

SYSTEMS SPECIFICATIONS

A. Problem: Account for award and judgment funds, including the components of each as outlined in the plan or legislation.

B. Requirements:

1. A means of identifying the original award or judgment as a separate entity.
2. A means of separating the award into parts for multi-band awards.
3. A means of separate accounting for interest earned on the principal accounts.
4. A means of accounting for and controlling the planned use of these funds and of accounting for interest due each part.
5. A means of tying together the parts fragmented above to provide simple-to-read reports.

C. Discussion and Solution:

1. Discussion of present methods.

Presently all tribal funds are accounted for in the Bureau's system using a number in the 7000-7499 fund symbols for the principal account and the same number with a "5" added to the second position for interest earnings. The major uses of these funds are identified by activity code (activity 2650 for deposits, 2652 for annual budgets, 2655 for investments, etc.). A further breakdown by "cost feature" is used for a more detailed breakdown of each activity. Award and judgment funds, however, are not now fragmented into separate appropriations or activities for multi-band awards or multi-plan accounting. These functions are handled as manual operations.

2. Solution.

- a. Upon receipt of the appropriation warrant, deposit to activity 2600--receipt of awards, fund symbol in the 9000-9499 (principal) series. If the award is broken down at the time of the receipt of the award (multi-band awards), a separate fund symbol will be assigned to each band; if it is not broken down, the separate symbols will be assigned when the funds are divided. In most cases, the bands will be identified in the judgment and account numbers can be assigned immediately (amounts may not be available at this time but can be posted later).

- b. Interest earned from either the U. S. Treasury or the investment program will be posted to the interest accounts established by adding 500 to the principal series fund symbols. If the plan of distribution has not been received nor activities assigned to the plan elements, activity account 2600 will also be used to identify the interest received on undistributed principal.
- c. Payment of attorneys' fees and expenses will be made from activity 2601; payment of expert witness loans from activity 2602.
- d. When the plan for distribution and use of the funds is approved, standard activity codes will be assigned to cover the various parts of the plan which must be separated. As we gain experience under this system, additional activity codes may have to be identified.
- e. Assignment of tribal codes: For multi-band awards which have not been divided, a psuedo tribal code will be used. For divided awards (and single band) awards, the tribe's normal tribal code will be used.
- f. Authorizations will be used to move funds from unallotted status (activity 2600) to other activities as established.