



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

and Performance Information  
Fiscal Year 2026

## **BUREAU OF TRUST FUNDS ADMINISTRATION**

NOTICE: These budget  
justifications are prepared  
for the Interior, Environment  
and Related Agencies  
Appropriations  
Subcommittees.



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## Executive Summary

### Bureau Mission Statement

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

### Summary Table

#### 2026 President's Budget Submission (\$000)

Budget Authority	2024 Actual	2025 Notional <sup>1</sup>	2026 Request
Current	100,009	100,009	100,009

<sup>1</sup> Resource levels included are estimates. The President reserves his authority under the "Full-Year Continuing Appropriations and Extensions Act, 2025" (P.L. 119-4) to revise spending within the amounts provided by Congress.

### Budget Overview

The 2026 Budget includes \$100.0 million in current appropriations to support the execution of Federal Trust Responsibilities to Native American Tribes, individuals, and communities. 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 2026 Budget includes \$1.8 million for Executive Direction to fund executive leadership activities within BTFA. Staff within Executive Direction will provide guidance that affects performance at all levels of BTFA and develop closer working relationships with Indian Affairs to identify opportunities for the most cost-effective delivery of services.

**Trust Operations – Field:** Funding supports beneficiary experience improvements, administrative services, and the 24-hour self-service Interactive Voice Response (IVR). Trust Operations – Field staff are the primary point of contact for trust beneficiaries – Native American Tribes, individual Indians, and Alaska Natives – seeking information and services in conjunction with their trust assets.

**Trust Operations – Accounting:** Funding supports the re-compete of the fiduciary accounting system and the migration from the current system to the new system. Trust Operations – Accounting 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 more than \$8.8 billion in funds held in trust for federally recognized Tribes, individual Indians, and Alaska Native beneficiaries in approximately 4,300 Tribal (approximately \$7.2 billion) accounts and approximately 411,000 Individual Indian Monies (IIM) (approximately \$1.6 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 – Settlement Support:** Funding allocated to Trust Operations - Settlement Support (TO-SS) provides litigation and settlement support for cases involving Indian trust assets or trust-related issues, addresses historical accounting and other issues pertaining to Tribal Trust and IIM accounts, addresses beneficiary objections to BTFA Statement of Performance (SOP) that are filed through the administrative appeals process, and fulfills requests for documents and data submitted through the Freedom of Information Act (FOIA) and formal discovery requests. TO-SS 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 May 2025, there were 28 pending cases, at various stages in the litigation/settlement process, filed in various federal courts by Indian Tribes or individual Indians. These cases involve various kinds of claims related to programs administered within Indian Affairs, including claims involving the Office of Justice Services (e.g., related to law enforcement, jails, and courts), the Bureau of Indian Affairs (e.g., related to forest management), and BTFA (e.g., related to trust fund management). Although not all cases will require discovery or records research simultaneously, or, in some instances, at all, BTFA is typically working on formal discovery requests, records research, or analysis for multiple cases or requests year-round.

**Trust Operations – Information Resources & Trust Records:** Funding allocated to Trust Operations - Information Resources (TO-IR) will strategically support and advance BTFA's Information Technology (IT) infrastructure through the integration of emerging technologies, including Artificial Intelligence (AI), to enhance BTFA's capabilities in Cybersecurity, automation, and IIM/Tribal Account Management. These resources will also support the establishment and maintenance of robust capabilities in Cloud Computing, Data Management, Data Analytics, Mobile Computing, Electronic Records Management, Single Source of Truth (SSoT) initiatives, Internet of Things (IoT) integration, and the implementation of Zero Trust security architectures. Furthermore, TO-IR will address the Department's Office of the Chief Information Officer (OCIO) requirements for bureaus and offices by focusing on enhancing customer experience, advancing cloud adoption and infrastructure, strengthening IT asset management capabilities, and implementing strategic workforce planning to ensure a skilled IT workforce. Proactive support of BTFA's technology resources and capabilities will encompass the continuous advancement of technologies and the upgrading of capabilities within field offices and shared services. TO-IR will also maintain its commitment to statutory and regulatory compliance concerning Federal Information Resources Management, Capital Planning and Investment Control, and IT acquisition oversight.

Trust Records 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. In compliance with Administration directives, Trust Records will continue digitization efforts of paper records for electronic transfer to the National Archives and Records Administration in 2026.

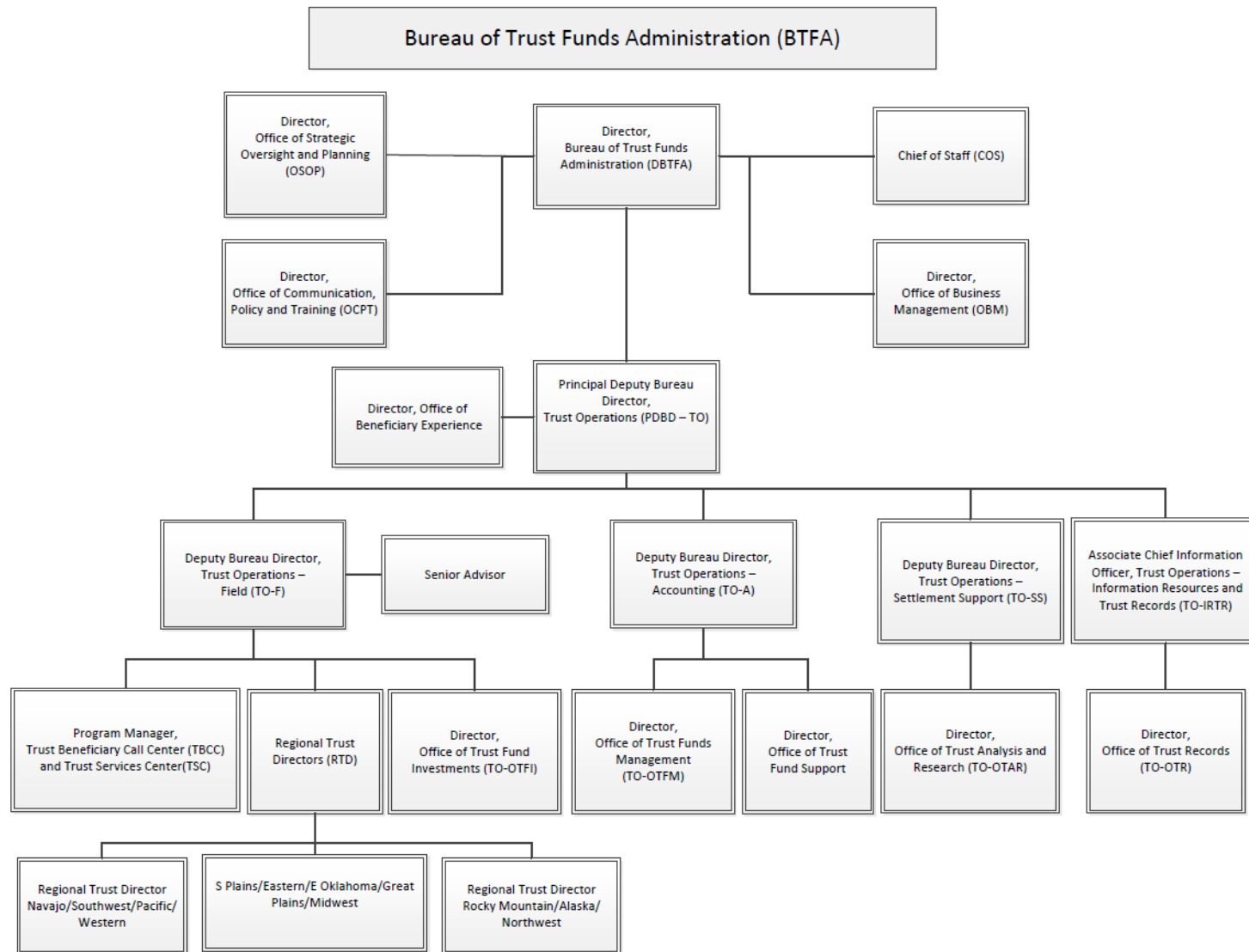
**Program Operations – Business Management:** Funding supports Business Management, which includes BTFA's Chief of Staff, Communication, Policy, and Training (CPT) and the budget, finance, and administration entities.

**Program Operations – Office of Strategic Oversight & Planning:** The Office of Strategic Oversight and Planning (OSOP) oversees and evaluates the Indian fiduciary trust programs, manages a comprehensive system of internal controls of BTFA operations, and includes the BTFA Strategic Planning and Project Management Office. Funding will be utilized to fund the congressionally mandated annual financial audit of Tribal and IIM trust funds by an independent auditor.

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## Organizational Chart



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## Summary of Requirements

### Federal Trust Programs

*Dollars in Thousands (\$000)*

<b>Federal Trust Programs</b>	<b>2024 Actual</b>	<b>2025 Notional<sup>1</sup></b>	<b>2026 Request</b>
Federal Trust Programs			
Total, Executive Direction	1,459	1,802	1,806
Total, Trust and Program Operations	98,550	98,207	98,203
Total, Federal Trust Programs	100,009	100,009	100,009

<sup>1/</sup> Resource levels included are estimates. The President reserves his authority under the “Full-Year Continuing Appropriations and Extensions Act, 2025” (P.L. 119-4) to revise spending within the amounts provided by Congress.

## Appropriations Language

### FEDERAL TRUST PROGRAMS

#### (INCLUDING TRANSFER OF FUNDS)

*For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants, \$100,009,000, to remain available until expended, of which not to exceed \$8,676,000 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 2026, as authorized by the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee: Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less: Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder: Provided further, That not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, That erroneous payments that are recovered shall be credited to and remain available in this account for this purpose: Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the 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 (25 U.S.C. 4011) 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.--This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

### Activity: Executive Direction

#### Activity: Executive Direction

Dollars in Thousands (\$000)

Activity	2024 Actual	2025 Notional <sup>1</sup>	2026 Request
Executive Direction	1,459	1,802	1,806

<sup>1/</sup> Resource levels included are estimates. The President reserves his authority under the “Full-Year Continuing Appropriations and Extensions Act, 2025” (P.L. 119-4) to revise spending within the amounts provided by Congress.

#### Executive Direction Program Element Overview

The BTFA Director 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 High Impact Service Provider (HISP) program.

#### **2026 Request Program Activities:**

- 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.

## Activity: Trust and Program Operations

### Activity: Trust and Program Operations

Dollars in Thousands (\$000)

Activity	2024 Actual	2025 Notional <sup>1</sup>	2026 Request
Trust and Program Operations	98,550	98,207	98,203

<sup>1/</sup> Resource levels included are estimates. The President reserves his authority under the “Full-Year Continuing Appropriations and Extensions Act, 2025” (P.L. 119-4) to revise spending within the amounts provided by Congress.

### Trust Operations – Field Program Element Overview

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 liaisons 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.

The 2026 Budget includes important investments in BTFA’s beneficiary experience improvement efforts designed to continually increase BTFA’s 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.

TO-F will support reducing barriers for all trust beneficiaries. Currently, beneficiaries in Indian Country cannot access their accounts directly or on demand through available technology. This a challenge in many parts of Indian Country due to the remoteness of locale(s) or lack of connectivity. As such, beneficiaries 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. The 2026 Budget includes integration of TO-F’s Cloud Contact Center, Interactive Voice Response (IVR) with BTFA’s Customer Relationship Management (CRM) system. This technology integration is crucial as both components will expedite information sharing with beneficiaries reducing time delays in responding to basic financial information. This system integration will allow for 24-hour self-service IVR account access, within a secure environment, to improve the BTFA’s ability to support beneficiary needs in 2026 with existing staff.

In addition, the 2026 Budget will support Tribal online account access. Tribal online account access will give Tribes the ability to access account information on demand. Furthermore, Tribes will have the option to receive account statements electronically, thus reducing the costs associated with printing.

TO-F will continue to provide 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. OTFI will continue to conduct these important duties in 2026.

The BTFA TO-F is committed to 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. 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.

**2026 Request Program Activities:**

- 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:
  - TO-F will continue to respond to an estimated 150,000 beneficiary calls and in person contacts, an average of 500 beneficiary interactions per workday.
  - TO-F will achieve a first-line resolution rate of 92 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 virtual and in person outreach events providing information on services, trust asset management, trust initiatives, and financial skills training reaching 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 92 percent of beneficiary inquiries within two (2) business days and respond to the balance of these inquiries within 30 days.
- Implement on-line account access for Tribes.

**Trust Operations – Accounting Program Element Overview**

TO-A provides leadership, guidance, and oversight of the development of policies, procedures, and processes to ensure proper management of trust funds on behalf of beneficiaries. In 2026, 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 provides valuable assistance to litigation support through subject matter experts, development of presentations, and document production accounting support.

The 2026 Budget increases funding for the Fiduciary Accounting System, which will allow TO-A to fund the re-compete of the current fiduciary accounting system and dedicate resources toward creating greater efficiencies through automation of manual processes. The operation of concurrent systems (old and new) may be necessary for part of the year during the migration until the new system is up and running. The increase also enables TO-A to explore options for a new fiduciary accounting system. TO-A will continue to properly account for Tribal and IIM trust funds through the accurate and timely execution of investments, disbursements, receipts, and reconciliation functions. These investments include funding needed to maintain a strong, talented workforce and fulfill the Secretary's fiduciary responsibility to properly account for Indian trust funds. Specifically, TO-A will be able to maintain its highly skilled staff and thereby mitigate the risk of 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.

**2026 Request Program Activities:**

- 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 approximately \$8.8 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.



**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, and addresses historical accounting and other issues pertaining to Tribal and IIM trust accounts. It also addresses beneficiary objections to BTFA account statements that are filed through the 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 and to Indian Affairs related programs.

The budget decreases funding for settlement support due to the discontinuance of an accounting services contract and reduction of an IT system development contract.

**Litigation and Settlement Support:** OTAR is working in concert with the Department to resolve 28 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 May 2025. These cases are pending in various Federal District Courts and the Court of Federal Claims. OTAR will support active litigation and settlement negotiations in coordination with DOI Solicitor's Office (SOL) and Department of Justice (DOJ). DOJ, SOL, and the Department rely 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 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.

**System and Operational Modernization:** OTAR will collaborate among BTFA offices and other stakeholders (e.g., Solicitor's Office) to plan, develop, and implement modernization of systems and operations that are critical for the achievement of OTAR, BTFA, Indian Affairs, and Departmental mission related objectives. For example, OTAR will continue its efforts to increase the effectiveness and efficiency of BTFA's document production operations through, among other things, exploring possible ways to streamline processes and organizational structures, as well as leveraging technology to replace manual processes and optimize operations, consistent with Executive Order 14158 Establishing and Implementing the President's "Department of Government Efficiency". OTAR will assess ways to increase the use of Artificial Intelligence to fulfill BTFA and Indian Affairs missions more efficiently, consistent with Executive Order 14179 Removing Barriers to American Leadership in Artificial Intelligence.

**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 regarding Statements of Performance issued by the BTFA. On September 8, 2023, the Department updated its regulations ([25 CFR Part 2](#)), allowing for an administrative appeals process regarding statements of performance. 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.

**2026 Request Program Activities:**

- Plan and execute activities to support litigation and settlement for 28 breach of trust cases as of May 2025, as well as research and analysis activities to fulfill other requests (e.g., responding to requests submitted under the FOIA and from field offices). These activities will include coordination with 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.
- Continue efforts to improve capabilities to respond more quickly and effectively to document production requests (e.g., for discovery and FOIA requests).
- Ensure sufficient tracking of and response to administrative appeals made by Tribes and individuals.
- Continue to consider new and updated approaches and processes to more efficiently and effectively fulfill OTAR's, BTFA's and IA's missions, and provide services to stakeholders and beneficiaries.
- Assess and develop business requirements, process improvement, and solutions to ensure that needs are met for the operation, maintenance, and enhancement of IT systems related to document and data needs within Indian Affairs.

**Information Resources Program Element Overview**

The TO-IR organization delivers essential information technology (IT) hardware, software, and specialized expertise that empower project solutions aligned with BTFA's strategic goals and objectives. This directly supports the agency's core mission to promote and uphold the Secretary's fiduciary trust responsibilities to federally recognized Tribes and Individual Indian Money (IIM) Account holders. The strategic direction of the TO-IR is closely aligned with the Administration's priorities, the Department's Strategic Objectives, and the Department's Office of the Chief Information Officer's (OCIO) IT priorities, as informed by their recent IT portfolio review of the bureau.

Building upon existing momentum, TO-IR will continue to advance ongoing projects while simultaneously addressing critical mission objectives and supporting the strategic goals of the OCIO. A key focus for 2026 will be the continued full migration of BTFA's IT infrastructure to a cloud environment, aimed at establishing a Zero-Trust Network and Architecture model. Furthermore, TO-IR will prioritize critical 2026 activities, including the implementation of multi-factor protection for end-point peripherals such as printers, monitors, and Universal Serial Bus (USB) devices. The transition to a cloud environment is projected to yield significant reductions in IT infrastructure costs, optimizing resource utilization and ensuring a strong return on investment in 2026.

**2026 Request Program Activities:**

- Cloud Computing Environment – Advance the adoption of sophisticated technologies, including Artificial Intelligence and Machine Learning, aligning with GAO-21-519SP recommendations for AI accountability in federal entities.
- Cybersecurity and Privacy – Proceed with the development and beta testing of a unified cybersecurity framework for BTFA within a cloud hosting environment. Ensure the comprehensive integration of cybersecurity and privacy protocols to address vulnerabilities in current services and facilitate the remediation of potential security incidents. Furthermore, continue to meet BTFA's cybersecurity assessment requirements for key assets and systems. Concurrently, maintain collaboration with the OCIO and other DOI entities to strategically transition towards a Zero-Trust Architecture Model, consistent with NIST SP 800-207 and relevant Executive Orders on Cybersecurity.
- BTFA IT System Modernization – Support government-wide consolidation efforts through the centralized modernization of BTFA's IT infrastructure. This includes the redevelopment of critical BTFA applications leveraging Artificial Intelligence and Machine Learning to streamline mid-tier business functions. This initiative also supports the OCIO's objective of delivering customer-centric services and enhancing efficiency 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 the modernization and enhancement of the Bison Support System, targeted for completion in 2026, to facilitate IT centralization efforts that align with the Office of the Chief Information Officer's goals and objectives.
- 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 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.

### **Trust Records Program Element Overview**

The 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 2026 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.

### **2026 Request Program Activities:**

- Fund leased space for required records storage pursuant to National Archives and Records Administration (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.

**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), and the Office of Communication, Policy and Training (OCPT).

Functions of the COS include coordination of internal and external activities across the entire BTFA organization to include the following: human capital and strategic planning, assignment and tracking of tasking responses, action items, congressional inquiries, and data calls to address and resolve high-level and critical issues as directed by DOI, the Assistant Secretary for Indian Affairs, and BTFA executive management. The proposed funding level will allow the COS to maintain effective program and planning coordination services for the entire agency.

OBM provides centralized operational leadership to ensure BTFA delivers on its mission efficiently and in alignment with Departmental and Administration priorities. OBM drives performance and accountability across core business functions, ensuring that planning, resource management, and service delivery support effective program execution.

Through strong coordination, OBM manages interagency agreements, oversees financial and operational reporting, and ensures compliance with Federal requirements. This office supports Tribal contracting and compacting activities and administers pass-through funding for the Indian Tribal Litigation Office (ITLO), ensuring the infrastructure is in place to meet BTFA's trust obligations and day-to-day operational demands.

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, and direct deposit programs. Communications generated for internal use will focus on apprising employees of BTFA's activities, new legislation affecting beneficiaries, and promoting training opportunities.

**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.

**2026 Request Program Activities:**

- 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.
- Perform workforce planning.
- Perform special projects involving coordination with other BTFA programs.
- Manage and provide guidance on conference planning and reporting.
- Manage, provide guidance, and assist employees with the time and attendance system.
- Manage, provide guidance, examine and review the government charge card program.
- Manage, provide guidance, inventory personal property, and inspect facilities and space.
- Continue development and dissemination of information concerning BTFA activities and new opportunities of importance to beneficiaries, Tribal leaders and Native organizations.
- Continue support of BTFA's national debit card and direct deposit programs for IIM account holders.
- Generate further awareness of Whereabouts Unknown (WAU) accounts across Indian Country.
- Develop and coordinate implementation of training activities within BTFA.
- Provide administrative support for senior management in Executive Direction.

**Program Operations – Strategic Oversight and Planning Program Element Overview**

Program Operations – Office of Strategic Oversight and Planning (OSOP) 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:

- Commissions independent examinations to determine if BTFA has established policies and procedures that are consistent and comply with Federal trust laws.
- Evaluates Indian Affairs trust records management practices to identify deficiencies and findings, issues, reports, 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.
- Performs BTFA financial reporting responsibilities, monthly and quarterly.

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. DTER evaluates Tribal trust programs and Indian Affairs 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 enable the DTER to continue performing Tribal trust evaluations on trust programs, services, and functions within self-governance. An estimated 35 evaluations are planned for 2026 for

Tribal compacts. An estimated 35 assessments of trust records in BIA and BTFA Offices are planned for 2026.

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 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.

**2026 Request Program Activities:**

- Conduct 35 Tribal trust evaluations (for Tribes operating under self-governance compact agreements).
- Conduct 35 trust 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 30 internal control reviews.
- Review 26 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 initiatives that provide analytical support across BTFA to improve data-driven decision-making and promote strong data governance practices.
- Perform monthly, quarterly and annual financial reporting.

## **Tribal and Other Trust Funds**

### **Tribal and Other Trust Funds Overview**

Balances are a result of receipts from settlements and/or judgments from the Judgment 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 at any one point in time is subject to significant variance from year to year. Most funds invested outside of the U.S. 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 Judgment 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.

**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 fund was established through the Claims Resolution Act that permanently settled ongoing Indian water rights litigation for the White Mountain Apache Tribe.

**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.

### Compliance with Section 403

This exhibit fulfills the statutory reporting requirements for directed in Section 403 Division E of the Consolidated Appropriations Act, 2024 (P.L. 118-42) as shown below. BTFA budgets for these support costs within the Business Management line item.

#### DISCLOSURE OF ADMINISTRATIVE EXPENSES

SEC. 403. The amount and basis of estimated overhead charges, deductions, reserves, or holdbacks, including working capital fund charges, from programs, projects, activities and subactivities to support government-wide, departmental, agency, or bureau administrative functions or headquarters, regional, or central operations shall be presented in annual budget justifications and subject to approval by the Committees on Appropriations of the House of Representatives and the Senate. Changes to such estimates shall be presented to the Committees on Appropriations for approval.

#### External Administrative Costs (Working Capital Fund)

##### Working Capital Fund

*Dollars in Thousands (\$000)*

Activity	2025 Notional <sup>1</sup>			2026 Request		
	Central	Direct	TOTAL	Central	Direct	TOTAL
OS Shared Services	174.5	60.7	235.2	42.5	62.6	105.1
OS Activities	637.2	191.3	828.5	646.0	360.4	1,006.4
IT Shared Services	708.6	1,235.2	1,943.8	773.2	1,287.4	2,060.6
Interior Business Center	164.6	2,180.5	2,345.1	167.9	2,692.2	2,860.1
<b>TOTAL, WCF Billing</b>	<b>1,684.9</b>	<b>3,667.7</b>	<b>5,352.6</b>	<b>1,629.6</b>	<b>4,402.6</b>	<b>6,032.2</b>

<sup>1/</sup> Resource levels included are estimates. The President reserves his authority under the “Full-Year Continuing Appropriations and Extensions Act, 2025” (P.L. 119-4) to revise spending within the amounts provided by Congress.

#### Bureau Administrative Costs

##### Bureau Administrative Costs

*Dollars in Thousands (\$000)*

<b>Cost Description</b>	<b>2026 Request</b>
Human Resources Support	1,497.7
Acquisition Support (WCF Direct billing)	1,814.7
Accounting Support (WCF Direct billing)	259.7
Security (Masthead)	166.1
MIB Rent, Security, O&M	838.5
Indian Affairs Administrative	579.4
<b>TOTAL, Bureau Administrative Costs</b>	<b>5,156.1</b>

## **Good Accounting Obligation In Government Act**

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

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