

Bureau of Indian Affairs, Interior

§ 290.2

of a proposed action to require the return of grant funds or of a proposal to extend the time.

§ 286.22 Reports.

(a) Grantees are required to furnish the Assistant Secretary comparative balance sheets and profit and loss statements semi-annually for the first two years of operation following receipt of the grant, and annually thereafter for the succeeding three years. These may be copied of financial statements required by and furnished to the lender which provided the loan portion of the total financing required. If the lender does not require financial statements, the grantee must prepare and furnish copies of comparative balance sheets and profit and loss statements to the Assistant Secretary.

(b) The Assistant Secretary will establish accounting and reporting systems which will appropriately show the status of the Indian Business Development Program at all times.

PART 290—TRIBAL REVENUE ALLOCATION PLANS

Sec.

290.1 Purpose.

290.2 Definitions.

290.3 Information collection.

290.4 What is a tribal revenue allocation plan?

290.5 Who approves tribal revenue allocation plans?

290.6 Who must submit a tribal revenue allocation plan?

290.7 Must an Indian tribe have a tribal revenue allocation plan if it is not making per capita payments?

290.8 Do Indian tribes have to make per capita payments from net gaming revenues to tribal members?

290.9 How may an Indian tribe use net gaming revenues if it does not have an approved tribal revenue allocation plan?

290.10 Is an Indian tribe in violation of IGRA if it makes per capita payments to its members from net gaming revenues without an approved tribal revenue allocation plan?

290.11 May an Indian tribe distribute per capita payments from net gaming revenues derived from either Class II or Class III gaming without a tribal revenue allocation plan?

290.12 What information must the tribal revenue allocation plan contain?

290.13 Under what conditions may an Indian tribe distribute per capita payments?

290.14 Who can share in a per capita payment?

290.15 Must the Indian tribe establish trust accounts with financial institutions for minors and legal incompetents?

290.16 Can the per capita payments of minors and legal incompetents be deposited into accounts held by BIA or OTFM?

290.17 What documents must the Indian tribe include with the tribal revenue allocation plan?

290.18 Where should the Indian tribe submit the tribal revenue allocation plan?

290.19 How long will the ABO take to review and approve the tribal revenue allocation plan?

290.20 When will the ABO disapprove a tribal revenue allocation plan?

290.21 May an Indian tribe appeal the ABO's decision?

290.22 How does the Indian tribe and its members ensure compliance with its tribal revenue allocation plan?

290.23 How does the Indian tribe resolve disputes arising from per capita payments to individual members or identified groups of members?

290.24 Do revisions/amendments to a tribal revenue allocation plan require approval?

290.25 What is the liability of the United States under this part?

290.26 Are previously approved tribal revenue allocation plans, revisions or amendments subject to review in accordance with 25 CFR part 290?

AUTHORITY: 5 U.S.C. 301; 25 U.S.C. 2, 9, and 2710.

SOURCE: 65 FR 14467, Mar. 17, 2000, unless otherwise noted.

§ 290.1 Purpose.

This part contains procedures for submitting, reviewing, and approving tribal revenue allocation plans for distributing net gaming revenues from tribal gaming activities. It applies to review of tribal revenue allocation plans adopted under IGRA.

§ 290.2 Definitions.

Appropriate Bureau official (ABO) means the Bureau official with delegated authority to approve tribal revenue allocation plans.

IGRA means the Indian Gaming Regulatory Act of 1988 (Public Law 100-497) 102 Stat. 2467 dated October 17, 1988, (Codified at 25 U.S.C. 2701-2721(1988)) and any amendments.