§ 47.1 What is the purpose of this part?
This part contains the requirements for developing local educational financial plans that Bureau-operated schools need in order to receive direct funding from the Bureau of Indian Affairs under section 1127 of the Act.

§ 47.2 What definitions apply to terms in this part?

Act means the No Child Left Behind Act, Public Law 107–110, enacted January 8, 2002. The No Child Left Behind Act reauthorizes and amends the Elementary and Secondary Education Act (ESEA) and the amended Education Amendments of 1978.

Budget means that element in the local educational financial plan which shows all costs of the plan by discrete programs and sub-cost categories.

Bureau means the Bureau of Indian Affairs in the Department of the Interior.

Consultation means soliciting and recording the opinions of Bureau-operated school boards regarding each element of the local educational financial plan and incorporating these opinions to the greatest degree feasible in the development of the local educational financial plan at each stage.

Director means the Director, Office of Indian Education Programs.

Local educational financial plan means the plan that:

(1) Programs dollars for educational services for a particular Bureau-operated school; and

(2) Has been ratified in an action of record by the local school board or determined by the superintendent under the appeals process in 25 CFR part 2.

OIEP means the Office of Indian Education Programs in the Bureau of Indian Affairs of the Department of the Interior.

Secretary means the Secretary of the Interior or a designated representative.

§ 47.3 How does a Bureau-operated school find out how much funding it will receive?
The Office of Indian Education Programs (OIEP) will notify each Bureau-operated school in writing of the annual funding amount it will receive as follows:

(a) No later than July 1 OIEP will let the Bureau-operated school know the amount that is 80 percent of its funding; and

(b) No later than September 30 OIEP will let the Bureau-operated school know the amount of the remaining 20 percent.

§ 47.4 When does OIEP provide funding?
By July 1 of each year OIEP will make available for obligation 80 percent of the funds for the fiscal year that begins on the following October 1.

§ 47.5 What is the school supervisor responsible for?
Each Bureau-operated school’s school supervisor has the responsibilities in this section. The school supervisor must do all of the following:

(a) Ensure that the Bureau-operated school spends funds in accordance with the local educational financial plan, as ratified or amended by the school board;

(b) Sign all documents required to obligate or pay funds or to record receipt of goods and services;

(c) Report at least quarterly to the local school board on the amounts spent, obligated, and currently remaining in funds budgeted for each program in the local educational financial plan;

(d) Recommend changes in budget amounts to carry out the local educational financial plan, and incorporate these changes in the budget as ratified by the local school board, subject to provisions for appeal and overturn; and

(e) Maintain expenditure records in accordance with financial planning system procedures.

§ 47.6 Who has access to local education financial records?
The Comptroller General, the Assistant Secretary, the Director, or any of their duly authorized representatives have access for audit and explanation purposes to any of the local school’s accounts, documents, papers, and records which are related to the Bureau-operated schools’ operation.