



BUDGET The United States
Department of the Interior
JUSTIFICATIONS

and Performance Information
Fiscal Year 2025

**BUREAU OF TRUST
FUNDS ADMINISTRATION**

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**DEPARTMENT OF THE INTERIOR
BUREAU OF TRUST FUNDS ADMINISTRATION
BUDGET JUSTIFICATION FOR FISCAL 2025**

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Executive Summary

Mission — The mission of the Bureau of Trust Funds Administration (BTFA) is to manage DOI’s trust beneficiaries’ financial assets. BTFA provides fiduciary guidance, management, and leadership for Tribal Trust and Individual Indian Money (IIM) accounts.

2025 President’s Budget (\$000)

Budget Authority	2023 Actual	2024 Annualized CR	2025 President's Budget	Change from 2024 CR
Current	111,272	111,272	111,277	+5
Permanent	1,720,455	1,800,000	1,874,000	+74,000
Total Current, w/o Supplemental	1,831,727	1,911,272	1,985,277	+74,005
<i>FTEs</i>	422	439	444	+5

2025 Budget Highlights

Budget Overview: The 2025 budget includes \$111.3 million in current appropriations to support the execution of Federal trust responsibilities to Tribes, individual Indians, and Alaska Natives. BTFA estimates that staffing will total 444 Full Time Equivalents (FTE). 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).

Executive Direction: The 2025 budget includes \$1.8 million for Executive Direction to fund executive leadership activities within BTFA. Staff within Executive Direction provide guidance that affects performance at all levels of BTFA and continue to develop closer working relationships with Indian Affairs to identify and implement opportunities for the most cost-effective delivery of services. Executive Direction functions specifically include strategic planning for beneficiary services improvements as required by the Office of Management and Budget (OMB) due to BTFA’s status as a High Impact Service Provider (HISP).

Trust and Program Operations: The 2025 budget includes \$109.5 million for Trust and Program Operations. This request includes current appropriations to support the execution of Federal trust responsibilities to Tribes, individual Indian, and Alaska Natives.

Trust Operations - Field: This request includes \$25.9 million for Trust Operations – Field. Trust Operations – Field staff are the primary point of contact for trust beneficiaries – Tribes, individual Indian, and Alaska Natives – seeking information and services in conjunction with their trust assets.

Trust Operations – Accounting: The 2025 budget request provides \$18.6 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 \$8.7 billion in funds held

in trust for federally recognized Tribes, individual Indian, and Alaska Native beneficiaries in approximately 4,200 Tribal (approximately \$7.2 billion) accounts and approximately 411,000 IIM (approximately \$1.5 billion) accounts. The accumulated balances of Tribal trust resources 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.

Trust Operations – Settlement Support: The 2025 budget request includes \$18.0 million to fund Trust Operations - Settlement Support, which serves a number of functions. Trust Operations – Settlement Support provides litigation and settlement support for cases involving Indian trust assets or trust-related issues and addresses historical accounting and other issues pertaining to Tribal Trust and IIM accounts. It also determines and facilitates the distribution of residual balances in Special Deposit Accounts (SDA) and Youpee Escheat accounts, and addresses beneficiary account holder objections to BTFA Statements of Performance (SOP) that are filed through the administrative appeals process, recently established in 2023. 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 Indians, such as responding to requests for documents or information. As of January 8, 2024, there were 24 pending cases filed in various Federal courts, by Indian Tribes or individual Indians, that involve or could involve BTFA regarding the Federal government’s fiduciary trust duties. The Office of Trust Analysis and Research, supported by this program, provides litigation support for these cases in coordination with the Department’s Office of the Solicitor and the Department of Justice.

Trust Operations – Information Resources & Office of Trust Records: The 2025 budget request includes \$22.7 million for Trust Operations – Information Resources & Office of Trust Records. This includes \$8.8 million for Trust Operations-Information Resources (TO-IR) to support and continue to equip BTFA with Information Technology (IT) improvement leveraging integration of emerging technologies. This modernization will include Cloud Computing Environment, Cybersecurity and Privacy, Zero-Trust Architecture, BTFA IT System Modernization, BTFA Data Management and beneficiary focused initiatives. Specifically, BTFA will meet the Department’s Office of the Chief Information Officer (OCIO) requirements for bureaus and offices in several areas, including improving customer experience, Cloud adoption and Infrastructure, and IT asset management capabilities. Additionally, BTFA will meet OCIO requirements for Open Data specific to Executive Order 13642, “Making Open and Machine Readable the New Default for Government Information” to enable Tribal Nations access to data in digitized Indian trust records, records management requirements and conducting workforce planning to maintain a skilled IT workforce.

The 2025 budget provides \$13.9 million for Trust Operations-Trust Records (TO-TR). TO-TR operates the American Indian Records Repository and provides records management training and services to BTFA, Tribes, Bureau of Indian Affairs, Bureau of Indian Education, and AS-IA.

Trust Operations – Trust Operations Management: The 2025 budget includes \$684,000 for proposed Trust Operation Management functions in Trust Operations. The dedicated resource will allow for enhanced continuity in program delivery to Tribes, individual Indians, and Alaska Natives. This line item funds the office of the Principal Deputy Bureau Director – Trust Operations, a position that supervises 80

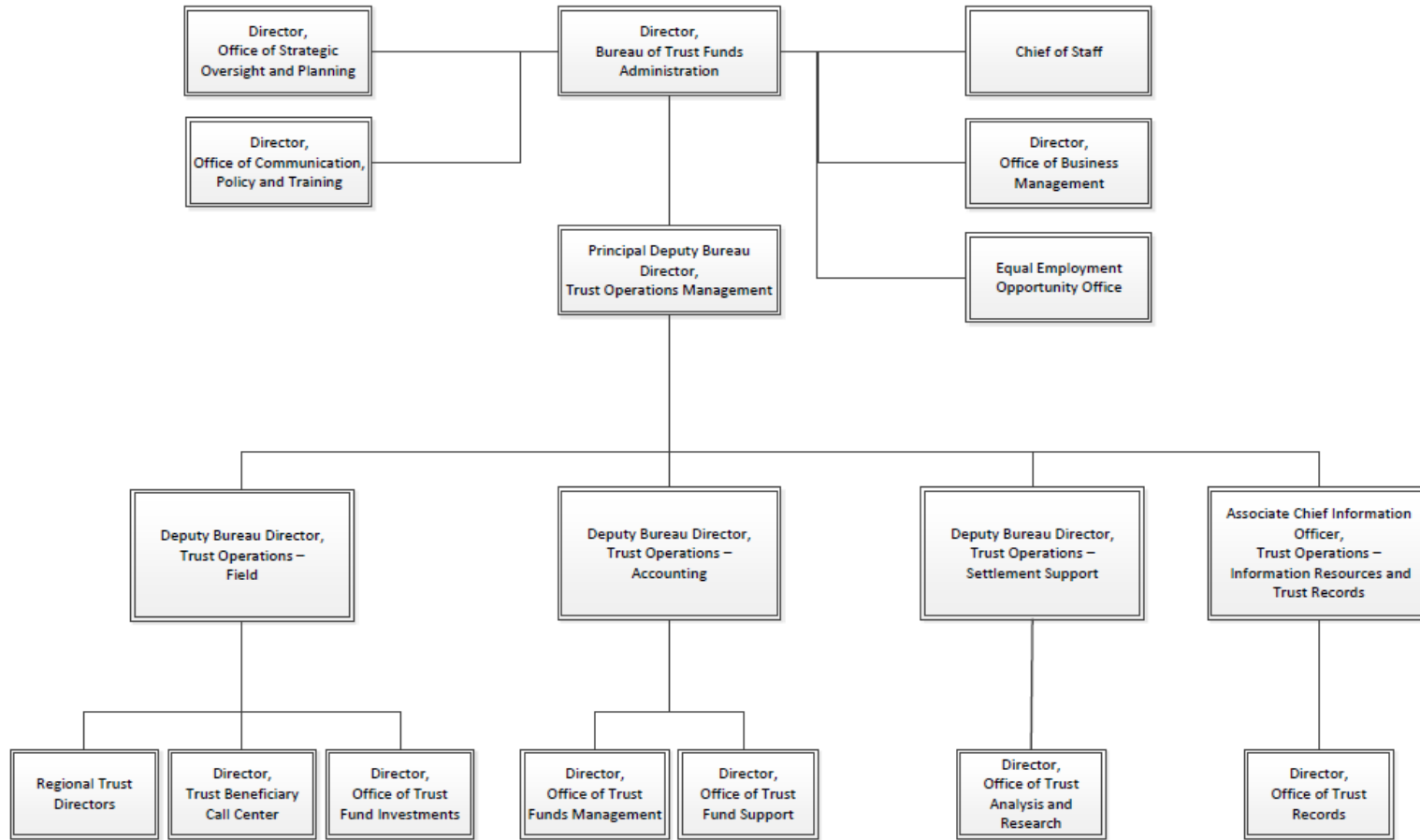
percent of BTFA's Trust Operations staff and budget and one support staff. Funding this office ensures coordination between all BTFA's diverse operational units.

Program Operations – Business Management: The 2025 budget includes \$15.7 million for Business Management, which includes BTFA's Chief of Staff (COS), Office of Communication, Policy, and Training (OCPT), a proposed Equal Employment Opportunity (EEO) Office, and the budget, finance, and administration entities. In 2025 Business Management will continue to be responsible for employee engagement, diversity and inclusion, and extensive internal/external communication requirements.

Program Operations – Office of Strategic Oversight & Planning: The budget provides \$7.8 million for the Office of Strategic Oversight and Planning (OSOP), 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. This office is responsible for the Congressionally mandated annual financial audit of trust funds by an independent auditor.

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BUREAU OF TRUST FUNDS ADMINISTRATION Organizational Structure^{1 2}



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 Operations Management Office

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Bureau Level Tables

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Bureau Level Tables
2025 Comprehensive Table
Bureau of Trust Funds Administration
(Dollars in Thousands)

BUREAU OF TRUST FUNDS ADMINISTRATION	2023 Actual	2024 Annualized CR	2024 to 2025 Fixed Costs	2024 to 2025 Internal Transfers	2025 Request Program Changes	2025 Request Total
BUREAU OF TRUST FUNDS ADMINISTRATION TOTAL	1,831,727	1,911,272	-37	-7,096	+7,138	1,985,277
CURRENT AUTHORITY	111,272	111,272	-37	-7,096	+7,138	111,277
Federal Trust Programs	111,272	111,272	-37	-7,096	+7,138	111,277
Federal Trust Programs	111,272	111,272	-37	-7,096	+7,138	111,277
Executive Direction	1,520	1,520	16	0	+229	1,765
Trust and Program Operations	109,752	109,752	-53	-7,096	+6,909	109,512
Trust Operations	81,836	81,836	1,376	-783	+3,510	85,939
Field	24,125	24,125	624	0	+1,156	25,905
Accounting	17,999	17,999	374	-717	+978	18,634
Settlement Support	17,867	17,867	58	0	+72	17,997
Information Resources and Trust Records	21,845	21,845	316	-66	+624	22,719
Information Resources	8,553	8,553	105	-66	+234	8,826
Trust Records	13,292	13,292	211	0	+390	13,893
Trust Operations Management	0	0	4	0	+680	684
Program Operations	27,916	27,916	-1,429	-6,313	+3,399	23,573
Business Management	22,258	22,258	-1,562	-7,194	+2,242	15,744
Office of Strategic Oversight and Planning	5,658	5,658	133	881	+1,157	7,829
PERMANENT AUTHORITY	1,720,455	1,800,000	0	0	0	1,874,000
Tribal Special Fund	403,048	422,000	0	0	0	440,000
Tribal Special Fund	403,048	422,000	0	0	0	440,000
Tribal Trust Fund	1,317,407	1,378,000	0	0	0	1,434,000
Tribal Trust Fund	1,317,407	1,378,000	0	0	0	1,434,000

Budget at a Glance Table
Bureau of Trust Funds Administration

(Dollars in Thousands)

	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Change (+/-)	2025 Request
Appropriation: Federal Trust Programs						
Executive Direction	1,520	1,520	+16	0	+229	1,765
<i>Baseline Capacity – 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+29]</i>	<i>[+29]</i>
<i>Funding for Deputy Beneficiary Officer</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+200]</i>	<i>[+200]</i>
Trust and Program Operations	109,752	109,752	-53	-7,096	+6,909	109,512
Trust Operations	81,836	81,836	+1,376	-783	+3,510	85,939
Field	24,125	24,125	+624	0	+1,156	25,905
<i>Baseline Capacity - 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+1,156]</i>	<i>[+1,156]</i>
Accounting	17,999	17,999	+374	-717	+978	18,634
<i>Baseline Capacity - 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+694]</i>	<i>[+694]</i>
<i>Tribal and IIM Accounting</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+284]</i>	<i>[+284]</i>
Settlement Support	17,867	17,867	+58	0	+72	17,997
<i>Baseline Capacity - 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+108]</i>	<i>[+108]</i>
<i>Decrease Funding for Contracts; FTE Offset by Contract Reductions</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[-36]</i>	<i>[-36]</i>
Information Resources and Trust Records	21,845	21,845	+316	-66	+624	22,719
Information Resources	8,553	8,553	+105	-66	+234	8,826
<i>Baseline Capacity - 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+195]</i>	<i>[+195]</i>
<i>IT Enhancement Funding</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+39]</i>	<i>[+39]</i>
Trust Records	13,292	13,292	+211	0	+390	13,893
<i>Baseline Capacity - 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+390]</i>	<i>[+390]</i>
Trust Management Operations	0	0	+4	0	+680	684
<i>Support Management of the Core Trust Programs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+680]</i>	<i>[+680]</i>
Program Operations	27,916	27,916	-1,429	-6,313	+3,399	23,573
Business Management	22,258	22,258	-1,562	-7,194	+2,242	15,744
<i>Baseline Capacity - 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+467]</i>	<i>[+467]</i>
<i>Decrease Funding for ITLO</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[-200]</i>	<i>[-200]</i>
<i>Funding for EEO (Two Transfers and One Vacancy)</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+614]</i>	<i>[+614]</i>
<i>Increased Stakeholder Communication and Trainings</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+1,361]</i>	<i>[+1,361]</i>
Office of Strategic Oversight and Planning (OSOP)	5,658	5,658	+133	+881	+1,157	7,829
<i>Baseline Capacity – 2024 Fixed Costs</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+246]</i>	<i>[+246]</i>
<i>Increase Supports Annual Financial Audit</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[0]</i>	<i>[+911]</i>	<i>[+911]</i>
TOTAL, Federal Trust Programs	111,272	111,272	-37	-7,096	+7,138	111,277

Disclosure of Program Assessments (Also Known As 403 Compliance)

BTFA adheres to the requirements of Section 403 contained in the Further Consolidated Appropriations Act, 2021 (P.L. 116-260) 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 (*Dollars in Thousands*)

Activity*	2024 Estimate			2025 Estimate		
	Central	Direct	TOTAL	Central	Direct	TOTAL
OS Shared Services	300.7	55.5	356.2	174.5	60.7	235.2
OS Activities	813.6	166.8	980.4	645.5	191.3	836.8
IT Shared Services	847.6	812.0	1,659.6	708.8	1,235.2	1,944.0
Interior Business Center	160.4	1,493.3	1,653.7	164.6	2,180.5	2,345.1
TOTAL, WCF Billing	2,122.2	2,527.7	4,649.9	1,693.4	3,667.7	5,361.1

*Numbers may not add due to rounding

Bureau Administrative Costs (*Dollars in Thousands*)

Cost Description	2025 Request
Human Resources Support	1,575,287
Acquisition Support (WCF Direct billing)	1,967,647
Accounting Support (WCF Direct billing)	364,850
Security (Masthead)	156,924
MIB Rent, Security, O&M	992,683
Indian Affairs Administrative	579,372
Workers Compensation (WCF Direct billing)	45,000
TOTAL, Bureau Administrative Costs	5,681,763

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

Employee Count by Grade	2023 Actual	2024 Annualized CR Estimate	2025 President's Budget Estimate
Executive Level V.....	0	0	0
SES.....	11	11	11
Subtotal.....	11	11	11
SL - 00.....	2	2	2
ST - 00.....	0	0	0
Subtotal.....	2	2	2
GS/GM -15.....	34	34	34
GS/GM -14.....	69	69	69
GS/GM -13.....	56	58	58
GS -12.....	46	46	46
GS -11.....	34	34	34
GS -10.....	0	0	0
GS - 9.....	17	16	18
GS - 8.....	18	18	18
GS - 7.....	100	100	100
GS - 6.....	20	24	24
GS - 5.....	17	18	20
GS - 4.....	7	7	7
GS - 3.....	0	0	0
GS - 2.....	0	0	0
GS - 1.....	0	0	0
Subtotal.....	418	424	428
Other Pay Schedule Systems.....	0	0	0
Total employment (actuals & estimates).....	431	437	441

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

	2023 Actual	2023 Actual FTE	2024 Annualized CR	2024 Annualized CR FTE	2025 Request Fixed Costs (+/-)	2025 Request Internal Transfers (+/-)	2025 Request Internal Transfers FTE (+/-)	2025 Request Program Changes (+/-)	2025 Request Program Changes FTE (+/-)	2025 Request	2025 Request FTE	2025 Request TOTAL Change from 2024 Annualized CR (+/-)
FEDERAL TRUST PROGRAMS												
Federal Trust Programs												
Executive Direction	1,520	5	1,520	6	+16	0	-2	+229	0	1,765	4	+245
Total, Executive Direction	1,520	5	1,520	6	+16	0	-2	+229	0	1,765	4	+245
Trust Operations												
Field	24,125	142	24,125	160	+624	0	0	+1,156	0	25,905	160	+1,780
Accounting	17,999	103	17,999	100	+374	-717	-6	+978	0	18,634	94	+635
Settlement Support	17,867	12	17,867	15	+58	0	0	+72	+3	17,997	18	+130
Information Resources and Trust Records	21,845	79	21,845	81	+316	-66	0	+624	0	22,719	81	+874
Information Resources	8,553	32	8,553	27	+105	-66	0	+234	0	8,826	27	+273
Trust Records	13,292	47	13,292	54	+211	0	0	+390	0	13,893	54	+601
Trust Operations Management	0	0	0	0	+4	0		+680	+1	684	2	+684
Total, Trust Operations	81,836	336	81,836	356	+1,376	-783	-5	+3,510	+4	85,939	355	+4,103
Program Operations												
Business Management	22,258	47	22,258	45	-1,562	-7,194	0	+2,242	+1	15,744	46	-6,514
<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>[-200]</i>	<i>[0]</i>	<i>[2,371]</i>	<i>[0]</i>	<i>[-200]</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>[0]</i>	<i>[-7,096]</i>
Office of Strategic Oversight and Planning	5,658	28	5,658	29	+133	+881	+7	+1,157	0	7,829	36	+2,171
Total, Program Operations	27,916	75	27,916	74	-1,429	-6,313	+7	+3,399	+1	23,573	82	-4,343
TOTAL, FEDERAL TRUST PROGRAMS w/o SUPPLEMENTAL	111,272	416	111,272	436	-37	-7,096	0	+7,138	+5	111,277	441	+5

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

(Dollars in Thousands)

Fixed Cost Element	2024 Annualized CR or Change	2024 Annualized CR to 2025 Request Change	Description
Change in Number of Paid Days	+232	0	Total paid days for FY 2025 is 261 (2088 hours) which is the same number of days as FY 2024.
Pay Raise	+2,919	+1,700	The President's Budget for 2025 includes one quarter (October-December 2024) of the 5.2% pay raise for 2024 and three quarters (January-September 2025) of the estimated 2.0% pay raise for 2025.
Departmental Working Capital Fund (WCF)	+169	-431	The estimates reflect final decisions of the Working Capital Fund Consortium on the FY 2025 Working Capital Fund Central Bill.
Workers' Compensation Payments	-63	+1	The amount reflects final chargeback costs of compensating injured employees and dependents of employees who suffer accidental death while on duty. This amount reflects the final Workers Compensation bill for 2025 payable to the Department of Labor, Federal Employees Compensation Fund, pursuant to 5 U.S.C. 8147(b) as amended by Public Law 94-273.
GSA and Non-GSA Rents	+23	-1,307	This estimate reflects the FY 2025 President's Budget Exhibit 54s as submitted. 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 estimates reflect MIB rent, Security, Federal Reserve Parking, and Operations and Maintenance, distributed by bureau and office, based upon OFAS provided MIB occupancy levels. 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.
Total, Account 2025 Fixed Costs	+3,280	-37	

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

(Dollars in Thousands)

Internal Realignments and Non-Policy/Program Changes (Net-Zero)	2025 Request (+/-)	Description
Executive Direction	0	Management and Program Analyst (1 FTE) transfer from Executive Direction to the proposed Trust Operations Management Office for management support.
Trust Operation Management	0	Management and Program Analyst (1 FTE) transfer from Executive Direction to the proposed Trust Operations Management Office for management support.
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 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	

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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, \$111,277,000, to remain available until expended, of which not to exceed \$17,997,000 from this or any other Act, may be available for 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 2025, 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 \$1,000 unless the 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. Note.--A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Justification of Proposed Language Change

Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than [500] \$1,000 unless the Bureau of Trust Funds Administration receives proof of ownership from a Special Deposit Accounts claimant

Justification of Change: The SDA Historical Accounting project was initiated in 2001 and continues to research and reduce the remaining balances across Special Deposit Accounts (accounts opened before 2001). BTFA has reduced the total original balance by almost one third. Now, the project is left with many accounts for which supporting documentation has yet to be located and may not exist when documentation is needed to establish ownership and distribution of funds. Additionally, the majority of the less complex and easier to disburse accounts have been distributed leaving the project with more complex accounts that often result in small dollar distributions. Accordingly, and in the interest of developing more efficient and effective ways to use its appropriated funding and distribute funds from historical SDAs, BTFA proposes to increase the reconciliation threshold to exclude accounts with a balance less than \$1,000 -- from the current threshold of "less than \$500" to implement more effective and efficient distributions.

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 \$17,997,000, 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.
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 2025, 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 \$1,000 unless the Office of the 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.

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Executive Direction

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Account: Federal Trust Programs

Activity: Executive Direction

Dollars in Thousands (\$000)

Activity/Subactivity Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Federal Trust Programs							
Executive Direction \$	1,520	1,520	+16	0	+229	1,765	+245
<i>FTE</i>	5	6	0	-2	0	4	-2
Activity Total \$	1,520	1,520	+16	0	+229	1765	+245
<i>Total FTE</i>	5	6		-2	0	4	-2

Summary of 2025 President's Budget Program Changes for Executive Direction

Program Changes	(\$000)	FTE Change
Baseline Capacity – 2024 Fixed Costs	+29	0
Funding for Deputy Beneficiary Officer	+200	0
TOTAL Program Changes	+229	0

Justification of 2025 President's Budget Program Changes

The 2025 President's Budget Request for Executive Direction is \$1,765,000 and 4 FTE, a program change of +\$229,000 and 0 FTE from the 2024 Annualized CR. The budget proposes an internal transfer of -1 FTE to Trust Operations Management and -1 FTE to Program Operations – Business Management to help establish an EEO office.

Deputy Beneficiary Officer (+\$200,000/+0 FTE) – The proposed increase includes funding for the Deputy Chief Beneficiary Officer, who leads 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.

Baseline Capacity – 2024 Fixed Costs (+\$29,000/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill BTFA, Executive Direction's mission. The budget includes \$29,000 in Executive Direction which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed costs amounts will allow the program to meet must-pay requirements without impacting program activities.

Executive Direction Program Element Overview

The Director, BTFA provides general oversight of BTFA and administration of Tribal and Individual Indian Monies (IIM) beneficiary trust assets to ensure proper and efficient discharge of the Department's fiduciary responsibilities to federally recognized Tribes, individual Indians, and Alaska Natives. Staff within this office provide guidance shaping the performance of the entire organization, ensuring support for the President's Management Agenda, the Department's priorities, and the Strategic Plan of the Department. Internally, the 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. The budget primarily funds personnel, who perform organization-wide planning, performance monitoring, and coordination of activities. Specifically, Executive Direction staff oversee beneficiary service improvements and coordination with OMB as part of HISP program, and the Secretary's Federal Indian Boarding School Initiative.

The FY 2025 budget will fund four FTE to provide the following:

- Overall governance, strategic planning, and performance oversight for BTFA.
- Coordination of activities within BTFA, between other Department of the Interior (DOI) bureaus and offices, and other Federal agencies.
- Coordination of improvements to beneficiary services and BTFA's status as a HISP.
- Oversight support for the Secretary's Federal Indian Boarding School Initiative.

Trust Operations

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Account: Federal Trust Programs

Activity: Trust Operations

Subactivity: Field

Dollars in Thousands (\$000)

Activity/Subactivity /Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Trust Operations							
Trust Operations - Field	\$ 24,125	24,125	+624		+1,156	25,905	+1,780
<i>FTE</i>	<i>142</i>	<i>160</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>160</i>	<i>0</i>
Activity Total	\$ 24,125	24,125	+624	0	+1,156	25,905	+1,780
<i>Total FTE</i>	<i>142</i>	<i>160</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>160</i>	<i>0</i>

Summary of 2025 President’s Budget Program Changes for Trust Operations - Field

Program Changes	(\$000)	FTE Change
Baseline Capacity - 2024 Fixed Costs	+1,156	0
TOTAL Program Changes	+1,156	0

Justification of 2025 President’s Budget Program Changes

The 2025 President’s Budget Request for Trust Operations - Field is \$25,905,000 and 160 FTE, a program change of +\$1,156,000 and 0 FTE from the 2024 Annualized CR.

Baseline Capacity – 2024 Fixed Costs (+\$1,156/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill the Bureau of Trust Funds Administration (BTFA), Trust Operations – Field’s mission. The budget includes \$1.2 million in Trust Operations - Field which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed costs amounts will allow the program to meet must pay requirements without impacting program activities.

Trust Operations – Field Program Element Overview

The Secretary of the Interior has the responsibility to manage trust lands in the United States for the 574 federally recognized Tribes; a responsibility which ranges from resource administration to financial administration of trust resources. Today, the Indian trust encompasses approximately 56 million acres of land. Of these acres, nearly 45 million are held in trust for the federally recognized Tribes and their individual members. On these lands, the Department of the Interior manages over 1,000 leases for land uses such as farming, grazing, and oil and gas production on behalf of the Tribes and its members. BTFA

manages in excess of \$8.7 billion in funds held in trust for federally recognized Tribes, individual Indian, and Alaska Native beneficiaries in approximately 4,200 Tribal (approximately \$7.2 billion) accounts and approximately 411,000 IIM (approximately \$1.5 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.

Trust Operations – Field (TO-F) staff serve as the primary point of contact for all trust beneficiaries (federally recognized Tribes, individual Indians and Alaska Natives) seeking information and services in conjunction with their trust assets administered and invested by the BTFA. Fiduciary Trust Officers are the initial, first line liaison for Tribal Governments and beneficiaries to other Federal agencies on questions or inquiries the Tribes/beneficiaries may have about their trust assets managed by the Secretary. 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. The TO-F technical guidance function has greatly improved communication and understanding of Trust assets for Tribes and beneficiaries across the Nation.

TO-F will support EO 13985, “Advancing Racial Equity and Support for Underserved Communities Through the Federal Government”. A new Interactive Voice Response (IVR) system along with a new Customer Relationship Management (CRM) system is being implemented in phases beginning in FY 2023 and continuing throughout FY 2025. To meet beneficiary needs in underserved communities, TO-F developed a new CRM system that supports front-line transactional tasks through interfaces, while enabling TO-F and the Trust Beneficiary Call Center (TBCC) to address beneficiary needs quickly and securely through a Cloud based Contact Center operating system.

As beneficiaries in Indian Country cannot access their accounts directly or on demand through available technology that is still a challenge in many parts of Indian Country due to the remoteness of locale(s) or lack of connectivity, they rely on the BTFA to respond quickly to requests for account information and disbursements, which may be urgently needed to pay for beneficiaries’ basic needs in such areas as housing and food. In addition, as a HISP, the BTFA is measured on its management of beneficiary requests. The integration of TO-F’s Cloud Contact Center and IVR with the new CRM system is crucial to this success as both components will expedite information sharing with beneficiaries reducing time delays in responding to basic financial information. This system will expeditiously, within a secure environment, improve the BTFA’s ability to support beneficiary needs in FY 2025 with existing staff.

TO-F also provides trust fund investment services through the BTFA Office of Trust Funds Investments (OTFI). OTFI is primarily responsible for the investment of the IIM accounts and Tribal Trust funds, which, cumulatively exceed \$8.7 billion. OTFI will continue to conduct these important duties in 2025.

Executive Order 14112, “Reforming Federal Funding and Support for Tribal Nations to Better Embrace Our Trust Responsibilities and Promote the Next Era of Tribal Self-Determination”. TO-F staff will continue to coordinate and review formal applications from Tribes to withdraw their trust funds from trust status for Tribal self-investment and management and will continue to encourage enhanced

Tribal involvement in this program whenever possible. These activities fully support Executive Order 14112, “Reforming Federal Funding and Support for Tribal Nations to Better Embrace Our Trust Responsibilities and Promote the Next Era of Tribal Self-Determination”. The BTFA TO-F is committed to this policy by improving how it approaches the work of administering Tribal programs and supporting Tribal communities and the beneficiaries to not only meet their needs, but also to help them understand how their IIM accounts are administered, along with an investment in beneficiaries’ education in understanding impacts which may affect their financial standing.

2025 Request Program Activities:

The 2025 budget will fund 160 FTE in TO-F which will:

- Meet the BTFA’s fiduciary obligations to federally recognized Tribes and their individual members.
- 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 continue to respond to an estimated 180,000 beneficiary calls, an average of 300 beneficiary interactions per workday.
 - The TBCC will achieve a first-line resolution rate of 96 percent to the beneficiary inquiries.
- Maintain and enhance strategic partnerships with the other Departmental 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 25 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 of importance to the Tribes and their communities as determined by the Tribes.
- Continue providing financial skills training (e.g., will drafting clinics, spending frenzies for/with teenagers, understanding financial statements) to IIM beneficiaries throughout Indian Country.
- Respond to 93 percent of beneficiary inquiries within two (2) business days and respond to the balance of these inquiries within 30 days.

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Account: Federal Trust Programs

Activity: Trust Operations

Subactivity: Accounting

Dollars in Thousands (\$000)

Activity/Subactivity Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Trust Operations							
Trust Operations – Accounting \$	17,999	17,999	+374	-717	+978	18,634	+635
<i>FTE</i>	<i>103</i>	<i>100</i>	<i>0</i>	<i>-6</i>	<i>0</i>	<i>94</i>	<i>-6</i>
Activity Total \$	17,999	17,999	+374	-717	+978	18,634	+635
<i>Total FTE</i>	<i>103</i>	<i>100</i>	<i>0</i>	<i>-6</i>	<i>0</i>	<i>94</i>	<i>-6</i>

Summary of 2025 President's Budget Program Changes for Trust Operations - Accounting

Program Changes	(\$000)	FTE Change
Baseline Capacity - 2024 Fixed Costs	+694	0
Tribal and IIM Accounting	+284	0
TOTAL Program Changes	+978	0

Justification of 2025 President's Budget Program Changes

The 2025 President's Budget Request for Trust Operations – Accounting (TO-A) is \$18,634,000 and 94 FTE, a program change of +978,000 and 0 FTE from the 2024 Annualized CR. The budget proposes an internal transfer of -\$717,000 and -6 FTE to Strategic Oversight and Planning.

Tribal and IIM Accounting (+\$284,000/+0 FTE) – The increase of \$284,000 will allow TO-A to continue training staff on internal procedures and processes in FY 2025. The training will increase efficiency allowing TO-A to maintain current processing times for disbursements, collections, probates, reporting and reconciling financial transactions and routine file maintenance operations for Tribal and IIM accounting. Highly skilled staff will avoid any increases in processing times, which would have a direct negative impact on trust beneficiaries; many of whom reside in some of the poorest communities in the country and often depend on timely trust distributions for daily necessities and subsistence. The 2025 increase in funding for training will mitigate elevated organizational risk, litigation risk exposure, and increased audit exceptions.

Baseline Capacity – 2024 Fixed Costs (\$694,000/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill the Bureau of Trust Funds Administration (BTFA), Trust Operations – Accounting's mission. The budget includes \$694,000 in Trust Operations -

Accounting which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed costs amounts will allow the program to meet must pay requirements without impacting program activities.

Trust Operations – Accounting Program Element Overview

Congress designated the Secretary of the Interior as the trustee delegate with responsibility for the monetary and non-monetary resources held in trust on behalf of Tribes, individual Indians, and Alaska Natives and other trust funds. In carrying out the management and oversight of the Indian trust funds, the Secretary has a fiduciary responsibility to ensure that trust accounts are properly maintained, invested, and reported in accordance with The American Indian Trust Fund Management Reform Act of 1994 and other applicable laws.

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. In 2025, it will continue to 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 \$8.7 billion in funds held in trust for federally recognized Tribes, individual Indian, and Alaska Native beneficiaries in approximately 4,200 Tribal (approximately \$7.2 billion) accounts and approximately 411,000 Individual Indian Monies (IIM) (approximately \$1.5 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. IIM balances generally are held on deposit for restricted accounts (e.g., minors, estates, Whereabouts Unknown) and voluntary hold accounts.

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

2025 Request Program Activities:

The 2025 Request will fund 94 FTE to:

- Reconcile accounts with Treasury daily.
- Conduct accounting for investments, receipts, and disbursements.
- Record at least 99% of Office of Natural Resources Revenue (ONRR) royalty revenue within 24 hours of receipt.
- Manage over \$8.7 billion in trust funds.
- Maintain 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 2,500 probate orders and distribution of funds to beneficiaries.
- Process over 350,000 account maintenance transactions.

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

Dollars in Thousands (\$000)

Activity/Subactivity Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Trust Operations							
Trust Operations - Settlement Support \$	17,867	17,867	+58	0	+72	17,997	+130
<i>FTE</i>	12	15	0	0	+3	18	+3
Activity Total \$	17,867	17,867	+58	0	+72	17,997	+130
<i>Total FTE</i>	12	15	0	0	+3	18	+3

Summary of 2025 President's Budget Program Changes for Trust Operations – Settlement Support

Program Changes	(\$000)	FTE Change
Baseline Capacity - 2024 Fixed Costs	+108	0
Decrease Funding for Contracts; FTE Offset by Contract Reductions	-36	+3
TOTAL Program Changes	+72	+3

Justification of 2025 President's Budget Program Changes

The 2025 President's Budget Request for Trust Operations – Settlement Support is \$17,997,000 and 18 FTE, a program change of \$72,000 and +3 FTE from the 2024 Annualized CR.

Contract Reductions (-\$36,000/+3 FTE) – The program is transitioning some contract work to Federal employees change to rebalance the ratio of FTE to contractors, address the need to institutionalize agency knowledge and ability, and reduce reliance on contractor assistance for critical functions. This investment in staffing (+3 FTE) will assist in ensuring there is experienced personnel within the agency available and trained to backfill during times of attrition. Further, the increased staffing level will support anticipated expanding work areas as the recently established administrative appeals process, 25 CFR part 2, subpart H, became effective on September 8, 2023.

Baseline Capacity – 2024 Fixed Costs (+\$108,000/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill the Bureau of Trust Funds Administration, Trust Operations – Settlement Support's mission. The budget includes \$108,000 in Trust Operations – Settlement Support which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed costs amounts will allow the program to meet must pay requirements without impacting program activities.

Trust Operations – Settlement Support Program Element Overview

Trust Operations - Settlement Support includes 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; and determines and facilitates the distribution of residual balances in SDA and Youpee Escheat accounts. It also addresses beneficiary account holder objections to BTFA account statements that are filed through the newly established administrative appeals process, and performs other research and analysis to support the BTFA and other offices within the Department that help fulfill the Federal trust relationship with Tribes and its members, such as responding to requests for documents or information pertaining to trust fund accounting and management.

Litigation and Settlement Support: The OTAR is working in concert with the Department to resolve 24 breach of trust lawsuits filed by or on behalf of Tribes and individual Indians that involve claims related to trust funds, natural resources, land management, and/or other trust-related issues as of January 8, 2024. 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 DOI Solicitor's Office (SOL) and the Department of Justice (DOJ). The DOJ, SOL, and the Department relies on the OTAR to satisfy critical, 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 IIM accounts, trust assets, and claims, among other litigation and settlement support activities.

SDA/Youpee Escheat Accounts Funds Distribution: The OTAR works to 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 in *Babbitt v. Youpee (1997)*. 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 2025 budget request will support achievement of the annual closure goal of \$250,000 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, as appropriate, alternative procedures and distribution methodologies 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 date certain including working with Tribes on potential options for future distribution(s). One of these efficiencies, as previously noted, is DOI proposal to increase the reconciliation threshold for SDA accounts from \$500 to \$1,000, given the complexity of the remaining SDA accounts.

System and Operational Modernization: The OTAR will collaborate with BTFA offices and other stakeholders (e.g., SOL) to plan, develop, and implement modernization of systems and operations that

are critical for the achievement of OTAR, BTFA, and Departmental mission related objectives. For example, TO-SS provided assistance in the development of the Customer Relationship Management (CRM) system to support tracking of beneficiary account holder objections to BTFA account statements.

Administrative Appeals of Statements of Performance: OTAR will continue to fulfill responsibilities for receiving, tracking, and responding to administrative appeals made by Tribes and individuals of Statements of Performance issued by the BTFA. On September 8, 2023, the Department updated its regulations (25 CFR Part 2), including to allow for this first-ever administrative appeals process. The new appeal process provides an opportunity for the agency to correct its own errors and ensures the development of a complete administrative record for a court to review in the event of a challenge to the final agency action through the Administrative Procedure Act. Under the new rule, account holder objections must be submitted (post marked) within 60 calendar days of the date of the statement they are challenging as erroneous.

2025 Request Program Activities:

To support the hiring of three FTE in addition to the existing 15 FTE, OTAR will reduce its reliance on contractor services. The additional FTE are required, in part, to rebalance OTAR's Federal and contractor staffing levels, which will help maximize the effectiveness and impact of remaining contractor services, as well as support anticipated expanding work areas (e.g., the recently established administrative appeals process).

The 2025 budget will:

- Fund 18 FTE to:
 - Plan and execute activities to support litigation and settlement for 24 breach of trust cases as of January 2024, as well as research and analysis activities to fulfill other requests to OTAR (e.g., responding to requests submitted under the Freedom of Information Act and from field offices). These activities will include coordination with OTAR contractors, SOL, and other stakeholders. Work products will 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 \$250,000 in residual balances, in the increasingly complex remaining 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. Statements of Performance issued by BTFA beginning with the September statements (mailed in October 2023), are the first statements issued under the new appeal regulations. As of February, 3 appeals have been received thus far in FY 2024. The low response rate indicates that increased communications with beneficiaries are necessary.
 - Continue to consider 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 such as potential additional communications to account holders to raise awareness of the administrative appeals process; tracking and response processes; and improved discovery responses procedures).
 - Continue to 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 continuing to innovate and create more efficient and effective approaches to improve service delivery to beneficiaries and other stakeholders. A primary initiative is funding and assisting the development of an integrated, enterprise solution for securely and consistently indexing, organizing, locating, viewing, reporting on, and producing trust-related records through the Customer Relationship Management system (data and digitized documents).
 - Fund/manage 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 services to research, analyze, and report on trust-related matters. Contractor will 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, IIM accounts, and non-trust entities and to distribute balances.
 - Provide information technology 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).

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

Dollars in Thousands (\$000)

Activity/Subactivity Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Trust Operations							
Information Resources \$	8,553	8,553	+105	-66	+234	8,826	+273
<i>FTE</i>	32	27	0	0	0	27	0
Trust Records \$	13,292	13,292	+211	0	+390	13,893	+601
<i>FTE</i>	47	54	0	0	0	54	0
Activity Total \$	21,845	21,845	+316	-66	+624	22,719	+874
<i>Total FTE</i>	<i>79</i>	<i>81</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>81</i>	<i>0</i>

Summary of 2025 President's Budget Program Changes for Trust Operations - Information Resources and Trust Records

Program Changes	(\$000)	FTE Change
Information Resources Baseline Capacity - 2024 Fixed Costs	+195	0
Information Resources IT Enhancement Funding	+39	0
Trust Records Baseline Capacity - 2024 Fixed Costs	+390	0
TOTAL Program Changes	+624	0

Justification of 2025 President's Budget Program Changes

The 2025 President's Budget Request for Trust Operations – Information Resources and Trust Records is \$22,719,000 and 81 FTE, a program change of +\$874,000 and 0 FTE from the 2024 Annualized CR. The budget proposes internal transfers of -\$164,000 with -1 FTE; and +\$98,000 with +1 FTE; for a total internal net transfer of -\$66,000 with net 0 FTE.

IT Enhancement Funding (+\$39,000/+0 FTE) – The increase in funding of +\$39,000 will allow Trust Operations – Information Resources (TO-IR) to continue to address emerging Federal and departmental requirements in addressing cybersecurity, artificial intelligence, data center consolidation, and mission system modernization.

Baseline Capacity – 2024 Fixed Costs (+\$195,000/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill the Bureau of Trust Funds Administration (BTFA), Trust Operations – Information Resources' mission. The budget includes \$195,000 in Trust Operations – Information Resources which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed

costs amounts will allow the program to meet must pay requirements without impacting program activities.

Baseline Capacity – 2024 Fixed Costs (+\$390,000/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill the Bureau of Trust Funds Administration (BTFA), Trust Operations – Trust Records’ (TO-TR) mission. The budget includes \$390,000 in Trust Operations – Trust Records which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed costs amounts will allow the program to meet must pay requirements without impacting program activities.

Program Component: Information Resources

Information Resources Program Element Overview

The BTFA TO-IR organization provides BTFA with the information technology (IT) hardware, software, and expertise to enable project solutions to meet the BTFA strategic goals and objectives, thereby meeting the mission to promote and support the Secretary’s fiduciary trust responsibilities to federally recognized Tribes and IIM Account holders. The organization’s strategic goals and objectives align with the Administration’s mission and objectives; in particular, Executive Orders (EO) 13691 and 14028 regarding Cybersecurity; the Federal Information Technology Acquisition Reform Act (FITARA); the Departments’ Strategic Objectives; and the Department’s Office of the Chief Information Officer’s (OCIO) IT priorities and the results of their IT portfolio review of the bureau.

TO-IR will continue the progress on existing projects. TO-IR will also continue to meet critical mission objectives and the strategic goals of the OCIO. The full migration of BTFA’s IT Infrastructure to a Cloud environment, consistent with EO 14028, began in 2020 and will be completed in 2024, supporting the Department’s initiative for a Zero-Trust Network and Architecture model. TO-IR will continue work towards completing critical FY 2025 activities mandated through EO 14028, including working to add end-point peripheral multi-factor protection for items such as printers, monitors and Universal Serial Bus (USB) and like technologies aligning in support of Executive Order 14105 on Outbound Investment in China and Proposed Rule. The Cloud environment will afford TO-IR and BTFA the ability to reduce infrastructure costs associated with IT investments to maximize available resources, helping to maintain expected return on investment in FY 2025.

2025 Request Program Activities:

Funding a staff of 27 FTE and contractor support services, TO-IR will support the Administration’s and Department’s IT priorities and requirements ranging:

- Cloud Computing Environment – Continue investments to leverage advanced technologies such as artificial intelligence and machine learning (consistent with GAO-21-519SP Artificial Intelligence: An Accountability Framework for Federal Agencies and Other Entities).

- Cybersecurity and Privacy – Continue the development and beta-testing of a standardized cybersecurity architecture for BTFA in a cloud hosting environment and ensure seamless integration of Cybersecurity and Privacy protocols to mitigate weaknesses for current services and enable remediation of any potential compromises. In addition, continue to address BTFA cybersecurity assessment requirements for High Value Assets (HVAs). Related, BTFA also will continue to 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 Executive Orders on Cybersecurity.
- 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 its 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) and the Modernizing Government Technology (MGT) Act.
- Bison Support System (BSS) implementation -- Continue implementation to be completed in FY 2024 of the Department’s replacement of ServiceNow with a DOI enterprise single ticketing system. In FY 2025, BTFA continues to support the Departments BSS through further innovation in technical support.
- 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, Congressional, and other requirement priorities such as the Evidence Act, Open Data Act, and the Federal Data Strategy goals regarding evidence-based decision-making, and protection of the agency’s sensitive data. Both will also support the “Open Data” initiatives for transparency to the beneficiaries; and both the Federal Chief Data Officer Council 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.

Program Component: Trust Records**Trust Records Program Element Overview**

The BTFA TO-TR manages trust records including training, guidance, and assistance to BIA, BIE, BTFA, AS-IA, and, to some extent, the Tribes. This work includes the revision of policies and procedures for management of trust records and the associated training and technical assistance for implementation and adherence to proper procedures. It also includes operation of the American Indian Records Repository (AIRR), an underground trust records storage facility in Lenexa, Kansas. In addition, TO-TR continues to execute of responsibilities ranging from the development of records schedules as approved by the Archivist of the United States; development of computer-based records management training; administration of the disposition and safeguarding of inactive records; retrieval records for authorized users (including those submitted under the Freedom of Information Act Requests); support the implementation of the Department's eMail Enterprise Records and Document Management System (eERDMS) initiative; and management and administration of all inactive record activities/processes. This work includes the electronic index of inactive records; continued assurance of security safeguards at AIRR; and providing remediation services for damaged inactive records, where applicable.

The TO-TR will continue to manage records at the AIRR, in addition to providing records management training, guidance, and assistance to the BTFA sister agencies, BIA, BIE and AS-IA on a nationwide basis. The 2025 funding will also continue the digitization of records at the AIRR and further provide for critical planning for all permanent Indian Affairs (IA) records at AIRR.

2025 Request Program Activities:

The 2025 budget will fund 54 FTE to:

- Fund leased space for required records storage pursuant to NARA standards.
- Respond to records requests (for records already archived at the AIRR).
- Electronically index records pursuant to the OMB and NARA e-records mandate.
- Maintain sound records management policies, procedures, and guidance.
- Provide records management training nationwide.
- Provide remediation services for damaged inactive records, when required.
- Provide technical assistance and support throughout IA and Tribes on records management.

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

Dollars in Thousands (\$000)

Activity/Subactivity Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Trust Operations							
Trust Operations Management	\$ 0	0	+4	0	+680	684	+684
<i>FTE</i>	0	0	0	+1	+1	2	+2
Activity Total	\$ 0	0	+4	0	+680	684	+684
<i>Total FTE</i>	0	0	0	+1	+1	2	+2

Summary of 2025 President's Budget Program Changes for Trust Operations - Trust Operations Management

Program Changes	(\$000)	FTE Change
Support Management of the Core Trust Programs	+680	+1
TOTAL Program Changes	+680	+1

Justification of 2025 President's Budget Program Changes

The 2025 President's Budget Request for Trust Operations – Trust Operations Management is \$684,000 and 2 FTE, a program change of +\$680,000 and +1 FTE from the 2024 Annualized CR in order to establish this program. The budget proposes an internal transfer of +1 FTE from Executive Direction.

Trust Operations Management Office (\$680,000/+1 FTE) – The Principal Deputy Bureau Director, Trust Operations Management (TOM) will address management and coordination of Trust Operations programs with a +\$680,000 increase, including one support FTE to assist management operations of the core trust programs. The dedicated resources will allow for enhanced continuity in program delivery to Tribes and beneficiaries, and to develop closer working relationships with IA, allowing TOM to identify opportunities for the most cost-effective delivery of services and to mitigate the risk of overlap of functions between BTFA and its sister organizations.

Trust Operations – Trust Operations Management Program Element Overview

The FY 2025 budget request for Trust Operations - Trust Operations Management is \$684,000 and two FTE. The TOM Office will consist of a Principal Deputy Bureau Director (PDBD), Trust Operations and the addition of a Management/Program Analyst. The PDBD-TO will directly oversee the Deputy Bureau Directors of Trust Operations: Field (TO-F), Accounting (TO-A), Settlement Support (TO-SS), and Information Resources and Trust Records (TO-IRTR). The Trust Operations programs directly impact beneficiary services. TO-F and TO-A are the frontline service providers, dealing directly with

beneficiaries, Individual Indians and Tribes. The TO-SS provides litigation support to the Department, while TO-IRTR provides communication and network connectivity as well as management of records and disposition of those records. Management functions through the TOM to coordinate these critical Trust Operations program are important to consistent and high-quality implementation of the various mission areas. Trust Operations consists of 5 programs and 80% of the BTFA employees. The TOM office would ensure consistent policy, and cohesive coordination of trust related BTFA activities.

2025 Request Program Activities:

The 2025 budget will fund 2 FTE to:

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

Program Operations

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

Dollars in Thousands (\$000)

Activity/Subactivity/ Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Program Operations							
Business Management \$	22,258	22,258	-1,562	-7,194	+2,242	15,744	-6,514
<i>FTE</i>	47	45	0	0	+1	46	+1
<i>Litigation Support</i> ¹	[2,571]	[2,571]	[0]	[0]	[-200]	[2,371]	[-200]
<i>Office of Hearings and Appeals</i> ²	[7,096]	[7,096]	[0]	[-7,096]	[0]	[0]	[-7,096]
Activity Total \$	22,258	22,258	-1,562	-7,194	+2,242	15,744	-6,514
Total FTE	47	45	0	0	+1	46	+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 2025 President’s Budget Program Changes for Program Operations – Business Management

Program Changes	(\$000)	FTE
Baseline Capacity - 2024 Fixed Costs	+467	0
Decreased Funding for ITLO	-200	0
Funding for EEO - (Two Transfers and One FTE)	+614	+1
Increased Stakeholder Communications and Trainings	+1,361	0
TOTAL Program Changes	+2,242	+1

Justification of 2025 President’s Budget Program Changes

The 2025 President’s Budget Request for Program Operations – Business Management is \$15,744,000 and 46 FTE, a program change of +\$2,242,000 and +1 FTE from 2024 Annualized CR. The budget proposes internal transfers of -\$7,096,000 for the Office of Hearings and Appeals to BIA; -\$98,000 and -1 FTE to Trust Operations-Information Resources; and +1 FTE from Executive Direction for total net internal transfers of -\$7,194,000 and 0 FTE. Within Business Management there is a transfer of +1 FTE from Office of Communication, Policy and Training (OCPT) to the proposed Equal Employment Opportunity (EEO) Office.

Decreased Funding for the Indian Trust Litigation Office (ITLO) (-\$200,000/+0 FTE) – The request includes a reduction of \$200,000 for litigation support contractor staff. BTFA estimates the requested

litigation support funding level will be adequate to successfully defend the Department in breach of trust cases.

Funding for Equal Employment Opportunity Office (+\$614,000/+1 FTE) – Within Program

Operations, the BTFA budget includes \$614,000 to stand up the Equal Employment Opportunity (EEO) Office. These services have been provided to BTFA through the Assistant Secretary for Indian Affairs, however establishing an office within the bureau will enable BTFA to directly offer the full suite of EEO services to its employees and comply with the Elijah E. Cummings Federal Employee Antidiscrimination Act of 2020, which requires a bureau to have its EEO Director report directly to the head of the Bureau.

Increased Stakeholder Communications and Trainings (+\$1,361,000/+0 FTE) – The program change of +\$1,361,000 will fund effective OCPT communication with a diverse group of internal and external stakeholders about BTFA’s programs and activities and the Department’s fiduciary trust activities. OCPT will continue to improve internal communication with employees as part of the employee engagement initiative and increase operational performance by improving the workplace environment. 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 also coordinates training activities previously dispersed across BTFA. OCPT will increase opportunities for employee training for specific skill sets to further enhance efficient delivery of mission-critical services and employee engagement.

Baseline Capacity – 2024 Fixed Costs (+\$467,000/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill the Bureau of Trust Funds Administration (BTFA), Program Operations – Business Management’s mission. The budget includes \$467,000 in Program Operations – Business Management (COS, OBM, OCPT, and EEO) which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed costs amounts will allow the program to meet must pay requirements without impacting program activities.

Program Operation – Business Management Program Element Overview

Business Management includes four program operation functions: The Chief of Staff (COS), the Office of Business Management (OBM), OCPT, and the new EEO Office.

Functions of the COS include coordination of activities across the entire BTFA organization and performing special projects as directed by Executive Management. The proposed funding level will allow the COS to maintain effective program and planning coordination services for the entire agency.

The OBM performs the following support management functions: workforce planning, management of working capital fund expenses, acquisition, administration, budget, charge card, conference reporting, contracting, finance, fleet management, human resources oversight, mail, safety, personnel and physical security, policy and procedure management, property and space management, time and attendance, and travel. The OBM also monitors performance improvement throughout BTFA by closely monitoring, analyzing, and reporting program outputs for appropriated funds and activities in accordance with the

Departmental Offices Financial Management Team. The OBM manages the delivery of services through Intra-Department Agreements (IDA) with other DOI bureaus and offices and supports administration of P.L. 93-638 self-governance and self-determination activities and services to Tribes who contract or compact the Beneficiary Process Program (BPP). This office also provides pass-through funding for the Indian Tribal Litigation Office (ITLO).

The OCPT communicates with a diverse group of internal and external stakeholders about BTFA's programs and activities and the Department's fiduciary trust activities. Additionally, the OCPT is responsible for Congressional liaison activities and coordination with the Department's external affairs and communications offices on communications to the public and Tribes.

The OCPT will also provide Tribal and individual Indian trust beneficiaries, 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 – BTFA provides pass-through funding for the Indian Trust Litigation Office (ITLO), which is housed in the DOI Solicitor's Office. ITLO provides legal counsel and defends against 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 2025 budget internally 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 the 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.

2025 Request Program Activities:

The 2025 budget will fund 46 FTE to:

- Perform workforce planning.
- Provide 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 implement DOI directives internally through BTFA-specific 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 (WAO) accounts across Indian Country.
- Develop and coordinate implementation of training activities within BTFA.

Account: Federal Trust Programs
Activity: Program Operations
Subactivity: Office of Strategic Oversight and Planning

Dollars in Thousands (\$000)

Activity/Subactivity Program Element	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Program Operations							
Strategic Oversight and Planning	\$ 5,658	5,658	+133	+881	+1,157	7,829	+2,171
<i>FTE</i>	28	29	0	+7	0	36	+7
Activity Total	\$ 5,658	5,658	+133	+881	+1,157	7,829	+2,171
<i>Total FTE</i>	28	29	0	+7	0	36	+7

Summary of 2025 President's Budget Program Changes – Office of Strategic Oversight and Planning

Program Changes	(\$000)	FTE Change
Baseline Capacity – 2024 Fixed Costs	+246	0
Annual Financial Audit	+911	0
TOTAL Program Changes	+1,157	0

Justification of 2025 President's Budget Program Changes

The 2025 President's Budget Request for Program Operations – Office of Strategic Oversight and Planning (OSOP) is \$7,829,000 and 36 FTE, a program change of +\$1,157,000 and 0 FTE from the 2024 Annualized CR. The budget proposes internal transfers of +\$164,000 and +1 FTE from TO-Information Resources, and +\$717,000 and +6 FTE from TO-Accounting, for a total transfer of +\$881,000 and 7 FTE.

Annual Financial Audit (+\$911,000/+0 FTE) – This program increase has far-reaching impacts on the organization as BTFA's mission is the accountability of funds it oversees. The annual financial audit is a cornerstone in the internal controls of the organization and the Department to ensure that fiscal operations of the BTFA are up to industry standards. Paired with existing funding, these additional dedicated resources will ensure compliance with the 1994 Trust Reform Act, through which Congress sought to help address full accountability to Federally recognized Tribes and their members in the administration and management of Trust resources receipts.

Baseline Capacity – 2024 Fixed Costs (+\$246,000/+0 FTE) - The 2025 budget includes important investments in programs needed to help strengthen America and be more competitive as the world continues to change. These investments include funding needed to maintain a strong, talented workforce and the must pay requirements needed to continue to fulfill the Bureau of Trust Funds Administration

(BTFA), Program Operations – Office of Strategic Oversight and Planning’s mission. The budget includes \$246,000 in Program Operations – Office of Strategic Oversight and Planning which reflects the incremental amount needed to cover the fixed costs associated with mission operations in FY 2024. This request in combination with the FY 2025 fixed costs amounts will allow the program to meet must pay requirements without impacting program activities.

Program Operations – Strategic Oversight and Planning Program Element Overview

Program Operations – Office of Strategic Oversight and Planning oversees and evaluates the Indian fiduciary trust programs and manages a comprehensive program to help ensure the BTFA has an effective system of internal controls and compliance reviews. The BTFA developed several advanced oversight capabilities that allow it to proactively address risks to the beneficiaries and the agency’s 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 American Indian Trust Fund Management Act of 1994 requires the Special Trustee for American Indians to oversee reform within the sister agencies, to ensure that trust policies and procedures are consistent Department-wide. To accomplish this, the OSOP conducts several functions including:

- Independent examinations to determine if BTFA has established policies and procedures that are consistent and comply with Federal trust laws.
- Evaluates trust programs and trust records management for deficiencies, identifies findings, issues findings report, and monitors corrective actions for the identified deficiencies.
- Evaluates trust programs managed by federally recognized Tribes under Self-Governance Compact agreements (Title 25 CFR, Part 1000).
- Ensures BTFA complies with OMB Circular A-123 and the Federal Managers' Financial Integrity Act (FMFIA).
- Coordinates management’s annual self-assessment evaluations 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 and conducts internal control reviews of programs and assists with risk management inquiries.
- Using risk assessments completed by all program managers for their assigned programs and reviews conducted by OSOP and independent external auditors, OSOP ensures that BTFA management can provide reasonable assurance that the financial reports are reliable, their programs operate efficiently and effectively, and their programs comply with applicable laws and regulations.
- Assists the Bureau in implementation of an Enterprise Risk Management program.

The Division of Trust Evaluation and Review (DTER) is responsible for performing Indian Self Determination and Education Assistance Act (Public Law 93-638, as amended) Tribal Trust Evaluations for self-governance compact Tribes and for performing Trust Records Assessments within Indian Affairs. This work also supports Executive Order 14112, “Reforming Federal Funding and Support for Tribal Nations to Better Embrace Our Trust Responsibilities and Promote the Next Era of Tribal Self-Determination.” 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 Tribes operating under self-governance compact agreements (Title 25 CFR, Part 1000).

Base funds for OSOP enables the DTER to continue performing Tribal trust evaluations on trust programs, services, and functions within self-governance Tribal compacts (an estimated 35 evaluations are planned for FY 2025) and assessments of trust records in offices in the BIA and BTFA (an estimated 35 assessments to be conducted in FY 2025).

The Division of Data Governance and Analytics is led by the Associate 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 works to ensure BTFA compliance with the Open Government Data Act 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 funds also support the OSOP's Division of Data Governance and Analytics pursuant to OCIO Directive 2022-002, Departmental Directive for a Data Resource Management Program; Data Sharing Policy (May 2023); Open Data and Enterprise Data Inventory Requirements (OCIO Directive 2022-001); and the Federal Data Strategy. Additionally, the funding continues to support the Division of Compliance, Risk, Internal Controls, and Privacy with ensuring that BTFA's operations are conducted in compliance with the increasing number of applicable Federal laws and regulations to uphold its trust obligations to federally recognized Tribes and its members.

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 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 the U.S. Department of the Treasury and other external stakeholders such as Tribes, Tribal entities, and Individual beneficiaries upon request. Additional stakeholders include other collaborating bureaus such as the Bureau of Indian Affairs, Office of Natural Resources Revenue, and the Bureau of Safety and Environmental Enforcement. 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 Compliance, Risk, Internal Controls and Privacy (DCRIP) ensures BTFA compliance with OMB Circular A-123 and the 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. Using risk assessments completed by all program managers for their assigned programs, DCRIP 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. DCRIP 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, DCRIP 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.

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 to protect individual privacy and promote transparency.

2025 Request Program Activities:

The 2025 budget will fund 36 FTE to:

- Conduct 35 Tribal evaluations (for Tribes operating under self-governance compact agreements).
- Conduct 35 records assessments (BTFA and BIA locations nationwide).
- Conduct reviews of mandated DOI programs, such as the annual financial audit; privacy assessments; records examinations pursuant to the Trust Reform Act of 1994; Tribal Trust Evaluations pursuant to 25 CFR 1000, Sub-part O; and records assessments and Enterprise Risk Management assessments pursuant to OMB Circular A-123.
- Conduct 12 comprehensive Regulatory Compliance Reviews of BTFA's trust operations activities.
- Conduct 20 internal control reviews.
- Review 20 financial business processes.
- Conduct comprehensive annual mandated reviews; review 3 System of Record Notices, 5 Privacy Impact Assessments and 15 Privacy Threshold Analyses; conduct annual privacy awareness and role-based training for all BTFA employees.
- Respond to referrals from the Department's Office of Inspector General.
- Oversee Bureau-wide projects by providing project management services across BTFA.
- Develop and complete 5 Data Analytics activities by providing analytic assistance across BTFA to enhance informed data driven decision making.

Tribal and Other Trust Funds

Dollars in Thousands (\$000)

Tribal and Other Trust Funds	2023 Actual	2024 Annualized CR	2025 Fixed Costs (+/-)	2025 Internal Transfers (+/-)	2025 Program Changes (+/-)	2025 President's Budget	Change from 2024 Annualized CR
Tribal Special Fund	403,048	422,000	0	0	+18,000	440,000	+18,000
Tribal Trust Fund	1,317,407	1,378,000	0	0	+56,000	1,434,000	+56,000
Total	1,720,455	1,800,000	0	0	+74,000	1,874,000	+74,000

Tribal and Other Trust Funds Overview

The FY 2025 request for the Tribal Special Fund and Tribal Trust Fund totals \$1,874,000,000. 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, such as October 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:

- *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.

- *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.
- *Pechanga Water Rights Settlement* (P.L. 114-322, Subtitle D). Formally executing a Congressionally authorized pact that protects the Pechanga Band's access to groundwater in the region and provides the tribe with federal funding to pay for water storage projects.

Tribal Trust Fund

This fund includes activities associated with the following accounts:

- *Navajo Trust Fund* (P.L. 100-696). The fund ratifies an exchange of Federal Land in Arizona.
- *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.
- *White Mountain Apache Tribal Settlement Fund* (P.L. 111-291). The White Mountain Apache Tribe Water Rights Settlement was established as part of the Claims Resolution Act of 2010 (P.L. 111-291). This legislation addressed the water-related claims of the White Mountain Apache Tribe (WMAT) against the United States, the State of Arizona, and other state and non-federal parties.

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.