sum of Columns B and C equals a respective Tribe's total Tribal IG Base.

Column D records any funds negotiated from the OSG shortfall account by program line item.

Column E lists adjustments made to the negotiated amounts based on enactment of Congressional appropriations.

Column F enters miscellaneous adjustments, e.g., program formula changes, one-time distributions, add-ons, etc., which are accompanied by an explanatory footnote.

Column G lists the funds requested by program line item. Base transferred funds, in Columns C and D above, are reported from the Self-Governance TPA Tribal Base account (FY2010 up through FY16, will be FY17 beginning in FY17). Additional shortfall funds in Column D are reported from the Self-Governance Grants Shortfall account #23300 (no longer a source of funds, but tracked as a historical record).

Column H lists funds transferred from the BIA to OSG and in turn obligated to the respective Self-Governance account. The incremental nature of the Self-Governance budget process is represented in this column. To illustrate, two program line item accounts also serve as other accounts:

Self-Governance Compact TPA Tribal #19240 through FY16, will be #19240 beginning in FY17, as a base line account. The amount obligated to #19240 or #19241 is the sum of all funds listed in Columns B and C above. It is reported as a Congressional adjustment, as a pending account, #11, under 119 programs (including miscellaneous changes or transfers) not incorporated in the obligated under #19240 or #19241 to maintain the Federal budget and accounting structure.

Draw Down the Funds

2015 New Obligations Scheduled for Next ATB | Office of Self Governance | Friday, January 30, 2015

Compact NEIR: KAWERAK, INC.

Cost Code	Program Name	Obligation Amount	Date Entered	Entered By
T9240	Self-Governance Compacts	\$3,978,644	01/30/2015	Lance
TPA/Tribal	ATO Comment: FY 2015 Tribal Priority Allocation Base			Fisher
	Funds distribution: 15C0919			
T9240	Self-Governance Compacts	(824,310)	01/30/2015	Lance
TPA/Tribal	ATO Comment: Adjustment to reflect FY13 Across the Board (ATB) resolution of -0.2%, and sequester reduction of -0.8%. 15C0919			Fisher
T9902	538 Pay Costs	\$14,332	01/30/2015	Lance
TPA/Tribal	ATO Comment: FY 2015 distribution as enacted by Congress (includes FY12). 15C0919			Fisher
	Rollup T9240 Total:	\$3,738,666		
	2015 Compact Total:	\$3,738,666		

Account Summary of Self Governance Accounts | Total Obligations

T9240 SIG OIG (2 Year) | Report Total: \$3,738,666

1 of 1

Open		\$10	1
Open		\$3,738,666	1

Review award amount carefully

Authority to Obligate: All conditions and restrictions contained in 42 BIA-M Supplement 4 apply to this agreement. You may not exceed this limitation without additional authority signed by the allottee of these funds.

David M. Reiman | Date: MAY 3 0 2014
Signature of Authorizing Official | Director, Office of Self-Governance

This Funding Agreement/Amendment is offered under authority of Title IV, P.L. 100-472, P.L. 102-184, and P.L. 103-635 as amended, the Indian Self-Determination and Education Assistance Act.

Cost Code	Description	Amount
CG555 TPA/Region	Job Placement and Training FY 2013 funding is intended to enhance the services each 477 program offers to meet the approved plan. This is a one-time reprogramming. 13CIP100_C	\$51,387
	(551 387 30)	
	ROLLUP T9240 Total:	\$51,387
	COMPACT TOTAL:	\$51,387

Receiving Additional One-Time Only Awards

- Tribe's office directors may not remember to always keep finance in the loop
- If not ID'd internally OSG Finance will assist
- Contact appropriate BIA office

Drawing Down Award Amounts In Full/Tribal Financial Responsibility

- There's never a reason to initiate a partial draw down
- Minimal or no financial reporting required
- Tribe does not have to report expenses and wait for reimbursement after the fact

Drawing Down Award Amounts In Full/Tribal Financial Responsibility

- Versatility in most award dollars
 - Authority to reallocate cash as needed
- Self-Governance General Fund
