

UNITED STATES
GOVERNMENT

ANNUAL
REPORT

FISCAL YEAR 1994



Compiled and Published by

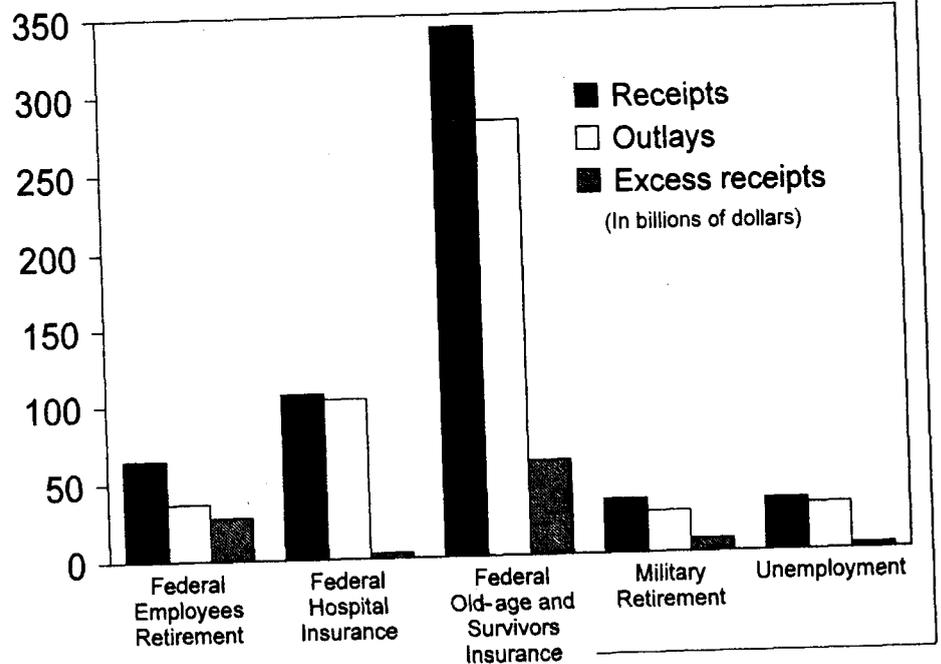
Department of the Treasury
Financial Management Service *fms*

TRUST FUND RECEIPT AND OUTLAY SUMMARY

Trust fund accounts are maintained to record the receipt and outlay of moneys held in trust by the Government for use in carrying out specific purposes or programs in accordance with the terms of a trust agreement or statute. This section summarizes how trust fund operations contribute to the overall level of receipts and outlays of the Federal Government. This section also demonstrates the variety of trust funds

and their operations. Some trust funds such as the Federal Employees Retirement Fund, Federal Hospital Insurance Fund, Federal Old-age and Survivors Insurance Fund, Military Retirement Fund, and Unemployment Trust Fund accumulated excess receipts in fiscal 1994. The chart presented below summarizes the operations of the major trust funds in fiscal 1994.

Trust Fund Receipt and Outlay Summary, Fiscal 1994



The table on the following page summarizes trust fund operations in fiscal 1994 and fiscal 1993 and the dollar change between these 2 fiscal years. Presented below is a description of the receipts and outlays of the major trust funds for fiscal 1994.

- Federal Employees Retirement Fund**—In fiscal 1994, the receipts of the Federal Employees Retirement Fund were \$64.5 billion. The fund's outlays were \$36.8 billion for an excess of receipts over outlays of \$27.7 billion.
- Federal Hospital Insurance Fund**—In fiscal 1994, Federal Hospital Insurance Fund receipts were \$106.2 billion while outlays totaled \$102.8 billion for an excess of receipts over outlays of \$3.4 billion.
- Federal Old-age and Survivors Insurance Fund**—In fiscal 1994, receipts in this fund were \$342.3 billion and outlays were \$281.6 billion. The excess of receipts over outlays amounted to \$60.7 billion.
- Military Retirement Fund**—In fiscal 1994, the Military Retirement Fund accumulated \$34.9 billion in receipts and \$26.7 billion in outlays for an excess of receipts over outlays of \$8.1 billion.
- Unemployment Trust Fund**—The fiscal 1994 receipts of the Unemployment Trust Fund were \$33.8 billion and outlays were \$30.5 billion for an excess of receipts over outlays of \$3.4 billion.

TRUST FUND RECEIPT AND OUTLAY SUMMARY

IN MILLIONS OF DOLLARS

Trust fund	Fiscal 1994			Fiscal 1993			Change		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Receipts	Outlays	Excess
Airport	6,027	6,423	-396	4,302	6,589	-2,288	1,725	-167	1,892
Black lung disability ...	985	987	-3	979	978	2	5	10	-4
Federal disability insurance.....	34,049	37,984	-3,935	32,065	34,641	-2,576	1,984	3,343	-1,359
Federal employees life and health.....	-	-1,440	1,440	-	-1,639	1,639	-	199	-199
Federal employees retirement	64,548	36,810	27,738	63,301	35,329	27,972	1,247	1,481	-234
Federal hospital insurance.....	106,195	102,770	3,425	95,297	91,604	3,693	10,898	11,166	-268
Federal old-age and survivors insurance ..	342,278	281,586	60,691	319,325	269,960	49,364	22,953	11,626	11,327
Federal supplementary medical insurance ..	57,367	59,724	-2,357	60,799	54,254	6,545	-3,431	5,470	-8,902
Highway	18,106	22,378	-4,272	19,599	18,577 r	1,022 r	-1,493	3,801	-5,294
Military advances	13,036	13,221	-185	13,239	13,162	78	-204	59	-263
Railroad retirement	8,091	7,800	292	8,001	7,677	325	90	123	-33
Military retirement.....	34,860	26,717	8,142	35,284	25,708	9,576	-424	1,010	-1,434
Unemployment	33,816	30,458	3,358	42,235	39,869	2,365	-8,418	-9,411	993
Veterans life insurance.	1,427	1,195	232	1,490	1,092	399	-63	103	-166
All other trust funds ...	5,438	4,311	1,127	6,944 r	4,051 r	2,893	-1,506	260	-1,766
Total trust fund receipts and outlays	726,222	630,924	95,298	702,859 r	601,851 r	101,008 r	23,363	29,073	-5,709
Total Federal fund receipts and outlays	771,202	1,070,115	-298,913	700,566 r	1,056,880 r	-356,313 r	70,636	13,235	57,401

Details may not add to totals due to rounding.
r = revised

BALANCE SHEET

IN MILLIONS OF DOLLARS

	September 30, 1994	September 30, 1993
Assets		
Cash and monetary assets:		
U.S. Treasury operating cash:		
Federal reserve account	6,848	17,289
Tax and loan note accounts	29,094	35,217
Special drawing rights, total holdings	9,971	9,203
Less: Special drawing rights certificates issued to Federal Reserve banks	-8,018	-8,018
Monetary assets with International Monetary Fund (IMF)	12,069	12,103
Other cash and monetary assets:		
U.S. Treasury monetary assets	415	433
Cash and other assets held outside the Treasury account	20,639	21,592 r
U.S. Treasury time deposits	362	384 r
Total cash and monetary assets	71,380	88,203 r
Loan financing accounts:		
Guaranteed loans	-9,806	-6,320
Direct loans	12,726	6,862
Miscellaneous asset accounts	-1,386	-636
Total assets	72,915	88,109 r
Excess of liabilities over assets		
Excess of liabilities over assets at beginning of fiscal year	3,219,491	2,964,535 r
Add: Total deficit for fiscal year	203,615	255,306 r
Subtotal	3,423,106	3,219,841 r
Deduct: Other transactions not applied to surplus or deficit	715	351
Excess of liabilities over assets at close of fiscal year	3,422,391	3,219,491 r
Total assets and excess of liabilities over assets	3,495,306	3,307,600 r
Liabilities		
Borrowing from the public:		
Public debt securities outstanding	4,692,752	4,411,491 r
Premium and discount on public debt securities	-77,298	-85,025
Total public debt securities	4,615,453	4,326,466
Agency securities outstanding	28,543	24,877 r
Total Federal securities	4,643,996	4,351,343 r
Deduct: Net Federal securities held as Investments by Government accounts	1,211,421	1,103,989 r
Total borrowing from the public	3,432,575	3,247,354 r
Accrued interest payable	43,287	43,819
Special drawing rights allocated by IMF	7,189	6,950
Deposit fund liabilities	7,316	6,249 r
Miscellaneous liability accounts (checks outstanding, etc.)	4,938	3,228 r
Total liabilities	3,495,306	3,307,600 r

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 1994	Fiscal 1993
Gold assets	\$11,054	\$11,057
Liabilities	\$11,054	\$11,057

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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APPENDIX



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APPROPRIATION, OUTLAYS, 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	B. end of fiscal year ⁴
		Dept. Req	Tr. Fm	Account No.						
INDIAN AFFAIRS										
BUREAU OF INDIAN AFFAIRS										
GENERAL FUND ACCOUNTS										
OPERATION OF INDIAN PROGRAMS, BUREAU OF INDIAN AFFAIRS FUND RESOURCES: UNDISBURSED FUNDS	1994-95 1993-95 1994 1993-94 1993 1992-93 1992 1991-92 1991 1990-91 1990 1989-90 1989 1988-89 NO YEAR	14		2100	---	\$385,617,082.00	---	\$135,810,110.82	---	\$249,806,971.18
					\$3,878,000.00		1,303,717.25		2,574,282.75	
					229,028,897.57	1,050,885,924.00	858,086,384.28		192,799,539.72	
					181,874,552.25		218,259,879.20		10,750,018.37	
					10,104,074.39		155,315,597.64	1610,027.30	26,548,927.31	
					11,698,266.06		4,585,752.44		5,518,321.95	
					1,108,438.74		-5,470,974.90		17,169,240.96	
					15,572,282.13		-1,536,600.00		2,645,038.74	
					4,534,113.31		4,838,374.06	1611,799.71	10,622,108.36	
					42,955,855.07		205,088.27		4,329,025.04	
					-1,235,998.53		1,167,350.29		41,788,504.78	
					18,122,653.95		-2,297,256.72		1,061,258.19	
					1,280,735.27		217,849.98		17,904,803.97	
					49,262,118.45		886,377.94		394,357.33	
					15,492,411.44		58,252,292.26		33,900,833.04	
ACCOUNTS RECEIVABLE UNFILLED CUSTOMER ORDERS									28,856,768.24	
FUND EQUITIES:									19,846,392.89	
UNOBLIGATED BALANCE					-255,269,742.87			6,101,659.52	-261,371,402.39	
ACCOUNTS PAYABLE					-28,326,337.41			-1,757,822.89	-26,568,514.52	
UNDELIVERED ORDERS					-336,902,423.82			23,374,890.79	-360,277,314.61	
						1,491,815,027.30	1,429,623,942.81	62,191,084.49	-0-	
SUBTOTAL		14		2100	-0-					
WHITE EARTH ECONOMIC DEVELOPMENT AND TRIBAL GOVERNMENT FUND, BUREAU OF INDIAN AFFAIRS FUND RESOURCES: UNDISBURSED FUNDS ACCOUNTS RECEIVABLE	NO YEAR	14		2204	34,729.55	7,370,389.38		7,375,133.58	58,473.42	29,985.35
FUND EQUITIES:					60,690.32				-58,012.02	2,216.90
UNOBLIGATED BALANCE					-60,301.56				234.31	-2,289.54
ACCOUNTS PAYABLE					-35,118.31				-5,439.91	-29,678.40
UNDELIVERED ORDERS						7,370,389.38		7,375,133.58	-4,744.20	-0-
SUBTOTAL		14		2204	-0-					
CONSTRUCTION, BUREAU OF INDIAN AFFAIRS FUND RESOURCES: UNDISBURSED FUNDS TRANSFER TO: BUREAU OF RECLAMATION CORPS OF ENGINEERS, CIVIL FUNDS HELD OUTSIDE THE TREASURY ACCOUNTS RECEIVABLE UNFILLED CUSTOMER ORDERS	NO YEAR NO YEAR NO YEAR	14		2301	246,597,499.92	179,342,000.00	-30,426,195.21	113,279,416.42		282,233,888.29
FUND EQUITIES:					15,729,861.44		30,400,400.00			14,781,023.97
UNOBLIGATED BALANCE					5,100.00					5,100.00
ACCOUNTS PAYABLE					208,060.64		25,795.21		-2,219,050.25	233,855.85
UNDELIVERED ORDERS					-1,957,811.79				9,302,187.64	261,238.46
					18,836,964.78					9,534,777.14
FUND EQUITIES:					-145,734,105.56				13,911,430.79	-159,645,536.35
UNOBLIGATED BALANCE					-3,985,549.36				-174,895.52	-3,810,653.84
ACCOUNTS PAYABLE					-129,700,020.07				13,893,673.45	-143,593,693.52
UNDELIVERED ORDERS						179,342,000.00		144,628,653.89	34,713,346.11	-0-
SUBTOTAL		14		2301	-0-					
MISCELLANEOUS PAYMENT TO INDIANS, BUREAU OF INDIAN AFFAIRS FUND RESOURCES: UNDISBURSED FUNDS ACCOUNTS RECEIVABLE	NO YEAR	14		2303	5,893,613.98	103,259,000.00		101,087,959.66	516.61	8,064,654.32
FUND EQUITIES:					2,849.97					2,333.36
UNOBLIGATED BALANCE					-5,578,371.37				2,304,434.63	-7,882,806.00
ACCOUNTS PAYABLE					-33,189.62				6,145.13	-39,334.75
UNDELIVERED ORDERS					-284,902.96				-140,056.03	-144,846.93
SUBTOTAL		14		2303	-0-	103,259,000.00		101,087,959.66	2,171,040.34	-0-
PAYMENT TO TRIBAL ECONOMIC RECOVERY FUNDS, BUREAU OF INDIAN AFFAIRS FUND RESOURCES: UNDISBURSED FUNDS	NO YEAR	14		2305		76,600,000.00		76,600,000.00		

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 or fiscal year ⁴
		Dept.	Account	Sub						
		Req.	No.	No.						
PAYMENT TO THE NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2368	-----	2,466,000.00	-----	2,466,000.00	-----	-----	
ACCOUNTS RECEIVABLE				11,699,880.00	-----	-----	-----	-2,466,000.00	14,165,880.00	
FUND EQUITIES:										
ACCOUNTS PAYABLE				-11,699,880.00	-----	-----	-----	2,466,000.00	-14,165,880.00	
SUBTOTAL		14	2368	-----	2,466,000.00	-----	2,466,000.00	-----	-----	
TECHNICAL ASSISTANCE OF INDIAN ENTERPRISES, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	1994	14	2369	-----	1,970,000.00	-----	448,800.69	-----	1,521,199.31	
	1993			1,074,934.06	-----	-----	654,686.99	-----	420,247.07	
	1992			215,275.18	-----	-----	26,680.00	-----	188,595.18	
FUND EQUITIES:										
UNOBLIGATED BALANCE				-201,377.96	-----	-----	-----	317,365.15	-518,743.11	
ACCOUNTS PAYABLE				-6,503.67	-----	-----	-----	9,931.66	-16,435.53	
UNDELIVERED ORDERS				-1,082,327.61	-----	-----	-----	512,535.31	-1,594,862.92	
SUBTOTAL		14	2369	-----	1,970,000.00	-----	1,130,167.68	839,832.32	-----	
CLAIMS AND TREATY OBLIGATIONS, BUREAU OF INDIAN AFFAIRS (INDEFINITE)										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	2623	1,979,714.89	-1,901,916.49	-----	99,000.00	-----	-21,201.60	
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	-----	-1,901,916.49	-----	99,000.00	-2,000,916.49	-----	
INDIAN GUARANTEED LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	1994	14	2628	-----	9,690,000.00	-----	1,585,997.33	-----	8,104,002.67	
	1993			8,121,871.91	-----	-----	915,568.58	-----	7,206,303.33	
	1992			5,542,789.72	-----	-----	163,248.59	-----	5,379,541.13	
ACCOUNTS RECEIVABLE				264.60	-----	-----	-----	46.10	218.50	
FUND EQUITIES:										
UNOBLIGATED BALANCE				-5,616,102.56	-----	-----	-----	2,315,286.25	-7,931,388.81	
ACCOUNTS PAYABLE				-40,505.55	-----	-----	-----	-626.53	-39,879.02	
UNDELIVERED ORDERS				-8,008,318.12	-----	-----	-----	4,710,479.68	-12,718,797.80	
SUBTOTAL		14	2628	-----	9,690,000.00	-----	2,664,814.50	7,025,185.50	-----	
INDIAN DIRECT LOAN PROGRAM ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	1994	14	2627	-----	2,484,000.00	-----	2,157,029.25	-----	326,970.75	
	1993			48,485.36	-----	-----	48,112.60	-----	372.76	
	1992			1,109,902.80	-----	-----	158,547.14	-----	951,355.66	
ACCOUNTS RECEIVABLE				2,317.15	-----	-----	-----	1,266.86	1,050.29	
FUND EQUITIES:										
UNOBLIGATED BALANCE				-389,643.21	-----	-----	-----	261,847.75	-651,490.96	
ACCOUNTS PAYABLE				-48,112.60	-----	-----	-----	17,010.40	-65,123.00	
UNDELIVERED ORDERS				-722,949.50	-----	-----	-----	-159,814.00	-563,135.50	
SUBTOTAL		14	2627	-----	2,484,000.00	-----	2,363,688.99	120,311.01	-----	
SPECIAL FUND ACCOUNTS										
OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	5051	2,893,093.98	6,106,259.33	-----	4,929,801.75	-----	4,069,551.56	
ACCOUNTS RECEIVABLE				2,293.59	-----	-----	-----	-306.03	2,599.62	
FUND EQUITIES:										
UNOBLIGATED BALANCE				-1,829,713.23	-----	-----	-----	846,534.50	-2,676,247.73	
ACCOUNTS PAYABLE				-175,876.30	-----	-----	-----	127,880.93	-303,757.23	
UNDELIVERED ORDERS				-889,798.04	-----	-----	-----	202,348.18	-1,092,146.22	
SUBTOTAL		14	5051	-----	6,106,259.33	-----	4,929,801.75	1,176,457.58	-----	
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	-----	-----	-----	-----	-----	-----	

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 ¹	Transfers borrowings and investments (net) ²	Outlays (net)	Balances withdrawn and other transactions ³	Balance end of fiscal year ⁴
		Dept. Reg	Tr Fm	Account No.						
INDIAN AFFAIRS-CONTINUED										
BUREAU OF INDIAN AFFAIRS-CONTINUED										
SPECIAL FUND ACCOUNTS-CONTINUED										
TRIBAL ECONOMIC RECOVERY FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:	NO YEAR	14	5197		\$55,048,862.29	\$86,209,364.35	-\$57,925,867.92	-\$351,838.22	-----	\$83,684,196.94
UNDISBURSED FUNDS					-----	-----	-----	-----	-----	-1,362,132.08
UNREALIZED DISCOUNT ON INVESTMENTS					21,300,000.00	-----	-1,362,132.08	-----	-----	80,588,000.00
INVESTMENT IN PUBLIC DEBT SECURITIES					-----	-----	59,288,000.00	-----	-----	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-76,348,862.29	-----	-----	-----	\$86,561,202.57	-162,910,064.86
UNDELIVERED ORDERS					-0-	-----	-----	-351,838.22	86,561,202.57	-0-
SUBTOTAL	SUBTOTAL	14	5197		-----	86,209,364.35	-----	-----	-----	-----
OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS, BUREAU OF INDIAN AFFAIRS (T) ¹										
FUND RESOURCES:	NO YEAR	14	5240		9,192,471.72	26,977,661.71	2,331,060.70	29,324,688.75	-----	9,176,505.38
UNDISBURSED FUNDS					-----	-----	-179,060.70	-----	-----	-179,060.70
UNREALIZED DISCOUNT ON INVESTMENTS					15,214,000.00	-----	-2,152,000.00	-----	-----	13,062,000.00
INVESTMENTS IN PUBLIC DEBT SECURITIES					22,075.51	-----	-----	-----	-2,760.45	24,835.96
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-----	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-20,322,169.25	-----	-----	-----	-1,281,984.97	-19,040,184.28
ACCOUNTS PAYABLE					-699,957.68	-----	-----	-----	-121,693.78	-578,263.90
UNDELIVERED ORDERS					-3,406,420.30	-----	-----	-----	-940,587.84	-2,465,832.46
SUBTOTAL	SUBTOTAL	14	5240		-----	26,977,661.71	-----	29,324,688.75	-2,347,027.04	-0-
ALASKA RESUPPLY PROGRAM, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:	NO YEAR	14	5242		7,444,970.18	192,663,233.07	-----	3,763,154.98	-----	6,345,048.27
UNDISBURSED FUNDS					105,006.76	-----	-----	-----	103,101.19	1,905.57
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-----	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-3,334,841.34	-----	-----	-----	-321,258.15	-3,013,583.19
ACCOUNTS PAYABLE					-7,659.27	-----	-----	-----	3,894.16	-11,553.43
UNDELIVERED ORDERS					-4,207,476.33	-----	-----	-----	-885,659.11	-3,321,817.22
SUBTOTAL	SUBTOTAL	14	5242		-----	2,663,233.07	-----	3,763,154.98	-1,099,921.91	-0-
POWER SYSTEMS, INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:	NO YEAR	14	5648		8,505,306.22	42,687,392.23	4,574,732.50	34,387,118.41	-----	21,380,312.54
UNDISBURSED FUNDS					-----	-----	-24,732.50	-----	-----	-24,732.50
UNREALIZED DISCOUNT ON INVESTMENTS					19,076,000.00	-----	-4,550,000.00	-----	-----	14,526,000.00
INVESTMENTS IN PUBLIC DEBT SECURITIES					1,465,447.08	-----	-----	-----	1,454,453.41	10,993.67
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-----	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-22,162,773.41	-----	-----	-----	3,925,939.42	-26,088,712.83
ACCOUNTS PAYABLE					-1,554,034.82	-----	-----	-----	-1,295,017.03	-259,017.79
UNDELIVERED ORDERS					-5,329,945.07	-----	-----	-----	4,214,898.02	-9,544,843.09
SUBTOTAL	SUBTOTAL	14	5648		-----	42,687,392.23	-----	34,387,118.41	8,300,273.82	-0-
PUBLIC ENTERPRISE FUNDS										
REVOLVING FUND FOR LOANS, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:	NO YEAR	14	4409		189,078.65	-----	-----	-2,897,973.76	-----	3,087,052.41
UNDISBURSED FUNDS					-----	-----	-----	-----	2,899,500.79	-2,909,500.79
FUND EQUITIES:										
UNOBLIGATED BALANCE					-10,000.00	-----	-----	-----	-1,527.03	-177,551.62
UNDELIVERED ORDERS					-179,078.65	-----	-----	-----	-2,897,973.76	-0-
SUBTOTAL	SUBTOTAL	14	4409		-----	-----	-----	-----	-----	-----
INDIAN LOAN GUARANTY AND INSURANCE FUND, LIQUIDATING ACCOUNT, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:	NO YEAR	14	4410		4,455,210.89	11,000,000.00	-----	-2,000,666.29	-----	17,455,877.18
UNDISBURSED FUNDS					442,588.48	-----	-----	-----	306,133.00	136,455.48
ACCOUNTS RECEIVABLE					-----	-----	-----	-----	-----	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-----	-----	-----	-----	13,787,476.25	-13,787,476.25
ACCOUNTS PAYABLE					-30,455.47	-----	-----	-----	-29,711.06	-744.41
UNDELIVERED ORDERS					-4,867,343.90	-----	-----	-----	-1,063,231.90	-3,804,112.00
SUBTOTAL	SUBTOTAL	14	4410		-----	11,000,000.00	-----	-2,000,666.29	13,000,666.29	-0-

APPROPRIATION, OUTLAYS, AND BALANCES - Continued

Appropriation or Fund Account Title	Period of Availability	Account Symbol			Balances beginning of fiscal year	Appropriations and other obligational authority ¹	Transfers borrowings and investments (net) ²	Outlays (net)	Balances withdrawn and other transactions ³	Balances and or fiscal year ⁴
		Dept Req	Tr Fm	Account No.						
TRUST FUND ACCOUNTS										
BEQUEST OF GEORGE C. EDGETER, RELIEF OF INDIGENT AMERICAN INDIANS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8060		140,396.99	6,013.41	-----	-----		146,410.40
FUND EQUITIES:										
UNOBLIGATED BALANCE					-140,396.99	-----	-----	6,013.41		-146,410.40
SUBTOTAL		14	8060		-0-	6,013.41	-----	6,013.41		-0-
NORTHERN CHEYENNE INDIAN RESERVED WATER RIGHTS SETTLEMENT TRUST FUND										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8327		-----	1,429,568.54	-----	71,985.23		1,357,583.31
FUND EQUITIES:										
UNOBLIGATED BALANCE					-0-	1,429,568.54	-----	71,985.23	1,357,583.31	-1,357,583.31
SUBTOTAL		14	8327		-0-	1,429,568.54	-----	71,985.23	1,357,583.31	-0-
INDIAN TRIBAL FUNDS, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8365		1,406,346,796.62	361,347,019.47	-46,874,703.21	274,565,295.64	-----	1,446,253,807.24
UNREALIZED DISCOUNT ON INVESTMENTS					160,367.67	-----	-1,027,296.79	-----	-----	-866,929.12
INVESTMENTS IN PUBLIC DEBT SECURITIES					160,593,000.00	-----	47,902,000.00	-----	-----	208,495,000.00
ACCOUNTS RECEIVABLE					9,650.92	-----	-----	-----	9,650.92	-----
FUND EQUITIES:										
UNOBLIGATED BALANCE					-1,567,106,915.79	-----	-----	-----	86,774,962.33	-1,653,881,878.12
UNDELIVERED ORDERS					-2,889.42	-----	-----	-----	-2,889.42	-----
SUBTOTAL		14	8365		-0-	361,347,019.47	-----	274,565,295.64	86,781,723.83	-0-
COOPERATIVE FUND (PAPAGO), BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8366		13,727.83	1,883,266.49	-1,885,481.25	-1,713.99	-----	13,227.06
UNREALIZED DISCOUNT ON INVESTMENTS					-31,699.21	-----	-64,518.75	-----	-----	-96,217.96
INVESTMENTS IN PUBLIC DEBT SECURITIES					23,814,000.00	-----	1,950,000.00	-----	-----	25,764,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCE					-23,796,028.62	-----	-----	-----	1,884,980.48	-25,681,009.10
SUBTOTAL		14	8366		-0-	1,883,266.49	-----	-1,713.99	1,884,980.48	-0-
NAVAJO REHABILITATION TRUST FUND, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8368		7,737,501.78	131,045.03	-----	1,911,225.24	-----	5,957,321.57
FUND EQUITIES:										
UNOBLIGATED BALANCE					-7,737,501.78	-----	-----	-----	-1,780,180.21	-5,957,321.57
SUBTOTAL		14	8368		-0-	131,045.03	-----	1,911,225.24	-1,780,180.21	-0-
FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE, BUREAU OF INDIAN AFFAIRS										
FUND RESOURCES:										
UNDISBURSED FUNDS	NO YEAR	14	8563		513,978.44	30,399.39	-----	-9,623.79	-----	554,001.62
UNREALIZED DISCOUNT ON INVESTMENTS					-622.58	-----	-----	-----	-----	-622.58
INVESTMENTS IN PUBLIC DEBT SECURITIES					20,000.00	-----	-----	-----	-----	20,000.00
FUND EQUITIES:										
UNOBLIGATED BALANCE					-523,484.86	-----	-----	-----	49,894.18	-573,379.04
ACCOUNTS PAYABLE					-9,871.00	-----	-----	-----	-9,871.00	-----
SUBTOTAL		14	8563		-0-	30,399.39	-----	-9,623.79	40,023.18	-0-
TOTAL, BUREAU OF INDIAN AFFAIRS					-----	2,413,565,723.21	-----	2,111,730,815.06	301,834,908.15	-----
TOTAL, INDIAN AFFAIRS					-----	2,413,565,723.21	-----	2,111,730,815.06	301,834,908.15	-----

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 1989 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 Includes \$3,180.00 which represents payments for obligations of a closed account.
- 6 Subject to disposition by the administrative agency.
- 7 Includes \$272,466,607.71 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 \$174,331.05 which represents payments for obligations of a closed account.
- 11 Represents funding available from the Sport Fish Restoration Account of the Aquatic Resources Trust Fund.
- 12 Includes \$33,670,077.87 which is subject to disposition by the administrative agency.
- 13 Includes \$26,452.02 which is subject to disposition by the administrative agency.
- 14 Represents appropriation to liquidate.
- 15 Represents unobligated balance withdrawn and subsequently reappropriated in fiscal year 1994. See footnote 17.
- 16 Represents unobligated balance withdrawn and subsequently reappropriated in fiscal year 1994. See footnote 19.
- 17 Includes \$10,027.30 which is the reappropriation pursuant to 107 STAT 1391, "Operation of Indian Programs".
- 18 The letter (T) denotes that the account by law is a trust account, but for reporting purposes is treated as other than trust.
- 19 Includes \$111,799.71 which is the reappropriation pursuant to 105 STAT 1007, "Alaska Resupply Program".

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 (-)	CITATIONS OF LAW
144/50106	\$0.00	\$7,000,000.00	-\$7,000,000.00	144/51109	-\$200,000.00	107 STAT 1396
				144/51116	-4,800,000.00	107 STAT 1396
				144/51611	-1,000,000.00	107 STAT 1396
				144/52100	-1,000,000.00	107 STAT 1396
				1441611	-156,702.00	108 STAT 16
14X0119	-156,702.00	0.00	-156,702.00	1441611	-111,090.00	108 STAT 16
149/40119	-111,090.00	0.00	-111,090.00	1441611	-132,208.00	108 STAT 16
140/40119	-132,208.00	0.00	-132,208.00	1441611	-1,700,000.00	108 STAT 17
14X0415	142,870,900.00	144,570,900.00	-1,700,000.00	1441611	-7,467,404.95	107 STAT 1323
14X0664	0.00	7,467,404.95	-7,467,404.95	14X5064	-137,162,099.40	107 STAT 1323
14X0684	249,572,883.47	231,262,627.42	18,310,256.05	14X4079	-48,678,000.13	107 STAT 1323
				14X4081	204,150,355.58	107 STAT 1323
				14X5084	600,000.00	107 STAT 1323
				1445685	12,300,000.00	108 STAT 14
1440685	600,000.00	0.00	600,000.00	11X0033	87,000.00	108 STAT 14
14X0804	12,300,000.00	0.00	12,300,000.00	11X0033	1,600,000.00	107 STAT 1383
14X1036	76,962,000.00	0.00	76,962,000.00	14X1039	1,300,000.00	107 STAT 1383
				14X5035	73,975,000.00	107 STAT 1385
				14X5107	180,000.00	107 STAT 1237
				1141070	4,400,000.00	103 STAT 1394
1441036	992,428,750.00	987,848,750.00	4,580,000.00	14X1039	25,000,000.00	107 STAT 1461
				974/50100	-1,600,000.00	107 STAT 1383
144/51036	25,000,000.00	0.00	25,000,000.00	14X1036	-4,400,000.00	103 STAT 1394
14X1039	203,826,000.00	210,826,000.00	-7,000,000.00	1441036	-5,000,000.00	P.L. 103-211
				14X5035	4,000,000.00	107 STAT 1385
				14X5079	13,445,000.00	108 STAT 14
				11X0033	1,462,000.00	107 STAT 1379
14X1046	13,445,000.00	0.00	13,445,000.00	14X5108	200,000.00	107 STAT 1396
14X1109	70,880,000.00	69,418,000.00	1,462,000.00	144/50106	4,800,000.00	107 STAT 1396
144/51109	200,000.00	0.00	200,000.00	144/50106	-618,700.55	107 STAT 1381
144/51116	4,800,000.00	0.00	4,800,000.00	14X5132	7,600,000.00	108 STAT 14
14X1132	0.00	618,700.55	-618,700.55	11X0033	-479,598.08	107 STAT 1384
14X1611	18,919,401.92	11,799,000.00	7,120,401.92	14X2701	0.00	108 STAT 14
				11X0033	156,702.00	108 STAT 16
1441611	473,884,000.00	472,514,000.00	1,370,000.00	14X0119	111,090.00	108 STAT 16
				149/40119	132,208.00	108 STAT 16
				140/40119	1,700,000.00	108 STAT 17
				14X0415	-2,690,000.00	64 STAT 1262
				1442701	1,960,000.00	107 STAT 1384
				144/52701	1,000,000.00	107 STAT 1396
				144/50106	5,268,000.00	108 STAT 14
144/51611	1,000,000.00	0.00	1,000,000.00	11X0033	-4,000,000.00	108 STAT 17
14X1612	74,959,000.00	69,691,000.00	5,268,000.00	14X5020	-61,358,252.48	107 STAT 1383
143/51612	-4,000,000.00	0.00	-4,000,000.00	14X5198	-12,000,000.00	107 STAT 1384
14X1618	-54,658,252.48	6,700,000.00	-61,358,252.48	14X5241	500,000.00	108 STAT 14
14X1641	0.00	12,000,000.00	-12,000,000.00	11X0033	-2,001,006.00	107 STAT 1392
14X1917	500,000.00	0.00	500,000.00	1442100	2,001,006.00	107 STAT 1392
14X2100	55,320,994.00	57,322,000.00	-2,001,006.00	14X2100	19,000.00	107 STAT 1390
1442100	1,050,885,924.00	1,117,372,000.00	-66,486,076.00	143/42100	-68,506,082.00	106 STAT 2304
				144/52100	0.00	
				7541509		

APPROPRIATION, OUTLAYS, AND BALANCES—Continued

FOOTNOTES

ACCOUNT SYMBOL	NET APPROPRIATIONS AND APPROPRIATION TRANSFERS	APPROPRIATION AMOUNT	NET APPROPRIATION TRANSFERS	ACCOUNTS INVOLVED	AMOUNT FROM OR TO (-)	CITATIONS OF LAW
143/42100	-19,000.00	0.00	-19,000.00	1442100	-19,000.00	107 STAT 1392
144/52100	385,617,082.00	316,111,000.00	69,506,082.00	144/50106	1,000,000.00	107 STAT 1396
				1442100	68,506,082.00	107 STAT 1390
14X2701	1,906,598.08	1,427,000.00	479,598.08	14X1611	479,598.08	107 STAT 1384
1442701	2,690,000.00	0.00	2,690,000.00	1441611	2,690,000.00	64 STAT 1262
144/52701	160,132,000.00	162,092,000.00	-1,960,000.00	1441611	-1,960,000.00	107 STAT 1384
14X4079	177,280,456.20	-597,099.00	177,877,555.20	14X0684	137,162,099.40	107 STAT 1323
				14X4081	28,133,999.80	43 USC 620D-1
				14X5656	12,581,456.00	43 USC 618E
14X4081	20,151,116.33	-392,884.00	20,544,000.33	14X0684	48,678,000.13	107 STAT 1323
				14X4079	-28,133,999.80	43 USC 620D-1
14X5015	7,200,000.00	0.00	7,200,000.00	11X0033	7,200,000.00	108 STAT 14
14X5020	95,555,000.00	82,655,000.00	12,900,000.00	11X0033	8,900,000.00	108 STAT 14
				143/51612	4,000,000.00	108 STAT 17
14X5035	100,224,000.00	96,524,000.00	3,700,000.00	14X1036	-1,300,000.00	107 STAT 1383
				14X1039	5,000,000.00	P.L. 103-211
14X5038	82,447.00	0.00	82,447.00	14X5050	82,447.00	107 STAT 1384
14X5050	-82,447.00	0.00	-82,447.00	14X5038	-82,447.00	107 STAT 1384
14X5064	282,798,000.00	275,330,595.05	7,467,404.95	14X0664	7,467,404.95	107 STAT 1323
14X5079	0.00	4,000,000.00	-4,000,000.00	14X1039	-4,000,000.00	107 STAT 1385
14X5084	0.00	204,150,355.58	-204,150,355.58	14X0684	-204,150,355.58	107 STAT 1323
14X5107	0.00	73,975,000.00	-73,975,000.00	14X1036	-73,975,000.00	107 STAT 1385
14X5108	0.00	1,462,000.00	-1,462,000.00	14X1109	-1,462,000.00	107 STAT 1379
14X5132	10,025,000.00	9,406,299.45	618,700.55	14X1132	618,700.55	107 STAT 1381
144/55140	40,000,000.00	40,000,000.00	0.00	11X0033	0.00	108 STAT 14
14X5198	54,262,802.48	0.00	54,262,802.48	124/51106	-4,240,550.00	107 STAT 1383
				13X4316	-2,854,900.00	107 STAT 1383
				14X1618	61,358,252.48	107 STAT 1383
14X5241	12,010,000.00	10,000.00	12,000,000.00	14X1641	12,000,000.00	107 STAT 1384
14X5656	-20,749,456.00	0.00	-20,749,456.00	14X4079	-12,581,456.00	43 USC 618E
				89X5068	-8,168,000.00	107 STAT 1330
1445685	0.00	600,000.00	-600,000.00	1440685	-600,000.00	107 STAT 1323
14X8151	213,000,000.00	0.00	213,000,000.00	20X8147	213,000,000.00	16 USC 777
14X8215	26,100,000.00	0.00	26,100,000.00	20X8102	26,100,000.00	92 STAT 2690
14X8216	-1,612,408.87	0.00	-1,612,408.87	14X8356	-1,612,408.87	107 STAT 1384
14X8356	1,612,408.87	0.00	1,612,408.87	14X8216	1,612,408.87	107 STAT 1384
14X8370	5,331,000.00	0.00	5,331,000.00	20X8185	5,331,000.00	107 STAT 1379
TOTALS	\$4,982,811,200.00	\$4,673,163,650.00	\$309,647,550.00		\$309,647,550.00	