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# UNITED STATES GOVERNMENT



# ANNUAL

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1993

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# 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 1993			FY 1992			CHANGE		
	RECEIPTS	OUTLAYS	EXCESS	RECEIPTS	OUTLAYS	EXCESS	RECEIPTS	OUTLAYS	EXCESS
Airport	\$4,302	\$6,589	-\$2,288	\$5,918	\$5,916	\$2	-\$1,617	\$673	-\$2,290
Black lung disability	979	978	2	969	967	2	10	11	-1
Federal disability insurance	32,065	34,641	-2,576	31,179	31,295	-116	886	3,346	-2,460
Federal employees life and health	-	-1,639	1,639	-	-1,207 r	1,207 r	-	-432	432
Federal employees retirement	63,301	35,329	27,972	60,542	34,058	26,484	2,759	1,271	1,488
Federal hospital insurance	95,297	91,604	3,693	92,677	81,971	10,706	2,620	9,633	-7,013
Federal old-age and survivors insurance	319,325	269,960	49,364	307,152	256,290	50,862	12,173	13,671	-1,498
Federal supplementary medical insurance	60,799	54,254	6,545	53,149	50,285	2,863	7,650	3,968	3,682
Highways	19,599	17,959	1,639	18,388 r	16,812	1,576 r	1,211	1,147	63
Military advances	13,239	13,162	78	12,182	12,440	-258	1,058	722	336
Railroad retirement	8,001	7,677	325	8,263	7,482	781	-262	195	-457
Military retirement	35,284	25,708	9,576	36,500	24,492	12,008	-1,217	1,215	-2,432
Unemployment	42,235	39,869	2,365	29,247	41,294	-12,047	12,987	-1,425	14,412
Veterans life insurance	1,490	1,092	399	1,506	1,307	199	-16	-215	199
All other trust	6,919	4,026	2,893	5,816	4,191 r	1,626 r	1,103	-165	1,268
<b>Total Trust Fund Receipts and Outlays</b>	<b>\$702,834</b>	<b>\$601,209</b>	<b>\$101,625</b>	<b>\$663,489 r</b>	<b>\$567,593 r</b>	<b>\$95,896 r</b>	<b>\$39,342</b>	<b>\$33,616</b>	<b>\$5,730</b>
<b>Total Federal Governments Receipts and Outlay</b>	<b>\$700,518</b>	<b>\$1,056,826</b>	<b>-\$356,309</b>	<b>\$652,712 r</b>	<b>\$1,038,948 r</b>	<b>-\$386,236 r</b>	<b>\$47,806</b>	<b>\$17,878</b>	<b>\$29,927</b>
Details may not add to toals 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, 1993	September 30, 1992
(in millions)		
<b>ASSETS</b>		
Cash and Monetary Assets:		
U.S. Treasury Operating Cash:		
Federal Reserve Account	\$17,289	\$24,586
Tax and Loan Note Accounts	35,217	34,203
Special Drawing Rights, Total Holdings	9,203	12,111
Less: Special Drawing Rights Certificates		
Issued to Federal Reserve Banks	-8,018	-10,018
Monetary Assets with International Monetary	12,103	9,770
Other Cash and Monetary Assets		
U.S. Treasury Monetary Assets	433	613
Cash and Other Assets held Outside the Treasury		
Account	21,982	23,229 r
Time Deposits Supported by 2% Depository Bonds	**	**
Total Cash and Monetary Assets	88,208	94,494
Loan Financing Accounts:		
Guaranteed Loans	-6,320	-1,743
Direct Loans	6,862	3,052
Miscellaneous Asset Accounts	-636	-1,585
<b>TOTAL ASSETS</b>	<b>88,114</b>	<b>94,218 r</b>
<b>EXCESS OF LIABILITIES OVER ASSETS</b>		
Excess of Liabilities Over Assets at Beginning of Fiscal Year	2,964,341	2,674,263 r
Add: Total Deficit for Fiscal Year	254,684	290,340 r
Subtotal	3,219,024	2,964,603 r
Deduct: Other Transactions not Applied to Surplus or Deficit	351	263
Excess of Liabilities Over Assets at Close of Fiscal Year	3,218,674	2,964,341
<b>TOTAL ASSETS AND EXCESS OF LIABILITIES OVER ASSETS</b>	<b>3,306,788</b>	<b>3,058,558 r</b>
<b>LIABILITIES</b>		
Borrowing from the Public:		
Public Debt Securities Outstanding	4,411,489	4,064,621 r
Premium or Discount (-) on Public Debt Securities	-85,025	-80,785 r
Total Public Debt Securities	4,326,466	3,983,837 r
Agency Securities Outstanding	24,682	18,030 r
Total Federal Securities	4,351,149	4,001,867 r
Deduct Net Federal Securities Held as Investments by Government Accounts	1,104,032	1,003,302 r
Total Borrowing from the Public	3,247,117	2,998,565 r
Accrued Interest Payable	43,819	44,212
Special Drawing Rights Allocated by International Monetary Fund	6,950	7,216
Deposit Fund Liabilities	5,975	6,422
Miscellaneous Liability Accounts (Checks Outstanding, Etc.)	2,928	2,143
<b>TOTAL LIABILITIES</b>	<b>\$3,306,788</b>	<b>\$3,058,558 r</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

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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		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	Dept. Reg.	Account Tr. Fm.	Sub No. No.						
<b>INDIAN AFFAIRS</b>										
<b>BUREAU OF INDIAN AFFAIRS</b>										
<b>GENERAL FUND ACCOUNTS</b>										
OPERATION OF INDIAN PROGRAMS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS										
	1993-95	14		2100		\$3,878,000.00				\$3,878,000.00
	1993-94					362,835,728.00	\$2,000,000.00	\$135,806,830.43		229,028,897.57
	1993					944,732,957.00		762,858,404.75		181,874,552.25
	1992-93							193,384,375.69		10,104,074.39
	1992					\$203,488,450.08		199,942,687.09		11,698,266.06
	1991-92					211,640,953.15		10,476,704.39		1,106,438.74
	1991					11,585,143.13		10,871,627.17		15,572,282.13
	1990-91					26,443,909.30		876,226.02		4,534,113.31
	1990					5,410,339.33		15,886,785.52		42,955,855.07
	1989-90					58,342,640.59		732,072.32		\$-1,235,998.53
	1989					-503,926.21		-6,363,490.91		18,122,653.95
	1988-89					11,759,163.04		285,777.64		1,280,735.27
	1988					1,566,512.91	34,487,578.47	66,092,794.25	\$61,758,228.75	36,822,104.00
	NO YEAR					9,555,146.78	58,872,173.00	10,142,104.74	-10,488,193.45	49,262,118.45
	PRIOR YEARS					71,900,333.49			-1,687,395.39	15,492,411.44
						38,773,925.00				
						13,805,016.05				
ACCOUNTS RECEIVABLE UNFILLED CUSTOMER ORDERS										
FUND EQUITIES:										
UNOBLIGATED BALANCE										
ACCOUNTS PAYABLE										
UNDELIVERED ORDERS										
						-214,460,179.85				-255,269,742.87
						-36,011,168.13				-28,326,337.41
						-413,796,258.66				-336,902,423.82
						-0-				-0-
		14		2100		1,370,318,859.00	36,487,578.47	1,400,992,899.10	5,813,537.37	
SUBTOTAL										
WHITE EARTH ECONOMIC DEVELOPMENT AND TRIBAL GOVERNMENT FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS										
	NO YEAR	14		2204		1,977.63	6,671,858.80			34,729.55
						-1,317.81			-62,008.13	60,690.32
FUND EQUITIES:										
UNOBLIGATED BALANCE										
UNDELIVERED ORDERS										
						-659.82				-60,301.56
						-0-				-35,118.31
								6,639,106.88	32,751.92	-0-
		14		2204						
SUBTOTAL										
CONSTRUCTION, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS										
	NO YEAR	14		2301		246,568,129.71	149,613,384.00			246,597,499.92
TRANSFER TO:										
OFFICE OF THE SECRETARY										
BUREAU OF RECLAMATION										
CORPS OF ENGINEERS, CIVIL										
FUNDS HELD OUTSIDE THE TREASURY										
	NO YEAR	14		2301	1	15,133,535.19		14,767,700.00		15,729,861.44
	NO YEAR	14		2301	6	5,100.00				5,100.00
	NO YEAR	96	14	2301		191,860.64		16,200.00		208,060.64
						2,465,034.08			4,422,845.87	-1,957,811.79
						19,847,294.91			1,010,330.13	18,836,964.78
FUND EQUITIES:										
UNOBLIGATED BALANCE										
ACCOUNTS PAYABLE										
UNDELIVERED ORDERS										
						-124,294,197.96				-145,734,105.56
						-6,277,849.16				-3,985,549.36
						-153,638,907.41				-129,700,020.07
						-0-				-0-
		14		2301		149,613,384.00	-34,487,578.47	114,483,909.07	641,896.46	
SUBTOTAL										
MISCELLANEOUS PAYMENT TO INDIANS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS										
	NO YEAR	14		2303		3,466,717.93	38,609,000.00			5,893,613.98
						2,429.68			-420.29	2,849.97
FUND EQUITIES:										
UNOBLIGATED BALANCE										
ACCOUNTS PAYABLE										
UNDELIVERED ORDERS										
						-3,057,138.54				-5,578,371.37
						-57,601.81				-33,189.62
						-354,407.26				-284,902.96
						-0-				-0-
		14		2303			38,609,000.00		2,426,896.05	
SUBTOTAL										
PAYMENT TO TRIBAL ECONOMIC RECOVERY FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS										
	NO YEAR	14		2305			76,800,000.00			76,800,000.00

**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	Dept. Reg	Account No.	Sub No.						
PAYMENT TO THE NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2368		-----	3,966,000.00	-----	3,966,000.00	-----	-----
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-11,699,880.00	11,699,880.00
FUND EQUITIES:										
ACCOUNTS PAYABLE					-----	-----	-----	-----	11,699,880.00	-11,699,880.00
SUBTOTAL		14	2368		-0-	3,966,000.00	-----	3,966,000.00	-----	-0-
TECHNICAL ASSISTANCE OF INDIAN ENTERPRISES, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	1993	14	2369		-----	1,970,110.00	-----	895,175.94	-----	1,074,934.06
	1992				576,597.23	-----	-----	361,322.05	-----	215,275.18
FUND EQUITIES:										
UNOBLIGATED BALANCE					-88,153.45	-----	-----	-----	113,224.51	-201,377.96
ACCOUNTS PAYABLE					-3,471.20	-----	-----	-----	3,032.47	-6,503.67
UNDELIVERED ORDERS					-484,972.58	-----	-----	-----	597,355.03	-1,082,327.61
SUBTOTAL		14	2369		-0-	1,970,110.00	-----	1,256,497.99	713,612.01	-0-
CLAIMS AND TREATY OBLIGATIONS, BUREAU OF INDIAN AFFAIRS (INDEFINITE)										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2623		-21,201.60	2,000,000.00	-----	-916.49	-----	1,979,714.89
ACCOUNTS RECEIVABLE					21,201.60	-----	-----	-----	-----	21,201.60
FUND EQUITIES:										
UNOBLIGATED BALANCE					-----	-----	-----	-----	1,998,216.49	-1,998,216.49
UNDELIVERED ORDERS					-----	-----	-----	-----	2,700.00	-2,700.00
SUBTOTAL		14	2623		-0-	2,000,000.00	-----	-916.49	2,000,916.49	-0-
INDIAN GUARANTEED LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	1993	14	2628		-----	9,686,955.00	-----	1,565,083.09	-----	8,121,871.91
	1992				7,811,434.23	-----	-----	2,268,644.51	-----	5,542,789.72
ACCOUNTS RECEIVABLE					200.00	-----	-----	-----	-64.60	264.60
FUND EQUITIES:										
UNOBLIGATED BALANCE					-5,227,655.85	-----	-----	-----	388,446.71	-5,616,102.56
ACCOUNTS PAYABLE					-19,338.24	-----	-----	-----	21,167.31	-40,505.55
UNDELIVERED ORDERS					-2,564,640.14	-----	-----	-----	5,443,677.98	-8,008,318.12
SUBTOTAL		14	2628		-0-	9,686,955.00	-----	3,833,727.60	5,853,227.40	-0-
INDIAN DIRECT LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	1993	14	2627		-----	2,478,750.00	-----	2,430,264.64	-----	48,485.36
	1992				1,588,607.25	-----	-----	478,704.45	-----	1,109,902.80
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-2,317.15	2,317.15
FUND EQUITIES:										
UNOBLIGATED BALANCE					-389,701.47	-----	-----	-----	-58.26	-389,643.21
ACCOUNTS PAYABLE					-64,119.38	-----	-----	-----	-16,006.78	-48,112.60
UNDELIVERED ORDERS					-1,134,786.40	-----	-----	-----	-411,836.90	-722,949.50
SUBTOTAL		14	2627		-0-	2,478,750.00	-----	2,908,969.09	-430,219.09	-0-
<b>SPECIAL FUND ACCOUNTS</b>										
OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5051		2,378,085.20	6,148,806.49	-----	5,633,797.71	-----	2,893,093.98
ACCOUNTS RECEIVABLE					550,948.25	-----	-----	-----	548,654.66	2,293.59
FUND EQUITIES:										
UNOBLIGATED BALANCE					-1,476,934.17	-----	-----	-----	352,779.06	-1,829,713.23
ACCOUNTS PAYABLE					-293,782.68	-----	-----	-----	-117,906.38	-175,876.30
UNDELIVERED ORDERS					-1,158,316.60	-----	-----	-----	-268,518.56	-889,798.04
SUBTOTAL		14	5051		-0-	6,148,806.49	-----	5,633,797.71	515,008.78	-0-
INDIAN ARTS AND CRAFTS FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5130		23,791.46	-----	-----	-----	-----	23,791.46
FUND EQUITIES:										
UNOBLIGATED BALANCE					-23,791.46	-----	-----	-----	-----	-23,791.46
SUBTOTAL		14	5130		-0-	-----	-----	-----	-----	-0-
TRIBAL ECONOMIC RECOVERY FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5197		-----	-20,512.71	-21,300,000.00	-76,369,375.00	-----	55,048,862.29
INVESTMENT IN PUBLIC DEBT SECURITIES					-----	-----	21,300,000.00	-----	-----	21,300,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCE					-----	-----	-----	-----	76,348,862.29	-76,348,862.29
SUBTOTAL		14	5197		-0-	-20,512.71	-----	-76,369,375.00	76,348,862.29	-0-

**APPROPRIATION, OUTLAYS, 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	Dept Reg	Account No. Sub No.						
<b>INDIAN AFFAIRS-CONTINUED</b>									
<b>BUREAU OF INDIAN AFFAIRS-CONTINUED</b>									
<b>SPECIAL FUND ACCOUNTS-CONTINUED</b>									
OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS, BUREAU OF INDIAN AFFAIRS (T) <sup>4</sup>									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5240	\$20,302,851.93	\$21,101,696.04	-\$12,406,000.00	\$19,806,076.25	-----	\$9,192,471.72
INVESTMENTS IN PUBLIC DEBT SECURITIES				2,808,000.00	-----	12,406,000.00	-----	-----	15,214,000.00
ACCOUNTS RECEIVABLE				6,156,260.38	-----	-----	-----	\$6,134,184.87	22,075.51
FUND EQUITIES:									
UNOBLIGATED BALANCE				-25,474,204.44	-----	-----	-----	-5,152,035.19	-20,322,169.25
ACCOUNTS PAYABLE				-1,085,557.69	-----	-----	-----	-385,600.01	-699,957.68
UNDELIVERED ORDERS				-2,707,350.18	-----	-----	-----	699,070.12	-3,406,420.30
SUBTOTAL	14		5240	-0-	21,101,696.04	-----	19,806,076.25	1,295,619.79	-0-
ALASKA RESUPPLY PROGRAM, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5242	-227,514.26	11,042,333.91	-----	3,369,849.47	-----	7,444,970.18
ACCOUNTS RECEIVABLE				3,858,658.69	-----	-----	-----	3,753,651.93	105,006.76
FUND EQUITIES:									
UNOBLIGATED BALANCE				-171,688.54	-----	-----	-----	3,163,152.80	-3,334,841.34
ACCOUNTS PAYABLE				-14,809.75	-----	-----	-----	-7,150.48	-7,659.27
UNDELIVERED ORDERS				-3,444,646.14	-----	-----	-----	762,830.19	-4,207,476.33
SUBTOTAL	14		5242	-0-	11,042,333.91	-----	3,369,849.47	7,672,484.44	-0-
POWER SYSTEMS, INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5648	34,541,581.60	39,631,035.72	-14,185,000.00	51,482,311.10	-----	8,505,306.22
INVESTMENTS IN PUBLIC DEBT SECURITIES				4,891,000.00	-----	14,185,000.00	-----	-----	19,076,000.00
ACCOUNTS RECEIVABLE				112,349.91	-----	-----	-----	-1,353,097.17	1,465,447.08
FUND EQUITIES:									
UNOBLIGATED BALANCE				-27,185,729.49	-----	-----	-----	-5,022,956.08	-22,162,773.41
ACCOUNTS PAYABLE				-1,609,360.26	-----	-----	-----	-55,325.44	-1,554,034.82
UNDELIVERED ORDERS				-10,749,841.76	-----	-----	-----	-5,419,896.69	-5,329,945.07
SUBTOTAL	14		5648	-0-	39,631,035.72	-----	51,482,311.10	-11,851,275.38	-0-
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	-0-
SUBTOTAL	14		5650	-0-	-----	-----	18,080.70	-18,080.70	-----
<b>PUBLIC ENTERPRISE FUNDS</b>									
REVOLVING FUND FOR LOANS, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	4409	22,907,406.47	-----	-----	-18,005,933.56	\$40,724,261.38	189,078.65
FUND EQUITIES:									
UNOBLIGATED BALANCE				-22,725,352.27	-----	-----	-----	-22,715,352.27	-10,000.00
ACCOUNTS PAYABLE				-2,789.92	-----	-----	-----	-2,789.92	-----
UNDELIVERED ORDERS				-179,264.28	-----	-----	-----	-185.63	-179,078.65
SUBTOTAL	14		4409	-0-	-----	-----	-18,005,933.56	18,005,933.56	-0-
INDIAN LOAN GUARANTY AND INSURANCE FUND, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	4410	12,143,210.73	4,599,037.40	-----	4,787,037.24	\$7,500,000.00	4,455,210.89
ACCOUNTS RECEIVABLE				442,588.48	-----	-----	-----	-----	442,588.48

## 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	Fm	Account No.						
FUND EQUITIES:					-7,857,075.76	-----	-----	-7,857,075.76	-----	
UNOBLIGATED BALANCE					-61,900.58	-----	-----	-31,445.11	-30,455.47	
ACCOUNTS PAYABLE					-4,666,822.87	-----	-----	200,521.03	-4,867,343.90	
UNDELIVERED ORDERS					-0-	-----	-----	-187,999.84	-0-	
SUBTOTAL	14		4410			4,599,037.40				
<b>TRUST FUND ACCOUNTS</b>										
BEQUEST OF GEORGE C. EDGETER, RELIEF OF INDIGENT AMERICAN INDIANS, BUREAU OF INDIAN AFFAIRS					132,343.92	8,053.07	-----	-----	-----	140,396.99
FUND RESOURCES:	NO YEAR	14	8060					8,053.07	-140,396.99	
UNDISBURSED FUNDS					-132,343.92	-----	-----	8,053.07	-0-	
FUND EQUITIES:					-0-	-----	-----	-----	-----	
UNOBLIGATED BALANCE					-0-	-----	-----	-----	-----	
SUBTOTAL	14		8060			8,053.07				
INDIAN TRIBAL FUNDS, BUREAU OF INDIAN AFFAIRS					1,224,979,314.99	323,863,058.99	152,744,728.34	295,240,315.70	-----	1,406,346,786.62
FUND RESOURCES:	NO YEAR	14	8365						160,367.67	
UNDISBURSED FUNDS					-344,903.99	-----	-----	-----	160,593,000.00	
UNREALIZED DISCOUNT ON INVESTMENTS					313,843,000.00	-----	-153,250,000.00	-----	9,650.92	
INVESTMENTS IN PUBLIC DEBT SECURITIES					2,712.79	-----	-----	3,473,739.54	-----	
ACCOUNTS RECEIVABLE					3,473,739.54	-----	-----	-----	-1,567,106,915.79	
UNFULFILLED CUSTOMER ORDERS					-1,535,082,816.68	-----	-----	32,024,099.11	-----	
FUND EQUITIES:					-6,870,900.45	-----	-----	-6,870,900.45	-2,889.42	
UNOBLIGATED BALANCE					-146.20	-----	-----	2,743.22	-0-	
ACCOUNTS PAYABLE					-0-	-----	-----	28,622,743.29	-----	
UNDELIVERED ORDERS					-0-	-----	-----	-----	-----	
SUBTOTAL	14		8365			323,863,058.99				
COOPERATIVE FUND (PAPAGO), BUREAU OF INDIAN AFFAIRS					10,998.79	1,632,933.75	-1,628,488.29	1,716.42	-----	13,727.83
FUND RESOURCES:	NO YEAR	14	8366						-31,699.21	
UNDISBURSED FUNDS					77,812.50	-----	-109,511.71	-----	23,814,000.00	
UNREALIZED DISCOUNT ON INVESTMENTS					22,076,000.00	-----	-----	-----	-23,796,028.62	
INVESTMENTS IN PUBLIC DEBT SECURITIES					-22,164,811.29	-----	-----	1,631,217.33	-0-	
FUND EQUITIES:					-0-	-----	-----	1,631,217.33	-----	
UNOBLIGATED BALANCE					-0-	-----	-----	-----	-----	
SUBTOTAL	14		8366			1,632,933.75				
NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS					-1,158,854.35	187,133.83	-----	-8,709,222.30	-----	7,737,501.78
FUND RESOURCES:	NO YEAR	14	8368						6,015,000.00	
UNDISBURSED FUNDS					6,015,000.00	-----	-----	-----	-7,737,501.78	
ACCOUNTS RECEIVABLE					-4,856,145.65	-----	-----	2,881,356.13	-0-	
FUND EQUITIES:					-0-	-----	-----	8,896,356.13	-----	
UNOBLIGATED BALANCE					-0-	-----	-----	-8,709,222.30	-----	
SUBTOTAL	14		8368			187,133.83				
FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE, BUREAU OF INDIAN AFFAIRS					655,435.55	-201,596.17	39,886.29	-20,252.77	-----	513,978.44
FUND RESOURCES:	NO YEAR	14	8563						-622.58	
UNDISBURSED FUNDS					-736.29	-----	113.71	-----	20,000.00	
UNREALIZED DISCOUNT ON INVESTMENTS					60,000.00	-----	-40,000.00	-----	-523,484.86	
INVESTMENTS IN PUBLIC DEBT SECURITIES					-704,828.26	-----	-----	-----	-9,871.00	
FUND EQUITIES:					-9,871.00	-----	-----	-9,871.00	-0-	
UNOBLIGATED BALANCE					-0-	-----	-----	-181,343.40	-----	
ACCOUNTS PAYABLE					-0-	-----	-----	-20,252.77	-----	
UNDELIVERED ORDERS					-0-	-----	-----	-----	-----	
SUBTOTAL	14		8563			-201,596.17				
TOTAL, BUREAU OF INDIAN AFFAIRS					-----	2,070,106,896.12	2,000,000.00	1,924,296,698.15	147,810,197.97	-----
TOTAL, INDIAN AFFAIRS					-----	2,070,106,896.12	2,000,000.00	1,924,296,698.15	147,810,197.97	-----

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**APPROPRIATIONS, OUTLAYS, AND BALANCES—Continued**

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**FOOTNOTES**

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- 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 1986 through 1988 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; unobligated balances for expired fiscal year accounts are not available for obligation.
- 5 Subject to disposition by the administrative agency.
- 6 The opening balance and the unobligated balance have been adjusted by —\$9,267,934.26 during the current fiscal year and do not agree with last year's closing balances.
- 7 Includes \$268,146,229.02 which is covered by investments.
- 8 Represents capital transfer to miscellaneous receipts.
- 9 Subject to transfer to the general fund for withdrawal and restoration.
- 10 Includes \$10,109.87 which represents payments for obligations of a closed account.
- 11 Includes \$445,233.87 which is subject to disposition by the administrative agency.
- 12 Represents funding available from the Sport Fish Restoration Account of the Aquatic Resources Trust Fund.
- 13 Includes \$1,712,839.29 which is subject to disposition by the administrative agency.
- 14 The letter (T) denotes that the account by law is a trust account, but for reporting purposes is treated as other than trust.
- 15 Includes \$22,400,000.00 which represents capital transfer to miscellaneous receipts.

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	\$ - 4,650,000.00	\$0.00	\$ - 4,650,000.00	14X1618	\$0.00	106 STAT 1380
149/40119	- 8,000,000.00	0.00	- 8,000,000.00	143/42100	- 4,650,000.00	107 STAT 252
14X0664	0.00	5,309,958.74	- 5,309,958.74	14X1618	0.00	106 STAT 1380
14X0684	242,508,000.34	304,405,708.88	- 61,897,708.54	143/42100	- 2,000,000.00	107 STAT 252
				14X5242	- 6,000,000.00	107 STAT 252
				14X5064	- 5,309,958.74	105 STAT 521-523
				14X4079	4,393,145.90	106 STAT 1327
				14X4081	- 437,000.00	106 STAT 1327
				14X5084	166,021,145.56	105 STAT 521-523
				14X4079	- 159,931,000.00	105 STAT 521-523
				14X4081	- 71,944,000.00	105 STAT 521-523
				1435685	600,000.00	106 STAT 1327-1329
				14X1039	2,900,000.00	106 STAT 1395
1430685	600,000.00	0.00	600,000.00	14X5107	59,490,000.00	106 STAT 1381
1430804	579,647,618.00	576,747,618.00	2,900,000.00	1131457	90,000.00	106 STAT 1741
14X1036	59,490,000.00	0.00	59,490,000.00	1430804	- 2,900,000.00	106 STAT 1395
1431036	924,595,336.00	924,505,336.00	90,000.00	14X5079	733,710.00	106 STAT 1382,1383
14X1039	224,230,691.00	226,396,981.00	- 2,166,290.00	1431109	- 2,500,000.00	106 STAT 1374
				14X5108	1,437,675.00	106 STAT 1374
14X1109	32,152,925.00	33,215,250.00	- 1,062,325.00	14X1109	2,500,000.00	106 STAT 1374
				1131457	10,000.00	106 STAT 1741
1431109	508,102,620.00	505,592,620.00	2,510,000.00	14X5132	- 1,097,270.26	106 STAT 1376
				14X5020	- 1,000,000.00	107 STAT 251
14X1132	0.00	1,097,270.26	- 1,097,270.26	14X5241	- 9,171,375.00	106 STAT 1380
14X1613	0.00	1,000,000.00	- 1,000,000.00	14X2301	0.00	106 STAT 1390
14X1641	0.00	9,171,375.00	- 9,171,375.00	1432100	- 2,681,138.00	106 STAT 1389
14X2100	58,872,173.00	61,553,311.00	- 2,681,138.00	14X2100	2,681,138.00	106 STAT 1389
				143/42100	- 70,448,151.00	106 STAT 1389
1432100	944,732,957.00	1,012,499,970.00	- 67,767,013.00	14X0119	4,650,000.00	107 STAT 252
				149/40119	2,000,000.00	107 STAT 252
143/42100	362,835,728.00	285,737,577.00	77,098,151.00	1432100	70,448,151.00	106 STAT 1389
				14X0684	154,931,000.00	105 STAT 521-523
14X4079	132,908,844.58	0.00	132,908,844.58	14X0684	- 32,133,999.92	106 STAT 1327
				14X4081	10,111,844.50	43 USC 618e
				14X5656	72,880,999.66	105 STAT 521-523
14X4081	105,144,999.58	0.00	105,144,999.58	14X0684	32,133,999.92	106 STAT 1327
				14X4079	130,000.00	106 STAT 127
				14X5084	1,000,000.00	107 STAT 251
14X5020	76,544,368.00	75,544,368.00	1,000,000.00	14X1613	5,309,958.74	105 STAT 521-523
14X5064	274,670,000.00	269,360,041.26	5,309,958.74	14X0664	- 733,710.00	106 STAT 1382,1383
14X5079	0.00	733,710.00	- 733,710.00	14X1039	- 165,914,291.12	105 STAT 521-523
14X5084	0.00	166,044,291.12	- 166,044,291.12	14X0684	- 130,000.00	106 STAT 1327
				14X4081	- 59,490,000.00	106 STAT 1381
14X5107	0.00	59,490,000.00	- 59,490,000.00	14X1036	- 1,437,675.00	106 STAT 1374
14X5108	0.00	1,437,675.00	- 1,437,675.00	14X1109	1,097,270.26	106 STAT 1376
14X5132	10,747,000.00	9,649,729.74	1,097,270.26	14X1132	9,171,375.00	106 STAT 1380
14X5241	10,171,375.00	1,000,000.00	9,171,375.00	14X1641	6,000,000.00	107 STAT 252
14X5242	6,000,000.00	0.00	6,000,000.00	149/40119		

**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
14X5656	- 16,674,844.50	0.00	- 16,674,844.50	14X4079	- 10,111,844.50	43 USC 618e
				89X5068	- 6,563,000.00	105 STAT 531
1435685	0.00	600,000.00	- 600,000.00	1430685	- 600,000.00	106 STAT 1327-1329
14X8151	237,000,000.00	0.00	237,000,000.00	20X8147	237,000,000.00	16 USC 777
14X8215	24,100,000.00	0.00	24,100,000.00	20X8102	24,100,000.00	92 STAT 2690
14X8370	5,331,000.00	0.00	5,331,000.00	20X8185	5,331,000.00	106 STAT 1386
<b>TOTALS</b>	<b>\$4,791,060,791.00</b>	<b>\$4,531,092,791.00</b>	<b>\$259,968,000.00</b>		<b>\$259,968,000.00</b>	