



OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority

This is a revised version of the report prepared for public release.

In recognition of Secretarial Order No. 3380, we are providing estimated costs associated with certain work products. Applying a formula involving prior salary and benefit expenses, we estimate the cost of preparing this report to be \$173,000.



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INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

JUL 16 2020

Memorandum

To: Daniel H. Jorjani
Solicitor, Office of the Solicitor

From: Mark Lee Greenblatt 
Inspector General

Subject: Final Inspection Report – *Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority*
Report No. 2019-ER-012

We initiated this inspection in response to your office's review of the Bureau of Indian Affairs' (BIA's) possible violation of the Antideficiency Act (ADA)¹ for failure to remit collected fees to the U.S. Department of the Treasury. We found that the BIA collected around \$12 million in fees between 2013 and 2018 and retained most of it. Although your office directed full, mandatory remittance of collected fees to the Treasury, we determined that the BIA may have other statutory retention authority not previously considered. We concluded that the U.S. Department of the Interior (DOI) was in the best position to make a final decision on this issue because it involves a matter of statutory interpretation that may require consideration of effects on Indian tribes. We therefore recommend that you revisit your office's previous opinion about the remittance of fees and share additional guidance as appropriate with all BIA regions and our office.

Our objective was to determine (1) whether the BIA violated the ADA by retaining fees rather than remitting them to the Treasury and (2) whether internal controls were in place to manage the collection of such fees. We found that determining whether the BIA violated the ADA depends on whether the BIA is authorized by 25 U.S.C. § 14b (Section 14b) to retain any 25 U.S.C. § 413 (Section 413) fees. Unclear understanding of how to handle fees exposes the BIA to risks of ADA violations. We further found that internal controls were not in place because BIA officials were confused about the application of both statutes. We present an alternative interpretation of the statutes for the Office of the Solicitor's (SOL's) consideration. See Attachment 1 for a summary of our scope and methodology.

¹ Among other things, the ADA prohibits making or authorizing an expenditure from, or creating or authorizing an obligation under, any appropriation or fund in excess of the amount available in the appropriation or fund unless authorized by law (Title 31 U.S.C. § 1341). Federal employees who violate the ADA may be subject to administrative and penal sanctions, such as suspension from duty without pay, removal from office, fines, or imprisonment.

BIA Officials Express Confusion About Whether They Can Retain and Reuse Section 413 Fees

In February 2016, the BIA Office of the Chief Financial Officer (OCFO) requested legal advice from the SOL regarding the BIA's retention and reuse of Section 413 fees to offset administrative costs. The BIA's request identified Section 413 fees as coming from Freedom of Information Act (FOIA) requests and services provided to Indian tribes and individual Indians, including grazing permits, business leases, gift deeds, agriculture leases, oil and gas leases, land sales, range permits, land exchanges, dishonored checks, demand letters, seismic permits, assignments, Tideland, home-site leases, and pasture leases.

July 2016 SOL Opinion on Section 413 Fee Collection and Potential ADA Violation

The SOL responded to the OCFO's request in a July 2016 memorandum, concluding that the BIA has statutory authority to charge fees for services provided to Indian tribes and individual Indians and for processing FOIA requests, but according to Section 413, it cannot retain and use such fees (see Attachment 2). The SOL stated the BIA must remit all administrative fees collected under Section 413 to the Treasury, except for fees associated with Indian tribal funds.² The SOL also stated that further retention of Section 413 fees, absent statutory authority, would augment the BIA's appropriations and therefore violate the ADA.

June 2017 SOL Opinion on Section 14b Fee Retention

In June 2017, the SOL sent a second memorandum to the BIA reiterating the BIA's requirement to remit Section 413 fees to the Treasury (see Attachment 3). This memorandum addressed Section 14b, stating that both Section 413 and Section 14b provide overlapping authority for BIA to charge fees, but they differed in such matters as the source and purpose for collecting the fees. This 2017 SOL memorandum concluded that fees collected under Section 413 should be remitted to the Treasury, while fees collected for other goods and services may be credited back, consistent with Section 14b.

Despite the SOL's guidance, the BIA continued to retain and reuse Section 413 fees. On September 21, 2017, the SOL emailed the BIA to instruct the BIA to "take whatever action is necessary to stop any further disbursements. Retaining and spending the fees without statutory authorization is a violation of the Anti-Deficiency Act, and with each additional (unauthorized) disbursement the dollar amount of the violation grows."

A BIA email correspondence indicated that when the SOL ordered the BIA to remit all Section 413 fees to the Treasury, the BIA had already spent approximately \$1.1 million of the \$1.5 million it had collected in FY 2017. The BIA recouped the \$1.1 million in Section 413 fees it had spent and later remitted the entire \$1.5 million for FY 2017 to the Treasury.

² During our review, we did not encounter this exception.

The OIG’s Opinion on Application of the Two Statutes

In July 2018, the SOL advised us that the BIA’s handling of fees before FY 2017 may have violated the ADA. In response to the SOL, we reviewed the opinions expressed in the two SOL memoranda but concluded that the DOI should reconsider the application of Sections 413 and 14b, along with any appropriate consideration of the effects on Indian tribes (see Attachment 4). This recommendation is based in part on our view that Section 14b might provide the BIA the authority to retain some Section 413 fees, rather than simply provide for additional overlapping fee collection authority as the SOL opined.

In short, the express language of Section 14b provides that the Secretary “is authorized to retain collections from the public in payment for goods and services provided by the Bureau of Indian Affairs.” We relied in part on the difference between the terms “collect” and “retain” within Sections 413 and 14b, concluding that Section 14b does not authorize any new *collections*; rather, it provides authority to *retain* funds otherwise lawfully collected “from the public.” We therefore recommend the DOI determine whether the authority accorded by Section 14b covers any amounts collected “from the public” by the BIA pursuant to Section 413. The DOI is in the best position to make this determination because it may involve application of the statutory rule of construction described in *Chickasaw Nation v. United States*, 534 U.S. 84, 94 (2001). (Noting that the Court has held that “statutes are to be construed liberally in favor of the Indians with ambiguous provisions interpreted to their benefit.”)

The BIA May Be at Risk of Violating the ADA

Without clear guidance on Sections 413 and 14b, the BIA may be at risk of violating the ADA. While the scope of our inspection focused on fees the BIA collected in FYs 2016 and 2017, we reviewed fees collected since FY 2013 to analyze fee collection trends and found the BIA collected more than \$12 million in Section 413 fees (see Figure 1).

**Figure 1: Section 413 Fees Collected
From FYs 2013 Through 2018**

Fiscal Year	Fees Collected Under Section 413*
2013	\$3,667,432
2014	\$1,858,105
2015	\$1,988,931
2016	\$1,866,765
2017	\$1,459,415
2018	\$1,175,924
Total	\$12,016,572

*We did not report Section 413 fees collected for services related to timber because Section 413 authorizes the retention and reuse of those fees.

Of the more than \$12 million in Section 413 fees collected from FYs 2013 through 2018, we found that the BIA retained and reused approximately \$9.4 million in FYs 2013 to 2016 for office supplies, salaries, and in some instances, reimbursement to Indian tribes for spending shortfalls. The BIA remitted approximately \$2.6 million in fees to the Treasury in FYs 2017 and 2018 after the SOL advised the BIA that it was violating the ADA by retaining and reusing those fees.

The BIA Did Not Implement Effective Internal Controls Because of Uncertainty in Applying Sections 413 and 14b

We found that, because of the uncertainty regarding Sections 413 and 14b, the BIA did not implement effective internal controls related to fee collection, tracking, and retention. Specifically, the BIA did not create policies, procedures, or training materials specific to fee collection under Section 413. As a result, each of the BIA's 12 regions implemented collections under Sections 413 and 14b differently. For example:

- Of the BIA's 12 regional offices, 3 did not collect any fees during FYs 2016 and 2017. In addition, three of the nine offices that did collect fees were discretionary in the fees charged during FYs 2016 and 2017 (see Attachment 5).
- BIA employees did not know if the fees collected came under Sections 413 or 14b. Some regions identified Section 413 fee collections as Section 14b; however, when we reviewed accounting data, we determined that regions collected fees under the authority of Section 413.

The following are other examples where internal controls and specific guidance would enable consistent collection:

- BIA employees said the only guidance they received about Section 413 collection was the SOL's June 2017 memorandum directing the BIA to remit all Section 413 fees collected to the Treasury.
- In the absence of specific guidance or internal controls related to Sections 413 and 14b, BIA employees used the *Financial Management Collection Procedures* handbook, the *Suspense Deposit Non-Trust* handbook, and the Indian Self-Determination and Education Assistance Act of 1975 (Public Law 93-638) for guidance. According to OCFO correspondence from February 2019, these procedures and handbooks were obsolete, and we found that Public Law 93-638 does not outline fee collection procedures. BIA correspondence implied the BIA was awaiting a definitive opinion from the SOL before issuing updated policies.
- The BIA did not create a Section 413 standardized fee schedule that it could distribute to the regional offices to ensure consistency.

According to the U.S. Government Accountability Office's (GAO's) *Standards for Internal Control in the Federal Government*, the BIA must design policies and procedures to

address Section 413 collections and waivers and include those policies and procedures in its operations. The GAO's standards also advise agencies to train employees to develop competencies appropriate for key roles and reinforce standards of conduct. The BIA cannot provide its employees with guidance and training related to Section 413 fee collections because of the ambiguous language in Sections 413 and 14b.

Conclusion and Recommendations

Two Federal laws, Sections 413 and 14b, must be harmonized to determine whether the BIA is authorized to retain and reuse fees it collects for work it performs for Indian tribes or for individual Indians. We present an interpretation that may allow the BIA to retain at least some of the fees without violating the ADA. The DOI is in the best position to determine whether such an interpretation is reasonable and whether the SOL should revise its current guidance to the BIA. Once it reevaluates its position, it can determine whether its fee retention violates the ADA.

We recommend the SOL:

1. Reconsider its opinion by determining whether the authority accorded by Section 14b authorizes retaining some fees collected under Section 413, and to the extent the statutory language is ambiguous, resolve any ambiguity in favor of benefiting Indian tribes, in accordance with *Chickasaw Nation v. United States*, 534 U.S. 84, 94 (2001)
2. Issue appropriate guidance to the BIA regions consistent with its interpretation

We asked the SOL to provide a written response to a draft version of this report by May 10, 2020, including information on any actions taken or planned to address the above recommendations. On May 12, 2020, we contacted an SOL representative to follow up on our request, but as of the date of this report we have not received a response. Therefore, we are considering both recommendations unresolved, and we will refer them to the Assistant Secretary for Policy, Management and Budget for resolution (see Attachment 6).

Although we did not receive a response, we appreciate the SOL's consideration of our view on this complicated issue, and we acknowledge that SOL staff may not have responded because they are addressing priorities related to the COVID-19 pandemic at this time. If you have any questions about this report, please contact me at 202-208-5745.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit, inspection, and evaluation reports issued; actions taken to implement our recommendations; and recommendations that have not been implemented.

Attachments (6)

Attachment 1: Scope and Methodology

Scope

The scope of our inspection was limited to whether the Bureau of Indian Affairs (BIA) collected and remitted fees to the U.S. Department of the Treasury pursuant to 25 U.S.C. § 413, “Fees to cover cost of work performed for Indians” (Section 413) during fiscal years (FYs) 2016 to 2017. Section 413 authorizes the BIA to collect fees for work the BIA performed on behalf of Indian tribes or for individual Indians, and requires those fees to be remitted to the Treasury as miscellaneous receipts. Our review did not include site visits and in-depth analyses of fee collection processes and documents. We attempted to review fees collected under 25 U.S.C. § 14b (Section 14b), “Disposition of funds received from public for goods and services provided by Bureau of Indian Affairs,” which authorizes the BIA to retain fees collected from the public. After consultation with the BIA, however, we determined that there were no fees collected under that statute. Although our scope ranged from FYs 2016 through 2017, we also reviewed Office of the Chief Financial Officer (OCFO) financial records from FY 2013 to FY 2018 to analyze fee collection trends.

Methodology

To accomplish our objective, we:

- Reviewed Sections 413 and 14b statutes, other relevant Federal regulations, the Antideficiency Act, and the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government*
- Interviewed officials from the Office of the Solicitor (SOL), the OCFO, the Office of the Special Trustee for American Indians, and 12 BIA regional offices to understand their processes for collecting, tracking, and remitting fees associated with Sections 413 and 14b
- Gathered background information about the 12 regional offices from the BIA’s website
- Reviewed legal opinions from the SOL
- Prepared an alternative interpretation of Sections 413 and 14b for SOL’s consideration
- Reviewed OCFO Section 413 regional activities reports for FYs 2013 through 2018

We relied on computer-generated data provided to us by the OCFO for Section 413 fee collections from FYs 2013 through 2018. We conducted our inspection in accordance with the *Quality Standards for Inspection and Evaluation* issued by the Counsel of the Inspectors General on Integrity and Efficiency. We believe that the work performed provides a reasonable basis for our conclusions.

**Attachment 2: Office of the Solicitor's July 2016
Memorandum**

Exempt from disclosure.

**Attachment 3: Office of the Solicitor's June 2017
Memorandum**

Exempt from disclosure.

Attachment 4: The Office of Inspector General’s Legal Opinion

Must fees collected by the Bureau of Indian Affairs (BIA) be returned to the U.S. Department of the Treasury, or may they be retained and used in accordance with law?

The BIA collects administrative fees pursuant to 25 U.S.C. § 413 (Section 413), and this case presents an issue of the proper disposition of these funds. The general rule is that money collected by Federal agencies must be deposited in the Treasury, except when otherwise authorized by statute. Thus, Section 413 expressly states “amounts so collected shall be covered into the Treasury as miscellaneous receipts,” subject to certain exceptions.

Two clear exceptions are found in statutes. The first is in Section 413 itself, which directs the BIA to credit “tribal funds” when the fees relate to work paid with tribal funds. The second is 25 U.S.C. § 3110, which requires fees collected from Indian timber sales to be used for certain forest management expenses. Both authorizations, as discussed further below, permit the BIA to retain and use some fees collected under Section 413.

After accounting for fees used under those exceptions, remaining balances should be returned to the Treasury unless the U.S. Department of the Interior (DOI) determines any additional fees may be retained pursuant to another provision, 25 U.S.C. § 14b (Section 14b). As explained below, Section 14b, authorizes the BIA to “retain collections” pertaining to services provided by the BIA. We find Section 14b is ambiguous as to whether it authorizes retaining any fees collected under Section 413.

We conclude that the DOI is in the best position to address that ambiguity, partly because it presents a matter of statutory interpretation, which necessarily must include consideration of the effects on Indian tribes.³ Depending on the outcome of that determination, and after accounting for other amounts discussed above, any remaining funds should be returned to the Treasury.

Discussion

It is well settled that agencies must be statutorily authorized before collecting money and retaining or spending it.⁴ Unless otherwise authorized, collected funds must be paid into the Treasury as “miscellaneous receipts” (Title 31 U.S.C. § 3302(b)). Even if an agency is authorized to collect funds, it may not retain and use them without additional statutory authority.⁵ The BIA has both collection and retention authorities as discussed below.

³ See *Chickasaw Nation v. United States*, 534 U.S. 84, 94 (2001): Canons of statutory interpretation involving Indian law require courts to construe ambiguous provisions liberally in favor of benefiting Indians.

⁴ See U.S. Gen. Accounting Office, *Appropriations Law—Vol. I*, Page 1-12 (2004).

⁵ Comptroller General, *National Institutes of Health - Food at Government-Sponsored Conferences*, B-300826 (Mar. 3, 2005) (reprinted 2005 WL 502825).

The BIA's Authority To Collect Fees

Beginning in 1922, the BIA was authorized by Section 413 to charge fees “to cover the cost of any and all work performed for Indian tribes or for individual Indians.” The BIA has long relied on this authority to impose fees in connection with performing various administrative services related to Indians and their lands. Examples include charging administrative fees for issuing an agricultural lease on Indian land and for grazing permits (Title 25 C.F.R. § 162.241 (agricultural lease); § 166.500 (grazing permit)). In pertinent part, Section 413 states:

The Secretary of the Interior is hereby authorized, in his discretion, and under such rules and regulations as he may prescribe, to collect reasonable fees to cover the cost of any and all work performed for Indian tribes or for individual Indians, to be paid by vendees, lessees, or assignees, or deducted from the proceeds of sale, leases, or other sources of revenue.

As discussed above, fees collected by the BIA pursuant to this authority must be paid to the Treasury unless otherwise authorized. Indeed, as originally enacted in 1922, Section 413 included a proviso expressly reiterating such requirement, stating, “Provided, That the amounts so collected shall be covered into the Treasury as miscellaneous receipts.”⁶ In subsequent years, Congress made exceptions as discussed below.

Expenses Paid From Tribal Funds

In 1933, Congress added new authority for the BIA to retain some of these collected fees, by enacting an exception to Section 413 for work paid for with tribal funds.⁷ This amendment changed the proviso in Section 413 to its present form, which states: “Provided, That the amounts so collected shall be covered into the Treasury as miscellaneous receipts, except when the expenses of the work are paid from Indian tribal funds, in which event they shall be credited to such funds.”

Historically, the DOI has applied the tribal funds exception in situations when labor is performed by tribal members, who are paid by the tribe and reimbursed with fees collected by the BIA or are paid directly with the funds collected through fees. For example, early opinions of the DOI’s Solicitor interpreted the exception to apply in situations in which the BIA reimbursed tribes for payments to tribal members for conducting the “purely ministerial aspects” of work, such as the administrative duties involved in issuing a lease.⁸ A 1996 decision of the Interior Board of Indian Appeals noted that tribes may also be involved in directly setting the rates of fees charged.⁹ A 1980 decision by the Comptroller General upheld a BIA process whereby fees

⁶ See Act of Feb. 14, 1920, ch. 75, § 1, 41 Stat. 415.

⁷ Act of Mar. 1, 1933, 47 Stat. 1417.

⁸ Solicitor’s Opinion, Dec. 6, 1946, 59 I.D. 328, 331; see also Solicitor’s Aug. 16, 1956, Letter to Rep. Usher L. Burdick (Noting “fees collected for clerical and ministerial work connected with the leasing of Indian land may . . . be credited to tribal funds when such funds have been appropriated by the tribe to pay employees who perform the work.”) (copies obtained from http://thorpe.ou.edu/sol_opinions).

⁹ See *Welk Park North, D.B.A. Welk Resort Group v. Acting Sacramento Area Director, Bureau of Indian Affairs*, 29 IBIA 213 (I.B.I.A June 27, 1996) (reprinted 1996 WL 432579) (discussing purpose of 1933 amendment and history of the DOI’s interpretation).

from timber sales were used to pay tribes directly to perform forestry work when the tribes lacked sufficient funds to pay for it themselves.¹⁰

Timber Sales

In November 1990, Congress enacted another fee-retention authority in Title 25 U.S.C. § 3105. This statute directs the BIA to deduct fees under Section 413 from sales of Indian-owned timber and use the proceeds, according to a plan approved by the tribe, for costs of forest land management activities on a reservation (*Id.*, § 3105(a), (c)). It is noted that although Section 3105 expressly carves out a retention exception for certain fees collected under Section 413, Congress made no changes to the existing text of Section 413, which continues to be the language quoted above and that contains no reference to Section 3105.

Based on the foregoing, the BIA should account for fees related to tribal funds and to timber sales prior to making a payment to the Treasury. Further, the DOI should also determine whether remaining balances may be retained and used by the BIA pursuant to another authority discussed below.

Services Provided by the BIA

In May 1990, Congress enacted Section 14b, “Disposition of funds received from public for goods and services provided by Bureau of Indian Affairs,” another provision authorizing the BIA to retain collected funds, which provides as follows:

The Secretary of the Interior is authorized to retain collections from the public in payment for goods and services provided by the Bureau of Indian Affairs. Such collections shall be credited to the appropriation account against which obligations were incurred in providing such goods and services.

The statute is ambiguous in that it does not define any key terms, such as “collections,” “public,” and “goods and services provided by the BIA,” nor does it cross-reference Section 413, as is the case in Section 3105, nor any other collection statutes.¹¹ The provision was enacted in a bill simply entitled “Indian Laws: Miscellaneous Amendments” (Public Law 101–301 May 24, 1990) along with various other unrelated items, and neither the committee hearing transcripts nor legislative history that we reviewed appeared to provide any helpful interpretive guidance.

Notwithstanding the almost 30 years since the statute was enacted, we also did not find any written departmental policy interpretations or consistent practices.

The plain meaning of the words “Secretary . . . is authorized to retain collections,” suggests that it affords authority to retain funds, but not to engage in any new collections. As set forth above, agencies require distinct authorities to collect and to retain funds, and the wording, “is authorized to retain,” appears to refer only to the latter. The term “collections,” as used in

¹⁰ Comptroller General, *Matter of Group Director, Fraud Task Force*, B-197299 (Mar 3, 1980) (reprinted 1980 WL 17020).

¹¹ For example, although Section 14b makes no reference to any collection authority, it might also authorize retaining collections pursuant to 31 U.S.C. § 9701, under which all Federal agencies are permitted to adopt regulations that provide for collecting, but not retaining, certain charges for services.

Section 14b, therefore, refers to funds obtained by the BIA via some other distinct collection authority.

As discussed above, Section 413 provides for collection authority, and so the question arises whether any funds collected under Section 413 may be retained under Section 14b. The answer depends in part on whether administrative fees are “collections from the public in payment for goods and services provided” by the BIA. To use a hypothetical example, this raises the question whether an administrative fee paid by a private cattle ranch operator to the BIA for processing a grazing permit for Indian land might qualify as a “collection” from the “public” in return for a “service” provided by BIA, within the meaning of Section 14b.

The Office of the Solicitor (SOL) offered the view in its June 14, 2017 opinion that Sections 413 and 14b create two overlapping authorizations for collecting the same types of funds, but with conflicting directions as to how to dispose of them. The SOL opined that Section 413 was a more specific collection authorization than Section 14b, and under such circumstances the canons of statutory construction required the BIA to apply the requirement in Section 413 to deposit collected funds to the Treasury.

As set forth above, however, we found that Section 14b accords only the authority to retain, not collect, funds. The DOI should decide whether “collections from the public in payment for goods and services provided” by the BIA includes fees collected under Section 413, and whether Section 14b permits retention of such fees. In our view, the DOI should first address these issues, with due consideration of any effects on Indians (see *Chickasaw Nation v. United States, supra.*). In conclusion, after the DOI has made this determination, and accounted for other fees usable under the “tribal funds” and timber sales exceptions, any remaining funds should be returned to the Treasury.

Attachment 5: Bureau of Indian Affairs' FYs 2016 and 2017 Section 413 Collections

*The number of offices within the region that perform duties related to grazing permits, business leases, gift deeds, agriculture leases, oil and gas leases, land sales, range permits, land exchanges, dishonored checks, demand letters, seismic permits, assignments, Tideland, home-site leases, and pasture leases.

†Dollar amounts collected from Office of the Chief Financial Officer reports.

Region	No. of Agencies*	No. of Tribes	Jurisdictional Area	Service Area (acres)	Section 413 Fees Collected†
Region 1: Alaska	2	228	Alaska	424,491,520	FY 16: None FY 17: None Total: None
Region 2: Eastern	3	27	Maine Florida Louisiana Mississippi Alabama South Carolina North Carolina Massachusetts New York Connecticut Rhode Island	460,980 (held in trust) 102,677 (restricted lands)	FY 16: None FY 17: None Total: None
Region 3: Eastern Oklahoma	5	17	Eastern Oklahoma	Unknown	FY 16: \$16,563.98 FY 17: \$17,428.96 Total: \$33,992.94
Region 4: Great Plains	12	16	North Dakota South Dakota Nebraska	6 million	FY 16: \$991,184.92 FY 17: \$637,519.58 Total: \$1,628,704.50
Region 5: Midwest	4	36	Iowa Michigan Minnesota Wisconsin	4.6 million	FY 16: None FY 17: None Total: None

Region	No. of Agencies*	No. of Tribes	Jurisdictional Area	Service Area (acres)	Section 413 Fees Collected†
				500,000 (commercial timber)	
Region 6: Navajo	5	Navajo Nation	Navajo Nation	4.8 million (woodland)	FY 16: \$12,954.16 FY 17: \$10,609.77
				16.2 million (trust lands)	Total: \$23,563.93
Region 7: Northwest	15	46	Washington, Oregon, Idaho, Montana, Southeast Alaska	Unknown	FY 16: \$87,045.29 FY 17: \$94,226.91
					Total: \$181,272.20
Region 8: Pacific	4	104	California	Unknown	FY 16: \$183,793.52 FY 17: \$125,743.28
					Total: \$309,536.80
Region 9: Rocky Mountain	7	8	Wyoming Montana	6.5 million	FY 16: \$357,331.94 FY 17: \$351,691.57
					Total: \$709,023.51
Region 10: Southern Plains	5	24	Oklahoma Kansas	Unknown	FY 16: \$120,259.21 FY 17: \$105,993.18
					Total: \$226,252.39
Region 11: Southwest	9	24	New Mexico Colorado Texas	4.9 million	FY 16: \$1,275.00 FY 17: \$15,000.00
					Total: \$16,275.00
Region 12: Western	13	55	Arizona Nevada Utah	Unknown	FY 16: \$127,771.02 FY 17: \$134,493.74
					Total: \$262,264.76

Note: Information gathered from the Bureau of Indian Affairs' website.

*The number of offices within the region that perform duties related to grazing permits, business leases, gift deeds, agriculture leases, oil and gas leases, land sales, range permits, land exchanges, dishonored checks, demand letters, seismic permits, assignments, Tideland, home-site leases, and pasture leases.

†Dollar amounts collected from Office of the Chief Financial Officer reports.

Attachment 6: Status of Recommendations

Recommendations	Status	Action Required
1, 2	Unresolved	Refer recommendations to the Assistant Secretary for Policy, Management and Budget for resolution.

