

UNITED STATES  
GOVERNMENT

---

ANNUAL  
REPORT

---

FISCAL YEAR 1995



Compiled and Published by  
*Department of the Treasury*  
**Financial Management Service *fms***

# TRUST FUND RECEIPT AND OUTLAY SUMMARY

IN MILLIONS OF DOLLARS

Trust fund	1995			1994			Change		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Receipts	Outlays	Excess
Airport and airway . . . . .	6,291	7,242	-950	6,027	6,423	-396	264	819	-554
Black lung disability . . . . .	987	987	*	985	987	-3	2	*	2
Federal disability insurance . . . . .	70,215	41,380	28,835	34,049	37,984	-3,935	36,166	3,396	32,770
Federal employees life and health . . . . .	-	-1,240	1,240	-	-1,800 r	1,800 r	-	560	-560
Federal employees retirement . . . . .	66,806	38,899	27,908	64,548	36,810	27,738	2,258	2,089	170
Federal hospital insurance . . . . .	114,847	114,883	-36	106,195	102,770	3,425	8,653	12,113	-3,460
Federal old-age and survivors insurance . . . . .	326,084	294,474	31,611	342,278	281,586	60,691	-16,193	12,888	-29,081
Federal supplementary medical insurance . . . . .	58,169	65,213	-7,044	57,367	59,724	-2,357	802	5,489	-4,687
Highway . . . . .	23,780	22,691	1,089	18,106	22,412 r	-4,306 r	5,674	279	5,395
Military advances . . . . .	12,469	13,417	-948	13,036	13,221	-185	-566	196	-763
Railroad retirement . . . . .	9,093	7,924	1,169	8,075 r	7,803 r	272 r	1,018	121	897
Military retirement . . . . .	34,624	27,797	6,827	34,860	26,717	8,142	-236	1,079	-1,315
Unemployment . . . . .	32,820	25,282	7,539	33,816	30,458	3,358	-996	-5,176	4,180
Veterans life insurance . . . . .	1,356	1,231	126	1,427	1,195	232	-71	36	-107
All other trust funds . . . . .	6,056	4,514	1,542	5,523 r	4,700 r	823 r	533	-186	719
<b>Total trust fund receipts and outlays . . . . .</b>	<b>763,599</b>	<b>664,692</b>	<b>98,907</b>	<b>726,291 r</b>	<b>630,990 r</b>	<b>95,301 r</b>	<b>37,308</b>	<b>33,702</b>	<b>3,606</b>
<b>Total Federal fund receipts and outlays . . . . .</b>	<b>834,887</b>	<b>1,097,647</b>	<b>-262,759</b>	<b>771,216 r</b>	<b>1,069,619 r</b>	<b>-298,403 r</b>	<b>63,671</b>	<b>28,028</b>	<b>35,644</b>

Receipts may not add to totals due to rounding.

Receipts revised less than \$500,000.

# BALANCE SHEET

## IN MILLIONS OF DOLLARS

	September 30, 1995	September 30, 1994
<b>Assets</b>		
<b>Cash and monetary assets:</b>		
<b>U.S. Treasury operating cash:</b>		
Federal reserve account .....	8,620	6,848
Tax and loan note accounts .....	29,329	29,094
<b>Special drawing rights:</b>		
Total holdings .....	11,035	9,971
Special drawing rights certificates issued to Federal Reserve banks .....	-10,168	-8,018
Monetary assets with International Monetary Fund (IMF) ..	14,682	12,069
<b>Other cash and monetary assets:</b>		
U.S. Treasury monetary assets .....	356	415
Cash and other assets held outside the Treasury Account .....	29,641	20,638 r
U.S. Treasury time deposits .....	528	362
<b>Total cash and monetary assets .....</b>	<b>84,023</b>	<b>71,379 r</b>
<b>Loan financing accounts:</b>		
Guaranteed loans .....	-12,714	-9,806
Direct loans .....	19,732	12,726
Miscellaneous asset accounts .....	-1,721	-1,385 r
<b>Total assets .....</b>	<b>89,320</b>	<b>72,914 r</b>
<b>Excess of liabilities over assets</b>		
<b>Excess of liabilities over assets at beginning of fiscal year .....</b>	<b>3,421,878</b>	<b>3,219,491 r</b>
<b>Add: Total deficit for fiscal year .....</b>	<b>163,852</b>	<b>203,102 r</b>
<b>Subtotal .....</b>	<b>3,585,730</b>	<b>3,422,593 r</b>
<b>Deduct: Other transactions not applied to surplus or deficit .....</b>	<b>722</b>	<b>715</b>
<b>Excess of liabilities over assets at close of fiscal year .....</b>	<b>3,585,008</b>	<b>3,421,878 r</b>
<b>Total assets and excess of liabilities over assets .....</b>	<b>3,674,329</b>	<b>3,494,792 r</b>
<b>Liabilities</b>		
<b>Borrowing from the public:</b>		
Public debt securities outstanding .....	4,973,985	4,692,752
Premium and discount on public debt securities .....	-79,996	-77,298
<b>Total public debt securities .....</b>	<b>4,893,989</b>	<b>4,615,453</b>
Agency Securities Outstanding .....	26,962	28,185 r
<b>Total Federal securities .....</b>	<b>4,920,950</b>	<b>4,643,638 r</b>
<b>Deduct: Net federal securities held as investments by Government accounts .....</b>		
<b>Total borrowing from the public .....</b>	<b>3,603,338</b>	<b>3,432,050 r</b>
Accrued interest payable .....	50,611	43,287
Special drawing rights allocated by IMF .....	7,380	7,189
Deposit fund liabilities .....	8,186	7,327 r
Miscellaneous liability accounts (checks outstanding, etc.) ..	4,813	4,938
<b>Total liabilities .....</b>	<b>3,674,329</b>	<b>3,494,792 r</b>

Details may not add to totals due to rounding.

r = revised

and accept the resulting financial obligations of the Fund. The Special Drawing Rights Act provides the permanent authority for the United States to meet its financing requirements in connection with the acquisition and use of SDR's (the unit of account for fund transactions) by the issuance of SDR certificates to Federal Reserve banks.

#### 4. *Miscellaneous Asset Accounts*

Included in miscellaneous assets are gold assets and their related certificates in the following amounts:

	Fiscal 1995	Fiscal 1994
Gold assets	\$11,051	\$11,054
Liabilities	\$11,051	\$11,054

#### 5. *Other Transactions Not Applied to Surplus or Deficit*

Seigniorage is the difference between the value of coins as money and their cost of production. Seigniorage on coins arises from the exercise of the Government's monetary powers and differs from receipts coming from the public, since there is no corresponding payment by another party. Therefore, seigniorage is excluded from receipts and treated as a means of financing a deficit or as a supplementary amount to be applied to reduce debt or to increase the cash in the Treasury in a year with a surplus.

Profit resulting from the sale of gold as a monetary asset is treated like seigniorage, since the value of gold is determined by its value as a monetary asset rather than as a commodity.

#### 6. *Federal Securities Outstanding*

These consist of public debt and include all public and agency issues outstanding.

- Public debt is that portion of the Federal debt incurred when the Treasury or the Federal Financing Bank (FFB) borrows funds directly from the public or another fund or account. To avoid double counting, FFB borrowing from the Treasury is not included in the public debt. (The Treasury borrowing required to obtain the money to lend to the FFB is already part of the public debt.)

- Agency debt is that portion of the Federal debt incurred when a Federal agency, other than the Treasury or the FFB, is authorized by law to borrow funds directly from the public or another fund or account. To avoid double counting, agency borrowing from Treasury or the FFB and Federal fund advances to trust funds are not included in the Federal debt. (The Treasury or FFB borrowing required to obtain the money to lend to the agency is already part of the public debt.)

#### 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, or agency levels. 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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FISCAL YEAR 1995  
APPENDIX



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APPROPRIATION, OUTLAYS, / BALANCES - Continued

Appropriation of Fund Account		Account Symbol			Balances beginning of fiscal year	Appropriations and other obligatory authority <sup>1</sup>	Transfers borrowings and investments (net) <sup>2</sup>	Outlays (net)	Balances withdrawn and other transactions <sup>3</sup>	Balances end or fiscal year <sup>4</sup>
Title	Period of Availability	Dept Reg	Tr Fm	Account 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	1995-1996	14		2100		444,489,946.00		154,131,518.00		290,358,428.00
	1995					1,042,147,028.00		869,701,990.74		172,445,037.26
	1993-1995					2,574,282.75		1,733,746.34		840,536.41
	1994-1995					249,806,971.18	-142,000.00	239,310,958.26		10,354,012.92
	1994					192,799,539.72		160,618,974.85		32,180,564.87
	1993-1994					10,750,018.37		6,112,036.28		4,637,982.09
	1993					26,548,927.31		4,631,015.72		21,917,911.59
	1992-1993					5,518,321.95		137,166.45		5,381,155.50
	1992					17,169,240.96		3,559,321.55		13,609,919.41
	1991-1992					2,645,038.74		92,024.34		2,737,063.08
	1991					10,622,108.36		882,191.51		9,739,916.85
	1990-1991					4,329,025.04		99,084.48		4,229,940.56
	1990					41,788,504.78		5,870,630.31	35,917,874.47	
	1989-1990					1,061,258.19			1,061,258.19	
	NO YEAR					1935,857,331.68	78,069,165.00	72,978,819.76		40,947,676.92
ACCOUNTS RECEIVABLE										9,464,632.80
UNFILLED CUSTOMER ORDERS						28,856,768.24			19,392,135.44	
FUND EQUITIES:						19,846,392.69			6,731,241.16	13,115,151.73
UNOBLIGATED BALANCES (EXPIRED)						-43,407,968.38			-10,929,444.27	-32,478,524.11
UNOBLIGATED BALANCES (UNEXPIRED)						16,219,919,932.65			38,928,708.44	-258,848,641.09
ACCOUNTS PAYABLE						-26,568,514.52			-3,205,064.23	-23,363,450.29
UNDELIVERED ORDERS						-360,277,314.61			-43,008,000.11	-317,269,314.50
	SUBTOTAL	14		2100		-0-	1,564,564,139.00	1,519,675,429.91	44,888,709.09	-0-
WHITE EARTH ECONOMIC DEVELOPMENT AND TRIBAL GOVERNMENT FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		2204		29,985.35	6,631,712.89	6,622,136.25		39,561.99
ACCOUNTS RECEIVABLE						2,216.90			-4,142.26	6,359.16
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-2,289.54			0.10	2,289.64
ACCOUNTS PAYABLE						-234.31			-234.31	
UNDELIVERED ORDERS						-29,678.40			13,953.11	-43,631.51
	SUBTOTAL	14		2204		-0-	6,631,712.89	6,622,136.25	9,576.64	-0-
CONSTRUCTION, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		2301		282,233,888.29	120,415,450.00	-28,435,344.00	163,576,631.32	210,637,362.97
TRANSFER TO:										
BUREAU OF RECLAMATION	NO YEAR	14	14	2301	6	14,781,023.97		28,428,644.00		18,345,591.31
CORPS OF ENGINEERS	NO YEAR	96	14	2301		5,100.00				5,100.00
FUNDS HELD OUTSIDE THE TREASURY	NO YEAR	14		2301		231,355.85		8,700.00		240,055.85
	NO YEAR	14	14	2301	6	2,500.00		-2,000.00		500.00
ACCOUNTS RECEIVABLE						261,238.46			-855,773.26	1,117,011.72
UNFILLED CUSTOMER ORDERS						9,534,777.14			1,877,603.57	7,657,173.57
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-159,645,536.35			53,180,201.69	-106,465,334.66
ACCOUNTS PAYABLE						-3,810,653.84			-885,572.36	-2,925,081.48
UNDELIVERED ORDERS						-143,593,693.52			-14,981,314.24	-128,612,379.28
	SUBTOTAL	14		2301		-0-	120,415,450.00		188,440,707.98	-0-
MISCELLANEOUS PAYMENTS TO INDIANS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		2303		8,064,654.32	79,770,816.92		75,821,400.17	12,014,071.07
ACCOUNTS RECEIVABLE						2,333.36			-2,375.38	4,708.74
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-7,882,806.00			2,092,010.81	9,974,816.81
ACCOUNTS PAYABLE						-39,334.75			-13,291.79	-26,042.96
UNDELIVERED ORDERS						-144,846.93			1,873,073.11	2,017,920.04
	SUBTOTAL	14		2303		-0-	79,770,816.92		75,821,400.17	-0-
PAYMENT TO TRIBAL ECONOMIC RECOVERY FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		2305			60,800,000.00		60,800,000.00	

**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. No.	Fund No.	Sub No.						
<b>PAYMENT TO THE NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS</b>										
FUND RESOURCES:	NO YEAR	14	2368			1,996,180.00		1,996,180.00		16,162,060.00
UNDISBURSED FUNDS					14,165,880.00				-1,996,180.00	
ACCOUNTS RECEIVABLE										
FUND EQUITIES:					-14,165,880.00				1,996,180.00	-16,162,060.00
ACCOUNTS PAYABLE										
ACCOUNTS PAYABLE										
	SUBTOTAL	14	2368		-0-	1,996,180.00		1,996,180.00		-0-
<b>TECHNICAL ASSISTANCE OF INDIAN ENTERPRISES, BUREAU OF INDIAN AFFAIRS</b>										
FUND RESOURCES:	1995	14	2369			1,966,237.00		1,554,920.34		411,316.66
UNDISBURSED FUNDS	1994				1,521,199.31			1,129,224.25		391,975.06
	1993				420,247.07			188,730.92		231,516.15
	1992				188,595.18			64,026.00		124,569.18
FUND EQUITIES:										
UNOBLIGATED BALANCES (EXPIRED)					-518,743.11				-20,854.71	-497,888.40
ACCOUNTS PAYABLE					-16,435.53				-16,435.53	
UNDELIVERED ORDERS					-1,594,862.92				-933,374.27	-661,488.65
	SUBTOTAL	14	2369		-0-	1,966,237.00		2,936,901.51	-970,664.51	-0-
<b>CLAIMS AND TREATY OBLIGATIONS: BUREAU OF INDIAN AFFAIRS (INDEFINITE)</b>										
FUND RESOURCES:	NO YEAR	14	2623			41,000.00		17,098.40		2,700.00
UNDISBURSED FUNDS					-21,201.60					21,201.60
ACCOUNTS RECEIVABLE					21,201.60					
FUND EQUITIES:									21,201.60	-21,201.60
UNOBLIGATED BALANCES (UNEXPIRED)									2,700.00	-2,700.00
UNDELIVERED ORDERS									23,901.60	-0-
	SUBTOTAL	14	2623		-0-	41,000.00		17,098.40		-0-
<b>INDIAN DIRECT LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS</b>										
FUND RESOURCES:	1995	14	2627			779,255.00		614,035.00		165,220.00
UNDISBURSED FUNDS	1994				326,970.75			310,046.00		16,924.75
	1993				372.76					372.76
	1992				951,355.66			72,510.00		878,845.66
ACCOUNTS RECEIVABLE					1,050.29					1,050.29
FUND EQUITIES:										
UNOBLIGATED BALANCES (EXPIRED)					-651,490.96				258,421.00	-909,911.96
ACCOUNTS PAYABLE					-65,123.00				-64,290.00	-833.00
UNDELIVERED ORDERS					-563,135.50				-411,467.00	-151,668.50
	SUBTOTAL	14	2627		-0-	779,255.00		996,591.00	-217,336.00	-0-
<b>INDIAN GUARANTEED LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS</b>										
FUND RESOURCES:	1995	14	2628			9,671,492.00		1,569,000.80		8,082,491.20
UNDISBURSED FUNDS	1994				8,104,002.67			3,199,938.23		4,904,064.44
	1993				7,206,303.33			4,181,916.53		3,024,386.80
	1992				5,379,541.13			64,071.89		5,315,469.24
ACCOUNTS RECEIVABLE					218.50				89.50	129.00
FUND EQUITIES:										
UNOBLIGATED BALANCES (EXPIRED)					-7,931,388.81				-2,168,221.89	-5,763,166.92
ACCOUNTS PAYABLE					-39,879.02				-24,515.27	-15,363.75
UNDELIVERED ORDERS					-12,718,797.80				2,829,212.21	-15,548,010.01
	SUBTOTAL	14	2628		-0-	9,671,492.00		9,034,927.45	636,564.55	-0-
<b>SPECIAL FUND ACCOUNTS</b>										
<b>OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN AFFAIRS</b>										
FUND RESOURCES:	NO YEAR	14	5051			6,081,259.15		6,324,119.24		3,826,691.47
UNDISBURSED FUNDS					4,069,551.56				108.97	2,490.65
ACCOUNTS RECEIVABLE					2,599.62					
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)					-2,676,247.73				85,922.39	-2,590,325.34
ACCOUNTS PAYABLE					-303,757.23				93,259.07	-210,498.16
UNDELIVERED ORDERS					-1,092,146.22				-63,787.60	-1,028,358.62
	SUBTOTAL	14	5051		-0-	6,081,259.15		6,324,119.24	-242,860.09	-0-
<b>INDIAN ARTS AND CRAFTS FUND, BUREAU OF INDIAN AFFAIRS</b>										
FUND RESOURCES:	NO YEAR	14	5130			23,791.46				23,791.46
UNDISBURSED FUNDS										
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)					-23,791.46					-23,791.46
	SUBTOTAL	14	5130		-0-					-0-

**APPROPRIATION, OUTLAYS, BALANCES - Continued**

Appropriation or Fund Account		Account Symbol			Balances beginning of fiscal year	Appropriations and other obligatory authority <sup>1</sup>	Transfers borrowings and investments (net) <sup>2</sup>	Outlays (net)	Balances withdrawn and other transactions <sup>3</sup>	Balances end or fiscal year <sup>4</sup>
Title	Period of Availability	Dept. Reg	Tr. Fm	Account No.						
<b>INDIAN AFFAIRS-CONTINUED</b>										
<b>BUREAU OF INDIAN AFFAIRS-CONTINUED</b>										
<b>SPECIAL FUND ACCOUNTS-CONTINUED</b>										
COCHITI WET FIELD SOLUTION, SPECIAL PURPOSE FUND, INTERIOR, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		5166		3,461,302.66	354,141.82	-4,643,403.64	-1,050,537.38	222,578.22
UNREALIZED DISCOUNT ON INVESTMENTS	NO YEAR					-----	-----	-19,596.36	-----	-19,596.36
INVESTMENTS IN PUBLIC DEBT SECURITIES	NO YEAR					-----	-----	4,663,000.00	-----	4,663,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-3,461,302.66	-----	-----	1,404,679.20	-4,865,981.86
						-0-	354,141.82	-----	-1,050,537.38	1,404,679.20
						-----	-----	-----	1,404,679.20	-0-
SUBTOTAL 14 5166										
TRIBAL ECONOMIC RECOVERY FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		5197		83,684,196.94	86,365,848.07	8,113,389.48	10,565,619.71	167,597,814.78
UNREALIZED DISCOUNT ON INVESTMENTS	NO YEAR					-1,362,132.08	-----	506,610.52	-----	-855,521.56
INVESTMENTS IN PUBLIC DEBT SECURITIES	NO YEAR					80,588,000.00	-----	-8,620,000.00	-----	71,968,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-162,910,064.86	-----	-----	75,800,228.36	-238,710,293.22
						-0-	86,365,848.07	-----	10,565,619.71	75,800,228.36
						-----	-----	-----	75,800,228.36	-0-
SUBTOTAL 14 5197										
OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS, BUREAU OF INDIAN AFFAIRS (T) <sup>17</sup>										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		5240		9,176,505.38	21,457,049.64	939,508.05	19,529,663.44	12,043,399.63
UNREALIZED DISCOUNT ON INVESTMENTS						-179,060.70	-----	168,491.95	-----	-10,568.75
INVESTMENTS IN PUBLIC DEBT SECURITIES						13,062,000.00	-----	-1,108,000.00	-----	11,954,000.00
ACCOUNTS RECEIVABLE						24,835.96	-----	-----	-----	22,876.99
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-19,040,184.28	-----	-----	1,225,931.63	-20,266,115.91
ACCOUNTS PAYABLE						-578,263.90	-----	-----	52,508.46	-630,772.36
UNDELIVERED ORDERS						-2,465,832.46	-----	-----	646,987.14	-3,112,819.60
						-0-	21,457,049.64	-----	19,529,663.44	1,927,386.20
SUBTOTAL 14 5240										
ALASKA RESUPPLY PROGRAM, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		5242		6,345,048.27	1,942,030.35	-----	1,559,941.23	6,727,137.39
ACCOUNTS RECEIVABLE						1,905.57	-----	-----	-----	2,700.65
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-3,013,583.19	-----	-----	1,528,103.61	-4,541,686.80
ACCOUNTS PAYABLE						-11,553.43	-----	-----	5,254.42	-16,807.85
UNDELIVERED ORDERS						-3,321,817.22	-----	-----	-1,150,473.83	-2,171,343.39
						-0-	1,942,030.35	-----	1,559,941.23	382,089.12
SUBTOTAL 14 5242										
POWER SYSTEMS, INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		5648		21,380,312.54	45,761,653.14	3,230,843.75	54,201,349.98	16,171,459.45
UNREALIZED DISCOUNT ON INVESTMENTS						-24,732.50	-----	10,156.25	-----	-14,576.25
INVESTMENTS IN PUBLIC DEBT SECURITIES						14,526,000.00	-----	-3,241,000.00	-----	11,285,000.00
ACCOUNTS RECEIVABLE						10,993.67	-----	-----	-----	8,267.80
UNFILLED CUSTOMER ORDERS						-----	-----	-----	2,725.87	-----
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-26,088,712.83	-----	-----	-6,682,473.98	-19,406,238.85
ACCOUNTS PAYABLE						-259,017.79	-----	-----	105,394.86	-364,412.65
UNDELIVERED ORDERS						-9,544,843.09	-----	-----	-1,865,343.59	-7,679,499.50
						-0-	45,761,653.14	-----	54,201,349.98	-8,439,696.84
SUBTOTAL 14 5648										
<b>PUBLIC ENTERPRISE FUNDS</b>										
REVOLVING FUND FOR LOANS, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		4409		3,087,052.41	-----	-----	-11,583,477.83	\$2,909,501.00
FUND EQUITIES:										
UNOBLIGATED BALANCES (UNEXPIRED)						-2,909,500.79	-----	-----	-----	8,684,561.85
UNDELIVERED ORDERS						-177,551.62	-----	-----	-10,585.02	-11,594,062.64
						-0-	-----	-----	-----	166,966.60
SUBTOTAL 14 4409										

**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 or fiscal year <sup>4</sup>
		Dept. Reg	Tr Fm	Account No.						
INDIAN LOAN GUARANTY AND INSURANCE FUND, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS										16,995,608.99
FUND RESOURCES:										136,455.48
UNDISBURSED FUNDS	NO YEAR	14		4410	17,455,877.18	11,000,000.00		3,848,256.19	\$7,612,012.00	
ACCOUNTS RECEIVABLE					136,455.48					
UNFILLED CUSTOMER ORDERS									120,015.12	-13,907,491.37
FUND EQUITIES:										3,016.96
UNOBLIGATED BALANCES (UNEXPIRED)					-13,787,476.25				2,272.55	-3,221,556.14
ACCOUNTS PAYABLE					-744.41				-582,555.86	-0-
UNDELIVERED ORDERS					-3,804,112.00	11,000,000.00		3,848,256.19	7,151,743.81	
SUBTOTAL		14		4410	-0-					
<b>TRUST FUND ACCOUNTS</b>										
BEQUEST OF GEORGE C. EDGETER, RELIEF OF INDIGENT AMERICAN INDIANS, BUREAU OF INDIAN AFFAIRS										2,899.83
FUND RESOURCES:										-8,668.28
UNDISBURSED FUNDS	NO YEAR	14		8060	146,410.40	12,821.15	-156,331.72			165,000.00
UNREALIZED DISCOUNT ON INVESTMENTS	NO YEAR						-8,668.28			
INVESTMENTS IN PUBLIC DEBT SECURITIES	NO YEAR						165,000.00			
FUND EQUITIES:										-159,231.55
UNOBLIGATED BALANCES (UNEXPIRED)					-146,410.40	12,821.15			12,821.15	-0-
SUBTOTAL		14		8060	-0-					
NORTHERN CHEYENNE INDIAN RESERVED WATER RIGHTS SETTLEMENT TRUST FUND										18,854,466.08
FUND RESOURCES:										-18,854,466.08
UNDISBURSED FUNDS	NO YEAR	14		8327	1,357,583.31	951,250.17		-16,545,632.60		0-
FUND EQUITIES:										17,496,882.77
UNOBLIGATED BALANCES (UNEXPIRED)					-1,357,583.31	951,250.17		-16,545,632.60	17,496,882.77	
SUBTOTAL		14		8327	-0-					
INDIAN TRIBAL FUNDS, BUREAU OF INDIAN AFFAIRS										1,468,266,628.84
FUND RESOURCES:										-340,727.72
UNDISBURSED FUNDS	NO YEAR	14		8365	1,446,253,807.24	353,623,089.81	-81,574,201.40	250,036,066.81		289,543,000.00
UNREALIZED DISCOUNT ON INVESTMENTS	NO YEAR				966,929.12		526,201.40			
INVESTMENTS IN PUBLIC DEBT SECURITIES	NO YEAR				208,495,000.00		81,048,000.00			
FUND EQUITIES:										-1,757,468,901.12
UNOBLIGATED BALANCES (UNEXPIRED)					-1,653,881,878.12	353,623,089.81		250,036,066.81	103,587,023.00	0-
SUBTOTAL		14		8365	-0-				103,587,023.00	
COOPERATIVE FUND (PAPAGO), BUREAU OF INDIAN AFFAIRS										1,117,782.96
FUND RESOURCES:										-75,882.02
UNDISBURSED FUNDS	NO YEAR	14		8366	13,227.06	1,941,403.47	454,664.06	1,291,511.63		25,289,000.00
UNREALIZED DISCOUNT ON INVESTMENTS	NO YEAR				96,217.96		20,335.94			
INVESTMENTS IN PUBLIC DEBT SECURITIES	NO YEAR				25,764,000.00		-475,000.00			
FUND EQUITIES:										-26,330,900.94
UNOBLIGATED BALANCES (UNEXPIRED)					-25,681,009.10	1,941,403.47		1,291,511.63	649,891.84	0-
SUBTOTAL		14		8366	-0-				649,891.84	
NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS										2,455,262.69
FUND RESOURCES:										-2,455,262.69
UNDISBURSED FUNDS	NO YEAR	14		8368	5,957,321.57	2,217,095.54		5,719,154.42		0-
FUND EQUITIES:										-3,502,058.88
UNOBLIGATED BALANCES (UNEXPIRED)					-5,957,321.57	2,217,095.54		5,719,154.42	-3,502,058.88	
SUBTOTAL		14		8368	-0-					
FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE, BUREAU OF INDIAN AFFAIRS										290,061.00
FUND RESOURCES:										-622.58
UNDISBURSED FUNDS	NO YEAR	14		8563	554,001.62	30,973.22	-268,000.00	26,913.84		288,000.00
UNREALIZED DISCOUNT ON INVESTMENTS	NO YEAR				622.58		268,000.00			
INVESTMENTS IN PUBLIC DEBT SECURITIES	NO YEAR				20,000.00					
FUND EQUITIES:										-577,438.42
UNOBLIGATED BALANCES (UNEXPIRED)					-573,379.04	30,973.22		26,913.84	4,059.38	0-
SUBTOTAL		14		8563	-0-				4,059.38	
TOTAL, BUREAU OF INDIAN AFFAIRS						2,378,374,898.34		2,190,264,321.35	188,110,576.99	
TOTAL, INDIAN AFFAIRS						2,378,374,898.34		2,190,264,321.35	188,110,576.99	

## APPROPRIATION, OUTLAYS, AND BALANCES—Continued

### 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 1990 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 Includes \$152,112.13 which represents payments for obligations of a closed account.
- 6 Subject to disposition by the administrative agency.
- 7 Includes \$268,498,890.16 which is covered by investments.
- 8 Represents capital transfer to miscellaneous receipts.
- 9 Subject to transfer to the general fund for withdrawal.
- 10 Includes \$224,591.76 which represents payments for obligations of a closed account.
- 11 Includes \$62,329.36 which represents payments for obligations of a closed account.
- 12 Includes \$183,485,072.02 which is covered by investments.
- 13 Covered by investments in the "Aquatics Resources Trust Fund".
- 14 Represents appropriation to liquidate.
- 15 Includes \$3,858,047.25 which is subject to disposition by the administrative agency.
- 16 The opening balance and unobligated balance (unexpired) for account 14 X 2100 have been adjusted by \$1,956,498.64 during the current fiscal year and do not agree with last year's closing balance.
- 17 The letter (T) denotes that the account by law is a trust account, but for reporting purposes is treated as other than trust.

FOOTNOTES

TABLE 1-APPROPRIATIONS AND APPROPRIATION TRANSFERS-INTERIOR

DEPARTMENT REGULAR	FISCAL YEAR	ACCOUNT SYMBOL	NET APPROPRIATIONS AND APPROPRIATION TRANSFERS	APPROPRIATION AMOUNT	NET APPROPRIATION TRANSFERS	DEPARTMENT REGULAR INVOLVED	FISCAL YEAR INVOLVED	ACCOUNTS INVOLVED	AMOUNT FROM OR TO (-)
14	X	0415	\$388,656,110.00	\$383,656,110.00	\$5,000,000.00	97	95	0100	\$5,000,000.00
14	X	0664	0.00	7,722,971.00	-7,722,971.00	14	X	5064	-7,722,971.00
14	X	0684	292,465,713.00	212,070,201.00	80,395,512.00	14	X	4079	-116,826,570.00
						14	X	4081	-23,434,717.00
						14	X	5084	220,656,799.00
14	95	0685	600,000.00	0.00	600,000.00	14	95	5685	600,000.00
14	X	0787	29,030,000.00	40,163,000.00	-11,133,000.00	14	X	5174	-11,133,000.00
14	X	1036	68,200,300.00	0.00	68,200,300.00	14	X	1039	2,365,300.00
						14	X	5035	1,500,000.00
						14	X	5107	64,335,000.00
14	95	1036	1,017,120,970.00	1,012,565,270.00	4,555,700.00	11	95	1070	116,000.00
						14	X	1039	3,839,700.00
						14	X	1109	600,000.00
14	X	1039	152,533,762.00	161,780,206.00	-9,246,444.00	14	X	1036	-2,365,300.00
						14	95	1036	-3,839,700.00
						14	X	5035	-3,796,000.00
						14	X	5079	754,556.00
14	X	1046	5,000,000.00	0.00	5,000,000.00	11	X	0033	5,000,000.00
14	X	1101	0.00	76,415,624.89	-76,415,624.89	14	X	5884	-75,812,820.76
						14	X	5898	-602,804.13
14	X	1109	595,523,963.00	594,664,755.00	859,208.00	14	95	1036	-600,000.00
						14	X	5108	1,459,208.00
14	X	1116	97,253,679.00	117,005,347.71	-19,751,668.71	14	X	5884	-19,751,668.71
14	95	1611	499,329,314.00	499,321,021.00	8,293.00	11	95	1070	8,293.00
14	X	1612	41,923,024.00	42,923,024.00	-1,000,000.00	11	X	0033	-1,000,000.00
14	X	1618	6,052,153.14	6,687,203.00	-635,049.86	14	X	5198	-635,049.86
14	X	1641	0.00	0.00	0.00	14	X	5241	0.00
14	X	2100	78,069,165.00	80,645,181.00	-2,576,016.00	14	95	2100	-2,576,016.00
14	95	2100	1,042,147,028.00	1,437,579,406.00	-395,432,378.00	14	X	2100	2,576,016.00
						14	9495	2100	142,000.00
14	9495	2100	-142,000.00	0.00	-142,000.00	14	9596	2100	-398,150,394.00
14	9596	2100	444,489,946.00	-750,000.00	445,239,946.00	14	95	2100	-142,000.00
						14	95	2100	398,150,394.00
						14	9596	2100	0.00
						91	9596	0900	41,323,708.00
						91	9596	1000	5,765,844.00
14	X	4079	127,926,567.92	-574,000.00	128,500,567.92	14	X	0684	116,826,570.00
						14	X	5656	11,673,997.92
14	X	4081	23,434,717.00	0.00	23,434,717.00	14	X	0684	23,434,717.00
14	X	5035	75,930,042.00	73,634,042.00	2,296,000.00	14	X	1036	-1,500,000.00
						14	X	1039	3,796,000.00
						14	X	5035	0.00
14	X	5064	274,200,000.00	266,477,029.00	7,722,971.00	14	X	0664	7,722,971.00
14	X	5079	0.00	754,556.00	-754,556.00	14	X	1039	-754,556.00
14	X	5084	0.00	220,656,799.00	-220,656,799.00	14	X	0684	-220,656,799.00
14	X	5107	0.00	64,335,000.00	-64,335,000.00	14	X	1036	-64,335,000.00

**APPROPRIATION, OUTLAYS, AND BALANCES—Continued**

**FOOTNOTES**

DEPARTMENT REGULAR	FISCAL YEAR	ACCOUNT SYMBOL	NET APPROPRIATIONS AND APPROPRIATION TRANSFERS	APPROPRIATION AMOUNT	NET APPROPRIATION TRANSFERS	DEPARTMENT REGULAR INVOLVED	FISCAL YEAR INVOLVED	ACCOUNTS INVOLVED	AMOUNT FROM OR TO (-)
			0.00	1,459,208.00	-1,459,208.00	14	X	1109	-1,459,208.00
14	X	5108		0.00	11,133,000.00	14	X	0787	11,133,000.00
14	X	5174	11,133,000.00	0.00	-7,499,200.14	12	9596	1104	-125,000.00
14	X	5198	-7,499,200.14	0.00		12	9495	1106	-3,492,300.00
						12	9596	1106	-1,091,950.00
						12		4316	-3,425,000.00
						13	X	1618	635,049.86
				0.00	-13,473,997.92	14	X	4079	-11,673,997.92
14	X	5656	-13,473,997.92	0.00		14	X	5068	-1,800,000.00
				600,000.00	-600,000.00	89	X	0685	-600,000.00
14	95	5685	0.00	600,000.00	-600,000.00	14	95	1101	75,812,820.76
14	X	5884	154,399,281.31	58,834,791.84	95,564,489.47	14	X	1116	19,751,668.71
						14	X	1101	602,804.13
14	X	5898	602,804.13	0.00	602,804.13	14	X	8147	232,490,900.00
14	X	8151	232,490,900.00	0.00	232,490,900.00	20	X	8102	13,000,000.00
14	X	8215	13,000,000.00	0.00	13,000,000.00	20	X	8185	6,440,000.00
14	X	8370	6,440,000.00	0.00	6,440,000.00	20	X		
<b>TOTALS</b>			<b>\$5,656,837,241.44</b>	<b>\$5,358,626,746.44</b>	<b>\$298,210,495.00</b>				<b>\$298,210,495.00</b>