

INCLUDED IN THIS REVISION

T-1576

The Bureau of Accounts of the Treasury Department periodically compiles a document known as "Schedule A" which lists Awards and Judgments which will be included in appropriation bills to be submitted to Congress. Copies of this document are furnished to the Office of Trust Responsibilities. The Office of Trust Responsibilities requests ^{by memo (Per 7/10/75 5-1675)} that Financial Management assign appropriation symbols and determine or assign tribal codes and agency codes for the items on the list. ^{CALL L. PERCUS IF ADDITIONAL INFO IS NECESSARY 5-16-75} The Investment Officer is advised by the Director, Office of Trust Responsibilities, that these funds will be appropriated and of the symbols assigned and amounts. When the President signs the appropriation bill, a copy is furnished by the Office of Trust Responsibilities to the Investment Officer and to Financial Management, Branch of Finance and Accounting. Interest is paid from the day of appropriation. GAO issues a Certificate of Settlement, which is sent to Treasury Department, Bureau of Accounts, where a SF 1081 is issued. This Certificate of Settlement and the SF 1081 are forwarded by the Office of Trust Responsibilities to the Branch of Finance and Accounting in Albuquerque; the SF 1081 will be encoded to the assigned appropriation symbol as indicated by the Office of Trust Responsibilities and activity 2600 by the Branch of Finance and Accounting. The Investment Officer is notified (by memorandum) by the Office of Trust Responsibilities that the funds are available for investment. The trust fund unit pays attorney fees, expert witness loans and other mandatory payments. Prior to making these payments, Financial Management is notified of the activity to be

used
(i.e., 2601 - payment of attorney fees) and amount to be paid.

Financial Management prepares documents and encodes transactions to move the funds from activity 2600 to the proper activity as determined by the Office of Trust Responsibilities.

When a plan for the use of the award or judgment is approved by the Office of Trust Responsibilities, information is furnished to Financial Management showing activities to be used (i.e., 2610-Per Capita) and amounts to be used for these activities. The Office of Trust Responsibilities also determines the need for any additional appropriation symbols if the award is to be divided between several tribes. If additional appropriation symbols are necessary, Office of Trust Responsibilities will advise Financial Management of the titles to be assigned to the new symbols and the amounts to be transferred to the new symbols, by activity.

Financial Management will prepare documents and code transactions to accomplish the movement of funds to the necessary appropriations and activities. Generally, if multiple symbols are necessary to properly divide an award, the symbol originally assigned to the award before the division will be used to retain only the funds necessary to be held for possible payments of attorney expenses or other expenses and each tribe will be assigned a new symbol. The Office of Financial Management will assign the appropriate appropriation symbols and activities and transfer the necessary funds to those symbols and activities. The Office of Trust Responsibilities and the Investment Officer will be notified of these actions by

the Office of Financial Management. The Area Director(s) involved in implementing the plan(s) will be advised of the symbols and activities, and amounts will be advised that they have been transferred the responsibility to implement the plan(s) and to properly administer and account for the funds. No further actions by the Central Office will be necessary unless the plan is revised or amounts are to be transferred between activities or appropriations.

Financial Management will prepare and encode documents necessary to transfer funds between activities or appropriations upon notification by the Office of Trust Responsibilities. Generally, the funds relating to an award, including payment for attorney and other expense, will be under the control of the Area Director. Settlement documents for attorney and other expenses will be forwarded to the Area Office by Office of Trust Responsibilities.