Topics

- IHS’ appropriations/accounts
- Availability of IHS’ appropriations
  - Expired funds, Cancelled funds, Carryover funds
- Reporting
- Use
Today’s Focus - Availability

- Floors, ceilings, purpose, necessary expense
- Discretionary vs. mandatory
- Direct vs. Reimbursable
- Definite vs. Indefinite
- Apportionments, allotments, allowances
- Obligations, disbursements, undelivered orders

Availability
### IHS' Appropriations/Accounts

#### Hospitals and Health Clinics

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>BA</td>
<td>$1,836,789</td>
<td>$1,857,225</td>
<td>$1,979,998</td>
<td>+$122,773</td>
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<tr>
<td>FTE*</td>
<td>6,094</td>
<td>6,099</td>
<td>6,100</td>
<td>+1</td>
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</table>

* FTE numbers reflect only Federal staff and do not include increases in Tribal staff.

**Authorizing Legislation**
- 25 U.S.C. 13, Snyder Act
- 42 U.S.C. 2001, Transfer Act; Indian Health Care Improvement Act (IHCIA), as amended

**FY 2017 Authorization**
- Permanent

**Allocation Method**
- Direct Federal; P.L. 93-638 contracts and compacts with Tribal nations and Tribal consortia; interagency agreements; commercial contracts

#### Maintenance and Improvement

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<thead>
<tr>
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<td>BA</td>
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<td>FTE</td>
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</table>

**Authorizing Legislation**
- 25 U.S.C. 13, Snyder Act
- 42 U.S.C. 2001, Transfer Act; Indian Health Care Improvement Act (IHCIA), as amended 2010

**FY 2017 Authorization**
- Permanent

**Allocation Method**
- Direct Federal, P.L. 93-638 Self-Determination Contracts and Self-Governance Compacts

**Program Description and Accomplishments**

Hospitals and Health Clinics (H&HC) funds essential, personal health services for approximately 2.2 million American Indians and Alaska Natives (AI/AN). The Indian Health Service (IHS) provides medical and mental health services, and issues medical equipment and supplies to Indian Tribes, Alaska Native Tribal organizations, and Urban Indian Health Care Providers.

Maintenance and Improvement (M&I) funds are the primary source of funding to maintain, repair, and improve existing Indian Health Service (IHS) and Tribal health care facilities, which are critical to the health and well-being of AI/AN.
IHS’ Appropriations/Accounts

DEPARTMENT OF HEALTH AND HUMAN SERVICES
Indian Health Service Services:
75-0344-0-1-551

CONTRACT SUPPORT COSTS
(Dollars in Thousands)

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</thead>
<tbody>
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<td>BA</td>
<td>$662,970</td>
<td>$717,970</td>
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Authorizing Legislation
25 U.S.C. §§ 450 et seq., Indian Self-Determination and Education Assistance Act, P.L. 93-638, as amended

FY 2017 Authorization
Permanent

Allocation Method
P.L. 93-638 Self-Determination Contracts and Compacts

PROGRAM DESCRIPTION and ACCOMPLISHMENTS
The 1975 Indian Self-Determination and Education Assistance Act (ISDEAA), Public Law 93-638, provides Indian Tribes and Tribal organizations (T/TO) the authority to contract with the Federal Government to provide health care to enrolled members of Indian Tribes.
Availability - Services

Annual 75-[FY]-0390

- Must be obligated by September 30
  - But IHS does not obligate 100% of funds. See next bullet for reason.
- Funds are expired for 5 years after September 30, during which only adjustments to existing obligations can be made.
  - Upward adjustment – requires additional funds.
  - Downward adjustment – results in unobligated funds.
- At the end of the 5 years, unexpended funds are cancelled and withdrawn to Treasury.
- Examples: H&C (excluding domestic violence prevention funds), Dental, Mental Health, Alcohol and Substance Abuse (excluding methamphetamine and suicide prevention funds), Public Health Nursing, Health Education, Community Health Representatives, Alaska Immunization, Urban Indian Health, Direct Operations, Self Governance
Expired Funds – as of Sept 30 each FY

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2016</td>
<td>$8,589,000</td>
</tr>
<tr>
<td>FY 2015*</td>
<td>$62,657,000</td>
</tr>
<tr>
<td>FY 2014*</td>
<td>$12,912,000</td>
</tr>
<tr>
<td>FY 2013</td>
<td>$2,897,000</td>
</tr>
<tr>
<td>FY 2012</td>
<td>$1,269,000</td>
</tr>
</tbody>
</table>

*In FY 2014 and FY 2015, Contract Support Costs (CSC) were part of the Services Annual Appropriation. As a result, larger balances remained at the end of the FYs to continue payment of full and actual CSC for those years.
## Cancelled Annual Services Funds

### IHS Total

<table>
<thead>
<tr>
<th>Fiscal Year (FY)</th>
<th>Total Annual Appropriated</th>
<th>Balance at End of Appropriated FY</th>
<th>Amount Returned to Treasury*</th>
<th>Percent of Appropriated Funds Returned</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2011</td>
<td>$2,818,257,000</td>
<td>$5,535,000</td>
<td>$3,818,000</td>
<td>0.14%</td>
</tr>
<tr>
<td>FY 2010</td>
<td>$2,809,002,000</td>
<td>$22,000</td>
<td>$2,289,000</td>
<td>0.08%</td>
</tr>
<tr>
<td>FY 2009</td>
<td>$2,492,953,000</td>
<td>$3,284,000</td>
<td>$1,562,000</td>
<td>0.06%</td>
</tr>
<tr>
<td>FY 2008</td>
<td>$2,339,985,000</td>
<td>$6,501,000</td>
<td>$2,920,000</td>
<td>0.12%</td>
</tr>
<tr>
<td>FY 2007</td>
<td>$2,242,314,000</td>
<td>$597,000</td>
<td>$787,000</td>
<td>0.04%</td>
</tr>
<tr>
<td>FY 2006</td>
<td>$2,141,763,000</td>
<td>$159,000</td>
<td>$1,620,000</td>
<td>0.08%</td>
</tr>
</tbody>
</table>

Data is from the IHS SF 133 Reports on Budget Execution and Budgetary Resources

*At the end of the 5-year adjustment period, unexpended funds are cancelled and withdrawn to Treasury.*
Availability - Services

X-Year (no-year)  75-X-0390

- Available until expended; no time limit to obligate or re-obligate funds
- Unobligated funds as of September 30 are carried over into the next fiscal year.
- X-Year funds are never returned to Treasury, except through congressional action, such as a rescission.

Examples:
- Direct appropriated: H&C-DVPI funds, Alcohol and Substance Abuse-MSPI funds, Purchased/Referred Care, Scholarship and Loan Repayment funds, SDPI
- Reimbursable: Medicare, Medicaid, Private Insurance, VA, Federal Medical Care Recovery Act, Buybacks
X-0390 Services Carryover Funds – as of Sept 30 each FY

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>IHS Total</strong></td>
<td></td>
</tr>
<tr>
<td>FY 2016</td>
<td>$829,170,000</td>
</tr>
<tr>
<td>FY 2015</td>
<td>$740,653,000</td>
</tr>
<tr>
<td>FY 2014</td>
<td>$668,016,000</td>
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<tr>
<td>FY 2013</td>
<td>$576,413,000</td>
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<tr>
<td>FY 2012</td>
<td>$560,449,000</td>
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</tbody>
</table>
Availability - Facilities

X-Year (no-year)  75-X-0391

- Available until expended; no time limit to obligate or re-obligate funds
- Unobligated funds as of September 30 are carried over into the next fiscal year.
- X-Year funds are never returned to Treasury, except through congressional action, such as a rescission.
- The entire Facilities appropriation consists of X-year (no-year) funds.
## X-0391 Facilities Carryover Funds – as of Sept 30 each FY

<table>
<thead>
<tr>
<th></th>
<th>IHS Total</th>
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</thead>
<tbody>
<tr>
<td>FY 2016</td>
<td>$275,765,000</td>
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<tr>
<td>FY 2015</td>
<td>$226,994,000</td>
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<tr>
<td>FY 2014</td>
<td>$161,452,000</td>
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<tr>
<td>FY 2013</td>
<td>$144,022,000</td>
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<tr>
<td>FY 2012</td>
<td>$157,000,000</td>
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</tbody>
</table>
Availability – Contract Support Costs

Contract Support Costs (CSC)  75-[FY]-0344

- Previously, CSC was included in the Services Annual appropriation
- Starting in FY 2016, CSC is a separate Indefinite Annual appropriation  75-16-0344
  - Amount obligated as of September 30 is the appropriated amount.
  - If additional need arises after September 30, additional funds are requested from Treasury.
- In FY 2017, CSC remains an Indefinite Annual appropriation  75-17-0344
Reporting

- Typically third party collections and PRC are extracted from total carryover

- Apportionment affects balances
  - FY 2016 IHS end of year X-0390 carryover - $829,170,000
  - Initial amount apportioned/available for obligation - $727,980,000
  - Recently approved additional apportionment - $101,190,000

- IHS total expired and carryover amounts available publically
  - Congressional justifications
  - Budget execution reports (SF 133s)
  - March 28 Dear Tribal and Urban Indian Organization Leader Letter
Use

- Direct appropriations – defined through appropriations bills, reports, congressional justification

- Third Party Collections
  - Medicare/Medicaid – must be used first to maintain accreditation/certification and any excess must be used to reduce health resource deficiencies. Generally supports salaries, maintenance, repair, renovation, and medical equipment replacement.
  - Private Insurance – more flexibility, in general used for salaries, purchase of medical supplies and pharmaceuticals, maintenance, repair, renovation, and medical equipment replacement.
  - VA – most flexible