



United States Department of the Interior  
OFFICE OF THE ASSISTANT SECRETARY - INDIAN AFFAIRS

Washington, D.C. 20240



IN REPLY REFER TO

## National Policy Memorandum

Assistant Secretary - Indian Affairs  
Deputy Assistant Secretary – Management

Effective: JUL 1 1 2014

Expires: JUL 1 1 2015

**Number:** NPM-FIN-10

**Title:** Revenue and Expenditure Alignment for Fixed Fee Funds

### 1. Purpose

This memorandum establishes Indian Affairs (IA) policy and procedures for reallocating charges within Fixed Fee funds.

### 2. Scope

This policy applies to all 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 the policy of Indian Affairs to comply with federal regulations and policy and direction from the Department of the Interior (DOI) and the Office of Management and Budget (OMB) to ensure adequate internal controls measures and reviews are established and implemented. IA has implemented procedures to ensure proper internal controls in compliance with OMB Circular A-123.

### 4. Procedures

IA has developed Interim Procedures for the Revenue Expense Realignment for Fixed Fee funds to provide directions on the process of aligning revenue and expense posted to the Fixed Fee Fund (YYA2100FF – Reimbursements from the Public). The reimbursements identified in this fund are fees collected by the program and made available to reimburse the cost of administering the program. To close the books, the sum of the revenue and expenses for each program must equal zero. To achieve this, analysis of the reimbursable account must be completed and

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New

adjustments made as necessary. The **Interim Procedures for Fixed Fee Revenue and Expenditure Alignment** are saved to the Financial Reporting and Analysis Division's SharePoint site under the 'Shared Documents' folder → 'Policy and Procedures/Fixed Fee'. They can also be located by clicking

here: <https://sp.ia.doi.net/sites/ASIA/ocfo/ofm/FRAD/Shared%20Documents/Forms/New%20View.aspx>.

In addition, to ensure proper internal controls are followed in the process of completing these adjusting entries, IA has developed interim guidance titled *Preparing, Approving and Supporting Adjusting Entries (Journal Vouchers)*. This guidance is also posted to the SharePoint 'Shared Documents' folder noted above, under 'Policy and Procedures/Adjusting Document Approvals'.

## 5. Authorities

### A. Statutes and Regulations

- 1) Federal Acquisition Regulation  
(FAR): <http://www.acquisition.gov/far/html/FARTOCP07.html>
- 2) DOI Departmental Manual: <http://elips.doi.gov/elips/0/fol/1338/Row1.aspx>
- 3) General Services Administration Acquisition Regulation  
(GSAR): <http://www.acquisition.gov/gsam/current/html/GSAMTOC501.html#wp436256>
- 4) Principles of Federal Appropriations Law, Vol. I, Chapter 5: Bona Fide Needs Rule:  
<http://www.gao.gov/assets/210/202437.pdf>
- 5) OMB Circular A-123: [http://www.whitehouse.gov/sites/default/files/omb/assets/agencyinformation\\_circulars\\_pdf/a123\\_appendix\\_b.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/agencyinformation_circulars_pdf/a123_appendix_b.pdf)

### B. Guidance

- 1) FBMS Segregation of Duties (SoD)  
Policy: <http://www.doi.gov/pfm/fmm/upload/FMM-2011-005-FBMS-SoD-Policy.pdf>

## 6. Approval



Thomas D. Thompson  
Deputy Assistant Secretary – Indian Affairs (Management)

7/11/14  
Date