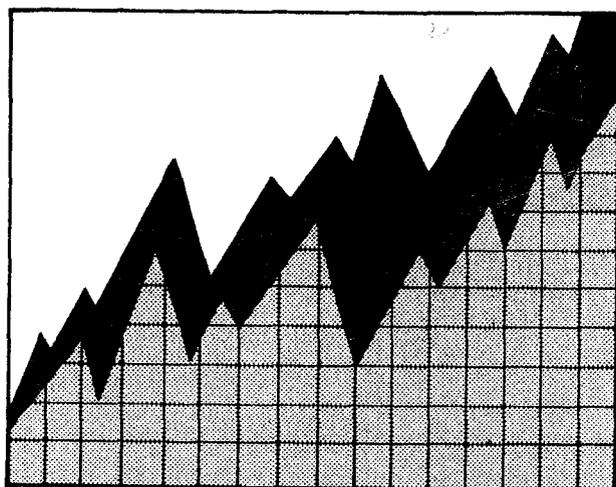




UNITED STATES
GOVERNMENT



ANNUAL

1986

REPORT

COMPILED BY THE
FINANCIAL MANAGEMENT
SERVICE

U.S. DEPARTMENT OF THE TREASURY

CONTENTS

<i>Preface</i>	1
<i>Secretary's Letter</i>	3
<i>Financial Highlights</i>	7
<i>Financial Review</i>	11
<i>Financial Statements</i>	23
<i>Notes to Financial Statements</i>	29
<i>Principal Administrative and Staff Officers</i>	31

TRUST FUND RECEIPT AND OUTLAY SUMMARY
(IN MILLIONS)

TRUST FUND	FY 1986			FY 1985			CHANGE		
	RECEIPTS	OUTLAYS	EXCESS	RECEIPTS	OUTLAYS	EXCESS	RECEIPTS	OUTLAYS	EXCESS
Airport and Airway	\$ 3,565	\$ 2,339	\$ 1,226	\$ 3,598	\$ 2,586	\$ 1,012	\$ (33)	\$ (247)	\$ 214
Black Lung Disability	599	617	(18)	917	898	19	(318)	(281)	(37)
Federal Deposit Insurance Corporation	—	262	(262)	—	(1,942)	1,942	—	2,204	(2,204)
Federal Disability Insurance	20,406	20,175	230	17,698	18,965	(1,267)	2,708	1,210	1498
Federal Employees Life and Health Benefits	—	(999)	999	—	(939)	939	—	(60)	60
Federal Employees Retirement	43,023	23,920	19,102	40,563	22,927	17,636	2,460	993	1,467
Federal Hospital Insurance	56,002	49,263	6,739	49,684	47,423	2,261	6,318	1,840	4,478
Federal Old-Age and Survivors Insurance	199,691	176,986	22,705	182,287	169,303	12,983	17,404	7,683	9,721
Federal Supplementary Medical Insurance	19,304	20,518	(1,214)	19,052	17,206	1,846	252	3,312	(3,060)
General Revenue Sharing	4,185	5,114	(929)	4,567	4,584	(17)	(382)	530	(912)
Highway	14,700	14,021	679	14,328	12,622	1,705	372	1,399	(1,027)
Military Assistance Advances	—	(1,016)	1,016	—	143	(143)	—	(1,159)	1,159
Railroad Retirement	4,454	6,033	(1,580)	3,913	5,860	(1,947)	541	173	368
Military Retirement	26,544	17,611	8,933	27,426	15,789	11,637	(882)	1,822	(2,704)
Unemployment	26,073	21,699	4,374	28,592	23,714	4,877	(2,519)	(2,015)	(504)
Veterans Life Insurance	946	569	377	905	514	392	41	55	(14)
All Other Trust	783	1,465	(682)	941	1,275	(334)	(158)	190	(348)
Total Trust Fund Receipts and Outlays	\$420,273	\$358,577	\$61,696	\$394,468	\$340,928	\$53,540	\$25,805	\$17,649	\$8,156
Total Federal Government Receipts and Outlays	\$769,091	\$989,789	\$(220,698)	\$734,057	\$945,987	\$(211,931)	\$35,034	\$43,802	\$(8,768)

Details may not add to totals due to rounding.

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, 1986	September 30, 1985
(in millions)		
ASSETS		
Cash and Monetary Assets:		
U.S. Treasury Operating Cash:		
Federal Reserve Account	\$7,514	\$4,174
Treasury Tax and Loan Note Accounts	23,870	12,886
Special Drawing Rights	8,295	6,847
Less: Special Drawing Rights Certificates		
Issued to Federal Reserve Banks	5,018	4,618
Monetary Assets with International Monetary Fund	11,905	11,678
Other Cash and Monetary Assets:		
U.S. Treasury Monetary Assets	1,816	1,310
Cash and Other Assets held Outside the Treasury Account	9,497	7,558
Time Deposits Supported by 2% Depository Bonds	4	4
Total Cash and Monetary Assets	57,883	39,839
Miscellaneous Asset Accounts	17,738	15,365
TOTAL ASSETS	75,621	55,204
EXCESS OF LIABILITIES OVER ASSETS		
Excess of Liabilities Over Assets at Beginning of Fiscal Year	1,512,576	1,301,228
Add: Total Deficit for Fiscal Year	220,698	211,931
Subtotal	1,733,274	1,513,159
Deduct: Other Transactions not Applied to Surplus or Deficit	447	582
Excess of Liabilities Over Assets at Close of Fiscal Year	1,732,827	1,512,576
TOTAL ASSETS AND EXCESS OF LIABILITIES OVER ASSETS	1,808,448	1,567,780
LIABILITIES		
Borrowing from the Public:		
Public Debt Securities Outstanding	2,125,304	1,823,103
Agency Securities Outstanding	4,217	4,366
Total Federal Securities Outstanding	2,129,522	1,827,470
Deduct: Federal Securities held by Government Accounts	383,919	317,612
Total Borrowing from the Public	1,745,602	1,509,857
Accrued Interest Payable to the Public	29,481	26,709
Special Drawing Rights Allocated by International Monetary Fund	5,945	5,191
Deposit Fund Liabilities	10,944	14,385
Miscellaneous Liability Accounts (Checks Outstanding, Etc.)	16,477	11,639
TOTAL LIABILITIES	1,808,488	1,567,780

Details may not add to totals due to rounding.

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.

Principal Administrative and Staff Officers of the Treasury

Secretary of the Treasury
Deputy Secretary of the Treasury
Under Secretary for Finance
Assistant Secretary for Economic Policy
Inspector General
Assistant Secretary for Legislative Affairs
Assistant Secretary for Enforcement
General Counsel
Assistant Secretary for Tax Policy
Assistant Secretary for International Affairs
Fiscal Assistant Secretary
Treasurer of the United States
Assistant Secretary for Management
Assistant Secretary for Domestic Finance
Assistant Secretary for Public Affairs and Public Liaison
Comptroller of the Currency
Commissioner of Financial Management Service
Commissioner of Internal Revenue

James A. Baker, III
Richard G. Darman
George D. Gould
Michael R. Darby
Michael R. Hill
J. Michael Hudson (designate)
Francis A. Keating
Robert M. Kimmitt
J. Roger Mentz
David C. Mulford
Gerald Murphy
Katherine D. Ortega
John F.W. Rogers
Charles O. Sethness
Margaret D. Tutwiler
Robert L. Clarke
William E. Douglas
Lawrence B. Gibbs



UNITED STATES
GOVERNMENT

ANNUAL

———— **1986** ————

REPORT

APPENDIX

COMPILED BY THE
FINANCIAL MANAGEMENT SERVICE
U.S. DEPARTMENT OF THE TREASURY

APPROPRIATION, OUTLAYS AND BALANCES - Continued

Appropriation or Fund Account		Account Symbol			Balances beginning of fiscal year	Authorizations and obligations authority ¹	Transfers borrowings and investments (net) ²	Outlays (net)	Balances withdrawn and other transactions ³	Balances available at end of fiscal year ⁴
Title	Period of Availability	Reg	Dep't	Sub						
FUND EQUITIES:										
UNOBLIGATED BALANCE					-2,095,497.66	-----	-----	-----	8,855,344.38	-10,950,842.04
ACCOUNTS PAYABLE					-78,656.36	-----	-----	-----	39,853.11	-118,509.47
UNDELIVERED ORDERS					-37,715,105.70	-----	-----	-----	-8,665,785.63	-29,048,320.07
					-0-	3,857,000.00	6,000,000.00	9,627,413.14	229,586.86	-0-
TOTAL, NATIONAL PARK SERVICE					-----	880,455,367.13	-42,597,000.00	959,219,176.45	-121,360,809.32	-----
TOTAL, FISH AND WILDLIFE AND PARKS					-----	1,395,885,662.56	-40,597,000.00	1,556,150,802.71	-200,862,140.15	-----
INDIAN AFFAIRS										
BUREAU OF INDIAN AFFAIRS										
GENERAL FUND ACCOUNTS										
GENERAL ADMINISTRATIVE EXPENSES, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	PRIOR YEARS	14		2016	-----	-----	-----	-----	-----	-----
ACCOUNTS RECEIVABLE					120,003.34	-----	-----	-----	120,003.34	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-120,003.34	-----	-----	-----	-120,003.34	-----
					-0-	-----	-----	-----	-0-	-----
OPERATION OF INDIAN PROGRAMS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		2100	32,202,383.51	2,745,684.00	-----	9,895,464.23	-----	25,052,603.28
	1986-87				-----	292,387,119.45	-----	221,837,274.38	-----	70,549,845.07
	1986				-----	592,546,324.55	-----	484,352,545.71	359,339,078.79	98,854,700.05
	1985-86				69,268,997.50	-----	-----	53,166,335.03	1,238,121.95	14,864,539.92
	1985				113,709,390.57	-----	-----	85,306,407.05	5,447,216.15	22,955,787.37
	1984-85				7,929,796.92	-----	-----	5,415,136.48	519,659.47	5,735,305.27
	1984				17,610,707.89	-----	-9,352,123.57	1,674,832.18	2,843,447.84	-----
	1983-84				3,079,234.12	-----	-----	5,415,136.48	-168,065.49	-----
	1983-84				2,761,849.98	-----	9,352,123.57	3,247,299.61	3,440,675.60	9,352,123.57
	PRIOR YEARS				473,555,803.85	-----	-678,825.62	-678,825.62	-30,031,158.53	503,586,962.38
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-----	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-30,782,277.98	-----	-----	-----	18,114,952.55	36-48,897,230.53
ACCOUNTS PAYABLE					-42,456,384.04	-----	-----	-----	5,023,684.11	-47,480,068.15
UNDELIVERED ORDERS					-646,879,502.32	-----	-----	-----	7,695,045.91	-654,574,546.23
					-0-	887,679,128.00	-----	864,216,469.65	23,462,658.35	-0-
RESOURCES MANAGEMENT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	PRIOR YEARS	14		2201	-----	-----	-----	-16,272.77	16,272.77	-----
ACCOUNTS RECEIVABLE					333,052.19	-----	-----	-----	333,052.19	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-333,052.19	-----	-----	-----	-333,052.19	-----
					-0-	-----	-----	-16,272.77	16,272.77	-0-
EASTERN INDIAN LAND CLAIMS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		2202	54,028.51	-----	-----	-----	-----	54,028.51
FUND EQUITIES:										
UNOBLIGATED BALANCE					-53,857.51	-----	-----	-----	-----	-53,857.51
UNDELIVERED ORDERS					-171.00	-----	-----	-----	-----	-171.00
					-0-	-----	-----	-----	-----	-0-
EDUCATION AND WELFARE SERVICES, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	PRIOR YEARS	14		2507	-----	-----	-----	-113,844.67	113,844.67	-----
ACCOUNTS RECEIVABLE					735,715.99	-----	-----	-----	735,715.99	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-726,715.99	-----	-----	-----	-726,715.99	-----
UNDELIVERED ORDERS					-9,000.00	-----	-----	-----	-9,000.00	-----
					-0-	-----	-----	-113,844.67	113,844.67	-0-
CONSTRUCTION, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14		2301	133,484,517.94	34103,317,676.00	376,284,837.88	102,996,103.43	-----	140,090,928.39
TRANSFER TO:					-----	-----	-----	-----	-----	-----
OFFICE OF THE SECRETARY	NO YEAR	14		2301	726,267.95	-----	-----	322,831.01	-----	403,436.94

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 ¹	Transfers borrowings and investments (net) ²	Outlays (net)	Balances withdrawn and other transactions ³	Balances end of fiscal year ⁴
Title	Period of Availability	Dept. Reg. No.	Account Sub No.						
POWER SYSTEMS, INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:	NO YEAR	14	5648	17,129,541.77	28,499,588.25	275,000.00	22,622,315.54	-----	23,281,794.48
UNDISBURSED FUNDS				860,000.00	-----	-275,000.00	-----	-----	585,000.00
INVESTMENTS IN PUBLIC DEBT SECURITIES				4,204.62	-----	-----	-----	-----	9,591.06
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	-----	-----
FUND EQUITIES:				-12,074,511.55	-----	-----	-----	6,643,642.69	-18,718,154.24
UNOBLIGATED BALANCE				-322,304.58	-----	-----	-----	247,559.26	-589,863.84
ACCOUNTS PAYABLE				-5,596,930.26	-----	-----	-----	-1,008,562.80	-4,588,367.46
UNDELIVERED ORDERS				-0-	-----	-----	-----	5,877,252.71	-0-
SUBTOTAL				-0-	28,499,588.25	-----	22,622,315.54	-----	-0-
LUMMI INDIAN DIKING PROJECT, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:	NO YEAR	14	5650	22,204.99	-----	-----	-----	-----	22,204.99
UNDISBURSED FUNDS				-----	-----	-----	-----	-----	-----
FUND EQUITIES:				-22,204.99	-----	-----	-----	-----	-22,204.99
UNOBLIGATED BALANCE				-0-	-----	-----	-----	-----	-0-
SUBTOTAL				-0-	-----	-----	-----	-----	-0-
PUBLIC ENTERPRISE FUNDS									
REVOLVING FUND FOR LOANS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:	NO YEAR	14	4409	6,618,662.17	-----	-----	-913,076.49	-----	7,531,738.66
UNDISBURSED FUNDS				-----	-----	-----	-----	-729,430.98	729,430.98
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	-----	-----
FUND EQUITIES:				-4,702,862.53	-----	-----	-----	-1,288,780.02	-3,414,082.51
UNOBLIGATED BALANCE				-1,915,789.64	-----	-----	-----	2,931,287.49	-4,847,087.13
ACCOUNTS PAYABLE				-0-	-----	-----	-----	913,076.49	-0-
SUBTOTAL				-0-	-----	-----	-913,076.49	-----	-0-
INDIAN LOAN GUARANTY AND INSURANCE FUND, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:	NO YEAR	14	4410	26,771,283.38	2,102,740.00	-----	6,880,639.70	-----	21,893,383.68
UNDISBURSED FUNDS				180,157.46	-----	-----	-----	5,607.13	174,550.33
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	-----	-----
FUND EQUITIES:				-19,193,566.08	-----	-----	-----	-4,886,984.68	-14,306,581.40
UNOBLIGATED BALANCE				-258,123.29	-----	-----	-----	179.03	-258,302.32
ACCOUNTS PAYABLE				-7,489,751.47	-----	-----	-----	103,298.82	-7,603,050.29
UNDELIVERED ORDERS				-0-	-----	-----	-----	-4,777,899.70	-0-
SUBTOTAL				-0-	2,102,740.00	-----	6,880,639.70	-----	-0-
LIQUIDATION OF HOONAH HOUSING PROJECT, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:	NO YEAR	14	4320	14,686.77	-----	-----	13,125.53	-----	1,561.24
UNDISBURSED FUNDS				-----	-----	-----	-----	-3,300.00	3,300.00
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	-----	-----
FUND EQUITIES:				-14,686.77	-----	-----	-----	-14,640.04	-46.73
UNOBLIGATED BALANCE				-----	-----	-----	-----	4,090.69	-4,090.69
ACCOUNTS PAYABLE				-----	-----	-----	-----	723.82	-723.82
UNDELIVERED ORDERS				-0-	-----	-----	-----	-13,125.53	-0-
SUBTOTAL				-0-	-----	-----	13,125.53	-----	-0-
INTRAGOVERNMENTAL FUNDS									
CONSOLIDATED WORKING FUND, BUREAU OF INDIAN AFFAIRS, INTERIOR									
FUND RESOURCES:	NO YEAR	14	3920	527,330.62	-----	-----	-32,763.17	-----	560,093.79
UNDISBURSED FUNDS	PRIOR YEARS			117,506.24	-----	-----	296,029.27	-1,296,196.39	1,117,613.36
ACCOUNTS RECEIVABLE				20,766,907.37	-----	-----	-----	17,808,745.29	2,958,162.06
FUND EQUITIES:				-16,350,680.34	-----	-----	-----	-15,925,286.32	-425,394.02
UNOBLIGATED BALANCE				-256,219.50	-----	-----	-----	-118,900.85	-137,318.65
ACCOUNTS PAYABLE				-4,804,844.39	-----	-----	-----	-731,887.83	-4,073,156.56
UNDELIVERED ORDERS				-0-	-----	-----	-----	-263,266.10	-0-
SUBTOTAL				-0-	-----	-----	263,266.10	-----	-0-
TRUST FUND ACCOUNTS									
BEQUEST OF GEORGE C. EDGETER, RELIEF OF INDIGENT AMERICAN INDIANS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:	NO YEAR	14	8060	2,282.36	4,602.17	82,000.00	89,259.41	-----	* -374.88
UNDISBURSED FUNDS				82,000.00	-----	-82,000.00	-----	-----	374.88
INVESTMENTS IN PUBLIC DEBT SECURITIES				-----	-----	-----	-----	-----	-----
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	-----	-----
FUND EQUITIES:				-84,282.36	-----	-----	-----	-84,282.36	-0-
UNOBLIGATED BALANCE				-0-	4,602.17	-----	89,259.41	-84,657.24	-0-
SUBTOTAL				-0-	4,602.17	-----	89,259.41	-84,657.24	-0-

FOOTNOTES AT END OF CHAPTER

APPROPRIATION, OUTLAY, AND BALANCES - Continued

Appropriation or Fund Account		Account Symbol		Balances beginning of fiscal year	Appropriations and other obligatory authority ¹	Transfers borrowings and investments (net) ²	Outlays (net)	Balances withdrawn and other transactions ³	Balances end of fiscal year ⁴		
Title	Period of Availability	Reg	Fm							Account No.	Sub No.
INDIAN AFFAIRS-CONTINUED											
BUREAU OF INDIAN AFFAIRS-CONTINUED											
TRUST FUND ACCOUNTS-CONTINUED											
INDIAN TRIBAL FUNDS, BUREAU OF INDIAN AFFAIRS											
FUND RESOURCES:											
UNDISBURSED FUNDS	NO YEAR	14		8365		\$989,650,343.93	\$310,148,643.48	\$37,513,000.00	\$307,385,731.67	-----	\$1,029,926,255.74
INVESTMENTS IN PUBLIC DEBT SECURITIES						181,705,000.00	-----	-37,513,000.00	-----	-----	144,192,000.00
ACCOUNTS RECEIVABLE						843,364.00	-----	-----	-----	-----	5,231.44
FUND EQUITIES:											
UNOBLIGATED BALANCE						-1,171,337,298.63	-----	-----	-----	1,926,537.06	-1,173,263,835.69
ACCOUNTS PAYABLE						-860,283.26	-----	-----	-----	-9,844.59	-850,438.67
UNDELIVERED ORDERS						-1,126.04	-----	-----	-----	8,086.78	-9,212.82
SUBTOTAL		14		8365		-0-	310,148,643.48	-----	307,385,731.67	2,762,911.81	-0-
COOPERATIVE FUND (PAPAGO), BUREAU OF INDIAN AFFAIRS											
FUND RESOURCES:											
UNDISBURSED FUNDS	NO YEAR	14		8366		2,844.44	327,917.60	-1,075,000.00	-----	-----	* -744,237.96
INVESTMENTS IN PUBLIC DEBT SECURITIES						12,825,000.00	-----	1,075,000.00	-----	-----	13,900,000.00
FUND EQUITIES:											
UNOBLIGATED BALANCE						-12,827,844.44	-----	-----	-----	327,917.60	³⁹ -13,155,762.04
SUBTOTAL		14		8366		-0-	327,917.60	-----	-----	327,917.60	-0-
FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE, BUREAU OF INDIAN AFFAIRS											
FUND RESOURCES:											
UNDISBURSED FUNDS	NO YEAR	14		8583		454,633.27	23,738.82	535,000.00	407,611.86	-----	605,760.23
INVESTMENTS IN PUBLIC DEBT SECURITIES						555,000.00	-----	-535,000.00	-----	-----	20,000.00
ACCOUNTS RECEIVABLE						241.00	-----	-----	-----	-----	241.00
FUND EQUITIES:											
UNOBLIGATED BALANCE						-728,322.47	-----	-----	-----	-293,637.51	-434,684.96
ACCOUNTS PAYABLE						-4,221.30	-----	-----	-----	8,155.70	-12,377.00
UNDELIVERED ORDERS						-277,330.50	-----	-----	-----	-98,391.23	-178,939.27
SUBTOTAL		14		8583		-0-	23,738.82	-----	407,611.86	-383,873.04	-0-
TOTAL, BUREAU OF INDIAN AFFAIRS						-----	1,364,151,704.77	10,000,000.00	1,342,512,969.86	31,638,734.91	-----
TOTAL, INDIAN AFFAIRS						-----	1,364,151,704.77	10,000,000.00	1,342,512,969.86	31,638,734.91	-----
TERRITORIAL AND INTERNATIONAL AFFAIRS											
GENERAL FUND ACCOUNTS											
ADMINISTRATION OF TERRITORIES, INTERIOR											
FUND RESOURCES:											
UNDISBURSED FUNDS	NO YEAR	14		0412		50,340,084.00	74,105,582.00	-----	79,182,197.75	-----	45,263,488.25
	1986					-----	2,353,162.00	-500.00	2,518,682.18	-----	* -166,020.18
	1985					-96,721.87	-----	-----	-148,300.59	43,880.82	7,697.90
	1984					-216,667.05	-----	-21,012.64	-277,899.19	40,219.50	-----
	PRIOR YEARS					4,417.09	-----	21,012.64	773.58	4,880.20	19,775.95
FUNDS HELD OUTSIDE THE TREASURY											
ACCOUNTS RECEIVABLE						37,209,589.06	-----	-----	-----	-2,967,292.59	40,170,881.65
UNFILED CUSTOMER ORDERS						4,527,646.86	-----	-----	-----	2,128,322.15	2,399,324.71
FUND EQUITIES:											
UNOBLIGATED BALANCE						-7,438,621.02	-----	-----	-----	-4,383,133.06	⁴⁰ -3,055,487.96
ACCOUNTS PAYABLE						-8,372,134.81	-----	-----	-----	5,345,474.90	-13,717,809.71
UNDELIVERED ORDERS						-75,951,592.26	-----	-----	-----	-5,029,061.65	-70,922,530.61
SUBTOTAL		14		0412		-0-	76,458,744.00	-----	81,275,453.73	-4,816,709.73	-0-
TRUST TERRITORY OF THE PACIFIC ISLANDS, INTERIOR											
FUND RESOURCES:											
UNDISBURSED FUNDS	NO YEAR	14		0414		57,708,986.78	76,454,768.00	-----	93,127,907.00	-----	41,035,847.78
ACCOUNTS RECEIVABLE						48,424,554.96	-----	-----	-----	-22,894,833.04	71,319,388.00

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 ¹	Transfers borrowings and investments (net) ²	Outlays (net)	Balances withdrawn and other transactions ³	Balances end of fiscal year ⁴
		Dept. Reg. No.	Sub No.						
FUND EQUITIES: UNOBLIGATED BALANCE				-9,796,340.58	-----	-----	-----	-6,618,166.99	-3,178,173.59
ACCOUNTS PAYABLE				-365,651.22	-----	-----	-----	2,702,347.78	-3,067,999.00
UNDELIVERED ORDERS				-85,871,549.94	-----	-----	93,127,907.00	10,137,513.25	-106,109,063.19
SUBTOTAL	14		0414	-0-	76,454,768.00	-----	-----	-16,673,139.00	-0-
COMPACT OF FREE ASSOCIATION, OFFICE OF TERRITORIAL AFFAIRS				-----	211,532,338.00	-----	10,032,338.00	-----	201,500,000.00
FUND RESOURCES: UNDISBURSED FUNDS	1986	14	0415	-----	-----	-----	-----	189,500,000.00	201,500,000.00
FUND EQUITIES: UNOBLIGATED BALANCE				-----	211,532,338.00	-----	10,032,338.00	12,000,000.00	-12,000,000.00
UNDELIVERED ORDERS				-0-	-----	-----	-----	201,500,000.00	-0-
SUBTOTAL	14		0415	-0-	-----	-----	-----	-----	-----
MICRONESIAN CLAIMS FUND, TRUST TERRITORY OF THE PACIFIC ISLANDS, OFFICE OF TERRITORIAL AFFAIRS				-----	-----	-----	57,391.00	-----	214,696.97
FUND RESOURCES: UNDISBURSED FUNDS	NO YEAR	14	0416	272,087.97	-----	-----	-----	-57,391.00	-214,696.97
FUND EQUITIES: UNDELIVERED ORDERS				-272,087.97	-----	-----	57,391.00	-57,391.00	-0-
SUBTOTAL	14		0416	-0-	-----	-----	-----	-----	-----
PAYMENTS TO THE UNITED STATES TERRITORIES, FISCAL ASSISTANCE, OFFICE OF TERRITORIAL AFFAIRS				-----	79,914,768.55	-----	78,131,545.00	-----	1,879,853.42
FUND RESOURCES: UNDISBURSED FUNDS	NO YEAR	14	0418	96,629.87	-----	-----	-----	-406,337.00	406,337.00
ACCOUNTS RECEIVABLE				-----	-----	-----	-----	-96,629.00	-.87
FUND EQUITIES: UNOBLIGATED BALANCE				-96,629.87	-----	-----	78,131,545.00	2,286,189.55	-2,286,189.55
ACCOUNTS PAYABLE				-0-	79,914,768.55	-----	-----	1,783,223.55	-0-
SUBTOTAL	14		0418	-0-	-----	-----	-----	-----	-----
INTRAGOVERNMENTAL FUNDS									
FEDERAL FINANCING BANK LOANS TO THE DEPARTMENT OF THE INTERIOR, GUAM POWER AUTHORITY				-----	-----	-2,895,838.16	-935,000.00	-----	-1,960,838.16
FUND RESOURCES: UNDISBURSED FUNDS	NO YEAR	20	4521	-----	-----	-----	-----	-1,960,838.16	1,960,838.16
FUND EQUITIES: UNOBLIGATED BALANCE				-0-	-----	-2,895,838.16	-935,000.00	-1,960,838.16	-0-
SUBTOTAL	20		4521	-0-	-----	-----	-----	-----	-----
FEDERAL FINANCING BANK LOANS TO THE DEPARTMENT OF THE INTERIOR, VIRGIN ISLANDS				-----	-----	-126,000.00	-506,000.00	-----	380,000.00
FUND RESOURCES: UNDISBURSED FUNDS	NO YEAR	20	4521	-----	-----	-----	-----	380,000.00	-380,000.00
FUND EQUITIES: UNOBLIGATED BALANCE				-0-	-----	-126,000.00	-506,000.00	380,000.00	-0-
SUBTOTAL	20		4521	-0-	-----	-----	-----	-----	-----
TOTAL TERRITORIAL AND INTERNATIONAL AFFAIRS				-----	444,360,618.55	-3,021,838.16	261,183,634.73	180,155,145.66	-----
DEPARTMENTAL OFFICES									
OFFICE OF THE SECRETARY									
GENERAL FUND ACCOUNTS									
OFFICE OF THE SECRETARY, INTERIOR				-----	41,295,534.00	-11,000.00	37,983,731.75	396,332.10	2,904,470.15
FUND RESOURCES: UNDISBURSED FUNDS	1986	14	0102	-----	-----	11,000.00	13,287,580.54	-360,975.72	651,453.54
	1985			13,567,058.36	-----	-139,461.09	1,537,591.60	1,227,642.77	-----
	1984			2,904,895.46	-----	139,461.09	11,631,469.22	-5,712,988.91	139,461.09
PRIOR YEARS				5,918,480.31	-----	11,000.00	-----	-----	11,000.00
FUNDS HELD OUTSIDE THE TREASURY	1985			-----	-----	-11,000.00	-----	-10,870,195.81	26,801,311.39
ACCOUNTS RECEIVABLE				11,000.00	-----	-----	-----	-200,792.11	1,697,219.39
UNFILLED CUSTOMER ORDERS				15,931,115.58	-----	-----	-----	-7,275,418.50	-28,842,592.86
FUND EQUITIES: ACCOUNTS PAYABLE				1,496,427.28	-----	-----	-----	-348,442.93	-3,362,322.70
UNDELIVERED ORDERS				-36,118,011.36	-----	-----	64,440,373.11	-23,144,839.11	-0-
SUBTOTAL	14		0102	-3,710,765.63	41,295,534.00	-----	-----	-----	-----

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, transfers of obligated balances from lapsed appropriations to merged prior-year accounts pursuant to 31 U.S.C. 1552, borrowings (gross) or investments (net).
- 3 The amounts in this column, unless otherwise footnoted, represent unobligated balances withdrawn or restored pursuant to 31 U.S.C. 1552, changes in unfilled customer orders, accounts receivable, accounts payable, undelivered orders, unobligated balances and adjustments to borrowing authority.
- 4 Unobligated balance represents no-year or unexpired multiple-year account unless otherwise footnoted.
- 5 Includes \$21,213.91 which represents cashier fund.
- 6 Includes \$172,000.00 which represents capital transfer to miscellaneous receipts.
- 7 Includes transfer of obligated balance to merged prior-year account from lapsed appropriation pursuant to 31 U.S.C. 1552

<u>Account</u>	<u>Amount</u>
14M1109	\$1,155,404.39
14M1917	\$5,021,943.78

- 8 Subject to disposition by the administrative agency.
- 9 Includes -\$28,900.00 which represents cashier fund.
- 10 Excess of receivables over gross unpaid obligations.
- 11 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>
14X0664	\$ - 31,000.00
Unobligated Balance	- 31,000.00
14X0684	- 7,512,890.27
Unobligated Balance	- 7,512,890.27
14X4079	7,000,000.00
Unobligated Balance	7,000,000.00
14X4081	420,666.54
Unobligated Balance	420,666.54
14X5035	30,000,000.00
Accounts Receivable	30,000,000.00
14X5053	- 30,000,000.00
Accounts Payable	- 30,000,000.00
14X5084	92,223.73
Unobligated Balance	92,223.73
14X5064	31,000.00
Unobligated Balance	31,000.00

- 12 Includes \$123,213.20 which represents cashier fund.
- 13 Includes \$23,900.00 which represents cashier fund.
- 14 Includes \$81,018.21 excess of receivables over gross unpaid obligations.
- 15 Includes \$193,181.93 in expired funds to be restored to "Reclamation Fund."
- 16 Includes -\$2,700.00 which represents cashier fund.
- 17 Includes -\$41,500.00 which represents cashier fund.

APPROPRIATIONS, OUTLAYS, AND BALANCES—Continued

FOOTNOTES

- 18 Represents capital transfer to miscellaneous receipts.
- 19 Includes \$106,500.00 which represents cashier fund.
- 20 Includes \$1,500.00 which represents cashier fund.
- 21 Includes \$46,719.95 excess of receivables over gross unpaid obligations.
- 22 Includes -\$3,225.00 which represents cashier fund.
- 23 Includes \$2,000.00 unobligated balance not available for obligation pursuant to Public Law 99-177 and \$2,260,437.24 excess of receivables over gross unpaid obligations.
- 24 Includes \$192,000.00 which represents capital transfer to miscellaneous receipts.
- 25 Includes \$10,559.15 which represents cashier fund.
- 26 Includes \$151,000.00 which represents capital transfer to miscellaneous receipts.
- 27 Includes -\$32,657.39 which represents cashier fund.
- 28 Includes \$30,000.00 not available for obligation pursuant to Public Law 99-177.
- 29 Unobligated - unavailable and is subject to disposition by the administrative agency.
- 30 Includes \$24,000.00 not available for obligation pursuant to Public Law 99-177.
- 31 Includes \$1,000.00 not available for obligation pursuant to Public Law 99-177.
- 32 Includes \$412,000.00 not available for obligation pursuant to Public Law 99-177.
- 33 Represents new contract authority \$9,857,000.00 and appropriations to liquidate \$6,000,000.00.
- 34 Includes reappropriation pursuant to 99 Stat. 338; 97 Stat. 933-934, "Construction, Bureau of Indian Affairs" \$4,900,000.00.
- 35 Includes \$43,000.00 which represents capital transfer to miscellaneous receipts and \$4,900,000.00 unobligated balance withdrawn and subsequently reappropriated in fiscal year 1986, see footnote 34.
- 36 Includes \$3,975,225.99 which is subject to disposition by the administrative agency.
- 37 Includes \$715,162.12 which represents cashier fund.
- 38 The letter (T) denotes that the account by law is a trust account but for reporting purposes, is treated as other than trust.
- 39 Includes \$744,237.96 which is subject to disposition by the administrative agency.
- 40 Includes \$3,111.98 excess of receivables over gross unpaid obligations.
- 41 Surplus not available for restoration.

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
1461110	\$7,200,000.00	\$0.00	\$7,200,000.00	2162020	\$7,200,000.00	99 Stat. 1219
14X1035	0.00	4,900,000.00	-4,900,000.00	1462100	-4,900,000.00	99 Stat. 338
146/72100	292,387,119.45	0.00	292,387,119.45	1462100	292,387,119.45	99 Stat. 1234; 99 Stat. 1074
1462100	592,546,324.55	880,033,444.00	-287,487,119.45	146/72100 14X1035	-292,387,119.45 4,900,000.00	99 Stat. 1234; 99 Stat. 1074 99 Stat. 338
TOTAL	\$892,133,444.00	\$884,933,444.00	\$7,200,000.00		\$7,200,000.00	