

UNITED STATES  
GOVERNMENT

---

**ANNUAL  
REPORT**

---

FISCAL YEAR 1998



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

# TRUST FUND RECEIPT AND OUTLAY SUMMARY

IN MILLIONS OF DOLLARS

Trust fund	1998			1997			Change		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Receipts	Outlays	Excess
Airport and airway .....	8,056	5,872	2,184	4,488	5,741	-1,252	3,567	131	3,436
Black lung disability .....	638	993	-355	617 r	995	-378 r	21	-2	23
Federal disability insurance .....	62,955	49,459	13,496	60,100	46,701	13,399	2,855	2,758	97
Federal employees life and health .....	-	-878	878	-	-366	366	-	-512	512
Federal employees retirement .....	73,375	43,600	29,776	71,367	42,243	29,125	2,008	1,357	651
Federal hospital insurance .....	138,203	137,298	905	128,548	137,884	-9,336	9,654	-586	10,241
Federal old-age and survivors insurance .....	415,687	329,769	85,919	386,485	318,569	67,916	29,202	11,200	18,002
Federal supplementary medical insurance .....	81,955	76,272	5,683	80,806	72,553	8,252	1,149	3,718	-2,569
Hazardous substance superfund .....	979	1,431	-452	975 r	1,433 r	-458	5	-2	6
Highway .....	27,715	24,480	3,235	25,310	24,518	793	2,405	-37	2,443
Grants-in-aid .....	14,135	14,010	125	15,128	15,096	32	-993	-1,086	93
Grants-in-aid retirement .....	37,898	31,142	6,756	38,173	30,188	7,984	-275	954	-1,229
Intermodal surface and airway trust fund .....	10,443	8,396	2,046	9,270	8,326	944	1,173	70	1,102
Job training .....	32,297	23,466	8,831	32,481	24,374	8,108	-184	-907	723
Medicare life insurance .....	1,202	1,204	-3	1,254	1,210	45	-53	-5	-47
Other trust funds .....	3,823	7,026	-3,202	3,744 r	6,023 r	-2,279 r	79	1,002	-923
<b>Total trust fund receipts and outlays .....</b>	<b>909,362</b>	<b>753,540</b>	<b>155,821</b>	<b>858,748 r</b>	<b>735,488 r</b>	<b>123,260 r</b>	<b>50,614</b>	<b>18,053</b>	<b>32,561</b>
<b>Total Federal fund receipts and outlays .....</b>	<b>1,114,922</b>	<b>1,200,528</b>	<b>-85,606</b>	<b>1,010,315</b>	<b>1,155,532 r</b>	<b>-145,217 r</b>	<b>104,607</b>	<b>44,996</b>	<b>59,611</b>

Details may not add to totals due to rounding.

# BALANCE SHEET

## IN MILLIONS OF DOLLARS

	September 30, 1998	September 30, 1997
<b>Assets:</b>		
<b>Cash and monetary assets:</b>		
<b>U.S. Treasury operating cash:</b>		
Federal reserve account . . . . .	4,952	7,692
Tax and loan note accounts . . . . .	33,926	35,930
<b>Special drawing rights (SDR's):</b>		
Total holdings . . . . .	10,106	9,997
SDR certificates issued to Federal Reserve Banks . . . . .	-9,200	-9,200
Monetary assets with International Monetary Fund (IMF) . . . . .	21,155	14,045
Loans to the IMF . . . . .	484	*
<b>Other cash and monetary assets:</b>		
U.S. Treasury monetary assets . . . . .	87	87
Cash and other assets held outside the Treasury account . . . . .	21,523	18,670 r
U.S. Treasury time deposits . . . . .	4,543	4,021 r
Total cash and monetary assets . . . . .	87,586	81,242 r
<b>Loan financing accounts:</b>		
Guaranteed loan financing . . . . .	-13,391	-13,905 r
Direct loan financing . . . . .	65,289	53,816 r
Miscellaneous asset accounts . . . . .	-83	120 r
<b>Total assets</b> . . . . .	<b>139,401</b>	<b>121,273 r</b>
<b>Excess of liabilities over assets:</b>		
Excess of liabilities over assets at beginning of fiscal year . . . . .	3,713,378	3,691,894 r
Add: Total surplus (+) or deficit (-) for fiscal year . . . . .	70,215	-21,957 r
Subtotal . . . . .	3,643,163	3,713,850 r
Deduct: Other transactions not applied to surplus or deficit . . . . .	569	472
Excess of liabilities over assets at close of fiscal year . . . . .	3,642,594	3,713,378 r
<b>Total assets and excess of liabilities over assets</b> . . . . .	<b>3,781,994</b>	<b>3,834,651 r</b>
<b>Liabilities:</b>		
<b>Borrowing from the public:</b>		
Public debt securities outstanding . . . . .	5,526,194	5,413,147
Premium and discount on public debt securities . . . . .	-76,849	-76,633
Total public debt securities . . . . .	5,449,345	5,336,514
Agency securities outstanding . . . . .	29,372	33,187
Total Federal securities . . . . .	5,478,717	5,369,700
Deduct: Net Federal securities held as investments by Government accounts . . . . .	1,758,853	1,598,559
Total borrowing from the public . . . . .	3,719,864	3,771,141
Accrued interest payable . . . . .	45,448	46,083
SDR's allocated by IMF . . . . .	6,719	3,089
Deposit fund liabilities . . . . .	6,041	3,800
Miscellaneous liability accounts (checks outstanding, etc.) . . . . .	3,923	1,918 r
<b>Total liabilities</b> . . . . .	<b>3,781,994</b>	<b>3,834,651 r</b>

Details may not add to totals due to rounding.

r = revised

\* Less than \$500,000

tions of the Fund. The SDR 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*

Miscellaneous assets include gold assets and their related certificates, in the following amounts:

	Fiscal 1998	Fiscal 1997
Gold assets . . . . .	\$11,044	\$11,050
Liabilities (certificates) . . .	\$11,044	\$11,050

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. It differs from receipts coming from the public because there is no corresponding payment by another party. Therefore, the Government excludes seigniorage from receipts and treats it as a means of financing a deficit or as a supplementary amount to be applied to reduce debt. It also is used to increase the cash in the Treasury during a year with a surplus.

The Government treats profit resulting from the sale of gold as a monetary asset. Gold is treated like seigniorage because the value of gold is determined by its value as a monetary asset rather than a commodity.

6. *Federal Securities Outstanding*

These consist of public debt. They 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, the Government does not include FFB borrowing from the Treasury in the public

debt. (Public debt already includes money borrowed by Treasury and lent to the FFB.)

- 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, the Government does not include agency borrowing from Treasury or the FFB, and Federal fund advances to trust funds in the Federal debt. (Public debt already includes money borrowed by Treasury or FFB and lent to an agency.)

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, 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.
- Proprietary receipts from rent royalties on the Outer Continental Shelf lands.

The Government does not deduct undistributed offsetting receipts from outlays at the function, subfunction or agency levels. It does deduct them 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.*

UNITED STATES  
GOVERNMENT

---

**A** **NNUAL**  
**R** **REPORT**

---

FISCAL YEAR 1998  
APPENDIX

Appropriations, Outlays, and Balances - Continued

	Year	Account Number	Fund Number	Fiscal Year	Appropriations and Other Dispositions Authority <sup>1</sup>	Transfers, Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
<b>Trust Fund Accounts</b>									
Closures, National Park Service									
Fund Resources:									
Undisbursed Funds	No Year	14	8037		25,000,785.84	14,468,339.94	15,400,836.60		24,068,289.18
Accounts Receivable					158,333.02				134,740.39
Fund Equities:									
Unobligated Balances (Unexpired)					-17,579,105.64			23,592.63	
Accounts Payable					-1,041,055.00			1,202,627.06	-18,781,732.70
Undelivered Orders					-6,538,958.22			-483,609.79	-557,445.21
Subtotal	14		8037		-0-	14,468,339.94	15,400,836.60	-1,675,106.56	-4,863,851.66
Preservation, Birthplace Of Abraham Lincoln, National Park Service									
Fund Resources:									
Undisbursed Funds	No Year	14	8052		76,365.32	7,637.50	13,146.36		70,856.46
Investments In Public Debt Securities					65,000.00				65,000.00
Fund Equities:									
Unobligated Balances (Unexpired)					-141,365.32			-12,414.76	-128,950.56
Accounts Payable								6,905.90	-6,905.90
Subtotal	14		8052		-0-	7,637.50	13,146.36	-5,508.86	-0-
Construction (Trust Fund), National Park Service									
Fund Resources:									
Undisbursed Funds	No Year	14	8215		6,303,815.22		593,019.76		5,710,795.46
Transfer To:									
Department Of Transportation, Federal Highway Administration	No Year	69	14	8215	5		4,702,505.83		5,343,131.87
Fund Equities:									
Unobligated Balances (Unexpired)					-10,951,015.13			-2,877,772.17	-8,073,242.96
Accounts Payable					-141,594.54			-113,138.49	-28,456.05
Undelivered Orders					-5,256,843.25			-2,304,614.93	-2,952,228.32
Subtotal	14		8215		-0-		5,295,525.59	-5,295,525.59	-0-
Total, National Park Service						1,892,314,685.66	1,725,809,250.41	166,505,435.25	
Total, Fish And Wildlife And Parks						3,224,340,020.05	3,066,717,859.15	157,622,160.90	
<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	1998-1999	14	2100			1,474,695,719.00	1,050,649,775.18		424,045,943.82
	1997-1998				272,510,711.93		261,696,021.81		10,814,690.12
	1997				153,251,791.86		142,477,970.06		10,773,821.80
	1996-1997				12,909,587.90		9,591,605.64		3,317,982.26
	1996				27,230,775.01		9,917,394.33		17,313,380.68
	1995-1996				3,955,485.82		492,500.47		3,462,985.35
	1995				19,052,996.74		2,385,529.03		16,667,467.71
	1993-1995				179,715.43				179,715.43
	1994-1995				2,159,787.51		287,918.66		1,871,868.85
	1994				14,052,703.46		963,089.17		13,089,614.29
	1993-1994				4,039,056.54		42,700.00		3,996,356.54
	1993				10,636,916.23		-69,442.39	10,706,358.62	

Footnotes At End Of Chapter

Appropriations, Outlays and Balances - Continued

Appropriation Or Fund Account	Period of Availability	Account Symbol				Balances, Beginning of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
		Dept		Account Number	Sub No.						
		Reg	Tr From								
Bureau Of Indian Programs - Bureau Of Indian Affairs -											
Fund Resources - Continued:											
Undisbursed Funds - Continued	1992-1993					4,788,215.86			31,023.09	4,757,192.77	
	No Year					32,193,448.43	54,222,544.10		53,922,357.44		32,493,635.09
Accounts Receivable						18,529,669.20				-21,143,226.91	39,672,896.11
Unfilled Customer Orders						16,789,337.95				6,190,697.24	10,598,640.71
Fund Equities:											
Unobligated Balances (Expired)						-39,277,396.09				-7,290,290.90	-31,987,105.19
Unobligated Balances (Unexpired)						-254,312,291.79				25,863,500.25	-280,175,792.04
Accounts Payable						-69,790,960.59				6,915,200.19	-76,706,160.78
Undelivered Orders						-228,899,551.40				-29,469,610.65	-199,429,940.75
Subtotal		14			2100	-0-	1,528,918,263.10		1,532,388,442.49	-3,470,179.39	-0-
White Earth Economic Development And Tribal Government Fund, Bureau Of Indian Affairs											
Fund Resources:											
Undisbursed Funds	No Year	14			2204	63,684.38	1,827,524.78		1,788,922.67		102,286.49
Accounts Receivable						7,528.46				7,528.46	
Fund Equities:											
Unobligated Balances (Unexpired)						-4,667.71				-100.50	-4,567.21
Undelivered Orders						-66,545.13				31,174.15	-97,719.28
Subtotal		14			2204	-0-	1,827,524.78		1,788,922.67	38,602.11	-0-
Construction, Bureau Of Indian Affairs											
Fund Resources:											
Undisbursed Funds	No Year	14			2301	185,411,163.76	125,279,000.00	-23,980,633.00	110,300,896.99		176,408,633.77
Transfer To:											
Bureau Of Reclamation	No Year	14	14		2301	20,893,511.16		23,997,500.00	28,292,836.39		16,598,174.77
Funds Held Outside The Treasury	No Year					-2,000.00		2,500.00			500.00
	No Year					210,588.12		-19,367.00			191,221.12
Accounts Receivable						-671,246.72				-8,836,013.34	8,164,766.62
Unfilled Customer Orders						2,753,068.55				-1,911,171.39	4,664,239.94
Fund Equities:											
Unobligated Balances (Unexpired)						-95,920,227.48				-27,069,241.87	-68,850,985.61
Accounts Payable						-6,345,835.28				11,478,021.45	-17,823,856.73
Undelivered Orders						-106,329,022.11				13,023,671.77	-119,352,693.88
Subtotal		14			2301	-0-	125,279,000.00		138,593,733.38	-13,314,733.38	-0-
Miscellaneous Payments To Indians, Bureau Of Indian Affairs											
Fund Resources:											
Undisbursed Funds	No Year	14			2303	10,241,255.04	43,352,000.00		43,025,214.50		10,568,040.54
Accounts Receivable						3,023.92				3,023.92	
Fund Equities:											
Unobligated Balances (Unexpired)						-8,354,538.73				32,262.74	-8,386,801.47
Accounts Payable						-5,391.35				-5,391.35	
Undelivered Orders						-1,884,348.88				296,890.19	-2,181,239.07
Subtotal		14			2303	-0-	43,352,000.00		43,025,214.50	326,785.50	-0-
Technical Assistance Of Indian Enterprises, Bureau Of Indian Affairs											
Fund Resources:											
Undisbursed Funds	1996	14			2369	93,301.21			50,767.00		42,534.21
	1995					47,653.30			8,516.00		39,137.30
	1994					305,123.53			44,500.00		260,623.53
	1993					202,922.17			1,800.74	201,121.43	
Fund Equities:											
Unobligated Balances (Expired)						-408,899.08				-107,205.79	-301,693.29

**Appropriations, Outlays, and Balances - Continued**

Appropriation Or Fund Account		Account Symbol				Balances, Beginning of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
Title	Period of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
Undelivered Orders						-240,101.13			-199,499.38	-40,601.75	
	Subtotal	14		2369		-0-		105,583.74	-105,583.74	-0-	
Claims And Treaty Obligations, Bureau Of Indian Affairs (Indefinite)											
Fund Resources:											
Undisbursed Funds	No Year	14		2623		12,891.78	41,000.00	31,800.00		22,091.78	
Accounts Receivable						21,201.60			21,201.60		
Fund Equities:											
Unobligated Balances (Unexpired)						-34,093.38			-14,701.60	-19,391.78	
Undelivered Orders									2,700.00	-2,700.00	
	Subtotal	14		2623		-0-	41,000.00	31,800.00	9,200.00	-0-	
Indian Direct Loan Program Account, Bureau Of Indian Affairs Department Of The Interior											
Fund Resources:											
Undisbursed Funds	1998	14		2627			228,146.00	228,146.00			
	1995					34,304.00				34,304.00	
	1994					16,924.75				16,924.75	
	1993					372.76			372.76		
Fund Equities:											
Unobligated Balances (Expired)						-36,028.51			-372.76	-35,655.75	
Undelivered Orders						-15,573.00				-15,573.00	
	Subtotal	14		2627		-0-	228,146.00	228,146.00		-0-	
Indian Guaranteed Loan Program Account, Bureau Of Indian Affairs											
Fund Resources:											
Undisbursed Funds	1998	14		2628			5,000,000.00	674,180.39		4,325,819.61	
	1997					4,261,227.66		568,696.87		3,692,530.79	
	1996					3,697,917.34		1,130,336.39		2,567,580.95	
	1995					1,711,974.77		16,482.40		1,695,492.37	
	1994					3,066,176.22		1,154,692.67		1,911,483.55	
	1993					1,451,249.12		-909,436.29	2,360,685.41		
Accounts Receivable						127.62			127.62		
Fund Equities:											
Unobligated Balances (Expired)						-1,771,251.68			2,861,078.41	-4,632,330.09	
Accounts Payable						-2,926.74			-2,468.74	-458.00	
Undelivered Orders						-12,414,494.31			-2,854,375.13	-9,560,119.18	
	Subtotal	14		2628		-0-	5,000,000.00	2,634,952.43	2,365,047.57	-0-	
<b>Special Fund Accounts</b>											
Operation And Maintenance Of Quarters, Bureau Of Indian Affairs											
Fund Resources:											
Undisbursed Funds	No Year	14		5051		3,187,852.16	5,196,634.49	5,128,595.60		3,255,891.05	
Accounts Receivable						1,986.06			1,986.06		
Fund Equities:											
Unobligated Balances (Unexpired)						-1,972,258.52			123,701.64	-2,095,960.16	
Accounts Payable						-251,578.63			113,847.34	-365,425.97	
Undelivered Orders						-966,001.07			-171,496.15	-794,504.92	
	Subtotal	14		5051		-0-	5,196,634.49	5,128,595.60	68,038.89	-0-	
Indian Arts And Crafts Fund, Bureau Of Indian Affairs											
Fund Resources:											
Undisbursed Funds	No Year	14		5130		56,518.90	91,266.43	32,727.44		115,057.89	

Footnotes At End Of Chapter

Appropriations, 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 Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>	
		Dept		Account Number							Sub No.
		Reg	Tr From								
Operating And Trans Fund, Bureau Of Indian Affairs - Fund Resources:											
Unobligated Balances (Unexpired)				-56,518.90				58,538.99	-115,057.89		
Subtotal	14		5130	-0-	91,266.43		32,727.44	58,538.99	-0-		
Maintenance And Maintenance, Indian Irrigation Systems, Bureau Of Indian Affairs (T) <sup>14</sup> Fund Resources:											
Unexpended Funds	No Year	14	5240	10,589,206.72	29,157,467.86	-48,202.30	23,088,456.78		16,610,015.50		
Unrealized Discount On Investments				-97,202.30		92,202.30			-5,000.00		
Investments In Public Debt Securities				17,367,000.00		-44,000.00			17,323,000.00		
Accounts Receivable				32,907.20				31,729.64	1,177.56		
Fund Equities:											
Unobligated Balances (Unexpired)				-23,496,090.63				7,175,812.76	-30,671,903.39		
Accounts Payable				-639,526.66				207,962.99	-847,489.65		
Undelivered Orders				-3,756,294.33				-1,346,494.31	-2,409,800.02		
Subtotal	14		5240	-0-	29,157,467.86		23,088,456.78	6,069,011.08	-0-		
Class A Resupply Program, Bureau Of Indian Affairs Fund Resources:											
Undisbursed Funds	No Year	14	5242	7,432,366.46	1,402,048.85		3,505,335.33		5,329,079.98		
Accounts Receivable				1,992.06				1,992.06			
Fund Equities:											
Unobligated Balances (Unexpired)				-3,884,833.23				-276,115.31	-3,608,717.92		
Accounts Payable				-14,763.80				3,415.56	-18,179.36		
Undelivered Orders				-3,534,761.49				-1,832,578.79	-1,702,182.70		
Subtotal	14		5242	-0-	1,402,048.85		3,505,335.33	-2,103,286.48	-0-		
Power Systems, Indian Irrigation Projects, Bureau Of Indian Affairs Fund Resources:											
Undisbursed Funds	No Year	14	5648	17,515,554.84	45,850,684.06	358,980.00	42,389,616.71		21,335,602.19		
Unrealized Discount On Investments				-57,902.50		43,020.00			-14,882.50		
Investments In Public Debt Securities				22,040,000.00		-402,000.00			21,638,000.00		
Accounts Receivable				8,757.70				8,548.70	209.00		
Fund Equities:											
Unobligated Balances (Unexpired)				-32,690,351.25				1,977,465.91	-34,667,817.16		
Accounts Payable				-261,921.16				1,350,232.91	-1,612,154.07		
Undelivered Orders				-6,554,137.63				124,819.83	-6,678,957.46		
Subtotal	14		5648	-0-	45,850,684.06		42,389,616.71	3,461,067.35	-0-		
<b>Public Enterprise Funds</b>											
Revolving Fund For Loans, Liquidating Account, Bureau Of Indian Affairs Fund Resources:											
Undisbursed Funds	No Year	14	4409	5,960,514.52			-7,621,377.71	5,960,514.52	7,621,377.71		
Fund Equities:											
Unobligated Balances (Unexpired)				-5,960,514.52				1,660,863.19	-7,621,377.71		
Subtotal	14		4409	-0-			-7,621,377.71	7,621,377.71	-0-		
Indian Loan Guaranty And Insurance Fund, Liquidating Account, Bureau Of Indian Affairs Fund Resources:											
Undisbursed Funds	No Year	14	4410	12,970,915.88	11,000,000.00		-4,711,379.00	11,536,067.68	17,146,227.20		
Accounts Receivable				66.31				66.31			
Fund Equities:											
Unobligated Balances (Unexpired)				-11,536,067.68				4,469,222.00	-15,005,289.68		
Accounts Payable								107.09	-107.09		

**Appropriations, Outlays, and Balances - Continued**

Appropriation Or Fund Account		Account Symbol			Balances, Beginning of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
Title	Period of Availability	Dept		Account Number						
		Reg	Tr From							
Undelivered Orders	Subtotal	14		4410		-1,434,914.51 -0-	11,000,000.00	-4,711,379.00	-294,084.08 15,711,379.00	-1,140,830.43 -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		177,407.58	12,877.22			190,284.80
Fund Equities:										
Unobligated Balances (Unexpired)	Subtotal	14		8060		-177,407.58 -0-	12,877.22		12,877.22	-190,284.80 -0-
Total, Bureau Of Indian Affairs							1,797,356,912.79		16,748,142.43	
Total, Indian Affairs							1,797,356,912.79	1,780,608,770.36	16,748,142.43	
<b>Departmental Offices</b>										
<b>Departmental Management</b>										
<b>General Fund Accounts</b>										
Office Of The Secretary, Interior Fund Resources:										
Undisbursed Funds	1998	14		0102			58,286,000.00	90,500.00	55,479,908.19	2,896,591.81
	1997					4,787,994.56		25,000.00	3,927,520.05	885,474.51
	1996					931,689.53			314,927.67	616,761.86
	1995					983,110.69			368,452.02	614,658.67
	1994					2,042,094.90			961,925.13	1,080,169.77
	1993					980,897.20			156,909.59	823,987.61
	No Year					2,181,709.03			832,640.62	1,349,068.41
Funds Held Outside The Treasury	1998							5,000.00		5,000.00
	1997					25,000.00		-25,000.00		
Accounts Receivable						4,570,162.80			-8,662,353.03	13,232,515.83
Unfilled Customer Orders						2,802,140.96			527,388.57	2,274,752.39
Fund Equities:										
Unobligated Balances (Expired)						-2,183,177.77			-287,675.85	-1,895,501.92
Unobligated Balances (Unexpired)						-503,256.97			-345,510.61	-157,746.36
Accounts Payable						-8,906,687.17			7,173,147.30	-16,079,834.47
Undelivered Orders						-7,711,677.76			-2,889,767.26	-4,821,910.50
Subtotal	14			0102		-0-	58,286,000.00	95,500.00	62,042,283.27	-3,660,783.27
Construction Management, Interior Fund Resources:										
Undisbursed Funds	1996	14		0103		9,455.61		1,805.25		7,650.36
	1995					207,413.41		-0.01		207,413.42
	1994					161,665.24		0.01		161,665.23
	1993					177,148.31			177,148.31	
Accounts Receivable						3,303.43			3,303.43	
Unfilled Customer Orders						7,722.47			7,722.47	
Fund Equities:										
Unobligated Balances (Expired)						-484,543.93			-107,814.92	-376,729.01
Accounts Payable						-10,875.94			-10,875.94	
Undelivered Orders						-71,288.60			-71,288.60	
Subtotal	14			0103		-0-		1,805.25	-1,805.25	-0-

### Appropriations, Outlays, and Balances - Continued

Appropriation Or Fund Account		Account Symbol			Balances, Beginning Of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
		Dept		Account Number						
Title	Period of Availability	Reg	Tr From							
<b>Office Of Inspector General</b>										
<b>General Fund Accounts</b>										
Office Of The Inspector General, Interior										
Fund Resources:										
Undisbursed Funds	1998	14		0104	2,574,057.23	24,500,000.00	-3,000.00	22,048,818.53	-----	2,448,181.47
	1997				728,795.75	-----	3,000.00	1,408,648.70	-----	1,168,408.53
	1996				74,015.74	-----	-----	93,091.65	-----	635,704.10
	1995				208,015.90	-----	-----	915.72	-----	73,100.02
	1994				98,359.00	-----	-----	-1,300.00	99,659.00	208,015.90
	1993				-----	-----	3,000.00	-----	-----	3,000.00
Funds Held Outside The Treasury	1998				3,000.00	-----	-3,000.00	-----	-----	720,201.90
	1997				655,180.37	-----	-----	-----	-65,021.53	1,042,379.70
Accounts Receivable					-----	-----	-----	-----	617,843.98	-1,180,383.89
Unfilled Customer Orders					-----	-----	-----	-----	77,824.77	-2,011,898.57
Fund Equities:					-562,539.91	-----	-----	-----	1,261,898.88	-3,106,709.16
Unobligated Balances (Expired)					-1,934,073.80	-----	-----	-----	949,825.40	-0-
Accounts Payable					-1,844,810.28	-----	-----	23,550,174.60	-----	-----
Undelivered Orders					-----	24,500,000.00	-----	23,550,174.60	949,825.40	-----
Subtotal	14			0104	-0-	24,500,000.00	-----	23,550,174.60	949,825.40	-----
<b>Total, Office Of Inspector General</b>										
<b>Office Of Special Trustee For American Indians</b>										
<b>General Fund Accounts</b>										
Office Of Special Trustee For American Indians, Office Of										
The Secretary										
Fund Resources:										
Undisbursed Funds	No Year	14		0120	20,042,560.76	39,276,736.90	500.00	25,023,138.69	-----	34,296,658.97
Funds Held Outside The Treasury	No Year				1,000.00	-----	-500.00	-----	-----	500.00
Fund Equities:					-13,378,970.66	-----	-----	-----	7,206,237.81	-20,585,208.47
Unobligated Balances (Unexpired)					-1,106,384.81	-----	-----	-----	65,600.93	-1,171,985.74
Accounts Payable					-5,558,205.29	-----	-----	25,023,138.69	6,981,759.47	-12,539,964.76
Undelivered Orders					-0-	39,276,736.90	-----	-----	14,253,598.21	-0-
Subtotal	14			0120	-0-	39,276,736.90	-----	25,023,138.69	14,253,598.21	-0-
Payment To Tribe, Lower Brule Sioux Trust Fund, Office Of										
Special Trustee, Department Of The Interior										
Fund Resources:										
Undisbursed Funds	No Year	14		2310	-----	39,300,000.00	-----	39,300,000.00	-----	-----
<b>Special Fund Accounts</b>										
Cochiti Wet Field Solution, Special Purpose Fund, Interior,										
Bureau Of Indian Affairs										
Fund Resources:										
Undisbursed Funds	No Year	14		5166	3,203,254.56	378,031.65	157,956.56	35,996.05	-----	3,703,246.72
Unrealized Discount On Investments					-2,576.44	-----	1,043.44	-----	-----	-1,533.00
Investments In Public Debt Securities					2,309,000.00	-----	-159,000.00	-----	-----	2,150,000.00
Fund Equities:					-5,509,678.12	-----	-----	-----	342,035.60	-5,851,713.72
Unobligated Balances (Unexpired)					-0-	378,031.65	-----	35,996.05	342,035.60	-0-
Subtotal	14			5166	-0-	378,031.65	-----	35,996.05	342,035.60	-0-

**Appropriations, Outlays, and Balances - Continued**

Appropriation Or Fund Account		Account Symbol				Balances, Beginning of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
Title	Period of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
<b>Indian Economic Recovery Funds, Bureau Of Indian Affairs</b>											
Fund Resources:											
Undisbursed Funds	No Year	14		5197		240,083,812.10	19,346,926.97	12,020,024.38	8,638,965.97	262,811,797.48	
Unrealized Discount On Investments						-844,343.75		24,975.62		-819,368.13	
Investments In Public Debt Securities						50,045,000.00		-12,045,000.00		38,000,000.00	
Fund Equities:											
Unobligated Balances (Unexpired)						-289,284,468.35				-299,992,429.35	
Subtotal		14		5197		-0-	19,346,926.97		8,638,965.97	-0-	
<b>Trust Fund Accounts</b>											
<b>Blackfoot Creek Sioux Tribe Infrastructure Development Trust</b>											
Fund Resources:											
Undisbursed Funds	No Year	14		8176		28,481,426.63	1,736,254.91		971,091.40	29,246,590.14	
Fund Equities:											
Unobligated Balances (Unexpired)						-28,481,426.63			765,163.51	-29,246,590.14	
Subtotal		14		8176		-0-	1,736,254.91		971,091.40	-0-	
<b>Northern Cheyenne Indian Reserved Water Rights Settlement Trust Fund</b>											
Fund Resources:											
Undisbursed Funds	No Year	14		8327		34,835,254.44	7,110,811.72		24,737,846.92	17,208,219.24	
Fund Equities:											
Unobligated Balances (Unexpired)						-34,835,254.44			-17,627,035.20	-17,208,219.24	
Subtotal		14		8327		-0-	7,110,811.72		24,737,846.92	-0-	
<b>Navajo Tribal Funds, Bureau Of Indian Affairs</b>											
Fund Resources:											
Undisbursed Funds	No Year	14		8365		1,575,188,798.33	438,296,003.37	27,946,825.75	375,043,433.07	1,666,388,194.38	
Unrealized Discount On Investments						-1,393,475.48		100,174.25		-1,293,301.23	
Investments In Public Debt Securities						393,383,000.00		-28,047,000.00		365,336,000.00	
Fund Equities:											
Unobligated Balances (Unexpired)						-1,967,178,322.85			63,252,570.30	-2,030,430,893.15	
Subtotal		14		8365		-0-	438,296,003.37		375,043,433.07	-0-	
<b>Operative Fund (Papago), Bureau Of Indian Affairs</b>											
Fund Resources:											
Undisbursed Funds	No Year	14		8366		384,648.49	4,554,011.52	-2,453,302.40		2,485,357.61	
Unrealized Discount On Investments						-80,100.77		-112,697.60		-192,798.37	
Investments In Public Debt Securities						28,289,000.00		2,566,000.00		30,855,000.00	
Fund Equities:											
Unobligated Balances (Unexpired)						-28,593,547.72			4,554,011.52	-33,147,559.24	
Subtotal		14		8366		-0-	4,554,011.52		4,554,011.52	-0-	
<b>Navajo Rehabilitation Trust Fund, Bureau Of Indian Affairs</b>											
Fund Resources:											
Undisbursed Funds	No Year	14		8368		2,447,977.03	1,011,354.78		2,404,024.78	1,055,307.03	
Fund Equities:											
Unobligated Balances (Unexpired)						-2,447,977.03			-1,392,670.00	-1,055,307.03	
Subtotal		14		8368		-0-	1,011,354.78		2,404,024.78	-0-	
<b>Trust Funds Contributed For The Advancement Of The Indian Race, Bureau Of Indian Affairs</b>											
Fund Resources:											
Undisbursed Funds	No Year	14		8563		328,016.17	283,722.95			611,739.12	
Unrealized Discount On Investments						-622.58				-622.58	
Investments In Public Debt Securities						288,000.00				288,000.00	
Fund Equities:											
Unobligated Balances (Unexpired)						-615,393.59			283,722.95	-899,116.54	
Subtotal		14		8563		-0-	283,722.95		283,722.95	-0-	

### Appropriations, Outlays, and Balances - Continued

Appropriation Or Fund Account		Account Symbol			Balances, Beginning of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
		Dept	Account Number	Sub No.						
Title	Period of Availability	Reg	Tr From							
Total, Office Of Special Trustee For American Indians.					-----	551,293,854.77	-----	476,154,496.88	75,139,357.89	-----
<b>National Indian Gaming Commission</b>										
<b>General Fund Accounts</b>										
Salaries And Expenses, National Indian Gaming Commission, Interior										
Fund Resources:										
Undisbursed Funds	1998	14		0118	-----	1,000,000.00	-----	1,000,000.00	-----	-----
	1997				-----	-----	-----	-845.10	-----	845.10
	1996				214.69	-----	-----	-468.25	-----	682.94
	1994				28,706.90	-----	-----	-----	-----	28,706.90
	No Year				10,305,509.25	-----	-----	-2,324,584.37	-----	12,630,093.62
Accounts Receivable					3,067.70	-----	-----	-----	3,067.70	-----
Unfilled Customer Orders					679.58	-----	-----	-----	679.58	-----
Fund Equities:										
Unobligated Balances (Expired)					-732.99	-----	-----	-----	29,501.95	-30,234.94
Unobligated Balances (Unexpired)					-2,331,548.15	-----	-----	-----	2,621,618.06	-4,953,166.21
Accounts Payable					-7,556,457.15	-----	-----	-----	-189,143.96	-7,367,313.19
Undelivered Orders					-449,439.83	-----	-----	-----	-139,825.61	-309,614.22
	Subtotal	14		0118	-0-	1,000,000.00	-----	-1,325,897.72	2,325,897.72	-0-
Total, National Indian Gaming Commission					-----	1,000,000.00	-----	-1,325,897.72	2,325,897.72	-----
Total, Departmental Offices					-----	1,497,236,789.77	-1,152,500.00	910,572,628.02	585,511,661.75	-----
<b>Deductions For Offsetting Receipts</b>										
Proprietary Receipts From The Public										
Intrabudgetary Transactions					-----	-2,104,541,784.30	-----	-2,104,541,784.30	-----	-----
Total, Department Of The Interior					-----	-254,037,959.44	-----	-254,037,959.44	-----	-----
					-----	8,298,321,530.25	-4,530,157.27	7,232,101,851.93	1,061,689,521.05	-----
<b>Memorandum</b>										
<b>Financing Accounts</b>										
<b>Public Enterprise Funds</b>										
Guaranteed Loan Financing Account, Bureau Of Indian Affairs, Interior										
Fund Resources:										
Undisbursed Funds	No Year	14		4415	20,474,031.03	-----	-----	-700,069.53	-----	21,174,100.56
Fund Equities:										
Unobligated Balances (Unexpired)					-15,860,795.82	-----	-----	-----	999,365.44	-16,860,161.26
Undelivered Orders					-4,613,235.21	-----	-----	-----	-299,295.91	-4,313,939.30
	Subtotal	14		4415	-0-	-----	-----	-700,069.53	700,069.53	-0-
Direct Loan Financing Account, Bureau Of Indian Affairs, Interior										
Fund Resources:										
Undisbursed Funds	No Year	14		4416	59,802.66	-----	-646,107.29	-2,162,273.26	-----	1,575,968.63
Authority To Borrow From The Treasury					-----	803,066.97	-803,066.97	-----	-----	-----
Accounts Receivable					15,573.00	-----	-----	-----	-----	15,573.00
Fund Equities:										
Unobligated Balances (Unexpired)					-7,101.00	-----	-----	-----	1,516,165.97	-1,523,266.97

## 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 this 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 1993 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 \$193,817.82 which represents payments for obligations of a closed account.
- 6 Subject to disposition by the administrative agency.
- 7 Represents capital transfer to miscellaneous receipts.
- 8 Includes \$216,567,789.63 which is covered by investments.
- 9 Subject to transfer to the general fund for withdrawal and restoration.
- 10 Includes \$54,089.73 which represents payments for obligations of a closed account.
- 11 Includes \$389.06 which represents payments for obligations of a closed account.
- 12 Includes \$177,657,110.71 which is covered by investments.
- 13 Account symbol 14X8154 was amended to 14X5435 during the current fiscal year.
- 14 The letter (T) denotes that the account by law is a trust account, but for reporting purposes is treated as other than trust.
- 15 The opening balance and unobligated balances (unexpired) for account 14X4229 have been adjusted by \$4,106,019.04 during the current fiscal year and do not agree with last year's closing balances.

## Appropriations, Outlays, and Balances – Continued

### Footnotes

Table 1 – Appropriations and Appropriation Transfers – Department of the Interior

Fiscal Year	Account Symbol	Net Appropriations And Appropriations Transfers	Appropriation Amount	Net Appropriation Transfers	Department Regular Involved	Fiscal Year Involved	Accounts Involved	Amount From or To (-)
	0120	39,276,736.90	38,557,000.00	719,736.90	14	X	2100	719,736.90
	0680	974,603,548.08	138,769,314.00	835,834,234.08	14	X	0684	180,447,541.99
					14	X	4079	-41,404,000.00
					14	X	4081	-17,246,394.00
					14	X	5043	247,399.04
					14	X	5060	9,405,023.76
					14	X	5064	144,285,977.29
	X	0684	-180,349,541.99	0.00	14	X	5430	560,098,686.00
					14	X	0680	-180,447,541.99
	X	0685	10,425,000.00	10,000,000.00	19	98	0113	98,000.00
	X	0787	30,022,500.00	41,153,000.00	14	X	5685	425,000.00
	98	0804	595,679,000.00	595,601,000.00	14	X	5174	-11,130,500.00
	X	1036	72,568,000.00	13,140,000.00	19	98	0113	78,000.00
	98	1036	1,173,776,012.00	1,173,436,000.00	14	X	5107	59,428,000.00
	X	1039	222,769,000.00	219,669,000.00	11	98	1070	340,012.00
	X	1101	0.00	68,028,544.11	14	X	5079	3,100,000.00
					14	X	5884	67,491,901.41
	X	1109	582,082,000.00	579,082,000.00	14	X	5898	-536,642.70
	X	1119	-1,367,537.11	0.00	14	X	5108	3,000,000.00
	X	1120	-2,416,014.98	0.00	14	X	1125	-1,367,537.11
	X	1125	283,886,552.09	280,103,000.00	14	X	1125	-2,416,014.98
					14	X	1119	1,367,537.11
	X	1132	0.00	1,592,303.40	14	X	1120	2,416,014.98
	X	1611	13,362,000.00	11,362,000.00	14	X	5132	-1,592,303.40
	9899	1611	581,242,000.00	583,230,000.00	14	9899	1611	2,000,000.00
					14	X	1611	-2,000,000.00
	X	1612	76,622,177.00	76,636,000.00	19	98	0113	12,000.00
	X	1641	0.00	-13,823.00	14	X	2701	-13,823.00
	98	1801	91,774,000.00	11,700,000.00	14	X	5241	-11,700,000.00
	X	2100	54,222,544.10	94,937,000.00	14	X	5015	-3,163,000.00
					14	X	0120	-719,736.90
	9899	2100	1,474,695,719.00	1,528,588,000.00	14	9899	2100	53,892,281.00
	X	2701	13,823.00	0.00	14	X	2100	53,892,281.00
	X	4079	41,404,000.00	0.00	14	X	1612	13,823.00
	X	4081	17,246,394.00	0.00	14	X	0680	41,404,000.00
	X	5015	3,163,000.00	0.00	14	X	0680	17,246,394.00
	X	5043	-247,399.04	0.00	14	98	1801	3,163,000.00
	X	5060	-9,405,023.76	0.00	14	X	0680	-247,399.04
	X	5064	-144,285,977.29	0.00	14	X	0680	-9,405,023.76
	X	5079	0.00	3,100,000.00	14	X	0680	-144,285,977.29
	X	5107	0.00	59,428,000.00	14	X	1039	-3,100,000.00
	X	5108	0.00	59,428,000.00	14	X	1036	59,428,000.00
	X	5132	9,113,000.00	3,000,000.00	14	X	1109	-3,000,000.00
	X	5140	4,200,000.00	7,520,696.60	14	X	1132	1,592,303.40
	9899	5140	36,612,000.00	40,812,000.00	14	9899	5140	4,200,000.00
	X	5174	11,130,500.00	0.00	14	X	5140	-4,200,000.00
	X	5198	-41,564,066.00	0.00	14	X	0787	11,130,500.00
					12	X	1104	-154,600.00
					12	X	1106	-897,605.00
	X	5241	11,700,000.00	0.00	13	X	5215	-35,119,461.00
	X	5430	0.00	560,098,686.00	14	X	4316	-5,392,400.00
					14	X	1641	11,700,000.00
					14	X	0680	-560,098,686.00

## Appropriations, Outlays, and Balances – Continued

### Footnotes

Department Regular	Fiscal Year	Account Symbol	Net Appropriations And Appropriations Transfers	Appropriation Amount	Net Appropriation Transfers	Department Regular Involved	Fiscal Year Involved	Accounts Involved	Amount From or To (-)
			-2,674,000.00	0.00	-2,674,000.00	89	X	5068	-2,674,000.00
			0.00	425,000.00	-425,000.00	14	X	0685	-425,000.00
14	X	5656	67,491,901.41	0.00	67,491,901.41	14	X	1101	67,491,901.41
14	X	5884	536,642.70	0.00	536,642.70	14	X	1101	536,642.70
14	X	5898	249,000,000.00	0.00	249,000,000.00	20	X	8147	249,000,000.00
14	X	8151	6,118,000.00	0.00	6,118,000.00	20	X	8185	6,118,000.00
14	X	8370	6,118,000.00	0.00	6,118,000.00				211,407,946.00
Totals			6,352,426,490.11	6,141,018,544.11	211,407,946.00				