



# Indian Health Service Budget 101

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2017 ANNUAL TRIBAL SELF-GOVERNANCE CONSULTATION CONFERENCE

APRIL 26, 2017

# Topics

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- ❖ IHS' appropriations/accounts
- ❖ Availability of IHS' appropriations
  - Expired funds, Cancelled funds, Carryover funds
- ❖ Sources of budget information

# IHS Appropriations/Accounts

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## **FY 2017 Major Accounts**

- Services Annual 75-17-0390
- Services X-Year 75-X-0390
- Contract Support Costs 75-17-0344
- Facilities 75-X-0391

# Appropriations Principles

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

# Availability - Services

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Annual 75-[FY]-0390

- Must be obligated by September 30
  - But IHS does not obligate 100% of funds.
- 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- At the end of the 5 years, unexpended funds are *cancelled* and withdrawn to Treasury.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

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## IHS Total

FY 2016	\$8,589,000
FY 2015*	\$62,657,000
FY 2014*	\$12,912,000
FY 2013	\$2,897,000
FY 2012	\$1,269,000

\*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

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## IHS Total

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

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

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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

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## IHS Total

FY 2016	\$829,170,000
FY 2015	\$740,653,000
FY 2014	\$668,016,000
FY 2013	\$576,413,000
FY 2012	\$560,449,000

# Availability - Facilities

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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

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## IHS Total

FY 2016	\$275,765,000
FY 2015	\$226,994,000
FY 2014	\$161,452,000
FY 2013	\$144,022,000
FY 2012	\$157,000,000

# Availability – Contract Support Costs

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## 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

# Sources of Budget Information

## IHS Congressional Justification

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 Indian Health Service  
 Services: 75-0390-0-1-551  
**HOSPITALS AND HEALTH CLINICS**

(Dollars in Thousands)

	FY 2015 Final	FY 2016 Enacted	FY 2017 Congressional Justification	FY 2017 +/- FY 2016
BA	\$1,836,789	\$1,857,225	\$1,979,998	+\$122,773
FTE*	6,094	6,099	6,100	+1

\* 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

### 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 surgical inpatient care, routine and emergency ambulatory care, and

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 Indian Health Service  
 Facilities: 75-0391-0-1-551  
**MAINTENANCE AND IMPROVEMENT**

(Dollars in Thousands)

	FY 2015 Final	FY 2016 Enacted	FY 2017 Congressional Justification	FY 2017 +/- FY 2016
BA	\$53,614	\$73,614	\$76,981	+\$3,367
FTE	0	0	0	0

**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

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

# Sources of Budget Information

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- Budget of the U.S. Government – Appendix
  - FY 2017 President’s Budget (<https://www.gpo.gov/fdsys/pkg/BUDGET-2017-APP/pdf/BUDGET-2017-APP-1-11.pdf>) , IHS information starts on page 452
  - Includes unobligated balances by account (0390, 0391, 0344).
- SF 133 Report on Budget Execution and Budgetary Resources
  - Required quarterly reporting, highly technical.  
(<https://max.omb.gov/maxportal/document/SF133/Budget/FACTS%20II%20-%20SF%20133%20Report%20on%20Budget%20Execution%20and%20Budgetary%20Resources.html>)
  - Includes budgetary resources available, obligations to date, unobligated balances.
  - Q4 report in particular includes amounts withdrawn to Treasury and end of year unobligated balances for expired and unexpired accounts.



# Questions?

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