

BUDGET The United States Department of the Interior **JUSTIFICATIONS**

and Performance Information
Fiscal Year 2024

BUREAU OF TRUST FUNDS ADMINISTRATION

NOTICE: These budget justifications are prepared for the Interior, Environment and Related Agencies Appropriations Subcommittees. Approval for release of the justifications prior to their printing in the public record of the Subcommittee hearings may be obtained through the Office of Budget of the Department of the Interior.



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**DEPARTMENT OF THE INTERIOR
BUREAU OF TRUST FUNDS ADMINISTRATION
BUDGET JUSTIFICATION FOR FISCAL 2024**

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Executive Summary

Mission— The mission of the Bureau of Trust Funds Administration (BTFA) is to Manage the Trust Beneficiaries’ Financial Assets. BTFA provides fiduciary guidance, management, and leadership for Tribal Trust and Individual Indian Money (IIM) accounts.

2024 Budget Request (Dollars in Thousands)

Budget Authority	2022 Actual	2023 Enacted	2024 Request	Change from 2023 Enacted
Current	109,572	111,272	109,098	-2,174
Permanent	1,664,131	212,000	214,000	2,000
Total Current, w/o Supplemental	1,773,703	323,272	323,098	-174
<i>Bipartisan Infrastructure Law (BIL) P.L. 117-58</i>	0	0	0	0
<i>Inflation Reduction Act (IRA) P.L. 117-169</i>	0	0	0	0
<i>Other Supplemental Funding P.L. 11X-XX</i>	0	0	0	0
Total Current, w/Supplemental ¹	1,773,703	323,272	323,098	-174
<i>FTEs</i>	419	425	439	14

¹ Supplemental funding reflects amounts made available in the fiscal year, not estimated allocations or obligations.

2024 Budget Highlights

Budget Overview: The 2024 budget includes \$109.1 million in current appropriations to support the execution of Federal Trust Responsibilities to Native American Tribes, individuals, and communities. BTFA estimates that staffing will total 439 full-time equivalents (FTEs) in 2024. BTFA was established within the Office of the Assistant Secretary—Indian Affairs (AS-IA) in 2020 to house the ongoing financial trust management functions of the Office of the Special Trustee for American Indians (OST). BTFA is proposing a budget and organizational restructuring in the 2024 budget to streamline functions and better facilitate coordination across operations.

BTFA is responsible for the financial management of approximately \$8.2 billion of Indian trust funds held in about 4,100 Tribal accounts and about 408,000 IIM Accounts. Trust funds include payments from judgment awards, settlements of claims, land use agreements, royalties on natural resource use, other proceeds derived directly from trust resources, and financial investment income. Trust financial management functions include receipting, investing, disbursing, reconciling and reporting of trust funds on behalf of individual Indians and Tribes.

In addition, BTFA provides overall guidance for records management across Indian Affairs bureaus and operates the American Indian Records Repository. This includes planning and continuing to implement the transition of Indian Affairs to an electronic records system, as mandated by the National Archives and Records Administration (NARA).

BTFA also has the responsibility to address the historical accounting issues regarding Tribal Trust accounts and IIM accounts. The Office of Trust Analysis and Research (OTAR) provides litigation support resulting from Trust related lawsuits, in coordination with the DOI Office of the Solicitor and the Department of Justice. As of October 1, 2022, 18 Tribal lawsuits involving Tribes or individuals were pending in various Federal courts regarding the Federal Government's fiduciary trust duties. OTAR also works to resolve the ownership of residual balances in Youpee Escheat accounts and special deposit accounts and to distribute account balances to Tribes, individual Indians, and non-trust entities.

Executive Direction: The 2024 budget includes \$1.7 million for Executive Direction to fund executive leadership activities within BTFA. Staff within Executive Direction will provide guidance that affects performance at all levels of BTFA and develop closer working relationships with Indian Affairs to identify opportunities for the most cost-effective delivery of services. Executive Direction functions specifically include strategic planning for beneficiary services improvements.

Trust and Program Operation: The 2024 budget includes \$107.3 million for Trust and Program Operations. This request includes current appropriations to support the execution of the Federal Trust Responsibilities to Native American Tribes, individuals, and communities. This request includes \$25.3 million for Trust Operations – Field. Trust Operations – Field staff are the primary point of contact for trust beneficiaries – Tribes, individual Indians, and Alaska Natives – seeking information and services in conjunction with their trust assets. Trust Operations – Field will prioritize resources to continue providing vital services to beneficiaries.

The 2024 budget request provides \$18.3 million for Trust Operations – Accounting, which is responsible for all fiduciary accounting activities, estate processing of monetary assets, liquidity investments, and reconciliations related to individual Indians, Alaska Natives, and Tribal trust funds under management by the Department. BTFA manages in excess of \$8.2 billion in funds held in trust for federally recognized Tribes, individual Indian, and Alaska Native beneficiaries in approximately 4,100 Tribal (approximately \$6.8 billion) accounts and approximately 408,000 IIM (approximately \$1.4 billion) accounts. The accumulated balances in the Tribal Trust are a result of claims and judgment awards, investment income, and revenues from approximately 56 million acres of trust lands. Revenues derive from subsurface mineral extractions (e.g., coal, oil, gas, and uranium), timber, grazing, and other surface leases.

The 2024 budget request includes \$18.0 million to fund Trust Operations - Settlement Support that provides litigation and settlement support for cases involving Indian trust assets or trust-related issues; addresses historical accounting and other issues pertaining to Tribal Trust and IIM accounts; and determines and facilitates the distribution of residual balances in Special Deposit Accounts (SDA) and Youpee Escheat accounts. Trust Operations – Settlement Support performs research and analysis to support BTFA and other offices within the Department that help fulfill the trust relationship with Tribes and individual Native Americans, such as responding to requests for documents or information, addressing objections to periodic statements of performance. As of October 1, 2022, there were 18 pending cases filed in various Federal courts, by Indian Tribes or individual Indians, regarding the Federal Government's fiduciary trust duties. OTAR's litigation support for these cases is provided in coordination with the Department's Office of the Solicitor and the Department of Justice.

The 2024 budget request includes \$8.7 million for Information Resources to develop, maintain, and operate the trust information technology enterprise architecture; provide day-to-day computer support to BTFA personnel nationwide; develop and maintain applications in support of the BTFA mission; and continue to implement key cybersecurity requirements and priorities. In 2024, the program will continue to provide technology to support a remote and distributed workforce. The program will also continue work to migrate to a cloud environment. BTFA will continue to fund IT investments for migration of the existing DOI historical documents to searchable electronic data stores. This investment supports the Department's Strategic Plan, the Departmental priority of modernizing end-user support services, infrastructure, and will improve BTFA's ability to recover operational and historical accounting information from IT systems critical to its core fiduciary responsibilities in the event of a disaster. BTFA anticipates that greater use of electronic documents will provide options for more cost-effective delivery of services within Trust Operations – Field, Accounting and Settlement Support.

The 2024 budget provides \$13.7 million for Trust Records. This program operates the American Indian Records Repository and provides records management training and services to BTFA, Tribes, BIA, the Bureau of Indian Education, and AS-IA.

The 2024 budget includes \$505,000 to establish a Trust Operation Management function in Trust Operations. This increase will fund dedicated personnel to coordinate various programs under Trust Operations. The dedicated resource will allow for enhanced continuity in program delivery to Tribes and beneficiaries.

The 2024 budget includes \$16.1 million for Business Management, which includes BTFA's communication, policy, and training functions and its budget, finance, and administration entities. This amount includes the transfer of \$7.1 million in funding for DOI's Office of Hearings and Appeals to Bureau of Indian Affairs (BIA) in 2024. The 2024 budget continues to include funding of \$2.6 million for the Indian Trust Litigation Office (ITLO). The budget provides \$6.8 million for the Office of Strategic Oversight and Planning, which oversees and evaluates the Indian fiduciary trust programs and manages a comprehensive system of internal controls of BTFA operations, and the BTFA Strategic Planning and Project Management Office.

Boarding School Initiative (BSI): The second BSI investigative report's target date for issuance is December 2023. BTFA is responsible for many BSI related deliverables to inform the second investigative report. BTFA-OTR will continue work on BSI related records requests using the existing FOIA and PII processes. Contract staff is utilized for records digitization, if needed.

Diversity, Equity, Inclusion, and Accessibility: The 2024 budget request includes \$614,000 to establish an Equal Employment Opportunity Office and support the Department-wide Diversity, Equity, Inclusion, and Accessibility (DEIA) initiative. The 2024 budget will enable BTFA to address identified high-priority needs in support of Executive Order 13985, Advancing Racial Equity and Support for Underserved Communities Through the Federal Government, and Executive Order 13988, Preventing and Combating Discrimination on the Basis of Gender Identity and Sexual Orientation. As part of this initiative, the Department, bureaus, and offices jointly conduct reviews of the Diversity, Equity, Inclusion, and Accessibility program across Interior to identify gaps, challenges, and implement best practices.

Fixed Costs—Fixed costs of \$3.3 million are fully funded.

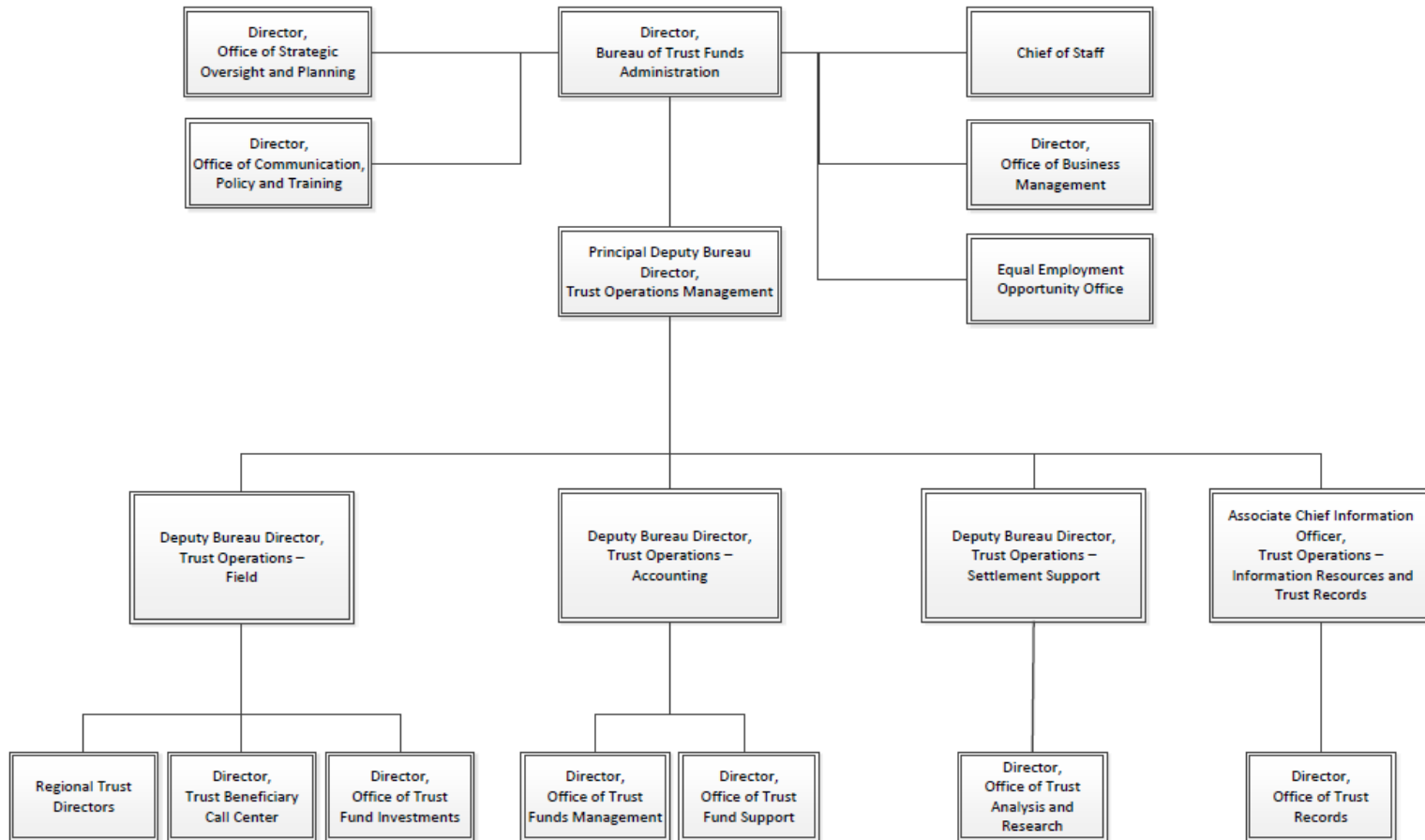
Good Accounting Obligation in Government Act Report:

The Good Accounting Obligation in Government Act (GAO-IG Act, P.L. 115-414) enacted January 3, 2019, requires that Agencies report the status of each open audit recommendation issued more than one year prior to the submission of the Agency's annual budget justification to Congress. The Act requires Agencies to include the current target completion date, implementation status, and any discrepancies on closure determinations.

The Department of the Interior leadership takes audit follow-up very seriously and considers our external auditors, to include the Government Accountability Office (GAO) and Office of the Inspector General, valued partners in not only improving the Department's management and compliance obligations but also enhancing its programmatic and administrative operations. As stewards of taxpayer resources, the Department applies cost-benefit analysis and enterprise risk management principles in recommendation implementation decisions. The Department's GAO-IG Act Report will be available at the following link: <https://www.doi.gov/cj>

BUREAU OF TRUST FUNDS ADMINISTRATION

^{1 2} Organizational Structure



¹ EEO services currently provided by BIA EEO. FY 2024 budget proposes creation of the Equal Employment Opportunity Office.

² Budget proposes establishment of Trust Operation Management office

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Bureau Level Tables

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Bureau Level Tables
Bureau of Trust Funds Administration Budget at a Glance

	2022 Actual	2023 Enacted	Fixed Costs (+/-)	Internal Transfers (+/-)	Program Changes (+/-)	2024 Request
Appropriation: Federal Trust Programs						
Executive Direction	1,501	1,520	+29	0	+200	1,749
<i>Add 1 FTE Deputy Chief Beneficiary Officer</i>	<i>[1,501]</i>	<i>[1,520]</i>	<i>[+29]</i>	<i>[0]</i>	<i>[+200]</i>	<i>[1,749]</i>
Trust and Program Operations	108,071	109,752	+3,251	-7,096	+1,442	107,349
Trust Operations	80,383	81,836	+2,543	-783	+828	84,424
Field	23,471	24,125	+1,156	0	0	25,281
Accounting	17,909	17,999	+694	-717	+284	18,260
<i>Support increasing costs.</i>	<i>[17,909]</i>	<i>[17,999]</i>	<i>[+694]</i>	<i>[-717]</i>	<i>[+284]</i>	<i>[18,260]</i>
Settlement Support	17,536	17,867	+108	0	0	17,975
Information Resources and Trust Records	21,467	21,845	+585	-66	+39	22,403
Information Resources	8,430	8,553	+195	-66	+39	8,721
<i>IT Enhancement</i>	<i>[8,430]</i>	<i>[8,553]</i>	<i>[+195]</i>	<i>[-66]</i>	<i>[+39]</i>	<i>[8,721]</i>
Trust Records	13,037	13,292	+390	0	0	13,682
Trust Operations Managements	0	0	0	0	+505	505
<i>Addition of +1 FTE to assist with management of the core trust programs.</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+505]</i>	<i>[505]</i>
Program Operations	27,688	27,916	+708	-6,313	+614	22,925
Business Management	22,274	22,258	+462	-7,194	+614	16,140
<i>Addition of +3 FTE to perform EEO services.</i>	<i>[22,274]</i>	<i>[22,258]</i>	<i>[+462]</i>	<i>[-7,194]</i>	<i>[+614]</i>	<i>[16,140]</i>
Office of Strategic Oversight and Planning (OSOP)	5,414	5,658	+246	+881	0	6,785
TOTAL, Federal Trust Programs w/o Supplemental Funding	109,572	111,272	+3,280	-7,096	+1,642	109,098
The Bipartisan Infrastructure Law (BIL) P.L. 117-58 ¹	0	0	0	0	0	0
Inflation Reduction Act (IRA) P.L. 117-169 ¹	0	0	0	0	0	0
Other Supplemental Funding	0	0	0	0	0	0
TOTAL, Bureau of Trust Funds Administration w/Supplemental Funding	109,572	111,272	+3,280	-7,096	+1,642	109,098

¹ BIL, IRA, and Other Supplemental Funding displayed reflects the amounts made available in the fiscal year not estimated allocations or obligations.

Summary of Requirements for Bureau of Trust Funds Administration
(Dollars in Thousands)

	2022 Actual	2022 Actual Total FTE	2023 Enacted	2023 Enacted FTE	2024 Request Fixed Costs (+/-)	2024 Request Internal Transfers (+/-)	2024 Request Program Changes (+/-)	2024 Request Changes (+/-) FTE	2024 Request	2024 Request FTE	2024 Request TOTAL Change from 2023 (+/-)
FEDERAL TRUST PROGRAMS											
Federal Trust Programs											
Executive Direction	1,501	5	1,520	6	+29	0	+200	-2	1,749	4	+229
Total, Executive Direction	1,501	5	1,520	6	+29	0	+200	-2	1,749	4	+229
Trust Operations											
Field	23,471	150	24,125	151	+1,156	0	0	+9	25,281	160	+1,156
Accounting	17,909	92	17,999	100	+694	-717	+284	-6	18,260	94	+261
Settlement Support	17,536	10	17,867	11	+108	0	0	+4	17,975	15	+108
Information Resources and Trust Records	21,467	80	21,845	81	+585	-66	+39	0	22,403	81	+558
Information Resources	8,430	32	8,553	27	+195	-66	+39	0	8,721	27	+168
Trust Records	13,037	48	13,292	54	+390	0	0	0	13,682	54	+390
Trust Operations Management	0	0	0	0	0	0	+505	+1	505	1	+505
Total, Trust Operations	80,383	332	81,836	343	+2,543	-783	+828	+8	84,424	351	+2,588
Program Operations											
Business Management	22,274	45	22,258	44	+462	-7,194	+614	+1	16,140	45	-6,118
<i>[Litigation Support]</i>	<i>[2,571]</i>	<i>[0]</i>	<i>[2,571]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[2,571]</i>	<i>[0]</i>	<i>[0]</i>
<i>[Hearings & Appeals]</i>	<i>[7,096]</i>	<i>[0]</i>	<i>[7,096]</i>	<i>[0]</i>	<i>[0]</i>	<i>[-7,096]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[-7,096]</i>
Office of Strategic Oversight and Planning	5,414	27	5,658	29	+246	+881	0	+7	6,785	36	+1,127
Total, Program Operations	27,688	72	27,916	73	+708	-6,313	+614	+8	22,925	81	-4,991
TOTAL, FEDERAL TRUST PROGRAMS w/o Supplemental	109,572	409	111,272	422	+3,280	-7,096	+1,642	+14	109,098	436	-2,174
<i>Bipartisan Infrastructure Law (BIL) P.L. 117-58</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>
<i>Inflation Reduction Act (IRA) P.L. 117-169</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>
<i>Other Supplemental Funding P.L. 11X-XX</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>	<i>[-]</i>
TOTAL, FEDERAL TRUST PROGRAMS w/Supplemental	109,572	409	111,272	422	+3,280	-7,096	+1,642	+14	109,098	436	-2,174

**Bureau of Trust Funds Administration
FEDERAL TRUST PROGRAMS
Justification of Fixed Costs Changes**

(Dollars in Thousands)

Fixed Cost Element	2023 Enacted Total or Change	2023 Enacted to 2024 Request Change	Description
Change in Number of Paid Days	-212	+232	This column reflects changes in pay associated with the change in the number of paid days between 2023 and 2024. 2024 has one day more than 2023.
Pay Raise	+2,208	+2,919	The President's Budget for 2024 includes one quarter of the 4.6% pay raise for 2023 and three quarters of a planned 5.2% pay raise for 2024.
Departmental Working Capital Fund (WCF)	-86	+169	The change reflects the final 2024 Central Bill approved by the Working Capital Fund Consortium.
Workers' Compensation Payments	+34	-63	The amounts reflect final chargeback costs of compensating injured employees and dependents of employees who suffer accidental deaths while on duty. Costs for 2024 will reimburse the Department of Labor, Federal Employees Compensation Fund, pursuant to 5 U.S.C. 8147(b) as amended by Public Law 94-273.
Rental Payments	-230	+23	The amounts reflect changes in the costs payable to General Services Administration (GSA) and others for office and non-office space as estimated by GSA, as well as the rental costs of other currently occupied space. These costs include building security. Costs of mandatory office relocations, i.e. relocations in cases where due to external events there is no alternative but to vacate the currently occupied space, are also included.
Account Total Fixed Cost	+1,714	+3,280	

**Bureau of Trust Funds Administration
FEDERAL TRUST PROGRAMS
Justification of Internal Realignments**

(Dollars in Thousands)

Internal Realignments and Non-Policy/Program Changes (Net-Zero)	2024 Request (+/-)	Description
Accounting Operations	-717,000	Reporting Group (6 FTE) transfer from Accounting Operations to Office of Strategic Oversight & Planning. Consolidation of functions to one office within BTFA.
Office of Strategic Oversight and Planning (OSOP)	+717,000	Reporting Group (6 FTE) transfer from Accounting Operations to Office of Strategic Oversight & Planning. Consolidation of functions to one office within BTFA.
Chief of Staff	-98,000	Chief of Staff (1 FTE) transfer from Chief of Staff to Information Resources. Consolidation of functions to one office within BTFA.
Information Resources	+98,000	Chief of Staff (1 FTE) transfer from Chief of Staff to Information Resources. Consolidation of functions to one office within BTFA.
Information Resources	-164,000	Associate Privacy Officer (1 FTE) transfer from Information Resources to Office of Strategic Oversight & Planning. Consolidation of functions to one office within BTFA.
Office of Strategic Oversight and Planning (OSOP)	+164,000	Associate Privacy Officer (1 FTE) transfer from Information Resources to Office of Strategic Oversight & Planning. Consolidation of functions to one office within BTFA.
Net Account Total, Internal Transfers	0	

Bureau of Trust Funds Administration
Employee Count by Grade
(Total Employment)

Employee Count by Grade	2022 Actual	2023 Estimate	2024 Estimate
Executive Level V	0	0	0
SES	8	11	11
Subtotal	8	11	11
SL - 00	2	2	2
ST - 00	0	0	0
Subtotal	2	2	2
GS/GM -15	35	35	35
GS/GM -14	66	69	70
GS/GM -13	49	51	53
GS -12	44	47	48
GS -11	34	36	36
GS -10	0	0	0
GS - 9	21	23	25
GS - 8	20	20	20
GS - 7	106	107	109
GS - 6	16	16	16
GS - 5	14	15	15
GS - 4	9	6	4
GS - 3	0	0	0
GS - 2	0	0	0
GS - 1	0	0	0
Subtotal	414	425	431
Other Pay Schedule Systems	0	0	0
Total employment (actuals & estimates)	424	438	444

Disclosure of Program Assessments (Also Known As 403 Compliance)

BTFA will adhere to the requirements of Section 403 contained in Division G of the Consolidated Appropriations Act, 2023 (P.L. 117-328) requiring agencies to present in their annual budget justification any external and internal administrative costs, overhead charges, deductions, reserves, or holdbacks from programs, projects, and activities to support government-wide, Departmental, and BTFA administrative functions or headquarters, regional, or central office operations. BTFA budgets for these support costs within the Business Management line item in the Program Operations sub activity as a chargeback (reference table below).

Working Capital Fund Billings (000s)						
Activity	2023 Estimate			2024 Estimate		
	Central	Direct	TOTAL	Central	Direct	TOTAL
OS Shared Services	293.0	39.3	332.3	300.7	40.5	341.2
OS Activities	762.5	166.8	929.3	800.5	162.6	963.1
IT Shared Services	760.2	844.1	1,604.3	849.9	820.3	1,670.2
Interior Business Center	130.1	1,396.0	1,526.1	166.2	1,493.3	1,659.5
TOTAL, WCF Billing	1,945.8	2,446.2	4,392.0	2,117.3	2,516.7	4,634.0

Bureau Administrative Costs (\$000)

Cost Description	2024 Request
Human Resources Support	1,548,491
Acquisition Support (WCF Direct billing)	1,330,100
Accounting Support (WCF Direct billing)	328,400
Security (Masthead)	161,711
MIB Rent, Security, O&M	1,047,773
Indian Affairs Administrative	579,372
TOTAL, Bureau Administrative Costs	4,995,846

Appropriation Language

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DEPARTMENT OF THE INTERIOR
BUREAU OF TRUST FUNDS ADMINISTRATION

Appropriation Language

Appropriation: Bureau of Trust Funds Administration, Federal Trust Programs

(including Transfer of Funds)

For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants, [~~\$111,272,000~~] *\$109,098,000*, to remain available until expended, of which not to exceed [~~\$17,867,000~~] *\$17,975,000* from this or any other Act, may be available for [historical accounting] *settlement support: Provided*, That funds for trust management improvements and litigation support may, as needed, be transferred to or merged with the Bureau of Indian Affairs, "Operation of Indian Programs" and Bureau of Indian Education, "Operation of Indian Education Programs" accounts; the Office of the Solicitor, "Salaries and Expenses" account; and the Office of the Secretary, "Departmental Operations" account: *Provided further*, That funds made available through contracts or grants obligated during fiscal year [2023] *2024*, as authorized by the Indian Self-Determination Act of 1975 (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee: *Provided further*, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less: *Provided further*, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder: *Provided further*, That not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: *Provided further*, That erroneous payments that are recovered shall be credited to and remain available in this account for this purpose: *Provided further*, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the [Office of the Special Trustee] *Bureau of Trust Funds Administration* receives proof of ownership from a Special Deposit Accounts claimant: *Provided further*, That notwithstanding section 102 of the American Indian Trust Fund Management Reform Act of 1994 (Public Law 103-412) or any other provision of law, the Secretary may aggregate the trust accounts of individuals whose whereabouts are unknown for a continuous period of at least 5 years and shall not be required to generate periodic statements of performance for the individual accounts: *Provided further*, That with respect to the preceding proviso, the Secretary shall continue to maintain sufficient records to determine the balance of the individual accounts, including any accrued interest and income, and such funds shall remain available to the individual account holders. (*Department of the Interior, Environment, and Related Agencies Appropriations Act, 2023.*)

DEPARTMENT OF THE INTERIOR
BUREAU OF TRUST FUNDS ADMINISTRATION
Appropriations Language Citations

1. For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants,
 - **25 U.S.C. 5321(a) and 5322(a)** directs the Secretary, upon the request of any Indian Tribe, to enter into a contract or contracts to plan, conduct, and administer programs which the Secretary is otherwise authorized to administer (P. L. 93-638, as amended).
 - **31 U.S.C. Chapter 63** provides procedures to be followed in the preparation of Federal contracts, grants, and cooperative agreements.
 - **25 U.S.C. 5363(cc)** provides procedures to be followed to establish and implement Tribal self-governance compacts.
 - **25 U.S.C. 162a** authorizes the deposit and investment of Indian trust funds.
 - **25 U.S.C. 4001 et seq.** provides procedures to be followed for Tribal withdrawal of trust funds and authorizes the Bureau of Trust Funds Administration.
 - **25 U.S.C. 459 et seq.** includes numerous provisions affecting specific Tribes related to distribution of claims, settlements, and judgments.
2. to remain available until expended,
 - **25 U.S.C. 13a** authorizes the carryover of funds, which were not obligated and expended prior to the beginning of the fiscal year succeeding the fiscal year for which such sums were appropriated.
3. of which not to exceed \$17,975,000, from this or any other Act, may be available for *Settlement Support*:
 - Consolidated Appropriations Act, 2023 (P.L. 117-328) caps funding for historical accounting in order to preserve funding for other Indian programs; BTFA maintains the cap in FY 2024.
4. Provided, that funds for trust management improvements and litigation support may, as needed, be transferred to or merged with the Bureau of Indian Affairs, "Operation of Indian Programs" and Bureau of Indian Education, "Operation of Indian Education Programs" account; the Office of the Solicitor, "Salaries and Expenses" account; and the Office of the Secretary, "Departmental Operations" account:
 - **25 U.S.C. 4043(b) (1)** authorizes the Special Trustee to oversee all reform efforts within the Bureau (of Indian Affairs) and to ensure the establishment of policies, procedures, systems and practices to allow the Secretary to discharge his trust responsibilities in compliance with this chapter.

5. Provided further, That funds made available through contracts or grants obligated during fiscal year 2024, as authorized by the Indian Self-Determination Act of 1975 (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee:
 - **25 U.S.C. 5301 et seq.** authorizes funds obligated for Tribal contracts to remain available until expended.

6. Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less:
 - **25 U.S.C. 4043(b)(1)** authorizes the Special Trustee to oversee all reform efforts within the Bureau (of Indian Affairs) and to ensure the establishment of policies, procedures, systems and practices to allow the Secretary to discharge his/her trust responsibilities in compliance with this chapter.
 - **25 U.S.C. 4041 et seq.** requires the reform of trust practices to promote the effective discharge of the Secretary's trust responsibilities.
 - **25 U.S.C. 4011(b)** establishes the schedule for issuance of statements of performance. Periodic statement of performance Public Law 106-291, Title I Oct. 11, 2000 114 Stat. 939 and subsequent appropriations through HR 601 P.L. 115-141 provided in part: "That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15.00 or less: provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder."

7. Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder:
 - **25 U.S.C. 4041 et seq.** requires the reform of trust practices to promote the effective discharge of the Secretary's trust responsibilities.

8. Provided further, that not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, that erroneous payments that are recovered shall be credited to and remain available in this account for this purpose:
 - **Interior and Related Agencies Appropriation Act, FY 2002.** Annual Appropriations Acts have continued this provision each year since FY 2002.

9. Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the Office of the Special Trustee for American Indians or Bureau of Trust Funds Administration receives proof of ownership from a Special Deposit Accounts claimant:
 - **American Indian Trust Fund Management Reform Act of 1994, P.L. 103-412, esp. Title I.** The Dawes Act of 1887 and subsequent statutes continuing the allotment process prevent BTFA from making an operational decision to eliminate reconciliation of low dollar value Special Deposit Accounts. The Dawes Act established the process of creating allotments and the split style of ownership. The Act also charged the Department of the Interior with the responsibility to manage the allotted lands, collect revenue earned on those trust lands, and to pay the earned revenue to the equitable owners of the land.

10. Provided further, That notwithstanding section 102 of the American Indian Trust Fund Management Reform Act of 1994 (Public Law 103–412) or any other provision of law, the Secretary may aggregate the trust accounts of individuals whose whereabouts are unknown for a continuous period of at least five years and shall not be required to generate periodic statements of performance for the individual accounts: Provided further, That, with respect to the eighth proviso, the Secretary shall continue to maintain sufficient records to determine the balance of the individual accounts, including any accrued interest and income, and such funds shall remain available to the individual account holders.
 - **Interior and Related Agencies Appropriation Act, FY 2017.** Annual Appropriations Acts have continued this provision each year since FY 2017.

Executive Direction

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Account: Federal Trust Programs

Activity: Executive Direction

Dollars in Thousands (\$000)

Activity/Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Federal Trust Programs							
Executive Direction \$	1,501	1,520	+29	0	+200	1,749	+229
<i>FTE</i>	5	6	0	-2	0	4	-2
Activity Total \$	1,501	1,520	+29	0	+200	1,749	+229
Total FTE	5	6	0	0	-2	4	-2

Summary of 2024 Request Program Changes for Executive Direction

Program Changes:	(\$000)	FTE
Deputy Chief Beneficiary Officer	+200	+0
TOTAL Program Changes	+200	+0

Justification of 2024 Request Program Changes

The 2024 Request for Executive Direction is \$1,749,000 and 4 FTE, a program change of +\$200,000 from the 2023 Enacted.

Deputy Chief Beneficiary Officer (+\$200,000 /+1 FTE)

The proposed increase includes funding for a Deputy Chief Beneficiary Officer, who will lead BTFA’s customer experience improvement efforts to continually increase its understanding of its beneficiaries, reduce administrative hurdles, enhance transparency, and create efficiencies to improve beneficiary service delivery and more directly meet the needs of the trust beneficiaries.

Executive Direction Overview

The Director, BTFA will provide general oversight of BTFA and administration of Tribal and IIM beneficiary trust assets to ensure proper and efficient discharge of the Department’s fiduciary responsibilities to federally recognized Indian Tribes, individual Indians, and Alaska Natives. Staff within this office provides guidance shaping the performance of the entire organization, ensuring support for the President’s Management Agenda, the Department’s priorities, and Strategic Plan of the Department. The budget primarily funds personnel, who perform organization-wide planning, performance monitoring, and coordination of activities. The Executive Direction staff provides guidance to all programs within BTFA, coordinates with the Department’s executive leadership and other DOI bureaus, monitors progress, and measures effectiveness of multiple projects targeting increased efficiency, cost savings, and improved services to beneficiaries.

2024 Request Program Activities:

- Provide overall governance, strategic planning, and performance oversight.
- Coordinate activities within BTFA, between other Department of the Interior (DOI) bureaus and offices, and other Federal agencies.
- Coordinate improvements to beneficiary services and BTFA's High Impact Service Provider (HISP) programs.

FY 2024 Internal Transfers:

- In FY 2024 one FTE will be reassigned to Trust Operations Management and one FTE will be reassigned to the Equal Employment Opportunity Office.

Trust Operations

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Account: Federal Trust Programs

Activity: Trust Operations

Subactivity: Field

Dollars in Thousands (\$000)

Activity/Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Trust Operations							
Trust Operations – Field \$	23,471	24,125	+1,156	0	0	25,281	+1,156
<i>FTE</i>	<i>150</i>	<i>151</i>	<i>0</i>	<i>0</i>	<i>+9</i>	<i>160</i>	<i>+9</i>
Activity Total \$	23,471	24,125	+1,156	0	0	25,281	+1,156
<i>Total FTE</i>	<i>150</i>	<i>151</i>	<i>0</i>	<i>0</i>	<i>+9</i>	<i>160</i>	<i>+9</i>

Summary of 2024 Request Program Changes for Trust Operations - Field

Program Changes:	(\$000)	FTE
Trust Beneficiary Call Center	0	+9
TOTAL Program Changes	0	+9

Justification of 2024 Request Program Changes

The 2024 Request for Trust Operations – Field is \$25,281,000 and 160 FTE, a program change of +\$0 and +9 FTE from the 2023 Enacted.

Trust Beneficiary Call Center (\$0/+9 FTE) – The Trust Beneficiary Call Center (TBCC) will continue to provide a convenient “one-stop” service for beneficiary inquiries. The additional 9 FTE will be utilized to finalize the transition of our TBCC from a contracted activity to an internal program activity, where Beneficiaries can continue to access information and assistance regarding a wide range of account information by calling the toll-free number. The TBCC will utilize a tracking and case management tool, which will also be securely shared with all BTFA offices and BIA Social Services to improve communication and collaborative efforts between BTFA and BIA for the management of supervised accounts. The cost of the additional FTE is offset by the transition of the TBCC contract activities to internal FTE.

Trust Operations - Field Overview

Trust Operations - Field (TO-F) staff serve as the primary point of contact for all trust beneficiaries (Tribes, individual Indians, and Alaska Natives) seeking information and services in conjunction with their trust assets. TO-F staff provide technical assistance to beneficiaries on a daily basis, at local levels throughout Indian Country from regional, agency, and urban locations. Technical guidance includes information regarding periodic statements of performance, account balances, account updates, receipts, disbursements, probate processing, and leases. This includes providing other trust asset information important to beneficiaries, such as statutory or regulatory changes that affect trust asset management.

TO-F will support E.O. 13985, “Advancing Racial Equity and Support for Underserved Communities Through the Federal Government,” through a new online service. BTFA’s new Trust Service Center (TSC) will support equity by ensuring that Indian trust beneficiaries, living in underserved Native American communities, are not excluded from government services because they are unable to access in-person government services

BTFA will improve the customer experience for Indian trust beneficiaries’ through implementation of the TSC, to improve underserved Native American communities. Many underserved populations do not have access to affordable transportation. BTFA understands that our Indian beneficiaries expect their needs to be met anytime and in a variety of ways. Since individual beneficiaries, and the reservations that they live on, may not have the resources necessary to access in-person services from BTFA, the TSC will be a clearinghouse for BTFA staff to provide virtual beneficiary services in a variety of platforms. The TSC staff will handle high priority requests requiring high-level skills to solve difficult issues, working mostly with field office personnel. The TSC will operate concurrently with the TBCC, which continues to work directly with the beneficiaries. Furthermore, the TSC will be fully integrated with the TBCC. Additionally, through the new online service, beneficiaries will be able to update their IIM account or request a disbursement from any location.

Another component of Trust Operations - Field is the Trust Funds Investments division. This division plans, develops, operates, and controls the buying, selling, and trading of investment instruments totaling over \$8.2 billion in accordance with applicable laws, regulations, and policies. The division will provide technical advice and assistance to 12 Regional offices, 50 agencies, and 574 Indian Tribes in developing financial plans and investment strategies for Tribal trust funds.

2024 Request Program Activities:

The 2024 budget will fund 160 FTE in TO-F who will:

- Meet its fiduciary obligations to Tribes, individual Indians, and Alaska Natives.
- Continue to provide beneficiaries with a dedicated primary point of contact focused on providing beneficiary services in a trusted, timely, and accurate manner as follows:
 - The TBCC will answer an estimated 80,000 beneficiary calls, an average of 300 beneficiary interactions per day.
 - The TBCC will achieve a first-line resolution rate of 95.6%.
 - Respond to high-priority requests through the TSC.
- Maintain and enhance strategic partnerships with the Department’s bureaus and offices with Native American trust responsibilities. These partnerships enhance communication with beneficiaries and promote a beneficiary focus throughout the Department.
- Participate in over 10 BTFA in person and virtual outreach events providing information on services, trust asset management, trust initiatives, and financial skills training reaching an estimated 1,200 individual Indian beneficiaries who might not otherwise be in contact with DOI.
- Continue interactions with Tribal leaders to discuss investment of Tribal trust funds (including investment training) and other issues important to the Tribes and their communities.

- Continue providing financial skills training to IIM beneficiaries throughout Indian Country.
- Respond to 93% of beneficiary inquiries within two business days and respond to the balance of these inquiries within 30 days.
- Coordinate and review formal applications from Tribes to withdraw their trust funds from trust status for Tribal self-investment and management and encourage enhanced Tribal involvement in this program whenever possible.

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Account: Federal Trust Programs

Activity: Trust Operations

Subactivity: Accounting

Dollars in Thousands (\$000)

Activity/Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Trust Operations							
Trust Operations - Accounting \$	17,909	17,999	+694	-717	+284	18,260	+261
<i>FTE</i>	<i>92</i>	<i>100</i>	<i>0</i>	<i>-6</i>	<i>0</i>	<i>94</i>	<i>-6</i>
Activity Total \$	17,909	17,999	+694	-717	+284	18,260	+261
Total FTE	92	100	0	-6	0	94	-6

Summary of 2024 Request Program Changes for Trust Operations - Accounting

Program Changes:	(\$000)	FTE
Accounting Software	+284	0
TOTAL Program Changes	+284	0

Justification of 2024 Request Program Changes

The 2024 Request for Trust Operations – Accounting is \$18,260,000 and 94 FTE, a program change of +\$284,000 and 0 FTE from the 2023 Enacted.

Accounting Software (+\$284,000 /+0 FTE)

Trust Operations - Accounting (TO-A) is responsible for the management of Tribal and IIM trust funds through the accurate and timely accounting for investments, disbursements, receipts, and reconciliation of accounting transactions. The program increase will support rising software costs, which are necessary to ensure the proper accounting of more than \$8.2 billion held in trust and managed by BTFA.

Trust Operations – Accounting Overview

TO-A provides leadership, guidance, and oversight of the development of policies, procedures, and processes to ensure proper management of trust funds on behalf of beneficiaries. It will support Indian Fiduciary Trust Responsibilities by providing timely and accurate financial account information to trust beneficiaries, the timely recording of oil and gas royalties in the trust accounting system, and the accurate processing of financial information in trust beneficiary accounts.

TO-A manages over \$8.2 billion in funds held in trust for federally recognized Tribes, individual Indian, and Alaska Native beneficiaries in approximately 4,100 Tribal (approximately \$6.8 billion) accounts and approximately 408,000 IIM accounts (approximately \$1.4 billion). The accumulated balances in the Tribal Trust are a result of claims and judgment awards, investment income, and revenues from approximately 56 million acres of trust lands. Revenues derive from subsurface

mineral extractions (e.g., coal, oil, gas, and uranium) timber, grazing, and other surface leases.

TO-A provides valuable assistance to litigation support through subject matter experts, development of presentations, and document production accounting support.

In FY 2024, the top priority for TO-A will continue to be the accounting for Tribal and IIM trust funds through the accurate and timely execution of investments, disbursements, receipts, and reconciliation functions.

2024 Request Program Activities:

The 2024 Request will fund 94 FTE to:

- Reconcile accounts with the U.S. Treasury Department daily.
- Conduct accounting for investments, receipts, and disbursements.
- Record at least 99% of DOI Office of Natural Resources Revenue (ONRR) royalty revenue within 24 hours of receipt.
- Manage over \$8.2 billion in trust funds.
- Attain 99.7% accuracy for financial information initially processed in trust beneficiary accounts.
- Disseminate timely financial account information to trust beneficiaries 100% of the time.
- Process over 3,000 probate orders and distribution of funds to beneficiaries annually.
- Process over 350,000 account maintenance transactions.

FY 2024 Internal Transfers:

- Reporting Group (6 FTE) transfer from Accounting Operations to Office of Strategic Oversight & Planning, to consolidate functions to one office within BTFA.

Account: Federal Trust Programs
Activity: Trust Operations
Subactivity: Settlement Support

Dollars in Thousands (\$000)

Activity/ Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Trust Operations							
Trust Operations - Settlement Support \$	17,536	17,867	+108	0	0	17,975	+108
<i>FTE</i>	<i>10</i>	<i>11</i>	<i>0</i>	<i>0</i>	<i>+4</i>	<i>15</i>	<i>+4</i>
Activity Total \$	17,536	17,867	+108	0	0	17,975	+108
<i>Total FTE</i>	<i>10</i>	<i>11</i>	<i>0</i>	<i>0</i>	<i>+4</i>	<i>15</i>	<i>+4</i>

Summary of 2024 Program Request Changes for Trust Operations – Settlement Support

Program Changes:	(\$000)	FTE
New Administrative Appeals Process	0	+4
TOTAL Program Changes	0	+4

Justification of 2024 Request Program Changes

The 2024 Request for Trust Operations – Settlement Support is \$17,975,000 and 15 FTE, a program change of \$0 and +4 FTE from the 2023 Enacted.

New Administrative Appeals Process (+\$0 /+4 FTE)

With the increase of four FTE, the Office of Trust Analysis and Research (OTAR) will be positioned to better address the anticipated new administrative appeals process prompted by the Department’s proposed updates to its Appeals from Administrative Actions regulations (25 CFR Part 2). The cost for the increase in FTEs is offset by reducing OTAR reliance on contractor staffing. This change will enhance the effectiveness and impact of contractor services, because it will facilitate increased levels of FTE engagement with contractors, including more rapid reviews of contractor work products, which will facilitate faster responses to beneficiary inquiries, discovery responses, and other OTAR services.

Trust Operations – Settlement Support Overview

Settlement Support funds the Office of Trust Analysis and Research (OTAR). The OTAR provides litigation and settlement support for cases involving Indian trust assets or trust-related issues, addresses historical accounting and other issues pertaining to Tribal and IIM trust accounts; determines and facilitates the distribution of residual balances in Special Deposit Accounts (SDA) and Youpee Escheat accounts; and performs other research and analysis to support the BTFA and other offices within the Department that help fulfill the trust relationship with Tribes and individual Native Americans such as responding to requests for documents or information, and addressing objections to account statements.

Litigation and Settlement Support: The Department and the OTAR are working to resolve approximately 18 breach of trust lawsuits filed by or on behalf of Tribes and individual Indians that involve claims related to trust funds, natural resources or land management, and/or other trust-related issues. These cases are pending in various Federal District Courts and the Court of Federal Claims and the possibility exists that additional cases will be filed. The OTAR will support active litigation and settlement negotiations in coordination with the Department's Office of the Solicitor (SOL) and the Department of Justice (DOJ). The DOJ, SOL, and the Department will rely on the OTAR to satisfy critical, and often court-ordered, information demands (e.g., formal discovery requests) of litigating Tribes and of the Government for the defense of the lawsuits through document search, document production, accounting services, historical research and data analysis of Tribal and individual accounts, trust assets, and claims, among other litigation and settlement support activities.

SDA/Youpee Escheat Accounts Funds Distribution: The OTAR will identify the proper ownership of residual balances in aged SDA and Youpee Escheat accounts. The balances that have accumulated in SDA, while under BTFA, resulted generally from judgment awards, settlement of claims, land-use agreements, royalties on the use of natural resources, other proceeds derived directly from trust resources, and financial investment income. The Youpee Escheat accounts reflect income from land interests that had escheated (transferred) to Tribes under legislation that the Supreme Court deemed unconstitutional. The OTAR will plan, organize, direct, and execute the research and analysis to distribute trust funds residing in SDA and Youpee Escheat accounts to the proper owners, including Tribes, individual Indians, Alaska Natives, and/or non-trust entities. BTFA's FY 2024 budget request will support achievement of the annual closure goal of \$500,000 to be distributed from the SDA and Youpee Escheat accounts to the proper owners. Recognizing that the cost to determine ownership of these accounts often exceeds the amount distributed, the OTAR will implement alternative procedures and distribution methodologies in an effort toward reducing the time and resources required to distribute funds remaining in these accounts. It will also support development of options for concluding the work by a specified date, which may eventually entail a proposal to Congress for legislative authority deemed necessary or appropriate.

Operational Modernization: The OTAR will collaborate with BTFA offices and other stakeholders (e.g., SOL) to plan, develop, and implement modernization of operations that are critical for the achievement of OTAR, BTFA, and Departmental mission related objectives. OTAR applies its expertise in analysis, research, document search and production, and litigation support to developing the business needs of these modernization efforts while relying on the information technology and records management expertise of BTFA's Office of Information Resources (TO-IR). One example would be modernizing operations at the American Indian Records Repository (AIRR), along with developing new, or enhancing existing, support systems to help track, prioritize, and manage AIRR work. Another example would be helping to lead the planning and implementation of BTFA's Electronic Records Management Program.

Administrative Appeals of Statements of Performance: Currently, the Department is in the process of proposing updates to its regulations (25 CFR Part 2) to allow for such a new administrative appeals process. OTAR anticipates assuming responsibilities for receiving, tracking, and responding to administrative appeals made by Tribes and individuals of Statements of Performance issued by BTFA.

2024 Request Program Activities:

To support hiring of four FTE in addition to its existing 11 FTE, OTAR is reducing reliance on contractor services. The additional FTE are needed to help maximize the effectiveness and impact of contractor services, as well as support new work areas (e.g., the new administrative appeals process).

The 2024 budget will:

- Fund 15 FTE to:
 - Plan and execute activities to support litigation and settlement for approximately 18 breach of trust cases, as well as research and analysis activities to fulfill other requests to OTAR (e.g., responding to requests from field offices). These activities would include coordination with OTAR contractors, SOL, and other stakeholders. Work products would include but not be limited to analytical and research reports, databases, account identification, investment analyses, settlement evaluations, document search and production, and presentations.
 - Determine and facilitate the distribution of at least \$500,000 in residual balances in SDAs and Youpee Escheat accounts.
 - Implement alternative procedures and distribution methodologies to reduce the time and resources required to distribute funds remaining in SDA and Youpee Escheat accounts.
 - Ensure the sufficient tracking of and response to administrative appeals made by Tribes and individuals of Statements of Performance issued by BTFA.
 - Develop new and updated approaches and processes to more efficiently and effectively fulfill OTAR's mission and provide services to stakeholders and beneficiaries (e.g., ensure sufficient administrative appeals outreach, tracking and response processes, improved discovery responses procedures).
 - Develop requirements for contracts and contractor work products, participate in acquisition activities to obtain contractor support, and oversee contractor performance.
 - Independently, and in collaboration with other BTFA stakeholders, determine requirements and enhancements for information technology tools and systems to support OTAR work, while seeking ways to innovate and create more efficient and effective approaches in order to improve service delivery to beneficiaries and other stakeholders.
- Fund contracts to:
 - Query electronic systems to manage beneficiary objections or appeals; locate potentially responsive documents, search for such documents, and facilitate the production of those documents to appropriate parties; and analyze, assess, and implement improvements to indexing, querying and search methods.
 - Provide accounting services to research, analyze, and report on trust-related matters. Contractor would provide analytical and research reports, databases, historical research and analysis, account identification, investment analyses, management analysis, and settlement evaluations.
 - Conduct research and analysis to identify ownership of financial assets in SDA, Youpee Escheat Accounts, individual Indians accounts, and non-trust entities and to distribute balances.
 - Provide support necessary for trust-related systems, tools, and goals (e.g., identifying system requirements, quality control and other testing, document and data migration, data updates, system modernization efforts).

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Account: Federal Trust Programs
Activity: Trust Operations
Subactivity: Information Resources and Trust Records

Dollars in Thousands (\$000)

Activity/Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Trust Operations							
Information Resources \$	8,430	8,553	+195	-66	+39	8,721	+168
<i>FTE</i>	32	27	0	0	0	27	0
Trust Records \$	13,037	13,292	+390	0	0	13,682	+390
<i>FTE</i>	48	54	0	0	0	54	0
Activity Total \$	21,467	21,845	+585	-66	+39	22,403	+558
<i>Total FTE</i>	80	81	0	0	0	81	0

Summary of 2024 Request Program Changes for Trust Operations - Information Resources and Trust Records

Program Changes:	(\$000)	FTE
IT Enhancement	+39	0
TOTAL Program Changes	+39	0

Justification of 2024 Request Program Changes

The 2024 Request for Information Resources and Trust Records is \$22,403,000 and 81 FTE, a program change of \$39,000 and 0 FTE from the 2023 Enacted.

IT Enhancement (\$39,000/+0 FTE)

The program change for Information Resources includes an increase of +\$39,000 for Information Technology (IT) enhancements to invest in IT modernization, IT workforce, and critical IT infrastructure needs. This funding will support key Department and Bureau-specific cybersecurity requirements and priorities such as Zero-Trust Strategy implementation, Federal Information Security Management Act (FISMA) compliance, and effective oversight.

Trust Operations – Information Resources Overview

The BTFA Trust Operations - Information Resources (TO-IR) organization provides BTFA with the information technology hardware, software, and expertise to enable project solutions to meet the BTFA strategic goals and objectives and meet their mission to promote and support the Secretary’s fiduciary trust responsibilities to Native American tribes and IIM Account holders. The organization’s strategic goals and objectives align with the Administration’s mission and objectives; in particular, the Executive Order 13691 14028, “Improving the Nation’s Cybersecurity”; the Federal Information Technology Acquisition Reform Act (FITARA); the Departments’ Strategic Objectives; and the Office of the Chief Information Officer’s (OCIO) IT priorities and the results of their information technology (IT) portfolio

review of the bureau. TO-IR will receive a transfer of one FTE from the BTFA Chief of Staff to support the operations workload necessary to support Information Resources annual requirements.

2024 Request Program Activities:

Funding a staff of 27 FTEs and contractor support services, IT-IR will support the Departments' priorities outlined in M-22-16, "Administration Cybersecurity Priorities for the FY 2024 Budget" along with IT priorities and Executive Orders; the Secretarial Orders and Department's Strategic Objectives and the OCIO IT Strategic Objectives:

- Cloud Computing Environment – Continue the migration of the BTFA IT infrastructure to a Cloud Smart computing environment that will provide disaster recovery and failover of all BTFA data. Identify and prioritize resources and address migration plans in accordance with OMB M-19-9 and Federal Cloud Smart Policy.
- Cyber Security and Privacy – Develop and beta-testing of a standardized cybersecurity architecture for BTFA in a cloud hosting environment to migrate on premise cyber security infrastructure and ensure seamless integration of Cyber Security and Privacy protocols to mitigate weaknesses for current services and enable remediation of any potential compromises. In addition, continue to address BTFA cyber security assessment requirements for High Value Assets (HVAs).
- Zero-Trust Architecture – Coordinate with the OCIO and other DOI entities to identify and initiate migration to a Zero-Trust Architecture Model in accordance with the requirements of NIST Special Publication (SP) 800-207 and in support of the Executive Orders on Cyber Security.
- BTFA IT System Modernization – Continue the redevelopment and consolidation of BTFA IT applications and migrating IT legacy systems. This effort will continue to minimize the impacts of legacy systems that do not interface with current BTFA system and application technologies. The effort will improve BTFA mission-critical program operating efficiencies and enhanced services to our beneficiaries. This effort will also support the OCIO IT System Modernization goal for customer-centric services and the improved efficiencies and security postures in accordance with OMB M-19-03, the 21st Century Integrated Digital Experience Act (IDEA) (P.L. 115-335 and the Modernizing Government Technology Act (MGT), and governmentwide principals of IT modernization for Federal cybersecurity.
- Bison Support System (BSS) implementation– Initiate implementation of the Department's replacement of ServiceNow with a DOI enterprise single ticketing system. This deployment will provide significant improvements in meeting the technical support needs for all BTFA employees nation-wide and enable significant decreases in the time of call to time of response and resolution of requests leading to improved customer satisfaction.
- BTFA Data Management – Continue the implementation of a BTFA Data Warehouse to fully enable a "Single Source of Truth" and the "Authoritative Data Sources" along with a BTFA Data Analytic program. Both will support the Administration and Legislative priorities such as the Evidence Act, Open Data Act, and the Federal Data Strategy goals regarding evidence-based decision-making; and protection of our data. Both will also support the "Open Data" initiatives for transparency to our citizens; and both the Federal Chief Data Officer Council goals and the

Department's Data goals in support of the Federal Data Strategy. In addition, complete an assessment of all BTFA data assets, in accordance with the Associate Chief Data Officer and the BTFA Data Governance Board to address the types and sensitivity of the bureau's unclassified data.

- Beneficiary-Focused Initiatives – Continue to support the BTFA program areas' beneficiary-focused initiatives such as beneficiary online account access with technology solutions and services.
- BTFA VOIP Implementation – Complete the implementation of a baseline Voice-Over IP (VoIP) solution for all BTFA employees at all locations.

FY 2024 Internal Transfers:

- One FTE transfer into this office from the Chief of Staff to support the Assistant Chief Information Officer (ACIO).
- One FTE transfer out of this office to Strategic Oversight and Performance Office to support Privacy Act duties.

Trust Operations – Trust Records Overview

The BTFA will manage trust records including training, guidance, and assistance to BIA, BIE and AS-IA, and, to some extent, the Tribes. This will include the revision of policies and procedures for management of trust records, and the associated training and technical assistance. It also will include operation of the AIRR, an underground trust records storage facility in Lenexa, Kansas. In addition, TO-TR will develop and obtain approval from the Archivist of the United States for records schedules; develop computer-based records management training; administer the disposition and safeguard of inactive records; retrieve records for authorized users; support the implementation of Interior's eERDMS initiative; and manage/administer all inactive record activities/processes. This will include the electronic index of inactive records; assure security safeguards are in place at AIRR; provide remediation services for damaged inactive records; and limit access to inactive records to authorized users only.

The Trust Operations – Trust Records (TO-TR) will continue to manage records at the AIRR, in Lenexa, KS in addition to providing records management training, guidance, and assistance to BIA, BIE and AS-IA. The funding will also continue the digitization and fund planning for permanent IA records at AIRR and over one hundred BTFA, BIA, and BIE field locations.

2024 Request Program Activities:

The 2024 budget will:

- Fund 54 FTE.
- Fund leased space for records storage.
- Respond to records requests.
- Electronically index records.
- Continue to support the BTFA program areas' initiatives such as operations modernization at the AIRR.
- Maintain sound records management policies, procedures, and guidance.
- Provide records management training.
- Provide remediation services for damaged inactive records.

- Provide technical assistance and support to Indian Affairs and Indian Tribes on records.
- Complete limited selective scanning/imaging.
- Fund a second guard for the AIRR.

Account: Federal Trust Programs
Activity: Trust Operations
Subactivity: Trust Operations Management

Dollars in Thousands (\$000)

Activity/ Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Trust Operations							
Trust Operations Management \$	0	0	0	0	+505	505	+505
<i>FTE</i>	0	0	0	0	+1	1	+1
Activity Total \$	0	0	0	0	+505	505	+505
<i>Total FTE</i>	0	0	0	0	+1	1	+1

Summary of 2024 Program Request Changes for Trust Operations - Trust Operations Management

Program Changes:	(\$000)	FTE
Establish the Trust Operations Management Office	+505	+1
TOTAL Program Changes	+505	+1

Justification of 2024 Request Program Changes

The 2024 Request for Trust Operations – Trust Operations Management is \$505,000 and 1 FTE, a program change of +\$505,000 and 1 FTE from the 2023 Enacted.

Trust Operations Management Office (\$505,000/+1 FTE) – The increase funds the Principal Deputy Bureau Director (PDBD), Trust Operations Management who will address management and coordination of Trust Operations programs throughout BTFA, as well as employees on detail and programmatic support.

Trust Operations – Trust Operations Management Overview

The FY 2024 budget request for Trust Operations - Trust Operations Management is \$505,000. The Trust Operations Management Office will consist of a PDBD, Trust Operations with support from other offices.

The Trust Operations programs directly impact beneficiary services, and effective coordination across these programs is crucial to BTFA’s service delivery. TO-Field and TO-Accounting are the frontline service providers, dealing directly with beneficiaries, Individual Indians and Tribes. The TO-Settlement Support provides litigation support to the Department, while TO-Information Resources and Trust Records provides communication and network connectivity as well as management of records and disposition of those records.

2024 Request Program Activities:

The 2024 budget will:

- Provide overarching leadership to the core trust functions of BTFA and oversight for the trust operations as a whole within BTFA.
- Support a Principal Deputy Bureau Director who oversees day-to-day operations, and perform planning, performance monitoring and coordination of activities, providing direction and targeting efficiency, cost savings, and cohesive trust services to beneficiaries.
- Increase coordination and communication between DOI offices (BTFA, BIA and ONRR) eliminating duplicative efforts while increasing interconnected and consistent planning for trust operations as a whole.

Program Operations

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Account: Federal Trust Programs
Activity: Program Operations
Subactivity: Business Management

Dollars in Thousands (\$000)

Activity/Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Program Operations							
Chief of Staff \$	1,360	1,398	+43	-98	0	1,343	-55
<i>FTE</i>	5	7	0	-1	0	6	-1
Business Management \$	19,443	19,289	+317	-7,096	0	12,510	-6,779
<i>Litigation Support</i> ¹	[2,571]	[2,571]	[0]	[0]	[0]	[2,571]	[0]
<i>Office of Hearings and Appeals</i> ²	[7,096]	[7,096]	[0]	[-7,096]	[0]	[0]	[-7,096]
<i>FTE</i>	28	26	0	0	0	26	0
Communication, Policy and Training \$	1,471	1,571	+102	0	0	1,673	+102
<i>FTE</i>	12	11	0	-1	0	10	-1
Equal Employment Opportunity Office \$	0	0	0	0	+614	614	+614
<i>FTE</i>	0	0	0	+2	+1	3	+3
Activity Total \$	22,274	22,258	+462	-7,194	+614	16,140	-6,118
Total FTE	45	44	0	0	+1	45	+1

^{1/} Pass-through funding for the Indian Trust Litigation Office.

^{2/} Transfer of Pass-through funding for the Office of Hearings and Appeals to BIA.

Summary of 2024 Request Program Changes for Program Operations – Business Management

Program Changes:	(\$000)	FTE
Equal Employment Opportunity Office	+614	+1
TOTAL Program Changes	+614	+1

Justification of 2024 Request Program Changes

The 2024 Request for Program Operations – Business Management is \$16,140,000 and 45 FTE, a program change of +\$614,000 and +1 FTE from the 2023 Enacted.

Equal Employment Opportunity Office (+\$614,000/+1 FTE) – Within Program Operations, the BTFA budget includes \$614,000 to stand up the Equal Employment Opportunity Office as part of a Departmentwide Diversity, Equity, Inclusion, and Accessibility initiative to address identified high-priority needs in support of Executive Order 13985, Advancing Racial Equity and Support for Underserved Communities Through the Federal Government, and Executive Order 13988, Preventing and Combating Discrimination on the Basis of Gender Identity or Sexual Orientation. As part of this initiative, the Department, bureaus, and offices will jointly conduct a review of the Diversity, Equity, Inclusion, and Accessibility program across Interior to identify gaps, challenges, and best practices and examine Department and bureau roles, responsibilities, and governance.

Program Operation – Business Management Overview

Business Management includes four program operation functions: The Chief of Staff (COS), Office of Business Management (OBM), Office of Communication, Policy and Training (OCPT), and the new Equal Employment Opportunity Office (EEOO).

Functions of the COS include coordination of activities across the entire organization, conducting workforce planning, and performing special projects as directed by Executive Management. The proposed funding level will allow the COS to maintain superb program and planning coordination services for the entire agency. COS will be able to continue service support while reducing the program by one FTE.

The OBM performs a number of support management functions, including: acquisition, administration, budget, charge card, conference reporting, contracting, finance, fleet, human resources oversight, mail, safety, personnel and physical security oversight, policy and procedure, property, space management, time and attendance, and travel. OBM also monitors performance improvement throughout BTFA by closely monitoring program outputs for appropriated funds and activities in accordance with the Departmental Offices' Financial Management Team. OBM also manages the delivery of acquisition, appropriated fund accounting, human resources, and training through Intra-Department Agreements (IDA) with other DOI bureaus and offices, and support administration of P.L. 93-638 self-governance and self-determination activities and services to Tribes who contract or compact via the Beneficiary Process Program (BPP). This office also will provide pass-through funding to SOL for the Indian Tribal Litigation Office (ITLO).

OCPT will communicate with a diverse group of internal and external stakeholders about BTFA's programs and activities and the Department's fiduciary trust activities. Additionally, OCPT will be responsible for Congressional liaison activities and coordination with the Department's external affairs and communications offices on communications to the public and Tribes. OCPT will also develop communications to BTFA staff on a variety of subjects unrelated to trust, such as Departmental and BTFA policies, information regarding BTFA events, and sharing of information of interest to employees. OCPT coordinates training activities previously dispersed across BTFA. OCPT will continue to improve internal communication with employees and conduct training to increase employee engagement and operational performance by improving the workplace environment. Increasing opportunities for employee training for specific skill sets will further enhance efficient delivery of mission-critical services and employee engagement.

OCPT will also provide Tribal and individual Indian trust beneficiaries, the Department, Congress, other government agencies, and the public with a wide range of information on the status of trust priorities, current initiatives, and benefits through personal contacts, dissemination of printed and electronic outreach materials, and news releases. Examples of information created and disseminated include brochures explaining: the probate process, how to withdraw funds held in trust, and the Oil and Gas Explanation of Payments. The OCPT will continue to work to improve external communications with the stakeholders through outreach activities regarding the BTFA activities, national debit card and direct deposit programs. Communications generated for internal use will focus on apprising employees of

BTFA's activities, new legislation affecting beneficiaries, promoting training opportunities and enhancing employee engagement.

Indian Trust Litigation Office – The ITLO, housed in the DOI Solicitor's Office, provides legal counsel and defends litigation filed in Federal courts throughout the country against the Department by individual Indians and Indian Tribes. This litigation typically addresses the Secretary's trust duties with respect to trust fund accounting, trust fund management, and management of non-monetary natural resource trust assets. ITLO has primary responsibility for matters filed in the United States Court of Federal Claims seeking money damages under the Tucker Act and Indian Tucker Act, 28 U.S.C. § 1491 and 28 U.S.C. § 1505, for alleged breaches of fiduciary trust, and actions for declaratory and injunctive relief in district courts seeking to enforce compliance with a fiduciary trust duty.

Office of Hearings and Appeals

The 2024 budget transfers the \$7.1 million in pass-through funding for the DOI Office of Hearings and Appeals (OHA) Probate Hearings Division from BTFA to the BIA. The OHA Probate Hearings Division adjudicates Indian probate cases submitted from the BIA probate program on behalf of the Secretary, independent of BIA. This transfer will align OHA's Probate Hearings Division function with BIA's Probate Real Estate function, allowing DOI to more efficiently process probate cases to completion by improving coordination between BIA and OHA and by modifying new tools and research methods for case processing.

2024 Request Program Activities:

The 2024 budget will fund 45 FTE to:

- Perform workforce planning.
- Provide clerical and administrative support for senior management in Executive Direction.
- Perform special projects involving coordination with other BTFA programs.
- Perform budget formulation, presentation, and execution functions.
- Collect data, draft, and provide budget execution reports to BTFA, DOI, AS-IA, OMB, and Congress.
- Negotiate and manage internal shared services Intra-Department Agreements.
- Manage and provide guidance on conference planning and reporting.
- Manage and provide guidance on the remote and telework program.
- Manage, provide guidance, and assist employees with the time and attendance system.
- Manage, provide guidance, examine and review the government charge card program.
- Manage, provide guidance, inventory personal property, and inspect facilities and space.
- Continue development and dissemination of information concerning BTFA activities and new opportunities of importance to beneficiaries, Tribal leaders and Native organizations.
- Continue support of BTFA's national debit card and direct deposit programs for IIM account holders.
- Generate further awareness of Whereabouts Unknown (WAU) accounts across Indian Country.
- Develop and coordinate implementation of training activities within BTFA.

FY 2024 Internal Transfers:

- One FTE transfer from the Chief of Staff to OIR to support the ACIO.
- Two FTE transfer into EEOO to support the Department Wide Diversity, Equity, Inclusion, and Accessibility initiative. One FTE transfer is from OCPT and one is from Executive Direction.

Account: Federal Trust Programs

Activity: Program Operations

Subactivity: Office of Strategic Oversight and Planning

Dollars in Thousands (\$000)

Activity/Subactivity	2022 Actual	2023 Enacted	2024 Fixed Costs (+/-)	2024 Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Program Operations							
Strategic Oversight and Planning \$	5,414	5,658	+246	+881	0	6,785	+1,127
<i>FTE</i>	27	29	0	+7	0	36	+7
Activity Total \$	5,414	5,658	+246	+881	0	6,785	+1,127
<i>Total FTE</i>	27	29	0	+7	0	36	+7

Program Operations – Strategic Oversight and Planning Overview

Office of Strategic Oversight and Planning (OSOP) evaluates BTFA’s trust programs and trust records management for opportunities to improve operations and monitors corrective actions for the identified improvements. OSOP oversees BTFA’s Financial Reporting, Risk Management, Compliance, Audit Liaison, Project Management, Strategic Planning, and Data Governance and Analytics functions. OSOP also evaluates trust programs managed by Tribes under Self-Determination compact agreements pursuant to Title 25 CFR, Part 1000.

The BTFA developed a number of advanced oversight capabilities that allow it to proactively address risks to our beneficiaries and our mission, to act strategically, to increase performance, and to report its results. These oversight capabilities are consolidated into the OSOP, which is divided into Divisions and workgroups.

The Division of Strategy and Project Management enhances the strategic planning process and ensures consistent and thorough project planning across the organization. The Strategy and Project Management program focuses on three main areas: (1) implementation of the Project Management Improvement Accountability Act (PMIAA); (2) the Project Management Community of Practice at BTFA; and (3) Strategic Planning.

The Privacy Program Office (PPO) manages and oversees BTFA privacy activities to ensure compliance with Federal privacy laws and policies. This program provides policy, guidance, monitoring, and training to ensure privacy considerations are addressed during the planning, developing, or updating of BTFA programs, systems, or initiatives in order to protect individual privacy and promote transparency.

The Division of Trust Evaluation and Review (DTER) is responsible for performing Indian Self-Determination and Education Assistance Act (Public Law 93-638) Tribal Trust Evaluations for compact Tribes, and for performing Trust Records Assessments within Indian Affairs. DTER evaluates trust programs and trust records management for deficiencies, identifies findings, issues reports, and monitors

corrective actions for the identified deficiencies. The Tribal trust reviews evaluate trust programs managed by Indian Tribes under Self-Determination compact agreements (Title 25 CFR, Part 1000).

The Division of Financial Trust Reporting is responsible for completing BTFA financial reporting responsibilities that may be required on a monthly, quarterly, annual, or ad-hoc basis. The work is used internally; it is also submitted to Treasury and other External Stakeholders. Reporting efforts include:

- U.S. Standard General Ledger;
- DATA Act Reporting;
- Treasury SF-224;
- BTFA Trust Funds Financial Statements;
- Trust Funds Footnote Compilation for use in DOI Financial Statements;
- Tax Forms to Individual Indian Beneficiaries; and
- Additional reporting as needed for oversight and monitoring purposes.

The Division of Data Governance and Analytics will be led by the Deputy Chief Data Officer to direct data governance across the BTFA with a focus on guiding, monitoring, analyzing, and operationalizing data. Additionally, this group will provide advice and analysis to support data-driven decisions and strategies. This Division ensures BTFA compliance with the Open Government Data Act, including collaborating with the Office of Government Information Services and the Administrator of General Services to facilitate open and machine-readable data practices. Additionally, it will assist BTFA personnel in harnessing data to inform and improve decision-making, revamp and improve operations, and identify inefficiencies and risks.

The Division of Risk and Compliance (DRC) ensures BTFA compliance with OMB Circular A-123 and the Federal Managers Financial Integrity Act (FMFIA). This Division coordinates management's annual self-assessment evaluation of the effectiveness of internal controls designed to mitigate risk associated with financial and non-financial program activities; conducts independent testing of the internal controls within financial business processes; conducts internal control reviews of programs; and oversees risk management inquiries. Through the use of risk assessments completed by all program managers for their assigned programs, DRC enables BTFA management to provide reasonable assurance that the financial reports are reliable, their programs operate efficiently and effectively, and their programs comply with applicable laws and regulations. DRC also performs Enterprise Risk Management activities, including coordination of an annual Risk Profile with all BTFA offices, maintaining a centralized, full repository of BTFA's risks in the form of a Risk Register, facilitating the creation of Risk Response Plans, and providing training, education, and guidance to advance risk capability and fluency. Finally, DRC performs all regulatory compliance oversight, including the performance of standard compliance reviews and ad-hoc requests that monitor, analyze, document, and report on compliance with laws, regulations, and OIG referrals.

2024 Request Program Activities:

The 2024 budget will fund 36 FTE to:

- Conduct 40 Tribal evaluations.
- Conduct 40 records assessments.
- Conduct reviews of mandated DOI programs.

- Conduct 16 comprehensive Regulatory Compliance Reviews of BTFA's trust operations activities.
- Conduct 25 internal control reviews.
- Review 23 financial business processes.
- Conduct comprehensive annual mandated reviews; review 3 Systems of Record Notices (SORNs), 5 Privacy Impact Assessments (PIAs) and 15 Privacy Threshold Analysis (PTAs); conduct annual privacy awareness and role-based training for 350 employees.
- Respond to referrals from Office of Inspector General.
- Process FOIA requests.
- Oversee 10 Bureau-wide projects.
- Develop and complete 10 Data Analytics projects.

FY 2024 Internal Transfers:

- One FTE transfer from the Office Information Resources for Privacy Act functions.
- Transfer of six FTE from Trust Operations – Accounting to consolidate functions within one office within BTFA.

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Tribal and Other Trust Funds

Dollars in Thousands (\$000)

Tribal and Other Trust Funds	2022 Actual	2023 Enacted	Fixed Cost (+/-)	Internal Transfers (+/-)	Program Changes (+/-)	2024 Request	Change from 2023 Enacted (+/-)
Total	1,664,131	212,000	0	0	+2,000	214,000	+2,000
Tribal Special Fund	48,834	53,000	0	0	0	53,000	0
Tribal Trust Fund	1,615,297	159,000	0	0	+2,000	161,000	+2,000
<i>FTE</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

Tribal and Other Trust Funds Overview

The FY 2024 request for the Tribal Special Fund and Tribal Trust Fund totals \$214,000,000. Balances are a result of receipts from settlements and/or judgments from the Judgement Funds for on-budget trust funds as well as transaction activity from buying and selling investments outside of Treasury for on-budget trust funds, including investment income and proceeds from investment in government sponsored entity securities. The balances fluctuate daily dependent on the timing of incoming proceeds, re-investment, and disbursements. Given the current economic conditions investments with higher coupon rates are being called thus increasing investment activity. BTFA does not have control over the timing of all the aforementioned factors impacting balances on any single day. Thus, the balance as of one point in time, Oct 1, is subject to significant variance from year to year. Most funds invested outside of the US Treasury are primarily in Agency, Government Sponsored Enterprise, and mortgage-backed securities.

The budget authority for the Tribal Special Fund and Tribal Trust Fund is equal to receipts of settlements and/or judgments from the Judgement Funds for on-budget trust funds as well as transaction activity from buying and selling investments outside of Treasury for on-budget trust funds; including investment income and proceeds from investment in government sponsored entity securities. Most of the assets of these funds are in investments held outside Treasury.

Tribal Special Fund

This fund includes activities associated with the following accounts:

- *Tribal Economic Recovery Fund*. This fund is authorized by the Three Affiliated Tribes and *Standing Rock Sioux Tribe Equitable Compensation Act of 1992* (P.L. 102-575) and holds funds which have been appropriated pursuant to the Act. Beginning in 1998, interest earned on the principal of this fund is available for both Tribes for economic development, education, and social services programs.

- *Three Affiliated Fort Berthold* (P.L. 102-575). The fund is not designated by law as a trust fund. The Act provides for additional compensation to the Three Affiliated Tribes and the Standing Rock Sioux Tribe for the taking of Tribal lands related to the Garrison Dam and Reservoir project. The Tribes are only entitled to the interest earnings, not the corpus (sec 3504(a)(4)).
- *Standing Rock* (P.L. 102-575, Title XXXV). The Act provides for additional compensation to the Three Affiliated Tribes and the Standing Rock Sioux Tribe for the taking of Tribal lands related to the Garrison Dam and Reservoir project. The Tribes are only entitled to the interest earnings, not the corpus (sec. 3504(a)(4)).
- *Papago Cooperative Fund* (P.L. 97-293). The fund was established for the Tribe to obtain services that are financed by earnings on investment of the fund.
- *Ute Tribe* (P.L. 102-575, Title V). The fund was established for certain environmental and developmental purposes. One of the expressed purposes of this Act is to put the Tribe in the same economic position it would have been in had features contemplated by a September 20, 1965 agreement with the United States and others been constructed and thus, resolve Tribal claims arising out of the agreement. In addition, the Act qualifies the Tribe's reserved rights and provides for the waiver of Tribal claims related to this issue. The funds provided for by Section 504, like all funds provided for by the Act, with the exception of those funds provided for under Section 505, are intended to resolve legal claims related to the Tribe's water rights.
- *Pyramid Lake Indian Reservation* (P.L. 101-618), Specifically, the Lahontan Valley and Pyramid Lake Fish and Wildlife Fund. The Lahontan Valley and Pyramid Lake Fish and Wildlife Fund consist of payments for the use of certain water and transfers from the Fisheries Fund.
- *San Luis Rey Water Authority* (P.L. 100-675). This settlement resolved pending water rights litigation between the United States and the Bands local entities. The Act established the San Luis Rey Tribal Development Fund and authorized appropriations of \$30 million to the Fund. Following execution of the proposed settlement agreement, the Secretary of the Treasury is directed to make funds available upon the request of the Indian Water Authority.
- *Cochiti Wetfields Solution*. In 1994, the Army Corps of Engineers transferred \$4 million pursuant to P.L. 102-358 to fund the Department's responsibilities under the settlement agreement between Cochiti Tribe, the Corps, and the Department. The Secretary of the Interior is responsible for maintenance, repair, and replacement of a drainage system constructed by the Corps for the Cochiti Pueblo.

Tribal Trust Fund

This fund includes activities associated with the following accounts:

- *Funds Contributed for the Advancement of the Indian Race*. This fund accounts for any contributions, donations, gifts, etc., which are to be used for the benefit of American Indians in accordance with the donors' wishes (82 Stat. 171).
- *Bequest of George C. Edgeter*. This fund includes a donation made by George C. Edgeter; income is available according to the terms of the bequest for the expenditure as determined by the Assistant Secretary - Indian Affairs, for the relief of American Indians.
- *Ella M. Franklin Fund*. This fund consists of a bequest, the principal of which is invested in U.S. Treasury securities, and the interest is to be used for the relief of American Indians as specified by the donors' wishes (82 Stat. 171).
- *Josephine Lambert Fund*. This fund includes a donation made by Josephine Lambert, income to be used for the health or education of underprivileged Indian Children.
- *Orrie Shaw Fund*. This fund includes a donation made by Dr. Orrie Shaw, income used only for the training or education of American Indians.
- *Welmas Endowment Fund*. This fund was established to receive revenue generated by land owned by the decedent for the period of ten (10) years whereby the annual interest earnings of the endowment can be distributed by the Assistant Secretary - Indian Affairs for the education of members of federally recognized Tribes; provided that 20 percent of the annual interest serves to benefit the education of Agua Caliente Tribal members. The Tribe has the option of obtaining complete control of the land, prior to the end of the endowment period, if it elects to fund the endowment so that the principal amount reaches \$750,000.
- *Arizona Intertribal Fund* (P.L. 100-696). The fund represents an exchange agreement for privately held lands in Florida for publicly held land in Arizona. Use of the money is subject to appropriations and is available to pay for supplemental education and child welfare programs.
- *Navajo Trust Fund* (P.L. 100-696). The fund ratifies an exchange of Federal Land in Arizona.
- *Crow Creek* (P.L. 104-223). The Act established a corpus that is to be invested and makes the interest earnings available without appropriation for the various activities under Section 5. However, the Act does not appear to transfer ownership of the money to the Tribe or create a legal claim to the funds, until it is paid to them.
- *Lower Brule Infrastructure* (P.L. 105-132). The Act provides additional compensation to the Lower Brule Sioux Tribe for the taking of land related to the construction of the Fort Randall and Big Bend dams. The Congress had originally provided compensation of \$4.3 million in 1958 and 1962. Total deposits are capped at \$39.3 million. The Act does not appear to transfer ownership of the money to the Tribe or create a legal claim to the funds, until it is paid to them.
- *Chippewa Cree Tribal Compact ADM/Chippewa Cree Future Water Supply* (P.L. 106-163). The fund was established in FY 2001. The trust fund is established under Title I, Sec. 104, Chippewa Cree Indian Reserved Water Rights Settlement Trust Fund. The ownership of the trust fund does not convey to the Tribe until such time as the Tribe waives all claims and meets the underlying settlement requirements.
- *Shivwits Band of Paiute Indians* (P.L. 106-263). The fund was established in FY 2002. Ownership of the trust fund does not convey to the Tribe until such time as funds have been

appropriated and deposited into the Trust fund; the St. George Water Reuse Project Agreement, the Santa Clara Project Agreement and the Settlement Agreement are approved and in effect; the State Engineer of Utah has approved all applications necessary to implement the provisions of the Santa Clara Project Agreement, St. George Water Reuse Agreement and the Settlement Agreement; the Court has entered a judgment and decree confirming the Shivwitz Water Rights and is final as to all parties to the Santa Clara Division and the Virgin River Adjudication.

- *The Crow Creek Sioux Tribe Infrastructure Development Trust Fund of 1996* (P.L. 104-223, 110 Stat 3026). The law establishes a Crow Creek Sioux Tribe Infrastructure Development Trust Fund. In FY 1997, \$27.5 million was deposited into the Fund. The interest earned from the invested principal is available for payment to the Tribe for Tribal education, health care, recreation, and other projects.
- *Blackfeet Water Rights Settlement* (P.L. 114-322). The fund was established to achieve fair, equitable and final settlement of claims to water rights in the State of Montana for the Blackfeet Tribe.
- *Confederated Salish and Kootenai Tribes of the Flathead Indian Reservation* (P.L. 116-260). The fund was established to achieve fair, equitable and final settlement of claims to water rights in the State of Montana for the Confederated Salish and Kootenai Tribes.

Budget Classification of Tribal Trust Funds

Tribal Trust Funds are deposited into consolidated accounts in the U.S. Treasury pursuant to general or specific acts of Congress and Federal management of Tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to the respective Tribal groups for various purposes, under various acts of Congress, and may be subject to the provisions of Tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

Commencing with FY 2000, most Tribal trust funds, including special funds managed by BTFA were reclassified as non-budgetary. Ownership of these funds did not change; changes were made for presentation purposes only. Some Tribal Trust Funds remain budgetary, in the Tribal Special or Tribal Trust Funds accounts.

The budgetary funds are included in either a budgetary special fund account or trust fund account. The distinction between a special and a trust fund is purely technical from a budgetary standpoint; if the law creating the fund delineates it as a “trust fund”, it is included in the trust fund account. If the law delineates the fund as something other than a trust fund (e.g., a “development fund”), it is included in the special fund account.