

**Financial Operations
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Process Name	Process Flow or Template Number	Section Number	Description of Changes	
Receipt of Funds	FO.1.1 - 1.4	8	Escrow tracking system added	
			Leasing system added	
			Title system added	
			Federal Financial System (FFS) added	
			Cash management system added	
	FO.1.1	N/A	Template 1.1 "Create Funds Receivable" divided into 2 templates for trust and non-trust funds	
	FO.1.1a	4.2	Financial institution added	
		6.1	Distribution information added	
	FO.1.1b	All	Funds receivable entries for non-trust funds, such as administrative fees and bid deposits, are created	
		1.2 and 6.2	Maintenance of performance bonds is included	
	FO.1.2	N/A	Template 1.2 "Receive and Post Funds" divided into 2 templates for trust and non-trust funds	
	FO.1.2a	1.2, 4.1 and 5	Processing of inexpensive, revocable permits included	
		4.2	Financial institution added	
		6.2	Cash received entry	
			Escrow or administrative account entry added	
FO.1.2b	10	Direct payments to IIM accountholders is disallowed		
	All	Receipt of non-Trust funds, such as bid deposits and administrative fees, is included.		
	1.2 and 6.2	Maintenance of performance bonds is included		
Receipt of Funds	FO.1.3	1.2, 6.1 and 6.2	Processing production-based contracts added	
			4.2	Lockbox operation added
			6.1	Fund transfers or receipts added
				Escrow or administrative accounts added
				Royalty report (Fors 2014) added

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Process Name	Process Flow or Template Number	Section Number	Description of Changes
			Production accountability audit added
		6.2	Escrow or administrative account entry added
	FO.1.4	N/A	Renamed "Impose Penalties and Generate Notices"
		1.2	Description changed to indicate Trust Services will generate 10-day show cause at the request of a BIA line official
		6.2	Escrow or administrative account entry added
Investment Operations	FO.2.1 - 2.4	8	Investment portfolio management system added
			Funds receivable system added
			Funds payable system added
			Cash management system added
	FO.2.1	4.1 and 10	Investment committee added
		4.1	OST Trust Services added
	FO.2.2	4.1	OST Trust Services added
		5	Receipt of funds added
		6.2	Updated beneficiary accounts added
	FO.2.3	N/A	Renamed "Execute Trades for Long Term Investment"
		3	Beneficiary involvement added
		4.1	OST Trust Services added
		5	Receipt of funds added
		6.1	Treasury transmittal added
		6.2	Custodian's report added
		10	Issue concerning government's liability for investment advice is added
	FO.2.4	N/A	Template 2.4 "Post Accounts" has been folded into Template 2.5 "Produce Report" that is now numbered 2.4
			Custodian added
		4.2	Broker added

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		5	"An investment transaction occurs" is added
		6.1	Custodian's report added
Disbursements	FO.3.1 - 3.7	8	Escrow tracking system added
			Cash management system added
	FO.3.1	4.1	OST Field Operations management added
			Tribes added
		4.2	Third party payees added
		6.1	Supporting documentation added
	FO.3.3	4.2	Third parties added
	FO.3.4	10	Advance payments are disallowed
	FO.3.5	4.2	Third parties added
		6.2	Funds payable balance added Disbursement file added
	FO.3.6	N/A	Renamed "Reconcile Deficiencies"
		4.2	Third parties added
		6.1	Account balances added Funds payable balance added
	FO.3.7	5	"A disbursement schedule has been run" is added
		6.1	Account balances added
Funds payable balance added Disbursement file added			
Omnibus Reconciliation	FO.4.0	4.1	OST Field Operations added
			Tribes added
		6.1	Cash management file added
	8	Cash management system added	
		Escrow tracking system added Federal Financial System (FFS) added	

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Process Name	Process Flow or Template Number	Section Number	Description of Changes
Reporting and Statements	FO.5.0	1.2	A description of the sections of a beneficiary statement is added
		4.1	Tribes added
		4.2	"Other parties with authority" is added
		6.1	Cash management file added
		8	Cash management system added