



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

# **JUSTIFICATIONS**

and Performance Information  
Fiscal Year 2027

## **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

### Introduction

The 2027 President's budget for the Bureau of Trust Administration (BTFA) is \$90.1 million in current appropriations. This budget request allows BTFA to continue to support core program objectives for the management of Federal Trust Responsibilities to Native American Tribes, individual Indians, and Alaska Natives.

### Bureau Mission Statement

The mission of the 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.

### Budget Overview

The 2027 budget includes \$90.1 million in current funding to support the execution of Federal Trust Responsibilities to Native American Tribes, individuals Indians, and Alaska Natives. BTFA estimates that staffing will total 335 Full Time Equivalents (FTE). The request reflects program funding totals based on an evaluation of program needs and priorities, aligned with the Administration's objectives and focused on efficiency and cost reduction.

**Executive Direction:** The 2027 budget includes \$1.6 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 develops closer working relationships with Indian Affairs to identify opportunities for the most cost-effective delivery of services. Executive Direction functions specifically include strategic planning for improving beneficiary service delivery improvements as required by the Office of Management and Budget (OMB) related to BTFA's status as a High Impact Service Provider (HISP), as directed by the Government Service Delivery Improvement (GSDI) Act (P.L. 118-231).

**Trust and Program Operations:** The 2027 budget request includes \$88.5 million for Trust and Program Operations. This request includes current appropriations to support the execution of Federal Trust Responsibilities to Native American Tribes, individual Indians, and Alaska Natives.

**Trust Operations – Field:** The 2027 budget request includes \$23.6 million for Trust Operations – Field (TO-F). 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 – Field includes the Trust Beneficiary Call Center and the Trust Service Center that are critical to providing information to beneficiaries.

**Trust Operations – Accounting:** The 2027 budget request includes \$18.6 million for Trust Operations – Accounting (TO-A) 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 more than \$8.8 billion in

funds held in trust for federally recognized Tribes, individual Indian, and Alaska Native beneficiaries in more than 4,300 Tribal accounts and more than 414,000 Individual Indian Monies (IIM) accounts. The accumulated balances in the Tribal Trust are a result of claims and judgment awards, investment income, and revenues from 56 million acres of trust lands and 59 million acres of subsurface mineral estates. Revenues derive from subsurface mineral extractions (e.g., coal, oil, gas, and uranium), timber, grazing, and other surface leases.

**Trust Operations – Settlement Support:** The 2027 budget request includes \$7.8 million to fund Trust Operations - Settlement Support (TO-SS), which provides, for example, 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 Statements 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. 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 Native Americans, such as responding to requests for documents or information. As of March 2026, there were 28 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 (OTAR) 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 2027 budget request includes \$20.9 million for Trust Operations – Information Resources & Office of Trust Records. Within that, the 2027 budget request 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. TO-IR will strategically support continual advancement in technologies, upgrading the capabilities of our field offices and shared services. TO-IR will continue to support statutory and regulatory compliance of Federal Information Resources, Capital Planning and Investment Control and IT acquisition oversight.

The 2027 budget provides \$12.0 for Trust Records. 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 Office of the Assistant Secretary-Indian Affairs (AS-IA). In compliance with OMB policy guidance and subject to availability of funds, the Office of Trust Records will continue digitization efforts of paper records for electronic transfer to the National Archives and Records Administration in 2027.

**Program Operations – Business Management:** The 2027 budget includes \$10.4 million for Business Management, which includes BTFA’s Chief of Staff; Communication, Policy, and Training (CPT); and the budget, finance, and administration entities.

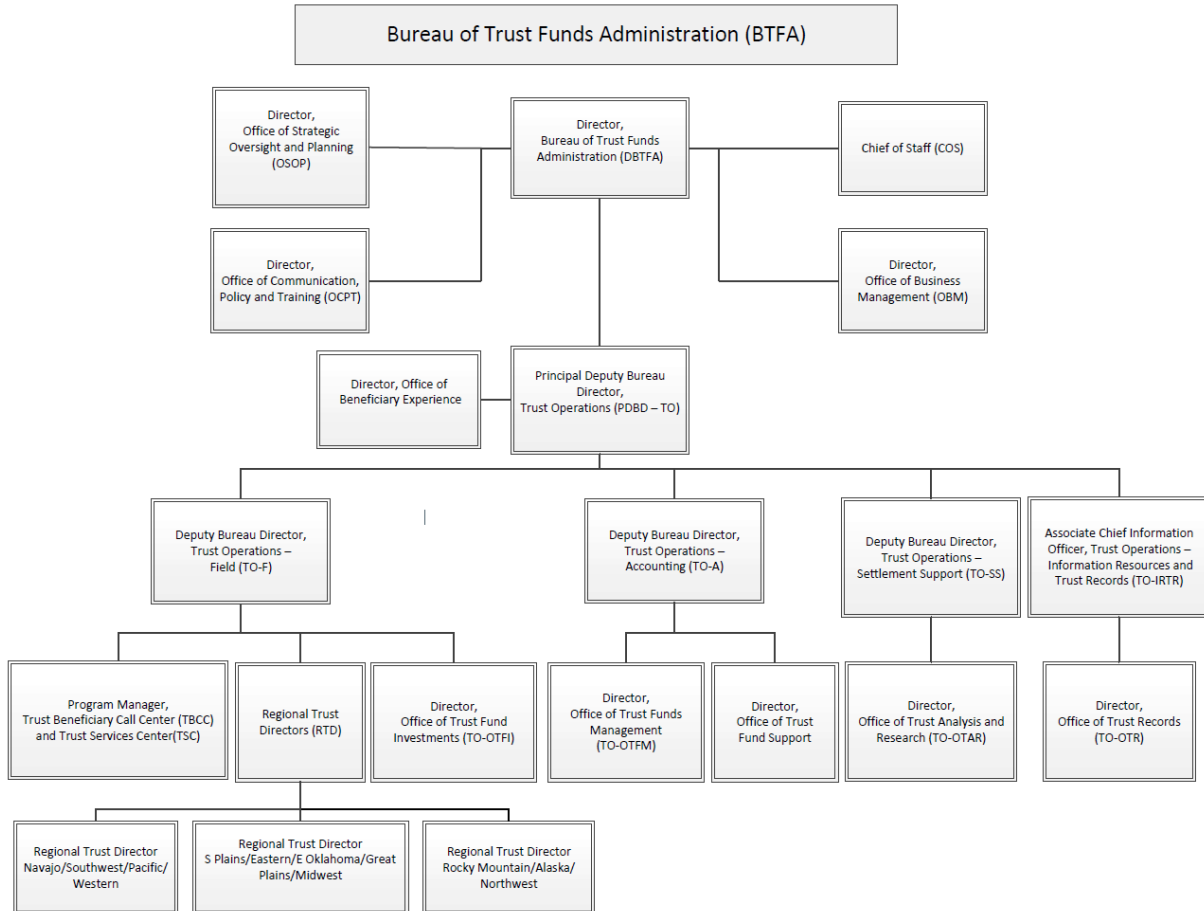
**Program Operations – Office of Strategic Oversight & Performance:** The budget provides \$7.1 million for the Office of Strategic Oversight and Performance (OSOP), which oversees and evaluates the Indian fiduciary trust programs and manages a comprehensive system of internal controls of BTFA operations, and the BTFA Strategic Planning and Project Management Office. OSOP provides funding for the congressionally mandated annual financial audit of Tribal and IIM trust funds by an independent

auditor. It also provides funding to support data management and sharing, in addition to the management of financial risk to proactively uphold BTFA’s trust obligations to Indians and Indian Tribes. The funding provides a fully staffed trust funds compliance program and mitigates the risk of non-compliance with trust-related statutes and regulations.

**Summary Table**

<b>2027 President's Budget</b> Bureau of Trust Fund Administration <i>(Dollars in Thousands)</i>				
	<b>2025 Actual</b>	<b>2026 Enacted</b>	<b>2027 Request</b>	<b>Change from 2026 Enacted</b>
<b>Budget Authority</b>	<b>Budget Authority</b>	<b>Budget Authority</b>	<b>Budget Authority</b>	<b>Budget Authority</b>
Current	100,009	100,009	90,090	-9,919
Permanent	279,007	272,000	281,000	+9,000
<b>Total , Budget Authority</b>	<b>379,016</b>	<b>372,009</b>	<b>371,090</b>	<b>-919</b>
<b>FTE</b>	<b>403</b>	<b>403</b>	<b>335</b>	<b>-68</b>

## Organizational Chart



**Account: Federal Trust Programs**

**Summary of Requirements Table**

<b>Summary of Requirements</b>											
Bureau of Trust Funds Administration											
<b>Appropriation: Federal Trust Programs</b>											
<i>(Dollars in Thousands)</i>											
	2025 Actual		2026 Enacted		2027 Request						
Treasury Account/Activity	Budget Authority	FTE	Budget Authority	FTE	Fixed Costs (+/-)	Internal Transfers (+/-)	Program Changes (\$)	FTE Changes (+/-)	Budget Authority	FTE	Change from 2026 Enacted
<b>Federal Trust Programs</b>											
Executive Direction	1,802	5	1,459	5	-	-	+166	-	1,625	5	+166
Trust and Program Operations	98,207	394	98,550	394	+101	-	-10,186	-67	88,465	327	-10,085
<b>Total, Federal Trust Programs</b>	<b>100,009</b>	<b>399</b>	<b>100,009</b>	<b>399</b>	<b>+101</b>	<b>-</b>	<b>-10,020</b>	<b>-67</b>	<b>90,090</b>	<b>332</b>	<b>-9,919</b>

**Fixed Costs Table**

**Bureau of Trust Administration  
Federal Trust Programs  
Justification of Fixed Costs Changes**

*(Dollars In Thousands)*

<b>Fixed Cost Element</b>	<b>2026 Enacted Change</b>	<b>2026 Enacted to 2027 Request Change</b>	<b>Description</b>
Pay Raise	+840	+165	The President's Budget for 2027 includes one quarter (October-December 2026) of the 1.0% pay raise for 2026 and 0.0% pay raise for 2027. Pay raises are consistent with the published OMB Circular A-11.
FERS Employer Contribution Increase	0	-225	The estimates reflect adjustments to the employer contribution for FERS and Law Enforcement FERS for FY 2027. This information is consistent with the published OMB Circular A-11.
Departmental Working Capital Fund (WCF)	-63	-150	The estimates reflect Department decisions on the FY 2027 Working Capital Fund Central Bill.
Workers' Compensation Payments	+7	+9	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 FY 2027 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	-509	+302	This estimate reflects the FY 2027 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 Udall Building rent, Security, Federal Reserve Parking, and Operations and Maintenance, distributed by bureau and office, based upon OFAS provided Udall Building 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.
<b>Total, Account 2027 Fixed Costs</b>	<b>+275</b>	<b>+101</b>	

## Appropriations 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, \$90,090,000, to remain available until expended, of which not to exceed \$7,808,000 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 2027, 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.*

**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 \$7,808,000, from this or any other Act, may be available for Settlement Support:*
  - Appropriations language 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 2027, as authorized by the Indian Self-Determination Act of 1975 (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee:*
  - **25 U.S.C. 5301 et seq.** authorizes funds obligated for Tribal contracts to remain available until expended.
  
6. *Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less:*
  - **25 U.S.C. 4043(b)(1)** authorizes the Special Trustee to oversee all reform efforts within the Bureau (of Indian Affairs) and to ensure the establishment of policies, procedures, systems and practices to allow the Secretary to discharge his/her trust responsibilities in compliance with this chapter.
  - **25 U.S.C. 4041 et seq.** requires the reform of trust practices to promote the effective discharge of the Secretary's trust responsibilities.
  - **25 U.S.C. 4011(b)** establishes the schedule for issuance of statements of performance. Periodic statement of performance Public Law 106-291, Title I Oct. 11, 2000 114 Stat. 939 and subsequent appropriations through HR 601 P.L. 115-141 provided in part: "That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15.00 or less: provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder."
  
7. *Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder:*

**25 U.S.C. 4041 et seq.** requires the reform of trust practices to promote the effective discharge of the Secretary's trust responsibilities.
  
8. *Provided further, that not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, that erroneous payments that are recovered shall be credited to and remain available in this account for this purpose:*
  - **Interior and Related Agencies Appropriation Act, FY 2002.** Annual Appropriations Acts have continued this provision each year since FY 2002.

9. *Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the Office of the 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.

**Activity: Executive Direction**

<b>Activity: Executive Direction</b>											
<i>(Dollars in Thousands)</i>											
	<b>2025 Actual</b>		<b>2026 Enacted</b>		<b>2027 Request</b>						
<b>Activity/Sub Activity/Program Element/Budget Element</b>	<b>Budget Authority</b>	<b>FTE</b>	<b>Budget Authority</b>	<b>FTE</b>	<b>Fixed Costs (+/-)</b>	<b>Internal Transfers (+/-)</b>	<b>Program Changes (\$)</b>	<b>FTE Changes (+/-)</b>	<b>Budget Authority</b>	<b>FTE</b>	<b>Change from 2026 Enacted</b>
<b>Executive Direction</b>											
<b>Total, Executive Direction</b>	<b>1,802</b>	<b>5</b>	<b>1,459</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>+166</b>	<b>-</b>	<b>1,625</b>	<b>5</b>	<b>+166</b>

**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 Office 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 improvements to beneficiary service delivery and coordination with OMB as part of High Impact Service Provider (HISP) program, as directed by the GSDI Act.

The 2027 budget will fund five (5) 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.

<b>Summary of 2027 Program Changes for Executive Direction</b>		
<i>(Dollars in Thousands)</i>		
<b>Program Changes</b>	<b>2027 Request Change</b>	<b>FTE Change</b>
<i>Executive Direction</i>	+166	0
<b>TOTAL Program Changes</b>	<b>+166</b>	<b>0</b>

**Justification of Program Changes Narrative: Executive Direction**

The 2027 budget request for Executive Direction is \$1,625,000 and 5 FTE, a program change of \$166,000 and 0 FTE from the 2026 Enacted.

**Executive Direction (\$166,000/0 FTE) –**

The increase of \$166,000 will allow the Executive Direction to support and direct a strong, talented workforce that is needed to continue to fulfill BTFA, Executive Direction’s mission.

Activity: Trust and Program Operations

<b>Activity: Trust and Program Operations</b>											
<i>(Dollars in Thousands)</i>											
Activity/Sub Activity/Program Element/Budget Element	2025 Actual		2026 Enacted		2027 Request				Budget Authority	FTE	Change from 2026 Enacted
	Budget Authority	FTE	Budget Authority	FTE	Fixed Costs (+/-)	Internal Transfers (+/-)	Program Changes (\$)	FTE Changes (+/-)			
<b>Trust and Program Operations</b>											
<b>Trust Operations</b>											
Field	26,114	140	26,598	140	-24	-	-2,945	-18	23,629	122	-2,969
Accounting	15,886	84	20,685	84	-12	-	-2,057	-14	18,616	70	-2,069
Settlement Support	13,382	15	8,676	15	-2	-	-866	-6	7,808	9	-868
<b>Information</b>											
<b>Resources and Trust Records</b>											
Information	9,790	28	9,813	28	-5	-	-976	-7	8,832	21	-981
<b>Resources</b>											
Trust Records	13,339	49	13,385	49	-7	-	-1,332	-9	12,046	40	-1,339
<b>Program Operations</b>											
Business Management	11,838	42	11,504	42	+156	-	-1,226	-8	10,434	34	-1,070
Office of Strategic Oversight and Planning	7,858	36	7,889	36	-5	-	-784	-5	7,100	31	-789
<b>Total, Trust and Program Operations</b>	<b>98,207</b>	<b>394</b>	<b>98,550</b>	<b>394</b>	<b>+101</b>	<b>-</b>	<b>-10,186</b>	<b>-67</b>	<b>88,465</b>	<b>327</b>	<b>-10,085</b>

### **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 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 country.

The 2027 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, IIM beneficiaries in Indian Country cannot access their accounts directly or on demand through available technology. This is 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 2027 budget includes integration of TO-F's Cloud Contact Center, Interactive Voice Response (IVR) with BTFA's Beneficiary Contact Management System (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, improve the BTFA's ability to support beneficiary needs in 2027 with existing staff.

In addition, the 2027 budget will continue to support and expand 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, which cumulatively exceed \$8.8 billion. OTFI will continue to conduct these important duties in 2027.

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.

### **2027 Request Program Activities:**

The 2027 budget will fund 122 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:
  - 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, budgeting 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**

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 2027, 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 also provides valuable assistance to litigation support through subject matter experts, development of presentations, and document production accounting support.

**2027 Request Program Activities:**

The 2027 Request will fund 70 FTE to:

- Reconcile accounts with the Department of the 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 \$8.8 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 document research and production and litigation and settlement support for cases and matters involving Indian trust assets or trust-related issues; and addresses historical accounting and other issues pertaining to Tribal and IIM trust activities OTAR's document search and production services aid litigation and settlement support activities, respond to Freedom of Information Act (FOIA) requests, and address other potential Indian Affairs document search and production demands that may arise. OTAR serves as BTFA's lead office in coordinating FOIA response activities. It also addresses beneficiary objections to BTFA account statements that are filed through the administrative appeals process. Additionally, OTAR performs 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.

**Litigation, Settlement Support, and Trust Activities:** 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 the Department of Justice (DOJ) and the Department's Office of the Solicitor (SOL). DOJ, SOL, and the Department rely on the OTAR to satisfy critical, court-ordered information demands (e.g., formal discovery requests) of litigating parties and information needs of the Government for the defense of lawsuits and other matters or decisions through document search, document production, accounting services, historical research and data analysis of Tribal and IIM accounts, trust assets, and claims, among other litigation, settlement support, or trust activities.

**System and Operational Modernization:** OTAR will continue to collaborate among 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, Indian Affairs, and Departmental mission related objectives. For example, OTAR will continue its efforts to increase the effectiveness and efficiency of 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 (AI) 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. In 2023, the Department updated its regulations ([25 CFR Part 2](#)), allowing for an administrative appeals process regarding statements of performance. The 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 rule, account holder objections must be submitted (post marked) within 60 calendar days of the date of the statement they are challenging as erroneous.

**2027 Request Program Activities:**

The 2027 budget request will fund 9 FTE to:

- Plan and execute activities to support litigation and settlement for up to 28 breach of trust cases, 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, technology, and processes to more efficiently and effectively fulfill OTAR’s, BTFA’s and IA’s mission, and provide services to stakeholders and beneficiaries, with an emphasis on AI tools.
- 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 Information Resources (TO-IR) organization delivers essential information technology 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 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.

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 2027 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, spearheaded by the Department of Homeland Security. Furthermore, TO-IR will prioritize critical 2027 activities, including the implementation of multi-factor protection for end-point peripherals such as printers, monitors, and Universal Serial Bus 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 2027.

**2027 Request Program Activities:**

The 2027 budget request will fund 21 FTE to support the Administration's and Department's IT priorities and requirements:

- 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. 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 2027, 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 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.

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

The Trust Records (TO-TR) Program 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 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 for 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 2027 funding will also continue the digitization of records at the AIRR and further provide for critical planning for all permanent Indian Affairs records at AIRR.

### **2027 Request Program Activities:**

The 2027 budget will fund 40 FTE to:

- 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 Indian Affairs (IA) and Tribes on records management.

### **Program Operation – Business Management Program Element Overview**

Business Management includes operations functions of 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. OBM's role is to keep the Bureau operating efficiently, in full alignment with Departmental expectations.

The OCPT communicates with a wide array 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.

**2027 Request Program Activities:**

The 2027 budget will fund 34 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, 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.

**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:

- Independent examinations to determine if BTFA has established policies and procedures that are consistent and comply with Federal trust laws.
- Evaluate Indian Affairs trust records management practices to identify deficiencies and findings, issues, reports, and monitors corrective actions for the identified deficiencies.
- Evaluate trust programs managed by federally recognized Tribes under Self-Governance Compact agreements (Title 25 CFR, Part 1000).
- Ensure BTFA complies with OMB Circular A-123 and the Federal Managers' Financial Integrity Act (FMFIA).
- Coordinate management's annual self-assessment evaluations of the effectiveness of internal controls designed to mitigate risk associated with financial and non-financial program activities.

- Conduct independent testing of the internal controls within financial business processes, conduct internal control reviews of programs, and assist 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.
- Assist the Bureau in implementation of an Enterprise Risk Management program.
- Perform 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 2027 for Tribal compacts. An estimated 35 assessments of trust records in BIA and BTFA Offices are planned for 2027.

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.

<b>Summary of 2027 Program Changes for Trust Operations</b>		
<i>(Dollars in Thousands)</i>		
<b>Program Changes</b>	<b>2027 Request Change</b>	<b>FTE Change</b>
<b>Field</b>		
<i>Field</i>	-2,945	-18
<b>Accounting</b>		
<i>Accounting</i>	-2,057	-14
<b>Settlement Support</b>		
<i>Settlement Support</i>	-866	-6
<b>Information Resources and Trust Records</b>		
Information Resources		
<i>Information Resources</i>	-976	-7
Trust Records		
<i>Trust Records</i>	-1,332	-9
<b>Business Management</b>		
<i>Business Management</i>	-1,226	-8
<b>Office of Strategic Oversight and Planning</b>		
<i>Office of Strategic Oversight and Planning</i>	-784	-5
<b>TOTAL Program Changes</b>	<b>-10,186</b>	<b>-67</b>

**Justification of Program Changes Narrative: Trust and Program Operations**

The 2027 budget request for Trust and Program Operations is \$88,465,000 and 327 FTE, a program change of -\$10,186,000 and -67 FTE from the 2026 Enacted.

**Field (-\$2,945,000/ -18 FTE)** – Field will 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.

**Accounting (-\$2,057,000/ -14 FTE)** – Accounting (TO-A) will provide leadership, guidance, and oversight of the development of policies, procedures, and processes to ensure proper management of trust funds on behalf of beneficiaries.

**Settlement Support (-\$866,000/ -6 FTE)** – Settlement Support (TO-SS) will lead document research, litigation and settlement support, FOIA responses, and administrative appeals for Indian trust assets,

while also driving modernization and efficiency efforts in collaboration with other BTFA and Departmental offices.

**Information Resources (-976,000/ -6 FTE)** –Information Resources (TO-IR) will advance BTFA's strategic goals by delivering critical IT solutions, migrating to cloud infrastructure, and focusing on security enhancements to support both current and future agency objectives.

**Trust Records (-1,332,000/ -9 FTE)** –Trust Records (TO-TR) will oversee the management, training, guidance, and digitization of trust records for Indian Affairs agencies, including operation and security of the American Indian Records Repository (AIRR), revision of policies, and nationwide support for records management initiatives.

**Program Operations - Business Management (-1,226,000/ -8 FTE)** – Business Management will oversee coordination, operational leadership, and communications for BTFA through the Chief of Staff, Office of Business Management, and Office of Communication, Policy and Training, ensuring efficient agency operations, compliance, stakeholder engagement, and support for trust-related activities.

**Program Operations – Office of Strategic Oversight and Planning (-784,000/ -5 FTE)** – Office of Strategic Oversight and Planning (OSOP) will oversee and evaluate the Indian fiduciary trust programs and manage a comprehensive program to help ensure the BTFA has an effective system of internal controls and compliance reviews.

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**Tribal and Other Trust Funds**

<b>Activity: Tribal and Other Trust Funds</b>				
<i>(Dollars in Thousands)</i>				
	<b>2025 Actual</b>	<b>2026 Enacted</b>	<b>2027 Enacted</b>	
<b>Activity/Sub Activity/Program Element/Budget Element</b>	<b>Budget Authority</b>	<b>Budget Authority</b>	<b>Budget Authority</b>	<b>Change from 2026 Enacted</b>
Tribal Special Fund	13,313	3,000	3,000	0
Tribal Trust Fund	265,694	269,000	278,000	+9,000
<b>Total, Trust Funds</b>	<b>279,007</b>	<b>272,000</b>	<b>281,000</b>	<b>+9,000</b>

**Tribal and Other Trust Funds Overview**

The FY 2027 request for the Tribal Special Fund and Tribal Trust Fund totals \$281,000,000. 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 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 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* (Pub.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.

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## Appendix A – Section 403 Compliance

BTFA will adhere to the requirements of Section 403 contained in the Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 (P.L. 119-74) 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

*Dollars in Thousands (\$000)*

Activity	2026 Estimate			2027 Estimate		
	Central	Direct	TOTAL	Central	Direct	TOTAL
OS Shared Services	42.5	0.0	42.5	56.9	0.0	56.9
OS Activities	651.0	165.2	816.2	581.1	142.1	723.2
IT Shared Services	773.0	1,354.3	2,127.3	687.8	1,133.7	1,821.5
Interior Business Center	165.5	2,692.2	2,857.6	154.0	2,554.5	2,708.5
<b>TOTAL, WCF Billing</b>	<b>1,632.0</b>	<b>4,211.6</b>	<b>5,843.6</b>	<b>1,479.7</b>	<b>3,830.4</b>	<b>5,310.1</b>

### Bureau Administrative Costs

*(Real Numbers)*

Cost Description	2026 Estimate	2027 Estimate
Human Resources Support	1,497,740	1,454,536
Acquisition Support (WCF Direct Billing)	1,814,731	577,006
Accounting Support (WCF Direct Billing)	259,688	456,257
Security (Masthead)	166,140	368,506
Main Interior (Udall) Building Rent, Security, O&M	838,493	1,022,334
Indian Affairs Administrative	579,372	668,719
<b>TOTAL, Bureau Administrative Costs</b>	<b>5,156,164</b>	<b>4,547,358</b>

## Appendix B – Employee Count by Grade

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

<b>Employee Count by Grade</b>	<b>2025 Actual</b>	<b>2026 Estimate</b>	<b>2027 Estimate</b>
Executive Level V	0	0	0
SES	10	10	4
<b>Subtotal</b>	<b>10</b>	<b>10</b>	<b>4</b>
SL - 00	2	2	2
ST - 00	0	0	0
<b>Subtotal</b>	<b>2</b>	<b>2</b>	<b>2</b>
GS/GM -15	32	32	30
GS/GM -14	66	66	52
GS/GM -13	49	49	37
GS -12	51	51	49
GS -11	33	33	29
GS -10	0	0	0
GS - 9	10	10	10
GS - 8	17	17	14
GS - 7	92	92	85
GS - 6	19	19	12
GS - 5	16	16	6
GS - 4	0	0	0
GS - 3	0	0	0
GS - 2	0	0	0
GS - 1	0	0	0
<b>Subtotal</b>	<b>385</b>	<b>385</b>	<b>324</b>
Other Pay Schedule Systems	0	0	0
<b>Total employment (actuals &amp; estimates)</b>	<b>397</b>	<b>397</b>	<b>330</b>