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# UNITED STATES GOVERNMENT



# ANNUAL

1989

# REPORT

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

**TRUST FUND RECEIPT AND OUTLAY SUMMARY**  
(IN MILLIONS)

TRUST FUND	RECEIPTS	FY 1989 OUTLAYS	EXCESS	RECEIPTS	FY 1988 OUTLAYS	EXCESS	RECEIPTS	CHANGE OUTLAYS	EXCESS
Airport .....	\$ 4,674	\$ 2,856	\$ 1,817	\$ 4,081	\$ 2,896 <sup>f</sup>	\$ 1,185 <sup>f</sup>	\$ 593	\$ -40	\$ 632
Black Lung disability .....	628	627	1	640	639	1	-12	-12	**
FDIC .....	—	856	-856	—	2,146	-2,146	—	-1,290	1,290
Federal Disability Insurance .....	24,577	23,487	1,090	22,460 <sup>f</sup>	22,360	100 <sup>f</sup>	2,117	1,127	990
Federal employees life and health .....	—	-2,716	2,716	—	-1,101	1,101	—	-1,615	1,615
Federal employees retirement .....	49,705	29,555	20,150	47,016 <sup>f</sup>	28,431	18,585 <sup>f</sup>	2,689	1,124	1,565
Federal hospital insurance .....	75,117	58,238	16,880	67,999	52,730	15,270	7,118	5,508	1,610
Federal old-age and survivors insurance .....	261,495	210,141	51,354	236,596 <sup>f</sup>	197,897	38,700 <sup>f</sup>	24,899	12,244	12,654
Federal supplementary medical insurance .....	42,147	38,215	3,932	35,002	34,947	55	7,145	3,268	3,877
FSMI catastrophic coverage .....	1,135	102	1,033	—	—	—	1,135	102	1,033
Highways .....	16,873	14,450	2,423	15,307	14,733 <sup>f</sup>	573 <sup>f</sup>	1,566	-283	1,850
Military advances .....	8,154	8,431	-278	8,964	9,057	-93	-810	-626	-185
Railroad retirement .....	7,413	6,667	746	7,359 <sup>f</sup>	6,435	923 <sup>f</sup>	54	232	-177
Military retirement .....	33,994	20,182	13,812	33,117	19,009	14,108	877	1,173	-296
Unemployment .....	25,507	18,730	6,777	26,984	18,598	8,386	-1,477	132	-1,609
Veterans life insurance .....	1,445	143	303	1,423	1,058	365	22	85	-62
All other trusts .....	4,846	3,077	1,769	3,912 <sup>f</sup>	3,470 <sup>f</sup>	442 <sup>f</sup>	934	-393	1,327
Total Trust Fund Receipts and Outlays .....	557,709	434,040	123,669	510,860 <sup>f</sup>	413,304 <sup>f</sup>	97,556 <sup>f</sup>	46,849	20,736	26,113
Total Federal Government Receipts and Outlays .....	\$611,178	\$886,926	\$-275,749	\$556,860 <sup>f</sup>	\$809,568 <sup>f</sup>	\$-252,708 <sup>f</sup>	\$54,318	\$77,358	\$-23,041
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, 1989	September 30, 1988
(in millions)		
<b>ASSETS</b>		
Cash and Monetary Assets:		
U.S. Treasury Operating Cash:		
Federal Reserve Account	\$ 13,452	\$ 13,024
Tax and Loan Note Accounts	27,521	31,375
Special Drawing Rights	9,487	9,074
Less: Special Drawing Rights Certificates Issued to Federal Reserve Banks	8,518	5,018
Monetary Assets with International Monetary	8,785	9,635
Other Cash and Monetary Assets:		
U.S. Treasury Monetary Assets	1,495	1,494
Cash and Other Assets held Outside the Treasury Account	8,101	8,818
Time Deposits Supported by 2% Depository Bonds	2	2
Total Cash and Monetary Assets	60,325	68,403
Miscellaneous Asset Accounts	8,426	4,635
TOTAL ASSETS	68,752	73,038
<b>EXCESS OF LIABILITIES OVER ASSETS</b>		
Excess of Liabilities Over Assets at Beginning of Fiscal Year	2,036,266	1,882,263
Add: Total Deficit for Fiscal Year	151,988	155,151 <sup>r</sup>
Subtotal	2,188,254	2,037,414 <sup>r</sup>
Deduct: Other Transactions not Applied to Surplus or Deficit	667	1,148 <sup>r</sup>
Excess of Liabilities Over Assets at Close of Fiscal Year	2,187,587	2,036,266 <sup>r</sup>
TOTAL ASSETS AND EXCESS OF LIABILITIES OVER ASSETS	2,256,339	2,109,304 <sup>r</sup>
<b>LIABILITIES</b>		
Borrowing from the Public:		
Public Debt Securities Outstanding	2,857,431	2,602,183
Agency Securities Outstanding	23,680	12,398
Total Federal Securities Outstanding	2,881,112	2,614,581
Deduct: Federal Securities held by Government Accounts	676,842	550,681 <sup>r</sup>
Total Borrowing from the Public	2,204,270	2,063,900 <sup>r</sup>
Premium and Discount on Public Debt Securities	15,448	13,902
Total Borrowing less Premium and Discount	2,188,822	2,049,998 <sup>r</sup>
Accrued Interest Payable to the Public	40,747	34,067
Special Drawing Rights Allocated by International Monetary Fund	6,270	6,322
Deposit Fund Liabilities	9,279	8,549 <sup>r</sup>
Miscellaneous Liability Accounts (Checks Outstanding, Etc.)	11,222	10,368
TOTAL LIABILITIES	\$ 2,256,339	\$ 2,109,304 <sup>r</sup>

Details may not add to totals due to rounding.

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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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 and of fiscal year <sup>4</sup>
		Dept No.	Account No.	Sub 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	1989-90	14	2100		\$71,004,000.00	\$10,385,657.00	\$35,856,915.20	\$1,432,364.70		\$35,147,084.80
	1989						771,081,493.34			141,303,680.96
	1988-89				\$10,504,491.58		33,329,358.37			4,22,824,866.79
	NO YEAR				47,802,605.12	26,997,000.00	-13,285,765.28			88,065,370.40
	1988				165,819,093.03		134,327,748.50		-6,571,478.65	38,062,823.18
	1987-88				1,338,876.48		16,229,642.47			*-14,890,765.99
	1987				23,542,838.76		-4,940,891.13	18,601,947.63		
	1986-87				-1,642,700.48		-1,083,347.33	-2,726,047.81		17,961,858.02
	PRIOR YEARS						6,024,238.46	-4,233,812.37	-7,703,807.19	95,433,230.01
					676,073,657.82				580,640,427.81	
ACCOUNTS RECEIVABLE									-76,100,575.54	-4,876,850.80
FUND EQUITIES:										
UNOBLIGATED BALANCE					-80,977,426.34				44,425,216.12	-122,151,433.35
ACCOUNTS PAYABLE					-77,726,217.23				-513,505,088.30	-251,230,130.44
UNDELIVERED ORDERS					-764,735,218.74					-0-
	SUBTOTAL	14	2100		-0-	1,001,432,882.00	10,385,657.00	989,201,480.05	22,617,058.95	-0-
EASTERN INDIAN LAND CLAIMS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2202		38,993.40			38,702.97		290.43
FUND EQUITIES:										
UNOBLIGATED BALANCE					-38,822.40				-171.00	-0-
UNDELIVERED ORDERS					-171.00			38,702.97	-38,702.97	-0-
	SUBTOTAL	14	2202		-0-					
CONSTRUCTION, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2301		125,798,148.01	80,860,118.00	-35,143,015.59	72,966,252.80		98,548,997.62
TRANSFER TO:										
OFFICE OF THE SECRETARY	NO YEAR	14	2301	1	79,908.46			14,586.09		65,322.37
BUREAU OF RECLAMATION	NO YEAR	14	2301	6	5,883,067.36		10,646,706.00	6,134,253.21		10,395,520.15
CORPS OF ENGINEERS, CIVIL	NO YEAR	96	14	2301	462,700.00					462,700.00
FUNDS HELD OUTSIDE THE TREASURY	NO YEAR	14	2301		167,082.16		-433.79			166,648.37
ACCOUNTS RECEIVABLE					36,175,084.50				35,473,515.03	701,569.47
FUND EQUITIES:										
UNOBLIGATED BALANCE					-58,521,786.34				-22,858,429.12	-35,663,357.22
ACCOUNTS PAYABLE					-8,113,848.75				-1,221,796.81	-6,892,051.94
UNDELIVERED ORDERS					-101,930,355.40				-34,145,006.58	-67,785,348.82
	SUBTOTAL	14	2301		-0-	80,860,118.00	-24,496,743.38	79,115,092.10	-22,751,717.48	-0-
MISCELLANEOUS PAYMENT TO INDIANS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2303		2,236,119.43	13,952,000.00		12,807,570.72		3,380,548.71
ACCOUNTS RECEIVABLE					6,367.00				-51,193.53	57,560.53
FUND EQUITIES:										
UNOBLIGATED BALANCE					-2,157,252.01				1,015,180.86	-3,172,432.87
ACCOUNTS PAYABLE					-43,531.18				2,221.36	-45,752.54
UNDELIVERED ORDERS					-41,703.24				178,220.59	-219,923.83
	SUBTOTAL	14	2303		-0-	13,952,000.00		12,807,570.72	1,144,429.28	-0-
ROAD CONSTRUCTION, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2364		11,889,653.10		177,837.49	-835,166.50		12,902,657.09
TRANSFER TO:										
TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION	NO YEAR	69	14	2364	177,837.49		-177,837.49		266,406.79	411,558.71
ACCOUNTS RECEIVABLE					677,965.50					
FUND EQUITIES:										
UNOBLIGATED BALANCE					-8,691,566.87				-892,015.97	-7,799,550.90
ACCOUNTS PAYABLE					-1,205,396.61				-243,854.07	-961,542.54
UNDELIVERED ORDERS					-2,848,492.61				1,704,629.75	-4,553,122.36
	SUBTOTAL	14	2364		-0-			-835,166.50	835,166.50	-0-

**APPROPRIATION, OUTLA 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.						
CLAIMS AND TREATY OBLIGATIONS, BUREAU OF INDIAN AFFAIRS (INDEFINITE)									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	2623	18,387.55	2,000,000.00	-----	967,030.76	1,997,012.26	54,344.53
FUND EQUITIES:									
ACCOUNTS PAYABLE				-15,687.60	-----	-----	-----	35,956.98	-51,644.58
UNDELIVERED ORDERS				-2,699.95	-----	-----	-----	-----	-2,699.95
<b>SUBTOTAL</b>	<b>SUBTOTAL</b>	<b>14</b>	<b>2623</b>	<b>-0-</b>	<b>2,000,000.00</b>	<b>-----</b>	<b>967,030.76</b>	<b>1,032,969.24</b>	<b>-0-</b>
<b>SPECIAL FUND ACCOUNTS</b>									
OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5051	3,634,848.74	6,325,955.52	-----	5,832,397.62	-----	4,128,406.64
ACCOUNTS RECEIVABLE				34,020.92	-----	-----	-----	24,811.72	9,209.20
FUND EQUITIES:									
UNOBLIGATED BALANCE				-2,340,824.47	-----	-----	-----	798,332.63	-3,139,157.10
ACCOUNTS PAYABLE				-429,127.17	-----	-----	-----	-158,553.87	-270,573.30
UNDELIVERED ORDERS				-898,918.02	-----	-----	-----	-171,032.58	-727,885.44
<b>SUBTOTAL</b>	<b>SUBTOTAL</b>	<b>14</b>	<b>5051</b>	<b>-0-</b>	<b>6,325,955.52</b>	<b>-----</b>	<b>5,832,397.62</b>	<b>493,557.90</b>	<b>-0-</b>
INDIAN ARTS AND CRAFTS FUND, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5130	22,191.87	1,270.40	-----	-----	-----	23,462.27
FUND EQUITIES:									
UNOBLIGATED BALANCE				-22,191.87	-----	-----	-----	1,270.40	-23,462.27
<b>SUBTOTAL</b>	<b>SUBTOTAL</b>	<b>14</b>	<b>5130</b>	<b>-0-</b>	<b>1,270.40</b>	<b>-----</b>	<b>-----</b>	<b>1,270.40</b>	<b>-0-</b>
OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS, BUREAU OF INDIAN AFFAIRS (T) <sup>13</sup>									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5240	14,468,237.31	20,055,806.96	142,803,000.00	19,182,500.75	-----	18,144,543.52
INVESTMENTS IN PUBLIC DEBT SECURITIES				3,758,000.00	-----	-1,803,000.00	-----	-----	1,955,000.00
INVESTMENTS IN AGENCY SECURITIES				1,000,000.00	-----	-1,000,000.00	-----	-----	-----
ACCOUNTS RECEIVABLE				1,114,797.43	-----	-----	-----	15,327.55	1,099,469.88
FUND EQUITIES:									
UNOBLIGATED BALANCE				-16,749,730.28	-----	-----	-----	1,201,024.94	-17,950,755.22
ACCOUNTS PAYABLE				-925,649.53	-----	-----	-----	7,764.52	-933,414.05
UNDELIVERED ORDERS				-2,665,654.93	-----	-----	-----	-350,810.80	-2,314,844.13
<b>SUBTOTAL</b>	<b>SUBTOTAL</b>	<b>14</b>	<b>5240</b>	<b>-0-</b>	<b>20,055,806.96</b>	<b>-----</b>	<b>19,182,500.75</b>	<b>873,306.21</b>	<b>-0-</b>
POWER SYSTEMS, INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5648	22,919,387.70	32,465,649.88	154,215,000.00	32,826,046.09	-----	26,773,991.49
INVESTMENTS IN PUBLIC DEBT SECURITIES				5,122,000.00	-----	-3,215,000.00	-----	-----	1,907,000.00
INVESTMENTS IN AGENCY SECURITIES				1,000,000.00	-----	-1,000,000.00	-----	-----	-----
ACCOUNTS RECEIVABLE				10,069.81	-----	-----	-----	-858,275.57	868,345.38
FUND EQUITIES:									
UNOBLIGATED BALANCE				-23,715,478.66	-----	-----	-----	1,833,134.72	-25,548,613.38
ACCOUNTS PAYABLE				-719,476.53	-----	-----	-----	-635,271.89	-84,204.64
UNDELIVERED ORDERS				-4,616,502.32	-----	-----	-----	-699,983.47	-3,916,518.85
<b>SUBTOTAL</b>	<b>SUBTOTAL</b>	<b>14</b>	<b>5648</b>	<b>-0-</b>	<b>32,465,649.88</b>	<b>-----</b>	<b>32,826,046.09</b>	<b>-360,396.21</b>	<b>-0-</b>
LUMMI INDIAN DIKING PROJECT, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	5650	19,303.69	-----	-----	-----	-----	19,303.69
FUND EQUITIES:									
UNDELIVERED ORDERS				-19,303.69	-----	-----	-----	-----	-19,303.69
<b>SUBTOTAL</b>	<b>SUBTOTAL</b>	<b>14</b>	<b>5650</b>	<b>-0-</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-0-</b>
<b>PUBLIC ENTERPRISE FUNDS</b>									
REVOLVING FUND FOR LOANS, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	4409	9,273,359.69	-----	-----	1,118,617.24	-----	8,154,742.45
FUND EQUITIES:									
UNOBLIGATED BALANCE				-7,320,004.07	-----	-----	-----	-1,600,410.26	-5,719,593.81
ACCOUNTS PAYABLE				-1,953,355.62	-----	-----	-----	481,793.02	-2,435,148.64
<b>SUBTOTAL</b>	<b>SUBTOTAL</b>	<b>14</b>	<b>4409</b>	<b>-0-</b>	<b>-----</b>	<b>-----</b>	<b>1,118,617.24</b>	<b>-1,118,617.24</b>	<b>-0-</b>
INDIAN LOAN GUARANTY AND INSURANCE FUND, BUREAU OF INDIAN AFFAIRS									
FUND RESOURCES:									
UNDISBURSED FUNDS	NO YEAR	14	4410	21,236,892.66	3,370,000.00	-----	5,399,778.80	-----	19,207,113.86
ACCOUNTS RECEIVABLE				561,490.78	-----	-----	-----	216,120.26	345,370.52

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. No.	Tr. No.	Sub No.						
<b>INDIAN AFFAIRS-CONTINUED</b>										
<b>BUREAU OF INDIAN AFFAIRS-CONTINUED</b>										
<b>PUBLIC ENTERPRISE FUNDS-CONTINUED</b>										
INDIAN LOAN GUARANTY AND INSURANCE FUND, BUREAU OF INDIAN AFFAIRS-CONTINUED										
FUND EQUITIES:										
UNOBLIGATED BALANCE					-\$18,194,615.26	-----	-----	-----	-\$4,038,974.56	-\$14,155,640.70
ACCOUNTS PAYABLE					-193,555.17	-----	-----	-----	145,511.78	-339,066.95
UNDELIVERED ORDERS					-3,410,213.01	-----	-----	-----	1,647,563.72	-5,057,776.73
<b>SUBTOTAL</b>	14	4410			-0-	\$3,370,000.00		\$5,399,778.80	-2,029,778.80	-0-
<b>INTRAGOVERNMENTAL FUNDS</b>										
CONSOLIDATED WORKING FUND, BUREAU OF INDIAN AFFAIRS, INTERIOR										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	3920		628,921.84	-----	-----	-231.00	-----	629,152.84
	PRIOR YEARS				2,371,231.18	-----	-----	1,283.80	2,369,947.38	-----
ACCOUNTS RECEIVABLE					2,384,536.75	-----	-----	-----	2,265,532.51	119,004.24
FUND EQUITIES:										
UNOBLIGATED BALANCE					-2,630,440.21	-----	-----	-----	-1,884,977.13	-745,463.08
ACCOUNTS PAYABLE					-35,308.26	-----	-----	-----	-35,308.26	-----
UNDELIVERED ORDERS					-2,718,941.30	-----	-----	-----	-2,716,247.30	-2,694.00
<b>SUBTOTAL</b>	14	3920			-0-			1,052.80	-1,052.80	-0-
<b>TRUST FUND ACCOUNTS</b>										
BEQUEST OF GEORGE C. EDGETER, RELIEF OF INDIGENT AMERICAN INDIANS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8060		100,338.04	1,506.43	-----	-----	-----	101,844.47
FUND EQUITIES:										
UNOBLIGATED BALANCE					-100,338.04	-----	-----	-----	1,506.43	-101,844.47
<b>SUBTOTAL</b>	14	8060			-0-	1,506.43			1,506.43	-0-
INDIAN TRIBAL FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8365		888,431,805.47	464,046,098.85	1,958,046,634.16	310,163,869.58	-----	1,140,360,668.90
INVESTMENTS IN PUBLIC DEBT SECURITIES					164,874,000.00	-----	23,630,000.00	-----	-----	188,504,000.00
INVESTMENTS IN AGENCY SECURITIES					121,676,634.16	-----	-121,676,634.16	-----	-----	-----
ACCOUNTS RECEIVABLE					3,037.29	-----	-----	-----	290.42	2,746.87
FUND EQUITIES:										
UNOBLIGATED BALANCE					-1,173,720,940.47	-----	-----	-----	153,176,006.37	-1,326,896,946.84
ACCOUNTS PAYABLE					-1,264,376.27	-----	-----	-----	706,092.66	-1,970,468.93
UNDELIVERED ORDERS					-160.18	-----	-----	-----	-160.18	-----
<b>SUBTOTAL</b>	14	8365			-0-	464,046,098.85		310,163,869.58	153,882,229.27	-0-
COOPERATIVE FUND (PAPAGO), BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8366		483,099.54	1,026,555.03	-1,505,000.00	-----	-----	4,654.57
INVESTMENTS IN PUBLIC DEBT SECURITIES					15,570,000.00	-----	1,505,000.00	-----	-----	17,075,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCE					-16,053,099.54	-----	-----	-----	1,026,555.03	-17,079,654.57
<b>SUBTOTAL</b>	14	8366			-0-	1,026,555.03			1,026,555.03	-0-
FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8563		428,947.15	50,026.70	-----	102,231.43	-----	376,742.42
INVESTMENTS IN PUBLIC DEBT SECURITIES					20,000.00	-----	-----	-----	-----	20,000.00
ACCOUNTS RECEIVABLE					5,931.74	-----	-----	-----	-1,683.92	7,615.66
FUND EQUITIES:										
UNOBLIGATED BALANCE					-352,307.95	-----	-----	-----	-34,936.62	-317,371.33
ACCOUNTS PAYABLE					-18,224.92	-----	-----	-----	-9,428.48	-8,796.44
UNDELIVERED ORDERS					-84,346.02	-----	-----	-----	-6,155.71	-78,190.31
<b>SUBTOTAL</b>	14	8563			-0-	50,026.70		102,231.43	-52,204.73	-0-
<b>TOTAL, BUREAU OF INDIAN AFFAIRS</b>					-----	1,625,587,869.77	-14,111,086.38	1,455,921,204.41	155,555,578.98	-----
<b>TOTAL, INDIAN AFFAIRS</b>					-----	1,625,587,869.77	-14,111,086.38	1,455,921,204.41	155,555,578.98	-----

**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>TERRITORIAL AND INTERNATIONAL AFFAIRS</b>										
<b>GENERAL FUND ACCOUNTS</b>										
ADMINISTRATION OF TERRITORIES, INTERIOR										
FUND RESOURCES:										
UNDISBURSED FUNDS	1989	14	0412	-----	3,026,000.00	-500.00	2,845,768.95	45,660.04	134,071.01	
	NO YEAR			70,500,684.65	89,741,000.00	-1,783,000.00	67,368,390.36	-----	91,090,294.29	
	1988			106,592.41	-----	500.00	114,232.51	-----	-87,140.10	
	1987			-170,538.52	-----	-16,065.18	-232,974.20	46,270.50	-----	
	1986			-83,754.17	-----	-16,984.11	-100,738.28	-----	53,889.57	
	PRIOR YEARS			20,892.52	-----	33,049.29	810.89	-758.65	500.00	
FUNDS HELD OUTSIDE THE TREASURY	1988			500.00	-----	-500.00	-----	-----	-----	
ACCOUNTS RECEIVABLE				47,865,098.18	-----	-----	-----	13,185,158.45	34,679,939.73	
UNFULFILLED CUSTOMER ORDERS				138,949.31	-----	-----	-----	34,564.00	104,385.31	
FUND EQUITIES:										
UNOBLIGATED BALANCE				-23,095,735.55	-----	-----	-----	24,114,473.26	17-47,210,208.81	
ACCOUNTS PAYABLE				-5,982,877.98	-----	-----	-----	-10,230.27	-5,972,447.71	
UNDELIVERED ORDERS				-89,300,010.85	-----	-----	-----	-16,426,727.56	-72,873,283.29	
				-0-	-----	-----	-----	20,988,409.77	-0-	
SUBTOTAL	14	0412		-----	92,767,000.00	-1,783,000.00	69,995,590.23	-----	-----	
TRUST TERRITORY OF THE PACIFIC ISLANDS, INTERIOR										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	0414	76,982,291.44	28,434,000.00	-----	46,379,129.69	-----	59,037,161.75	
ACCOUNTS RECEIVABLE				68,944,811.00	-----	-----	-----	67,827,125.00	1,117,686.00	
FUND EQUITIES:										
UNOBLIGATED BALANCE				-57,414,873.41	-----	-----	-----	-10,181,760.13	-47,233,113.28	
ACCOUNTS PAYABLE				-24,500.00	-----	-----	-----	1,974,356.00	-1,998,856.00	
UNDELIVERED ORDERS				-88,487,729.03	-----	-----	-----	-77,564,850.56	-10,922,878.47	
				-0-	-----	-----	-----	-17,945,129.69	-0-	
SUBTOTAL	14	0414		-----	28,434,000.00	-----	46,379,129.69	-----	-----	
COMPACT OF FREE ASSOCIATION, INTERIOR										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	0415	92,233,526.24	113,179,640.00	-----	147,283,058.17	-----	58,130,108.07	
	1987			2,250,000.00	-----	-2,250,000.00	-----	-----	8,770,000.00	
	PRIOR YEARS			12,000,000.00	-----	2,250,000.00	5,480,000.00	-----	-----	
ACCOUNTS RECEIVABLE				4,562,092.00	-----	-----	-----	4,562,092.00	-----	
FUND EQUITIES:										
UNOBLIGATED BALANCE				-92,124,071.72	-----	-----	-----	-66,022,155.33	-26,101,916.39	
ACCOUNTS PAYABLE				-2,250,000.00	-----	-----	-----	775,800.00	-3,025,800.00	
UNDELIVERED ORDERS				-16,671,546.52	-----	-----	-----	21,100,845.16	-37,772,391.68	
				-0-	-----	-----	-----	-39,583,418.17	-0-	
SUBTOTAL	14	0415		-----	113,179,640.00	-----	152,763,058.17	-----	-----	
MICRONESIAN CLAIMS FUND, TRUST TERRITORY OF THE PACIFIC ISLANDS, INTERIOR										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	0416	198,241.97	-----	-----	-----	-----	198,241.97	
FUND EQUITIES:										
UNDELIVERED ORDERS				-198,241.97	-----	-----	-----	-----	-198,241.97	
				-0-	-----	-----	-----	-----	-0-	
SUBTOTAL	14	0416		-----	-----	-----	-----	-----	-----	
PAYMENTS TO THE UNITED STATES TERRITORIES, FISCAL ASSISTANCE, INTERIOR										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	0418	.87	79,789,717.00	-----	79,789,717.00	-----	.87	
FUND EQUITIES:										
ACCOUNTS PAYABLE				-.87	-----	-----	-----	-----	-.87	
				-0-	79,789,717.00	-----	79,789,717.00	-----	-0-	
SUBTOTAL	14	0418		-----	79,789,717.00	-----	79,789,717.00	-----	-----	
<b>TOTAL TERRITORIAL AND INTERNATIONAL AFFAIRS</b>										
				-----	314,170,357.00	-1,783,000.00	348,927,495.09	-36,540,138.09	-----	

**APPROPRIATIONS, 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, 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 transfer of obligated balance from lapsed appropriation to merged prior-year account pursuant to 31 U.S.C. 1552

<u>Account</u>	<u>Amount</u>
1471109	\$1,243,339.60
1471917	4,203,468.21

- 6 Subject to disposition by the administrative agency.
- 7 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	\$140,000.00
Unobligated Balance	- 140,000.00
14X5084	- 140,000.00
Unobligated Balance	140,000.00

- 8 Subject to transfer to the general fund for withdrawal and restoration.
- 9 Excess of receivables over gross unpaid obligations.
- 10 Represents capital transfer to miscellaneous receipts.
- 11 Represents appropriation to liquidate.
- 12 Surplus not available for restoration.
- 13 The letter (T) denotes that the account by law is a trust account, but for reporting purposes is treated as other than trust.
- 14 Includes \$1,000,000.00 which represents net redemption of Government Agency securities and \$1,803,000.00 which represents net redemption of U.S. public debt securities.
- 15 Includes \$1,000,000.00 which represents redemption of Government Agency securities and \$3,215,000.00 which represents net redemption of U.S. public debt securities.
- 16 Includes \$121,676,634.16 which represents net investment of Government Agency securities and \$23,630,000.00 which represents net investment in U.S. public debt securities.
- 17 Includes \$115,471.20 which is the excess of receivables over gross unpaid obligations.

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
149/00119	\$1,023,100.00	\$7,300,000.00	-\$6,276,900.00	149/01611	-\$4,567,200.00	102 Stat. 1799
				149/01109	- 501,300.00	102 Stat. 1799
				149/01036	- 1,207,400.00	102 Stat. 1799
				149/01917	- 1,000.00	102 Stat. 1799
1490959	68,198,000.00	68,282,000.00	- 84,000.00	1491801	- 84,000.00	64 Stat. 1262
1491036	730,865,096.62	719,503,096.62	11,362,000.00	14X5035	14,583,000.00	102 Stat. 1799
				14X1039	- 3,221,000.00	102 Stat. 1799
149/01036	1,207,400.00	0.00	1,207,400.00	149/00119	1,207,400.00	102 Stat. 1799
14X1039	168,264,600.00	159,108,000.00	9,156,600.00	1491109	- 18,253,400.00	102 Stat. 1799
				14X1109	28,436,000.00	102 Stat. 1799
				1491036	3,221,000.00	102 Stat. 1799
				1491611	- 3,860,000.00	102 Stat. 1799
				1492100	- 387,000.00	102 Stat. 1799
1491109	480,367,100.00	444,642,000.00	35,725,100.00	14X1612	- 399,800.00	102 Stat. 1799-180
				14X5020	11,633,000.00	102 Stat. 1799-180
				14X1039	18,253,400.00	102 Stat. 1799
				14X5025	- 6,251,000.00	102 Stat. 1799
				14X1110	4,600,600.00	102 Stat. 1799
				14X5033	1,078,900.00	102 Stat. 1799
				14X2301	6,810,000.00	102 Stat. 1799
14X1109	23,000,000.00	93,000,000.00	- 70,000,000.00	14X1110	- 277,000.00	102 Stat. 1799
				14X5033	- 1,942,000.00	102 Stat. 1799
				14X1039	- 28,436,000.00	102 Stat. 1799
				14X5035	- 10,349,000.00	102 Stat. 1799
				14X1612	- 15,696,000.00	102 Stat. 1799
				14X5020	- 13,300,000.00	102 Stat. 1799
149/01109	501,300.00	0.00	501,300.00	149/00119	501,300.00	102 Stat. 1799
14X1110	6,607,400.00	5,431,000.00	1,176,400.00	1491109	- 4,600,600.00	102 Stat. 1799
				14X1109	277,000.00	102 Stat. 1799
				2192020	5,500,000.00	102 Stat. 2270-44
1491611	348,437,000.00	350,272,000.00	- 1,835,000.00	14X5020	- 5,695,000.00	102 Stat. 1799
				14X1039	3,860,000.00	102 Stat. 1799
149/01611	4,567,200.00	0.00	4,567,200.00	149/00119	4,567,200.00	102 Stat. 1799
14X1612	47,929,800.00	31,834,000.00	16,095,800.00	14X1109	15,696,000.00	102 Stat. 1799
				1491109	399,800.00	102 Stat. 1799-180
1491801	101,179,000.00	102,095,000.00	84,000.00	1490959	84,000.00	64 Stat. 1262
149/01917	1,000.00	0.00	1,000.00	149/00119	1,000.00	102 Stat. 1799
1492100	903,431,882.00	999,364,000.00	- 95,932,118.00	14X2301	- 8,387,118.00	102 Stat. 1799
				14X5035	- 3,163,000.00	102 Stat. 1799
				14X5020	- 13,765,000.00	102 Stat. 1799
				149/02100	- 71,004,000.00	102 Stat. 1794
				14X1039	387,000.00	102 Stat. 1799
149/02100	71,004,000.00	0.00	71,004,000.00	1492100	71,004,000.00	102 Stat. 1794
14X2301	80,860,118.00	79,283,000.00	1,577,118.00	1492100	8,387,118.00	102 Stat. 1799
				1491109	- 6,810,000.00	102 Stat. 1799
14X5020	78,656,000.00	57,529,000.00	21,127,000.00	1491109	- 11,633,000.00	102 Stat. 1799-180
				1491611	5,695,000.00	102 Stat. 1799
				14X1109	13,300,000.00	102 Stat. 1799
				1492100	13,765,000.00	102 Stat. 1799

**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
14X5033	13,153,100.00	12,290,000.00	863,100.00	14X1109 1491109	1,942,000.00 - 1,078,900.00	102 Stat. 1799 102 Stat. 1799
14X5035	77,789,000.00	72,609,000.00	5,180,000.00	14X92100 14X1109 1491109 1491036	3,163,000.00 10,349,000.00 6,251,000.00 - 14,583,000.00	102 Stat. 1799 102 Stat. 1799 102 Stat. 1799 102 Stat. 1799
<b>TOTALS</b>	<b>\$3,207,042,096.62</b>	<b>\$3,201,542,096.62</b>	<b>\$5,500,000.00</b>		<b>\$5,500,000.00</b>	