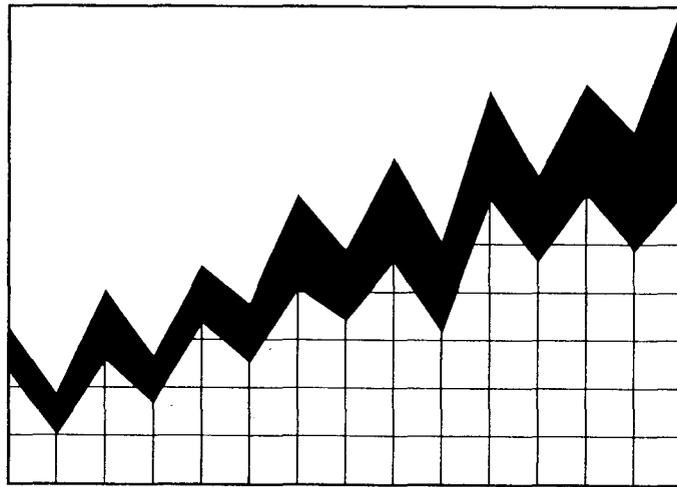




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# UNITED STATES GOVERNMENT



# ANNUAL

1992

# REPORT

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COMPILED BY

Department of the Treasury  
Financial Management Service **fms**

## Trust Fund Receipt and Outlay Summary (IN MILLIONS)

TRUST FUND	FY 1992			FY 1991			CHANGE		
	RECEIPTS	OUTLAYS	EXCESS	RECEIPTS	OUTLAYS	EXCESS	RECEIPTS	OUTLAYS	EXCESS
Airport	\$5,918	\$5,916	\$2	\$6,206	\$5,270	\$936	-\$288	\$646	-\$934
Black lung disability	969	967	2	872	935	-63	97	32	65
Federal disability insurance	31,179	31,295	-116	30,135	28,592	1,543	1,044	2,703	-1,659
Federal employees life and health	-	-1,216	-1,216	-	-1,796	1,796	-	580	-580
Federal employees retirement	60,542	34,058	26,484	57,151	33,689	23,462	3,391	369	3,022
Federal hospital insurance	92,677	81,971	10,706	85,038	70,742	14,296	7,639	11,229	-3,589
Federal old-age and survivors insurance	307,152	256,290	50,862	295,747	243,774	51,972	11,405	12,515	-1,110
Federal supplementary medical insurance	53,149	50,285	2,863	48,166	47,021	1,145	4,982	3,264	1,718
Highways	18,368	16,812	1,556	18,453	15,767 <sup>r</sup>	2,686 <sup>r</sup>	-85	1,046	-1,131
Military advances	12,182	12,440	-258	12,534	11,473	1,061	-352	967	-1,319
Railroad retirement	8,263	7,482	781	8,109	7,233	876	155	249	-95
Military retirement	36,500	24,492	12,008	35,970	23,091	12,879	530	1,401	871
Unemployment	29,247	41,294	-12,047	25,535	28,434	-2,899	3,712	12,859	-9,147
Veterans life insurance	1,506	1,307	199	1,496	1,216	280	10	91	-81
All other trust	5,816	4,152	1,664	6,104 <sup>r</sup>	3,950 <sup>r</sup>	2,153 <sup>r</sup>	-288	201	-489
<b>Total Trust Fund Receipts and Outlays</b>	<b>\$663,468</b>	<b>\$567,545</b>	<b>\$95,923</b>	<b>\$631,515<sup>r</sup></b>	<b>\$519,392<sup>r</sup></b>	<b>\$112,123<sup>r</sup></b>	<b>\$1,953</b>	<b>\$48,152</b>	<b>-\$16,200</b>
<b>Total Federal Government Receipts and Outlays</b>	<b>\$653,971</b>	<b>\$1,040,098</b>	<b>-\$386,127</b>	<b>\$633,501<sup>r</sup></b>	<b>\$1,015,116<sup>r</sup></b>	<b>-\$381,615<sup>r</sup></b>	<b>\$20,470</b>	<b>\$24,982</b>	<b>-\$4,512</b>

Details may not add to totals due to rounding  
 \*\*Less than \$500,000.  
 r--revised

## Balance Sheet

This financial statement is confined to showing only those assets and liabilities of the United States Government which are directly related to the cash operations of the Department of the Treasury and the rest of the Federal Government

	September 30, 1992	September 30, 1991
(in millions)		
<b>ASSETS</b>		
Cash and Monetary Assets:		
U.S. Treasury Operating Cash:		
Federal Reserve Account	\$24,586	\$7,928
Tax and Loan Note Accounts	34,203	33,556
Special Drawing Rights	12,111	10,722
Less: Special Drawing Rights Certificates		
Issued to Federal Reserve Banks	10,018	10,018
Monetary Assets with International Monetary	9,770	9,098
Other Cash and Monetary Assets		
U.S. Treasury Monetary Assets	613	2,259
Cash and Other Assets held Outside the Treasury		
Account	21,214	2,931
Time Deposits Supported by 2% Depository Bonds	**	**
Total Cash and Monetary Assets	94,494	56,474 <sup>r</sup>
Miscellaneous Asset Accounts	-1,411	17,778 <sup>r</sup>
<b>TOTAL ASSETS</b>	<b>94,704</b>	<b>74,253<sup>r</sup></b>
<b>EXCESS OF LIABILITIES OVER ASSETS</b>		
Excess of Liabilities Over Assets at Beginning of Fiscal Year	2,674,125	2,409,602 <sup>r</sup>
Add: Total Deficit for Fiscal Year	290,204	269,492 <sup>r</sup>
Subtotal	2,964,328	2,679,094 <sup>r</sup>
Deduct: Other Transactions not Applied to Surplus or Deficit	263	4,969
Excess of Liabilities Over Assets at Close of Fiscal Year	2,964,066	2,674,125 <sup>r</sup>
<b>TOTAL ASSETS AND EXCESS OF LIABILITIES OVER ASSETS</b>	<b>3,058,770</b>	<b>2,748,377<sup>r</sup></b>
<b>LIABILITIES</b>		
Borrowing from the Public		
Public Debt Securities Outstanding	4,064,622	3,665,303 <sup>r</sup>
Premium and Discount on Public Debt Securities	80,058	84,137
Total Public Debt Securities	3,984,565	3,581,168
Agency Securities Outstanding	18,250	17,751
Total Federal Securities	4,002,815	3,598,919
Deduct Net Federal Securities Held		
as Investments by Government Accounts	1,004,039	911,060 <sup>r</sup>
Total Borrowing from the Public	2,998,776	2,687,859 <sup>r</sup>
Accrued Interest Payable	44,212	42,026
Special Drawing Rights Allocated by International Monetary Fund	7,216	6,703
Deposit Fund Liabilities	6,422	8,154
Miscellaneous Liability Accounts (Checks Outstanding, Etc.)	2,143	3,637
<b>TOTAL LIABILITIES</b>	<b>\$3,058,770</b>	<b>\$2,748,377<sup>r</sup></b>
Details may not add to totals due to rounding.		
**Less than \$500,000		
r-revised		

7. *Deposit Fund Liabilities*

These include certain accounts established to record amounts either (a) held in suspense temporarily and later refunded or paid upon administrative or legal determination as to proper disposition thereof, or (b) held by the Government as agent for others (for example, State and local income taxes withheld from Federal employees' salaries and payroll deductions for the purchase of savings bonds by civilian employees of the Government).

8. *Undistributed Offsetting Receipts*

These receipts are composed of the following types of payments:

- Payments to trust funds by Government agencies for their employees' retirement;
- Interest paid to trust funds on their investments in Government securities; and
- Proprietary receipts from rent royalties on the Outer Continental Shelf lands.

Undistributed offsetting receipts are not deducted from outlays at the function, subfunction and agency levels. However, they are deducted from the budget totals.

9. *Where applicable, prior year amounts have been revised to reflect realignment to the current Budget of the U. S. Government*

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UNITED STATES  
GOVERNMENT

**ANNUAL**

**1992**

**REPORT**

APPENDIX

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COMPILED BY  
THE FINANCIAL MANAGEMENT SERVICE  
DEPARTMENT OF THE TREASURY

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**APPROPRIATION, OUTLAYS, AND BALANCES - Continued**

Appropriation or Fund Account Title	Period of Availability	Account Symbol				Balances beginning of fiscal year	Appropriations and other obligational authority <sup>1</sup>	Transfers borrowings and investments (net) <sup>2</sup>	Outlays (net)	Balances withdrawn and other transactions <sup>3</sup>	Balances end of fiscal year <sup>4</sup>
		Dep't Reg	Acct Yr Fm	Account No.	Sub No.						
<b>FISH AND WILDLIFE AND PARKS-CONTINUED</b>											
<b>NATIONAL PARK SERVICE-CONTINUED</b>											
<b>TRUST FUND ACCOUNTS</b>											
<b>DONATIONS, NATIONAL PARK SERVICE</b>											
<b>FUND RESOURCES:</b>											
UNDISBURSED FUNDS	NO YEAR	14	8037		10,279,715.95	10,004,896.86	-----	7,313,890.29	-----	12,970,722.52	
ACCOUNTS RECEIVABLE					32,698.04	-----	-----	-----	-428,804.18	461,502.22	
<b>FUND EQUITIES:</b>											
UNOBLIGATED BALANCE					-7,578,019.69	-----	-----	-----	3,600,350.34	-11,178,370.03	
ACCOUNTS PAYABLE					-----	-----	-----	-----	15,171.93	-15,171.93	
UNDELIVERED ORDERS					-2,734,394.30	-----	-----	-----	-495,711.52	-2,238,682.78	
<b>SUBTOTAL</b>		14	8037		-0-	10,004,896.86	-----	7,313,890.29	2,691,006.57	-0-	
<b>PRESERVATION, BIRTHPLACE OF ABRAHAM</b>											
<b>LINCOLN, NATIONAL PARK SERVICE</b>											
<b>FUND RESOURCES:</b>											
UNDISBURSED FUNDS	NO YEAR	14	8052		\$54,739.41	\$7,637.50	-----	-----	-----	\$65,450.16	
INVESTMENTS IN PUBLIC DEBT SECURITIES					65,000.00	-----	-----	-----	-----	65,000.00	
<b>FUND EQUITIES:</b>											
UNOBLIGATED BALANCE					-118,819.89	-----	-----	-----	-----	\$6,312.00	
ACCOUNTS PAYABLE					-919.52	-----	-----	-----	-----	3,818.75	
UNDELIVERED ORDERS					-----	-----	-----	-----	-----	-4,738.27	
<b>SUBTOTAL</b>		14	8052		-0-	7,637.50	-----	-3,073.25	10,710.75	-580.00	
<b>JEFFERSON NATIONAL EXPANSION MEMORIAL,</b>											
<b>CONTRIBUTION, NATIONAL PARK SERVICE</b>											
<b>FUND RESOURCES:</b>											
UNDISBURSED FUNDS	NO YEAR	14	8068		3,035.74	-----	-----	3,035.00	-----	.74	
<b>FUND EQUITIES:</b>											
UNOBLIGATED BALANCE					-.74	-----	-----	-----	-----	-.74	
ACCOUNTS PAYABLE					-3,035.00	-----	-----	-----	-3,035.00	-----	
<b>SUBTOTAL</b>		14	8068		-0-	-----	-----	3,035.00	-3,035.00	-0-	
<b>CONSTRUCTION (TRUST FUND),</b>											
<b>NATIONAL PARK SERVICE</b>											
<b>FUND RESOURCES:</b>											
UNDISBURSED FUNDS	NO YEAR	14	8215		259,934.80	38,500,000.00	-35,500,000.00	1,167,156.02	-----	2,092,778.78	
<b>TRANSFER TO:</b>											
TRANSPORTATION, FEDERAL	NO YEAR	69	14	8215	724,646.09	-----	35,500,000.00	36,069,923.65	-----	154,722.44	
HIGHWAY ADMINISTRATION	NO YEAR	14	8215	5	105,620,000.00	19-38,500,000.00	-----	-----	-----	67,120,000.00	
UNFUNDED CONTRACT AUTHORITY					675.85	-----	-----	-----	675.85	-----	
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-----	-----	
<b>FUND EQUITIES:</b>											
UNOBLIGATED BALANCE					-49,931,066.79	-----	-----	-----	-----	-39,799,979.85	
ACCOUNTS PAYABLE					-19,573.34	-----	-----	-----	-----	-51,342.92	
UNDELIVERED ORDERS					-56,654,616.61	-----	-----	-----	-----	-29,516,178.45	
<b>SUBTOTAL</b>		14	8215		-0-	-----	-----	37,237,079.67	-37,237,079.67	-0-	
<b>TOTAL, NATIONAL PARK SERVICE</b>					-----	1,491,979,587.76	-----	1,349,939,276.26	142,040,311.50	-----	
<b>TOTAL, FISH AND WILDLIFE AND PARKS</b>					-----	2,754,468,448.03	-----	2,433,327,924.63	321,140,521.40	-----	
<b>INDIAN AFFAIRS</b>											
<b>BUREAU OF INDIAN AFFAIRS</b>											
<b>GENERAL FUND ACCOUNTS</b>											
<b>OPERATION OF INDIAN PROGRAMS,</b>											
<b>BUREAU OF INDIAN AFFAIRS</b>											
<b>FUND RESOURCES:</b>											
UNDISBURSED FUNDS	1992-93	14	2100		-----	317,913,236.00	-----	114,424,785.92	-----	203,488,450.08	
	1992				-----	894,710,446.00	-----	683,069,492.85	-----	211,640,953.15	
	1991-92				181,901,968.34	-----	-----	170,316,825.21	-----	11,585,143.13	
	1991				170,398,297.24	-----	-----	143,954,387.94	-----	26,443,909.30	
	1990-91				694,325.55	-----	-----	-4,716,013.78	-----	5,410,339.33	
	1990				98,425,400.56	-----	-----	39,582,759.97	-----	58,842,640.59	
	1989-90				1,259,676.70	-----	-----	1,763,602.91	-----	-503,926.21	
	1989				33,835,677.79	-----	-----	22,076,514.75	-----	11,759,163.04	
	1988-89				2,165,364.13	-----	-----	598,851.22	-----	1,566,512.91	
	1988				12,446,254.90	9,331,306.00	-----	12,222,414.12	-----	9,555,146.78	
	1988-89				28,322,881.28	-----	-----	-48,247,930.87	204,670,478.66	71,900,333.49	
	NO YEAR				34,971,922.23	-----	-----	-----	-3,802,002.77	38,773,925.00	
	PRIOR YEARS				15,662,786.16	-----	-----	-----	1,857,770.11	13,805,016.05	
<b>ACCOUNTS RECEIVABLE</b>											
UNFULFILLED CUSTOMER ORDERS					-----	-----	-----	-----	-----	-----	
<b>FUND EQUITIES:</b>											
UNOBLIGATED BALANCE					-239,380,264.15	-----	-----	-----	-----	-214,460,179.85	
ACCOUNTS PAYABLE					-23,826,508.59	-----	-----	-----	-----	-36,011,168.13	
UNDELIVERED ORDERS					-316,877,782.14	-----	-----	-----	-----	-413,796,258.66	
<b>SUBTOTAL</b>		14	2100		-0-	1,221,954,986.00	-----	1,135,045,690.24	86,909,297.76	-0-	

**APPROPRIATION, OUTLAYS, AND BALANCES - Continued**

Appropriation or Fund Account Title	Period of Availability	Account Symbol		Balances beginning of fiscal year	Appropriations and other obligational authority <sup>1</sup>	Transfers borrowings and investments (net) <sup>2</sup>	Outlays (net)	Balances withdrawn and other transactions <sup>3</sup>	Balances end of fiscal year <sup>4</sup>
		Dept Reg	Account Fm No.						
WHITE EARTH ECONOMIC DEVELOPMENT AND TRIBAL GOVERNMENT FUND, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	2204	164,495.47	3,988,669.09	-----	4,151,186.93	-----	1,977.63
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	1,317.81	-1,317.81
FUND EQUITIES:									
UNOBLIGATED BALANCE				-164,495.47	-----	-----	-----	-163,835.65	-659.82
SUBTOTAL		14	2204	-0-	3,988,669.09	-----	4,151,186.93	-162,517.84	-0-
CONSTRUCTION, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	2301	199,727,021.08	201,380,146.00	-15,333,392.30	139,205,645.07	-----	246,568,129.71
TRANSFER TO:									
OFFICE OF THE SECRETARY	NO YEAR	14	2301	61,016.61	-----	-61,016.61	-----	-----	-----
BUREAU OF RECLAMATION	NO YEAR	14	2301	15,713,480.14	-----	15,404,237.00	15,984,181.95	-----	15,133,535.19
CORPS OF ENGINEERS, CIVIL	NO YEAR	96	14 2301	5,100.00	-----	-----	-----	-----	5,100.00
FUNDS HELD OUTSIDE THE TREASURY				201,688.73	-----	-9,828.09	-----	-----	191,860.64
ACCOUNTS RECEIVABLE				1,701,144.81	-----	-----	-----	-763,889.27	2,465,034.08
UNFILLED CUSTOMER ORDERS				-----	-----	-----	-----	-19,847,294.91	19,847,294.91
FUND EQUITIES:									
UNOBLIGATED BALANCE				-98,097,960.43	-----	-----	-----	26,196,237.53	-124,294,197.96
ACCOUNTS PAYABLE				-2,033,441.61	-----	-----	-----	4,244,407.55	-6,277,849.16
UNDELIVERED ORDERS				-117,278,049.33	-----	-----	-----	36,360,858.08	-153,638,907.41
SUBTOTAL		14	2301	-0-	201,380,146.00	-----	155,189,827.02	46,190,318.98	-0-
MISCELLANEOUS PAYMENT TO INDIANS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	2303	13,690,765.45	122,617,000.00	-----	132,841,047.52	-----	3,466,717.93
ACCOUNTS RECEIVABLE				2,511.54	-----	-----	-----	81.86	2,429.68
FUND EQUITIES:									
UNOBLIGATED BALANCE				-13,527,476.51	-----	-----	-----	-10,470,337.97	-3,057,138.54
ACCOUNTS PAYABLE				-36,401.10	-----	-----	-----	21,200.71	-57,601.81
UNDELIVERED ORDERS				-129,399.38	-----	-----	-----	225,007.88	-354,407.26
SUBTOTAL		14	2303	-0-	122,617,000.00	-----	132,841,047.52	-10,224,047.52	-0-
PAYMENT TO THE NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	2368	-----	3,949,600.00	-----	3,949,600.00	-----	-----
TECHNICAL ASSISTANCE OF INDIAN ENTERPRISES, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	1992	14	2369	-----	987,400.00	-----	410,802.77	-----	576,597.23
FUND EQUITIES:									
UNOBLIGATED BALANCE				-----	-----	-----	-----	88,153.45	-88,153.45
ACCOUNTS PAYABLE				-----	-----	-----	-----	3,471.20	-3,471.20
UNDELIVERED ORDERS				-----	-----	-----	-----	484,972.58	-484,972.58
SUBTOTAL		14	2369	-0-	987,400.00	-----	410,802.77	576,597.23	-0-
CLAIMS AND TREATY OBLIGATIONS, BUREAU OF INDIAN AFFAIRS (INDEFINITE)									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	2623	886.32	2,574.55	-----	24,662.47	-----	5-21,201.60
ACCOUNTS RECEIVABLE				43,732.08	-----	-----	-----	22,530.48	21,201.60
FUND EQUITIES:									
UNDELIVERED ORDERS				-44,618.40	-----	-----	-----	-44,618.40	-----
SUBTOTAL		14	2623	-0-	2,574.55	-----	24,662.47	-22,087.92	-0-
INDIAN GUARANTEED LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	1992	14	2628	-----	9,411,896.00	-----	1,600,461.77	-----	7,811,434.23
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	-200.00	200.00
FUND EQUITIES:									
UNOBLIGATED BALANCE				-----	-----	-----	-----	5,227,655.85	-5,227,655.85
ACCOUNTS PAYABLE				-----	-----	-----	-----	19,338.24	-19,338.24
UNDELIVERED ORDERS				-----	-----	-----	-----	2,564,640.14	-2,564,640.14
SUBTOTAL		14	2628	-0-	9,411,896.00	-----	1,600,461.77	7,811,434.23	-0-
INDIAN DIRECT LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	1992	14	2627	-----	4,007,856.00	-----	2,419,248.75	-----	1,588,607.25
FUND EQUITIES:									
UNOBLIGATED BALANCE				-----	-----	-----	-----	389,701.47	-389,701.47
ACCOUNTS PAYABLE				-----	-----	-----	-----	64,119.38	-64,119.38
UNDELIVERED ORDERS				-----	-----	-----	-----	1,134,786.40	-1,134,786.40
SUBTOTAL		14	2627	-0-	4,007,856.00	-----	2,419,248.75	1,588,607.25	-0-

FOOTNOTES AT END OF CHAPTER

**APPROPRIATION, OUTLAYS, AND BALANCES - Continued**

Appropriation or Fund Account Title	Period of Availability	Account Symbol			Balances beginning of fiscal year	Appropriations and other obligational authority <sup>1</sup>	Transfers borrowings and investments (net) <sup>2</sup>	Outlays (net)	Balances withdrawn and other transactions <sup>3</sup>	Balances end of fiscal year <sup>4</sup>
		Dept. Reg.	Acct. Fm	Sub No.						
<b>INDIAN AFFAIRS-CONTINUED</b>										
<b>BUREAU OF INDIAN AFFAIRS-CONTINUED</b>										
<b>SPECIAL FUND ACCOUNTS</b>										
OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5051		\$1,776,220.05	\$6,137,652.76	-----	\$5,535,787.61	-----	\$2,378,085.20
ACCOUNTS RECEIVABLE					535,483.28	-----	-----	-\$15,464.97	-----	550,948.25
FUND EQUITIES:										
UNOBLIGATED BALANCE					-1,546,927.82	-----	-----	-69,993.45	-----	-1,476,934.17
ACCOUNTS PAYABLE					-221,248.97	-----	-----	72,533.71	-----	-293,782.68
UNDELIVERED ORDERS					-543,526.74	-----	-----	614,789.86	-----	-1,158,316.60
SUBTOTAL		14	5051		-0-	6,137,652.76	-----	5,535,787.61	-----	601,865.15
INDIAN ARTS AND CRAFTS FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5130		24,749.46	-958.00	-----	-----	-----	23,791.46
FUND EQUITIES:										
UNOBLIGATED BALANCE					-24,749.46	-----	-----	-958.00	-----	-23,791.46
SUBTOTAL		14	5130		-0-	-958.00	-----	-958.00	-----	-0-
OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS, BUREAU OF INDIAN AFFAIRS (T) <sup>21</sup>										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5240		20,482,725.99	20,944,334.20	-\$1,049,000.00	20,075,208.26	-----	20,302,851.93
INVESTMENTS IN PUBLIC DEBT SECURITIES					1,759,000.00	-----	1,049,000.00	-----	-----	2,808,000.00
ACCOUNTS RECEIVABLE					5,672,689.19	-----	-----	-----	-483,571.19	6,156,260.38
FUND EQUITIES:										
UNOBLIGATED BALANCE					-24,676,240.43	-----	-----	797,964.01	-----	-25,474,204.44
ACCOUNTS PAYABLE					-892,317.55	-----	-----	193,240.14	-----	-1,085,557.69
UNDELIVERED ORDERS					-2,345,857.20	-----	-----	361,492.98	-----	-2,707,350.18
SUBTOTAL		14	5240		-0-	20,944,334.20	-----	20,075,208.26	-----	869,125.94
ALASKA RESUPPLY PROGRAM, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5242		-----	-----	-----	227,514.26	-----	\$-227,514.26
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-3,858,658.69	3,858,658.69
FUND EQUITIES:										
UNOBLIGATED BALANCE					-----	-----	-----	171,688.54	-----	-171,688.54
ACCOUNTS PAYABLE					-----	-----	-----	14,809.75	-----	-14,809.75
UNDELIVERED ORDERS					-----	-----	-----	3,444,646.14	-----	-3,444,646.14
SUBTOTAL		14	5242		-0-	-----	-----	227,514.26	-----	-0-
POWER SYSTEMS, INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5648		27,089,248.57	37,470,356.17	-2,207,000.00	27,811,023.14	-----	34,541,581.60
INVESTMENTS IN PUBLIC DEBT SECURITIES					2,684,000.00	-----	2,207,000.00	-----	-----	4,891,000.00
ACCOUNTS RECEIVABLE					110,825.10	-----	-----	-----	-1,524.81	112,349.91
FUND EQUITIES:										
UNOBLIGATED BALANCE					-22,151,379.74	-----	-----	5,034,349.75	-----	-27,185,729.49
ACCOUNTS PAYABLE					-1,491,692.57	-----	-----	117,667.69	-----	-1,609,360.26
UNDELIVERED ORDERS					-6,241,001.36	-----	-----	4,508,840.40	-----	-10,749,841.76
SUBTOTAL		14	5648		-0-	37,470,356.17	-----	27,811,023.14	-----	9,659,333.03
LUMMI INDIAN DIKING PROJECT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5650		18,080.70	-----	-----	-----	-----	18,080.70
FUND EQUITIES:										
UNOBLIGATED BALANCE					-18,080.70	-----	-----	-----	-----	-18,080.70
SUBTOTAL		14	5650		-0-	-----	-----	-----	-----	-0-
<b>PUBLIC ENTERPRISE FUNDS</b>										
REVOLVING FUND FOR LOANS, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	4409		10,040,688.04	-----	-----	-12,866,718.43	-----	22,907,406.47
FUND EQUITIES:										
UNOBLIGATED BALANCE					-6,867,128.92	-----	-----	15,858,223.35	-----	-22,725,352.27
ACCOUNTS PAYABLE					-----	-----	-----	2,789.92	-----	-2,789.92
UNDELIVERED ORDERS					-3,173,559.12	-----	-----	-2,994,294.84	-----	-179,264.28
SUBTOTAL		14	4409		-0-	-----	-----	-12,866,718.43	-----	12,866,718.43

**APPROPRIATION, OUTLAYS, AND BALANCES - Continued**

Appropriation or Fund Account	Title	Period of Availability	Account Symbol		Balances beginning of fiscal year	Appropriations and other obligational authority <sup>1</sup>	Transfers borrowings and investments (net) <sup>2</sup>	Outlays (net)	Balances withdrawn and other transactions <sup>3</sup>	Balances end of fiscal year <sup>4</sup>
			Dept No.	Sub No.						
INDIAN LOAN GUARANTY AND INSURANCE FUND, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS		NO YEAR	14	4410	13,140,283.21	11,000,000.00	-----	11,997,072.48	-----	12,143,210.73
ACCOUNTS RECEIVABLE					442,522.17	-----	-----	-----	-66.31	442,588.48
FUND EQUITIES:										
UNOBLIGATED BALANCE					-8,053,152.68	-----	-----	-----	-196,076.92	-7,857,075.76
ACCOUNTS PAYABLE					-----	-----	-----	-----	61,900.58	-61,900.58
UNDELIVERED ORDERS					-----	-----	-----	-----	-862,829.83	-4,666,822.87
		SUBTOTAL	14	4410	-5,529,652.70	-----	-----	-----	-997,072.48	-0-
INTRAGOVERNMENTAL FUNDS						11,000,000.00		11,997,072.48		
CONSOLIDATED WORKING FUND, BUREAU OF INDIAN AFFAIRS, INTERIOR										
FUND RESOURCES:										
UNDISBURSED FUNDS		NO YEAR	14	3920	385,968.38	-----	-----	385,968.38	-----	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-385,968.38	-----	-----	-----	-385,968.38	-385,968.38
		SUBTOTAL	14	3920	-0-	-----	-----	385,968.38	-385,968.38	-0-
TRUST FUND ACCOUNTS										
BEQUEST OF GEORGE C. EDGETER, RELIEF OF INDIGENT AMERICAN INDIANS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS		NO YEAR	14	8060	121,925.23	10,418.69	-----	-----	-----	132,343.92
FUND EQUITIES:										
UNOBLIGATED BALANCE					-121,925.23	-----	-----	-----	10,418.69	-132,343.92
		SUBTOTAL	14	8060	-0-	10,418.69	-----	-----	10,418.69	-0-
INDIAN TRIBAL FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS		NO YEAR	14	8365	1,271,462,383.24	433,650,727.73	-93,649,096.01	386,484,699.97	-----	1,224,979,314.99
UNREALIZED DISCOUNT ON INVESTMENTS <sup>10</sup>					-----	-----	-344,903.99	-----	-----	-344,903.99
INVESTMENTS IN PUBLIC DEBT SECURITIES					219,849,000.00	-----	93,994,000.00	-----	-----	313,843,000.00
ACCOUNTS RECEIVABLE					2,712.79	-----	-----	-----	-----	2,712.79
UNFILLED CUSTOMER ORDERS					-----	-----	-----	-----	-3,473,739.54	3,473,739.54
FUND EQUITIES:										
UNOBLIGATED BALANCE					-1,491,311,060.41	-----	-----	-----	43,771,756.27	-1,535,082,816.68
ACCOUNTS PAYABLE					-2,889.42	-----	-----	-----	6,868,011.03	-6,870,900.45
UNDELIVERED ORDERS					-146.20	-----	-----	-----	-----	-146.20
		SUBTOTAL	14	8365	-0-	433,650,727.73	-----	386,484,699.97	47,166,027.76	-0-
COOPERATIVE FUND (PAPAGO), BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS		NO YEAR	14	8366	-265,010.50	1,297,323.67	-1,174,472.96	-153,158.58	-----	10,998.79
UNREALIZED DISCOUNT ON INVESTMENTS <sup>10</sup>					104,339.54	-----	-26,527.04	-----	-----	77,812.50
INVESTMENTS IN PUBLIC DEBT SECURITIES					20,875,000.00	-----	1,201,000.00	-----	-----	22,076,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCE					*-20,714,329.04	-----	-----	-----	1,450,482.25	-22,164,811.29
		SUBTOTAL	14	8366	-0-	1,297,323.67	-----	-153,158.58	1,450,482.25	-0-
NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS		NO YEAR	14	8368	3,060,035.03	4,113,232.31	-----	8,332,121.69	-----	5-1,158,854.35
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-6,015,000.00	6,015,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCE					-3,060,035.03	-----	-----	-----	1,796,110.62	-4,856,145.65
		SUBTOTAL	14	8368	-0-	4,113,232.31	-----	8,332,121.69	-4,218,889.38	-0-
FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS		NO YEAR	14	8563	237,007.89	220,996.36	-39,263.71	-236,695.01	-----	655,435.55
UNREALIZED DISCOUNT ON INVESTMENTS <sup>10</sup>					-----	-----	-736.29	-----	-----	-736.29
INVESTMENTS IN PUBLIC DEBT SECURITIES					20,000.00	-----	40,000.00	-----	-----	60,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCE					-247,136.89	-----	-----	-----	457,691.37	-704,828.26
UNDELIVERED ORDERS					-9,871.00	-----	-----	-----	-----	-9,871.00
		SUBTOTAL	14	8563	-0-	220,996.36	-----	-236,695.01	457,691.37	-0-
TOTAL, BUREAU OF INDIAN AFFAIRS					-----	2,083,144,213.53	-----	1,883,225,351.24	199,918,862.29	-----
TOTAL, INDIAN AFFAIRS					-----	2,083,144,213.53	-----	1,883,225,351.24	199,918,862.29	-----

FOOTNOTES AT END OF CHAPTER

**APPROPRIATION, OUTLAYS, AND BALANCES - Continued**

Appropriation or Fund Account		Account Symbol			Balances beginning of fiscal year	Appropriations and other obligational authority <sup>1</sup>	Transfers borrowings and investments (net) <sup>2</sup>	Outlays (net)	Balances withdrawn and other transactions <sup>3</sup>	Balances end of fiscal year <sup>4</sup>
Title	Period of Availability	Reg	Dept. FY Fm	Account No.						
<b>MEMORANDUM-CONTINUED</b>										
<b>FINANCING ACCOUNTS-CONTINUED</b>										
<b>PUBLIC ENTERPRISE FUNDS-CONTINUED</b>										
INDIAN LOAN GUARANTY AND INSURANCE										
GUARANTEED LOAN FINANCING ACCOUNT,										
BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR		14	4415	-----	-----	-----	-\$1,454,919.21	-----	\$1,454,919.21
ACCOUNTS RECEIVABLE					-----	-----	-----	-\$2,131,056.92		2,131,056.92
FUND EQUITIES:										
UNOBLIGATED BALANCE					-----	-----	-----	2,883,163.14		-2,883,163.14
UNDELIVERED ORDERS					-----	-----	-----	702,812.99		-702,812.99
<b>SUBTOTAL</b>			14	4415	-0-			-1,454,919.21	1,454,919.21	-0-
<b>INTRAGOVERNMENTAL FUNDS</b>										
BUREAU OF RECLAMATION DIRECT LOAN										
FINANCING ACCOUNT, BUREAU OF										
RECLAMATION										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR		14	4547	-----	-----	\$1,511,406.33	1,511,406.33	-----	-----
<b>TOTAL, FINANCING ACCOUNTS.....</b>					-----		\$10,532,631.69	1,335,449.31	7,604,772.10	4,263,308.90

FOOTNOTES

- 1 The amounts in this column, unless otherwise footnoted, represent appropriations, increases and rescissions in borrowing authority or new contract authority. Appropriation accounts with appropriation transfer activity are presented in Table 1 (Appropriations and appropriation transfers) at the end of the chapter.
- 2 The amounts in this column, unless otherwise footnoted, represent transfers-other than appropriation transfers, borrowings (gross), investments (net), unrealized discounts or agent cashier funds.
- 3 The amounts in this column, unless otherwise footnoted, represent obligated balances canceled for fiscal year 1985 pursuant to 31 U.S.C. 1553, changes in unfilled customer orders, accounts receivable, accounts payable, undelivered orders, unobligated balances and adjustments to borrowing and contract authority.
- 4 Unobligated balances for no-year or unexpired multiple year accounts are available for obligation and for expired fiscal year accounts are not available for obligation.
- 5 Subject to disposition by the administrative agency.
- 6 Includes \$774,492.27 which is the excess of receivables over gross unpaid obligations.
- 7 Includes \$1,246,530.81 which represents balances withdrawn and canceled other than fiscal year 1985.
- 8 Represents balances withdrawn and canceled other than fiscal year 1985.
- 9 The opening balances of the following accounts have been adjusted during the current fiscal year and do not agree with last year's closing balances:

<u>Account</u>	<u>Amount</u>
14X0684	- \$1,136,831.81
Unobligated Balance	1,136,831.81
140/41611	- 94,329.97
149/41611	94,329.97
14X4081	1,136,831.81
Unobligated Balance	- 1,136,831.81
14X5015	- 2,211,819.99
Unobligated Balance	7,056,114.27
14 8366-Unobligated Balance	- 104,339.54

- 10 In fiscal year 1992, unrealized discount for public debt securities purchased by government accounts is now captured as an offset to fund resources. Unrealized discounts recorded prior to fiscal year 1992 are reflected in the account balance, beginning of the fiscal year.
- 11 Includes \$271,694,222.98 which is covered by investments.
- 12 Represents capital transfer to miscellaneous receipts.
- 13 Includes \$165,880.08 which represents balances withdrawn and canceled other than fiscal year 1985.
- 14 Includes \$153,043.07 which represents balances withdrawn and canceled other than fiscal year 1985.
- 15 Includes \$160,244.81 which represents balances withdrawn and canceled other than fiscal year 1985.
- 16 Represents funding available from the Sport Fish Restoration Account of the Acquatic Resources Trust Fund.
- 17 Includes \$907,605.73 which represents balances withdrawn and canceled other than fiscal year 1985.
- 18 Includes \$123,998.99 which represents balances withdrawn and canceled other than fiscal year 1985.
- 19 Represents appropriation to liquidate.
- 20 Includes \$2,865,244.53 which represents balances withdrawn and canceled other than fiscal year 1985.
- 21 The letter (T) denotes that the account by law is a trust account, but for reporting purposes is treated as other than trust.

APPROPRIATIONS, OUTLAYS, AND BALANCES—Continued

FOOTNOTES

TABLE 1-APPROPRIATIONS AND APPROPRIATION TRANSFERS-INTERIOR

ACCOUNT SYMBOL	NET APPROPRIATIONS AND APPROPRIATION TRANSFERS	APPROPRIATION AMOUNT	NET APPROPRIATION TRANSFERS	ACCOUNTS INVOLVED	AMOUNT FROM OR TO (-)	CITATION OF LAW
14X0119	\$2,059,010.00	\$3,850,860.00	-\$1,791,850.00	14X1119	-\$19,450.00	105 STAT 1010
				14X2100	-250,000.00	105 STAT 1010
149/40119	-1,084,000.00	0.00	-1,084,000.00	140/41036	-664,000.00	103 STAT 102
140/40119	-89,282.52	0.00	-89,282.52	14X1611	-858,400.00	105 STAT 1010 SEC
14X0664	0.00	5,704,000.00	-5,704,000.00	149/41611	-1,084,000.00	103 STAT 103
14X0684	362,381,000.00	375,757,000.00	-13,376,000.00	140/41036	-89,282.52	104 STAT 230
				14X5064	-5,704,000.00	105 STAT 521-523
				14X4079	-134,950,000.00	105 STAT 521-523
1420685	890,000.00	0.00	890,000.00	14X4081	-96,878,000.00	105 STAT 521-523
14X1036	80,977,432.86	23,000,000.00	57,977,432.86	14X5084	218,452,000.00	105 STAT 521-523
1421036	895,960,188.14	895,520,188.14	440,000.00	1425685	890,000.00	105 STAT 521-523
140/41036	753,282.52	0.00	753,282.52	14X5107	57,977,432.86	105 STAT 996
				1421457	440,000.00	105 STAT 847
14X1039	300,221,978.00	299,809,645.00	412,333.00	14X0119	664,000.00	103 STAT 102
				140/40119	89,282.52	104 STAT 230
14X1109	24,586,260.00	23,203,900.00	1,382,360.00	14X5079	371,262.00	105 STAT 997
1421109	507,763,096.00	507,563,096.00	200,000.00	15X5042	41,071.00	105 STAT 795-796
14X1119	115,492,124.00	120,472,674.00	-4,980,550.00	14X5108	1,382,360.00	105 STAT 992
				1121457	200,000.00	105 STAT 847
				14X5035	-2,545,000.00	105 STAT 990
				14X5033	-495,000.00	105 STAT 990
				14X5020	-1,960,000.00	105 STAT 990
14X1132	0.00	959,980.65	-959,980.65	14X0119	19,450.00	105 STAT 1010
14X1611	39,515,644.00	38,657,244.00	858,400.00	14X5132	-959,980.65	105 STAT 992
1421611	501,212,449.00	500,247,449.00	965,000.00	14X0119	858,400.00	105 STAT 1010
149/41611	1,084,000.00	0.00	1,084,000.00	147X5020	965,000.00	105 STAT 1715
14X1618	-296,962.00	4,314,938.00	-4,611,900.00	149/40119	1,084,000.00	103 STAT 102
				122/31106	-2,739,400.00	105 STAT 1715,1716
14X2100	9,331,306.00	9,557,184.00	-225,878.00	13X4316	-1,872,500.00	105 STAT 1715,1716
				14X0119	250,000.00	105 STAT 1010
1422100	894,710,446.00	967,420,948.00	-72,710,502.00	48X1950	-298,428.00	104 STAT 1930
				1422100	-177,450.00	105 STAT 1005
142/32100	317,913,236.00	245,025,284.00	72,887,952.00	14X2100	177,450.00	105 STAT 1005
14X4079	145,741,121.00	0.00	145,741,121.00	142/32100	-72,887,952.00	105 STAT 1004
				1422100	72,887,952.00	105 STAT 1004
14X4081	96,878,000.00	0.00	96,878,000.00	14X5656	15,691,121.00	43 USC 618e
14X5020	99,850,525.00	98,855,525.00	995,000.00	14X0684	130,050,000.00	105 STAT 521-523
				14X0684	96,878,000.00	105 STAT 521-523
14X5033	25,497,942.00	25,002,942.00	495,000.00	14X1119	1,960,000.00	105 STAT 880
14X5035	107,772,218.00	105,227,218.00	2,545,000.00	1421611	-965,000.00	105 STAT 1715
14X5064	258,585,000.00	252,881,000.00	5,704,000.00	14X1119	495,000.00	105 STAT 990
14X5079	0.00	371,262.00	-371,262.00	14X0664	2,545,000.00	105 STAT 990
14X5084	0.00	218,452,000.00	-218,452,000.00	14X1039	5,704,000.00	105 STAT 521-523
14X5107	0.00	57,977,432.86	-57,977,432.86	14X0684	-371,262.00	105 STAT 997
				14X1036	-218,452,000.00	105 STAT 521-523
					-57,977,432.86	105 STAT 996

APPROPRIATIONS, OUTLAYS, AND BALANCES—Continued

FOOTNOTES

ACCOUNT SYMBOL	NET APPROPRIATIONS AND APPROPRIATION TRANSFERS	APPROPRIATION AMOUNT	NET APPROPRIATION TRANSFERS	ACCOUNTS INVOLVED	AMOUNT FROM OR TO (-)	CITATION OF LAW
14X5108	0.00	1,382,360.00	- 1,382,360.00	14X1109	- 1,382,360.00	105 STAT 992
14X5132	10,687,000.00	9,727,019.35	959,980.65	14X1132	959,980.65	105 STAT 992
14X5656	- 16,887,121.00	0.00	- 16,887,121.00	14X4079	- 10,791,121.00	43 USC 618e
1425685	0.00	890,000.00	- 890,000.00	89X5068	- 6,096,000.00	105 STAT 531
14X8151	236,000,000.00	0.00	236,000,000.00	1420685	- 890,000.00	105 STAT 521-523
14X8215	38,500,000.00	0.00	38,500,000.00	20X8147	236,000,000.00	16 USC 777
				20X8102	38,500,000.00	92 STAT 2690
TOTALS	\$5,056,005,893.00	\$4,791,831,150.00	\$264,174,743.00		\$264,174,743.00	