

Trust Funds

CONSTRUCTION (TRUST FUND)

Parkway construction project funds have been derived from the Highway Trust Fund through appropriations to liquidate contract authority, which has been provided under section 104(a)(8) of the Federal Aid Highway Act of 1978, title I of Public Law 95-599, as amended, and appropriations language, which has made the contract authority and the appropriations available until expended.

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9972-0-7-303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	1	
Receipts:			
Current law:			
1130 Donations to National Park Service	88	88	88
1140 Earnings on Investments, Donations to National Park Service	10	6	5
1199 Total current law receipts	98	94	93
1999 Total receipts	98	94	93
2000 Total: Balances and receipts	98	95	94
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-97	-94	-93
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 014-9972-0-7-303	2024 actual	2025 est.	2026 est.
0001 Obligations by program activity:			
Donations to National Park Service	76	101	98
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	135	157	150
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	136	157	150
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	97	94	93
1930 Total budgetary resources available	233	251	243
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	157	150	145
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	68	72	74
3010 New obligations, unexpired accounts	76	101	98
3020 Outlays (gross)	-71	-99	-117
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	72	74	55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	68	72	74
3200 Obligated balance, end of year	72	74	55
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	97	94	93
Outlays, gross:			
4100 Outlays from new mandatory authority	38	37	
4101 Outlays from mandatory balances	71	61	80
4110 Outlays, gross (total)	71	99	117
4180 Budget authority, net (total)	97	94	93
4190 Outlays, net (total)	71	99	117

National Park Service, donations.—The Secretary of the Interior accepts and uses donated moneys for the purposes of the National Park System (54 U.S.C. 101101), as designated by the donor when stated.

Preservation, Birthplace of Abraham Lincoln, National Park Service.—This Fund consists of an endowment established by the Lincoln

Farm Association. The interest therefrom is available for preservation of the Abraham Lincoln Birthplace National Historic Site, Kentucky (16 U.S.C. 211, 212).

Object Classification (in millions of dollars)

Identification code 014-9972-0-7-303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	7	7
11.3 Other than full-time permanent	9	9	9
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	18	18	18
12.1 Civilian personnel benefits	4	5	5
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	2	1
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	10	13	13
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities	16	25	25
25.5 Research and development contracts	1	1	1
25.7 Operation and maintenance of equipment	1	7	6
26.0 Supplies and materials	3	6	6
31.0 Equipment	1	7	5
32.0 Land and structures	9	7	8
41.0 Grants, subsidies, and contributions	9	7	7
99.9 Total new obligations, unexpired accounts	76	101	98

Employment Summary

Identification code 014-9972-0-7-303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	288	288	288

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

In addition to other uses set forth in section 101917(c)(2) of title 54, United States Code, franchise fees credited to a sub-account shall be available for expenditure by the Secretary, without further appropriation, for use at any unit within the National Park System to extinguish or reduce liability for Possessory Interest or leasehold surrender interest. Such funds may only be used for this purpose to the extent that the benefitting unit anticipated franchise fee receipts over the term of the contract at that unit exceed the amount of funds used to extinguish or reduce liability. Franchise fees at the benefitting unit shall be credited to the sub-account of the originating unit over a period not to exceed the term of a single contract at the benefitting unit, in the amount of funds so expended to extinguish or reduce liability.

For the costs of administration of the Land and Water Conservation Fund grants authorized by section 105(a)(2)(B) of the Gulf of Mexico Energy Security Act of 2006 Public Law 109-432, as amended (43 U.S.C. 1331 note), the National Park Service may retain up to 3 percent of the amounts which are authorized to be disbursed under such section, such retained amounts to remain available until expended.

National Park Service funds may be transferred to the Federal Highway Administration (FHWA), Department of Transportation, for purposes authorized under section 203 of title 23, United States Code. Transfers may include a reasonable amount for FHWA administrative support costs.

INDIAN AFFAIRS

BUREAU OF INDIAN AFFAIRS

Federal Funds

OPERATION OF INDIAN PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

For expenses necessary for the operation of Indian programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), and the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), \$1,217,383,000, to remain available until September 30, 2027, except as otherwise provided herein; of which not to exceed \$15,000 may be for official reception and representation expenses; of which not to exceed \$10,000,000 shall be for welfare assistance payments: Provided, That in

OPERATION OF INDIAN PROGRAMS—Continued

cases of designated Federal disasters, the Secretary of the Interior may exceed such cap for welfare payments from the amounts provided herein, to provide for disaster relief to Indian communities affected by the disaster: Provided further, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$42,011,000 shall remain available until expended for housing improvement, road maintenance, land records improvement, hearings and appeals, and the Navajo-Hopi Settlement Program: Provided further, That any forestry funds allocated to a federally recognized tribe which remain unobligated as of September 30, 2027, may be transferred during fiscal year 2028 to an Indian forest land assistance account established for the benefit of the holder of the funds within the holder's trust fund account: Provided further, That any such unobligated balances not so transferred shall expire on September 30, 2028: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel: Provided further, That not to exceed \$6,941,000 of funds made available under this heading may, as needed, be transferred to "Office of the Secretary—Departmental Operations" for trust, probate, and administrative functions: Provided further, That the Bureau of Indian Affairs may accept transfers of funds from United States Customs and Border Protection to supplement any other funding available for reconstruction or repair of roads owned by the Bureau of Indian Affairs as identified on the National Tribal Transportation Facility Inventory, 23 U.S.C. 202(b)(1).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extension Act, 2025 (Division A of Public Law 119-4).

OPERATION OF INDIAN PROGRAMS

For an additional amount for "Operation of Indian Programs", \$17,765,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 014-2100-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0007 Tribal Government	387	387	377
0008 Human services	154	154	154
0009 Trust - Natural resources management	325	325	315
0010 Trust - Real estate services	166	166	166
0011 Education	60	60	60
0012 Public safety and justice	560	560	420
0013 Community and economic development	34	34	28
0014 Executive direction and administrative services	277	277	205
0017 2022 Bipartisan Infrastructure Law (P.L. 117-58)	39	39	39
0018 Congressionally Directed Spending	5	.....	.....
0019 2022 Inflation Reduction Act (P.L. 117-169)	145	85	85
0020 2023 Disaster Supplemental (P.L. 117-328)	41	38	38
0021 2025 Disaster Supplemental (P.L. 118-158) .....	.....	9	9
0799 Total direct obligations	2,193	2,134	1,896
0807 Operation of Indian Programs (Reimbursable)	108	108	108
0899 Total reimbursable obligations	108	108	108
0900 Total new obligations, unexpired accounts	2,301	2,242	2,004

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	990	1,045	830
1001 Discretionary unobligated balance brought fwd, Oct 1	607	.....	.....
1011 Unobligated balance transfer from other acct [014-2106]	13	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	18	14	14
1021 Recoveries of prior year unpaid obligations	14	2	2
1070 Unobligated balance (total)	1,035	1,061	846
Budget authority:			
<i>Appropriations, discretionary:</i>			
1100 Appropriation	1,899	1,916	1,217
1121 Appropriations transferred from other acct [014-2106]	55	.....	.....
1121 Appropriations transferred from other acct [014-0102]	2	.....	.....
1160 Appropriation, discretionary (total)	1,956	1,916	1,217
<i>Advance appropriations, discretionary:</i>			
1170 Advance appropriation	43	43	43
Spending authority from offsetting collections, discretionary:			
1700 Collected	58	51	48
1701 Change in uncollected payments, Federal sources	-7	.....	.....

1750 Spending auth from offsetting collections, disc (total)	51	51	48
1800 Spending authority from offsetting collections, mandatory:			
1801 Collected	247	.....	.....
1801 Change in uncollected payments, Federal sources	16	1	1
1850 Spending auth from offsetting collections, mand (total)	263	1	1
1900 Budget authority (total)	2,313	2,011	1,309
1930 Total budgetary resources available	3,348	3,072	2,155
<i>Memorandum (non-add) entries:</i>			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	1,045	830	151

Change in obligated balance:

<i>Unpaid obligations:</i>			
3000 Unpaid obligations, brought forward, Oct 1	714	810	1,190
3010 New obligations, unexpired accounts	2,301	2,242	2,004
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-2,179	-1,860	-1,468
3040 Recoveries of prior year unpaid obligations, unexpired	-14	-2	-2
3041 Recoveries of prior year unpaid obligations, expired	-14	.....	.....
3050 Unpaid obligations, end of year	810	1,190	1,724
<i>Uncollected payments:</i>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-59	-66	-67
3070 Change in uncollected pymts, Fed sources, unexpired	-9	-1	-1
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-66	-67	-68
<i>Memorandum (non-add) entries:</i>			
3100 Obligated balance, start of year	655	744	1,123
3200 Obligated balance, end of year	744	1,123	1,656

Budget authority and outlays, net:

<i>Discretionary:</i>			
4000 Budget authority, gross	2,050	2,010	1,308
<i>Outlays, gross:</i>			
4010 Outlays from new discretionary authority	1,338	1,210	791
4011 Outlays from discretionary balances	752	647	674
4020 Outlays, gross (total)	2,090	1,857	1,465
<i>Offsets against gross budget authority and outlays:</i>			
<i>Offsetting collections (collected) from:</i>			
4030 Federal sources	-58	-51	-48
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-60	-51	-48
<i>Additional offsets against gross budget authority only:</i>			
4050 Change in uncollected pymts, Fed sources, unexpired	7	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	9	.....	.....
<i>Budget authority, net (discretionary):</i>			
4070 Budget authority, net (discretionary)	1,999	1,959	1,260
4080 Outlays, net (discretionary)	2,030	1,806	1,417
<i>Mandatory:</i>			
4090 Budget authority, gross	263	1	1
<i>Outlays, gross:</i>			
4100 Outlays from new mandatory authority .....	.....	1	1
4101 Outlays from mandatory balances	89	2	2
4110 Outlays, gross (total)	89	3	3
<i>Offsets against gross budget authority and outlays:</i>			
<i>Offsetting collections (collected) from:</i>			
4120 Federal sources	-247	.....	.....
<i>Additional offsets against gross budget authority only:</i>			
4140 Change in uncollected pymts, Fed sources, unexpired	-16	-1	-1
4170 Outlays, net (mandatory)	-158	3	3
4180 Budget authority, net (total)	1,999	1,959	1,260
4190 Outlays, net (total)	1,872	1,809	1,420

This account covers expenses associated with the following activities:

Tribal Government.—This activity promotes the sovereignty of federally recognized Indian Tribes by supporting and assisting them in the development and maintenance of strong and stable governments capable of administering quality programs and developing economies. This activity also provides for the maintenance of Bureau of Indian Affairs (BIA) roads and bridges.

Human Services.—This activity provides funding for social services, welfare assistance, and Indian Child Welfare Act programs. The objective of this activity is to improve the quality of life for individual Indians who live on or near Indian reservations and to help protect children, the elderly, and disabled from abuse and neglect.

Trust: Natural Resources Management.—This activity provides for the management, development, and protection of Indian trust land and natural

resource assets and related treaty rights. Natural resource programs in Indian Country include agriculture, forestry, water, irrigation operations and maintenance including related power distribution, fish, wildlife, and parks, and energy and minerals.

Trust: Real Estate.—This activity promotes cooperative efforts with landowners for the optimal utilization, development, and enhancement of trust and restricted Federal Indian-owned lands. The activity includes general real estate services, probate, land title and records, environmental compliance, other trust services and rights protection.

Public Safety and Justice.—This activity funds law enforcement activities in Indian Country in over 25 States. Programs under this activity include investigative, police, and detention services; tribal courts; fire protection; and facilities maintenance.

Community and Economic Development.—This activity promotes the economic vitality of American Indians and Alaska Natives through job placement and training, economic development, and community development programs.

Executive Direction and Administrative Services.—This activity supports the management of finance, budget, acquisition, and property functions; as well as information technology resources, personnel services, facilities management, payment of General Services Administration rentals and direct rentals, and intra-governmental payments. Significant portions of Indian Affairs activities are executed under contracts or compacts with federally recognized Indian Tribes to run tribal and Federal programs. Funding also supports BIA or Bureau of Indian Education oversight and technical assistance for these activities in the central and regional offices.

Object Classification (in millions of dollars)

Identification code 014-2100-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	233	233	233
11.3 Other than full-time permanent	4	4	4
11.5 Other personnel compensation	33	33	33
11.9 Total personnel compensation	270	270	270
12.1 Civilian personnel benefits	106	106	106
21.0 Travel and transportation of persons	13	13	13
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	21	21	21
23.2 Rental payments to others	16	16	16
23.3 Communications, utilities, and miscellaneous charges	14	14	14
25.1 Advisory and assistance services	22	22	22
25.2 Other services from non-Federal sources	1,451	1,383	1,145
25.3 Other goods and services from Federal sources	132	132	132
25.4 Operation and maintenance of facilities	8	8	8
25.6 Medical care	1	1	1
25.7 Operation and maintenance of equipment	7	7	7
26.0 Supplies and materials	18	18	18
31.0 Equipment	29	29	29
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	83	92	92
99.0 Direct obligations	2,193	2,134	1,896
99.0 Reimbursable obligations	108	108	108
99.9 Total new obligations, unexpired accounts	2,301	2,242	2,004

Employment Summary

Identification code 014-2100-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,718	2,972	2,436
2001 Reimbursable civilian full-time equivalent employment	22	20	20
3001 Allocation account civilian full-time equivalent employment	429	430	409

CONTRACT SUPPORT COSTS

For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), agreements with the Bureau of Indian Affairs and the Bureau of Indian Education for fiscal year 2026, such sums as may be necessary, which shall be available for obligation through September 30, 2027:

Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 014-2240-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0007 Tribal Government	311	342	205
0100 Direct program activities, subtotal	311	342	205
0900 Total new obligations, unexpired accounts (object class 25.2)	311	342	205
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	311	342	205
1900 Budget authority (total)	311	342	205
1930 Total budgetary resources available	311	342	205
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	124	101	244
3010 New obligations, unexpired accounts	311	342	205
3011 Obligations ("upward adjustments"), expired accounts	7	.....	.....
3020 Outlays (gross)	-341	-199	-255
3050 Unpaid obligations, end of year	101	244	194
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	124	101	244
3200 Obligated balance, end of year	101	244	194
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	311	342	205
Outlays, gross:			
4010 Outlays from new discretionary authority	166	171	102
4011 Outlays from discretionary balances	175	28	153
4020 Outlays, gross (total)	341	199	255
4180 Budget authority, net (total)	311	342	205
4190 Outlays, net (total)	341	199	255

The 2026 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the availability of full funding to meet contract support costs requirements for the fiscal year.

PAYMENTS FOR TRIBAL LEASES

For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93-638, as amended (25 U.S.C. 5324(l)), for fiscal year 2026, such sums as may be necessary, which shall be available for obligation through September 30, 2027: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 014-0200-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Lease Payments	51	85	138
0900 Total new obligations, unexpired accounts (object class 25.2)	51	85	138
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	19
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	51	104	138
1930 Total budgetary resources available	51	104	157
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	19	19	19

PAYMENTS FOR TRIBAL LEASES—Continued
Program and Financing—Continued

Identification code 014-0200-0-1-999	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	23	56
3010 New obligations, unexpired accounts	51	85	138
3011 Obligations ("upward adjustments"), expired accounts	6	.....	.....
3020 Outlays (gross)	-41	-52	-113
3050 Unpaid obligations, end of year	23	56	81
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	23	56
3200 Obligated balance, end of year	23	56	81
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	51	104	138
Outlays, gross:			
4010 Outlays from new discretionary authority	8	52	69
4011 Outlays from discretionary balances	33	.....	44
4020 Outlays, gross (total)	41	52	113
4180 Budget authority, net (total)	51	104	138
4190 Outlays, net (total)	41	52	113

The 2026 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the full availability of budget authority needed for such lease agreements. Funding from the account would be used for either Bureau of Indian Affairs or Bureau of Indian Education Section 105(l) lease costs.

CONSTRUCTION

(INCLUDING TRANSFER OF FUNDS)

For construction, repair, improvement, and maintenance of irrigation and power systems, buildings, utilities, and other facilities, including architectural and engineering services by contract; acquisition of lands, and interests in lands; and preparation of lands for farming, and for construction of the Navajo Indian Irrigation Project pursuant to the Act of June 13, 1962, Public Law 87-483, as amended; \$93,423,000, to remain available until expended: Provided, That such amounts as may be available for the construction of the Navajo Indian Irrigation Project may be transferred to the Bureau of Reclamation: Provided further, That any funds provided for the Safety of Dams program pursuant to the Indian Dams Safety Act of 1994, Public Law 103-302, as amended (25 U.S.C. 3804), shall be made available on a nonreimbursable basis: Provided further, That this appropriation may be reimbursed from the Bureau of Trust Funds Administration appropriation for the appropriate share of construction costs for space expansion needed in agency offices to meet trust reform implementation: Provided further, That of the funds made available under this heading, \$10,000,000 shall be derived from the Indian Irrigation Fund established by section 3211 of the Water Infrastructure Improvements for the Nation Act, Public Law 114-322, as amended: Provided further, That amounts provided under this heading are made available for the modernization of Federal field communication capabilities, in addition to amounts otherwise made available for such purpose.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 014-2301-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Education construction	43	43	43
0002 Public safety and justice construction	15	15	15
0003 Resource management construction	41	41	41
0004 Other Program Construction	18	18	18
0005 BOR Allocation Account	1	1	1
0006 WIIN IRRIGATION PROJECTS	8	8	8
0008 2022 Bipartisan Infrastructure Law (P.L. 117-58)	37	37	37
0009 2023 Disaster Supplemental (P.L. 117-328)	3	3	3
0799 Total direct obligations	166	166	166
0807 Construction (Reimbursable)	2	2	2

0900 Total new obligations, unexpired accounts	2024	2025	2026
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	348	373	421
1021 Recoveries of prior year unpaid obligations	8	24	24
1070 Unobligated balance (total)	356	397	445
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	124	124	83
1121 Appropriations transferred from other acct (014-5639)	10	10	10
1160 Appropriation, discretionary (total)	134	134	93
Advance appropriations, discretionary:			
1170 Advance appropriation	50	50	50
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	8	8
1900 Budget authority (total)	185	192	151
1930 Total budgetary resources available	541	589	596
1941 Unexpired unobligated balance, end of year	373	421	428
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	373	296	317
3010 New obligations, unexpired accounts	168	168	168
3020 Outlays (gross)	-237	-123	-95
3040 Recoveries of prior year unpaid obligations, unexpired	-8	-24	-24
3050 Unpaid obligations, end of year	296	317	366
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	372	295	316
3200 Obligated balance, end of year	295	316	365
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	185	192	151
Outlays, gross:			
4010 Outlays from new discretionary authority	26	25	21
4011 Outlays from discretionary balances	211	98	74
4020 Outlays, gross (total)	237	123	95
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-8	-8
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-2	-8	-8
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	184	184	143
4080 Outlays, net (discretionary)	235	115	87
4180 Budget authority, net (total)	184	184	143
4190 Outlays, net (total)	235	115	87
<i>Public safety and justice construction.</i> —This activity provides for the planning, design, improvement, repair, replacement, and construction of law enforcement and detention center facilities on Indian lands.			
<i>Resources management construction.</i> —This activity provides for the construction, extension, and rehabilitation of irrigation projects, dams, and related power systems on Indian reservations.			
<i>Other program construction.</i> —This activity provides for the improvement and repair of Indian Affairs' regional and agency facilities, telecommunications, field communications, drinking and wastewater infrastructure, the facilities management system, and construction program management.			
Object Classification (in millions of dollars)			
Identification code 014-2301-0-1-452	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	5	5	5
11.9 Total personnel compensation	5	5	5
12.1 Civilian personnel benefits	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	10	10	10
25.2 Other services from non-Federal sources	82	82	82

25.4	Operation and maintenance of facilities	3	3	3
25.7	Operation and maintenance of equipment	2	2	2
31.0	Equipment	2	2	2
32.0	Land and structures	34	34	34
41.0	Grants, subsidies, and contributions	25	25	25
99.0	Direct obligations	166	166	166
99.0	Reimbursable obligations	2	2	2
99.9	Total new obligations, unexpired accounts	168	168	168

Employment Summary

Identification code 014-2301-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	41	41	35
3001 Allocation account civilian full-time equivalent employment	118	118	118

HIGH-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014-5637-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	2	2	2
2000 Total: Balances and receipts	2	2	2
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 014-5637-0-2-452	2024 actual	2025 est.	2026 est.
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Budgetary resources:

Budget authority:	
Appropriations, discretionary:	
Appropriation	23
Appropriations precluded from obligation	-23
1134 Budget authority, net (total) .....	.....
4180 Outlays, net (total) .....	.....

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	166	197	233
5001 Total investments, EOY: Federal securities: Par value	197	233	268
5096 Unexpired unavailable balance, SOY: Appropriations	159	182	182
5098 Unexpired unavailable balance, EOY: Appropriations	182	182	182

Low-Hazard Indian Dam Safety Deferred Maintenance Fund**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014-5638-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	3	7	8
Receipts:			
Current law:			
1140 Earnings on Investments, Low-Hazard Indian Dam Safety Deferred Maintenance Fund	4	1	1
2000 Total: Balances and receipts	7	8	9
5099 Balance, end of year	7	8	9

Program and Financing (in millions of dollars)

Identification code 014-5638-0-2-452	2024 actual	2025 est.	2026 est.
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Budgetary resources:

Budget authority:	
Appropriations, discretionary:	
Appropriation	10
Appropriations precluded from obligation	-10
1134 Budget authority, net (total) .....	.....
4180 Outlays, net (total) .....	.....

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	73	86	100
5001 Total investments, EOY: Federal securities: Par value	86	100	115
5096 Unexpired unavailable balance, SOY: Appropriations	70	80	80

5098 Unexpired unavailable balance, EOY: Appropriations	80	80	80
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INDIAN IRRIGATION FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014-5639-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	1
Receipts:			
Current law:			
1140 Earnings on Investments, Indian Irrigation Fund	10	2	2
2000 Total: Balances and receipts	10	2	3
Appropriations:			
Current law:			
2101 Indian Irrigation Fund	-10	-1	-1
5099 Balance, end of year .....	.....	1	2

Program and Financing (in millions of dollars)

Identification code 014-5639-0-2-452	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation	35	35	35
Appropriation (special or trust)	10	1	1
Appropriation (previously unavailable) .....	.....	9	9
Appropriations transferred to other acct [014-2301]	-10	-10	-10
Appropriations precluded from obligation	-35	-35	-35
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	203	239	279
5001 Total investments, EOY: Federal securities: Par value	239	279	319
5096 Unexpired unavailable balance, SOY: Appropriations	203	238	264
5098 Unexpired unavailable balance, EOY: Appropriations	238	264	290

WHITE EARTH SETTLEMENT FUND**Program and Financing** (in millions of dollars)

Identification code 014-2204-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payments for White Earth Settlement .....	.....	2	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	2	2
1930 Total budgetary resources available	1	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	2	2
3020 Outlays (gross) .....	.....	-2	-2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	.....	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	2	2
Budget authority, net (total) .....	.....	2	2
4190 Outlays, net (total) .....	.....	2	2

The White Earth Reservation Land Settlement Act of 1985 (P.L. 99-264) authorizes the payment of funds to eligible allottees or heirs of the White Earth Reservation in Minnesota, as determined by the Secretary of the In-

WHITE EARTH SETTLEMENT FUND—Continued

terior. The payment of funds shall be treated as the final judgment, award, or compromise settlement under the provisions of Title 31, United States Code, section 1304.

INDIAN LAND AND WATER CLAIM SETTLEMENTS AND MISCELLANEOUS PAYMENTS TO INDIANS

For payments and necessary administrative expenses for implementation of Indian land and water claim settlements pursuant to the White Earth Reservation Land Settlement Act of 1985, Public Law 99–264, as amended (25 U.S.C. 331 note), the Truckee–Carson–Pyramid Lake Water Rights Settlement Act, title II of Public Law 101–618, and the Hualapai Tribe Water Rights Settlement Act of 2022, Public Law 117–349, and for implementation of other land and water rights settlements, \$58,897,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 014–2303–0–1–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 White Earth	1	1	
0025 Navajo Nation Water Resources Development Trust Fund	4	4	
0027 Navajo Water Settlement	12	12	
0028 Under the reporting threshold	1	1	
0040 Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349)	10	12	
0900 Total new obligations, unexpired accounts (object class 41.0)	28	30	
Budgetary resources:			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	37	38	11
1100 Budget authority:			
Appropriations, discretionary:			
Appropriation	1	1	59
1900 Budget authority (total)	1	1	59
1930 Total budgetary resources available	38	39	70
1941 Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year	38	11	40
Change in obligated balance:			
3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	16	15	39
3010 New obligations, unexpired accounts	28	30	
3020 Outlays (gross)	-1	-4	-34
3050 Unpaid obligations, end of year	15	39	35
3100 Memorandum (non-add) entries:			
Obligated balance, start of year	16	15	39
3200 Obligated balance, end of year	15	39	35
Budget authority and outlays, net:			
4000 Discretionary:			
Budget authority, gross	1	1	59
Outlays, gross:			
Outlays from new discretionary authority .....	.....	30	
Outlays from discretionary balances	1	4	4
4020 Outlays, gross (total)	1	4	34
4180 Budget authority, net (total)	1	1	59
4190 Outlays, net (total)	1	4	34
Land settlements:			
White Earth Reservation Land Settlement Act (P.L. 99–264).—Funds are used to investigate and verify questionable transfers of land by which individual Indian allottees, or their heirs, were divested of ownership; and to pay compensation to said allottees or heirs in accordance with the Act. A major portion of work is contracted under P.L. 93–638, as amended, to the White Earth Reservation Business Committee.			
Water settlements:			
Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349).—Funds are used for payments in accordance with the enacted settlement which establishes the Hualapai Water Trust Fund Account, which the Tribe can use to develop water infrastructure on its reservation;			

and the Hualapai Water Settlement Implementation Fund Account for groundwater monitoring in the Truxton Basin.

Miscellaneous Payments to Indians:

Truckee River Operating Agreement (P.L. 101–618).—Funds are used to pay the BIA share of ongoing administrative fees for the Truckee River Operating Agreement authorized in Section 205 of the Truckee–Carson–Pyramid Lake Water Settlement Act for services provided to implement the settlement. In addition, funds are used to pay the BIA share of the cost of operation and maintenance of Boca Dam and Reservoir pursuant to Section 7 of the Truckee River Operating Agreement.

INDIAN WATER RIGHTS SETTLEMENT COMPLETION FUND

Program and Financing (in millions of dollars)

Identification code 014–2699–0–1–452	2024 actual	2025 est.	2026 est.
Budgetary resources:			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	272	65	65
1010 Unobligated balance transfer to other accts [014–0680]	-198	.....	.....
1010 Unobligated balance transfer to other accts [014–4079]	-9	.....	.....
1070 Unobligated balance (total)	65	65	65
1930 Total budgetary resources available	65	65	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	65	65	65
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

(P.L. 117–58) established the Indian Water Rights Settlement Completion Fund with the authority to transfer amounts to funds or accounts authorized to receive discretionary appropriations, or to satisfy other obligations identified by the Secretary of the Interior, under an Indian water settlement approved and authorized by an Act of Congress before the date of enactment of the Act, November 15, 2021. The Act provided \$2.5 billion in mandatory funding to be deposited in the Fund to remain available until expended.

INDIAN LAND CONSOLIDATION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 014–2103–0–1–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Indian Land Consolidation	3	8	.....
0801 Indian Land Consolidation (Reimbursable) .....	.....	4	5
0900 Total new obligations, unexpired accounts	3	12	5
Budgetary resources:			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	9	10	7
1100 Budget authority:			
Appropriations, discretionary:			
Appropriation	4	4	.....
Spending authority from offsetting collections, discretionary:			
Collected .....	.....	5	5
1900 Budget authority (total)	4	9	5
1930 Total budgetary resources available	13	19	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	7	7

Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1 .....	.....	.....	3
3010 New obligations, unexpired accounts	3	12	5
3020 Outlays (gross)	-3	-9	-6
3050 Unpaid obligations, end of year .....	.....	3	2
3100 Memorandum (non-add) entries:			
Obligated balance, start of year .....	.....	.....	3
3200 Obligated balance, end of year .....	.....	3	2

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	4	9
	Outlays, gross:		5
4010	Outlays from new discretionary authority	1	7
4011	Outlays from discretionary balances	2	2
4020	Outlays, gross (total)	3	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources		-5
4040	Offsets against gross budget authority and outlays (total)		-5
4180	Budget authority, net (total)	4	4
4190	Outlays, net (total)	3	4

The 2026 Budget proposes to eliminate funding for the Indian Land Consolidation Program.

Object Classification (in millions of dollars)			
Identification code 014-2103-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	.....
32.0 Land and structures	1	6	.....
99.0 Direct obligations	3	8	.....
99.0 Reimbursable obligations		4	5
99.9 Total new obligations, unexpired accounts	3	12	5
Employment Summary			
Identification code 014-2103-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	12	12	.....

INDIAN WATER RIGHTS AND HABITAT ACQUISITION PROGRAM

Program and Financing (in millions of dollars)			
Identification code 014-5505-0-2-303	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total) .....			.....
4190 Outlays, net (total) .....			.....

Funds were appropriated in 2003 for the settlement of the water claims of the Shivwits Band of the Paiute Indian Tribe of Utah in order to complete the requirements of the settlement as authorized by P.L. 106-263, which specified the use of the Land and Water Conservation Fund for the implementation of the water rights and habitat acquisition program.

OPERATION AND MAINTENANCE OF QUARTERS

Special and Trust Fund Receipts (in millions of dollars)			
Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Affairs	4	6	5
2000 Total: Balances and receipts	4	6	5
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters	-4	-6	-5
5099 Balance, end of year .....			.....

Program and Financing (in millions of dollars)			
Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
Identification code 014-5051-0-2-452			
0001 Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operations and maintenance	6	6	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	6	6
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	6	5
1930 Total budgetary resources available	12	12	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	.....
3010 New obligations, unexpired accounts	6	6	6
3020 Outlays (gross)	-6	-7	-5
3050 Unpaid obligations, end of year	1	.....	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	.....
3200 Obligated balance, end of year	1	.....	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	6	5
Outlays, gross:			
4100 Outlays from new mandatory authority	2	6	5
4101 Outlays from mandatory balances	4	1	.....
4110 Outlays, gross (total)	6	7	5
4180 Budget authority, net (total)	4	6	5
4190 Outlays, net (total)	6	7	5

The Federal Employees Quarters and Facilities Act of 1964 (P.L. 88-459) is the basic authority under which the Secretary may use funds from the rental of quarters to defray the costs of operation and maintenance incidental to the employee quarters program. Public Law 98-473 established a special Fund, to remain available until expended, for the operation and maintenance of quarters.

Object Classification (in millions of dollars)			
Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
Identification code 014-5051-0-2-452			
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1	1	1
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	2	2	2
12.1 Civilian personnel benefits	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.4 Operation and maintenance of facilities	1	1	1
26.0 Supplies and materials	1	1	1
99.0 Direct obligations	6	6	6
99.9 Total new obligations, unexpired accounts	6	6	6

Employment Summary			
Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
Identification code 014-5051-0-2-452			
1001 Direct civilian full-time equivalent employment	29	29	29
MISCELLANEOUS PERMANENT APPROPRIATIONS			
Special and Trust Fund Receipts (in millions of dollars)			
Identification code 014-9925-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	8	8	11
Receipts:			
Current law:			
1130 Deposits, Operation and Maintenance, Indian Irrigation Systems	40	39	39

MISCELLANEOUS PERMANENT APPROPRIATIONS—Continued
Special and Trust Fund Receipts—Continued

Identification code 014-9925-0-2-452		2024 actual	2025 est.	2026 est.
1130	Power Revenues, Indian Irrigation Projects	101	90	90
1140	Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems	3	1	1
1140	Earnings on Investments, Indian Irrigation Projects	2	2	1
1199	Total current law receipts	146	132	131
1999	Total receipts	146	132	131
2000	Total: Balances and receipts	154	140	142
	Appropriations:			
	Current law:			
2101	Miscellaneous Permanent Appropriations	-146	-130	-130
2103	Miscellaneous Permanent Appropriations		-1	-1
2132	Miscellaneous Permanent Appropriations		2	2
2199	Total current law appropriations	-146	-129	-129
2999	Total appropriations	-146	-129	-129
5099	Balance, end of year	8	11	13

Program and Financing (in millions of dollars)

Identification code 014-9925-0-2-452		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0002	Operation and maintenance, Indian irrigation systems	36	36	36
0003	Power systems, Indian irrigation projects	101	73	73
0004	Alaska resupply program	1	2	2
0900	Total new obligations, unexpired accounts	138	111	111
Budgetary resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	83	95	115
1021	Recoveries of prior year unpaid obligations	4	2	2
1070	Unobligated balance (total)	87	97	117
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	146	130	130
1203	Appropriation (previously unavailable)(special or trust)		1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced		-2	-2
1260	Appropriations, mandatory (total)	146	129	129
1900	Budget authority (total)	146	129	129
1930	Total budgetary resources available	233	226	246
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	95	115	135

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	35	35	49
3010	New obligations, unexpired accounts	138	111	111
3020	Outlays (gross)	-134	-95	-139
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-2	-2
3050	Unpaid obligations, end of year	35	49	19
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	35	35	49
3200	Obligated balance, end of year	35	49	19

Budget authority and outlays, net:

	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	7	.....	.....
	Mandatory:			
4090	Budget authority, gross	146	129	129
	Outlays, gross:			
4100	Outlays from new mandatory authority	65	65	65
4101	Outlays from mandatory balances	62	30	74
4110	Outlays, gross (total)	127	95	139
4180	Budget authority, net (total)	146	129	129
4190	Outlays, net (total)	134	95	139

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	82	94	102
5001	Total investments, EOY: Federal securities: Par value	94	102	110

Claims and treaty obligations.—Payments are made to fulfill treaty obligations with the Senecas of New York (Act of February 19, 1831), the Six Nations of New York (Act of November 11, 1794), and the Pawnees of Oklahoma (the treaty of September 24, 1857).

Operation and maintenance, Indian irrigation systems.—Revenues derived from charges for operation and maintenance of Indian irrigation projects are used to defray in part the cost of operating and maintaining these projects (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895, P.L. 98-146).

Power systems, Indian irrigation projects.—Revenues collected from the sale of electric power by the Colorado River and Flathead power systems are used to operate and maintain those systems (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895; 65 Stat. 254, P.L. 98-146). This activity also includes Cochiti Wet Field Solution funds that were transferred from the Corps of Engineers to pay for operation and maintenance, repair, and replacement of the on-going drainage system (P.L. 102-358).

Alaska resupply program.—Revenues collected from operation of the Alaska Resupply Program are used to operate and maintain this program (P.L. 77-457, 56 Stat. 95).

Object Classification (in millions of dollars)

Identification code 014-9925-0-2-452		2024 actual	2025 est.	2026 est.
Direct obligations:				
	Personnel compensation:			
11.1	Full-time permanent	17	17	17
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	20	20	20
12.1	Civilian personnel benefits	7	7	7
23.3	Communications, utilities, and miscellaneous charges	52	40	40
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	39	21	21
25.3	Other goods and services from Federal sources	2	7	7
25.4	Operation and maintenance of facilities	2	2	2
25.7	Operation and maintenance of equipment	5	3	3
26.0	Supplies and materials	6	6	6
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	3	3	3
99.9	Total new obligations, unexpired accounts	138	111	111

Employment Summary

Identification code 014-9925-0-2-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	235	235	235

INDIAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014-4416-0-3-452		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
	Credit program obligations:			
0715	Other (Rounding) .....	.....	1	1
0743	Interest on downward reestimates	1	.....	.....
0900	Total new obligations, unexpired accounts	1	1	1

Budgetary resources:

	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1	1
1900	Budget authority (total)	1	1	1
1930	Total budgetary resources available	1	1	1

Change in obligated balance:

	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	-1

Financing authority and disbursements, net:

4090	Mandatory:			
	Budget authority, gross	1	1	1

4110	Financing disbursements:			
	Outlays, gross (total)	1	1	1
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	.....	.....
4123	Collections of loans .....	.....	-1	-1
4130	Offsets against gross budget authority and outlays (total)	-1	-1	-1
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

30, 2027: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93-344, as amended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 014-2628-0-1-452 2024 actual 2025 est. 2026 est.

Status of Direct Loans (in millions of dollars)

Identification code 014-4416-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 014-4416-0-3-452	2023 actual	2024 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
Receivables, net	1	1
Net value of assets related to post-1991 direct loans receivable:		
Direct loans receivable, gross	1	1
Allowance for subsidy cost (-) .....	.....	.....
Net present value of assets related to direct loans	1	1
1999 Total assets	2	2
LIABILITIES:		
Federal liabilities:		
Debt .....	.....	.....
Resources payable to Treasury .....	.....	.....
Other	2	2
2999 Total liabilities	2	2
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	2	2

REVOLVING FUND FOR LOANS LIQUIDATING ACCOUNT

Status of Direct Loans (in millions of dollars)

Identification code 014-4409-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 014-4409-0-3-452	2023 actual	2024 actual
ASSETS:		
1601 Direct loans, gross	1	1
1602 Interest receivable .....	.....	.....
1603 Allowance for estimated uncollectible loans and interest (-) .....	.....	.....
1699 Value of assets related to direct loans	1	1
1999 Total assets	1	1
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	1	1
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	1	1

INDIAN GUARANTEED LOAN PROGRAM ACCOUNT

For the cost of administrative expenses, as authorized by the Indian Financing Act of 1974, Public Law 93-262, as amended (25 U.S.C. 1451 et seq.), and of guaranteed loans and insured loans, \$1,000,000, to remain available until September

30, 2027: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93-344, as amended.			
Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).			
Program and Financing (in millions of dollars)			
Identification code 014-2628-0-1-452 2024 actual 2025 est. 2026 est.			
Obligations by program activity:			

0702 Credit program obligations:			
Loan guarantee subsidy	12	10	.....
Reestimates of direct loan subsidy	1	.....	.....
Reestimates of loan guarantee subsidy	1	1	.....
Interest on reestimates of loan guarantee subsidy .....	.....	2	.....
Administrative expenses	2	2	1
0900 Total new obligations, unexpired accounts	16	15	1

0900 Total new obligations, unexpired accounts	16	15	1
Budgetary resources:			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	1	1	1
Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	2	1	1
Budget authority:			
1100 Appropriations, discretionary:			
Appropriation	13	13	1
1200 Appropriations, mandatory:			
Appropriation	2	2	.....
1900 Budget authority (total)	15	15	1
1930 Total budgetary resources available	17	16	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	10	18
3200 Obligated balance, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	10	18
3200 Obligated balance, end of year	10	18	15

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1	12	10	18
3010 New obligations, unexpired accounts	16	15	1
3020 Outlays (gross)	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	10	18	15

3000 Unpaid obligations, brought forward, Oct 1

INDIAN GUARANTEED LOAN PROGRAM ACCOUNT—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 014-2628-0-1-452		2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:				
235001 Indian Guaranteed Loans		-12	-19	.....
235999 Total guaranteed loan reestimates		-12	-19	.....
Administrative expense data:				
3510 Budget authority		1	1	1
3590 Outlays from new authority		1	1	1

The 2026 Budget eliminates this program and does not provide funding for new loan subsidies. Resources for management of existing guaranteed and insured loans are maintained.

Object Classification (in millions of dollars)

Identification code 014-2628-0-1-452		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1 Personnel compensation: Full-time permanent		.....	1	.....
25.3 Other goods and services from Federal sources		2	1	1
41.0 Grants, subsidies, and contributions		14	13	.....
99.9 Total new obligations, unexpired accounts		16	15	1

Employment Summary

Identification code 014-2628-0-1-452		2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment		7	3



INDIAN GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014-4415-0-3-452		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0003 Interest supplement payments		4	2	2
Credit program obligations:				
0711 Default claim payments on principal		.....	2	2
0712 Default claim payments on interest		.....	1	1
0742 Downward reestimates paid to receipt accounts		10	17	.....
0743 Interest on downward reestimates		4	4	.....
0791 Direct program activities, subtotal		14	24	3
0900 Total new obligations, unexpired accounts		18	26	5

Budgetary resources:

1000 Unobligated balance:				
1000 Unobligated balance brought forward, Oct 1		66	66	40
Financing authority:				
1800 Spending authority from offsetting collections, mandatory:				
1800 Collected		20	3	.....
1801 Change in uncollected payments, Federal sources		-2	.....	.....
1825 Spending authority from offsetting collections applied to repay debt		.....	-3	.....
1850 Spending auth from offsetting collections, mand (total)		18	.....	.....
1900 Budget authority (total)		18	.....	.....
1930 Total budgetary resources available		84	66	40
Memorandum (non-add) entries:				
1941 Unexpired unobligated balance, end of year		66	40	35

Change in obligated balance:

3000 Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1		.....	21	.....
3010 New obligations, unexpired accounts		18	26	5
3020 Outlays (gross)		-18	-5	-5
3050 Unpaid obligations, end of year		.....	21	21
Uncollected payments:				
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-11	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired		2	.....	.....
3090 Uncollected pymts, Fed sources, end of year		-9	-9	-9
Memorandum (non-add) entries:				
3100 Obligated balance, start of year		-11	-9	12

3200 Obligated balance, end of year	-9	12	12
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Financing authority and disbursements, net:

Mandatory:				
4090 Budget authority, gross	18
Financing disbursements:				
4110 Outlays, gross (total)	.....	18	5	5
Offsets against gross financing authority and disbursements:				
4120 Offsetting collections (collected) from:				
4122 Payments from program account	.....	-15	-3	.....
4123 Interest on uninvested funds	.....	-1	.....	.....
4123 Non-Federal sources	.....	-4	.....	.....
4130 Offsets against gross budget authority and outlays (total)	.....	-20	-3	.....
Additional offsets against financing authority only (total):				
4140 Change in uncollected pymts, Fed sources, unexpired	.....	2	.....	.....
4160 Budget authority, net (mandatory)	.....	.....	-3	.....
4170 Outlays, net (mandatory)	.....	-2	2	5
4180 Budget authority, net (total)	.....	.....	-3	.....
4190 Outlays, net (total)	.....	-2	2	5

Status of Guaranteed Loans (in millions of dollars)

Identification code 014-4415-0-3-452	2024 actual	2025 est.	2026 est.
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Position with respect to appropriations act limitation on commitments:

2111 Guaranteed loan commitments from current-year authority	202	223	.....
2150 Total guaranteed loan commitments	202	223	.....
2199 Guaranteed amount of guaranteed loan commitments	.....	.....	.....

Cumulative balance of guaranteed loans outstanding:

2210 Outstanding, start of year	533	542	551
2231 Disbursements of new guaranteed loans	93	93	93
2251 Repayments and prepayments	-82	-82	-82
2261 Adjustments: Terminations for default that result in loans receivable	.....	-2	-2
2290 Outstanding, end of year	542	551	560

Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year	478	478	478
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Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310 Outstanding, start of year	2	3	4	.....
2331 Disbursements for guaranteed loan claims	2	2	2	.....
2351 Repayments of loans receivable	-1	-1	-1	.....
2361 Write-offs of loans receivable	.....	.....	.....	.....
2390 Outstanding, end of year	3	4	5	.....

Balance Sheet (in millions of dollars)

Identification code 014-4415-0-3-452	2023 actual	2024 actual
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ASSETS:			
Federal assets:			
1101 Fund balances with Treasury	56	56
Investments in U.S. securities:			
1106 Receivables, net	.....	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501 Defaulted guaranteed loans receivable, gross	.....	2	3
1502 Interest receivable	.....	-1	-1
1505 Allowance for subsidy cost (-)	.....	.....	.....
1599 Net present value of assets related to defaulted guaranteed loans	.....	1	2
1901 Other Federal assets: Upward Subsidy Reestimate Receivable	.....	.....	.....
1999 Total assets	.....	58	59
LIABILITIES:			
Federal liabilities:			
2103 Debt	.....	.....
2105 Other-Downward Reestimate	.....	15	20
2204 Non-Federal liabilities: Liabilities for loan guarantees	.....	43	39
2999 Total liabilities	.....	58	59
NET POSITION:			
3300 Cumulative results of operations

4999 Total liabilities and net position	58	59
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INDIAN LOAN GUARANTY AND INSURANCE FUND LIQUIDATING ACCOUNT

Status of Guaranteed Loans (in millions of dollars)

Identification code 014-4410-0-3-452	2024 actual	2025 est.	2026 est.
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	1	1	1
2351 Repayments of loans receivable .....	.....	.....	.....
2390 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 014-4410-0-3-452	2023 actual	2024 actual
ASSETS:		
1701 Defaulted guaranteed loans, gross		
1702 Interest receivable .....	.....	.....
1703 Allowance for estimated uncollectible loans and interest (-) .....	.....	.....
1799 Value of assets related to loan guarantees	1	1
1999 Total assets	1	1

SELIS-QLISPE KSANKA SETTLEMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 014-5740-0-2-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CSKT Water Settlement	130	90	90
0900 Total new obligations, unexpired accounts (object class 41.0)	130	90	90
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	130	90	90
1930 Total budgetary resources available	130	90	90
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	130	90	90
3020 Outlays (gross)	-130	-90	-90
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	130	90	90
Outlays, gross:			
4100 Outlays from new mandatory authority	111	90	90
4101 Outlays from mandatory balances	19	.....	.....
4110 Outlays, gross (total)	130	90	90
4180 Budget authority, net (total)	130	90	90
4190 Outlays, net (total)	130	90	90

The Selis-Qlispe Ksanka Settlement Trust Fund was established in the Montana Water Rights Protection Act (P.L. 116-260). The Act settles claims to water rights in Montana for the Confederated Salish and Kootenai Tribes of the Flathead Indian Reservation. The Act authorizes annual payments of \$90,000,000 to the Trust Fund out of any Funds in the Treasury not otherwise appropriated starting in fiscal year 2021 through fiscal year 2030 for a total of \$900,000,000. The Act also authorizes discretionary appropriations of \$1,000,000,000 for deposit in the Trust Fund. The Trust Fund includes two accounts: the Salish and Kootenai Compact Account and the Salish and Kootenai Settlement implementation Account. Funds deposited into the account are adjusted to reflect fluctuations in costs oc-

curing after the date of enactment of the Act up to the day of deposit to the Fund. The Trust Fund is interest bearing.

Trust Funds

GIFTS AND DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8367-0-7-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Gifts and Donations, Bureau of Indian Affairs	3	1	1
2000 Total: Balances and receipts	3	1	1
Appropriations:			
Current law:			
2101 Gifts and Donations	-3	-1	-1
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014-8367-0-7-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	2	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	2	1	1

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	1	1
1930 Total budgetary resources available	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	2	2
3010 New obligations, unexpired accounts	2	1	1
3020 Outlays (gross) .....	.....	-1	-1
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	2	2
3200 Obligated balance, end of year	2	2	2

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	3	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	19	.....	.....
4110 Outlays, gross (total)	130	90	90
4180 Budget authority, net (total)	130	90	90
4190 Outlays, net (total)	130	90	90

BUREAU OF INDIAN EDUCATION

Federal Funds

OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN EDUCATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5621-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Education	2	3	3
2000 Total: Balances and receipts	2	3	3
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters, Bureau of Indian Education	-2	-3	-3

OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN EDUCATION—Continued
Special and Trust Fund Receipts—Continued

Identification code 014-5621-0-2-452	2024 actual	2025 est.	2026 est.
5099 Balance, end of year

Program and Financing (in millions of dollars)

Identification code 014-5621-0-2-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 OM Quarters	3	3
0900 Total new obligations, unexpired accounts (object class 25.2)	3	3

Budgetary resources:

1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	2	2
Budget authority:			
1201 Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	3	3
1930 Total budgetary resources available	2	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1 .....	.....	1	
3010 New obligations, unexpired accounts .....	.....	3	3
3020 Outlays (gross) .....	.....	-2	-2
3050 Unpaid obligations, end of year			
3100 Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	1	
3200 Obligated balance, end of year .....	.....	1	2

Budget authority and outlays, net:

4090 Budget authority, gross	2	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	2	2
4180 Budget authority, net (total)	2	3	3
4190 Outlays, net (total) .....	.....	2	2

Employment Summary

Identification code 014-5621-0-2-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3	3	3

OPERATION OF INDIAN EDUCATION PROGRAMS

For expenses necessary for the operation of Indian education programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), the Education Amendments of 1978, Public Law 95-561, as amended (25 U.S.C. 2001-2019), and the Tribally Controlled Schools Act of 1988, Public Law 100-297, as amended (25 U.S.C. 2501 et seq.), \$867,992,000 to remain available until September 30, 2027, except as otherwise provided herein: Provided, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$697,345,000 for school operations costs of Bureau-funded schools and other education programs shall become available on June 1, 2026, and shall remain available until September 30, 2027: Provided further, That notwithstanding any other provision of law, including but not limited to 25 U.S.C. 5301 et seq. and section 1128 of the Education Amendments of 1978, Public Law 95-561, as amended (25 U.S.C. 2008), not to exceed \$95,822,000 within and only from such amounts made available for school operations shall be available for administrative cost grants associated with grants approved prior to June 1, 2026: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 014-2106-0-1-501	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Education	1,153	1,153	790
0003 American Rescue Plan (P.L. 117-2)	62	2	2
0100 Direct program activities, subtotal	1,215	1,155	792
0799 Total direct obligations	1,215	1,155	792
0807 OIEP Reimbursable	400	400	400
0809 Reimbursable program activities, subtotal	400	400	400
0899 Total reimbursable obligations	400	400	400
0900 Total new obligations, unexpired accounts	1,615	1,555	1,192
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	621	481	264
1001 Discretionary unobligated balance brought fwd, Oct 1	569	.....	.....
1010 Unobligated balance transfer to other accts [014-2100]	-13	.....	.....
1011 Unobligated balance transfer from other acct [047-0616]	3	.....	2
1021 Recoveries of prior year unpaid obligations	17	.....	.....
1070 Unobligated balance (total)	628	481	266
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,132	1,132	868
1120 Appropriations transferred to other acct [014-2100]	-55	.....	.....
1160 Appropriation, discretionary (total)	1,077	1,132	868
Spending authority from offsetting collections, discretionary:			
1700 Collected	437	106	106
1701 Change in uncollected payments, Federal sources	-46	100	100
1750 Spending auth from offsetting collections, disc (total)	391	206	206
1900 Budget authority (total)	1,468	1,338	1,074
1930 Total budgetary resources available	2,096	1,819	1,340
1941 Unexpired unobligated balance, end of year	481	264	148
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	377	391	865
3010 New obligations, unexpired accounts	1,615	1,555	1,192
3011 Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020 Outlays (gross)	-1,578	-1,081	-1,226
3040 Recoveries of prior year unpaid obligations, unexpired	-17	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050 Unpaid obligations, end of year	391	865	831
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-119	-68	-168
3070 Change in uncollected pymts, Fed sources, unexpired	46	-100	-100
3071 Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-68	-168	-268
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	258	323	697
3200 Obligated balance, end of year	323	697	563
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,468	1,338	1,074
Outlays, gross:			
4010 Outlays from new discretionary authority	642	602	510
4011 Outlays from discretionary balances	834	443	680
4020 Outlays, gross (total)	1,476	1,045	1,190
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-423	-106	-106
4033 Non-Federal sources	-18	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-441	-108	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	46	-100	-100
4052 Offsetting collections credited to expired accounts	4	2	2
4060 Additional offsets against budget authority only (total)	50	-98	-98
4070 Budget authority, net (discretionary)	1,077	1,132	868
4080 Outlays, net (discretionary)	1,035	937	1,082
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	102	36	36
4180 Budget authority, net (total)	1,077	1,132	868

4190 Outlays, net (total)	1,137	973	1,118
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The Operation of Indian Education Programs appropriation provides school operations resources for education-related services and benefits provided to federally recognized Indian Tribes, individual American Indians and Alaska Natives, and Bureau of Indian Education-funded schools.

Object Classification (in millions of dollars)

Identification code 014-2106-0-1-501	2024 actual	2025 est.	2026 est.
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Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	49	49	42
11.3 Other than full-time permanent	118	118	78
11.5 Other personnel compensation	12	12	12
11.9 Total personnel compensation	179	179	132
12.1 Civilian personnel benefits	64	64	50
21.0 Travel and transportation of persons	7	7	7
23.3 Communications, utilities, and miscellaneous charges	32	32	11
25.1 Advisory and assistance services	14	14	14
25.2 Other services from non-Federal sources	65	65	30
25.3 Other goods and services from Federal sources	12	12	12
25.4 Operation and maintenance of facilities	19	19	15
25.6 Medical care	2	2	2
25.7 Operation and maintenance of equipment	12	12	8
26.0 Supplies and materials	36	36	20
31.0 Equipment	15	15	10
32.0 Land and structures	22	22	15
41.0 Grants, subsidies, and contributions	736	676	466
99.0 Direct obligations	1,215	1,155	792
99.0 Reimbursable obligations	400	400	400
99.9 Total new obligations, unexpired accounts	1,615	1,555	1,192

Employment Summary

Identification code 014-2106-0-1-501	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,240	2,161	2,135
2001 Reimbursable civilian full-time equivalent employment	504	504	531

EDUCATION CONSTRUCTION

For construction, repair, improvement, and maintenance of buildings, utilities, and other facilities necessary for the operation of Indian education programs, including architectural and engineering services by contract; acquisition of lands, and interests in lands; \$48,114,000, to remain available until expended: Provided, That in order to ensure timely completion of construction projects, the Secretary of the Interior may assume control of a project and all funds related to the project, if, not later than 18 months after the date of the enactment of this Act, any Tribally Controlled Schools Act of 1998, part B of title V of Public Law 100-297, as amended (25 U.S.C. 2501, et seq.), grantee receiving funds appropriated in this Act or in any prior Act, has not completed the planning and design phase of the project and commenced construction.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

EDUCATION CONSTRUCTION

For an additional amount for "Education Construction", \$153,000,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 014-2105-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Education Construction	210	210	48
0003 2025 Disaster Supplemental (PL 115-158) .....	.....	153	.....
0799 Total direct obligations	210	363	48
0900 Total new obligations, unexpired accounts	210	363	48

Budgetary resources:

1000	Unobligated balance brought forward, Oct 1	512	542	567
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	517	542	567
Budget authority:				
1100	Appropriations, discretionary:	235	388	48
1930	Total budgetary resources available	752	930	615
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	542	567	567

Change in obligated balance:

3000	Unpaid obligations, brought forward, Oct 1	296	347	398
3010	New obligations, unexpired accounts	210	363	48
3020	Outlays (gross)	-154	-312	-192
3040	Recoveries of prior year unpaid obligations, unexpired	5	.....	.....
3050	Unpaid obligations, end of year	347	398	254
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	296	347	398
3200	Obligated balance, end of year	347	398	254

Budget authority and outlays, net:

4000	Budget authority, gross	235	388	48
Outlays, gross:				
4010	Outlays from new discretionary authority	4	158	12
4011	Outlays from discretionary balances	150	154	180
4020	Outlays, gross (total)	154	312	192
4180	Budget authority, net (total)	235	388	48
4190	Outlays, net (total)	154	312	192

The Education Construction program supports the Bureau of Indian Education (BIE) by renovating or replacing BIE-funded schools and dormitories to provide an environment conducive to quality educational achievement and improved opportunities for Indian students. The program provides safe, and functional facilities to students attending BIE-funded schools and dormitories.

Object Classification (in millions of dollars)

Identification code 014-2105-0-1-452	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	2	2
11.9 Total personnel compensation	2	2	2
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	2	2	2
25.2 Other services from non-Federal sources	76	76	10
25.4 Operation and maintenance of facilities	8	8	8
25.7 Operation and maintenance of equipment	1	1	1
41.0 Grants, subsidies, and contributions	120	273	24
99.9 Total new obligations, unexpired accounts	210	363	48

Employment Summary

Identification code 014-2105-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	13	13	13

Trust Funds

GIFTS AND DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8361-0-7-501	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
1130 Receipts, Gifts and Donations	2	1	1
2000 Total: Balances and receipts	2	1	1

GIFTS AND DONATIONS—Continued
Special and Trust Fund Receipts—Continued

Identification code 014-8361-0-7-501	2024 actual	2025 est.	2026 est.
Appropriations:			
Current law:			
2101 Gifts and Donations	-2	-1	-1
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014-8361-0-7-501	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Gifts and Donations, Bureau of Indian Affairs (Direct)	2	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	1	1
1930 Total budgetary resources available	6	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	.....	.....
3010 New obligations, unexpired accounts	2	1	1
3020 Outlays (gross)	-1	-2	-1
3050 Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	1	.....
3200 Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	1	1
Outlays:			
4100 Outlays from new mandatory authority .....	.....	1	1
4101 Outlays from mandatory balances	1	1	.....
4110 Outlays, gross (total)	1	2	1
4180 Budget authority, net (total)	2	1	1
4190 Outlays, net (total)	1	2	1

Donations and contributed funds.—The Secretary of the Interior may accept donations of funds or other property, and may use the donated property in accordance with the terms of the donation in furtherance of any program authorized by other provision of law for the benefit of Indians (25 U.S.C. 5341).

Object Classification (in millions of dollars)

Identification code 014-8361-0-7-501	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent .....	.....	.....	1
41.0 Grants, subsidies, and contributions	2	1	.....
99.9 Total new obligations, unexpired accounts	2	1	1

Employment Summary

Identification code 014-8361-0-7-501	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	6	6	7

ADMINISTRATIVE PROVISIONS

The Bureau of Indian Affairs and the Bureau of Indian Education may carry out the operation of Indian programs by direct expenditure, contracts, cooperative agreements, compacts, and grants, either directly or in cooperation with States and other organizations.

Notwithstanding the Act of September 22, 1961, Public Law 87-279, as amended (25 U.S.C. 15), the Bureau of Indian Affairs may contract for services in support of the management, operation, and maintenance of the Power Division of the San Carlos Irrigation Project.

Notwithstanding any other provision of law, no funds available to the Bureau of Indian Affairs or the Bureau of Indian Education for central office oversight and Executive Direction and Administrative Services (except Executive Direction and Administrative Services funding for Tribal Priority Allocations, regional offices, and facilities operations and maintenance) shall be available for contracts, grants, compacts, or cooperative agreements with the Bureau of Indian Affairs or the Bureau of Indian Education under the provisions of the Indian Self-Determination Act or the Tribal Self-Governance Act of 1994, Public Law 103-413.

In the event any tribe returns appropriations made available by this Act to the Bureau of Indian Affairs or the Bureau of Indian Education, this action shall not diminish the Federal Government's trust responsibility to that tribe, or the government-to-government relationship between the United States and that tribe, or that tribe's ability to access future appropriations.

Notwithstanding any other provision of law, no funds available to the Bureau of Indian Education, other than the amounts provided herein for assistance to public schools under the Act of April 16, 1934, as amended (25 U.S.C. 5342 et seq.), shall be available to support the operation of any elementary or secondary school in the State of Alaska.

No funds available to the Bureau of Indian Education shall be used to support expanded grades for any school or dormitory beyond the grade structure in place or approved by the Secretary of the Interior at each school in the Bureau of Indian Education school system as of October 1, 1995, except that the Secretary of the Interior may waive this prohibition to support expansion of up to one additional grade when the Secretary determines such waiver is needed to support accomplishment of the mission of the Bureau of Indian Education, or more than one grade to expand the elementary grade structure for Bureau-funded schools with a K-2 grade structure on October 1, 1996. Appropriations made available in this or any prior Act for schools funded by the Bureau shall be available, in accordance with the Bureau's funding formula, only to the schools in the Bureau school system as of September 1, 1996, and to any school or school program that was reinstated in fiscal year 2012. Funds made available under this Act may not be used to establish a charter school at a Bureau-funded school (as that term is defined in section 1141 of the Education Amendments of 1978, Public Law 95-561, as amended (25 U.S.C. 2021)), except that a charter school that is in existence on the date of the enactment of this Act and that has operated at a Bureau-funded school before September 1, 1999, may continue to operate during that period, but only if the charter school pays to the Bureau a pro rata share of funds to reimburse the Bureau for the use of the real and personal property (including buses and vans), the funds of the charter school are kept separate and apart from Bureau funds, and the Bureau does not assume any obligation for charter school programs of the State in which the school is located if the charter school loses such funding. Employees of Bureau-funded schools sharing a campus with a charter school and performing functions related to the charter school's operation and employees of a charter school shall not be treated as Federal employees for purposes of chapter 171 of title 28, United States Code.

Notwithstanding any other provision of law, including section 113 of the Department of the Interior and Related Agencies Appropriations Act, 2000, Appendix C of Public Law 106-113, if in fiscal year 2003 or 2004 a grantee received indirect and administrative costs pursuant to a distribution formula based on section 5(f) of Public Law 101-301, the Secretary shall continue to distribute indirect and administrative cost funds to such grantee using the section 5(f) distribution formula.

Funds available under this Act may not be used to establish satellite locations of schools in the Bureau school system as of September 1, 1996, except that the Secretary may waive this prohibition in order for an Indian tribe to provide language and cultural immersion educational programs for non-public schools located within the jurisdictional area of the tribal government which exclusively serve tribal members, do not include grades beyond those currently served at the existing Bureau-funded school, provide an educational environment with educator presence and academic facilities comparable to the Bureau-funded school, comply with all applicable Tribal, Federal, or State health and safety standards, and the Americans with Disabilities Act, and demonstrate the benefits of establishing operations at a satellite location in lieu of incurring extraordinary costs, such as for transportation or other impacts to students such as those caused by busing students extended distances: Provided, That no funds available under this Act may be used to fund operations, maintenance, rehabilitation, construction, or other facilities-related costs for such assets that are not owned by the Bureau: Provided further, That the term "satellite school" means a school location physically separated from the existing Bureau school by more than 50 miles but that forms part of the existing school in all other respects.

Funds made available for Tribal Priority Allocations within Operation of Indian Programs and Operation of Indian Education Programs may be used to execute requested adjustments in tribal priority allocations initiated by an Indian tribe.

BUREAU OF TRUST FUNDS ADMINISTRATION

Federal Funds

FEDERAL TRUST PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants, \$100,009,000, to remain available until expended, of which not to exceed \$8,676,000 from this or any other Act, may be available for settlement support: Provided, That funds for trust management improvements and litigation support may, as needed, be transferred to or merged with the Bureau of Indian Affairs, "Operation of Indian Programs" and Bureau of Indian Education, "Operation of Indian Education Programs" accounts; the Office of the Solicitor, "Salaries and Expenses" account; and the Office of the Secretary, "Departmental Operations" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2026, as authorized by the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee: Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less: Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder: Provided further, That not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, That erroneous payments that are recovered shall be credited to and remain available in this account for this purpose: Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the Bureau of Trust Funds Administration receives proof of ownership from a Special Deposit Accounts claimant: Provided further, That notwithstanding section 102 of the American Indian Trust Fund Management Reform Act of 1994, Public Law 103-412 (25 U.S.C. 4011) or any other provision of law, the Secretary may aggregate the trust accounts of individuals whose whereabouts are unknown for a continuous period of at least 5 years and shall not be required to generate periodic statements of performance for the individual accounts: Provided further, That with respect to the preceding proviso, the Secretary shall continue to maintain sufficient records to determine the balance of the individual accounts, including any accrued interest and income, and such funds shall remain available to the individual account holders.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 014-0120-0-1-808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Program operations, support, and improvements			
0002 Executive direction	110	98	98
0799 Total direct obligations	2	2	2
0900 Total new obligations, unexpired accounts	112	100	100
Budgetary resources:			
0001 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	14	14
1021 Recoveries of prior year unpaid obligations	7	.....	.....
1070 Unobligated balance (total)	23	14	14
Budget authority:			
0001 Appropriations, discretionary:			
1100 Appropriation	100	100	100
0001 Spending authority from offsetting collections, discretionary:			
1700 Collected	3	.....	.....
1900 Budget authority (total)	103	100	100
1930 Total budgetary resources available	126	114	114
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	14	14

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	47	34	8
3010 New obligations, unexpired accounts	112	100	100
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-119	-126	-99
3040 Recoveries of prior year unpaid obligations, unexpired	7	.....	.....
3050 Unpaid obligations, end of year	34	8	9
3100 Memorandum (non-add) entries:	.....	.....	.....
3200 Obligated balance, start of year	47	34	8
3200 Obligated balance, end of year	34	8	9

Budget authority and outlays, net:

4000 Discretionary:	.....	.....	.....
4000 Budget authority, gross	103	100	100
4000 Outlays, gross:	.....	.....	.....
4010 Outlays from new discretionary authority	77	90	90
4011 Outlays from discretionary balances	42	36	9
4020 Outlays, gross (total)	119	126	99
4020 Offsets against gross budget authority and outlays:	.....	.....	.....
4030 Offsetting collections (collected) from:	.....	.....	.....
4030 Federal sources	-3	-1	.....
4052 Additional offsets against gross budget authority only:	.....	.....	.....
4060 Offsetting collections credited to expired accounts	1	.....	.....
4070 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	100	100	100
4080 Outlays, net (discretionary)	116	125	99
4180 Budget authority, net (total)	100	100	100
4190 Outlays, net (total)	116	125	99

To provide financial Trust services to Indian Tribes, individual American Indians, and Alaska Natives, the 2026 Budget requests funds for the Bureau of Trust Funds Administration (BTFA) within the Office of the Assistant Secretary-Indian Affairs.

Executive Direction.—This activity supports BTFA staff and the Bureau's responsibilities and authorities for Indian trust fund management.

Trust Operations and Program Operations.—This activity supports the management and investment of approximately \$8.8 billion held in trust for Indian Tribes and individual Indians. Responsibilities include accurate and timely posting of receipts, investment, disbursement, reconciliation, and providing timely financial information to Indian Tribes and individual Indian money account holders.

Object Classification (in millions of dollars)

Identification code 014-0120-0-1-808	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation:			
11.1 Full-time permanent	42	42	42
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	45	45	45
12.1 Civilian personnel benefits	17	17	17
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	4	3	3
25.2 Other services from non-Federal sources	22	15	15
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	15	11	11
25.7 Operation and maintenance of equipment	2	2	2
31.0 Equipment	1	1	1
99.0 Direct obligations	110	98	98
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	112	100	100

Employment Summary

Identification code 014-0120-0-1-808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	421	436	392
2001 Reimbursable civilian full-time equivalent employment	5	3	5

TRIBAL SPECIAL FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5265-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Special Fund	2	2	2
1140 Earnings on Investment, Tribal Special Fund	1	1	1
1199 Total current law receipts	3	3	3
1999 Total receipts	3	3	3
2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 Tribal Special Fund	-3	-3	-3
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014-5265-0-2-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Tribal Special Fund (Direct)	3	3	3
0900 Total new obligations, unexpired accounts (object class 41.0)	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1930 Total budgetary resources available	18	18	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	15	15
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-3	-3	-3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	3	3
4101 Outlays from mandatory balances	3	.....	.....
4110 Outlays, gross (total)	3	3	3
4180 Budget authority, net (total)	3	3	3
4190 Outlays, net (total)	3	3	3
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	15	15	17
5001 Total investments, EOY: Federal securities: Par value	15	17	16
5010 Total investments, SOY: non-Fed securities: Market value	84	84	81
5011 Total investments, EOY: non-Fed securities: Market value	84	81	79

The Tribal Special Fund includes the following accounts: Tribal Economic Recovery Fund which consists of the Papago Cooperative Fund, Ute Tribe Trust Fund, and Cochiti Wetfields.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

TRUST LAND CONSOLIDATION FUND

Program and Financing (in millions of dollars)

Identification code 014-5670-0-2-452	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	1	1	1
1953 Expired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

Trust Funds

TRIBAL TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8030-0-7-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	2	2
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Trust Fund	43	44	46
1130 Return of Principal from Private Sector Investments, Tribal Trust Fund	357	371	386
1130 Miscellaneous Sales of Assets, Tribal Trust Fund	155	162	168
1140 Earnings on Investments, Tribal Trust Fund	14	14	15
1199 Total current law receipts	569	591	615
1999 Total receipts	569	591	615
2000 Total: Balances and receipts	570	593	617
Appropriations:			
Current law:			
2101 Tribal Trust Fund	-568	-591	-615
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 014-8030-0-7-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Tribal Trust Fund (Direct)	195	591	615
0900 Total new obligations, unexpired accounts (object class 41.0)	195	591	615
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	299	672	672
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	568	591	615
1930 Total budgetary resources available	867	1,263	1,287
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	672	672	672
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	195	591	615
3020 Outlays (gross)	-195	-591	-615
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	568	591	615
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	550	572
4101 Outlays from mandatory balances	195	41	43
4110 Outlays, gross (total)	195	591	615
4180 Budget authority, net (total)	568	591	615
4190 Outlays, net (total)	195	591	615

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	304	743	700
5001 Total investments, EOY: Federal securities: Par value	743	700	650
5010 Total investments, SOY: non-Fed securities: Market value	1,064	826	801
5011 Total investments, EOY: non-Fed securities: Market value	826	801	759

The Tribal Trust Fund includes the following accounts: White Mountain Apache Tribe Fund, Confederated Salish and Kootenai Tribes Water Rights Settlement Fund, Blackfeet Nation Fund, and Navajo Trust Fund.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific Acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

DEPARTMENTAL OFFICES

Federal Funds

OFFICE OF THE SECRETARY

DEPARTMENTAL OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses for management of the Department of the Interior and for grants and cooperative agreements, as authorized by law, \$124,012,000, to remain available until September 30, 2027; of which not to exceed \$15,000 may be for official reception and representation expenses; of which up to \$1,000,000 shall be available for workers compensation payments and unemployment compensation payments associated with the orderly closure of the United States Bureau of Mines; and of which \$19,295,000 for Indian land, mineral, and resource valuation activities shall remain available until expended: Provided, That funds for Indian land, mineral, and resource valuation activities may, as needed, be transferred to and merged with the Bureau of Indian Affairs "Operation of Indian Programs" and Bureau of Indian Education "Operation of Indian Education Programs" accounts and the Bureau of Trust Funds Administration "Federal Trust Programs" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2026, as authorized by the Indian Self-Determination Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 014-0102-0-1-306	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0012 Leadership and Administration - Direct	113	113	88
0013 Management Services - Direct	26	33	37
0019 2022 Bipartisan Infrastructure Law (P.L. 117-58)	233	157	157
0020 2022 Inflation Reduction Act (P.L. 117-169)	31	31	31
0021 LWCF - Mandatory (GAOA, P.L. 116-152)	22	22	2
0100 Direct program subtotal	425	356	315
0799 Total direct obligations	425	356	315
0804 Leadership and Administration - Reimbursable	81	38	34
0805 Management Services - Reimbursable	1	1	1
0807 2022 Bipartisan Infrastructure Law (P.L. 117-58) - Reimb	7	6	6
0808 2022 Inflation Reduction Act (P.L. 117-169) - Reimbursable	1	1	1
0899 Total reimbursable obligations	90	46	42
0900 Total new obligations, unexpired accounts	515	402	357

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	306	153	113
1001 Discretionary unobligated balance brought fwd, Oct 1	234	104	.....
1010 Unobligated balance transfer to other accts - FWS [014-1611]	-1	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-20	.....	.....
1021 Recoveries of prior year unpaid obligations	9	3	3
1070 Unobligated balance (total)	294	156	116
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	147	147	124
1120 Appropriations transferred to other acct - BIA [014-2100]	-2	.....	.....

1120 Appropriations transferred to other acct - FWS [014-1611]	-8	.....	.....
1160 Appropriation, discretionary (total)	137	147	124
1170 Advance appropriations, discretionary:			
1172 Advance appropriation	142	142	142
1180 Advanced appropriation, discretionary (total)	141	141	141
Appropriations, mandatory:			
1201 Appropriation (GAOA P.L. 116-152)	19	19	2
1202 Appropriation (previously unavailable) .....	.....	1	1
1203 Appropriation (previously unavailable)(special or trust)	1	.....	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	19	19	3
Spending authority from offsetting collections, discretionary:			
1700 Collected	82	46	42
1701 Change in uncollected payments, Federal sources	-11	.....	.....
1750 Spending auth from offsetting collections, disc (total)	71	46	42
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	6	.....
1801 Change in uncollected payments, Federal sources	6	.....	.....
1850 Spending auth from offsetting collections, mand (total)	7	6	.....
1900 Budget authority (total)	375	359	310
1930 Total budgetary resources available	669	515	426
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	153	113	69

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	150	216	184
3010 New obligations, unexpired accounts	515	402	357
3011 Obligations ("upward adjustments"), expired accounts	7	.....	.....
3020 Outlays (gross)	-446	-430	-398
3040 Recoveries of prior year unpaid obligations, unexpired	-9	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-1	-1	-1
3050 Unpaid obligations, end of year	216	184	139
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-53	-34	-34
3070 Change in uncollected pymts, Fed sources, unexpired	5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	14	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-34	-34	-34
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	97	182	150
3200 Obligated balance, end of year	182	150	105

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	349	334	307
Outlays, gross:			
4010 Outlays from new discretionary authority	257	221	205
4011 Outlays from discretionary balances	164	170	176
4020 Outlays, gross (total)	421	391	381
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-102	-55	-51
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	11	.....	.....
4052 Offsetting collections credited to expired accounts	20	9	9
4060 Additional offsets against budget authority only (total)	31	9	9
4070 Budget authority, net (discretionary)	278	288	265
4080 Outlays, net (discretionary)	319	336	330
Mandatory:			
4090 Budget authority, gross	26	25	3
Outlays, gross:			
4100 Outlays from new mandatory authority	16	23	3
4101 Outlays from mandatory balances	9	16	14
4110 Outlays, gross (total)	25	39	17
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-6	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
4160 Budget authority, net (mandatory)	19	19	3
4170 Outlays, net (mandatory)	24	33	17
4180 Budget authority, net (total)	297	307	268
4190 Outlays, net (total)	343	369	347