



U.S. Department of the Interior
"To-Be" Trust Business Model
Process Template

Title: Post Disbursements	Process Number FO.3.5
<i>Identify the process in the "Verb Noun" format. (Ex: Maintain Ownership)</i>	

1. Process Definition *Provide an overview of the process and define its starting and ending points*

1.1 Starts With	Payment to a beneficiary, authorized payee or payee's financial institution.
1.2 Process Overview	Funds payable entries, beneficiary and trust-related accounts are updated with disbursement information and transactions verified. Posted disbursements are reported to and reconciled with Treasury. Money received and automatically paid out to beneficiaries does not process through the payables system, but a check or electronic transfer is posted as a disbursement from cash.
1.3 Stops With	The posting of a disbursement to the funds payable system and a beneficiary, escrow or administrative account.

2. Trust Business Objectives *Identify the Comprehensive Trust Model strategic goals and business objectives to which this process contributes.*

Goal/Objective
To disburse funds in a timely, accurate, effective and efficient manner..

3. How should Beneficiaries be involved in this process?

Beneficiary Involvement
None

4. Organizations, Offices and Roles. *Identify the DOI organizations and related roles that should be involved in performing the process.*

4.1 DOI Organizations. *Identify the DOI organizations, offices and individual roles that contribute to this process.*
 DOI organizations include the Office of the Secretary, BIA, OST, BLM, MMS, OHA, OSM among others.
 Offices include Central Offices, Regional Offices, Agency(Field) Offices, etc.
 All individual roles that contribute, in a significant manner, should be identified.

Organization	Office	Role	Contribution
OST	Trust Services		Perform quality assurance process and verify transactions. Post disbursements from beneficiary accounts, usually paid to beneficiaries or assignees, and post to funds payable. Post disbursements from escrow or administrative accounts (e.g. for



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Organization	Office	Role	Contribution
			improvements to an allotment) and post to funds payable. Reconcile with Treasury. Reconcile with third parties.

4.2 Non-DOI Organizations. *Identify the non-DOI organizations that support the execution or control of this process.*

External Organization	Contribution
Treasury	Reconcile transactions and fund balances.
Third parties	Reconcile transactions and fund balances.

5. Event(s) *Identify the events or conditions that start the process. Describe each event and indicate the frequency (daily, monthly, quarterly, etc.) in which each event is expected to occur. An event may be an external interaction (a beneficiary submits an application), the expiration of a period of time (a lease is due to expire in 90 days), or the realization of some pre-defined threshold (an IIM account reaches the automatic disbursement threshold).*

Event	Description	Estimated Frequency
None		

6. Inputs and Outputs. *Identify and describe all inputs and outputs related to this process. Inputs are information or materials used during the execution of the process; outputs are materials or information produced by the process.*

6.1 Inputs

Input	Description
Disbursements	Actual payouts made by check, EFT, account transfer or other means.
Beneficiary, escrow and administrative accounts	Accounts created to receive and disburse trust-related monies.

6.2 Outputs

Output	Description
Account balances	Updated account balances as a result of disbursements or transfers.



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Output	Description
Funds payable entries	Updated balances as a result of disbursements and transfers.
Disbursement file	Details of disbursements and transfers completed in a scheduled cycle.

7. Fiduciary and Legal Obligations and Controls

7.1 Obligations

Identify and describe the legal and fiduciary obligations that impact this process. For each obligation, indicate the document or commitment that defines the obligation and the citation (paragraph or section) within the document that pertains to this process.

Obligation	Source	Business Impact
Regulations for carrying out the duties to manage and administer trust assets	25 CFR 115	Guidelines for management of trust funds for tribes and individual Indians.
Leasing on trust assets relate to bonuses, damages and fees	25 CFR 211.24	Regulation concerning deposit of funds.
Rights of Way: compensation for granting of easements and deposits for survey damages	25 CFR 169.14	Regulation concerning deposit of funds.
Intra-governmental accounting guidance	Treasury regulations	Disbursing authority. Safeguarding and disposal of check stock.

7.2 Controls

Identify and describe any controls (enforcement mechanisms) that may be used to ensure that the process adheres to obligations and internal process requirements. Controls may be reviews, audits, segregated duties, etc. Indicate the reason that each control should be introduced (name the obligation that a control is intended to enforce; indicate any controls required to ensure consistency or reliability).

Control	Reason	Description
Generally Accepted Accounting Principles (GAAP)	Ensure that financial records meet industry standards and are auditable.	Accounting industry standards.
Federal Financial Accounting Standards	Ensure that financial records meet federal standards and are auditable.	Financial standards issued by the Federal Accounting Standards Advisory Board.



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Control	Reason	Description
Federal Manager's Financial Integrity Act 1982 (FMFIA)	Ensure compliance with the requirements of internal accounting and administrative controls.	Federal financial standards.
DOI Accounting Handbook	Ensure standard department accounting practices.	Detailed desk procedures that include identified service standards and management overview to ensure service standards are met.
Interagency Handbook	Ensure that the distinctions between the BIA and OST responsibilities are defined, understood and followed.	Define roles and responsibilities of OST and BIA.
An internal audit control function is in place following OCC requirements to monitor processes	DOI consults with OCC to develop trust standards and regulations to ensure compliance with stated objectives.	Office of Controller of the Currency (OCC) - Regulation 9. Government financial standards.
Peer review, sampling, management control review and quality assurance	Ensure consistent adherence to financial procedures and accuracy of accounting entries.	Internal audits and checks.
Reconciliation	Ensure that accounts are in balance.	Reconcile disbursement balance to subsidiary accounts.
Audits	Ensure adherence to policies and procedures and that an audit trail is intact.	Analysis, adjustment of accounts. May include a certification of accuracy from a non-prejudiced accounting professional.
Service levels	Performance management.	Agreed upon allowable time limits for performing tasks, such as funds deposit and posting.
Risk assessment	Ensure that risks are understood and mitigated as much as possible.	Measurement of quality assurance.



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Control	Reason	Description
Segregation of duties	Ensure dual control such as ensuring that the disbursement request is processed and verified to match the original request.	Functions of submitting and approving disbursements, creating the system request, approving the disbursement and printing and mailing the disbursement check.
Pre-determined approval and submission amount thresholds	Ensure approval amounts are not exceeded.	Internal control procedures.

8. Mechanisms (Systems of Record) *Identify the mechanisms, or systems, that are needed to support the process (ex: Ownership, Leasing, Workflow Management, Office Filing System, etc.). Indicate the information and activities, relevant to this process, that each system supports.*

System Name	Support
Funds payable system	Technology system that records scheduled and actual disbursements from trust and trust-related accounts to beneficiaries or third parties. A cash management module that allocates projected and actual disbursements to and from beneficiary accounts is also included.
Trust Financial Accounting System (TFAS)	Technology that applies receipts, distributions and disbursements to the appropriate beneficiary and escrow accounts. An escrow tracking module is also included.
Title system	Technology, such as TAAMS Title, that maintains ownership information including those with an ownership interest in trust assets and those with a financial interest in trust receipts and disbursements.

9. Inter-Process Relationships *Identify other trust processes that are related to this process (either predecessors or successors). If applicable, indicate the condition under which the processes are related.*

9.1 Predecessors. *Predecessors are processes that either produce information required by this process or that result in the need to execute this process.*

Process No.	Name	Condition of Relationship
FO.3.3	Reconcile Pre-Disbursement Exceptions	Pre-disbursement exceptions have been resolved and will be paid out on the scheduled disbursement date.



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9.2 Successors. *Successors are processes that either use information produced by this process or that must be executed as a result of performing this process.*

Process No.	Name	Condition of Relationship
FO.2.1	Review Accounts and Investment Options	Actual disbursements are available for cash management review.
FO.3.6	Reconcile Deficiencies	Money that could not be disbursed will be reviewed.
FO.3.7	Generate Report	Monies that have been disbursed will be included in the disbursement report.
FO.4	Omnibus Reconciliation	Cash disbursements and associated accounts are available for reconciliation.
FO.5	Reporting and Statements	Actual disbursements are posted.

10. Comments *Summarize any discussion, problems, issues or recommendations that should be considered when reviewing process performance. Category Values (Note, Best Practice, Decision, Problem, Issue, Recommendation)*

Category	Comment
	None