INDIAN AFFAIRS

LOCKBOX PROCESSING HANDBOOK

52 IAM 3-H

Bureau of Indian Affairs
Office of Trust Services
Division of Real Estate Services
1849 C Street N.W., Room 4600
Washington, DC 20240

#27-15, Issued: 11/14/26
New

FOREWORD

This handbook provides guidance and procedures from the Bureau of Indian Affairs (BIA), Office of Trust Services (OTS), Central Office - Division of Real Estate Services (CO-DRES) to BIA personnel and Tribal Contract/Compact realty staff in preparing, reviewing, and processing payments within the Trust Asset Accounting Management System (TAAMS) Lockbox module and the Suspense Deposit System (SDS). The corresponding Indian Affairs Manual (IAM) chapter, 52 IAM 3: Lockbox Processing, provides the general authorities and responsibilities, and is the official policy for lockbox processing.

This handbook supersedes all policies, procedures, and other guidance related to lockbox processing that may have been created or distributed throughout Indian Affairs (IA) previously.



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11/14/26

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#27-15, Issued: 11/14/26
New

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Chapter 1: Purpose

The purpose of this handbook is to provide guidance and consistency to ensure that Trust Asset Accounting Management System (TAAMS) invoices are valid and that trust fund payments are promptly matched with invoices for timely distribution to beneficiaries. Both, Bureau of Indian Affairs (BIA) and Bureau of Trust Funds Administration (BTFA) must comply with the procedures in this handbook. Further, BIA Lockbox Liaisons must ensure that issues preventing the timely processing of trust payments are promptly brought to the attention of the Regional Director.

Trust Funds are derived from the sale and use of trust lands, restricted fee lands, or trust resources and any other money that the Secretary must accept into trust (25 CFR §115.702). Trust funds received by the Secretary on behalf of a Tribe or individual Indians will be deposited into a trust account within 24 hours, or no later than the close of business on the next business day following the receipt of funds at a location with a designated federal depository (25 CFR §115.708). BIA staff utilizes the TAAMS lockbox to process funds. The lockbox is a centralized and secure location for receiving, processing, and depositing of payments for the use of Indian trust lands. Payments are not designated in leases, permits, contracts, or grants to be accepted at local BIA or BTFA offices. Instead, payments are sent to a designated United States Post Office box or are submitted electronically via www.pay.gov.

In limited circumstances—such as advertised bid sales—funds may be accepted at a BIA office for in-person delivery or submission to a specified BIA address by the sale date. These payments are not considered trust funds until the associated lease, permit, contract, or grant has been formally approved and will be forwarded to lockbox at the conclusion of the event by a designated Collections Officer. Collections Officer training is required for this role, and inquiries regarding trust fund Collections Officer training may be directed to IA_CFO_AccountsReceivable@bia.gov.

In certain limited circumstances, when an individual attempts to make an in-person payment, BIA staff must not accept the check until both the payment purpose and the correct payment address have been verified. If the accompanying invoice or other documentation specifies that the payment is direct pay or must be submitted to the lockbox, staff must not accept the check and instead, confirm the current direct pay address or the lockbox address and the corresponding department code, then communicate this information to the remitter.

When payments are received by mail or hand delivered, BIA staff must review the supporting documentation—such as an invoice or related materials—to determine the correct payment address and intended purpose. Any funds determined to be trust or pending trust must be forwarded to the lockbox on the same day as receipt by a designated Collections Officer. Staff must follow up with the remitter to provide the correct address for future payments or advise the remitter to use pay.gov when applicable. For repeated instances of payments being made in person or mailed to an address not indicated on the documentation or invoice, BIA staff will inform the remitter that future payments received to the wrong location will be refunded from the lockbox as a Treasury check and that payment to the correct address will need to be remitted immediately. If the payment was to be direct pay, BIA staff must advise the remitter that the

funds will be returned as a Treasury check and provide the correct direct pay address for payment to be made immediately by the remitter.

Note: Invoices display the lockbox address that was in effect at the time they were generated. If an invoice is older, verify that the lockbox address shown is still current. If BIA staff are unsure of the correct address, contact the Lockbox Liaison to confirm the current Lockbox address.

1.1 Lockbox Roles and Responsibilities

A. BTFA General Lockbox Network (GLN): Receives lockbox checks daily.

B. BTFA

- **Check Status Team**, BTFA_CheckStatus@btfa.gov: Verifies the status of checks that BTFA disburses utilizing the U.S. Treasury Check Information System.

- **Reconciliation Team (Recon)**, BTFA_Recon@btfa.gov: Handles daily reconciliation with the Treasury group; receives Debit Vouchers (DV) and sends to the BIA Lockbox Liaisons and Field Offices; performs daily reconciliation for prior day processing as needed (prior day, yesterday, last month, last year, 5 years, etc.)

- **Data Control Team (DCT)**, BTFA_Data_Control_Team@btfa.gov: Administers the internal process to offset debit vouchers reported from Treasury when replacement funds have been received and are available.

- **Branch of Receipting/Disbursing (BOR)/Trust Operations Accounting (TO-A)**, BTFA_Branch_Receipting@btfa.gov: Performs daily processing for the collection of all trust funds to IIM/Tribal accounts, including any applicable interest. Also performs current day postings.

- **Deputy Regional Trust Director (DRTD)**, BTFA_DRTD@btfa.gov: Provides operational leadership for BTFA Field Operations, ensuring consistent delivery of fiduciary services across regions, maintaining policy compliance, and advancing BTFA's mission to manage of Trust Assets.

- **Trust Operations Field (TO-F) Office**: Processes trust documents submitted by Bureau of Indian Affairs (BIA) offices, prepare and submit processing batches, ensure documentation is accurate and complete, and maintain compliance with established fiduciary trust policies and standards.

- **Fiduciary Trust Officer (FTO)**: provides the professional fiduciary expertise required to deliver the services mentioned above.

- Contact information for respective TO-F and FTO offices can be found at https://www.doi.gov/ost/contact-us.

C. BIA

- **Realty Assistants, Realty Specialists, Realty Officers, and/or assigned staff**: Encodes and applies payment terms and coordinates with Lockbox Liaisons on all checks received.

- **Lockbox Liaisons**: Ensures that issues preventing the timely processing of trust payments are promptly brought to the attention of the appropriate BIA Agency Superintendent and/or Regional Director.

- **Superintendent and Regional Director (RD)**: Coordinates regular and monthly review of invoices, payments, outstanding reports, and works jointly with to resolve issues within the designated jurisdiction area.

- **OTS Central Office - Division of Real Estate Services (CO-DRES)**: Monitors outstanding checks, invoices, coordinates and provides guidance and workload support to Lockbox Liaisons. Works to solve complex or high priority matters for BIA.

D. Office of the Chief Financial Officer (OCFO)

- **Accounts Receivable (AR)**, IA_CFO_AccountsReceivable@bia.gov: Oversees and manages BIA collection activities, including creating and issuing bills and posting general collections to the appropriate customer accounts or bills. Monitors delinquent debts and refers qualifying accounts to Treasury, which serves as the debt collector on behalf of IA. Also provides training and guidance to collection officers.

- **Suspense Deposit System Team (SDS)**, SDS_TEAM@bia.gov: Manages the daily Suspense Deposit Report and oversees the receipt and distribution of non-trust funds in support of the regional BIA field offices.

- **Vendor Mailbox**, Vendor_Mailbox@bia.gov: Upon request, establishes new Financial and Business Management System (FBMS) customers in the S/4Hana platform and modifies current FBMS customers.

Chapter 2: Check Record Receipt, Review, and Resolution

Payments to the TAAMS lockbox are received as check records. Check records are deposited in the lockbox are assigned a check record number. These check records are uploaded to the TAAMS lockbox daily, or at various times depending on the payment origin. BIA staff must match invoices to trust fund payments made by check within two (2) business days of the date of deposit. To remain compliant, it is essential for BIA staff to review their respective lockbox queues daily between 8:00 a.m. to 6:00 p.m. Central Standard Time (CST), via the Check Matching tab in TAAMS, for check records and images.

Note: Because a check record's payment origin may affect the timing of daily deposits, BIA staff are encouraged to review their lockbox queues more than once per day.

When check records in the lockbox are visible to BIA staff, the funds from those check records are in various accounts managed by BTFA.

- **No Account**: Within the first two (2) business days of receipt, the funds are visible with check details and images but have not been deposited into an account. The U.S. Treasury (Treasury) accepts all payments to allow for faster processing. If the funds are insufficient, Treasury will issue a debit voucher (DV) two (2) or more days after the deposit date, requesting recoupment of funds. For more information, see Chapter 5.1.1 Debit Vouchers.

- **TAAMS Unposted Lockbox (TAAMSUNPLB)**: This is an interest-bearing account. When funds have not cleared the lockbox within two (2) business days, those funds will be posted to this account and will begin earning interest.

- **Funds deemed non-trust process through the TAAMS Non-Trust Account (TAAMNONTRUST)**: These are typically administrative fees or funds going to SDS and require a line of accounting (LOA). For more information, see Chapter 7 SDS Processing.

2.1 Acceptable Deposits

Congress has passed a number of laws that require the Secretary to establish and administer trust fund accounts for Indian Tribes and certain individual Indians who have an interest(s) in trust lands, trust resources, or trust assets (25 CFR §115.700). Indian trust funds are deposited in Tribal accounts, Individual Indian Money (IIM) accounts, and special deposit accounts (25 CFR §115.701). The Secretary must accept payments on behalf of Tribes or individuals from defined sources. See Attachment 8: Specific sources of money accepted for deposit into a trust account (25 CFR §115.702). Funds not identified by 25 CFR §115.702 are not acceptable for deposit into a trust account (25 CFR §115.703).

The Secretary will not accept administrative fees for deposit into a trust account because administrative fees are not trust funds. However, administrative fees may be deposited into a non-interest bearing, non-trust account with the BIA (25 CFR §115.707).

2.2 Payment Origins

The origins described below explain how check records are received into the TAAMS Lockbox and what is included with the check image for review and processing.

- **L – Lockbox Checks** are received daily by BTFA's GLN through the mail. Each page and envelope is scanned front and back. Images are sent to the TAAMS Lockbox beginning at 3:30 p.m. CST each day, and the upload process is completed daily by 6:00 p.m. CST, Monday-Friday, normal business days.

- **P – Pay.Gov** payments are received daily, and the upload process is completed by 4:00 p.m. CST, Monday-Friday, normal business days. These check records will have a coupon image showing encoded data associated to the pay.gov transaction: Location (Office Code), Run Date, Address, Phone Number, Name (Contractor), Lease Number, Invoice Number, Payment Owed, Remittance Net Amount.

- **A – Automated Clearing House (ACH) or E – Electronic Payments being Electronic Fund Transfers (EFTs)** are received and uploaded to the lockbox daily by BTFA Branch of Receipting (BOR). BTFA BOR monitors incoming EFT/ACH payments throughout the day, completing upload by 4:00 pm CST, Monday-Friday, normal business days. No coupon image will exist in TAAMS for EFTs. Once the EFT/ACH is uploaded to the TAAMS lockbox, BTFA BOR will notify their respective BTFA field office (TO-F) and BIA Lockbox Liaison by email with accompanying documents, including a Fedwire detail report known as a Collections Information Repository (CIR). The Lockbox Liaison will forward the CIR to the appropriate BIA office. BIA staff should refer to the CIR for additional information relating to the EFT/ACH (see Attachment 3: (1) Ex. of EFT CIR), which includes: Beneficiary Name (BIA Agency Name), Beneficiary Address (BIA Agency Address), Originator Name (contractor name), Originator Address (Contractor Address), Originator to Beneficiary (Invoice and/or Lease information), and Classification Total Amount (Amount Paid). BIA staff should also use this information to verify the check records information. For BTFA EFT wiring instructions (see Attachment 4: EFT Wiring Instructions).

- **I – Intra-Governmental Payment and Collection (IPAC)** are agency to agency transfers which are received and uploaded to the lockbox daily by BTFA BOR. BTFA BOR also monitors incoming IPACs throughout the day, completing uploads by 4:00 p.m. CST, normal business days. No coupon image will exist in TAAMS for IPACs. BIA staff will review check record's "Latest Comment," also known as check record Comments, to verify the purpose of funds, which includes: Obligating Doc. No., Transfer of Fiduciary Funds (LOA), and comments. If no specific comments are entered, BIA staff will contact their Lockbox Liaison to request the IPAC documentation from the Federal agency transferring the funds. BTFA does not receive IPACs to process during the last five business days of the month.

2.3 Issues and Corrections

BIA staff will review each check record to ensure information populated in the lockbox matches the check coupon image, CIR, or IPAC information provided (i.e., check record amount on check coupon matches check amount in lockbox, check record name matches name on check coupon image, etc.). Common issues and solutions are provided in the following subsections. Issues outside of those provided below must be reported to the appropriate Lockbox Liaison for further assistance.

2.3.1 Incorrect Check Name

Check records with an incorrect Check Name require entry of a check record comment (i.e., the name of the check record currently showing as John Doe in TAAMS has a check coupon image showing the check is from Jane Doe). BIA staff will verify that the check record name needs correction by comparing the information in TAAMS and on the check coupon image. When verified, BIA staff will notify the Lockbox Liaison who will then send an email to BTFA BOR, requesting to update the check record name.

For example, "*The Check Name currently shows as <Wrong Check Name> and needs to be changed to <Correct Check Name> on check record# <Number>*."

Once complete, BTFA BOR will reply by email to the Lockbox Liaison to verify the check record name has been updated.

2.3.2 Incorrect Agency on the Check Record

When a check record is placed in the incorrect lockbox, the Lockbox Liaison must request a Collection Ticket (CT) update from BTFA BOR by email with a courtesy copy to BTFA Recon. The email should include identifiable check record information such as the Check name, Check Deposit Date, Check Amount, Check Record Number, the current CT identifier, and the CT identifier of the region the check will be moved to.

Regional CT Identifiers (CTxxAxxxxxx)

Great Plains – A	Southern Plains – B	Rocky Mountain – C	Alaska – E
Midwest – F	Eastern Oklahoma – G	Western – H	Pacific – J
Southwest – M	Navajo – N	Northwest – P	Eastern – S

An example of the email request:

"*Please update the CT identifier from C to J , <Check Deposit Date>, <Check Amount>, Check Record # <Number>*."

Pertinent Lockbox Liaisons should be listed as a courtesy copy recipient on the email (whether receiving from or moving to). BTFA BOR will confirm completion by email reply. Once the CT

update is complete, the receiving Lockbox Liaison must update the agency on the check record in the lockbox to the correct agency or region for processing.

When payment remitters omit identifiable agency information, the check record will be deposited into the "K – Central Office" lockbox for review. The CO-DRES Lockbox Lead or Alternate will research and determine the appropriate agency and, if needed, verify the information with the appropriate Lockbox Liaison. CO-DRES will then request a CT update from BTFA BOR by email, including the pertinent Lockbox Liaison and BTFA Recon as a courtesy copy recipient. BTFA BOR will reply once the CT update is complete. The Lockbox Liaison will then update the agency in the lockbox to move the check to the correct agency/region for processing.

Note: A CT update is NOT required if a check is deposited with the wrong agency but within the correct region.

2.3.3 Co-mingled Images

If more than one (1) check shows on the check coupon image but does not appear in lockbox as a check record, it is possible the check was excluded from the daily upload. BIA staff must forward this issue to their respective Lockbox Liaison. The process for correction depends on whether the check record has been allocated or not.

- **If unallocated:** The Lockbox Liaison must send BTFA BOR an email with the identifiable check record information, including but not limited to the Deposit Date, Check Record Number, Check Name, and Amount; and must also include the comingled check information listed in the check coupon image, including the Check Name, Check Number, Date, Amount, and invoice information if included.

  An example email: "*Duplicate check image is appearing on a check record that deposited today under Check Record #<Number>, Check Name <Name> , Check Amount <Amount>. The duplicate check information shows as Check Name <Name>, Check # <Number> Check Date <Date>, Amount: <$>. Invoice <was/was not> included with the invoice # <#/N/A>*."

- **If allocated:** The Lockbox Liaison must email the BTFA Recon Team and include the same information stated above.

In either scenario, BTFA will communicate this issue to the GLN and TAAMS help desk. Once a missing check record from the image is populated in TAAMS, BTFA will submit a TAAMS help desk ticket to request the removal of any additional unrelated information for the original check image.

2.3.4 Erroneous Payments Received to Lockbox

Check records that are determined to be unrelated to the BIA lockbox must be addressed promptly. Erroneous funds may include, but are not limited to, the payment types listed below, along with the corresponding resolutions.

If a check record does not match any of the payment examples below, BIA staff should email the Lockbox Liaison for assistance. If further assistance is needed, the Lockbox Liaison may request guidance from the CO-DRES Lockbox Lead and Alternate.

Payment Example	Solution
Payments meant for other federal lockbox (ex. U.S. Department of Agriculture payment).	BIA staff must email their respective Lockbox Liaison, who must then contact the DRES Lockbox Lead and Alternate for coordination with BTFA. The GLN can be requested to move the check to the appropriate agency.
Interior Business Center (IBC) payments sent to lockbox relating to federal employee travel payments.	Refund back to remitter with a TFR and SF-1034 (PV) – See Chapter 3.7.1 SF-1034 – PV: Public Voucher for Purchases and Services Other Than Personal for instructions on filling out this form.
Collections payments meant for the OCFO AR office such as bills, refunds to credit cards for miscellaneous travel transactions, or payments to credit cards.	Refund back to remitter with a TFR and SF-1034 (PV) – See Chapter 3.7.1 SF-1034 – PV: Public Voucher for Purchases and Services Other Than Personal for instructions on filling out this form.

Chapter 3: Lockbox Processing

When daily lockbox processing occurs, some check records will auto-match while others will require additional review and action. BIA staff must review all information on incoming check records, including but not limited to: check record images, encoded contract information, and hardcopy contract documents to verify that auto-matched checks are matching to the proper invoice or contract, and that no issues are present. BIA staff must also determine proper payment resolution for check records that did not auto-match. After thorough review of the record, BIA staff may need to perform a manual match, process a refund, create a trust payment term to distribute funds to the landowners, or create a non-trust payment term to transfer funds to the Suspense Deposit (SD) non-trust account, also referred to as SDS, as more particularly described in subsequent sections or chapters.

All check records, excluding auto-matched check records, must include a comment summarizing the latest update of the check record. BIA staff must make the initial comment and update the comments as soon as there is a change to the processing progress.

3.1 Auto-Matched Check Records

A check record will auto-match to an invoice when the payment sent to the lockbox includes the invoice and the check amount is identical to the amount due on the invoice. Auto-matching will also occur for Pay.gov remittances when the Lease Number, Invoice Number, and Payment Amount all match exactly.

Note: The TAAMS system verifies the barcode on a single invoice and the payment amount, for auto-matching of an L-Lockbox check record.

Check records must be reviewed by 4:30 p.m. CST on the date of deposit to ensure correct payment was received and matched to the proper invoice. If additional time is needed to research an auto-matched check, BIA staff should clear the match.

Check records that remain auto-matched will be posted and submitted on the same day by BTFA. The TAAMS Lockbox Processing Screen will display the Pending Match Amounts, which includes both matched and auto-matched checks, and check records with amounts in the Pending Match Amount will be distributed as defined in Chapter 4: Check Posting and Distribution. If BIA staff determines that an auto-matched check record is incorrect after the check record shows as submitted, staff should follow the procedures outlined in Chapter 4: Check Posting and Distribution.

3.2 Auto-Match Errors

BIA staff may encounter check records with TAAMS system-generated comments if certain issues are encountered during nightly processing.

- The system comment “DirPay or Fee has changed. Void Invoice and regenerate” may occur when title is updated, or a landowner’s pay status was changed after the invoice

was generated. BIA staff must verify the status of the contract, void the payment term associated with the invoice(s) including the billed invoices, create a new payment term, and manually generate an invoice to match to the check record.

- The Check Record's Check Amount does not match the Check Coupon Image. Clear the match and review the Check Coupon Image to determine the purpose of the payment. Once determined, BIA staff will either manually match the check to the correct invoice or prepare an SF-1034 PV and Trust Funds Receivable (TFR) Check Worksheet to return the payment, if it was made in error. Communicate the error and resolution to the remitter. To process refunds, see Chapter 3.7.2 SF-1034 – PV: Public Voucher for Purchases and Services Other Than Personal.

  Note: Per Automated Clearing House (ACH) guidelines, the amount written in words on a check takes precedent over the numerical amount when there is a discrepancy between the two.

- 100% Invoiced Not Equal to Check Amount. Contractor may have submitted a partial payment. If BIA staff verifies the origin of the partial payment, staff can manually match the check record to the invoice. Once the partial payment has processed, a new invoice, now reflecting the remaining balance as "Total Amount Due," can be printed and mailed to the contractor/lessee.

  Note: It is imperative that BIA staff review auto-matched check records the same day they are deposited due to the following issues that can be encountered.

3.3 Match IIM: Single Check Payment to Single IIM Account (One to One)

The TAAMS Match IIM function enables a single check record, in its full amount, to be matched with one specified IIM account. Before completing the match, BIA field staff will review the Check Coupon Image to confirm that the transaction is appropriate pursuant to 25 CFR §115.703, which states we will not accept funds from sources that are not identified in 25 CFR §115.702 for deposit into a trust account. Any Check Coupon Image that is not listed in the table found at 25 CFR §115.702 may not be matched using the Match IIM function. In this scenario, BIA staff must consult their respective Lockbox Liaison for the next steps.

BIA staff will need a signed TFR and supplemental documentation that provides evidence to show which IIM account the check record will be matched to and whether the check record can be determined to be trust funds acceptable into an IIM account. Supplemental documents may include an email confirmation from BIA realty staff or BIA Social Services – essentially from a source with the records to confirm the funds are acceptable.

BIA staff must receive training on the Match IIM function before being allowed to use the feature. BIA staff will consult their respective Lockbox Liaison for direction on what constitutes sufficient training. Until staff is authorized to use Match IIM, other appropriate BIA staff including staff with the permissions to use Match IIM, Line officers, or the Lockbox Liaison must make the match.

Depending on the receipt code used in the Match IIM function, certain fields on the TFR may not be relevant. A few receipt codes, such as Veteran's Administration, Social Security, or Supplemental Security Income, will not have a Lease Number, Allotment Number, or a Tract ID. Information is still needed to adequately confirm that the check record can be matched. The ITSQv2 entry must also be updated with this information to provide accurate historical accounting and to provide beneficiaries with accurate account statements. Below is an example of a Supplemental Security Income.

Supplemental Security Income (SSI) example: A Treasury check noting SSI for a minor individual requires evidence to support our acceptance of the funds. Pursuant to 25 CFR §115.702, SSI is acceptable only if there is no legal guardian. BIA staff that matches the check may not have the necessary evidence to show whether there is or is not a guardian.

- Drafted TFR example for an SSI Check
    - IIM Account Number: 12345678
    - Account Name: Jane Doe
    - Lease Number: N/A
    - Allotment Number or Tract ID: N/A
    - Receipt Code: 587 (must be a receipt code available in Match IIM)
    - Amount: $200.00
    - Comment – SSI Check for September 2026. Confirmation from Social Services (see attached) shows no legal guardian for minor Jane Doe, funds are acceptable per 25 CFR 115.702.

- Supplemental Documents
    - Email with confirmation from Social Services that Jane Doe does not have a legal guardian and funds may be accepted into the trust system 25 CFR §115.702.
    - Check Coupon Image
    - Any other relevant documentation

There are receipt codes for realty-related transactions that can be processed through match IIM. A few examples are Oil and Gas Rental, Right of Way, and Water Use. If the payment can be made through a TAAMS generated invoice, Match IIM should not be used. BIA staff must provide evidence for why the check record needs to be matched through Match IIM.

- Drafted TFR example for Oil and Gas Rental
    - IIM Account Number: 12345678
    - Account Name: Jane Doe
    - Lease Number: 123456789

- Allotment Number: 123
- Receipt Code: 531 (must be a receipt code available in Match IIM)
- Amount: $200.00
- Comment – <EORO district court lease example>

- Supplemental Documents
  - Email with confirmation from Realty Staff
  - Check Coupon Image

Once the check record is matched through Match IIM, BIA staff will update the remarks for the check record. Under "Comments" select "Add" to add remarks regarding the check information. A sample request is as follows: "*BTFA please modify the explanation lines to include the following information for the transaction posted - Lease Number: N/A (if applicable), Lessee: U.S. Treasury (or Payee), Tract ID: N/A (if applicable), Comments: SSI payment for the month of July 2026 – BIA Social Services confirmed that check record is applicable for deposit into active IIM account due to no legal guardian for recipient*."

BIA staff will copy and paste the comment information and signed TFR into an email to their respective BTFA TO-F office with a request to update the ITSQv2 information for that check record, and to note that the TFR is for informational purposes only. The email should also include a courtesy copy to their respective Lockbox Liaison and to BTFA_One-To-One_Lockbox_Matching@btfa.gov.

If no receipt code is available for the payment type listed in Match IIM, the Match IIM process cannot be used. If additional receipt codes are needed, BIA staff must communicate this to their respective Lockbox Liaison. A change request should be drafted and emailed to the CO-DRES TAAMS Lockbox Lead and Alternate.

3.4 Processing and Related Deposits

Funds received in the lockbox must be paid to the applicable invoice originating from a TAAMS module. In instances that do not allow for invoicing through a TAAMS module, manual processing is required. When a check record is manually processed, it requires an Adjustment Form printed from TAAMS, also known as a TFR Worksheet. Deposits for the items below, which is not an exhaustive list, may require manual TFR processing:

- Leases not encoded in TAAMS
- Penny Adjustment(s) up to $0.99 threshold: See Chapter 6.4 Penny Adjustments for more information on processing these types of payments
- Funds returning to IIM account due to death of account holder

Once BIA staff completes the TFR, including the authorizing signature, they will submit the TFR to their respective BTFA TO-F office, FTO and include all documents related to the request,

including the SF-1081, SF-1034, and other documents, if applicable. For more guidance on filling out the TFR, see Chapter 3.6 Filling out a TFR.

3.5 Direct Payments – Zero Check Records (ZCR)

The Government has a responsibility to account for the funds generated from trust resources. Receipt of funds includes both direct payments and agency payments. Agency payments are sent to the lockbox by any method described in Chapter 2.2 Payment Origins. Direct Payments are paid directly to the landowner but require proof of payment to be sent to the lockbox and will show as a ZCR.

The lease, permit, contract, or grant must state that payments may be made directly to the Indian landowner, or to BIA on the landowner's behalf.

If payments are to be made directly, the remitter must follow the regulations applicable to the lease, permit, contract, or grant, in addition to the guidelines below.

A. Direct payments must be made in accordance with the billing invoice that is mailed approximately 45 days prior to the payment due date.

B. Payments intended for direct pay beneficial owners that are returned to the lessee as undeliverable must be forwarded to the GLN with evidence of the returned mailing within (2) two business days of receipt.

C. Rent payments made directly to the Indian landowners must be made to the parties specified in the lease, unless the tenant receives notice of a change of ownership. Unless otherwise provided in the lease, rent payments may not be made payable directly to anyone other than the Indian landowners.

D. It is the policy of the BIA to not authorize a direct pay exception for lease, permit, contract, or grants that involve restricted accounts such as supervised, encumbered, estates, or whereabouts unknown.

E. Leases, permits, contracts, or grants must also provide that the lessee certify that direct payment was made to all beneficial owners by signing the declaration on the invoice.

F. BIA staff will run an outstanding report to identify upcoming due direct pay invoices or direct pay outstanding invoices see Chapter 6.1 Delinquent Payments, in the enforcement of the lessee's obligation to pay beneficial owners directly

Federal regulations at 25 CFR Parts 162, 166, and 169 include provisions for direct payments. These provisions must be followed when establishing direct pay terms on leases, permits, contracts, or grants, and matching ZCRs to invoices in lockbox.

- 25 CFR §162.226 To whom can rent payments be made under an agricultural lease?
- 25 CFR §162.324 Must a residential lease specify who receives rental payments?

- 25 CFR §162.424 Must a business lease specify who receives monetary compensation payments?
- 25 CFR §162.553 Must a WSR lease specify who receives monetary compensation payments?
- 25 CFR §166.413 To whom are grazing rental payments made?
- 25 CFR §169.116 Must a right-of-way specify who receives monetary compensation payments?

ZCRs are non-monetary items submitted to the lockbox. Direct payments are invoiced through TAAMS. The invoice directs the contractor as follows:

> "*Your signature below certifies that you made direct payment(s) of the differences between the total amount due and the amount enclosed. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment, (18 U.S.C. Section 1001).*"

As this indicates, the invoice must be signed by the contractor and mailed to the lockbox. Once received in the lockbox, the "Direct Pay" column will show the amount due for direct pay as indicated on the invoice. The check record will only auto-match to the invoice if a signature is present. Once submitted and posted in the nightly TAAMS processing, the invoice will show as "paid" on the correlating TAAMS document. If an issue occurs and the check record does not auto-match to the invoice, BIA staff can review and manually match, unless the direct pay invoice has already been voided or marked paid. In these instances, BIA staff should follow up with the Lockbox Liaison for further assistance. Once the check record is processed overnight, BIA staff must ensure, within two (2) business days, the invoice in the corresponding realty document has been changed from "billed" to "paid."

Note: The contractor should not submit multiple direct pay invoices in one envelope to the lockbox. Only one check record will be established for the first invoice remitted and can only be matched to one invoice.

3.6 Filling Out a TFR

BIA staff must ensure that the TFR includes all information required for BTFA processing. It is critical that the information on the TFR is accurate. Incorrect information may result in payments issued to the wrong account holders. Depositing funds into an incorrect IIM account may also trigger the process to restrict the erroneously credited account, formally known as the Notice of Intent to Restrict an IIM Account (or Kennerly Letter). The procedures governing this process are detailed in 25 CFR Part 115, Subpart E – IIM Accounts: Hearing Process for Restricting an IIM Account. The following information is necessary to complete a TFR:

- Account Number: <Enter applicable account number which should be verified in ITSQv2 before submitting to the applicable BTFA TO-F by doing the following below>
    - Ensure the IIM account number is correct

    - Ensure the IIM account exists and is active.
    - Ensure the IIM account is an owner on the tract attached to the funds.
    - Verify the IIM account to the TAAMS ID name and address: Same first name, middle name (if applicable), last name, date of birth, gender, social security number.
- Account Name: <Similar to above, ensure account name is as shown in ITSQv2>
- Lease Number: <Provide lease number if applicable>
- Allotment Number: <Provide the allotment number if applicable>
- Receipt Codes: <Either a Receipt Tax Code or Disbursement Tax Code is entered here>
    - Receipt codes (above 500) will be used to accept funds into an IIM account.
    - Disbursement Tax Codes will be used to take money from an IIM to distribute to another account. If needed, BIA staff can request the list of Receipt/Disbursement requests from the Lockbox Liaison.
- Amount: <Enter amount to be processed>
- Comment: <Enter exact description of the purpose of funds being received and to whom. This information entered here is captured on the beneficiary statement, up to five lines>
- Authorized Signature: <Enter Authorizing Official Signature>
- Date: <Enter date the form is drafted>

A drafted TFR should be reviewed by BIA staff for accuracy and completeness. Any other documents necessary to accompany the TFR should also be completed, signed, reviewed, and submitted jointly with the TFR to the respective BTFA TO-F. This can include relevant supporting documents, memos, SF-1081, or SF-1034. For more information on filling out SF-1034 and SF-1081 forms, see Chapter 3.7.1 SF-1034 – PV: Public Voucher for Purchases and Services Other Than Personal and Chapter 3.7.2 SF-1081 – Voucher and Schedule of Withdrawals and Credits.

Note: ITSQv2 access is required to view funds posted to IIM accounts and to verify IIM account status. BIA staff should email their respective FTO and request the documents needed to gain access to the system. These documents include the OST (BTFA) Access Request form and Rules of Behavior. BTFA also requires that the requestor submit proof of their latest Information Management and Technology (IMT) Awareness training. The OST Access Request form and Rules of Behavior must be signed, and the OST Access Request must be approved by a supervisor. The documents can then be emailed to the BTFA DRTD for processing.

3.7 Refunds and Transfers

This section details how to initiate refunds and transfers, which forms to use, and how to correctly populate the forms. The check matching action will be reflected under “Unmatched Amount” until a TFR is processed by BTFA.

3.7.1 SF-1034 – PV: Public Voucher for Purchases and Services Other Than Personal

The SF-1034 (PV) form is used to refund transactions from the Lockbox. Below are some, but not all, of the common causes of refunds:

- Overpayments resulting from payments that exceed the invoice amount must be researched to ensure no other outstanding amounts are due from the contractor before processing the refund.

- Advance Payments received in lockbox should prompt staff to review the contract and the regulations applicable to the contract coinciding with the payment received. If the payment is not acceptable, a refund must be issued.

- Lease Payments Received in Error should prompt staff to review the contract and the regulations applicable to the contract coinciding with the payment received. A refund must be issued if payment is not applicable to any current or pending contract.

Note: BIA staff should contact the contractor before preparing any refund documentation to verify that the funds are to be returned, and if returned, to confirm with the contractor that funds will be processed as a Treasury check.

Below shows the proper Account Number and Name to use on a TFR accompanying the SF-1034 (PV) form. For instructions on how to fill out the SF-1034 (PV) form see Attachment 1: How to correctly populate SF-1034 (PV) form for timely processing.

- Account Number: OTNTREC
- Account Name: TAAMNONTRUST
- Receipt Code: Below are commonly used tax receipt codes and corresponding disbursement codes

Receipt Code	Receipt Name	Disbursement Code	Disbursement Name
580	Overpayment	145 146 147	Refund of Lease Overpayment Farm Pasture Overpayment Grazing Overpayment
600	Advanced Payment (Forestry)	118	Advanced Payment (Forestry)
632	Lease Payment Received in Error	161	Lease Payment Received in Error

BIA staff will email both the SF-1034 (PV) and TFR to their respective BTFA TO-F office and FTO for processing. The TFR initiates the request to move the check record from the lockbox to the OTNTREC account. The SF-1034 (PV) then authorizes the request for disbursement from

OTNTREC back to the remitter. Once emailed to BTFA, BIA staff will add a comment similar to the following:

> "*TFR/SF-1034(PV) for refund has been sent to BTFA <office ex. Southern Plains> TO-F for processing". BTFA TO-F will batch the check record and email the batch number to BIA staff. BIA staff will update the comment with the batch number, for example: "BTFA Batch # <Number>*."

Note: If TFR and SF-1034 (PV) are submitted to BTFA after two (2) business days of the check deposit date, BIA staff will submit as above but it can take up to five (5) business days to process, from the date BTFA TO-A received the batch.

3.7.2 SF-1081 – Voucher and Schedule of Withdrawals and Credits

The SF-1081 is used for transferring funds from one program's line of accounting to another. Below describes how BIA uses the SF-1081 to transfer funds from the Lockbox to SDS.

When funds are pending contract approval, they are considered non-trust until the contract is approved. To adhere to the regulated processing timeframe of two (2) business days, the non-trust funds must be moved to SDS (see Chapter 7: SDS Processing). BIA staff will submit both, the SF-1081 and TFR, to their respective BTFA TO-F office and FTO for processing. BIA staff will add a comment similar to the following:

> "*TFR and SF-1081 has been emailed to BTFA <Office i.e. BTFA Southern Plains> TO-F for processing*."

Once the applicable BTFA TO-F office has batched the check record, they will email BIA staff with the batch number. BIA staff will update comments with the batch number provided.

Below shows the correct Account Number and Name to use on a TFR accompanying the SF-1081 form to send to SDS. For instructions on how to fill out the SF-1034 (PV) form, see Attachment 2: How to correctly populate SF-1081 form for timely processing.

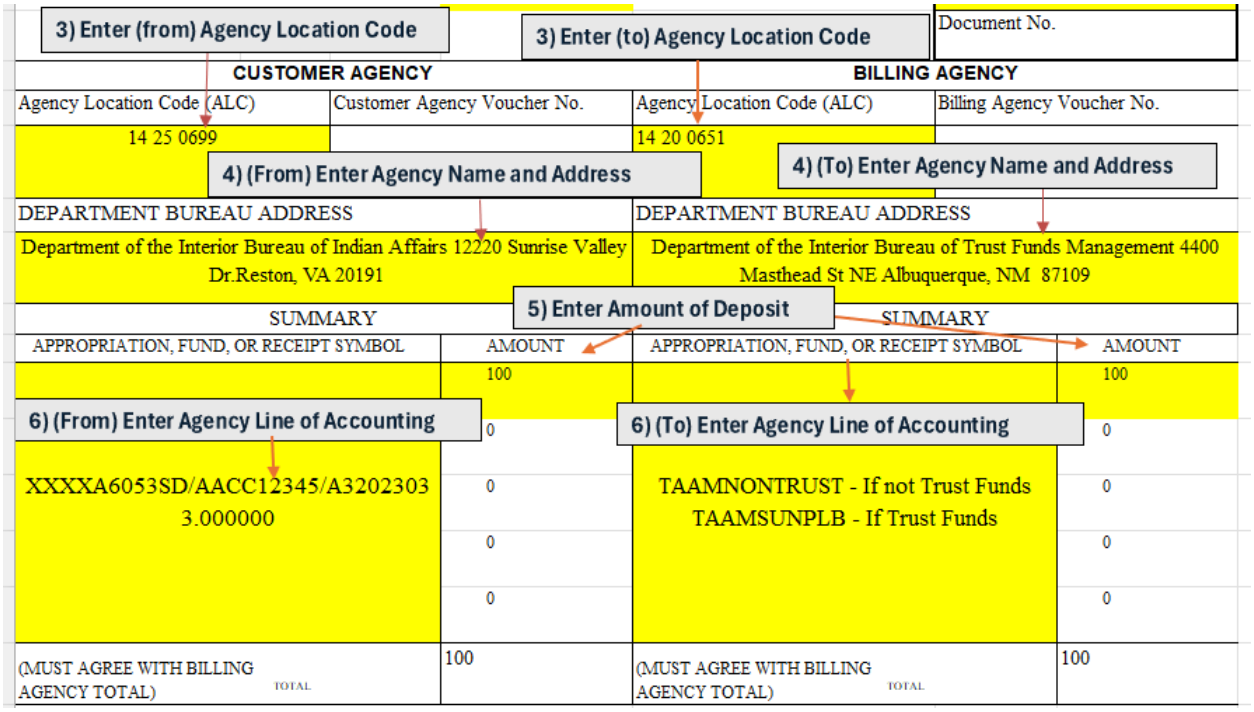
- Account Number: TAAMNONTRUST
- Account Name: TAAMS NON TRUST FUNDS RECEIPTS
- Lease Number: <Enter Lease Number If Applicable or else N/A>
- Allotment Number: <Enter Allotment Number If Applicable or else N/A>
- Receipt Code/Desc: <520 Admin/Conveyance-Fees/Fines is the standard, unless BIA staff is directed by BTFA to use alternate code>
- Amount: <Enter Amount to be sent to lockbox>
- Comment: <Detailed summary of the transfer of funds>

Note: If TFR and SF-1081 are submitted to BTFA after two (2) business days of the check deposit date, BIA staff will submit as above but it can take up to five (5) business days to process, from the date BTFA TO-A received the batch.

3.7.3 SF-1081 – Other Uses for an SF-1081

There are other uses for an SF-1081 as described below.

- **Transfer Program Funds from a Line of Accounting (LOA) to TAAMS Lockbox**: When program funds must be transferred to the lockbox, an SF-1081 must be submitted to SDS as a request to IPAC funds from a specified BIA program fund LOA to the lockbox. The SF-1081 must be filled out to show the request from SDS to Lockbox, which is similar except the following lines are reversed: the ALC, Department Bureau Address, and Appropriation, Fund, or Receipt Symbol, see below.
    - ALC: Customer Agency ALC code is BIA 14 20 0651 and Billing Agency ALC code is BTFA 14 25 0699
    - Department Bureau Address: On the customer agency side, enter agency information related to where funds are currently held, i.e. SDS, and under billing agency enter agency information to be entered based on where funds are going, i.e. BTFA (Lockbox)
    - Appropriation, Fund, or Receipt Symbol: On the customer agency side enter the applicable program fund LOA, and on the agency information side enter "TAAMNONTRUST"



- **A Special Deposit Account (SDA)**: Only trust funds may be deposited to a special deposit account (25 CFR §§115.900-904), which serves as a temporary account for the deposit of trust funds to the rightful account holders. There are three exceptions when funds may not be distributed to the beneficiaries and may instead be posted to an SDA: Survey, Litigation/Appeal, and Policy/Solicitor's Opinion. If funds meet the criteria for an SDA, BIA staff will submit a memo to their respective BTFA TO-F office summarizing the request and include all relevant supporting documents. Examples of supplemental documents include a judgment document directing that funds be held pending a determination of ownership, a pending cadastral survey, a solicitor's opinion, or other relevant documents.

Chapter 4: Check Posting and Distribution

BTFA TO-A will submit auto-matched and manually matched checks through “Check Posting” in TAAMS each day by 4:30pm CST, which also includes the single-matched checks (Match IIM). **Only BTFA personnel are authorized to perform Check Posting**. On the following business day, BIA staff is responsible for ensuring distribution was correctly posted to the IIM account(s) through ITSQv2.

If BIA staff identifies an issue with a submitted check, they must email BTFA BOR with a courtesy copy to their respective Lockbox Liaison to unsubmit the matched check. BTFA BOR staff will respond to indicate whether the check record was submitted and posted, or stopped before the check record was posted in the nightly submittal. If BTFA BOR is unable to stop the check record from posting in the nightly submittal, the Lockbox Liaison must add the BTFA DCT to the email to request reversal of the posting, if possible. For resolution of identified posting errors, see Chapter 5.1 Distribution in Suspense.

When submitting TFRs for manual posting, the processing requirements depend on the documentation provided by BIA to the applicable BTFA TO F office. All submitted documentation must be signed, accurate, complete, and include all necessary supporting materials. Once received, BTFA TO F will batch the TFR documentation and forward it to BTFA TO-A in a queue known as a “TAAMS Adjustment.” BTFA TO-F will email the batch number to BIA staff, who will include the batch number in the “Comments.” BTFA TO-A reviews the TAAMS adjustment throughout the day to post in TAAMS for the nightly submittal. If the TFR is received by BTFA TO-F after two (2) business days, it will take up to five (5) days to process from the day BTFA TO-A received the batch.

Note: If a manual TFR needs urgent processing, notify the BTFA TO-F office when submitting documents. BIA staff should mark the subject and body of the email as "Priority batch." The BTFA Field Office will process it as a priority batch, and BTFA BOR will complete it the same day if all signatures and documentation are included.

Chapter 5: Distribution Issues and Insufficient Payments

The Lockbox Liaison must communicate any distribution issues or insufficient payments related to Debit Vouchers (DVs) to the appropriate BIA staff. BIA staff are responsible for ensuring these issues are resolved in a timely manner.

Distribution issues may include, but are not limited to:

- Suspense funds that remain visible on reports but are no longer viewable in TAAMS Lockbox.
- Funds that were initially paid out, but due to insufficient balances, result in the issuance of a DV and the resulting requirement to repay the U.S. Treasury.

5.1 Distribution in Suspense

Distribution errors can occur during lockbox processing and may result in funds being placed in suspense. BIA staff must review the Distribution Suspense Report daily to ensure that any funds held in suspense due to errors are corrected immediately. The Lockbox Liaison must follow up weekly with BIA staff on all suspense items.

BIA staff must research the cause of each suspense error and perform corrective action. This research may include reviewing the coupon image, invoice image, encoded contract information, hard copy of the contract, title records, title ownership, and all other documents associated with the funds in suspense. If assistance is needed, BIA staff should consult their respective Lockbox Liaison.

If further guidance is required, the Lockbox Liaison will request assistance by emailing the CO-DRES Lockbox Lead and Alternate with a detailed summary of the issue.

When errors are resolved and re-verified through Validation/Suspense in TAAMS, the funds in suspense will show the status of “Distributable” and post in the nightly process. If errors still exist, the “Status” will remain as “Error” and further research or corrective action must be taken.

5.1.1 Debit Vouchers (DV)

All check records received in the lockbox are accepted in good faith by Treasury and may be processed as soon as they are imaged in the lockbox. DVs are issued by Treasury when sufficient funds are not available to cover checks remitted to the lockbox.

BTFA Recon will notify the applicable BTFA TO-F and Lockbox Liaisons by e-mail when a DV has been issued by Treasury. The email will include the following

- DV Number
- Amount
- Check Record Number

- Invoice Number
- Collections Information Repository (CIR) - See Attachment 3: Identifiable CIR: (2) Debit Voucher CIR
- A DOCX attachment providing background information on the Check Record, Check Coupon(s), affiliated Check Record Number(s) and Invoice Number(s)
- A screenshot from the Lockbox Invoice Report confirming whether or not the funds have been allocated.

Addressing a DV depends on its current status. If funds are unallocated or not completely allocated, BTFA will provide resolution in the initial email. If funds are allocated and disbursed, further action is required from BIA staff. Below describes resolution of either allocated or unallocated funds.

- **Not Allocated**: BTFA Recon can determine resolution with assistance of BIA staff and/or BTFA DCT.
    1) **If not submitted by BTFA**: If auto-match or manual match occurs within a 2-day timeframe of the check deposit date, the BTFA Recon team will include the BTFA DCT on the initial email to cancel any allocated transactions as necessary, or request BIA to unmatch the check record.
    2) **If submitted, posted, and included in the nightly submittal**: BTFA Recon and the BTFA DCT will determine the proper course of action regarding transaction cancellations and make proper adjustments so that entries can be completed to offset the DV.
    3) Immediately after funds are indicated as unallocated, the Lockbox Liaison will add a comment to the check record as follows: “Do Not Process: Check record to be applied to DV # <Number>”, which will hold the check for BTFA to offset the DV.

- **Allocated**: With funds distributed to the appropriate accounts, BIA staff must provide resolution of the DV. Below explains the step-by-step process to resolve DV.
    - BIA staff will notify the contractor to re-submit payment immediately.
    - BIA staff will reply to the initial email from BTFA Recon, within two (2) business days upon receiving the email, of BIA’s efforts toward the collection of replacement funds.
    - Replacement funds must be submitted in the form of guaranteed funds, i.e. a Money Order or Cashier's Check, and must be sent to the Lockbox.
        - If replacement funds are not received within 30 days of receipt of DV, the BIA agency or region should submit program funds to offset the DV, see SDS Chapter 8 SDS Processing. Recoupment of funds to the BIA program fund is the responsibility of the agency or region for resolution.

- When the recoupment check record is received in the lockbox, BIA staff will add the following comment, “Do Not Process: Check record to be applied to DV # <Number>”, which will hold check for BTFA to offset the DV.

Note: Partial Payment of DVs will be addressed on a case-by-case basis; otherwise, the full amount of the DV must be satisfied.

BTFA DCT will reply to the initial email that the offset of the DV will be completed by close of business in a priority cash batch. The following information will be included in the email:

- DV Number, Amount, Date
- Check Record Number, Amount, Date

Note: Recoupment of funds involving resolution by the Kennerly process and/or Encumbrance Plan (See 70 IAM 5, Supervised Individual Indian Money (IIM) Accounts) is not advisable to the repayment of the DV, but at the discretion of the region, can be used to recoup to program funds paid to satisfy the DV.

Chapter 6: Working Actual Past Due or Deficient Amounts Due, or Excess

Invoices come from TAAMS documents encoded with payment information deriving from contracts. These contracts contain key information such as "Tract Rates," "Payment Terms," or "Other Terms." BIA staff should review the contracts against the encoding in TAAMS to verify invoicing accuracy, upcoming payment due dates, and outstanding invoices.

Generally, invoices are automatically mailed 45 days before the payment is due. Invoices billed on a monthly basis are automatically mailed 30 days before the payment is due. TAAMS will send the lessee (coded as the primary contractor in TAAMS) an invoice, and TAAMS will display the invoice in a "billed" status. If a payment term is applied in TAAMS and the lease is approved at least five (5) or more days before the due date, TAAMS will generate the invoice overnight and automatically mail it to the lessee. If the payment is applied and the lease is approved four (4) days or less from the due date, the invoice will generate overnight but will not be mailed. If the payment term is applied within 48 hours, invoices must be manually generated from the "Encumbrances" tab located in the "Query" dropdown of the "Invoicing, Funds, and Payments" module.

Returned invoices should be returned to the BIA program office from which they derived. BIA staff must reach out to the contractor to verify/correct the name and address of the contractor. Then BIA staff must manually mail the invoice to the contractor.

Note: Invoices indicate the mailing address that contractors will use to remit payments, including the department code which indicates which specific agency/regional lockbox the payment will be deposited into. The contractor must use all address information listed on the invoice to ensure payment is received and processed in a timely manner.

6.1 Delinquent Payments

Delinquent invoices are invoices that are either past the established contractual due date and are not yet paid by the contractor, or are only partially paid. BIA staff must monitor all outstanding due amounts and upcoming delinquent payments. The contractor is responsible for delinquent payments regardless of whether the invoice was received.

It is essential that BIA staff review upcoming outstanding invoices, within at least five (5) business days of an invoice becoming past due. BIA staff will initiate the appropriate compliance action in accordance with the contract and applicable regulations, handbook(s), and other guidance to possibly invoice for late payment penalties, or take other action as specified.

BIA staff can see current and upcoming outstanding invoices through the "Invoices Tab" within the "Query" selection under the Invoicing, Funds, and Payments module. Lockbox Liaisons will submit a monthly report of outstanding invoices to the RD. Outstanding items must be resolved as soon as possible.

6.2 Delinquent Payments Received for Expired or Terminated Contracts

Delinquent payments received for contracts that are already expired, terminated, or not encoded in TAAMS are still considered trust funds and will be distributed timely to the appropriate trust landowners. The methods for processing these payments are described below for business leases, surface documents, range documents, and right-of-way documents.

1) Expired and terminated leases, permits, contracts, or grants that have a billed invoice should apply the payments received to the applicable invoice.

2) If the lease, permit, contract, or grant is not encoded into TAAMS, a TFR with the payment information must be sent to BTFA, see Chapter 3.6 Filling Out a TFR.

3) Expired and terminated leases, permits, contracts, or grants that have no applicable invoice will require a Receivable Document to be encoded within the Realty Documents module to distribute payment.
   - BIA will initiate the appropriate compliance action in accordance with the applicable regulation(s) (i.e. invoice for late payment penalties).
   - If a land conveyance was completed between the payment due date and the date the delinquent payment is received, the BIA must determine which landowners will receive the income.
     - If the delinquent payment **was** disclosed in the land conveyance negotiations, the Receivable Document should indicate that the delinquent payment will be automatically distributed to the landowners of record at the time the delinquent payment is received.
     - If the delinquent payment **was not** disclosed in the land conveyance negotiations, the Receivable Document should indicate that the delinquent payment will be distributed to the landowners of record on the original payment due date.

6.3 Void/Paid File

BIA is responsible for identifying invoices that should be voided or marked paid. The payment term and invoice(s) should be verified against the contract to ensure it is incorrect and needs to be voided. BIA staff must provide the invoice number, an explanation of the error, and other necessary documentation to the Lockbox Liaison or approving official with managerial TAAMS authority. This information is required to confirm whether the invoice and/or payment term should be voided and whether a new payment term needs to be established.

It is important that if both the payment term and the invoices are incorrect, they are both voided. If an incorrect payment term is not voided, it will continue to populate and mail out incorrect invoices. When the payment term is voided, it will remove all invoices with a future status. Voiding the payment term will not void invoice statuses that show as paid or billed; these must be voided as indicated above by request to the Lockbox Liaison or designated approving official

with TAAMS managerial authority. BIA staff must not submit invoices as a TAAMS help desk ticket to be marked as paid or voided.

Note: Paid invoices cannot be voided either by staff with managerial authority or by CGI, even when partially paid.

Invoices that cannot be voided will be added to the Void/Paid file. Lockbox Liaisons have access to this file or may request access through the CO-DRES Lockbox Primary or Alternate point of contact. When BIA staff requires an invoice to be marked paid or voided, they must provide the Lockbox Liaison with the following information:

- BIA Action Void/Paid: <Enter void or paid>
- Land Area Code
- Document Type: Only include the abbreviated type ex. ROW, SRF, BUS
- Contract/Document ID: Exclude the LAC
- Invoice Number
- Receipt Code: Include only the numerical code, ex. 583, 537, 519
- Obligation Number
- Amount
- Remarks: Provide explanation for why invoice(s) should be voided/paid. (Ex. Proof of payment received or payment term encoding error)

The Lockbox Liaisons are required to review and verify the information provided. They will also void any invoices that TAAMS allows within their managerial rights, and add any remaining invoices that cannot be voided to the Void/Paid file. The cut-off date for the Void/Paid file is the last business day of the month. CO-DRES will submit the Void/Paid file to CGI to be processed on the first business day of the month.

Note: If a billed invoice needs to be voided but a subsequent invoice has been paid, staff with TAAMS managerial authority will not be able to void and must add these invoices to the Void/Paid file (ex. February 2026 invoice shows billed and the March 2026 invoice shows paid).

6.4 Penny Adjustments

A penny adjustment occurs when a rounding adjustment is applied to enable distribution of funds, specifically when the check amount of a single check record submitted is overpaid or underpaid by up to a 99-cent threshold. Check records can be auto-matched or manually matched to an invoice for an amount within a 99-cent threshold. The invoice will be marked as paid even if the penny adjustment takes place. If subsequent payments less than .99 cents are received in lockbox to cover the shortage of a previous payment, BIA staff must ensure the corresponding invoice is paid. If TAAMS shows the invoice as paid, the subsequent payment must be manually sent to the Penny Adjust House Account.

6.4.1 Penny Adjustments Manual Processing

1) BIA will email the TFR worksheet to BTFA BOR, courtesy copying BTFA DRTD, FTO and the relevant BTFA TO-F office to process the Penny Adjustment for overpayments only.

2) Provide the following information on the TFR worksheet:
   - Account Number: PENNY ADJ
   - Account Name: PENNY ADJUST HOUSE ACCOUNT
   - Lease Number/Allotment Number: N/A
   - Receipt Code/Desc: Required Tax code to use – 563 Miscellaneous Receipt
   - Amount:
   - Comment: Description to provide the check record, date, and original amount

6.4.2 Penny Adjustments Auto-Match

When checks in lockbox are auto-matched with an overpaid amount up to 99 cents, the amount will automatically be sent to the Penny Adjust House Account. No manual action is required. If the excess amount was not intended to be sent to the Penny Adjust House Account, BIA staff will email BTFA BOR, courtesy copying the Lockbox Liaison, with justification to request the amount be remanded back to lockbox.

Chapter 7: SDS Processing

Federal regulations at 25 CFR Part 115, identify funds associated with pending Trust Services business activities A31-A35 (A31-Land Consolidation, A32-Real Estate Services, A33-Forestry, A-34-Agriculture, A-35-Reconciliation). Program series are non-trust funds and therefore must be deposited in a non-interest bearing, non-trust account with the BIA. Any administrative or other fees (A06 – Trust Natural Resources and Trust Real Estate Svs - Reimbursements from the Public - 2 Year) related to these transactions are also considered non-trust funds and must be deposited in a non-interest bearing, non-trust account with BIA, or as a miscellaneous receipt of funds with the U.S. Department of the Treasury.

7.1 FBMS Customer Request Form

Funds transferred from the lockbox to SDS require the remitter to be added as a customer in FBMS. The remitter must fill out an FBMS Customer Request Form, see Attachment 5: FBMS Customer Request Form. A blank FBMS Customer Request Form may be requested from the Vendor Mailbox.

1) If necessary, BIA staff will email the Vendor Mailbox to see if a customer code exists.

2) If no code exists, BIA staff will email the FBMS customer form to the Vendor Mailbox, who will establish the customer number and reply when the customer code has been established.

3) If an update to the customer information is required, BIA staff will send an updated FBMS customer form to the Vendor Mailbox. The Vendor team will reply to acknowledge that the update has been completed.

4) Once the customer number is correct and established, funds can be sent both manually and through TAAMS to SDS.

Note: Differing names on the FBMS form and in TAAMS, once processed to SDS, may result in a default FBMS Customer Name and Number assignment, i.e. “SD FEE” on the Webi report (ex. Tom’s Farm on FBMS form and Thomas Gaines in TAAMS).

7.2 Sending Funds to SDS from Lockbox

1) If funds in the lockbox are associated with a TAAMS document, BIA staff must encode the payment in the “Other Terms” tab and set “Distribute to Owners” to “No,” which requires a LOA to be entered in the “Accounting String” field. The LOA indicates where the funds will be deposited.

2) If funds in the lockbox must be sent to SDS manually, a TFR and SF-1081 must be filled out, signed by the approving official, and submitted to the applicable BTFA TO-F office with the FTO included as a courtesy copy recipient. Once cleared from the lockbox, BIA staff must review the Webi report daily to ensure funds are accounted for. See Chapter

3.7.2 SF-1081 – Voucher and Schedule of Withdrawals and Credits for instructions on filling out the TFR and SF-1081.

7.3 Disbursements from SDS

BIA staff will submit the SDS Disbursement form to request disbursements from SDS. The link to the SDS disbursement form can be requested from the SDS Team. The form offers more than one option when requesting disbursement from SDS, see below for the options offered.

- BTFA/Lockbox: When the document associated with the funds in SDS is approved, those funds must be immediately requested to be disbursed back to the lockbox.

- Directly to Customer: Once customer refund requests submitted through SDS are completed, ACH payments are deposited into the customer's bank account within three business days. If no ACH information was provided on the FBMS customer form, a paper Treasury check will be issued and mailed, which typically takes seven to 10 days for delivery.

- Disbursed to both BTFA and Customer or partial payments: If partial payments must be split to send to BTFA and/or directly to the customer, BIA staff must include instructions on number 12 in the disbursement form.

- Program funds to Lockbox: When program funds must be processed from the lockbox, an SF 1081 must be completed to request the transfer of funds. BIA staff will prepare the SF 1081, obtain the approving official's signature, and email the form to the SDS Team for processing the IPAC to the lockbox. See Chapter 3.7.2 SF-1081 – Voucher and Schedule of Withdrawals and Credits for more information on filling out a SF-1081 and for guidance on how to transfer program funds from a LOA to the TAAMS Lockbox

7.4 SDS Webi Report

The Webi Report is a comprehensive report, sent daily around 7:00 a.m. CST, that contains all of the current SDS transactions within each of the respective regions. For an illustration of the Webi report see Attachment 7: Webi Report.

- **Requesting Access to the SDS Webi report**: The supervisor of the requesting BIA staff will email the SDS team and provide the name and email address to be added to the SDS Webi Report distribution list.

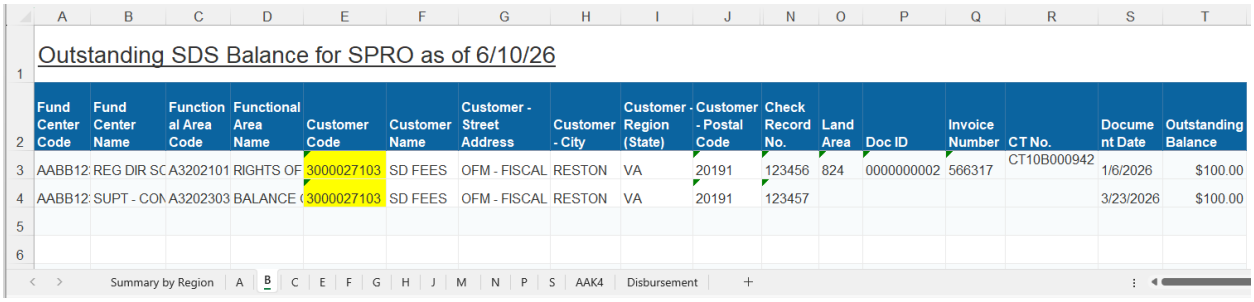
- **Frequency of Report and Timelines for Processing:**
    - SDS processes IPACs every day between 10:00 a.m. – 12:00 p.m. CST. SDS accepts corrections, distributions, and refund requests daily until 2:00 p.m. CST.
    - Allow one (1) to two (2) business days for SDS to process IPAC transactions, corrections, distributions, and refunds. If the Webi report does not show updates

after two (2) business days, BIA staff must follow up with the SDS team by email. BIA staff must note whether the request falls within the last five (5) days of the month.

- During the last five (5) business days of each month, the SDS Team is unable to process IPACs, corrections, disbursements, etc. Any requests received during that time will be processed after the first business day of the following month.

- **Process for Corrections/Updates to the Report:** If BIA staff identifies incorrect information on the SDS report, they should email the SDS team to request corrections and provide the following information.
  - The type of correction you are seeking, i.e. a request to update the customer code, functional area code, fund center code, etc.
  - Attach a copy of the most recent Webi report that contains the line(s) you seek to have corrected. Ensure the cell affected is highlighted in yellow.
    - The SD Webi Report excel tab and line number where the original transaction is located.

Example of a correction email request: "*A correction is needed on lines 1-2 to update the customer code to 3000000005. Please see the highlighted cells on tab B in the attached report.*"



Outstanding SDS Balance for SPRO as of 6/10/26

Fund Center Code	Fund Center Name	Functional Area Code	Functional Area Name	Customer Code	Customer Name	Customer - Street Address	Customer - City	Customer Region (State)	Customer - Postal Code	Check Record No.	Land Area	Doc ID	Invoice Number	CT No.	Document Date	Outstanding Balance
AABB12	REG DIR SC	A3202101	RIGHTS OF	3000027103	SD FEES	OFM - FISCAL	RESTON	VA	20191	123456	824	0000000002	566317	CT10B000942	1/6/2026	$100.00
AABB12	SUPT - CON	A3202303	BALANCE (	3000027103	SD FEES	OFM - FISCAL	RESTON	VA	20191	123457					3/23/2026	$100.00

- **Expectations for BIA staff on Webi Report:**

  Check daily for the following:
  - Ensure transferred Non-Trust deposits from TAAMS are on the Webi report.
  - Check for "SD FEE" cells under the customer code because no disbursement can be done from the SDS team for transactions listed as "SD FEE".
  - Any identified trust transactions that should be returned to the lockbox.
  - Lockbox Liaisons should verify that the SD FEEs are being addressed on a daily basis.

7.5 Missing Funds

When BIA staff identifies missing funds, the issue often involves payments that were intended to be sent to SDS. BIA staff must ensure that when encoding payment terms and establishing invoices in TAAMS involving non-trust funds designated for SDS, the LOA is verified and entered accurately. A correct LOA is essential for moving funds to SDS. Incorrect or incomplete LOA information may result in funds being transferred to the wrong account or held in TAAMNONTRUST, which is not visible in the TAAMS lockbox.

Funds cleared from the lockbox are listed on the Non-Trust Money Report, which can be populated from the TAAMS Invoicing Funds Payments module under Lockbox Reports, see Attachment 9: Non-Trust Money Report. Each line item includes an "FFS String" or LOA, which determines where the funds will be transferred. BIA staff and Lockbox Liaisons must review this report daily to verify correct LOA information is being used and is in the correct format.

BTFA reviews the Non-Trust Money Report daily to identify entries with missing LOA information. When missing or incorrect LOA details are found, BTFA notifies the appropriate BTFA TO-F office(s), with a courtesy copy to CO-DRES and the relevant Lockbox Liaison, to request the correct LOA. If no instructions or corrected LOA are provided by 12:00 p.m. CST, the payment(s) will not be forwarded to SDS. Instead, the funds will remain in the account indicated on the report until BIA supplies the required LOA or further instructions. BIA staff is responsible for immediately researching and determining the appropriate allocation for any payments that remain unresolved.

Trust Funds: If research confirms the funds are trust funds based on the supporting document's approval date, BIA staff will need to email their respective Lockbox Liaison to request that the funds be moved back to the lockbox. There are instances that the transaction can be reversed and moved back to lockbox for processing but at times reversal is not possible. The Lockbox Liaison will need to send an email to DRES with the summary of the issue. DRES will then reach out to the appropriate BTFA office to request funds be sent back to lockbox. Since TAAMNONTRUST does not earn interest, BIA staff must email BTFA BOR to request an interest calculation on the payment amount, providing the approval date as the deposit date. The relevant BIA office/program will fund the interest. Once program funds are received in the lockbox, BIA staff can manually match both the interest and trust funds.

Non-Trust Funds: BIA may see missing non-trust funds on the report if an LOA is absent. These funds will remain in TAAMNONTRUST until BIA provides the correct LOA to BTFA TO-A. Once received, BTFA BOR staff can IPAC the funds to SDS.

BIA staff must review the Webi report daily to ensure transferred funds are received and correct on the Webi report. If the funds are not visible on the Webi report within two days, and if the funds were not submitted within last five business days of the month, there may be issues as noted above or a missed step outside of BIA processing. BIA staff should email the SDS team for an update. If the SDS team is unable to identify funds transferred to SDS, BIA staff should email their respective BTFA TO-F office, FTO, and courtesy copy the Lockbox Liaison with a

request to find the funds. Provide information related to the check record transferred to SDS, i.e. check name, deposit date, check record number, invoice number, and if applicable the TFR and SF-1081.

Definitions

Contract is an agreement between two or more persons or parties that creates an obligation to do or not to do something. The agreement essentials are competent parties, subject matter, a legal consideration, mutuality of agreement, and mutuality of obligation.

Contractor/Customer is an individual, business, or entity conducting business and remitting payment for agreements or contracts.

IIM Account is an interest bearing account for trust funds held by the Secretary of the Interior that belongs to a person who has an interest in trust assets. These accounts are under the control and management of the Secretary. There are three types of IIM accounts: unrestricted, restricted, and estate accounts.

Hearing Process for Restricting an IIM account (Kennerly Letter) is a notification that is sent to the IIM account holder that the OIC has made a decision to limit access to your IIM account either because information indicates their account needs to be supervised or there is a claim against the funds in their IIM account. The notification provides an opportunity to challenge the BIA's decision regarding the IIM account.

Lockbox is a centralized and secure location for receiving, processing, and depositing of payments for the use of Indian trust lands.

Restricted Fee Land refers to land the title of which is held by an individual Indian or a tribe, and which can only be alienated or encumbered by the owner with the approval of the Secretary because of limitations contained in the conveyance instrument pursuant to federal law. The difference from a trust patent is essentially who holds title (U.S. vs. individual), while the restrictions remain.

Secretary is the Secretary of the Interior or his/her authorized representative acting under delegated authority.

Special Deposit Account means a temporary account for the deposit of trust funds that cannot be credited immediately to the rightful account holder.

Suspense Funds are temporary holding amounts where a distribution issue is preventing the proper allocation of monies.

Tribal Asset and Accounting Management System (TAAMS) is the official Federal system of record which documents the sale and harvest of forest products from Indian land, and all associated collections and distributions.

Trust Land is any tract or interest therein, that the United States holds in trust status for the benefit of a Tribe or individual Indian.

Acronyms

ACH	Automated Clearing House
AS-IA	Assistant Secretary – Indian Affairs
BIA	Bureau of Indian Affairs
BTFA	Bureau of Trust Funds Administration
BOR	BTFA Branch of Receipting
DCT	BTFA Data Control Team
OTFM	BTFA Office of Trust Funds Management
TO-A	BTFA Trust Operations Accounting
TO-F	BTFA Trust Operations Field
CIR	Collections Information Repository
CFR	Code of Federal Regulations
CT	Collection Ticket
DM	Department Manual
DOI	Department of the Interior
CO-DRES	Division of Real Estate Services (CO-DRES)
EFT	Electronic Funds Transfer
FBMS	Financial and Business Management System
FTO	Fiduciary Trust Officer
GLN	General Lockbox Network
IA	Indian Affairs
IAM	Indian Affairs Manual
IBC	Interior Business Center
IIM	Individual Indian Money Account
IPAC	Intra-Governmental Payment and Collection
ITSQv2	Indian Trust Systems Query Version 2
LTRO	Land Titles and Records Office
OTNTREC	Other Non-Trust Receipts
SDA	Special Deposit Account
SDS	Suspense Deposit System
SSA	Social Security Administration
SSI	Social Security Income
TAAMS	Trust Asset Accounting Management System
TFAS	Trust Funds Accounting System
TFR	Trust Funds Receivable
VA	Veterans Administration

Attachment 1: How to correctly populate SF-1034 (PV) form for timely processing

1. Date Voucher Prepared: Date

2. U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION: Enter your agency/region and the address

3. PAYEE'S NAME AND ADDRESS: Enter name and address where refund will be mailed

4. NUMBER AND DATE OF ORDER: Date

5. ARTICLES OR SERVICES: Enter the TFR Data

    a. Payee, Check Number, Lease Number, Allotment Number, Deposit Date, Disbursement Code, Check Record Number, CT Number, Reason for Refund, Prepared By

6. AMOUNT: Enter amount of refund

7. BY: Approving official signature

8. TITLE: Approving official title (Agency/Region)

Note: Voucher Number (Agency Code/Seq No./FY): BTFA TO-F issues number but BIA should also maintain a log of issued document numbers for reference.

Standard Form 1034
Revised October 1987
Department of the Treasury
1 TFM 4-2000

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NUMBER
<BTFA Issued #>

1) Date

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION

2) Enter your Agency Address

BIA, Eastern Oklahoma Regional Office, 3100 W. Peak BLVD, Muskogee OK, 74401

DATE VOUCHER PREPARED: 10/1/2026

SCHEDULE NUMBER

CONTRACT NUMBER AND DATE

PAID BY

REQUISITION NUMBER AND DATE

3) Enter Contractor Name and Address Where Refund to be Mailed

PAYEE'S NAME AND ADDRESS

Jane Jones 1234 Main St. Okay, OK 74446

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM | TO | WEIGHT

GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE COST	UNIT PRICE PER	AMOUNT (1)
10/16/2026		Payee: Jane Jones				100
		Check No.: 1234				
		Lease No.: 42000000001				
		Allotment No.:				
		Deposite Date: 10/16/2026				
		Disbursement Code: 145 Overpayment				
		Chk Record No.: 123456				
		CT NO: CT08G123456				
		Reason For Refund: Overpayment				
		Prepared By: Jonas James				

4) Date

5) Enter Information Regarding Transaction

6) Enter Amount of Refund

(Use continuation sheet(s) if necessary) TOTAL

(Payee must NOT use the space below)

PAYMENT:
- ☐ PROVISIONAL
- ☐ COMPLETE
- ☐ PARTIAL
- ☐ FINAL
- ☐ PROGRESS
- ☐ ADVANCE

APPROVED FOR = | EXCHANGE RATE =$1.00 | DIFFERENCES

BY [2]

<PDF Digital Signature or Wet Signature>

7) BIA Approving

Amount verified; correct for payment

TITLE: Regional Director

(Signature or initials)

8) Approving Official Title

Pursuant to authority vested in me, I certify that this voucher is correct and proper

(Date) | (Authorized Certifying Officer)[2] | (Title)

ACCOUNTING CLASSIFICATION

PAID BY

CHECK NUMBER	ON ACCOUNT OF US TREASURY	CHECK NUMBER	ON (Name of bank)

CASH	DATE	PAYEE [3]

1. When stated in foreign currency, insert name of currency.
2. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title.
3. When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.

PER

TITLE

Previous edition usable

PRIVACY ACT STATEMENT

The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

Attachment 2: How to correctly populate SF-1081 form for timely processing

1. **Charge and Credit will be reported on Customer Agency Statement of Transactions for Account Period Ending:** Enter accounting month (OR) leave blank

2. **Transaction Date:** Enter Date

3. **Agency Location Code (ALC):** Agency Location code entered here
   - **Customer Agency Side (From**): BTFA is 14 25 0699
   - **Billing Agency Side (To):** BIA is 14 20 0651

4. **Department Bureau Address:** Enter Department, Bureau, and address information
   - **Customer Agency Side:** Agency information where funds are currently
   - **Billing Agency Side:** Agency information to where funds need to go

5. **Amount:** Enter amount of deposit which will automatically enter in all other areas:

6. **Appropriation, Fund, or Receipt Symbol: (Going to SDS from Lockbox)**
   - **Customer Agency Side:** enter TAAMNONTRUST – Using SF1081 for other transactions will require a LOA
   - **Billing Agency Side:** The Financial Management Handbook (FMHB) contains three listings that make up an applicable LOA, being, Treasury/Appropriation Symbols, BIA/BIE/ASIA Fund Center Codes, and BIA Functional Area Codes. Lockbox Liaisons can provide the link to the current FMHB by request of BIA staff. For an example of the correct LOA format, see Attachment 6: Proper Line of Accounting String Structure.

7. **Details of Charges or Reference to Attached Supporting Documents:** Enter TFR Data in required fields: Paid by (Payee), Date of Deposit, Allotment No., CT Number, Receipt Code, Summary of transfer, Check Record No., Date Contract Approved

8. **Billing Agency Contact:** Enter preparer name, approver name, and phone number for point of contact. On PDF add a digital signature line beside "Approved by" unless signed with a wet signature.

Note: The "VOUCHER NUMBER" BTFA TO-F issues number but BIA should also maintain a log of issued document numbers for reference.

STANDARD FORM 1081
Revised September 1982
Department of the Treasury
I TFRM 2-2500

VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS

2) Date

1) Enter Accounting Month (OR) Leave Blank

CHARGE AND CREDIT WILL BE REPORTED ON CUSTOMER AGENCY STATEMENT OF TRANSACTIONS FOR ACCOUNTING PERIOD ENDING: October

Transaction Date: 10/16/2026

Document No.:

3) Enter (from) Agency Location Code

3) Enter (to) Agency Location Code

CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC)	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.
14 20 0651□		14 25 0699□	

4) (From) Enter Agency Name and Address

4) (To) Enter Agency Name and Address

DEPARTMENT BUREAU ADDRESS	DEPARTMENT BUREAU ADDRESS
Department of the Interior Bureau of Trust Funds Management 4400 Masthead St NE Albuquerque, NM 87109 □	Department of the Interior Bureau of Indian Affairs 12220 Sunrise Valley Dr.Reston, VA 20191□

5) Enter Amount of Deposit

5) Enter Amount of Deposit

SUMMARY

APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT
	100		100
	0		0
	0		0
	0		0
	0		0
(MUST AGREE WITH BILLING AGENCY TOTAL) TOTAL	100	(MUST AGREE WITH BILLING AGENCY TOTAL) TOTAL	100

6) (From) Enter Agency Line of Accounting

TAAMNONTRUST

6) (To) Enter Agency Line of Accounting

XXXXA6053SD/AACC12345/A32023033.000000

Details of charges or reference to attached supporting documents

Paid By: Janie Jones
Date of Deposit: 10/14/2026
Allotment No.: 123
CT No.: CT08G123456
Receipt Code: 583 Rental
Summary of Transer: Moving Program Funds from Gray Agency to lockbox
Check Record No.
TAAMS Contract No.: 4200000001
Date Contract Approved: 10/01/2026

7) Enter TFR Data in Required Fields and Detailed Summary of the Transfer of Funds

BILLING AGENCY CONTACT:

PREPARED BY	Jane Jones
APPROVED BY	John James
TELEPHONE NO.	918-913-1234

8) Enter TFR Data in Required Fields and Detailed Summary of the Transfer of Funds; Put an adobe signature line beside Approved by for digital signature

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

(Date)

(Authorized administrative or certifying officer)

(Telephone No.)

NSN 7540-00-634-4234
PREVIOUS EDITION NOT USABLE

Attachment 3: Identifiable Collections Information Repository (CIR): (1) Ex. of EFT CIR and (2) Ex. of Debit Voucher CIR

(1) Ex. of EFT CIR: Page 1 of 2

CONTROLLED UNCLASSIFIED INFORMATION

Collections Information Repository (CIR)

Fedwire Detail Report
Financial Transaction

Generated (ET) :

Voucher Details

Voucher Number	Voucher Date	Business Date	Voucher Type	Fedwire Count	ALC	Credit Ind	Voucher Amount

Message Summary:

Type / Sub-Type	
Agency Account ID	
Cash Flow ID	
Cash Flow Name	
Fin Trans Status	

Fin Trans Type	
Settlement Date	
Credit Ind	
Message Amount	
Trace Number	

Message Details

Tag Label	Tag Name	Element Name	Element Value
1100	MSG-DISPOSITION	FORMAT-VERSION	
		TEST-PRODUCTION-CODE	
		MSG-STATUS-IND	
1110	ACCEPTANCE-TIMESTAMP	ACCEPTANCE-DATE	
		ACCEPTANCE-TIME	
		ACCEPTANCE-APPL-ID	
1120	OMAD	OUTPUT-CYCLE-DATE	
		OUTPUT-DESTINATION-ID	
		OUTPUT-SEQUENCE-NUMBER	
		OUTPUT-DATE	
		OUTPUT-TIME	
		OUTPUT-FRB-APPL-ID	
1510	TYPE-SUBTYPE	TYPE-CODE	
		SUBTYPE-CODE	
1520	IMAD	INPUT-CYCLE-DATE	
		INPUT-SOURCE	
		INPUT-SEQUENCE-NUMBER	
2000	AMOUNT	AMOUNT	
3100	SENDER-DI	SENDER-DI-NUMBER	
3320	SENDER-REFERENCE	SENDER-REFERENCE	
3400	RECEIVER-DI	RECEIVER-DI-NUMBER	

(1) Ex. of EFT CIR: Page 2 of 2 – See Highlighted References

Tag Label	Tag Name	Element Name	Element Value
3600	BUSINESS-FUNCTION	BUSINESS-FUNCTION-CODE	
3620	PAYMENT-NOTIFICATION	PAYMENT-NOTIFICATION-IND	
		CONTACT-NAME	
3700	CHARGES	CHARGE-CODE	
3710	INSTRUCTED-AMOUNT	CURRENCY-CODE	
		INSTRUCTED-AMOUNT	
4100	BENEFICIARY-FI	BENEFICIARY-FI-ID-CODE	
		BENEFICIARY-FI-IDENTIFIER	
		BENEFICIARY-FI-NAME	
		BENEFICIARY-FI-ADDRESS-LINE1	
4200	BENEFICIARY	BENEFICIARY-ID-CODE	
		BENEFICIARY-IDENTIFIER	
		BENEFICIARY-NAME	<Populate BIA Agency Name>
		BENEFICIARY-ADDRESS-LINE1	<Populate BIA Agency Address>
4320	REF-FOR-BNF	BENEFICIARY-REF	
5000	ORIGINATOR	ORIGINATOR-ID-CODE	
		ORIGINATOR-IDENTIFIER	
		ORIGINATOR-NAME	<Populate Remitter Name>
		ORIGINATOR-ADDRESS-LINE1	<Populate Remitter Address>
5100	ORIGINATOR-FI	ORIGINATOR-FI-ID-CODE	
		ORIGINATOR-FI-IDENTIFIER	
		ORIGINATOR-FI-NAME	
		ORIGINATOR-FI-ADDRESS-LINE1	
6000	ORIGINATOR-TO-BENEFICIARY-INFO	ORIGINATOR-TO-BENEFICIARY-LINE1	<Populate Lease and or Invoice Information>

Reported Classification(s)

CKey Class Name Ind	CKey Class Value Ind	Tax Class Code	Credit Ind	Classification Total Amount
				<Populate Amount of Payment>

(2) Ex. of Debit Voucher CIR: Page 1 of 2

SENSITIVE BUT UNCLASSIFIED

Generated:

Collections Information Repository (CIR)

Financial Transaction Detail Report

Transaction Detail for: _____

Business Information

Source Business Transaction ID		Business Date	
Business Transaction Group ID		Bill Date	
Reporting Program/Subprogram	Pay.gov:Hosted Form (web)	Initiation Date	
Processing Program/Subprogram		Channel Receipt Date	
ALC		Voucher Date	<Voucher Date Populate Here>
Voucher Number		Deposit Date	<Deposit Date Populate Here>
Voucher Type		Cash Flow ID	
CAN		Cash Flow Name	
Agency Account ID		Processing Site ID	
Initial Location		RTN	
Office Location Code		Reporter Identifier	
Agency Transaction ID		Non Treasury Collection Code	

Financial Transaction Details

Source Financial Transaction ID		Amount	<Payment Amount Populate Here>
Source Settlement Transaction ID		Credit Ind	
Transaction Type	Return/Reversal	Settlement Mechanism	ACH
Transaction Status	Retired	Receipt Mechanism	ACH
Payment Medium Type	Debit	Financial Transaction Code	
Transaction Type Code		Channel Batch ID	
Agent Trace ID		Recurring Indicator	
Installment Number		Recurring Frequency	
Total Installment Count			

Payer Details

Party Name	<Remitter Name Populate Here>	Party Identifier	
Payer RTN		Account Number	
Payer Type		Bank Account Type	
Address Line 1		Address Line 2	
City		State	
Postal Code		Email Address	<Remitter Email Address Populate Here>

Payee Details

Party Name		Party Identifier	
Address Line 1		Address Line 2	
City		State	
Postal Code			

Check/ACH Details

Check Type		Process Method Code		ACH Category Type	Debit
Check Number		Settlement Status Code		NOC Update Result	
Research Ind					

Exception Details

Orig Voucher #	<DV No. Populate Here>	Orig Voucher Date	<Voucher Date Populate Here>	Orig Deposit Date	<CR Deposit Date Populate Here>
Recorded Amount		Orig Channel Trans ID		Reason Code	
Legal Amount					

Reason Description	INVALID ACCOUNT NUMBER

Ex. of Debit Voucher CIR: Page 2 of 2

SENSITIVE BUT UNCLASSIFIED

Generated:

Collections Information Repository (CIR)

Financial Transaction Detail Report

Reported Classification(s)

		TAS											
Ckey Name	Ckey Value	Tax Class	SP	ATA	Agency ID	BPOA	EPOA	Avail Type	Main	Sub	BETC	Crd Ind	Classification Total Amount

Program Data:

Agency Form Number	Agency Form Name	Agency Bill Name	Bill Account Number

User Data Field	Agency Label	User Data Content
1	BIA Agency	<Populate with BIA Agency Name>
2	Invoice #	<Populate with Invoice #>
3	Invoice #'s 2-5	<Additional Invoices Populate Here>
4	FormData	<Lease, Invoice, CR Detail Populate Here>

Attachment 4: EFT Wiring Instructions

United States Department of the Interior
Bureau of Trust Funds Administration
Office of Trust Funds Management, Branch of Income Collections
4400 Masthead Street NE,
Albuquerque NM 87109

Instructions for Making a Trust Payment to BIA by EFT

Send your EFT to:

Treasury Routing Number: **021030004, TREAS NYC**

Account Name: **Bureau of Trust Fund Administration**

Agency Location Code (account number): **14210651**

Include in the description of the EFT the following information:

Sender's Name

_____

Sender's Number

_____

BIA Agency Location _____

Transaction Information (Lease Number(s), Allotment Numbers,
Encumbrance IDs, etc., and account allocation information, if available)

_____

Attachment 5: FBMS Customer Request Form

- When filling out the FBMS Customer Request Form all capital letters should be used.

- In the “Other Special Instructions” box on the bottom of the form, include a brief statement as to what the request is for. Type “SDS” in this field if funds remitted by the customer will be sent to SDS. There are multiple types of customers. If unrelated to SDS provide a brief description.

Version R.AUG.18

FBMS Customer Request Form

Save and Submit

To request a new customer or an update to an existing customer, complete this form.

Remedy Issue ID _____

Requestor Information

Date (Enter MM/DD/YYYY)	Bureau	Request Type
06/10/2026	BIA	Routine (within 48 hrs) (•) Emergency (Notify VMM helpdesk by phone) ( )

Requestor Name	Phone Number	Email Address
JANE DOE	(111) 111-1111	JANE.DOE@BIA.GOV

Action(s) Requested

	DOI Commercial - Reserved for businesses both domestic and foreign and individuals acting as a business (Account group: Z501)	DOI Consumer - Individuals not acting as a Business, employees and former employees (Account group: Z503)	DOI Federal Government US - US Federal government customers (Account group: Z500)	DOI Foreign- Foreign Governments only (Account group: Z502)	DOI Local and State Government - Local and state governments, and universities (Account group: Z506)
(•) Create a new customer	(•)	( )	( )	( )	( )
( ) Change					

[ ] Link to corresponding vendor

[ ] Customer Needed as Real Estate Business Partner

Customer Information

Last Name (Business Name)	First Name	Middle Initial
JOE TELEPHONE		

Address
123 MAIN ST.

City	State	Postal Code	Country
SUPERIOR	Wisconsin	11111	United States

Customer Contact for Request (This is the contact information of the Customer's POC, not the contact information of any DOI Personnel)

Name	Phone	Email Address
JOHN JONES	(111) 111-1113	SAMPLEEMAIL@JONESCO.COM

Business Information

Social Security Number (DO NOT ADD DASHES)	Taxpayer Identification Number (DO NOT ADD DASHES)	DUNS

Financial Institution Information

[X] Select if Bank Data is not required or do not select if Bank Data is required (for refunds, etc.)	Bank Name	ABA Number	Account Number	Account Type
				(•) Checking ( ) Saving

Privacy Act Statement

This Privacy Act Statement applies to the collection of information from individuals as defined by the Privacy Act. The Privacy Act does not apply to corporations, business entities or organizations. This information is requested under the authority of 5 U.S.C. 5514, 31 U.S.C. 3701 and 3702, 31 U.S.C. 3711 et seq., and 26 U.S.C. 6402 for the purpose of facilitating timely processing of payments for amounts owed to or paid by the Department of the Interior. This information may be disclosed to agencies, organizations or persons for authorized purposes as follows: the Department of Treasury to perform duties to process payments submitted or to recover debts owed; Internal Revenue Service for required tax reporting or to collect debts owed to the Federal government; Department of Justice, a court or an adjudicative or other administrative body, for legal proceedings; consumer reporting agencies to facilitate collection of debts owed; Federal, state, territorial, local, tribal or foreign law enforcement authority when there is a violation or potential violation of law; or other organizations as an authorized routine use outlined in the DOI-86, Accounts Receivable: FBMS (73 FR 43772, July 28, 2008), and DOI-87, Acquisition of Goods and Services: FBMS (73 FR 43766, July 28, 2008), system of records notices, which may be viewed at https://www.doi.gov/privacy/doi-notices. Furnishing the information on this form is voluntary, however, failure to provide all or part of the information may prevent or delay processing of vendor requests or payments submitted to the Department of the Interior, or result in debt being marked as delinquent and collection action taken to settle a debt.

Wire or International Banking Information
Alternate Payment Method
Other Special Instructions
SDS

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Attachment 6: Proper Line of Accounting String Structure

Agency Code/Fund Code/Cost Code

AA CC 12345 0

Bureau/Division/Allocation Fund Center/0 = Default/ T=Tribe

Format on LOA Strings: Must be entered in this order as numbered below:

1) **Treasury/Appropriation Symbols FBMS Fund Codes** (Include Current Year Funds)
2) **BIA/BIE/ASIA Fund Center Code** (Agency Code)
3) **BIA Functional Area Code** (.000000 not .999999)

An example of an accounting string for an A06 series (Admin Fees):

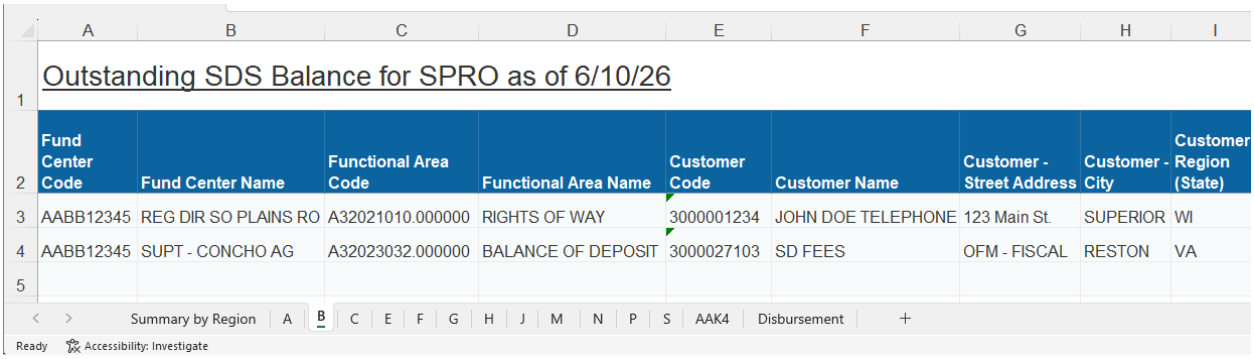
278A2100FF/AACC12345/A06661010.000000 (Administrative Fees from Leases)

An example of an accounting string for A31-A35 series (Land Consolidation/Real Estate Services/Forestry/Agriculture/Reconciliation):

SDS LOA: XXXXA6053SD/AACC12345/A32023033.000000 (Real Estate Services – Rental)

Attachment 7: Webi Report

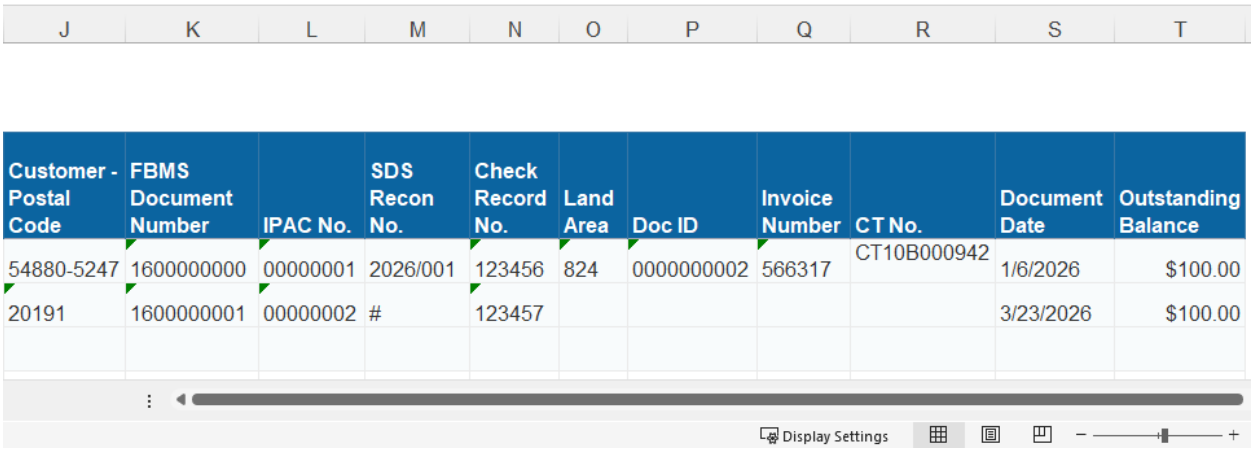
Webi Report 1 of 2: Columns A-I



Outstanding SDS Balance for SPRO as of 6/10/26

Fund Center Code	Fund Center Name	Functional Area Code	Functional Area Name	Customer Code	Customer Name	Customer - Street Address	Customer - City	Customer Region (State)
AABB12345	REG DIR SO PLAINS RO	A32021010.000000	RIGHTS OF WAY	3000001234	JOHN DOE TELEPHONE	123 Main St.	SUPERIOR	WI
AABB12345	SUPT - CONCHO AG	A32023032.000000	BALANCE OF DEPOSIT	3000027103	SD FEES	OFM - FISCAL	RESTON	VA

Webi Report 2 of 2: Columns J-T



Customer - Postal Code	FBMS Document Number	IPAC No.	SDS Recon No.	Check Record No.	Land Area	Doc ID	Invoice Number	CT No.	Document Date	Outstanding Balance
54880-5247	1600000000	00000001	2026/001	123456	824	0000000002	566317	CT10B000942	1/6/2026	$100.00
20191	1600000001	00000002	#	123457					3/23/2026	$100.00

Attachment 8: Specific sources of money accepted for deposit into a trust account (25 CFR 115.702)

SOURCES	TRUST ACCOUNTS				
	Tribal	Individual Indian Money (IIM)			
		Unrestricted IIM Accounts	Restricted IIM Accounts		
			Administratively restricted	Supervised	Encumbered
Payments from the United States as a Result of —					
Federal laws requiring funds to be deposited in trust accounts.	✓	✓	✓	✓	✓
Settlement of a claim related to trust assets that requires the funds to be deposited in trust accounts	✓	✓	✓	✓	✓
A final order from a United States court for a cause of action directly related to trust assets requiring funds to be deposited in trust accounts	✓	✓	✓	✓	✓
Unobligated or unspent forestry funds specifically appropriated for the benefit of such Indian tribe	✓				
Designation of the BIA as the representative payee (by another federal agency) to receive certain Federal assistance payments, such as VA benefits, Social Security, or Supplemental Security Income, on behalf of an individual Indian because there is no legal guardian for that individual			✓	✓	
Payments resulting from —					
Money directly derived from the title conveyance (e.g. sale, probate, condemnation) or use of trust lands or restricted fee lands or trust resources, including any late payment penalties, when paid directly to the Secretary on behalf of the account holder	✓	✓	✓	✓	✓
Penalties for trespass on trust lands or restricted fee lands	✓	✓	✓	✓	✓

Default or breach of the terms of a contract for the sale or use of trust lands, restricted fee lands, or trust resources arising from cash performance or surety bonds, or other source(s)	✓	✓	✓	✓	✓
A final order from a court of competent jurisdiction for a cause of action directly related to trust assets requiring funds to be deposited in trust accounts	✓	✓	✓	✓	✓
Deposits from an Indian Tribe —					
Redeposit of tribal trust funds previously withdrawn under an investment plan submitted and approved pursuant to the American Indian Trust Fund Management Reform Act of 1994, Pub. L. 103-412, 108 Stat. 4239, 25 U.S.C. § 4001 (Trust Reform Act)	✓				
Where a tribe under 25 U.S.C. 450f et seq. has contracted or compacted with the federal government to operate a federal program and the tribe, operating the federal program on behalf of the Secretary, receives trust funds for the sale or use of trust assets pursuant to a contract that specifies that payments are to be made to the Secretary on behalf of a tribe or an individual	✓	✓	✓	✓	✓
Legislative settlement funds or judgment funds withdrawn, but not spent, for a specific project. Documentation showing source of funds is required.	✓				
Deposits from other sources --					
Interest earned on trust fund deposits	✓	✓	✓	✓	✓
Disbursements of tribal trust funds held by OTFM to tribal members as per capita payments	✓			✓	
As permitted by law (25 U.S.C. § 3109) to be deposited into an Indian forest land assistance account	✓				

Funds derived directly from trust lands, restricted fee lands, or trust resources that are presented to the Secretary, on behalf of the tribe or individual Indian owner(s) of the trust asset, by the payor after being mailed to the owner(s) as required by contract (i.e., direct pay) and returned by mail to the payor as undeliverable	✓	✓	✓		✓

Attachment 9: Non-Trust Money Report

DATE: 6/16/2026 | PAGE: 1
TIME: 09:15:08 CST | REQUESTOR: KWILSON

UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF INDIAN AFFAIRS
Non Trust Payments Processed Daily
From Lockbox Receipts

(From Date >= 06/15/2026 And To Date <= 06/15/2026)

	Lockbox Process Date	Amount	Check Record Number	Land Area Doc ID	Payor's Name	Collection Type (Receipt Code)	FFS String
				ROCKY MOUNTAIN REGIONAL OFFICE			
1	6/15/2026	$50.00	9999999	206 4200000000	JOHN DOE	RENTAL	XXXA6053SD/AACC564200/A32023033.000000
		$50.00 <==== Land Area 206 Totals					
2	6/15/2026	$75.00	1111111	204 4200000001	JANE DOE	LICENSES/FEES	267A2100FF/AACC554200/A06661010.000000
		$75.00 <==== Land Area 204 Totals					
		$125.00 <==== ROCKY MOUNTAIN REGIONAL OFFICE Region Totals					